

# County of Kankakee, Illinois



## Comprehensive Annual Financial Report

Prepared by the Kankakee County Finance Department

For the Fiscal Year Ended  
November 30, 2020

**Kankakee County, Illinois**  
**Comprehensive Annual Financial Report**  
**As of and for the Year Ended November 30, 2020**  
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**COUNTY OF KANKAKEE  
FINANCE DEPARTMENT**  
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Kankakee, Illinois 60901  
Telephone: (815) 937-2914 Fax: (815) 936-4622

May 26, 2021

To Chairman Wheeler,  
Members of the County Board,  
And Citizens of Kankakee County, Illinois:

State law requires that every general-purpose local government publish a complete set of audited financial statements. This Comprehensive Annual Financial Report is published to fulfill that requirement for the fiscal year ended November 30, 2020. The Comprehensive Annual Financial Report is prepared in accordance with the reporting principles and standards of the Governmental Accounting Standards Board.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

SKDO, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2020. The independent auditor's report is located at the front of the financial section of this report. In addition, the County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. The single audit report is prepared separately and includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it. The letter of transmittal and the MD&A are completed by the Finance Department.

*Profile of the Government*

Kankakee County Illinois, incorporated in 1853, is located in the northeast part of the state, approximately 50 miles south of Chicago. The County is contiguous to Will County on its northern border, has a land mass of more than 600 square miles and serves a population of 108,342. The County is empowered to levy a property tax on real property located within its boundaries.

Kankakee County operates under the township form of government. Policy-making and legislative authority are vested in the governing board consisting of 28 members, all of whom are elected by district. County Board members serve four year terms with half of the members elected every two years. The County Board Chairman and Vice-Chairman are elected by the County Board members and serve two year terms. The primary function of the County Board is to set budgets and policies for various departments that serve the entire County.

The Board is required to adopt a budget for the fiscal year no later than November 30 preceding the beginning of the fiscal year on December 1. The annual budget serves as the foundation for Kankakee County's fiscal planning and control. The budget is prepared at the Fund and Department level. Department heads may transfer resources within a department as they see fit; however, transfers between departments need special approval by the County Board by a 2/3 majority vote to amend the original budget.

Kankakee County provides a full range of services to its citizens including public safety; court related services; public health; highway and bridge construction and maintenance; administrative services, maintenance of vital public records, and the election process. The County is also responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collections, and disbursement for all County taxing bodies.

The audit contains financial information for the Kankakee County Public Building Commission; the Building Commission issues a separate financial statement which is on file at the County. Also included in this report is a summation of all trust and agency funds and accounts for which the County is responsible.

#### *The Local Economy*

Kankakee County is situated in a great location in northeast Illinois with an excellent transportation network. The County has direct access to Interstate 57 which runs through the center of the County from north to south. Additionally, the County is only 17 miles from Interstate 80 to the north, Interstate 65 to the east and Interstate 55 to the west. This gives the County a strategic advantage for industrial growth for being within 100 to 150 miles of major metropolitan areas like Chicago, Rockford, Champaign-Urbana, Peoria, Bloomington-Normal, Indianapolis and South Bend.

Kankakee County along with the rest of the world was affected by the COVID 19 pandemic. The community and local business saw hardship and strain throughout 2020 as we all worked to navigate COVID 19. Local economy and business were directly affected by COVID 19 and utilized grants and other financing sources to combat the hardship brought on by COVID 19. We are beginning to see a positive shift as vaccines are being distributed and restrictions are being lifted.

In 2015, construction began on the \$54 million interchange at I-57 and 6000 N Road/Bourbonnais Parkway, between Bourbonnais and Manteno. This project was completed in 2018 and improved access to I-57. The completion of this project has led to 3,000 acres now accessible for business development.

Metropolitan Statistical Area also known as MSA ranked Kankakee #1 in Midwest and sixth among 399 MSAs nationwide for 5-year Economic Growth in 2019. Kankakee MSA saw over \$2 billion in major capital investment from 2014 through 2019. Kankakee County was ranked #1 in Small Metro in Illinois for Job & Tech Growth by Milken Institute for 6 of the past 7 years.

Recent utility infrastructure improvements include a \$15 million investment by Aqua Illinois into the water infrastructure, with a projected \$47 million additional investment through 2021. The Village of Bourbonnais is investing \$10 million into sewer infrastructure which will allow growth towards the Bourbonnais Parkway Interchange. This will allow for expansion in the area near the new I-57 interchange.

Kankakee County is home to major corporations and has a strong retail presence near the route 50 corridor in Bradley. This corridor has continued to grow and expand to the north. The Bradley Commons area has increased development in this area with new growth annually. Meijer has recently completed their new supercenter at the site of the former Super Kmart. A number of new stores have recently been built just north of the Bradley Commons shopping complex. ALDI Grocery Store has completed construction on a new location in Bourbonnais.

Major industries include Health Care, Manufacturing, Food Processing and Biotechnology. Numerous corporate entities are investing millions to expand their operations within the County.

One example is CSL Behring, a leader in the plasma protein therapeutics industry, who is finishing work on a \$240 million expansion at its Kankakee County site. The expansion is near completion, at which time 300,000 square feet will have been added to the site. This follows a \$180 million expansion at the site which was completed in fall 2013. CSL purchased 74 acres in January from Bunge Edible Oil manufacturing plant. CSL announced an estimated 1.8 million-square-foot addition to be called CSL South. This expansion could take as long as 12 years to complete.

Other expansions and investments include Nucor Corporation building a full-range merchant bar quality mill (\$180 million) and expansion to Silva International (\$8 million). Global air filtration leader AAF Flanders increased its capacity occupying a 260,000 square foot space in Kankakee. AAF is expected to add 40 employees to its new facility along with 100 employees and a third shift to their location in Momence.

The County has a strong education presence, with 12 school districts and convenient accessibility to three higher education facilities. Olivet Nazarene University, a four-year liberal arts college and Kankakee Community College offering two year undergraduate education are both located in the County. The third, Governor's State University is located just a few miles to the north of the County in University Park. These facilities continue to expand. KCC invested \$10 million into a north campus expansion, located in Bradley, which opened in 2014. ONU invested \$72 million into its Centennial Chapel and Douglas E. Perry Student Life and Recreation Center.

#### *Financial Planning and Major Initiatives*

The County plans to maintain the current fund balances through the adoption of the 2021 original budget. With the uncertainty the COVID 19 pandemic brings the County plans to work to manage cost and seek out grant opportunities to aid the effects of COVID 19.

The first distribution of funds for the American Rescue Plan Act (ARPA) is being distributed in 2021. This relief package is allocated to directly address the COVID 19 pandemic and related economic fallout. The County Board is working on a plan to maximize the utilization of the funding received from the American Rescue Plan Act.

The hard work of the County's dedicated department heads and their employees along with funding received through the CURE grant program has led to an increase in the General Fund, Tort Fund, and Pension Fund ending balances. The continued cost saving measures in these major funds has led to an increase in governmental funds fund balance of \$4.6 million in FY 2020. The General Fund had an increase of \$0.28 million in 2020. The Tort Fund increased by \$0.63 million and the Pension Fund increased by \$0.58 million. This is the fifth consecutive year that there has been a positive trend in these three major funds. This is also the second consecutive year since 2012 that the General Fund balance has been positive. The combined fund balances for General Fund, Tort Fund, and Pension Funds, totaled over \$6.5 million.

The County continues to work on ways to control the cost of health insurance for both itself and its employees and offset the increases it has seen over the past several years. The deductible was increased as an additional cost saving measure. Further savings to the insurance program continues to be researched.

As we strive to find areas to reduce costs, joint purchasing programs were reviewed. In 2015, the County adopted a resolution to participate in the Joint Purchasing Program administered by the Illinois Department of Central Management Services. This has allowed the County greater flexibility and reduced prices on many products it utilizes throughout the year.

Additional cost saving measures included the elimination of board member insurance. There have also been updates to the travel and expense policies to greater specify the allowable expense. The County has also added two new Commissions; the Ethics Commission and the Animal Welfare Commission.

Kankakee County's Government values being transparent with the citizens, and informing them of the Government's current activities. In an effort to be as transparent as possible the County began to livestream both their committee and board meetings. The County also posts these livestreams on YouTube for anyone who was unavailable during the time of the livestream.

#### *Relevant Financial Policies*

It is essential that governments maintain an adequate level of funds to mitigate current and future risks, revenue shortfalls, unanticipated expenditures, and to ensure stable tax rates. When establishing a formal policy on the level of unrestricted fund balance, a number of factors must be considered including unexpected fluctuations in revenues and expenditures, exposure to significant one-time outlays, and cash liquidity.

The County Board's commitment to change the previous downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation is evident in 2020. As represented in this year's Comprehensive Annual Financial Report, Kankakee County has seen a positive combined fund balance. This is the second consecutive year since 2012 that the General Fund has achieved a positive fund balance. The hard work and commitment of the County Board, Chairman, Elected Officials, and the entire staff has led to the positive financial trends represented in the last few years.

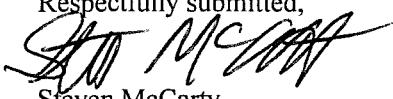
#### *Awards and Acknowledgements*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting Program to Kankakee County for its comprehensive annual financial report for the fiscal years ended November 30, 2015, 2016, 2017, 2018, and 2019. This was the fifth year in a row that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

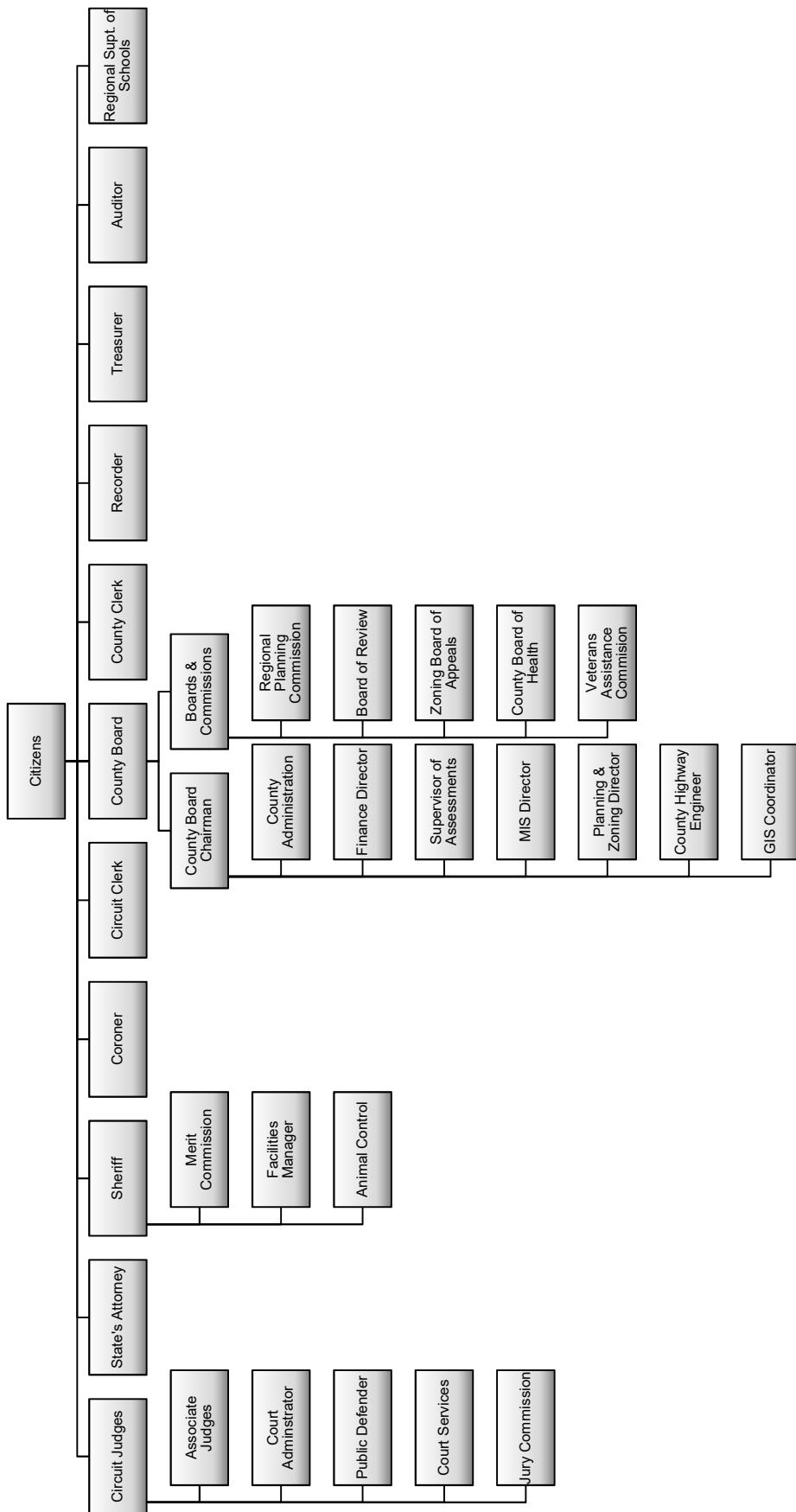
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the County. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made in the preparation of this report. I would specifically like to thank the Finance Department staff Chris Koerner, Tracy Beseke, and Devlin DeVore for their work throughout the year. I also wish to thank the County's independent auditors, SKDO, P.C. for their cooperation in the preparation of this report. In closing, I wish to acknowledge the Kankakee County Board, Chairman Wheeler, and Administrator Speckman for their support during this process.

Respectfully submitted,



Steven McCarty  
Kankakee County Finance Director

## Kankakee County Organizational Chart



# COUNTY OF KANKAKEE

189 E. Court Street  
Kankakee, IL 60901  
(815) 936-5510

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## COUNTY BOARD

### Chairman

Andrew Wheeler

Matt Alexander-Hildebrand  
Jacob Collins  
Robert Ellington-Snipes  
Roger Hess  
Larry Kerkstra  
Craig Long  
Samuel Payton  
Darrel Smith  
Christopher Tholen

Heather Bryan  
Aaron Dunnill  
Raymond Fairfield  
Kimberly Hudson  
Ronald Kinzinger  
Chad Miller  
Janis Peters  
Kenneth Smith  
Carol Webber

### Vice Chair

Todd Sirois

Antonio Carrico  
Colton Ekhoff  
John Fetherling  
Steven Hunter  
Stephen Liehr  
Alice (Tinker) Parker  
Patricia Polk  
Joseph Swanson

---

## ELECTED OFFICIALS

**Auditor**  
Jake Lee

**Circuit Clerk**  
Sandi Cianci

**County Clerk**  
Dan Hendrickson

**Coroner**  
Robert Gessner

**Recorder of Deeds**  
Lori Gadbois

**Sheriff**  
Mike Downey

**Regional Superintendent of Schools**  
Gregg Murphy

**State's Attorney**  
Jim Rowe

**Treasurer**  
Nick Africano

---

## APPOINTED OFFICIALS

**Animal Control**  
Kari Laird

**Assessor**  
Erich Blair

**Chief Judge**  
Michael D. Kramer

**ETSB-911**  
Tammy Peterson

**Finance**  
Steve McCarty

**Health**  
John Bevis

**Highway**  
Mark Rogers

**MIS**  
Kevin Duval

**Building and Grounds**  
Wes Andrews

**Planning/GIS**  
Delbert Skimerhorn

**Probation**  
Tom Latham

**Public Defender**  
Edward J. Pentuic



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Kankakee County  
Illinois**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

November 30, 2019

*Christopher P. Monill*

Executive Director/CEO

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### **Independent Auditor's Report**

Kankakee County Board  
Kankakee County, Illinois  
Kankakee, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kankakee County Public Building Commission, which represents 1.2 percent, 2.1 percent, and 0.8 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Kankakee County Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of November 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions – IMRF, the IMRF Summary of Actuarial Methods and Assumptions, the schedule of changes in the total OPEB liability and related ratios, and the budgetary comparison information, on pages 12-26 and 69-87, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kankakee County, Illinois' basic financial statements. The introductory section, the other supplementary information, and the statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2021, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kankakee County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

*SKDO, P.C.*

Bourbonnais, Illinois  
May 25, 2021

**Independent Auditor's Report on  
Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Kankakee County Board  
Kankakee, County, Illinois  
Kankakee, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements, and have issued our report thereon dated May 25, 2021. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kankakee County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Kankakee County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*SKDO, P.C.*

Bourbonnais, Illinois  
May 25, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the County of Kankakee presents readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal years ended November 30, 2020 and 2019. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. The objective of the MD&A section is to heighten the understanding and usefulness of the basic financial statements. This analysis will include comparative information to last year's financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of the County of Kankakee exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$53.7 million (*net position*).
- At the close of fiscal year 2020, the County of Kankakee's governmental funds reported combined ending fund balances of \$29.3 million. This was the result of an increase to governmental funds fund balance of \$4.6 million.
- Overall revenues for governmental funds were \$62.9 million.
- The General Fund balance (excluding the Tort Fund) totaled \$1.8 million in fiscal year 2020 which signifies the second consecutive year of a positive General Fund balance since 2012.
- The total combined fund balance of the General Fund and Tort Fund was positive with a combined balance of \$4.8 million. This is an increase of \$0.9 million from prior year.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Comprehensive Annual Financial Report. This annual report consists of the following components – **management's discussion and analysis** (this section), the **basic financial statements, required supplementary information, and other supplementary information**. The basic financial statements comprise two types of statements that present different views of the County:

- The first two statements are **government-wide financial statements** that provide both **long-term** and **short-term** information about the County's overall financial status.
- The remaining statements are **fund financial statements** that focus on **individual parts** of the County government, reporting the County's operations in **more detail** than the government-wide statements.

- The **governmental funds** statements tell how **general government** services such as public safety were financed in the **short-term** as well as what remains for future spending.
- **Proprietary fund** statements offer **short- and long-term** financial information about the activities that the government operates **like a business**, such as the Emergency Telephone System (911).
- **Fiduciary fund** statements provide information about the financial relationships, like the drainage district funds, in which the County acts solely as a **trustee or agent** for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required and other supplementary information that further explains and supports the information in the financial statements.

Illustration A shows how the requisite parts of this annual report are arranged and related to one another.

## **Illustration A Organization of the County of Kankakee's Annual Financial Report**

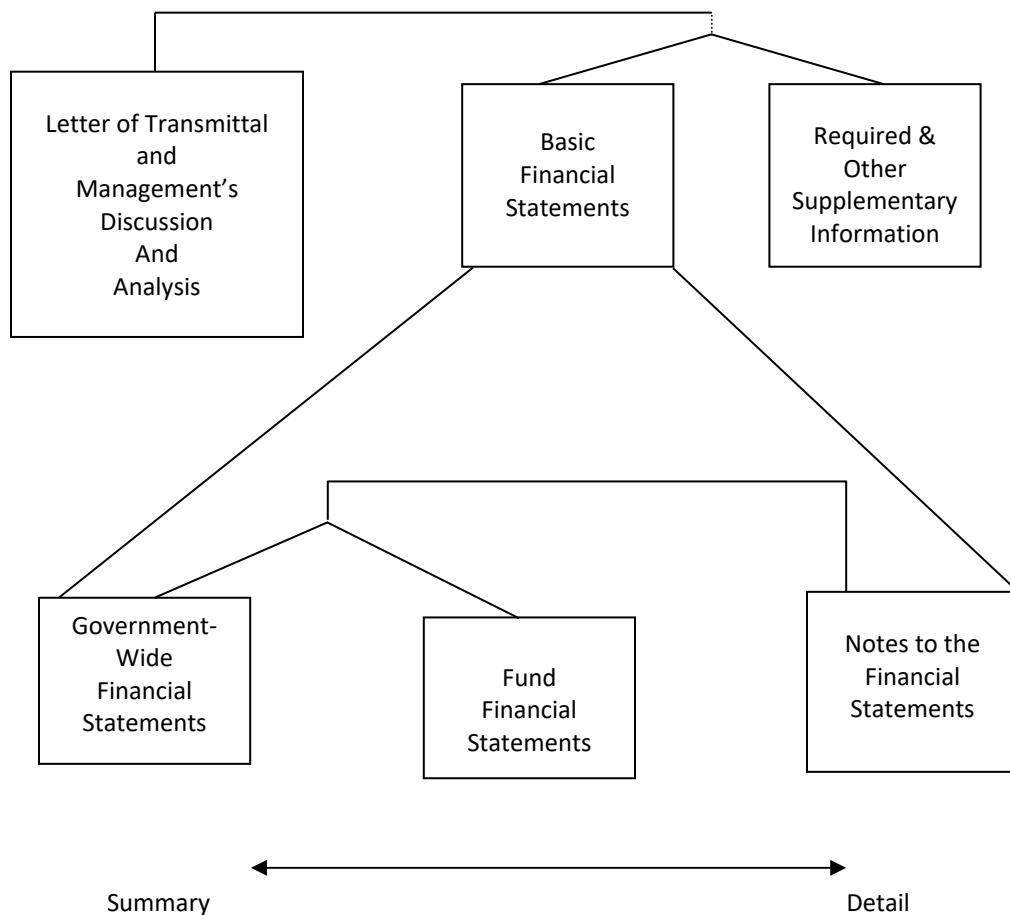


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

## Illustration B

### Major Features of Kankakee County's Government-wide and Fund Financial Statements

		Fund Financial Statements			
		Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>Scope</b>		Entire County (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary, such as administrative and public safety	Activities the County operates similar to private businesses: The Emergency Telephone (911) system, and Animal Control	Instances in which the County is the trustee or agent for someone else's resources, such as the drainage district funds
<b>Required financial statements</b>		<ul style="list-style-type: none"> <li>▪ Statement of net position</li> <li>▪ Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>▪ Balance sheet</li> <li>▪ Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>▪ Statement of net position</li> <li>▪ Statement of revenues, expenses, and changes in net position</li> <li>▪ Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>▪ Statement of fiduciary net position</li> <li>▪ Statement of changes in fiduciary net position</li> </ul>
<b>Accounting basis and measurement focus</b>		Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>		All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
<b>Type of inflow/outflow information</b>		All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

### Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position, the difference between the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the County's financial health. Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements of the County are divided into two categories:

1. **Governmental activities** – Most of the County's basic services are included here, such as the Sheriff's Department, State's Attorney Office, Highway Department, Health Department, and General Administration. Property taxes, sales and other tax, inmate housing program, and state and federal grants finance most of these activities.
2. **Business-type activities** – The County charges fees to customers to help cover the costs of certain services it provides. The County's Emergency Telephone (911) System and Animal Control are included here.

In addition to the data presented here, the Public Building Commission has issued separate financial statements which are also on file at the County.

The government-wide financial statements can be found on pages 27-28 of this report.

### **Fund Financial Statements**

Kankakee County's fund financial statements provide more detailed information about the County's most significant funds, as opposed to the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and others by bond covenants. The County Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has three categories of funds:

1. **Governmental funds:** Most of the County's basic services are included in governmental funds, which focus on both how cash and other financial assets that can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information in the reconciliations explain the relationship, or differences, between them.

Kankakee County maintains fifty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Pension Fund, County Highway Fund, and County Bridge Fund. These four funds are considered to be major funds. The Tort Fund is included in the General fund for financial statement reporting purposes. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Kankakee County adopts an annual appropriated budget for its major funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget. These schedules are found in the Required Supplementary Information section.

The basic governmental fund financial statements can be found on pages 29-32 of this report.

2. **Proprietary funds:** Services, for which the County charges customers a fee, whether to outside customers or other county departments, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the County's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Kankakee County uses enterprise funds to account for its Emergency Telephone Services (911) system and for its animal control operation.

The basic proprietary fund financial statements can be found on pages 33-35 of this report.

3. **Fiduciary funds:** The County is a trustee, or fiduciary for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Kankakee County excludes these activities from the county's government-wide financial statements because the County cannot use these assets to finance its operations.

The basic fiduciary fund financial statements can be found on page 36-37 of this report.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 38-67 of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension and other post-employment benefits to its employees and budgetary comparison schedules for major governmental funds.

Required supplementary information and related notes can be found on pages 69-87 of this report.

Other supplementary information includes tort expenditures and the combining statements referred to earlier in connection with non-major governmental funds. This information is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 90-123 of this report.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The County has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* since FY 2003.

Exhibit 1 is a condensed version of the statement of net position for the County of Kankakee. Net position is calculated as total assets and deferred outflows less total liabilities and deferred inflows. Assets are classified as either current and other assets, or capital assets. Liabilities are distinguished as either current and other liabilities, or long-term liabilities (maturity of greater than one year). According to GAAP, net position is subdivided into three categories: net investment in capital assets; restricted net position; and unrestricted net position. Over time, net position serves as a useful indicator of a government's financial situation.

At the close of the current fiscal year the County's net position was just under \$53.7 million. Net position for governmental activities increased by approximately \$3.5 million. For business-type activities, net position experienced an increase of nearly \$1.3 million.

**Exhibit 1**  
**Condensed Statement of Net Position (In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2020		2019		2020	2019
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 57,652	\$ 52,059	\$ 7,861	\$ 6,434	\$ 65,512	58,493
Capital assets	54,249	55,423	2,423	1,701	56,672	57,124
Total assets	111,900	107,482	10,283	8,135	122,184	115,617
Deferred outflows of resources	8,701	24,297	354	1,089	9,055	25,386
Current and other liabilities	5,480	7,082	1,171	357	6,652	7,439
Long-term liabilities	35,980	50,369	521	1,252	36,501	51,621
Total liabilities	41,460	57,451	1,693	1,609	43,153	59,060
Deferred inflows of resources	33,866	32,563	540	509	34,406	33,072
Net investment in capital assets	43,353	43,705	2,423	1,701	45,776	45,406
Restricted	25,820	21,729	-	-	25,820	21,729
Unrestricted	(23,898)	(23,670)	5,982	5,405	(17,916)	(18,265)
Total net position	<u>\$ 45,275</u>	<u>\$ 41,765</u>	<u>\$ 8,405</u>	<u>\$ 7,106</u>	<u>\$ 53,680</u>	<u>\$ 48,870</u>

A significant portion of the County's net position reflects a net investment of \$45.8 million in capital assets such as land, buildings, and equipment, less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources, as capital assets cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$25.8 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.72 million of governmental activities restricted net position is restricted for debt service. Additionally, \$0.15 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project and \$0.89 million is restricted for juvenile detention services. Health services has a restricted amount of \$3.76 million. The remainder is restricted for other purposes, generally defined by state statute.

The remaining portion of the County's net position is located in unrestricted net position. Kankakee County's unrestricted net position deficit of \$17.9 million reflects the shortfall the County would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, pensions and other post-employment benefits at November 30, 2020. This is a decrease of approximately \$0.35 million in the County's deficit unrestricted net position from the prior year.

The following table, Exhibit 2, illustrates changes in net position resulting from changes in revenues and expenditures.

**Exhibit 2**

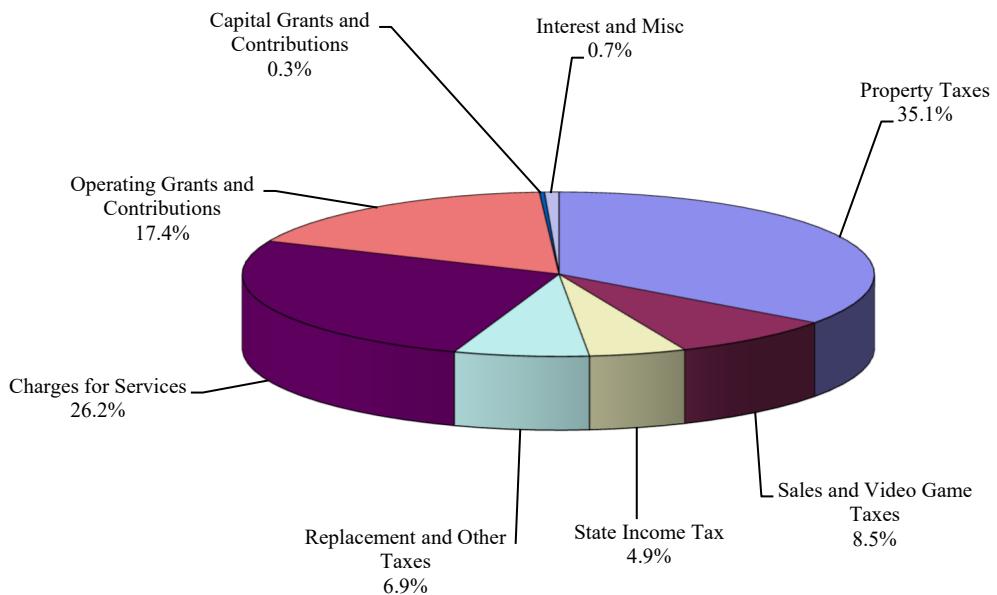
**Kankakee County's Changes in Net Position (In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 16,524	\$ 21,399	\$ 5,596	\$ 4,996	\$ 22,120	\$ 26,395
Operating Grants and Contributions	10,991	7,095	70	84	\$ 11,061	7,179
Capital Grants and Contributions	161	82	-	-	\$ 161	82
General Revenues						
Property Taxes	22,100	21,555	-	-	\$ 22,100	21,555
Sales and Video Gaming Tax	5,328	5,417	-	-	\$ 5,328	5,417
State Income Tax	3,119	3,055	-	-	\$ 3,119	3,055
Replacement and Other Taxes	4,339	3,380	-	-	\$ 4,339	3,380
Other	465	298	45	67	\$ 510	365
<b>Total Revenues</b>	<b>63,025</b>	<b>62,281</b>	<b>5,710</b>	<b>5,147</b>	<b>68,735</b>	<b>67,428</b>
<b>Expense</b>						
Governmental Activities						
General Government	8,376	8,916			8,376	8,916
Public Safety	27,670	29,369			27,670	29,369
Court Services	9,163	8,788			9,163	8,788
Transportation	8,214	7,240			8,214	7,240
Health and Sanitation	3,160	3,051			3,160	3,051
Veterans Administration	224	235			224	235
Economic Development	2,248	2,113			2,248	2,113
Interest and fiscal charges	459	533			459	533
Business-Type Activities						
Emergency Telephone Services	-	-	4,116	3,819	4,116	3,819
Animal Control	-	-	295	329	295	329
<b>Total Expenses</b>	<b>59,514</b>	<b>60,244</b>	<b>4,412</b>	<b>4,149</b>	<b>63,926</b>	<b>64,393</b>
<b>Increase (Decrease) in Net Position</b>	<b>3,511</b>	<b>2,037</b>	<b>1,299</b>	<b>999</b>	<b>4,809</b>	<b>3,036</b>
Net Position - Beginning of Year	41,764	39,728	7,106	6,107	48,871	45,835
<b>Net Position - End of Year</b>	<b>\$ 45,275</b>	<b>\$ 41,765</b>	<b>\$ 8,405</b>	<b>\$ 7,106</b>	<b>\$ 53,680</b>	<b>\$ 48,871</b>

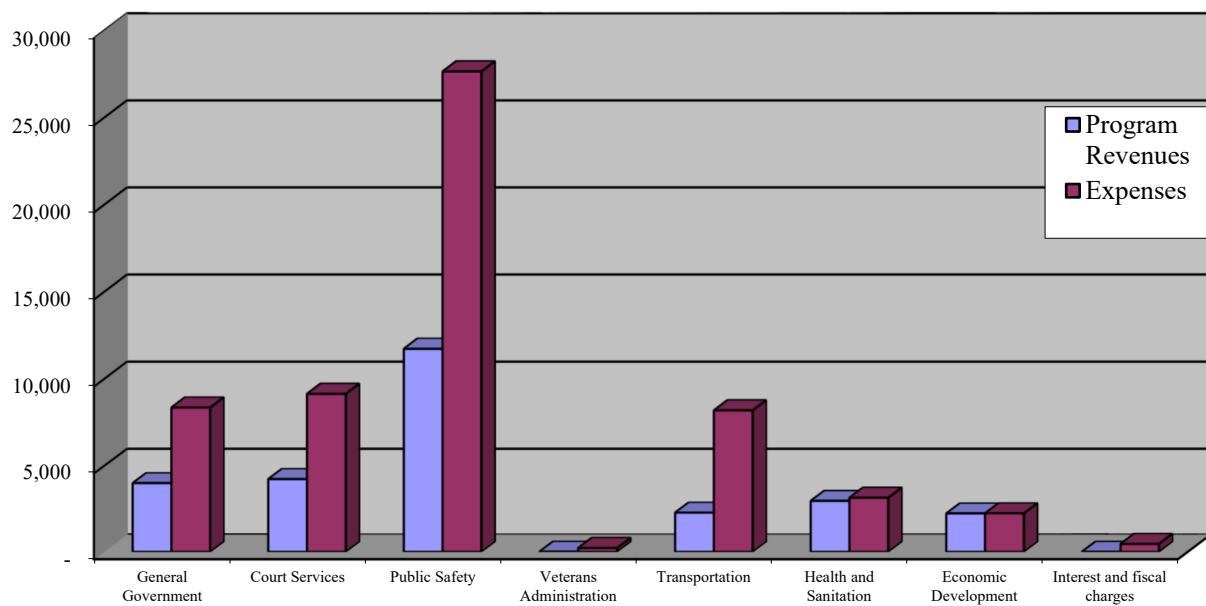
- Governmental activities increased the County's net position by over \$3.5 million. In the prior fiscal year, net position increased by \$2 million. Total expenses decreased by \$0.7 million. There was an increase in revenues of over \$0.7 million. Property taxes increased by \$0.55 million. Replacement and Other Taxes had an increase of \$0.96 million.
- Charges for services for governmental activities decreased overall by \$4.9 million (23 percent) which is partially due to a decrease in inmate housing revenues of \$3.1 million.
- Sales and Video Gaming Tax for governmental activities decreased by \$0.09 million (2 percent) during the year.
- Operating grants and contributions increased by \$3.9 million in 2020 primarily due to funding received during the CURE grant program.
- Total expense on the Government-wide Statement of Activities saw a decrease from the prior year of \$0.73 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant decrease were in Public Safety (\$1.7 million) which is primarily due to the decrease in inmate housing. Interest and fiscal charges (\$0.07 million) and General Government (\$0.5 million) also saw decreases. Areas that experienced increases from the prior year included Transportation (\$0.97 million), Economic Development (\$0.14 million), and Court Services (\$0.38 million). The primary reason for the increase in net position of business-type activities is the increase in Dispatch revenues.

## Governmental Activities

### Revenues by Source - Governmental Activities

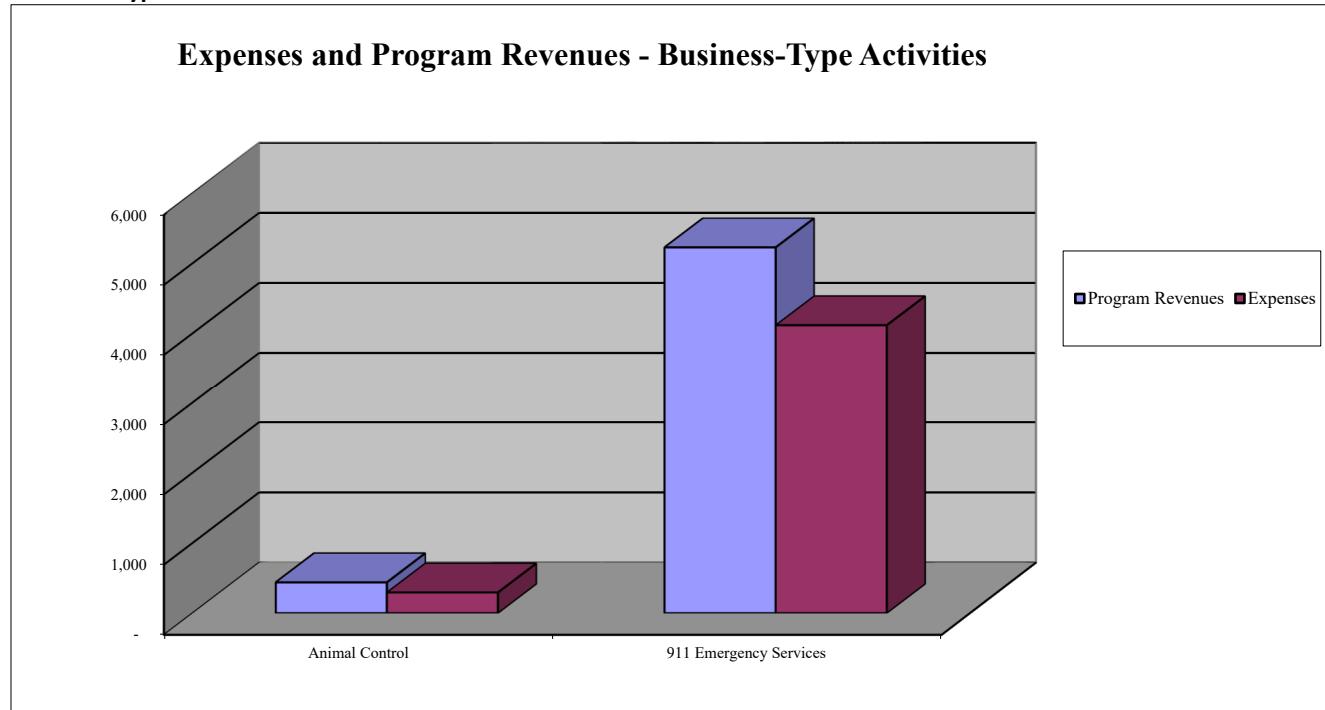


### Expenses and Program Revenues - Governmental Activities



The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by general government, court services, and transportation. Public safety comprises 46.5 percent of total governmental activities. General government represents 14.1 percent of total governmental activities, while court services covers 15.4 percent. General revenues such as the property, sales, state income, replacement, motor fuel, and other taxes are not shown by function because they are used to support County-wide program activities. Over one-third, 35 cents of every dollar, of the County's revenue for governmental funds comes from property taxes, and 56 cents of every dollar raised comes from some type of tax. This level has increased from 54 cents in the previous year.

#### **Business-Type Activities**



Business-type activities increased the County's net position by \$1.3 million.

#### **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

##### **Governmental Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources available for spending. This information is useful in assessing the County's financing requirements. In particular, assigned and unassigned fund balance measures the County's net resources available for spending at the end of the fiscal year. Governmental funds reported by the County include the General Fund, special revenue funds, debt service funds, and capital project funds.

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$29.3 million. About \$0.7 million (2 percent) of the fund balance consists of inventories and prepaid items which are classified as non-spendable because they are not in spendable forms. The majority of the fund balance, \$24.4 million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.4 million (8 percent) is assigned, which the County intends to use for the transportation, judiciary, and court functions. Approximately \$1.7 million constitutes unassigned fund balance.

Revenues for the governmental funds in 2020 totaled \$62.9 million, and expenditures were \$60.2 million. Overall, the fund balance increased by \$4.6 million for the year. Of the increase of \$4.6 million the General Fund, Pension Fund, and Tort Fund had a combined increase of \$1.49 million as represented in the graph below. This shows a positive trend over the last four years with increases in the total fund balances of the three funds.

<b>Fiscal Year</b>	<b>General Fund</b>	<b>Tort Fund</b>	<b>Pension Fund</b>	<b>Total</b>
2011	1,528,217	1,937,318	1,490,112	4,955,647
2012	645,122	1,328,899	1,121,036	3,095,057
2013	(1,213,982)	983,426	344,819	114,263
2014	(4,237,515)	627,330	(196,990)	(3,807,175)
2015	(4,859,392)	544,382	(259,665)	(4,574,675)
2016	(4,896,718)	660,549	146,849	(4,089,320)
2017	(3,550,700)	920,006	550,643	(2,080,051)
2018	(1,014,215)	1,615,058	581,618	1,182,461
2019	1,506,933	2,416,031	1,100,833	5,023,797
2020	1,787,307	3,042,551	1,679,277	6,509,135

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$3 million, which represents an increase of \$0.6 million from the prior fiscal year. The increase in the Tort Fund is primarily due to a reduction in overall expenditures, including personal services, miscellaneous claims, and insurance. This upswing follows a \$0.8 million increase in 2019. The Tort Fund has shown continuous growth starting in 2016.

The Pension Fund, a special revenue fund, is a major fund of the County. The Fund balance at the end of 2020 was \$1.7 million, an increase of \$0.6 million. This year's increase followed an increase of \$0.5 million in 2019. This has led to a five-year positive trend with the Pension Fund increasing by \$1.9 million over the last five years.

The General Fund is the chief operating fund of the County. It is composed of the following departments: Administration, Treasurer, County Clerk, Elections, Recorder, Assessments, Board of Review, Planning, Information Services, Building & Grounds, Health Insurance, Utilities, Central Services, Contingency, Auditor, Zoning Board of Appeals, I-KAN ROE Educational Agreement, Finance, Capital Development, Circuit Clerk, Maintenance & Child Support, Circuit Court, Jury Commission, State's Attorney Office, Public Defender, Probation, D.N.D.C., Juvenile Detention Center, Sheriff Police, Corrections, Auxiliary Police, E.S.D.A., Merit Commission, Dispatch Center, and Coroner.

The increase in the General Fund is primarily due to the funds received from the CURE grant to combat the adverse effects of the COVID 19 pandemic, along with continued cost saving measures.

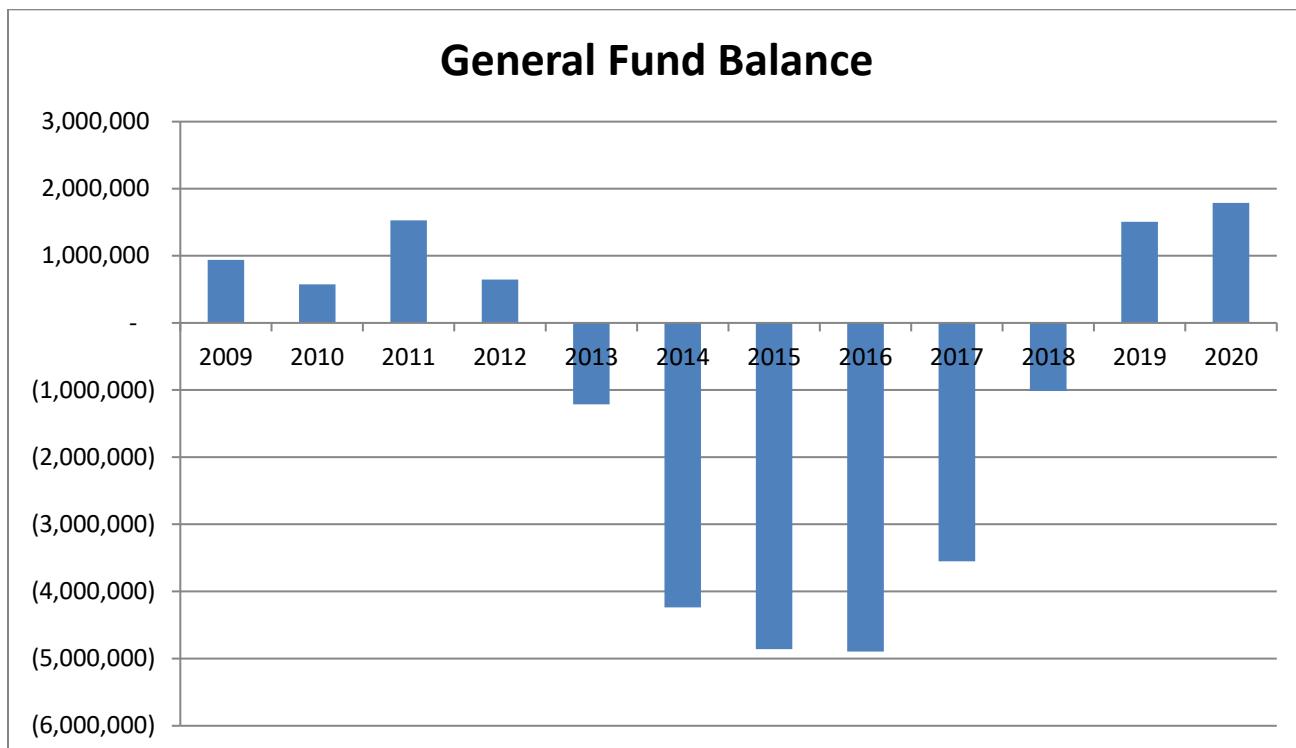
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2019 and 2020, along with the dollar and percentage change.

**Comparative Summary of Revenues – General Fund (excluding the Tort Fund)**

For the Fiscal years ending November 30

	2020 General Fund	2019 General Fund	Increase (Decrease) 2019 to 2020	% Change
Taxes	10,789,665	10,546,456	243,209	2.3%
Intergovernmental	8,051,042	6,451,041	1,600,001	19.9%
Charges for Services	13,260,557	17,065,659	(3,805,102)	-28.7%
License and Permits	360,444	345,701	14,743	4.1%
Fines and Forfeitures	661,471	583,513	77,958	11.8%
Investment Income	4,258	13,767	(9,509)	-223.3%
Miscellaneous Revenue	88,503	53,955	34,548	39.0%
Other financing sources	1,900,238	1,668,048	232,190	12.2%
<b>Total</b>	<b>35,116,178</b>	<b>36,728,140</b>	<b>(1,611,962)</b>	<b>-4.6%</b>

At the end of 2020 the total fund balance of the General Fund (excluding Tort) was \$1.8 million. The fund balance increased by \$0.3 million in 2020. This is the second consecutive year since 2012 that the General Fund (excluding Tort) has had a positive fund balance. General Fund revenue showed a decrease of \$1.6 million in 2020 due to the COVID 19 pandemic. The Charges for Services had the largest impact by the COVID 19 pandemic showing a decrease of \$3.8 million from 2019. The following chart illustrates the fund balances of the General Fund for the past 12 years.



On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 29 and 31, the general fund activity and tort fund activity are combined in one column as the general fund. However, for budgeting, accounting, and internal reporting, these funds are still presented separately. The combined fund balance ended the year with a positive balance of \$4.8 million, an increase of \$0.9 million.

The County Highway Fund and County Bridge Fund are also major funds for the County. The County Highway fund ended the year with a \$2.6 million fund balance which was a \$0.16 million decrease. There were no significant changes in individual categories of revenues and expenditures compared to the prior year. The County Bridge Fund ended the year with a \$5.6 million fund balance which was a \$0.7 million increase over prior year. There were not significant changes in individual categories of revenues and expenditures compared to the prior year.

#### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

#### **911 System Fee Fund**

This fund also qualified as a major fund of Kankakee County. Net position at the end of the year amounted to over \$7.74 million. Of this amount, \$2.3 million is net investment in capital assets. The remainder, \$5.4 million, is unrestricted. Total net position increased by \$1.15 million during the year. Operating revenues increased by \$0.58 million in 2020. Operating expenses saw an increase of \$0.2 million from the prior year. ETSB is now contracting with an additional village for dispatch services. The growth in revenues continues to outpace the growth in expenses.

#### **Animal Control (Other Enterprise Funds)**

There was a net position balance of \$662,082 at the end of the fiscal year. This represented an increase of \$145,786. Of the total, \$126,917 is net investment in capital assets and the remainder of \$535,165 is unrestricted.

#### **Fiduciary Funds**

The County maintains fiduciary funds for the assets of others in various Private Purpose Trust Funds and Agency Funds. Total net position in the Fiduciary funds is \$6.62 million, an increase of \$2.36 million from last year. The increase in Township MFT fund is primarily due to receipts from the Rebuild Illinois Fund and a reduction in major projects. The remaining increase occurred in Circuit Clerk bonds held in trust which is due to a decrease in court cases because of the COVID 19 pandemic.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's budget is prepared according to Illinois law and is generally based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule including differences between budget and GAAP is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2020 as well as the final budget. Significant differences between the final budget and actual results are discussed below.

The FY20 General Fund budget remained at \$36.41 million.

The budget variance for revenues was \$2.25 million under the final budget; while expenditures resulted in a variance of \$2.53 million under final budget.

The primary reasons for decreased revenues were due to the decrease in inmate housing, sales, use, video gaming taxes, and replacement tax. These decreases in revenue were directly related to the COVID 19 pandemic which

directly affected inmate housing and taxes received. For expenditures, there were decreases in inmate housing and some operational expense changes. The decrease in expenditures could also be attributed to projects that had been budgeted for but couldn't be executed due to the COVID 19 pandemic.

The most significant variances in Revenues and Expenditures are presented below.

<b><u>Revenues</u></b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Sales and Video Gaming Taxes	5,709,046	5,328,078	(380,968)
Circuit Clerk fees	1,735,800	1,492,900	(242,900)
Inmate Housing and Reimbursements	12,510,000	10,045,306	(2,464,694)
Replacement Taxes	1,144,434	994,119	(150,315)
County Recorder Fees	490,000	612,179	122,179
Grants and other reimbursements	3,745,661	3,938,343	192,682

<b><u>Expenses</u></b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Capital Development	975,205	1,298,416	323,211
Planning Department	810,330	545,022	(265,308)
Sheriff's Office	4,437,521	4,194,549	(242,972)
States Attorney	1,804,237	1,620,210	(184,027)
DNDC	128,700	519	(128,181)
Corrections	12,831,695	12,669,500	(162,195)
Probation	1,968,663	1,805,174	(163,489)

## **CAPITAL ASSETS & DEBT ADMINISTRATION**

### **Capital Assets**

The County of Kankakee's investment in capital assets for governmental and business-type activities as of November 30, 2020, amounts to \$56.7 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, land, construction in progress, buildings and improvements, buildings and improvements under capital lease agreements, leasehold improvements, equipment, equipment under capital lease agreements, and vehicles.

The following schedule shows the County's investment in capital assets.

### **Exhibit 3**

### **Capital Assets at Year End, Net of Depreciation (In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Transportation Network	\$ 15,061	\$ 16,152	\$ -	\$ -	\$ 15,061	\$ 16,152
Land	899	899	146	146	\$ 1,045	1,045
Construction in Progress	483	483	16	183	\$ 499	666
Intangible Assets	1,604	1,604	-	-	\$ 1,604	1,604
Building - idle	1,770	1,770	-	-	\$ 1,770	1,770
Buildings and Improvements	28,984	29,413	-	-	\$ 28,984	29,413
Buildings and Improvements under capital lease agreements	1,263	1,316	-	-	\$ 1,263	1,316
Leasehold improvements	-	-	54	61	\$ 54	61
Equipment	1,120	1,108	2,207	1,311	\$ 3,327	2,419
Vehicles	3,064	2,677	-	-	\$ 3,064	2,677
<b>Total Capital Assets</b>	<b>\$ 54,249</b>	<b>\$ 55,422</b>	<b>\$ 2,423</b>	<b>\$ 1,701</b>	<b>\$ 56,672</b>	<b>\$ 57,123</b>

Major capital asset changes that occurred during 2020 include the following:

In Governmental Activities buildings and improvements has decreased \$0.43 million. There was a \$0.05 million decrease in Buildings and Improvements under capital lease agreements. The transportation network had a decrease of \$1.1 million in FY20. Regarding Business-Type Activities, equipment increased by \$0.9 million in FY20.

More detail about the County's capital assets is presented in Note 5 to the financial statements.

Details about the sale of buildings under capital lease agreements can be found in Note 13.

#### Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$36.5 million. This encompasses approximately \$36 million outstanding long-term liabilities in governmental activities and \$0.5 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$16.7 million in governmental activities and a decrease of \$0.78 million in business-type activities. This decrease is primarily impacted by changes in IMRF pension liabilities. The assumed rate of return increased to over 14% from 7.25%. IMRF endured an overall gain in 2020 causing an decrease in Net Pension Liability.

The following schedule shows the County's long-term liabilities.

#### Exhibit 4

#### Outstanding Long-term Liabilities at Year End (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Bonds - General Obligation	\$ 8,452	\$ 10,102	\$ -	\$ -	\$ 8,452	\$ 10,102
Note Payable	737	-	-	-	737	-
Capital Leases	2,027	2,089	-	-	2,027	2,089
Net Pension Liability	18,366	34,564	454	1,215	18,820	35,779
Net OPEB liability - restated	5,014	4,667	-	-	5,014	4,667
Compensated Absences	1,383	1,286	67	86	1,450	1,372
<b>Total</b>	<b>\$ 35,979</b>	<b>\$ 52,708</b>	<b>\$ 521</b>	<b>\$ 1,301</b>	<b>\$ 36,500</b>	<b>\$ 54,009</b>

There was a total long-term liability decrease of \$17.5 million in FY20 primarily due to a \$17.0 million decrease in pension liability. The Bonds – General Obligation decreased by \$1.7 million.

More detailed information about the County's long-term liabilities is presented in Notes 6 and 7 to the financial statements.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The major goal of the County's FY 2021 budget is to continue to provide services while maintaining expenditures to a level that will allow the County to continue to maintain the General Fund balance. In 2019 Kankakee County achieved its first positive General Fund balance since 2012 and continued to improve in 2020. The County plans to maintain these efforts in the 2021 budget to meet these goals; the County continues to focus on maximizing its revenue to expenditure percentage, and reducing costs via improved efficiencies.

With the current economic impact brought on by the COVID-19 pandemic, the County is preparing to maintain current fund balances. The County Board continues to monitor and prepare for all the uncertainties brought on by the COVID 19 pandemic, and continues to look for ways to find grant funding.

The first distribution of funds for the American Rescue Plan Act (ARPA) are being distributed in 2021. This relief package is allocated to directly address the COVID 19 pandemic and related economic fallout. The County Board is working on a plan to maximize the utilization of the funding received from the American Rescue Plan Act.

The majority of the county's union contracts are in effect until 2021.

A major fiscal concern for the County is that legislative changes enacted by the General Assembly could significantly affect revenue, particularly income tax revenue sharing, as well as the possibility of unfunded mandates that the County will have to absorb. Furthermore, based on the State of Illinois' troubled fiscal situation, state reimbursements and programs continue to be reduced or delayed.

The Supreme Court announced changes to the court cost structure which could lead to a decreased collection of court related fees. The Supreme Court listed multiple changes to the assessment system for fees, fines, and other court costs that are paid through civil court and criminal court litigants. These changes could result in a major decrease in fees collected in the court system.

### **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Kankakee County Finance Department, 189 E. Court St. Suite 300, Kankakee, IL 60901. Complete comprehensive annual financial reports are available on our website – [www.k3county.net/financedepartment.html](http://www.k3county.net/financedepartment.html).

**Kankakee County, Illinois**  
**Statement of Net Position**  
**November 30, 2020**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash	\$ 19,092,318	\$ 2,943,359	\$ 22,035,677
Investments, at cost	7,096,314	4,120,263	11,216,577
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	23,131,683	-	23,131,683
Accounts	2,517,898	30,183	2,548,081
Due from other governments	5,022,776	737,816	5,760,592
Prepaid expenses	183,802	29,126	212,928
Inventory, at cost	576,815	-	576,815
Capital assets:			
Nondepreciable	4,756,477	162,403	4,918,880
Depreciable, net of accumulated depreciation	49,492,346	2,260,327	51,752,673
Other assets	30,000	-	30,000
Total assets	<u>111,900,429</u>	<u>10,283,477</u>	<u>122,183,906</u>
<b>Deferred outflows of resources</b>			
Deferred charge on debt refunding	320,858	-	320,858
Deferred outflows related to pensions	7,545,223	354,099	7,899,322
Deferred outflows related to OPEB	834,502	-	834,502
Total deferred outflows of resources	<u>8,700,583</u>	<u>354,099</u>	<u>9,054,682</u>
<b>Liabilities</b>			
Vouchers and accounts payable	2,651,865	978,984	3,630,849
Accrued wages and benefits	2,421,033	192,471	2,613,504
Unearned grant revenue	407,211	-	407,211
Noncurrent liabilities:			
Due within one year	2,631,466	30,960	2,662,426
Due in more than one year	33,348,470	490,276	33,838,746
Total liabilities	<u>41,460,045</u>	<u>1,692,691</u>	<u>43,152,736</u>
<b>Deferred inflows of resources</b>			
Property taxes related to a future period	22,732,467	-	22,732,467
Deferred inflows related to pensions	10,412,724	540,058	10,952,782
Deferred inflows related to OPEB	720,512	-	720,512
Total deferred inflows of resources	<u>33,865,703</u>	<u>540,058</u>	<u>34,405,761</u>
<b>Net position</b>			
Net investment in capital assets	43,353,114	2,422,730	45,775,844
Restricted for:			
Debt service	720,009	-	720,009
Capital projects	147,313	-	147,313
Juvenile detention services	891,302	-	891,302
Health services	376,453		376,453
Other purposes (enabling legislation)	23,684,992	-	23,684,992
Unrestricted	(23,897,919)	5,982,097	(17,915,822)
Total net position	<u>\$ 45,275,264</u>	<u>\$ 8,404,827</u>	<u>\$ 53,680,091</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Activities**  
**For the Year Ended November 30, 2020**

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total Primary Government
		Primary Government	Primary Government	Primary Government	Primary Government	Primary Government	Primary Government	Primary Government
<b>Primary government:</b>								
Governmental activities								
General government	\$ 8,376,115	\$ 3,294,581	\$ 715,374	\$ 160,638	\$ (4,366,160)	\$ (4,366,160)		
Court services	9,163,277	1,937,693	2,309,332	-	(4,755,614)	(4,755,614)		
Public safety	27,670,443	10,633,669	1,115,070	-	(15,921,704)	(15,921,704)		
Health and sanitation	3,159,905	422,987	2,551,077	-	(185,841)	(185,841)		
Transportation	8,213,797	235,114	2,050,969	-	(5,927,714)	(5,927,714)		
Veterans administration	223,640	-	6,381	-	(217,259)	(217,259)		
Economic development	2,247,584	-	2,242,476	-	(5,108)	(5,108)		
Interest and fiscal charges	459,236	-	-	-	(459,236)	(459,236)		
Total governmental activities	<u>\$ 59,513,997</u>	<u>16,524,044</u>	<u>10,990,679</u>	<u>160,638</u>	<u>(31,838,636)</u>	<u>(31,838,636)</u>	<u>(31,838,636)</u>	<u>(31,838,636)</u>
Business-type activities								
911 Emergency services	4,116,218	5,163,763	63,246	-	\$ 1,110,791	\$ 1,110,791		
Animal control	295,339	431,752	6,865	-	143,278	143,278		
Total business-type activities	<u>4,411,557</u>	<u>5,595,515</u>	<u>70,111</u>	<u>-</u>	<u>1,254,069</u>	<u>1,254,069</u>	<u>1,254,069</u>	<u>1,254,069</u>
Total primary government	<u>\$ 63,925,554</u>	<u>\$ 22,119,559</u>	<u>\$ 11,060,790</u>	<u>\$ 160,638</u>	<u>(31,838,636)</u>	<u>1,254,069</u>	<u>(30,584,567)</u>	<u>(30,584,567)</u>
General revenues:								
Taxes								
Property taxes					22,099,582	-	22,099,582	
Sales and video gaming taxes					5,328,078	-	5,328,078	
State income tax					3,118,580	-	3,118,580	
Replacement and other taxes					4,338,547	-	4,338,547	
Interest					68,717	44,610	113,327	
Miscellaneous					395,907	-	395,907	
Total general revenues					<u>35,349,411</u>	<u>44,610</u>	<u>35,394,021</u>	
Change in net position					<u>3,510,775</u>	<u>1,298,679</u>	<u>4,809,454</u>	
Net position - beginning					<u>41,764,489</u>	<u>7,106,148</u>	<u>48,870,637</u>	
Net position - ending					<u>\$ 45,275,264</u>	<u>\$ 8,404,827</u>	<u>\$ 53,680,091</u>	

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Balance Sheet**  
**Governmental Funds**  
**November 30, 2020**

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash	\$ 4,208,173	\$ 1,610,894	\$ 1,466,149	\$ 3,901,686	\$ 7,905,416	\$ 19,092,318
Investments, at cost	8,969	-	612,895	956,247	5,518,203	7,096,314
Receivables (net of applicable allowances for estimated uncollectible amounts):						
Taxes, including interest, penalties, and liens	9,106,521	7,290,212	2,233,082	859,991	3,641,877	23,131,683
Accounts	2,252,608	64,406	56,526	-	144,358	2,517,898
Prepaid items	76,754	-	-	-	107,048	183,802
Due from other funds	22,774	470,240	258,915	805,299	1,390,418	2,947,646
Due from other governments	3,893,325	2,181	-	-	1,127,270	5,022,776
Inventory, at cost	14,295	-	368,363	-	194,157	576,815
Other assets	-	-	-	-	30,000	30,000
Total assets	<u>\$ 19,583,419</u>	<u>\$ 9,437,933</u>	<u>\$ 4,995,930</u>	<u>\$ 6,523,223</u>	<u>\$ 20,058,747</u>	<u>\$ 60,599,252</u>
<b>Liabilities</b>						
Vouchers and accounts payable	\$ 1,023,376	\$ 488,415	\$ 51,595	\$ 43,629	\$ 1,031,570	\$ 2,638,585
Accrued compensation	1,027,446	107,985	79,059	-	118,312	1,332,802
Due to other funds	2,809,734	-	-	-	137,912	2,947,646
Unearned grant revenue	48,366	-	-	-	358,845	407,211
Total liabilities	<u>4,908,922</u>	<u>596,400</u>	<u>130,654</u>	<u>43,629</u>	<u>1,646,639</u>	<u>7,326,244</u>
<b>Deferred inflows of resources</b>						
Property taxes related to a future period	8,953,337	7,162,256	2,193,918	844,927	3,578,029	22,732,467
Unavailable revenues	891,302	-	-	-	376,453	1,267,755
Total deferred inflows of resources	<u>9,844,639</u>	<u>7,162,256</u>	<u>2,193,918</u>	<u>844,927</u>	<u>3,954,482</u>	<u>24,000,222</u>
<b>Fund balances</b>						
Non-spendable:						
Prepaid items	76,754	-	-	-	107,048	183,802
Inventory	14,295	-	368,363	-	134,250	516,908
Restricted for:						
General government	-	-	-	-	1,556,147	1,556,147
Debt service	-	-	-	-	720,009	720,009
Judiciary and court	-	-	-	-	1,525,133	1,525,133
Public safety	-	-	-	-	240,490	240,490
Health and welfare	-	-	-	-	2,994,191	2,994,191
Transportation	-	-	-	5,634,667	6,588,032	12,222,699
Economic development	-	-	-	-	2,168	2,168
Retirement	-	1,679,277	-	-	-	1,679,277
Tort liability/claims	2,998,015	-	-	-	-	2,998,015
Public building commission	-	-	-	-	340,608	340,608
Capital projects	-	-	-	-	147,313	147,313
Assigned - transportation	-	-	2,302,995	-	-	2,302,995
Assigned - judiciary and court	-	-	-	-	102,237	102,237
Unassigned	1,740,794	-	-	-	-	1,740,794
Total fund balances (deficits)	<u>4,829,858</u>	<u>1,679,277</u>	<u>2,671,358</u>	<u>5,634,667</u>	<u>14,457,626</u>	<u>29,272,786</u>
Total liabilities, deferred inflows of resources, and fund balance:	<u>\$ 19,583,419</u>	<u>\$ 9,437,933</u>	<u>\$ 4,995,930</u>	<u>\$ 6,523,223</u>	<u>\$ 20,058,747</u>	<u>\$ 60,599,252</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**November 30, 2020**

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Fund balances reported on the governmental funds balance sheet	\$ 29,272,786
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds	54,248,823
Deferred outflows/inflows related to pension and other post-employment benefits are not reported in governmental funds	(2,753,511)
Long-term liabilities, including liabilities for retirement obligations, are not due and payable in the current period and therefore, are not reported as a fund liability in governmental funds	(35,979,936)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	487,102
Net position of governmental activities	<u><u>\$ 45,275,264</u></u>

**Kankakee County, Illinois**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended November 30, 2020**

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 13,991,095	\$ 7,006,230	\$ 2,117,914	\$ 814,587	\$ 3,497,834	\$ 27,427,660
Intergovernmental	8,054,316	156,590	166,362	-	9,982,957	18,360,225
Charges for services	13,260,557	-	366,310	-	-	13,626,867
Licenses and permits	360,444	-	-	-	230,673	591,117
Fines and forfeits	661,471	-	-	-	1,723,138	2,384,609
Interest on investments	6,147	706	9,468	9,908	42,505	68,734
Miscellaneous	88,840	119	22,263	-	313,931	425,153
<b>Total revenues</b>	<b>36,422,870</b>	<b>7,163,645</b>	<b>2,682,317</b>	<b>824,495</b>	<b>15,791,038</b>	<b>62,884,365</b>
<b>Expenditures:</b>						
Current:						
General government	10,423,063	6,585,201	-	-	648,041	17,656,305
Judiciary and court related	6,260,513	-	-	-	587,636	6,848,149
Public safety	18,477,462	-	-	-	157,927	18,635,389
Health and welfare	-	-	-	-	2,929,546	2,929,546
Transportation	-	-	2,316,075	19,361	2,816,226	5,151,662
Economic development	-	-	-	-	2,240,308	2,240,308
Capital outlay	1,739,179	-	521,524	89,881	1,661,142	4,011,726
Debt service principal	452,463	-	-	-	1,780,210	2,232,673
Debt service interest	41,266	-	-	-	417,970	459,236
<b>Total expenditures</b>	<b>37,393,946</b>	<b>6,585,201</b>	<b>2,837,599</b>	<b>109,242</b>	<b>13,239,006</b>	<b>60,164,994</b>
Excess (deficiency) of revenues over (under) expenditures	(971,076)	578,444	(155,282)	715,253	2,552,032	2,719,371
Other financing sources (uses):						
Transfers in	-	-	-	-	185,570	185,570
Transfers out	(22,268)	-	-	-	(163,302)	(185,570)
Issuance of debt	1,273,210	-	-	-	-	1,273,210
Sale of capital assets	627,028	-	-	-	-	627,028
<b>Total other financing sources (uses)</b>	<b>1,877,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,268</b>	<b>1,900,238</b>
Net change in fund balances	906,894	578,444	(155,282)	715,253	2,574,300	4,619,609
Fund balances (deficits), beginning	3,922,964	1,100,833	2,826,640	4,919,414	11,883,326	24,653,177
<b>Fund balances (deficits), ending</b>	<b>\$ 4,829,858</b>	<b>\$ 1,679,277</b>	<b>\$ 2,671,358</b>	<b>\$ 5,634,667</b>	<b>\$ 14,457,626</b>	<b>\$ 29,272,786</b>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended November 30, 2020**

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Net change in fund balances - total governmental funds	\$ 4,619,609
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt, including premiums, is reflected as other financing sources on the fund level statements, but is reported as an addition to liabilities on the entity wide statements	(1,273,210)
The payment of principal on long-term debt is reflected as an expense on the fund level statements, but is reported as a reduction of liabilities on the entity wide statements	2,232,673
Amortization of premiums, discounts, and deferred charges on refunding is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(60,578)
The current period change in compensated absences does not require or provide current financial resources and, therefore, is not reported in governmental funds, but is reported as an expense on the entity wide statements	(268,351)
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	(210,117)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(3,243,184)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements	2,069,358
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(355,425)
Change in net position of governmental activities - entity wide statements	<u>\$ 3,510,775</u>

**Kankakee County, Illinois**  
**Statement of Net Position**  
**Proprietary Funds**  
**November 30, 2020**

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
	<b>Assets</b>		
Current assets			
Cash	\$ 2,685,746	\$ 257,613	\$ 2,943,359
Investments	3,856,619	263,644	4,120,263
Accounts receivable	-	30,183	30,183
Receivable from other governments	737,816	-	737,816
Prepaid expenses	29,126	-	29,126
Total current assets	<u>7,309,307</u>	<u>551,440</u>	<u>7,860,747</u>
Property and equipment			
Nondepreciable	47,403	115,000	162,403
Depreciable	5,197,446	110,715	5,308,161
Accumulated depreciation	<u>(2,949,036)</u>	<u>(98,798)</u>	<u>(3,047,834)</u>
Net property, plant, and equipment	<u>2,295,813</u>	<u>126,917</u>	<u>2,422,730</u>
Total assets	<u>9,605,120</u>	<u>678,357</u>	<u>10,283,477</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to pensions	<u>354,099</u>	<u>-</u>	<u>354,099</u>
<b>Liabilities</b>			
Current liabilities			
Current portion - accrued sick time	30,960	-	30,960
Vouchers and accounts payable	972,188	6,796	978,984
Accrued compensation and benefits	182,992	9,479	192,471
Total current liabilities	<u>1,186,140</u>	<u>16,275</u>	<u>1,202,415</u>
Long-term liabilities			
Accrued sick time	35,942	-	35,942
Net pension liability	<u>454,334</u>	<u>-</u>	<u>454,334</u>
Total long-term liabilities	<u>490,276</u>	<u>-</u>	<u>490,276</u>
Total liabilities	<u>1,676,416</u>	<u>16,275</u>	<u>1,692,691</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to pensions	<u>540,058</u>	<u>-</u>	<u>540,058</u>
<b>Net position</b>			
Net investment in capital assets	2,295,813	126,917	2,422,730
Unrestricted	<u>5,446,932</u>	<u>535,165</u>	<u>5,982,097</u>
Total net position	<u>\$ 7,742,745</u>	<u>\$ 662,082</u>	<u>\$ 8,404,827</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**

**Statement of Revenues, Expenses, and Changes in Fund Net Position**

**Proprietary Funds**

**For the Year Ended November 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>911 System Fee Fund</b>	<b>Other Enter- prise Funds</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services and other fees	\$ 5,161,538	\$ 421,496	\$ 5,583,034
Miscellaneous	2,225	10,256	12,481
<b>Total operating revenues</b>	<b>5,163,763</b>	<b>431,752</b>	<b>5,595,515</b>
<b>Operating expenses:</b>			
Personal services	2,974,574	218,720	3,193,294
Contractual services	233,146	22,102	255,248
Supplies and materials	331,499	19,271	350,770
Other services and charges	117,818	29,104	146,922
Depreciation expense	363,310	6,142	369,452
<b>Total operating expenses</b>	<b>4,020,347</b>	<b>295,339</b>	<b>4,315,686</b>
<b>Operating income (loss)</b>	<b>1,143,416</b>	<b>136,413</b>	<b>1,279,829</b>
<b>Nonoperating revenue (expense):</b>			
Interest income	42,102	2,508	44,610
Grant revenue	63,246	6,865	70,111
Gain (loss) on disposal of assets	(95,871)	-	(95,871)
<b>Net nonoperating revenue (loss)</b>	<b>9,477</b>	<b>9,373</b>	<b>18,850</b>
<b>Change in net position</b>	<b>1,152,893</b>	<b>145,786</b>	<b>1,298,679</b>
<b>Net position, beginning of year</b>	<b>6,589,852</b>	<b>516,296</b>	<b>7,106,148</b>
<b>Net position, end of year</b>	<b>\$ 7,742,745</b>	<b>\$ 662,082</b>	<b>\$ 8,404,827</b>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended November 30, 2020**

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
<b>Cash flows from operating activities:</b>			
Receipts from customers	\$ 5,014,147	\$ 454,489	\$ 5,468,636
Other receipts	2,225	10,256	12,481
Payments to suppliers	(1,083,662)	(74,353)	(1,158,015)
Payments to employees	(2,209,785)	(217,478)	(2,427,263)
Payments for interfund services provided	(36,864)	-	(36,864)
Net cash provided (used) by operating activities	<u>1,686,061</u>	<u>172,914</u>	<u>1,858,975</u>
<b>Cash flows from noncapital financing activities:</b>			
Grant receipts	<u>63,246</u>	<u>6,865</u>	<u>70,111</u>
Net cash flows provided (used) by noncapital financing activities	<u>63,246</u>	<u>6,865</u>	<u>70,111</u>
<b>Cash flows from capital and related financing activities:</b>			
Purchase of property and equipment	(655,632)	-	(655,632)
Net cash flows provided (used) by capital and related financing activities	<u>(655,632)</u>	<u>-</u>	<u>(655,632)</u>
<b>Cash flows from investing activities:</b>			
Interest receipts	<u>42,102</u>	<u>2,508</u>	<u>44,610</u>
Net cash flows provided (used) by investing activities	<u>42,102</u>	<u>2,508</u>	<u>44,610</u>
Net increase (decrease) in cash and cash investments	1,135,777	182,287	1,318,064
Cash and cash investments, beginning of year	<u>5,406,588</u>	<u>338,970</u>	<u>5,745,558</u>
Cash and cash investments, end of year	<u>\$ 6,542,365</u>	<u>\$ 521,257</u>	<u>\$ 7,063,622</u>
Reported on balance sheet as cash	\$ 2,685,746	\$ 257,613	\$ 2,943,359
Included in balance sheet investments	3,856,619	263,644	4,120,263
	<u>\$ 6,542,365</u>	<u>\$ 521,257</u>	<u>\$ 7,063,622</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ 1,143,416	\$ 136,413	\$ 1,279,829
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation expense	363,310	6,142	369,452
Change in assets and liabilities:			
(Increase) decrease in receivables and prepaid expenses	(141,868)	32,993	(108,875)
(Increase) decrease in deferred outflows of resources	735,102	-	735,102
Increase (decrease) in accrued salaries and benefits	25,624	1,242	26,866
Increase (decrease) in payables and other liabilities	(470,584)	(3,876)	(474,460)
Increase (decrease) in deferred inflows of resources	31,061	-	31,061
Net cash provided by operating activities	<u>\$ 1,686,061</u>	<u>\$ 172,914</u>	<u>\$ 1,858,975</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**November 30, 2020**

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<b>Assets</b>		
Cash	\$ 3,495,067	\$ 9,387,148
Investments, at cost	3,013,178	103,079
Receivables:		
Accounts receivable	-	5,044
Due from other governments	142,113	-
 Total assets	 <u>\$ 6,650,358</u>	 <u>\$ 9,495,271</u>
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Vouchers payable	\$ 32,162	\$ 6,701
Due to:		
Other governments	-	5,721,185
Others	-	3,767,385
 Total liabilities	 <u>32,162</u>	 <u>9,495,271</u>
<b>Net Position</b>		
Restricted for other purposes	6,618,196	-
 Total net position	 <u>6,618,196</u>	 <u>-</u>
Total liabilities and net position	<u>\$ 6,650,358</u>	<u>\$ 9,495,271</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended November 30, 2020**

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	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 2,689,417
Miscellaneous	1,947,047
Interest	<u>12,490</u>
	<u>4,648,954</u>
Deductions:	
Transportation	1,229,277
Other	<u>1,059,873</u>
	<u>2,289,150</u>
Change in net position	2,359,804
Net position, beginning of year	<u>4,258,392</u>
Net position, end of year	<u>\$ 6,618,196</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 1 – The Financial Reporting Entity**

Kankakee County, Illinois is a municipal corporation formed in 1853 operating under the township organization form of government. The Board consists of twenty-eight members and is the legal and executive body of the County. In addition, there are nine other elected administrative officials, each of whom is independent as set forth in Illinois law. These officials are Clerk of Courts, Auditor, Coroner, Prosecuting Attorney, Recorder, Sheriff, Treasurer, County Clerk, and Regional Superintendent of Schools.

The County's basic financial statements include accounts of all officials described above and all other County operations. The County's major operations include human services, social and economic development services, certain health care and community assistance services, public safety, a civil and criminal justice system, road and bridge maintenance and general administrative services.

**Component Units:** As required by accounting principles generally accepted in the United States of America (GAAP), the financial statements of the reporting entity include those of Kankakee County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61, in defining the reporting entity. Component units are legally separate organizations for which the elected officials of the County are financially accountable. Organizations for which the County is accountable because it appoints a majority of the voting board but is not financially accountable for its operations, are related organizations. Financial information of component units is blended with that of Kankakee County where, among other criteria, the nature of services rendered by the component unit is almost exclusively for the benefit of the County, the governing body of the component unit is substantially the same as that of the County, or the total outstanding debt of the component unit is expected to be repaid entirely or almost entirely with County resources. Component unit financial information that is not blended with that of the County is discretely presented in a separate column on the County's government wide financial statements. A general description of the component units and related organizations follows:

Component Units – Blended

The Kankakee County Public Building Commission is a separate municipal corporation created for the purpose of acquiring or enhancing public buildings or facilities. The Commissioners are appointed by and serve at the pleasure of the Chairman of the County Board. Because the Commission's outstanding debt is expected to be repaid by County resources, the County includes the Commission in its financial statements as a blended component unit. The County Board is not financially responsible for obligations of the Commission unless any such improvements are for its benefit. The Commission's administrative transactions are accounted for in the Public Building Commission Fund, a special revenue fund. The Commission's debt activity is accounted for in the Public Building Commission - Health Department Fund, a debt service fund. Separate financial statements can be obtained from the Kankakee County Finance Department at 189 East Court Street in Kankakee, Illinois.

Related Organizations

The Cooperative Extension Services of the College of Agriculture, of the University of Illinois operate in counties where extension councils have been established to disseminate information on subjects related to agriculture and home economics and other University programs. Oversight is provided by extension councils which derive their duties and powers from the Board of Trustees of the University of Illinois. Extension service programs and related local funding are coordinated by an extension board numbering at least seven comprised of four members from the Extension Council and three from the County Board. The County extends taxes to finance operations of the Extension Service. The County is not financially responsible for any part of the Extension Services' operations except as it may choose to be.

The County is obligated under state statute to provide its portion of the costs of secretarial service, office space, and other expenses necessarily incurred in the operation of the office of the Iroquois-Kankakee Regional Office of Education (ROE). During fiscal year 2018, the ROE provided funds for the purchase of a separate building for operations. The County has the title for the building and will provide financial support for maintenance and utilities if necessary.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 1 – The Financial Reporting Entity (Continued)**

The County Board Chairman appoints 50% or more of the board members of numerous entities. These entities are separate legal entities and they have no financial accountability to the County; therefore, these entities are not included in these financial statements.

Related organizations are not included in the financial statements of the County.

**Note 2 – Basis of Presentation**

**Government-wide Financial Statements** - The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities displays the direct expenses of a given function or segment and the associated program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements** - The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental, proprietary, and fiduciary activities. These statements present each major fund as a separate column on the fund financial statements and all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following major governmental funds:

General – This is the primary operating fund of the County and includes the Tort Fund of the County. It accounts for all financial resources not accounted for or reported in another fund.

Pension – This fund is used to account for and report property tax revenues restricted for employee pension costs.

County Highway Fund – This fund is used to account for and report operations to improve, repair and maintain all County highways. Its revenues consist primarily of property taxes and charges for fuel and other services.

County Bridge Fund – This fund is used to account for and report property taxes restricted for assisting road districts and municipalities with expenses to construct or repair bridges, culverts, and drainage structures.

Proprietary funds are used to account for those activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 2 – Basis of Presentation (Continued)**

The County has presented the following major proprietary fund:

911 System Fee Fund – This fund is used to account for emergency dispatch services to residents of the County, for both county services and services provided by other units of local government.

Additionally, the government reports the following fiduciary fund types:

Private purpose trust funds – These funds report trust arrangements under which principal and income benefit individuals, private organizations or other governments including taxes, bonds and other receipts held for others.

Agency funds – These funds are custodial in nature and account for funds that the County holds for others in an agency capacity including taxes, fines and fees, and other receipts.

**Note 3 – Summary of Significant Accounting Policies**

The accompanying financial statements of the County are prepared in conformity with GAAP for local government units as prescribed in statements and interpretations issued by GASB and other recognized authoritative sources.

**Measurement Focus and Basis of Accounting:** The government-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes, and special assessments. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses consist of all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 3 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Accounting and Control:** The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, 2020 and is available for public inspection at least fifteen days prior to final adoption. The budget document is prepared for all budgetary funds using the modified accrual basis with some exceptions regarding charges for services. Once the county budget has been adopted, no further appropriations shall be made during the year, except in the event of an immediate emergency at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the original budget. The original budget and all budgetary amendments and supplemental appropriations necessary during the year are included in the final budget amounts presented in the budget-to-actual comparisons.

**Pooled Cash and Cash Equivalents and Related Investments:** Cash resources of a number of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Investments with a maturity of less than one year when purchased and non-negotiable certificates of deposit are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Money market mutual funds (The Illinois Funds) are carried at the net asset value (NAV) per share provided by the Fund. The NAV per share is calculated using the amortized cost method which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less to be cash equivalents.

All component units define cash and cash equivalents as cash on hand and deposits with original maturities of three months or less.

**Receivables:** Property taxes receivable are recorded net of an allowance for uncollectible amounts based on historical experience of approximately 0.7 percent of extensions. Other accounts receivable are reported net of any allowance for uncollectibles.

**Inventories:** Inventories consist of tax stamps, postage, fuel, and supplies recorded at cost, using the first in, first out method.

Inventory in nonspendable fund balance consists of purchased inventory only. Amounts granted to the Health Department by the State of Illinois are vaccines and are not earned until used; therefore, the grant inventory is offset by unearned grant revenue and this amount is not recorded in fund balance.

Inventory	\$576,815
Unearned grant revenues related to inventory	<u>(59,907)</u>
Nonspendable fund balance	<u>\$516,908</u>

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than its capitalization threshold and an estimated useful life in excess of one year. Categories of capital assets and associated capitalization thresholds are as follows: land - \$100,000; easements - \$100,000; buildings and improvements - \$25,000 - \$100,000; infrastructure assets (county roads and bridges) - \$100,000; equipment - \$5,000; software - \$50,000. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at acquisition value as of the date of donation.

Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 3 – Summary of Significant Accounting Policies (Continued)**

The County depreciates assets on a straight-line basis using the following estimated useful lives:

<u>Asset</u>	<u>Estimated Useful Life</u>
Equipment, furniture and fixtures, software	5 to 10 years
Buildings, structures, and improvements	30 to 50 years
Improvements other than buildings	30 to 50 years

**Deferred Outflows of Resources:** Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an expense or expenditure until then. Deferred outflows of resources consist of unamortized bond refunding charges, unrecognized items not yet charged to pension and OPEB expense, and contributions from the employer after the measurement date but before the end of the employer's reporting period.

**Compensated Absences:** Only vested or accumulated vacation/sick leave that is due is reported as an expenditure and a fund liability of the governmental fund that will pay it. In the government-wide financial statements and proprietary fund types, vested or accumulated vacation/sick leave is recorded as an expense and liability as the benefits accrue to employees. No liability is recorded for nonvesting, accumulating rights to receive vacation/sick leave benefits; however, a liability is recognized for that portion of accumulating vacation/sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. County policy states than an employee must use each year's vacation days during the year. Sick and extended illness days may be accumulated to a total of 120 days per employee with no amount payable upon separation from service. Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, Coroner, Circuit Clerk, Health, County Recorder, County Treasurer, County Auditor, Maintenance, and the Emergency Telephone System Board, a percentage of accumulated sick days may be paid or credited for retirement purposes at levels ranging from 80 to 120 days. The County's policy is to pay on the last-in, first-out method.

**Long Term Obligations:** In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type financial statements. Premiums and discounts on debt are deferred and amortized over the life of the debt. Debt payable is reported net of the applicable premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Inflows of Resources:** Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and will not be recognized as revenue until then. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources are reported in the governmental fund financial statements as unavailable revenue and represent the amount of assets that have been recognized, but the related revenue has not been recognized because it is unavailable.

Deferred inflows of resources on the statement of net position consist of property taxes levied for a future period and deferred inflows related to pensions and OPEB obligations. The governmental funds balance sheet reports property taxes levied for a future period and unavailable revenue.

**Fund Balances:** In accordance with GASB Statement No. 54, the County classifies fund balances in the governmental funds as follows:

*Non-spendable fund balance:* includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 3 - Summary of Significant Accounting Policies (Continued)**

*Restricted fund balance:* includes amounts that can be spent only for specific purposes that are stipulated by the constitution, external resource providers, or through enabling legislation.

*Committed fund balance:* includes amounts that can be used for specific purposes determined by a formal action of the decision-making authority. Commitments will only be used for specific purposes pursuant to a formal action of the Kankakee County Board. A majority vote is required to approve a commitment and a two thirds majority vote is required to remove a commitment.

*Assigned fund balance:* includes amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The County delegates to the Finance Committee or other designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund.

*Unassigned fund balance:* includes the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**Prioritization of fund balance use** - when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the County to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the County that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

**Net Position:** The County classifies net position in the government-wide and proprietary fund financial statements as follows:

*Net Investment in Capital Assets:* includes the County's capital assets (net of accumulated depreciation) adjusted by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and deferred charges on debt refunding.

*Restricted Net Position:* includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

*Unrestricted Net Position:* typically includes unrestricted liquid assets.

**Property Taxes:** The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1 of the year of assessment. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2019 tax levy collected in 2020 was recorded as revenue during this fiscal year.

**Interfund Transactions:** During the normal course of operations the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 3 - Summary of Significant Accounting Policies (Continued)**

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment from it. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

**Estimates:** The preparation of financial statements in conformity with GAAP requires the County to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Note 4 – Deposits and Investments**

The County has adopted a written investment policy which conforms to state statutes for investment of public funds. At year end, the County’s investments were comprised of the following:

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	3.49%	\$ 500,000
The Illinois Funds	53.22%	7,628,085
Other interest-bearing deposits	43.29%	6,204,749
		<u>\$14,332,834</u>
Investments reported on:		
Statement of Net Position		\$11,216,577
Statement of Fiduciary Net Position:		
Private Purpose Trust	3,013,178	
Agency	<u>103,079</u>	
		<u>\$14,332,834</u>

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. The Illinois Funds use amortized cost, which is the share price, to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. The Illinois Funds do not place any limitations or restrictions on withdrawals. The Illinois Funds have a credit rating of AAAm from Standard & Poor’s (S&P). The Illinois Funds invest in a high-quality portfolio of debt securities, money market funds and commercial paper rated in one of the two highest rating categories by S&P with a maximum final maturity of 270 days. These investments are legally permissible for local governments in the state. Audited financial statements for The Illinois Funds are available at [www.illinoistreasurer.gov](http://www.illinoistreasurer.gov).

*Credit Risk.* The County’s cash and investments are subject to credit risk (the risk that an issuer or counterparty to an investment will not fulfill its obligation). State law requires public funds to be invested within the guidelines set forth in the Public Funds Investment Act (30 ILCS/235). The County’s investment policy conforms to these state statutes and does not further limit its investment choices.

*Custodial Credit Risk – Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral or additional insurance in the event of default or failure of the financial institution holding the funds. As of November 30, 2020, the County’s bank balances were insured or collateralized securities held by the pledging institutions’ agents, in the County’s name.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 4 – Deposits and Investments (Continued)**

*Custodial Credit Risk – Investments.* With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy limits the exposure to investment custodial credit risk by requiring all investments to be secured by private insurance or collateral.

As of November 30, 2020, the County had \$2,329,865 of overnight repurchase agreements. The underlying securities are held by the investments' counterparties, not in the name of the County.

*Concentration of Credit Risk.* The County's investment policy states investments shall be diversified to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions.

*Interest Rate Risk.* The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the County's policy states investments shall provide sufficient liquidity to meet all operating requirements that may be reasonably anticipated.

**Note 5 – Capital Assets**

Capital asset activity for the year ended November 30, 2020 was as follows:

	<u>Balances</u> <u>November 30,</u> <u>2019</u>	<u>Additions</u>	<u>Retirements</u> <u>and</u> <u>Reclassifications</u>	<u>Balances</u> <u>November 30,</u> <u>2020</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 899,398	\$ -	\$ -	\$ 899,398
Construction in progress	482,742	-	-	482,742
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>4,756,477</u>	<u>-</u>	<u>-</u>	<u>4,756,477</u>
Capital assets being depreciated:				
Transportation network	39,685,088	-	-	39,685,088
Buildings and improvements	51,809,862	1,203,258	514,294	52,498,826
Buildings and improvements under capital lease agreements	2,420,000	-	-	2,420,000
Equipment	11,248,476	313,337	33,678	11,528,135
Vehicles	<u>7,154,934</u>	<u>881,697</u>	<u>-</u>	<u>8,036,631</u>
Total capital assets being depreciated	<u>112,318,360</u>	<u>2,398,292</u>	<u>547,972</u>	<u>114,168,680</u>
Less accumulated depreciation for:				
Transportation network	23,532,700	1,090,972	-	24,623,672
Buildings and improvements	22,396,927	1,303,161	185,360	23,514,728
Buildings and improvements under capital lease agreements	1,104,407	52,581	-	1,156,988
Equipment	10,140,495	301,322	33,678	10,408,139
Vehicles	<u>4,477,659</u>	<u>495,148</u>	<u>-</u>	<u>4,972,807</u>
Total accumulated depreciation	<u>61,652,188</u>	<u>3,243,184</u>	<u>219,038</u>	<u>64,676,334</u>
Capital assets being depreciated, net	<u>50,666,172</u>	<u>(844,892)</u>	<u>328,934</u>	<u>49,492,346</u>
Governmental activity capital assets, net	<u>\$ 55,422,649</u>	<u>\$ (844,892)</u>	<u>\$ 328,934</u>	<u>\$ 54,248,823</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 5 – Capital Assets (Continued)**

	<u>Balances</u> <u>November 30,</u> <u>2019</u>	<u>Additions</u>	<u>Retirements</u> <u>and</u> <u>Reclassifications</u>	<u>Balances</u> <u>November 30,</u> <u>2020</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Construction in progress	<u>183,311</u>	<u>16,390</u>	<u>183,311</u>	<u>16,390</u>
Total	<u>329,324</u>	<u>16,390</u>	<u>183,311</u>	<u>162,403</u>
Capital assets being depreciated:				
Equipment	7,799,899	1,353,589	4,042,604	5,110,884
Leasehold improvements	<u>197,277</u>	<u>-</u>	<u>-</u>	<u>197,277</u>
Total	<u>7,997,176</u>	<u>1,353,589</u>	<u>4,042,604</u>	<u>5,308,161</u>
Less accumulated depreciation for:				
Equipment	6,489,101	361,714	3,946,732	2,904,083
Leasehold improvements	<u>136,013</u>	<u>7,738</u>	<u>-</u>	<u>143,751</u>
Total accumulated depreciation	<u>6,625,114</u>	<u>369,452</u>	<u>3,946,732</u>	<u>3,047,834</u>
Capital assets being depreciated, net	<u>1,372,062</u>	<u>984,137</u>	<u>95,872</u>	<u>2,260,327</u>
Business-type activity capital assets, net	<u>\$ 1,701,386</u>	<u>\$ 1,000,527</u>	<u>\$ 279,183</u>	<u>\$ 2,422,730</u>

Depreciation for the year ended November 30, 2020, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 93,857
Court services	53,654
Public safety	1,528,494
Health and sanitation	82,028
Transportation	1,482,525
Veterans administration	<u>2,626</u>
Total governmental activities	<u>\$3,243,184</u>
Business-type activities:	
911 Emergency services	\$ 363,310
Animal control	<u>6,142</u>
Total business-type activities	<u>\$ 369,452</u>

Amortization of buildings and improvements and vehicles under capital lease agreements is included with depreciation expense.

**Note 6 – Long-Term Liabilities**

Bonds:

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2020 was \$2,055,000.

**Kankakee County, Illinois  
Notes to Financial Statements  
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**Note 6 – Long-Term Liabilities (Continued)**

Bond Series 2009 is a Build America Bond, on which up to 35% of the interest paid is refundable to the County by the federal government. The refunds are recorded as revenues at the time of receipt. During fiscal year 2020, \$40,684 (33%) of interest was refunded to the County, and a cumulative amount of \$564,073 has been received through November 30, 2020.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 dated June 15, 2011, in the original issue amount of \$6,600,000 provide for serial retirement of principal beginning December 1, 2012 through 2024, and interest payable December 1 and June 1 of each year beginning December 1, 2011 at rates of 2.0% to 4.2%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$6,535,000 Series 2005A Debt Certificates, which were originally issued to fund the acquisition of real property and the construction of public safety facilities.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012 dated April 24, 2012, in the original issue amount of \$3,690,000 provide for serial retirement of principal payable on December 1 each year for 2012 through 2024, and interest payable December 1 and June 1 each year, beginning December 1, 2012 at rates of 2.0% to 3.25%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$3,395,000 of Series 2004 Debt Certificates, which were originally issued to fund the construction of public safety facilities.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012A dated December 13, 2012, in the original issue amount of \$5,395,000 provide for serial retirement of principal payable on December 1 each year for 2013 through 2024, and interest payable December 1 and June 1 each year, beginning June 1, 2013 at rates of 2.0% to 2.5%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$4,850,000 of Series 2005B Debt Certificates, which were originally issued to fund the construction of public safety facilities.

The County did not abate the levy for tax year 2019 for the above bonds.

**Defeased Debt Certificates**

In prior years, bonds were issued to refund debt certificates. The proceeds of these bonds were placed in escrow held by a third party to generate resources for all future debt service payments of the refunded debt certificates. The refunded debt certificates are considered defeased, and the liability was removed from the County's statement of net position. The remaining balances of the defeased Series 2005A debt certificates, Series 2004 debt certificates, and Series 2005B debt certificates as of November 30, 2020 were \$2,925,000, \$1,880,000 and \$2,415,000, respectively.

**Note Payable**

A noninterest bearing note of \$737,155 for upgrading and improving all of the lighting in the Jerome Combs Detention Center requires payments of \$9,101 per month for 81 months beginning January 2021. The discount was calculated using an imputed interest rate comparable to the County's long-term borrowing rate, and was determined to be immaterial to the overall financial statements. Therefore, no interest expense or amortization of the discount is recorded.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

**Note 6 – Long-Term Liabilities (Continued)**

Changes in long-term liabilities are as follows:

	Balances November 30, 2019	Additions	Reductions	Balances November 30, 2020	Due Within One Year
<b>Governmental Activities:</b>					
Bonds – General Obligation –					
Alternate revenue source	\$10,025,000	\$ -	\$ (1,635,000)	\$8,390,000	\$1,690,000
Plus issuance premiums	76,971	—	(14,907)	62,064	—
Total bonds – general obligation	<u>10,101,971</u>	—	<u>(1,649,907)</u>	<u>8,452,064</u>	<u>1,690,000</u>
Direct Borrowings:					
Note payable	-	737,155	-	737,155	100,107
Capital leases (Note 7)	2,088,966	536,055	(597,673)	2,027,348	616,173
Total direct borrowings	<u>2,088,966</u>	<u>1,273,210</u>	<u>(597,673)</u>	<u>2,764,503</u>	<u>716,280</u>
Net pension liability (Note 8)	34,564,347	-	(16,197,949)	18,366,398	-
Net OPEB liability (Note 9)	4,666,567	347,773	-	5,014,340	-
Compensated absences	1,286,025	292,949	(196,343)	1,382,631	225,186
Total Governmental Activities	<u>\$52,707,876</u>	<u>\$1,913,932</u>	<u>\$(18,641,872)</u>	<u>\$35,979,936</u>	<u>\$2,631,466</u>
<b>Business-Type Activities:</b>					
Net pension liability (Note 8)	\$ 1,214,683	-	\$ (760,349)	\$ 454,334	\$ -
Compensated absences	85,861	61,146	(80,105)	66,902	30,960
Total Business-Type Activities	<u>\$1,300,544</u>	<u>\$ 61,146</u>	<u>\$ (840,454)</u>	<u>\$ 521,236</u>	<u>\$ 30,960</u>
Total Governmental Activities and Business-Type Activities	<u>\$54,008,420</u>	<u>\$1,975,078</u>	<u>\$(19,482,326)</u>	<u>\$36,501,172</u>	<u>\$2,662,426</u>

As of November 30, 2020, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30, 2021	<u>Governmental Activities – Outstanding Bond Issues</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,690,000	\$ 316,286	\$ 2,006,286
2022	1,745,000	260,795	2,005,795
2023	1,790,000	201,954	1,991,954
2024	1,845,000	139,728	1,984,728
2025	200,000	73,520	273,520
2026-2030	<u>1,120,000</u>	<u>176,060</u>	<u>1,296,060</u>
	<u>\$8,390,000</u>	<u>\$1,168,343</u>	<u>\$9,558,343</u>
For fiscal years ending November 30, 2021	<u>Governmental Activities – Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 716,280	\$ 75,142	\$ 791,422
2022	625,700	52,878	678,578
2023	516,446	35,351	551,797
2024	262,968	21,575	284,543
2025	273,344	14,770	288,114
2026-2030	<u>369,765</u>	<u>7,505</u>	<u>377,270</u>
	<u>\$2,764,503</u>	<u>\$ 207,221</u>	<u>\$ 2,971,724</u>

The total interest incurred for long-term debt for the year ended November 30, 2020 was \$459,236, all of which was charged to expense.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 6 – Long-Term Liabilities (Continued)**

For governmental activities, the compensated absences are liquidated by the General, the County Highway and the Health Funds. The pension liabilities are typically liquidated by the Pension Fund.

**Note 7 – Leases**

The County has entered into various leasing arrangements for facilities that contribute to its ability to provide needed governmental services. Under accounting principles generally accepted in the United States of America, leases that transfer ownership at their conclusion or are otherwise tantamount to a transfer of property rights over the estimated service life of the underlying leasehold are accorded treatment similar to asset purchases. Those that do not are considered operating leases. Following are significant leasing arrangements in effect as of November 30, 2020.

**Operating Leases**

In April 2002, the Kankakee County Emergency Telephone System Board entered into a sublease agreement with the Kankakee County Public Health Department for 5,285 square feet of space which the Health Department leases indirectly from the Kankakee County Public Building Commission. The lease term is for 25 years with the annual rent of \$18,762 subject to review every five years with a maximum increase at that time of 15%. The rate increased 15% to \$21,576 in fiscal year 2017.

Future minimum rental commitments for this lease as of November 30, 2020 are as follows:

	<u>ETSB Fund</u>
2021	\$ 21,576
2022	21,576
2023	21,576
2024	21,576
2025	21,576
2026-2027	<u>30,566</u>
	<u>\$138,446</u>

Rent expenses for operating leases for the year ended November 30, 2020 were \$21,576 in the 911 System Fee Fund; rent income for operating leases was \$21,576 in the Health Fund.

**Capital Leases - Health Department Facilities**

In January 2002, the County entered into a lease agreement with the Kankakee County Public Building Commission and an intergovernmental agreement with the Kankakee County Public Health Department for the lease of facilities to be occupied by the Health Department. In January 2007, the lease was amended due to the refunding of the underlying bonds issued by the Kankakee County Public Building Commission. The lease is for a period of 20 years beginning November 1, 2007 and provides for annual rents ranging from \$175,335 to \$185,570 with an effective interest rate of 4.426%.

The Health Department's share of the lease payments due the Kankakee County Public Building Commission, amounting to 88% of the total requirements of the lease, is paid to the County of Kankakee which then remits 100% of the payment required to the Building Commission. The payments are recorded as transfers to the Public Building Commission-Health Department Fund from the Health Fund and General Fund in proportion to their respective obligations for lease payments. The lease is considered a general obligation alternate bond and is secured by various revenues of the County Health Department. Upon payment of all lease rentals, the Public Building Commission shall transfer fee simple title to the Health Department provided that the Health Department is authorized by law to take such title. If transfer is not then permitted, title shall be transferred to Kankakee County.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 7 – Leases (Continued)**

Subsequent to execution of this lease, the Kankakee County Emergency Telephone System Board was added as a party to the intergovernmental agreement to lease 5,285 square feet of space subject to the aforementioned lease. The intergovernmental agreement provides for, among other things, the Kankakee County Emergency Telephone System Board to pay annual rent in the amount of \$21,576 (see above operating lease information) to the Kankakee County Public Health Department.

**Capital Leases – Equipment**

The County leases vehicles and related equipment under capital lease arrangements with remaining lease periods of up to 48 months. The leases are structured with quarterly payments with interest rates from 2.5% to 5.45%. This leased equipment serves as collateral on the debt. As of November 30, 2020, the gross amount of vehicles recorded under capital leases is \$1,631,299 with accumulated amortization of \$373,430.

Future minimum lease payments under these capital leases are as follows:

	<u>Governmental Activities</u>		
	<u>Kankakee County Public Building Commission</u>	<u>Equipment</u>	<u>Total</u>
For fiscal years ended November 30,			
2021	\$ 185,169	\$ 506,146	\$ 691,315
2022	177,430	391,940	569,370
2023	176,485	266,104	442,589
2024	175,335	-	175,335
2025	178,906	-	178,906
2026	<u>177,054</u>	<u>-</u>	<u>177,054</u>
Total minimum lease payments	1,070,379	1,164,190	2,234,569
Less: Amount representing interest	<u>(147,317)</u>	<u>(59,904)</u>	<u>(207,221)</u>
Present value of net minimum lease payments	<u>\$923,062</u>	<u>\$1,104,286</u>	<u>\$2,027,348</u>

**Note 8 - Retirement Plans**

**IMRF Plan Description**

The County's defined benefit pension plans for regular employees, Elected County Officials, and Sheriff's Law Enforcement Personnel provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 8 - Retirement Plans (Continued)**

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 RP employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 RP employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1 RP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Tier 1 SLEP employees are vested for pension benefits when they have at least twenty years of qualifying service credit. Tier 1 SLEP employees who retire at age 50 or older with twenty years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit to a maximum of 80% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1 SLEP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 RP employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2 RP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

For Tier 2 SLEP employees, pension benefits vest after ten years of service. Participating employees who retire at age 50 (at reduced benefits) or after age 55 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2 SLEP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Original ECO employees are vested in the same manner and may receive benefits at the same ages as the RP employees. The annual retirement benefit ranges from 3-5% of the final rate of earnings up to a maximum of 80% for each year of service credit and is payable monthly for life.

**Employees Covered by Benefit Terms**

As of December 31, 2019, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	328	15	69
Inactive Plan Members entitled to but not yet receiving benefits	329	0	10
Active Plan Members	441	0	48
Total	<u>1,098</u>	<u>15</u>	<u>127</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 8 –Retirement Plans (Continued)**

**Contributions**

As set by statute, the County's Regular Plan Members, ECO members, and SLEP members are required to contribute 4.5%, 7.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2020 were 11.64%, 14.62%, and 38.33%, respectively. For the fiscal year ended November 30, 2020, the County contributed \$2,778,168, \$393,433, and \$1,462,084, respectively to the plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute. At November 30, 2020, there were outstanding payables for legally required contributions to the plan of \$488,620.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2019.

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Asset Valuation Method</b>	Market Value of Assets
<b>Price Inflation</b>	2.50%
<b>Salary Increases</b>	3.35% to 14.25%
<b>Investment Rate of Return</b>	7.25%.
<b>Retirement Age</b>	Experience-based Table of Rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study from the period 2014-2016.
<b>Mortality</b>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**Long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 8 –Retirement Plans (Continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37%	5.75%
International equities	18%	6.50%
Fixed income	28%	3.25%
Real estate	9%	5.20%
Alternatives	7%	
Private Equity		7.60%
Hedge Funds		N/A
Commodities		3.60%
Cash equivalents	<u>1%</u>	1.85%
Total	<u>100%</u>	

**Other Information**

Notes: There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2019 Illinois Municipal Retirement Fund annual actuarial valuation report.

**Single Discount Rate**

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.25% were used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

**Changes in the Net Pension Liability – Regular Plan**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
<b>Balances at December 31, 2018</b>	<u>\$109,078,476</u>	<u>\$90,921,784</u>	<u>\$ 18,156,692</u>
Changes for the year:			
Service cost	2,261,911	-	2,261,911
Interest on the total pension liability	7,839,671	-	7,839,671
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(1,066,741)	-	(1,066,741)
Changes of assumptions	-	-	-
Contributions – employer	-	2,528,743	(2,528,743)
Contributions – employees	-	1,260,783	(1,260,783)
Net investment income	-	16,554,054	(16,554,054)
Benefit payments, including refunds of employee contributions	(4,201,794)	(4,201,794)	-
Administrative expense	-	(77,895)	77,895
Other (net transfer)	-	31	(31)
Net Changes	<u>4,833,047</u>	<u>16,063,922</u>	<u>(11,230,875)</u>
<b>Balances at December 31, 2019</b>	<u>\$113,911,523</u>	<u>\$106,985,706</u>	<u>\$ 6,925,817</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 8 –Retirement Plans (Continued)**

**Changes in the Net Pension Liability – ECO**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
<b>Balances at December 31, 2018</b>	<u>\$ 7,343,107</u>	<u>\$ 2,873,955</u>	<u>\$ 4,469,152</u>
Changes for the year:			
Service cost	-	-	-
Interest on the total pension liability	507,872	-	507,872
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(14,732)	-	(14,732)
Changes of assumptions	-	-	-
Contributions – employer	-	393,767	(393,767)
Contributions – employees	-	-	-
Net investment income	-	633,709	(633,709)
Benefit payments, including refunds of employee contributions	(683,987)	(683,987)	-
Administrative expenses	-	(12,129)	12,129
Other (net transfer)	-	5	(5)
Net Changes	<u>(190,847)</u>	<u>331,365</u>	<u>(522,212)</u>
<b>Balances at December 31, 2019</b>	<u>\$ 7,152,260</u>	<u>\$ 3,205,320</u>	<u>\$ 3,946,940</u>

**Changes in the Net Pension Liability – SLEP**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
<b>Balances at December 31, 2018</b>	<u>\$53,836,631</u>	<u>\$40,683,445</u>	<u>\$ 13,153,186</u>
Changes for the year:			
Service cost	700,599	-	700,599
Interest on the total pension liability	3,831,857	-	3,831,857
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	16,872	-	16,872
Changes of assumptions	-	-	-
Contributions – employer	-	1,261,816	(1,261,816)
Contributions – employees	-	352,220	(352,220)
Net investment income	-	8,179,357	(8,179,357)
Benefit payments, including refunds of employee contributions	(2,698,032)	(2,698,032)	-
Administrative expense	-	(38,869)	38,869
Other (net transfer)	-	15	(15)
Net Changes	<u>1,851,296</u>	<u>7,056,507</u>	<u>(5,205,211)</u>
<b>Balances at December 31, 2019</b>	<u>\$55,687,927</u>	<u>\$47,739,952</u>	<u>\$7,947,975</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plans' net pension liabilities, calculated using a Single Discount Rate of 7.25% as well as what the plans' net pension liabilities would be if they were calculated using Single Discount Rates that are 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
<b>Net Pension Liability – Regular Plan</b>	\$22,887,942	\$6,925,817	\$(5,970,663)
<b>Net Pension Liability – ECO</b>	\$ 4,587,740	\$3,946,940	\$ 3,397,607
<b>Net Pension Liability – SLEP</b>	\$15,375,522	\$7,947,975	\$ 1,843,162

**Kankakee County, Illinois**  
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**Note 8 – Retirement Plans (Continued)**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2020, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$3,054,271, \$279,710 and \$1,416,848, respectively. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Amounts Related to Pensions – Regular Plan</b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 918,739	\$2,640,526
Changes of assumptions	1,903,912	1,222,023
Net difference between projected and actual earnings on pension plan investments	_____	4,370,048
Total deferred amounts to be recognized in pension expense in future periods	2,822,651	8,232,597
<i>Pension contributions made subsequent to the measurement date</i>		
	<u>2,575,204</u>	_____
Total Deferred Amounts Related to Pensions	<u>\$5,397,855</u>	<u>\$8,232,597</u>

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to Regular Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/(Inflows) of Resources</u>
2020	\$(1,533,544)
2021	(1,472,146)
2022	(164,466)
2023	(2,239,790)
2024	-
Thereafter	_____
Total	<u>\$(5,409,946)</u>

<b>Deferred Amounts Related to Pensions – ECO Plan</b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	_____	237,752
Total deferred amounts to be recognized in pension expense in future periods	-	237,752
<i>Pension contributions made subsequent to the measurement date</i>		
	<u>360,619</u>	_____
Total Deferred Amounts Related to Pensions	<u>\$ 360,619</u>	<u>\$ 237,752</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 8 – Retirement Plans (Continued)**

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to ECO Plan pensions will be recognized in pension expense in future periods as follows:

Year Ending <u>December 31</u>	Net Deferred Outflows (Inflows) <u>of Resources</u>
2020	\$ (69,800)
2021	(77,647)
2022	(4,038)
2023	(86,267)
2024	-
Thereafter	-
Total	<u><u>\$ (237,752)</u></u>

<b>Deferred Amounts Related to Pensions – SLEP Plan</b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 83,166	\$ 85,617
Changes of assumptions	703,483	125,168
Net difference between projected and actual earnings on pension plan investments	_____	<u><u>2,271,648</u></u>
Total deferred amounts to be recognized in pension expense in future periods	786,649	2,482,433
<i>Pension contributions made subsequent to the measurement date</i>	<u><u>1,354,199</u></u>	_____
Total Deferred Amounts Related to Pensions	<u><u>\$2,140,848</u></u>	<u><u>\$2,482,433</u></u>

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to SLEP Plan pensions will be recognized in pension expense in future periods as follows:

Year Ending <u>December 31</u>	Net Deferred Outflow (Inflows) <u>of Resources</u>
2020	\$ (328,222)
2021	(386,831)
2022	72,990
2023	(1,053,721)
2024	-
Thereafter	-
Total	<u><u>\$(1,695,784)</u></u>

Pension-related amounts for all pension plans are shown below in the aggregate.

	IMRF Regular <u>Plan</u>	IMRF ECO <u>Plan</u>	IMRF SLEP <u>Plan</u>	<u>Total</u>
Employer fiduciary net position	\$106,985,706	\$3,205,320	\$47,739,952	\$157,930,978
Deferred outflows of resources	5,397,855	360,619	2,140,848	7,899,322
Employer total pension liability	113,911,523	7,152,260	55,687,927	176,751,710
Employer net pension liability (asset)	6,925,817	3,946,940	7,947,975	18,820,732
Deferred inflows of resources	8,232,597	237,752	2,482,433	10,952,782
Pension expense (benefit)	3,054,271	279,710	1,416,848	4,750,829

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 9 – Other Post-employment Benefits**

*Health Plan for IMRF Employees*

Plan Description

As required by the Illinois Municipal Retirement Fund, the County provides a single-employer defined-benefit postemployment healthcare plan to retirees in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. There is no funding policy that exists for the postretirement plan at this time as the total OPEB liabilities are currently an unfunded obligation. There are no plan financial statements. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4.

Eligibility Provisions

Employees must satisfy the eligibility requirements of the Illinois Municipal Retirement Fund.

- Regular Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)  
At least 55 years old and at least 8 years of credited service
- Regular Plan Tier 2 (First enrolled in IMRF on or after January 1, 2011)  
At least 62 years old and at least 10 years of credited service
- SLEP Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)  
At least 50 years old and at least 20 years of credited service
- SLEP Plan Tier 2 (First enrolled in IMRF on or after January 1, 2011)  
At least 50 years old and at least 10 years of credited service

Benefits Provided

Sheriff's Correctional Officers, Sheriff's Deputy, Sheriff's Lieutenants, and the 21<sup>st</sup> Judicial Circuit Probation Officers who are eligible retirees may continue medical, dental, and vision coverage into retirement on the County's plans. They must meet the age requirements and years of credited service to receive the retirement incentive of \$12.50 per month for each year of service completed at the time of retirement. Coverage is also available for eligible dependents. The County subsidy for eligible dependents ceases at the death of the retiree.

Other eligible employees may continue medical, dental, and vision coverage into retirement on the County plans on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis.

For all retirees, coverage continues until the covered participant reaches Medicare eligibility. Coverage ceases before that time should retiree contributions cease. Coverage for dependents can continue upon the death of the retiree given that the full premium(s) is/are paid.

Public Safety employees that suffer a catastrophic injury or are killed in the line of duty receive fully paid health insurance lifetime coverage for the employee, their spouse, and for each dependent child until the child reaches the age of majority under the Public Safety Employee Benefits Act.

Covered Employees

At November 30, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	19
Inactive plan members entitled to but not yet receiving payments	0
Active plan members	399
Total plan members	<u>418</u>

Total OPEB Liability

The total OPEB liability for the current fiscal year was measured as of November 30, 2020 and was determined by an actuarial valuation as of December 1, 2019.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 9 – Other Post-employment Benefits (Continued)**

**Actuarial Methods and Assumptions**

Actuarial methods and assumptions used were as follows:

**Actuarial Methods**

Valuation Date	December 1, 2019
Measurement Date	November 30, 2020
Participant Data	Employee and retiree data were supplied by the plan sponsor as of the census date. Data on persons receiving benefits was supplied by the plan sponsor.
Fiscal Year	December 1 – November 30
Actuarial Cost Method	Entry Age Normal
Changes Since Last Actuarial Valuation	The Discount Rate was changed per GASB 75 rules.
Actuarial Valuation	Starting per capita costs were updated using most recent premiums. The health care trend rates were reset based on recent experience. Decrements were changed to those in the most recent IMRF Pension Fund valuation report. The subsidy for Sheriff Lieutenants was changed to the current policy.
Nature of Actuarial Calculations	The results are estimates based on assumptions about future events. Assumptions may be made about particular data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in this valuation to ensure that significant terms in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.
	Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.
	The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

**Actuarial Assumptions**

Discount Rate	2.03%
Salary Rate Increase	4.00%
Expected Rate of Return on Assets	Not applicable

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 9 – Other Post-employment Benefits (Continued)**

Health Care Trend

<u>Period</u>	<u>Insurance Year Trends</u>	
	<u>HSA Option 1&amp; HSA Option 2</u>	<u>PPO Option 3 &amp; PPO Option 4</u>
IY19 – IY20	6.00%	6.50%
IY20 – IY21	5.89%	5.89%
IY21 – IY22	5.79%	5.79%
IY22 – IY23	5.68%	5.68%
IY23 – IY24	5.57%	5.57%
IY24 – IY25	5.46%	5.46%
IY25 – IY26	5.36%	5.36%
IY26 – IY27	5.25%	5.25%
IY27 – IY28	5.14%	5.14%
IY28 – IY29	5.04%	5.04%
IY29 – IY30	4.93%	4.93%
IY30 – IY31	4.82%	4.82%
IY31 – IY32	4.71%	4.71%
IY32 – IY33	4.67%	4.67%
IY33 – IY34	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental: 2.00% for all years

Vision: 3.50% for all years

Fiscal Year Trends

<u>Period</u>	<u>HSA Option 1&amp; HSA Option 2</u>	<u>PPO Option 3 &amp; PPO Option 4</u>
FY20 – FY21	5.90%	6.37%
FY21 – FY22	5.79%	6.23%
FY22 – FY23	5.69%	6.08%
FY23 – FY24	5.58%	5.94%
FY24 – FY25	5.47%	5.80%
FY25 – FY26	5.37%	5.65%
FY26 – FY27	5.26%	5.51%
FY27 – FY28	5.15%	5.37%
FY28 – FY29	5.04%	5.23%
FY29 – FY30	4.94%	5.08%
FY30 – FY31	4.83%	4.94%
FY31 – FY32	4.72%	4.80%
FY32 – FY33	4.62%	4.65%
FY33 – FY34	4.51%	4.51%
FY34 – FY35	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental: 2.00% for all years

Vision: 3.50% for all years

Retiree Contribution Trend

County stipend: 0.00%

Participant contributions: Same as Health Care Trend

Mortality, disability, withdrawal, and retirement rates are from the December 31, 2019 IMRF Actuarial Valuation Report.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 9 – Other Post-employment Benefits (Continued)**

		<u>Retiree</u>	<u>Spouse</u>
Starting Per Capita Costs	HSA Option 1	\$ 9,389	\$10,328
	HSA Option 2	\$ 8,362	\$ 9,198
	PPO Option 3	\$ 9,927	\$10,919
	PPO Option 4	\$ 9,716	\$10,687
	Dental	\$ 278	\$ 278
	Vision	\$ 77	\$ 46
Retiree Contributions	HSA Option 1	\$ 5,786	\$ 6,364
	HSA Option 2	\$ 5,152	\$ 5,668
	PPO Option 3	\$ 6,117	\$ 6,729
	PPO Option 4	\$ 5,987	\$ 6,586
	Dental	\$ 278	\$ 278
	Vision	\$ 77	\$ 46

For Sheriff Correctional Officers, 21<sup>st</sup> Judicial Circuit Probation Officers, and Sheriff Lieutenants, contributions are reduced by \$12.50 per month for each year of pensionable service time at the time of retirement.

Election at Retirement	30% of Sheriff Correctional Officers, Sheriff Deputies, Sheriff Lieutenants, and 21 <sup>st</sup> Judicial Circuit Probation Officers and 10% of all other employees will elect coverage at retirement.
Marital Status	50% of active employees electing retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

**Changes in the Net OPEB Liability**

	<u>Total OPEB Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net OPEB Liability (Asset) (A) – (B)</u>
<b>Balances at November 30, 2019</b>	<u>\$4,666,567</u>	<u>\$ ____</u>	<u>\$4,666,567</u>
<b>Changes for the year:</b>			
Service cost	130,265	-	130,265
Interest on total OPEB liability	147,441	-	147,441
Change in benefit terms	(16,937)		(16,937)
Differences between expected and actual experience	(312,899)	-	(312,899)
Changes of assumptions and other inputs	575,238	-	575,238
Benefit payments <sup>(1)</sup>	(175,335)	-	(175,335)
Other changes	_____-	_____-	_____-
Net changes	<u>347,773</u>	<u>_____-</u>	<u>347,773</u>
<b>Balances at November 30, 2020</b>	<u>\$5,014,340</u>	<u>\$ ____</u>	<u>\$5,014,340</u>

<sup>(1)</sup> Includes the implicit rate subsidy.

**Discount Rate**

The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB No. 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 2.03% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2020.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 9 – Other Post-employment Benefits (Continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.03%) or 1 percentage point higher (3.03%) than the current discount rate.

	1% Lower (1.03%)	Discount Rate (2.03%)	1% Higher (3.03%)
Net OPEB liability	<u>\$5,534,593</u>	<u>\$5,014,340</u>	<u>\$4,562,950</u>

**Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates**

The following presents the net OPEB liability, as well as what the new OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates.

	1% Lower <u>\$4,503,951</u>	Healthcare Cost Trend Rates <u>\$5,014,340</u>	1% Higher <u>\$5,623,382</u>
Net OPEB liability			

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB**

For the year ended November 30, 2020, the County recognized OPEB expense of \$264,961. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources <u>\$ 96,133</u>	Deferred Inflows of Resources <u>\$280,024</u>
Differences between expected and actual experience		
Changes of assumption	<u>738,369</u>	<u>440,488</u>
<i>Total deferred amounts related to OPEB</i>	<u>\$834,502</u>	<u>\$720,512</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending November 30,</u>	<u>Net Deferred Outflows of Resources</u>
2021	\$ 4,193
2022	4,193
2023	4,193
2024	4,193
2025	4,193
Thereafter	<u>93,025</u> <u>\$113,990</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 10 – Interfund Accounts and Transfers**

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental funds:		
General fund	\$ 22,774	\$3,027,066
Tort fund (reported in general fund)	217,332	-
Elimination in general/tort funds	<u>(217,332)</u>	<u>(217,332)</u>
Total general fund	22,774	2,809,734
Pension fund	470,240	-
County highway	258,915	-
County bridge	805,299	-
Other governmental funds	<u>1,390,418</u>	<u>137,912</u>
Total	<u>\$2,947,646</u>	<u>\$2,947,646</u>

As of November 30, 2020, the General Fund borrowed \$1,900,000 from other governmental funds to cover operating expenses and cash shortages. Property tax revenues of \$1,123,966 were deposited into the General Fund but allocable to other funds. The remaining balances of \$141,012 resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment.

Transfers during the year ended November 30, 2020 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ -	\$ 22,268
Other Nonmajor Funds:		
Health Fund	-	163,302
Public Building Commission Debt Service	<u>185,570</u>	<u>-</u>
	<u>\$ 185,570</u>	<u>\$ 185,570</u>

The Health Fund transferred \$163,302 and the General Fund transferred \$22,268 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building.

**Note 11 – Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or emergency.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
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**Note 12 – Restricted Net Position**

At November 30, 2020, net position restricted by enabling legislation consists of the following:

Restricted for:	
General government – automation	\$ 1,405,619
Judiciary and court services	1,628,633
Public safety	240,490
Health and welfare	2,601,270
Transportation	12,311,209
Economic development	2,168
Retirement	1,679,277
Public building commission	340,608
Tort	2,998,015
Other	<u>477,703</u>
	<u>\$23,684,992</u>

**Note 13 – Nonmonetary Transaction – River Valley Detention Center**

Effective May 1, 2018, Kankakee County entered into an intergovernmental agreement with Will County regarding the River Valley Juvenile Detention Center where Will County shall buy out Kankakee County's entire interest in the Center in the amount of \$5.5 million. \$1,000,000 was paid to the County upon execution of the agreement. The County was released from \$2,045,747 of liabilities associated with the use of the Center up to and including April 30, 2018.

The agreement states that Kankakee County shall pay for the right to house 12 inmates at the Center, and that the remaining balance of the buyout shall be credited for juvenile detention services provided to Kankakee County. Services in the amount of \$625,000 were credited during the year ended November 30, 2020 for a cumulative amount from May 1, 2018 through November 30, 2020 of \$1,562,950. The remaining balance of the buy-out of \$891,303 will be credited for future services to be provided through November 30, 2022.

The sale of the capital asset was recorded during fiscal year 2018. Because the remaining balance to be credited for future services is not available under the modified accrual basis of accounting, it is recorded as deferred inflows of resources on the governmental funds.

**Note 14 – Insurance and Related Risks**

The County is exposed to various risks of loss in the course of its daily operations. These include liability under workers' compensation laws; theft, damage, and destruction of assets; errors and omissions; and general liability under tort laws.

The County, through participation in the Illinois Counties Risk Management Trust (ICRMT), a public entity risk pool, insures all major areas of risk. The ICRMT was formed for the purpose of establishing a joint self-insurance fund to provide, on behalf of the participants, for the defense and payment of claims and losses covered under the agreement.

The County's costs are determined and apportioned among the participants by the Trust's Executive Board in its sole discretion. Factors include, but are not limited to, claims experience, investment income, costs, and expenses of the ICRMT as a whole, and each participant's own claims experience. Each participant agrees to abide by rules and regulations which are promulgated by the Executive Board for the administration of the ICRMT, including initiating and maintaining a safety program which is designed to prevent or reduce claims or losses within the scope of coverage.

**Kankakee County, Illinois  
Notes to Financial Statements  
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**Note 14 – Insurance and Related Risks (Continued)**

No participant shall be responsible for any defense or losses of, or claims against, any other participant. The workers' compensation insurance premium is retroactively rated and the initial premium is adjusted based on the County's actual experience each year. Any additional premiums related to fiscal year 2020 have been recorded as payables.

There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

**Note 15 – Contingencies and Commitments**

Coronavirus Pandemic

The coronavirus pandemic began in March 2020 and continues to impact the global and local economy. Essential and non-essential businesses have operated with significant restrictions. The County's operations are heavily dependent on property, sales, and income tax revenues. The County received some relief funds during 2020 and expects to receive significant additional relief funds in 2021 (see Note 21). Management continues to actively monitor the impact of the situation on its financial condition, liquidity, operations, and workforce.

Grant Contingency

Under terms of federal and state grants, periodic audits are required and certain costs may be questioned leading to possible reimbursement claims by grantor agencies.

Litigation

The County is involved in several lawsuits arising in the normal course of business, including claims for property damage and personal injury. The County carries insurance for these claims and has historically been able to settle such claims within the limits of its coverage. The likelihood of any loss in excess of these limits is not presently determinable.

ETSB Commitments

During 2019, the Kankakee County Emergency Telephone System Board (ETSB) entered into the following agreements for:

- A radio management program at a cost of approximately \$40,500 per year for the life of the equipment
- A hardware refresh for the logging recording system of \$107,882 to be paid over five years with a remaining balance of \$85,068

**Note 16 – Tax Abatements**

The County has various Enterprise Zones that were created under the Illinois Enterprise Zone Act (20 ILCS 655).

Businesses that build new commercial property or improve existing industrial, manufacturing, and commercial properties in these zones may qualify for an abatement of the increased property taxes that arise due to the increase in value to their property. The abatements are for five years in which tax increase is abated as follows:

<u>Year</u>	<u>Percent Abated</u>
1	100%
2	80%
3	60%
4	40%
5	20%

The total Enterprise Zone abatements from the County during the year ended November 30, 2020 were approximately \$76,000.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 16 – Tax Abatements (Continued)**

The County also abates property taxes in various Tax Increment Financing (TIF) districts that were created under the Illinois Tax Increment Allocation Redevelopment Act (TIF Act) (65 ILCS 5/11-74.4).

The property taxes for the additional assessed valuation on new commercial property or improved existing commercial properties in these districts is paid to a tax increment financing (TIF) district. These funds are available for eligible costs as defined in the TIF Act including development or redevelopment projects within the TIF district.

The total TIF abatements from the County during the year ended November 30, 2020 were approximately \$457,000.

**Note 17 – Related Party Transactions**

Upon the establishment of a County-wide coordinated public safety communication system, the County of Kankakee committed to an annual dispatch fee with annual increases not to exceed 4%. Fees included in 911 emergency services on the entity-wide statements and in the operating revenues of the 911 System Fee Fund were \$1,048,722.

The 911 System Fee Fund reimburses the County for payroll and related benefits as well as administrative fees each month. The amount included in County receivables and 911 System Fee Fund payables at November 30, 2020 was \$113,560. The 911 System Fee Fund paid \$36,864 of administrative fees to the County during fiscal year 2020 for items such as payroll processing and claims processing.

**Note 18 - Concentrations**

The County has agreements with the United States Marshals Service and the United States Department of Immigration and Customs Enforcement (ICE) to house and transport prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The reimbursement rate is \$90 per prisoner, per day. For the year ended November 30, 2020, revenues of approximately \$9.4 million resulting from these agreements were recognized in the General Fund.

**Note 19 – Recognition of Certain Revenues from the State of Illinois**

GAAP expressly recognizes the need for judgment and consistency in applying the modified accrual basis of accounting to revenue recognition. Generally, revenues otherwise not recorded until received should be accrued if the date of the actual receipt is delayed beyond the normal time of receipt. Due to the State of Illinois' fiscal crisis, certain tax revenues and grants in aid in the amount of approximately \$667,953 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized as follows as of November 30, 2020:

General Fund	\$ 667,953
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**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 20 - Impact of Recently Issued Accounting Principles**

The following recently issued GASB statements will impact the County's financial reporting in the future. In light of the COVID-19 pandemic, GASB has issued Statement No. 95, *Postponement of the Effective Dates of the Certain Authoritative Guidance*, intended to provide relief for governments. The proposal postponed by one year the effective dates of provisions in Statements No. 84, 87, 89, 90, 91 and 92.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, originally effective for reporting periods beginning after December 15, 2018 but delayed to reporting periods beginning after December 15, 2019. The objective is to improve financial reporting by enhancing consistency and comparability by (1) establishing criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities.

In June 2017, the GASB issued Statement No. 87, *Leases*, originally effective for reporting periods beginning after December 15, 2019 but delayed to fiscal years beginning after June 15, 2021. The objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, originally effective for reporting periods beginning after December 15, 2019 but delayed to reporting periods beginning after December 15, 2020. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*, originally effective for reporting periods beginning after December 15, 2018 but delayed to reporting periods beginning after December 15, 2019. The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*, originally effective for reporting periods beginning after December 15, 2020 but delayed to reporting periods beginning after December 15, 2021. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related noted disclosures.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. Effective dates vary for the different issues addressed by the Omnibus.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*, and were originally generally effective for reporting periods beginning after June 15, 2020 but delayed to reporting periods beginning after June 15, 2021. The objective of this statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) with other reference rates for agreements in which variable payments made or received depend on an IBOR.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for fiscal years beginning after June 15, 2022. The objective of this statement is to improve financial reporting on such arrangements.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for fiscal years beginning after June 15, 2022. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2020**

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**Note 20 - Impact of Recently Issued Accounting Principles (Continued)**

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. Some parts of this statement are effective immediately, but do not impact the County's financial statements and disclosures. The remaining requirements of the statement are effective for reporting periods beginning after June 15, 2021.

Management is currently evaluating the impact of the adoption of these statements on the County's future financial statements and has chosen not to early apply the provisions of these Statements.

**Note 21 – Subsequent Events**

The County will receive Coronavirus State and Local Fiscal Recovery Funds established by the American Rescue Plan Act of 2021, P.L. 117-2 in the amount of \$21,339,406. The County will have flexibility to apply the funds to meet their own needs. The funds are designed to be used to respond to acute pandemic response needs, fill revenue shortfalls, and support the communities and populations hardest hit by the coronavirus pandemic. Half of the funding is expected to be received in May, 2021, and the remainder will be received twelve months later.

The Kankakee County Health Department received \$275,000 in March 2021 for COVID mass vaccination and an additional \$125,545 in April 2021 for COVID contract tracing expenditures.

## **Required Supplementary Information**

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

Calendar Year Ended December 31,	Schedule of Changes in the Net Pension Liability and Related Ratios					
	Last Six Calendar Years - Regular Plan					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 2,261,911	\$ 2,163,963	\$ 1,998,257	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	7,839,671	7,562,366	7,223,474	6,867,077	6,497,069	5,976,287
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	(1,066,741)	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980	
Benefit payments, including refunds of employee contributions	-	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(2,849,152)
<b>Net Change in Total Pension Liability</b>	<b>4,833,047</b>	<b>7,223,905</b>	<b>4,606,351</b>	<b>4,585,548</b>	<b>5,414,349</b>	<b>7,327,065</b>
<b>Total Pension Liability - Beginning</b>	<b>109,078,476</b>	<b>101,854,571</b>	<b>97,248,220</b>	<b>92,662,672</b>	<b>87,248,323</b>	<b>79,921,258</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 113,911,523</b>	<b>\$ 109,078,476</b>	<b>\$ 101,854,571</b>	<b>\$ 97,248,220</b>	<b>\$ 92,662,672</b>	<b>\$ 87,248,323</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 2,528,743	\$ 2,945,040	\$ 2,826,860	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions - Employees	1,260,783	1,121,277	1,074,885	871,968	880,633	904,887
Net investment income	16,554,054	(3,404,764)	12,914,287	5,245,651	384,808	4,393,721
Benefit payments, including refunds of employee contributions	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Administrative expense	(77,895)	(71,191)	(75,968)	-	-	-
Other (net transfer)	31	(1,881)	109,155	374,470	(1,008,789)	178,685
<b>Net Change in Plan Fiduciary Net Position</b>	<b>16,063,922</b>	<b>(3,640,521)</b>	<b>12,978,50</b>	<b>5,170,256</b>	<b>(471,248)</b>	<b>5,141,452</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>90,921,784</b>	<b>94,562,305</b>	<b>81,584,55</b>	<b>76,413,899</b>	<b>76,885,147</b>	<b>71,743,695</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 106,985,706</b>	<b>\$ 90,921,784</b>	<b>\$ 94,562,305</b>	<b>\$ 81,584,155</b>	<b>\$ 76,413,899</b>	<b>\$ 76,885,147</b>
<b>Net Pension Liability - Ending (A)-(B)</b>	<b>\$ 6,925,817</b>	<b>\$ 18,156,692</b>	<b>\$ 7,292,266</b>	<b>\$ 15,664,065</b>	<b>\$ 16,248,773</b>	<b>\$ 10,363,176</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>						
93.92%	83.35%	92.84%	83.89%	82.46%	88.12%	
<b>Covered Payroll</b>	<b>\$ 23,622,176</b>	<b>\$ 22,737,842</b>	<b>\$ 21,687,137</b>	<b>\$ 18,934,033</b>	<b>\$ 19,104,537</b>	<b>\$ 19,940,711</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>29.32%</b>	<b>79.85%</b>	<b>33.62%</b>	<b>82.73%</b>	<b>85.05%</b>	<b>51.97%</b>

**Notes to Schedule:** This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

	<b>Schedule of Changes in the Net Pension Liability and Related Ratios Last Six Calendar Years - ECO Plan</b>					<b>2014</b>
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	
<b>Total Pension Liability</b>						
Service Cost	\$ 507,872	\$ 517,573	\$ 554,975	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	–	–	–	524,757	513,861	508,774
Changes of benefit terms				–	–	–
Differences between expected and actual experience						
of the total pension liability	(14,732)	115,255	(156,562)	316,218	142,001	(149,952)
Changes of assumptions		150,836	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions						
<b>Net Change in Total Pension Liability</b>	<b>(683,987)</b>	<b>(679,995)</b>	<b>(640,514)</b>	<b>(591,479)</b>	<b>(486,957)</b>	<b>(458,858)</b>
<b>Total Pension Liability - Beginning</b>	<b>(190,847)</b>	<b>103,669</b>	<b>(480,313)</b>	<b>(115,231)</b>	<b>219,096</b>	<b>280,906</b>
<b>Total Pension Liability - Ending (A)</b>	<b>7,343,107</b>	<b>7,239,438</b>	<b>7,119,751</b>	<b>7,834,982</b>	<b>7,615,886</b>	<b>7,334,980</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 7,152,260</b>	<b>\$ 7,343,107</b>	<b>\$ 7,239,438</b>	<b>\$ 7,719,751</b>	<b>\$ 7,834,982</b>	<b>\$ 7,615,886</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 393,767	\$ 409,926	\$ –	\$ 193,263	\$ 264,237	\$ 219,627
Contributions - Employees	–	–	–	3,160	8,933	9,327
Net investment income	633,709	(169,194)	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions						
Administrative expense	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Other (net transfer)	(12,129)	(9,909)	–	–	–	–
	5	(333)	4,506	158,826	340,872	51,433
<b>Net Change in Plan Fiduciary Net Position</b>	<b>331,365</b>	<b>(449,050)</b>	<b>(44,040)</b>	<b>(29,555)</b>	<b>142,822</b>	<b>12,276</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,873,955</b>	<b>3,323,460</b>	<b>3,367,500</b>	<b>3,397,055</b>	<b>3,254,233</b>	<b>3,241,957</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 3,205,320</b>	<b>\$ 2,873,955</b>	<b>\$ 3,323,460</b>	<b>\$ 3,367,500</b>	<b>\$ 3,397,055</b>	<b>\$ 3,254,233</b>
<b>Net Pension Liability - Ending (A)-(B)</b>	<b>\$ 3,946,940</b>	<b>\$ 4,469,152</b>	<b>\$ 3,915,978</b>	<b>\$ 4,352,251</b>	<b>\$ 4,437,927</b>	<b>\$ 4,361,653</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>						
44.82%	39.14%	45.91%	43.62%	43.36%	42.73%	
<b>Covered Payroll</b>	<b>\$ –</b>	<b>\$ –</b>	<b>\$ –</b>	<b>\$ 42,139</b>	<b>\$ 111,254</b>	<b>\$ 123,036</b>
Net Pension Liability as a Percentage of covered payroll	N/A	N/A	N/A	10,328.32%	3,989%	3,460.64%

**Notes to Schedule:** This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

**Schedule of Changes in the Net Pension Liability and Related Ratios**

**Last Six Calendar Years - SLEP Plan**

Calendar Year Ended December 31,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 700,599	\$ 655,986	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	3,831,857	3,698,109	3,612,733	3,516,279	3,328,238	3,079,126
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	16,872	187,858	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	-	1,589,035	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	<u>(2,698,032)</u>	<u>(2,537,492)</u>	<u>(2,390,127)</u>	<u>(2,172,488)</u>	<u>(2,046,719)</u>	<u>(1,796,286)</u>
<b>Net Change in Total Pension Liability</b>	<b>1,851,296</b>	<b>3,593,496</b>	<b>1,241,692</b>	<b>1,100,326</b>	<b>2,748,472</b>	<b>3,562,133</b>
<b>Total Pension Liability - Beginning</b>	<b>53,836,631</b>	<b>50,243,135</b>	<b>49,001,443</b>	<b>47,901,117</b>	<b>45,152,644</b>	<b>41,590,511</b>
<b>Total Pension Liability - Ending (A)</b>	<b><u>\$ 55,687,927</u></b>	<b><u>\$ 53,836,631</u></b>	<b><u>\$ 50,243,135</u></b>	<b><u>\$ 49,001,443</u></b>	<b><u>\$ 47,901,116</u></b>	<b><u>\$ 45,152,644</u></b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 1,261,816	\$ 1,156,837	\$ 1,225,188	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions - Employees	352,220	278,489	283,883	337,094	295,809	329,066
Net investment income	8,179,357	(2,337,994)	6,565,864	2,466,551	172,505	2,023,271
Benefit payments, including refunds of employee contributions	<u>(2,698,032)</u>	<u>(2,537,492)</u>	<u>(2,390,127)</u>	<u>(2,172,488)</u>	<u>(2,046,719)</u>	<u>(1,796,286)</u>
Administrative expense	(38,869)	(27,964)	(32,925)	-	-	-
Other (net trans for)	15	(1,747)	51,444	1,303,777	943,676	(332,906)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>7,056,507</b>	<b>(3,469,871)</b>	<b>5,703,327</b>	<b>3,106,249</b>	<b>569,118</b>	<b>1,522,126</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>40,683,445</b>	<b>44,153,316</b>	<b>38,449,989</b>	<b>35,343,740</b>	<b>34,774,621</b>	<b>33,252,495</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b><u>\$ 47,739,952</u></b>	<b><u>\$ 40,683,445</u></b>	<b><u>\$ 44,153,316</u></b>	<b><u>\$ 38,449,989</u></b>	<b><u>\$ 35,343,739</u></b>	<b><u>\$ 34,774,621</u></b>
<b>Net Pension Liability - Ending (A)-(B)</b>	<b><u>\$ 7,947,975</u></b>	<b><u>\$ 13,153,186</u></b>	<b><u>\$ 6,089,819</u></b>	<b><u>\$ 10,551,454</u></b>	<b><u>\$ 12,557,377</u></b>	<b><u>\$ 10,378,023</u></b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>						
85.73%	75.57%	87.88%	78.47%	73.78%	77.02%	
<b>Covered Payroll</b>	<b><u>\$ 3,730,620</u></b>	<b><u>\$ 3,502,968</u></b>	<b><u>\$ 3,778,964</u></b>	<b><u>\$ 3,778,964</u></b>	<b><u>\$ 3,938,798</u></b>	<b><u>\$ 4,387,800</u></b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>29.32%</b>	<b>375.49%</b>	<b>161.15%</b>	<b>279.22%</b>	<b>318.81%</b>	<b>236.52%</b>

**Notes to Schedule:** This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

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**Schedule of Employer Contributions - IMRF**  
**Last Six Fiscal Years**

Fiscal Year Ended November 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as Percentage of Covered Payroll
<b>Regular Plan</b>					
2015	\$2,389,139	\$2,389,139	\$ -0-	\$19,136,885	12.48%
2016	2,384,625	2,384,625	-0-	18,727,141	12.73%
2017	2,878,094	2,878,094	-0-	22,473,907	12.81%
2018	2,914,669	2,914,669	-0-	22,671,275	12.86%
2019	2,556,320	2,556,320	-0-	23,484,864	10.88%
2020	2,777,697	2,777,697	-0-	24,040,841	11.55%
<b>ECO Plan</b>					
2015	\$ 250,189	\$ 244,342	\$ 5,847	\$ 106,979	228.40%
2016	212,198	212,198	-0-	50,282	422.01%
2017	-0-	-0-	-0-	-0-	NA
2018	375,326	375,326	-0-	-0-	NA
2019	395,074	395,074	-0-	-0-	NA
2020	393,433	393,433	-0-	-0-	NA
<b>SLEP Plan</b>					
2015	\$1,237,279	\$1,237,279	\$ -0-	\$ 4,218,171	29.33%
2016	1,171,707	1,171,707	-0-	3,799,654	30.84%
2017	1,183,073	1,183,073	-0-	3,619,572	32.69%
2018	1,105,708	1,105,708	-0-	3,491,220	31.67%
2019	1,177,484	1,177,484	-0-	3,708,101	31.75%
2020	1,453,396	1,453,396	-0-	3,845,236	37.80%

**Notes to Schedule:**

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

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***Summary of Actuarial Methods and Assumptions Used in the Calculation of the IMRF Contribution Rate\****

***Valuation Date:***

Notes: Actuarially determined employer contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2019 Contribution Rates\***

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	24-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<i>Mortality:</i>	

***Other Information:***

<i>Notes:</i>	There were no benefit changes during the year.
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\*Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation.

**Methods and Assumptions Used to Determine 2018 Contribution Rates\*\***

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	25-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<i>Mortality:</i>	

***Other Information:***

<i>Notes:</i>	There were no benefit changes during the year.
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\*\*Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation; note two-year lag between valuation and rate setting.

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

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**Schedule of Changes in the Total OPEB Liability and Related Ratios**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 130,265	\$143,174	\$130,898
Interest on total OPEB liability	147,441	154,62	147,905
Change in benefit terms	(16,937)	-	-
Differences between expected and actual experience	(312,899)	-	144,984
Changes of assumptions	575,238	133,042	(351,309)
Benefit payments	(175,335)	(296,056)	(297,046)
Other Changes	-	3,532	(136,250)
<b>Net change in total OPEB liability</b>	<b>347,773</b>	<b>138,314</b>	<b>(360,818)</b>
<b>Total OPEB liability – beginning</b>	<b>4,666,567</b>	<b>4,528,253</b>	<b>4,889,071</b>
<b>Total OPEB liability – ending</b>	<b><u>\$5,014,340</u></b>	<b><u>\$4,666,567</u></b>	<b><u>\$4,528,253</u></b>
 <b>Covered Payroll</b>	 \$24,492,578	 \$18,865,644	 \$18,865,644
 <b>Employer's Total OPEB Liability as a Percentage of Covered Payroll</b>	 20.47%	 24.74%	 24.00%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4, to pay related benefits

**Changes of Benefit Terms:**

For the 2020 measurement year, the subsidy for Sheriff Lieutenants was changed from \$18.50 per month for each year of service to \$12.50 per month.

**Changes in Assumptions:**

For the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 3.22% to 2.03%. The rates of mortality, retirement, withdrawal, and disability were changed to those found in the 2019 IMRF Actuarial Valuation Report, and the County changed medical plans offered to those with lower costs.

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Revenues and Other Financing Sources**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Taxes:</b>				
Property taxes	\$ 5,354,516	\$ 5,354,516	\$ 5,461,587	\$ 107,071
Sales, use, and video gaming taxes	5,709,046	5,709,046	5,328,078	(380,968)
Total taxes	<u>11,063,562</u>	<u>11,063,562</u>	<u>10,789,665</u>	<u>(273,897)</u>
<b>Intergovernmental:</b>				
State income tax	3,037,862	3,037,862	3,118,580	80,718
Replacement taxes	1,144,434	1,144,434	994,119	(150,315)
Grants and other reimbursements	3,745,661	3,745,661	3,938,343	192,682
Total intergovernmental	<u>7,927,957</u>	<u>7,927,957</u>	<u>8,051,042</u>	<u>123,085</u>
<b>Charges for Services:</b>				
County Recorder fees	490,000	490,000	612,179	122,179
Circuit Clerk fees	1,735,800	1,735,800	1,492,900	(242,900)
Inmate housing and reimbursements	12,510,000	12,510,000	9,095,320	(3,414,680)
Building and Zoning fees	320,000	320,000	383,228	63,228
Sheriff fees	249,120	249,120	213,522	(35,598)
County Clerk fees	279,050	279,050	278,834	(216)
Other fees and reimbursements	169,100	169,100	234,588	65,488
Total charges for services	<u>15,753,070</u>	<u>15,753,070</u>	<u>12,310,571</u>	<u>(3,442,499)</u>
<b>License and Permits:</b>				
Liquor licenses	22,000	22,000	18,125	(3,875)
Cable TV franchise fees	245,000	245,000	236,326	(8,674)
Contractor licenses	85,000	85,000	105,100	20,100
Other licenses and permits	50	50	893	843
Total licenses and permits	<u>352,050</u>	<u>352,050</u>	<u>360,444</u>	<u>8,394</u>
<b>Fines and Forfeits:</b>				
County fines and forfeitures	114,000	114,000	125,370	11,370
Real estate tax penalties	550,000	550,000	536,101	(13,899)
Total fines and forfeitures	<u>664,000</u>	<u>664,000</u>	<u>661,471</u>	<u>(1,686)</u>
<b>Interest</b>	<u>3,300</u>	<u>3,300</u>	<u>4,258</u>	<u>958</u>
<b>Miscellaneous</b>	<u>20,400</u>	<u>20,400</u>	<u>88,503</u>	<u>68,103</u>
<b>Total revenues</b>	<u>35,784,339</u>	<u>35,784,339</u>	<u>32,265,954</u>	<u>(3,518,385)</u>
<b>Other financing sources:</b>				
Transfers in	4,500	4,500	-	(4,500)
Issuance of debt	-	-	1,273,210	1,273,210
Sale of capital assets	625,000	625,000	627,028	2,028
Total other financing sources	<u>629,500</u>	<u>629,500</u>	<u>1,900,238</u>	<u>1,270,738</u>
<b>Total revenues and other financing sources</b>	<u>36,413,839</u>	<u>36,413,839</u>	<u>34,166,192</u>	<u>(2,247,647)</u>
<b>Budgetary to GAAP Reconciliation:</b>				
Charges for services credited to expenditures	-	-	949,986	949,986
Tort fund revenues	3,267,632	3,267,632	3,206,930	(60,702)
<b>Total general fund revenues as reported</b>	<u>\$ 39,681,471</u>	<u>\$ 39,681,471</u>	<u>\$ 38,323,108</u>	<u>\$ (1,358,363)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>General Government</b>				
Management Information Systems (MIS)				
Personal services	\$ 134,654	\$ 134,654	\$ 135,810	\$ 1,156
Capital outlay	29,626	69,626	67,733	(1,893)
Other services and charges	720	720	314	(406)
Total MIS	<u>165,000</u>	<u>205,000</u>	<u>203,857</u>	<u>(1,143)</u>
Board of Review				
Personal services	\$ 28,700	\$ 28,700	\$ 28,642	\$ (58)
Supplies	1,300	1,300	446	(854)
Total Board of Review	<u>30,000</u>	<u>30,000</u>	<u>29,088</u>	<u>(912)</u>
County Administration				
Personal services	\$ 221,330	\$ 221,330	\$ 235,065	\$ 13,735
Contractual services	90,020	90,020	78,794	(11,226)
Supplies	4,250	4,250	4,940	690
Other services and charges	19,400	19,400	5,516	(13,884)
Total County Administration	<u>335,000</u>	<u>335,000</u>	<u>324,315</u>	<u>(10,685)</u>
Central Services				
Contractual services	\$ 153,000	\$ 153,000	\$ 162,435	\$ 9,435
Supplies	-	-	445	445
Other services and charges	-	-	115	115
Debt service principal	17,000	17,000	-	(17,000)
Total Central Services	<u>170,000</u>	<u>170,000</u>	<u>162,995</u>	<u>(7,005)</u>
County Auditor				
Personal services	\$ 103,975	\$ 103,975	\$ 103,944	\$ (31)
Contractual services	-	-	-	-
Supplies	2,850	2,850	2,494	(356)
Other services and charges	3,475	3,475	2,271	(1,204)
Total County Auditor	<u>110,300</u>	<u>110,300</u>	<u>108,709</u>	<u>(1,591)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 132,317	\$ 132,317	\$ 131,309	\$ (1,008)
Supplies	3,800	3,800	3,067	(733)
Other services and charges	750	750	740	(10)
Total County Recorder	136,867	136,867	135,116	(1,751)
Election Commission				
Personal services	\$ 313,000	\$ 355,000	\$ 374,012	\$ 19,012
Contractual services	109,000	109,000	84,621	(24,379)
Supplies	158,000	206,000	197,119	(8,881)
Other services and charges	20,000	20,000	30,730	10,730
Total Election Commission	600,000	690,000	686,482	(3,518)
Regional Superintendent of Schools				
Contractual services	\$ 238,169	\$ 238,169	\$ 238,170	\$ 1
Total Regional Superintendent of Schools	238,169	238,169	238,170	1
County Clerk				
Personal services	\$ 123,594	\$ 123,594	\$ 114,155	\$ (9,439)
Supplies	9,000	9,000	6,440	(2,560)
Capital outlay	27,506	27,506	-	(27,506)
Other services and charges	10,700	10,700	4,429	(6,271)
Total County Clerk	170,800	170,800	125,024	(45,776)
Buildings and Grounds				
Personal services	\$ 577,034	\$ 629,034	\$ 609,045	\$ (19,989)
Contractual services	150,035	170,035	165,103	(4,932)
Supplies	40,332	55,332	48,088	(7,244)
Capital outlay	19,000	19,000	14,295	(4,705)
Other services and charges	61,500	84,500	120,759	36,259
Total Buildings and Grounds	847,901	957,901	957,290	(611)

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>General Government (continued)</b>				
Capital Development				
Contractual services	\$ 15,000	\$ 15,000	\$ 66,001	\$ 51,001
Capital outlay	208,535	208,535	741,893	533,358
Other services and charges	4,000	4,000	3,825	(175)
Debt service principal	688,393	688,393	445,858	(242,535)
Debt service interest	59,277	59,277	40,839	(18,438)
Total Capital Development	<u>975,205</u>	<u>975,205</u>	<u>1,298,416</u>	<u>323,211</u>
Health Insurance				
Other services and charges	\$ 2,000	\$ 2,000	\$ 2,701	\$ 701
Insurances	<u>2,523,000</u>	<u>2,523,000</u>	<u>2,518,765</u>	<u>(4,235)</u>
Total Health Insurance	<u>2,525,000</u>	<u>2,525,000</u>	<u>2,521,466</u>	<u>(3,534)</u>
Utilities				
Contractual services	\$ -	\$ -	\$ (62)	\$ (62)
Other services and charges	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,275,715</u>	<u>(24,285)</u>
Total Utilities	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,275,653</u>	<u>(24,347)</u>
Planning Department				
Personal services	\$ 442,100	\$ 442,100	\$ 440,387	\$ (1,713)
Contractual services	12,500	12,500	45,946	33,446
Supplies	7,150	7,150	3,446	(3,704)
Capital outlay	268,300	268,300	5,451	(262,849)
Other services and charges	68,250	68,250	38,400	(29,850)
Insurances	<u>12,000</u>	<u>12,000</u>	<u>11,392</u>	<u>(608)</u>
Total Planning Department	<u>810,300</u>	<u>810,300</u>	<u>545,022</u>	<u>(265,278)</u>
County Treasurer				
Personal services	\$ 143,794	\$ 143,794	\$ 147,014	\$ 3,220
Contractual services	12,100	12,100	11,665	(435)
Supplies	42,000	42,000	40,320	(1,680)
Capital outlay	10,806	10,806	-	(10,806)
Other services and charges	<u>8,300</u>	<u>8,300</u>	<u>8,348</u>	<u>48</u>
Total County Treasurer	<u>217,000</u>	<u>217,000</u>	<u>207,347</u>	<u>(9,653)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>General Government (continued)</b>				
<b>Finance Department</b>				
Personal services	\$ 109,100	\$ 109,100	\$ 94,949	\$ (14,151)
Contractual services	-	-	760	760
Supplies	700	700	1,820	1,120
Other services and charges	2,200	2,200	1,580	(620)
Total Finance Department	112,000	112,000	99,109	(12,891)
<b>Contingency</b>				
Other services and charges	\$ 1,892,921	\$ 1,572,921	\$ -	\$ (1,572,921)
Total Contingency	1,892,921	1,572,921	-	(1,572,921)
<b>Supervisor of Assessments</b>				
Personal services	\$ 219,725	\$ 219,725	\$ 211,094	\$ (8,631)
Contractual services	35,700	35,700	25,667	(10,033)
Supplies	6,600	6,600	2,507	(4,093)
Capital outlay	700	700	236	(464)
Other services and charges	2,275	2,275	943	(1,332)
Total Supervisor of Assessments	265,000	265,000	240,447	(24,553)
<b>ZBA - BOA Planning</b>				
Personal services	\$ 4,000	\$ 4,000	\$ 2,188	\$ (1,812)
Contractual services	4,500	4,500	4,739	239
Total ZBA - BOE Planning	8,500	8,500	6,927	(1,573)
<b>Total General Government</b>	<b>10,909,963</b>	<b>10,829,963</b>	<b>9,165,433</b>	<b>(1,664,530)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Judiciary and Court Related</b>				
Circuit Court				
Personal services	\$ 135,710	\$ 135,710	\$ 146,259	\$ 10,549
Contractual services	171,000	171,000	91,525	(79,475)
Supplies	2,497	2,497	5,132	2,635
Capital outlay	2,800	2,800	-	(2,800)
Other services and charges	18,320	18,320	13,956	(4,364)
Insurances	2,000	2,000	1,984	(16)
<b>Total Circuit Court</b>	<b>332,327</b>	<b>332,327</b>	<b>258,856</b>	<b>(73,471)</b>
Circuit Clerk				
Personal services	\$ 927,420	\$ 927,420	\$ 1,010,080	\$ 82,660
Contractual services	7,900	7,900	7,960	60
Supplies	36,000	36,000	36,341	341
Other services and charges	-	-	301	301
<b>Total Circuit Clerk</b>	<b>971,320</b>	<b>971,320</b>	<b>1,054,682</b>	<b>83,362</b>
<b>Child Support and Maintenance</b>				
Personal services	\$ 25,500	\$ 25,500	\$ 22,871	\$ (2,629)
Supplies	2,000	2,000	1,674	(326)
<b>Total Child Support and Maintenance</b>	<b>27,500</b>	<b>27,500</b>	<b>24,545</b>	<b>(2,955)</b>
<b>Jury Commission</b>				
Personal services	\$ 40,750	\$ 40,750	\$ 42,700	\$ 1,950
Contractual services	3,500	3,500	300	(3,200)
Supplies	16,315	16,315	27,923	11,608
Capital outlay	10,500	10,500	7,419	(3,081)
Other services and charges	38,935	46,935	39,585	(7,350)
<b>Total Jury Commission</b>	<b>110,000</b>	<b>118,000</b>	<b>117,927</b>	<b>(73)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Judiciary and Court Related (continued)</b>				
States Attorney				
Personal services	\$ 1,541,870	\$ 1,541,870	\$ 1,449,147	\$ (92,723)
Contractual services	58,070	58,070	57,787	(283)
Supplies	20,814	20,814	34,746	13,932
Capital outlay	16,150	16,150	19,024	2,874
Other services and charges	140,836	140,836	34,459	(106,377)
Insurances	26,497	26,497	25,047	(1,450)
Total States Attorney	<u>1,804,237</u>	<u>1,804,237</u>	<u>1,620,210</u>	<u>(184,027)</u>
Public Defender				
Personal services	\$ 817,520	\$ 817,520	\$ 808,989	\$ (8,531)
Contractual Services	-	-	2,869	2,869
Supplies	6,000	6,000	9,636	3,636
Other services and charges	6,790	6,790	2,189	(4,601)
Total Public Defender	<u>830,310</u>	<u>830,310</u>	<u>823,683</u>	<u>(6,627)</u>
Probation				
Personal services	\$ 1,891,113	\$ 1,891,113	\$ 1,741,886	\$ (149,227)
Supplies	5,500	5,500	5,726	226
Capital outlay	15,200	15,200	43,640	28,440
Other services and charges	50,000	50,000	6,571	(43,429)
Insurances	6,850	6,850	7,351	501
Total Probation	<u>1,968,663</u>	<u>1,968,663</u>	<u>1,805,174</u>	<u>(163,489)</u>
DNDC				
Contractual Services	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Other services and charges	126,700	126,700	519	(126,181)
Total DNDC	<u>128,700</u>	<u>128,700</u>	<u>519</u>	<u>(128,181)</u>
Juvenile Detention Center				
Contractual services	\$ 625,000	\$ 625,000	\$ 625,000	\$ -
Total Juvenile Detention Center	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>-</u>
<b>Total Judiciary and Court Related</b>	<b><u>6,798,057</u></b>	<b><u>6,806,057</u></b>	<b><u>6,330,596</u></b>	<b><u>(475,461)</u></b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Public Safety</b>				
<b>Sheriff's Office</b>				
Personal services	\$ 3,908,081	\$ 3,908,081	\$ 3,618,157	\$ (289,924)
Contractual services	71,000	71,000	100,451	29,451
Supplies	27,700	27,700	41,328	13,628
Capital outlay	2,500	2,500	61,878	59,378
Other services and charges	361,440	361,440	357,318	(4,122)
Insurances	66,800	66,800	15,417	(51,383)
Total Sheriff's Office	<u>4,437,521</u>	<u>4,437,521</u>	<u>4,194,549</u>	<u>(242,972)</u>
<b>Corrections</b>				
Personal services	\$ 10,293,895	\$ 10,293,895	\$ 9,782,326	\$ (511,569)
Contractual services	80,000	80,000	99,919	19,919
Supplies	58,700	58,700	66,732	8,032
Capital outlay	3,500	3,500	756,848	753,348
Other services and charges	2,395,600	2,395,600	1,961,704	(433,896)
Insurances	-	-	1,971	1,971
Total Corrections	<u>12,831,695</u>	<u>12,831,695</u>	<u>12,669,500</u>	<u>(162,195)</u>
<b>Auxiliary Police</b>				
Other services and charges	\$ 3,000	\$ 3,000	\$ -	<u>(3,000)</u>
Total Auxiliary Police	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
<b>Coroner</b>				
Personal services	\$ 288,324	\$ 288,324	\$ 290,788	\$ 2,464
Contractual services	203,426	205,426	202,656	(2,770)
Supplies	4,000	4,000	3,831	(169)
Capital outlay	3,500	3,500	4,428	928
Other services and charges	22,250	22,250	13,917	(8,333)
Debt service principal	-	-	6,605	6,605
Debt service interest	-	-	427	427
Total Coroner	<u>521,500</u>	<u>523,500</u>	<u>522,652</u>	<u>(848)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Public Safety (continued)</b>				
Dispatch Services				
Contractual services	\$ 716,663	\$ 716,663	\$ 716,663	\$ -
Total Dispatch Services	716,663	716,663	716,663	-
Merit Commission				
Personal services	\$ 500	\$ 500	\$ 75	\$ (425)
Other services and charges	500	500	7	(493)
Total Merit Commission	1,000	1,000	82	(918)
ESDA				
Personal services	\$ 163,740	\$ 207,740	\$ 193,113	\$ (14,627)
Contractual services	3,200	3,200	4,135	935
Supplies	2,150	2,150	3,660	1,510
Capital outlay	-	-	9,859	9,859
Other services and charges	25,350	25,350	27,670	2,320
Insurances	-	26,000	25,638	(362)
Total ESDA	194,440	264,440	264,075	(365)
<b>Total Public Safety</b>	<b>18,705,819</b>	<b>18,777,819</b>	<b>18,367,521</b>	<b>(410,298)</b>
<b>Other financing uses:</b>				
Transfers out	\$ -	\$ -	\$ 22,268	\$ 22,268
Total other financing uses	-	-	22,268	22,268
<b>Total expenditures and other financing uses</b>	<b>36,413,839</b>	<b>36,413,839</b>	<b>33,885,818</b>	<b>(2,528,021)</b>
<b>Budgetary to GAAP Reconciliation:</b>				
Charges for services credited to expenditures	-	-	949,986	949,986
Tort fund expenditures	3,107,600	3,107,600	2,580,410	(527,190)
<b>Total general fund expenditures as reported</b>	<b>\$ 39,521,439</b>	<b>\$ 39,521,439</b>	<b>\$ 37,416,214</b>	<b>\$ (2,105,225)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Pension Fund**  
**For the Year Ended November 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues:</b>				
Property taxes	\$ 7,014,754	\$ 7,014,754	\$ 7,006,230	\$ (8,524)
Intergovernmental	31,500	31,500	156,590	125,090
Interest on investments	3,100	3,100	706	(2,394)
Miscellaneous	-	-	119	119
<b>Total revenues</b>	<b>7,049,354</b>	<b>7,049,354</b>	<b>7,163,645</b>	<b>114,291</b>
<b>Expenditures:</b>				
Personal services	6,855,040	6,855,040	6,585,201	(269,839)
<b>Total expenditures</b>	<b>6,855,040</b>	<b>6,855,040</b>	<b>6,585,201</b>	<b>(269,839)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 194,314</b>	<b>\$ 194,314</b>	<b>\$ 578,444</b>	<b>\$ 384,130</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**County Highway Fund**  
**For the Year Ended November 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues:</b>				
Property taxes	\$ 2,145,385	\$ 2,145,385	\$ 2,117,914	\$ (27,471)
Intergovernmental	-	-	166,362	166,362
Fines and fees	369,700	369,700	366,310	(3,390)
Interest on investments	19,000	19,000	9,468	(9,532)
Miscellaneous	<u>2,830</u>	<u>2,830</u>	<u>22,263</u>	<u>19,433</u>
<b>Total revenues</b>	<b><u>2,536,915</u></b>	<b><u>2,536,915</u></b>	<b><u>2,682,317</u></b>	<b><u>145,402</u></b>
<b>Expenditures:</b>				
Personal services	2,086,933	2,086,933	1,488,911	(598,022)
Contractual services	325,950	325,950	16,650	(309,300)
Supplies	967,200	967,200	597,857	(369,343)
Capital outlay	1,455,000	1,455,000	521,524	(933,476)
Other services and charges	<u>334,900</u>	<u>334,900</u>	<u>212,657</u>	<u>(122,243)</u>
<b>Total expenditures</b>	<b><u>5,169,983</u></b>	<b><u>5,169,983</u></b>	<b><u>2,837,599</u></b>	<b><u>(2,332,384)</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>\$ (2,633,068)</u></b>	<b><u>\$ (2,633,068)</u></b>	<b><u>\$ (155,282)</u></b>	<b><u>\$ 2,477,786</u></b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**County Bridge Fund**  
**For the Year Ended November 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues:</b>				
Property taxes	\$ 825,148	\$ 825,148	\$ 814,587	\$ (10,561)
Interest on investments	<u>26,962</u>	<u>26,962</u>	<u>9,908</u>	<u>(17,054)</u>
Total revenues	<u>852,110</u>	<u>852,110</u>	<u>824,495</u>	<u>(27,615)</u>
<b>Expenditures:</b>				
Contractual services	-	-	19,361	19,361
Capital outlay	<u>5,808,408</u>	<u>5,808,408</u>	<u>89,881</u>	<u>(5,718,527)</u>
Total expenditures	<u>5,808,408</u>	<u>5,808,408</u>	<u>109,242</u>	<u>(5,699,166)</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (4,956,298)</u></u>	<u><u>\$ (4,956,298)</u></u>	<u><u>\$ 715,253</u></u>	<u><u>\$ 5,671,551</u></u>

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2020**

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Annual budgets are adopted for the General, Special Revenue, Debt Service, and Capital Projects Funds on a basis consistent with GAAP, except for certain charges for services reported in the General Fund. All annual appropriations lapse at fiscal year-end.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

The County receives a proposed budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to December 1, the budget is legally enacted by the County Board. Responsibility for control of and amendments to the budget rests with the County.

The following funds had expenditures and transfers out in excess of appropriations for the year ending November 30, 2020.

	<u>Excess</u>
Health	\$115,218
Marriage	2,223
WIOA Grants	506,669
Public Building Commission	185,570
Public Building Commission – Health Department	25,559

## **Other Supplementary Information**

**Kankakee County, Illinois**

**Tort Liability Insurance Fund**

**Other Supplementary Information - Disclosure of Tort Expenditures under PA 91-0628**

**November 30, 2020**

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Property and liability insurance	\$1,052,607
Workmen's compensation insurance	600,334
Salaries (States Attorney, Civil Division and administrative) and related benefits	591,589
Illinois Department of Employment Security, unemployment insurance	75,441
Miscellaneous claims, net of insurance reimbursements	145,179
Other	<u>115,260</u>
	<u>\$2,580,410</u>

**Kankakee County, Illinois**  
**Combining Balance Sheet - General Fund**  
**November 30, 2020**

	General Fund	Tort Fund	Eliminations	Total General Fund
<b>Assets</b>				
Cash	\$ 1,404,428	\$ 2,803,745	\$ -	\$ 4,208,173
Investments, at cost	1,844	7,125	-	8,969
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	5,801,952	3,304,569	-	9,106,521
Accounts	2,250,669	1,939	-	2,252,608
Prepaid items	32,218	44,536	-	76,754
Due from other funds	22,774	217,332	(217,332)	22,774
Due from other governments	3,893,307	18		3,893,325
Inventory, at cost	14,295	-	-	14,295
Total assets	<u>\$ 13,421,487</u>	<u>\$ 6,379,264</u>	<u>\$ (217,332)</u>	<u>\$ 19,583,419</u>
<b>Liabilities</b>				
Vouchers and accounts payable	\$ 959,679	\$ 63,697	\$ -	\$ 1,023,376
Accrued compensation	999,860	27,586	-	1,027,446
Due to other funds	3,027,066	-	(217,332)	2,809,734
Unearned grant revenue	48,366	-	-	48,366
Total liabilities	<u>5,034,971</u>	<u>91,283</u>	<u>(217,332)</u>	<u>4,908,922</u>
<b>Deferred inflows of resources</b>				
Property taxes related to a future period	5,707,907	3,245,430	-	8,953,337
Unavailable revenues	891,302	-	-	891,302
Total deferred inflows of resources	<u>6,599,209</u>	<u>3,245,430</u>	<u>-</u>	<u>9,844,639</u>
<b>Fund balances</b>				
Non-spendable:				
Prepaid items	32,218	44,536	-	76,754
Inventory	14,295	-	-	14,295
Restricted for:				
Tort liability/claims	-	2,998,015	-	2,998,015
Unassigned	1,740,794	-	-	1,740,794
Total fund balances	<u>1,787,307</u>	<u>3,042,551</u>	<u>-</u>	<u>4,829,858</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,421,487</u>	<u>\$ 6,379,264</u>	<u>\$ (217,332)</u>	<u>\$ 19,583,419</u>

**Kankakee County, Illinois**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund**  
**For the Year Ended November 30, 2020**

	General Fund	Tort Fund	Total General Fund
<b>Revenues:</b>			
Taxes	\$ 10,789,665	\$ 3,201,430	\$ 13,991,095
Intergovernmental	8,051,042	3,274	8,054,316
Charges for services	13,260,557	-	13,260,557
Licenses and permits	360,444	-	360,444
Fines and forfeits	661,471	-	661,471
Interest on investments	4,258	1,889	6,147
Miscellaneous	88,503	337	88,840
<b>Total revenues</b>	<b>33,215,940</b>	<b>3,206,930</b>	<b>36,422,870</b>
<b>Expenditures:</b>			
Current:			
General government	7,849,128	2,573,935	10,423,063
Judiciary and court related	6,260,513	-	6,260,513
Public safety	18,477,462	-	18,477,462
Capital outlay	1,732,704	6,475	1,739,179
Debt service principal	452,463	-	452,463
Debt service interest	41,266	-	41,266
<b>Total expenditures</b>	<b>34,813,536</b>	<b>2,580,410</b>	<b>37,393,946</b>
Excess (deficiency) of revenues over (under) expenditures	(1,597,596)	626,520	(971,076)
<b>Other financing sources (uses):</b>			
Transfers out	(22,268)	-	(22,268)
Issuance of debt	1,273,210	-	1,273,210
Sale of capital assets	627,028	-	627,028
<b>Total other financing sources (uses)</b>	<b>1,877,970</b>	<b>-</b>	<b>1,877,970</b>
Net change in fund balances	280,374	626,520	906,894
Fund balances, beginning of year	1,506,933	2,416,031	3,922,964
<b>Fund balances, end of year</b>	<b>\$ 1,787,307</b>	<b>\$ 3,042,551</b>	<b>\$ 4,829,858</b>

**Kankakee County, Illinois**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**November 30, 2020**

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash	\$ 7,205,608	\$ 552,495	\$ 147,313	\$ 7,905,416
Investments, at cost	5,518,203	-	-	5,518,203
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	1,649,706	1,992,171	-	3,641,877
Accounts	144,319	39	-	144,358
Prepaid items	107,048	-	-	107,048
Due from other funds	1,258,767	131,651	-	1,390,418
Due from other governments	1,127,270	-	-	1,127,270
Inventory, at cost	194,157	-	-	194,157
Other assets	30,000	-	-	30,000
Total assets	<u>\$ 17,235,078</u>	<u>\$ 2,676,356</u>	<u>\$ 147,313</u>	<u>\$ 20,058,747</u>
<b>Liabilities</b>				
Vouchers and accounts payable	\$ 1,031,570	\$ -	\$ -	\$ 1,031,570
Accrued compensation	118,312	-	-	118,312
Due to other funds	137,912	-	-	137,912
Unearned grant revenue	358,845	-	-	358,845
Total liabilities	<u>1,646,639</u>	<u>-</u>	<u>-</u>	<u>1,646,639</u>
<b>Deferred inflows of resources</b>				
Property taxes related to a future period	1,621,682	1,956,347	-	3,578,029
Unavailable revenues	376,453	-	-	376,453
Total deferred inflows of resources	<u>1,998,135</u>	<u>1,956,347</u>	<u>-</u>	<u>3,954,482</u>
<b>Fund balances</b>				
Non-spendable:				
Prepaid items	107,048	-	-	107,048
Inventory	134,250	-	-	134,250
Restricted for:				
General government	1,556,147	-	-	1,556,147
Debt service	-	720,009	-	720,009
Judiciary and court	1,525,133	-	-	1,525,133
Public safety	240,490	-	-	240,490
Health and welfare	2,994,191	-	-	2,994,191
Transportation	6,588,032	-	-	6,588,032
Economic development	2,168	-	-	2,168
Public building commission	340,608	-	-	340,608
Capital projects	-	-	147,313	147,313
Assigned - judiciary and court	102,237	-	-	102,237
Total fund balances	<u>13,590,304</u>	<u>720,009</u>	<u>147,313</u>	<u>14,457,626</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,235,078</u>	<u>\$ 2,676,356</u>	<u>\$ 147,313</u>	<u>\$ 20,058,747</u>

**Kankakee County, Illinois**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance - Nonmajor Governmental Funds**  
**For the Year Ended November 30, 2020**

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 1,558,522	\$ 1,939,312	\$ -	\$ 3,497,834
Intergovernmental	9,822,319	-	160,638	9,982,957
Licenses and permits	230,673	-	-	230,673
Fines and fees	1,723,138	-	-	1,723,138
Interest on investments	42,466	39	-	42,505
Miscellaneous	273,247	40,684	-	313,931
<b>Total revenues</b>	<b>13,650,365</b>	<b>1,980,035</b>	<b>160,638</b>	<b>15,791,038</b>
<b>Expenditures:</b>				
Current:				
General government	633,041	15,000	-	648,041
Judiciary and court related	557,347	-	30,289	587,636
Public safety	157,927	-	-	157,927
Public health and welfare	2,929,546	-	-	2,929,546
Transportation	2,816,226	-	-	2,816,226
Economic development	2,240,308	-	-	2,240,308
Capital outlay	1,322,646	-	338,496	1,661,142
Debt service principal	6,630	1,773,580	-	1,780,210
Debt service interest	2,161	415,809	-	417,970
<b>Total expenditures</b>	<b>10,665,832</b>	<b>2,204,389</b>	<b>368,785</b>	<b>13,239,006</b>
Excess (deficiency) of revenues over expenditures	2,984,533	(224,354)	(208,147)	2,552,032
<b>Other financing sources (uses):</b>				
Transfers in	-	185,570	-	185,570
Transfers out	(163,302)	-	-	(163,302)
<b>Total other financing sources (uses)</b>	<b>(163,302)</b>	<b>185,570</b>	<b>-</b>	<b>22,268</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	2,821,231	(38,784)	(208,147)	2,574,300
Fund balance, beginning of year	10,769,073	758,793	355,460	11,883,326
<b>Fund balance, end of year</b>	<b>\$ 13,590,304</b>	<b>\$ 720,009</b>	<b>\$ 147,313</b>	<b>\$ 14,457,626</b>

Kankakee County, Illinois  
 Major and Nonmajor Special Revenue Funds  
 Balance Sheets  
 November 30, 2020

	Major Funds						Nonmajor Funds			
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	Treasurer Computer	Subrecipient Grants	Court Security Fee	
<b>Assets</b>										
Cash	\$ 1,610,894	\$ 1,466,149	\$ 3,901,686	\$ 1,128,517	\$ 56,1690	\$ 56,216	\$ 36,160	\$ 109,355	\$ 127	\$ 31,014
Investments, at cost	-	612,895	956,247	637,498	1,367	876	737	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	7,290,212	2,233,082	859,991	859,991	-	2,548	-	18,370	-	-
Accounts	64,406	56,526	-	-	-	3,450	29,030	-	-	11,982
Prepaid items	-	470,240	258,915	805,299	1,205,299	-	-	-	-	-
Due from other funds	-	2,181	-	-	-	6,484	-	-	-	-
Due from other governments	-	-	368,363	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 9,437,933</u>	<u>\$ 4,995,930</u>	<u>\$ 6,523,223</u>	<u>\$ 3,851,305</u>	<u>\$ 572,089</u>	<u>\$ 60,542</u>	<u>\$ 65,927</u>	<u>\$ 127,725</u>	<u>\$ 267,002</u>	<u>\$ 42,996</u>
<b>Liabilities</b>										
Vouchers payable	\$ 488,415	\$ 51,595	\$ 43,629	\$ 158,107	\$ 2,261	\$ 80	\$ 7,695	\$	\$ 266,876	\$ -
Accrued compensation	107,985	79,059	-	-	2,456	1,155	1,617	-	-	6,093
Due to other funds	-	-	-	-	-	-	1,002	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 596,400</u>	<u>\$ 130,654</u>	<u>\$ 43,629</u>	<u>\$ 158,107</u>	<u>\$ 4,717</u>	<u>\$ 1,235</u>	<u>\$ 10,314</u>	<u>\$ -</u>	<u>\$ 266,876</u>	<u>\$ 6,093</u>
<b>Deferred inflows of resources</b>										
Property taxes related to a future period	7,162,256	2,193,918	844,927	844,927	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>7,162,256</u>	<u>2,193,918</u>	<u>844,927</u>	<u>844,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	368,363	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	-	-	-	567,372	59,307	55,613	127,725	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	36,903
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	5,634,667	2,848,271	-	-	-	126
Economic development	-	-	-	-	-	-	-	-	-	-
Retirement	1,679,277	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	2,302,995	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 1,679,277</u>	<u>\$ 2,671,358</u>	<u>\$ 5,634,667</u>	<u>\$ 2,848,271</u>	<u>\$ 567,372</u>	<u>\$ 59,307</u>	<u>\$ 55,613</u>	<u>\$ 127,725</u>	<u>\$ 126</u>	<u>\$ 36,903</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,437,933</u>	<u>\$ 4,995,930</u>	<u>\$ 6,523,223</u>	<u>\$ 3,851,305</u>	<u>\$ 572,089</u>	<u>\$ 60,542</u>	<u>\$ 65,927</u>	<u>\$ 127,725</u>	<u>\$ 267,002</u>	<u>\$ 42,996</u>

Kankakee County, Illinois  
 Major and Nonmajor Special Revenue Funds  
 Balance Sheets  
 November 30, 2020

	Nonmajor Funds						Nonmajor Funds		
	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-States Attorney	SAO Diversification Accountability
<b>Assets</b>									
Cash	\$ 6,872	\$ 140,633	\$ 32,098	\$ 30,583	\$ 372,021	\$ 52,949	\$ 88,072	\$ 30,399	\$ 19,486
Investments, at cost	-	203	-	-	1,346	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	12,268	-	2,485	1,796	-	-	-	-
Accounts	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	3,100
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 6,948	\$ 153,104	\$ 32,398	\$ 33,068	\$ 375,163	\$ 55,325	\$ 90,341	\$ 30,399	\$ 22,586
<b>Liabilities</b>									
Vouchers payable	\$ -	\$ 25,986	\$ 150	\$ 3,612	\$ 5,687	\$ -	\$ 158	\$ -	\$ -
Accrued compensation	-	9,561	-	-	1,500	-	725	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-
Total liabilities	-	35,547	150	3,612	7,187	-	883	-	-
<b>Deferred inflows of resources</b>									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<b>Fund balances</b>									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	117,557	32,248	29,456	367,976	-	55,325	-	30,399
Judiciary and court	6,948	-	-	-	-	-	-	-	22,586
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Total fund balances	\$ 6,948	\$ 117,557	\$ 32,248	\$ 29,456	\$ 367,976	\$ 55,325	\$ 89,458	\$ 30,399	\$ 22,586
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,948	\$ 153,104	\$ 32,398	\$ 33,068	\$ 375,163	\$ 55,325	\$ 90,341	\$ 30,399	\$ 22,586

Kankakee County, Illinois  
 Major and Nonmajor Special Revenue Funds  
 Balance Sheets  
 November 30, 2020

Nonmajor Funds									
	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation
<b>Assets</b>									
Cash	\$ 13,693	\$ 7,833	\$ 14,092	\$ 32,608	\$ 26,754	\$ 700,158	\$ 144,894	\$ -	\$ 471
Investments, at cost	-	-	-	-	-	9,877	-	-	\$ 3,954
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	10	210	268	207	3,029	13,182	2,826	-
Accounts	-	-	-	-	-	103,500	-	-	6 110
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 13,703	\$ 8,043	\$ 14,360	\$ 32,815	\$ 29,753	\$ 826,717	\$ 147,720	\$ -	\$ 4,064
<b>Liabilities</b>									
Vouchers payable	\$ -	\$ 1,047	\$ -	\$ -	\$ 1,000	\$ 114,547	\$ -	\$ -	\$ -
Accrued compensation	-	-	1,581	-	834	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-
Total liabilities	-	1,047	1,581	-	1,834	114,547	-	-	-
<b>Deferred inflows of resources</b>									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<b>Fund balances</b>									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	6,996	-	32,815	27,949	608,670	147,720	-	477 4,064
Judiciary and court	13,703	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	12,779	-	-	-	-	-	-
Assigned - judiciary and court	-	-	12,779	32,815	27,949	712,170	147,720	-	477 4,064
Total fund balances	\$ 13,703	\$ 8,043	\$ 14,360	\$ 32,815	\$ 29,783	\$ 826,717	\$ 147,720	\$ -	\$ 477 \$ 4,064
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,703	\$ 8,043	\$ 14,360	\$ 32,815	\$ 29,783	\$ 826,717	\$ 147,720	\$ -	\$ 477 \$ 4,064

Kankakee County, Illinois  
 Major and Nonmajor Special Revenue Funds  
 Balance Sheets  
 November 30, 2020

	Nonmajor Funds						Nonmajor Funds		
	Sheriff TBL Account	Coroner's Fee	Health	Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	
<b>Assets</b>									
Cash	\$ 1,100	\$ 109,594	\$ 1,064,771	\$ 26,930	\$ 235,396	\$ 2	\$ 81,581	\$ 573,923	
Investments, at cost	-	-	2,034,185	-	-	-	-	2,808,407	
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	531,194	-	258,521	-	-	-	
Accounts	-	203	21,356	-	5	3,469	-	13,014	
Prepaid items	-	-	-	-	16,123	-	-	-	
Due from other funds	-	-	34,245	-	-	-	-	181,459	
Due from other governments	-	60	570,248	-	-	-	-	101,916	
Inventory, at cost	-	-	92,241	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	
Total assets	<u>\$ 1,100</u>	<u>\$ 109,857</u>	<u>\$ 4,348,240</u>	<u>\$ 26,930</u>	<u>\$ 513,514</u>	<u>\$ 2</u>	<u>\$ 81,581</u>	<u>\$ 3,678,719</u>	
<b>Liabilities</b>									
Vouchers payable	\$ -	\$ -	\$ (35)	\$ 223,699	\$ 4,127	\$ (1,092)	\$ -	\$ 17,447	
Accrued compensation	-	-	-	70,357	-	4,971	-	9,282	
Due to other funds	-	-	-	-	-	21,772	-	115,158	
Unearned grant revenue	-	-	-	355,888	-	2,957	-	-	
Total liabilities	<u>-</u>	<u>(35)</u>	<u>649,944</u>	<u>4,127</u>	<u>28,608</u>	<u>-</u>	<u>-</u>	<u>141,867</u>	
<b>Deferred inflows of resources</b>									
Property taxes related to a future period	-	-	522,657	-	254,098	-	-	-	
Unavailable revenues	-	-	376,453	-	-	-	-	-	
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>899,110</u>	<u>-</u>	<u>254,098</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Fund balances</b>									
Non-spendable:									
Prepaid items	-	-	-	-	-	3,469	-	-	
Inventory	-	-	32,334	-	-	-	-	101,916	
Restricted for:									
General government	-	-	-	-	22,803	-	-	-	
Judiciary and court	-	-	-	-	-	-	-	-	
Public safety	1,100	109,892	-	-	-	2	81,581	-	
Health and welfare	-	-	2,766,852	-	227,339	-	-	3,434,936	
Transportation	-	-	-	-	-	-	-	-	
Economic development	-	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	-	
Public building commission	-	-	-	-	-	-	-	-	
Assigned - transportation	-	-	-	-	-	-	-	-	
Assigned - judiciary and court	-	-	-	-	-	-	-	-	
Total fund balances	<u>1,100</u>	<u>109,892</u>	<u>2,799,186</u>	<u>22,803</u>	<u>230,808</u>	<u>2</u>	<u>81,581</u>	<u>3,536,852</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,100</u>	<u>\$ 109,857</u>	<u>\$ 4,348,240</u>	<u>\$ 26,930</u>	<u>\$ 513,514</u>	<u>\$ 2</u>	<u>\$ 81,581</u>	<u>\$ 3,678,719</u>	

Kankakee County, Illinois  
 Major and Nonmajor Special Revenue Funds  
 Balance Sheets  
 November 30, 2020

	Nonmajor Funds						Total Nonmajor Funds	Total
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission		
<b>Assets</b>								
Cash	\$ 306,663	\$ 779,052	\$ 23,820	\$ 7,953	\$ 8,900	\$ 345,274	\$ 7,205,608	\$ 14,184,337
Investments, at cost	-	3,707	-	-	-	-	5,518,203	7,087,345
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	2,224	-	-	-	-	1,649,706	12,032,991
Accounts	-	-	719	-	-	-	144,319	265,251
Prepaid items	-	-	-	-	-	79	107,048	107,048
Due from other funds	-	-	-	-	101,046	-	1,258,767	2,793,221
Due from other governments	-	-	1,098	-	-	-	1,127,270	1,129,451
Inventory, at cost	-	-	-	-	-	-	194,157	562,520
Other assets	-	-	-	-	30,000	-	30,000	30,000
Total assets	\$ 306,663	\$ 784,983	\$ 25,637	\$ 7,953	\$ 139,946	\$ 345,353	\$ 17,235,078	\$ 38,192,164
<b>Liabilities</b>								
Vouchers payable	\$ 1,964	\$ 56,494	\$ 2,334	\$ -	\$ 134,760	\$ 4,666	\$ 1,031,570	\$ 1,615,209
Accrued compensation	-	5,162	-	-	3,018	-	118,312	305,356
Due to other funds	-	-	-	-	-	-	137,912	137,912
Unearned grant revenue	-	-	2,334	-	-	-	358,845	358,845
Total liabilities	\$ 1,964	\$ 61,656	\$ -	\$ -	\$ 137,778	\$ 4,666	\$ 1,646,639	\$ 2,417,322
<b>Deferred inflows of resources</b>								
Property taxes related to a future period	-	-	-	-	-	-	1,621,682	11,822,783
Unavailable revenues	-	-	-	-	-	-	376,453	376,453
Total deferred inflows of resources	-	-	-	-	-	-	1,998,135	12,199,236
<b>Fund balances</b>								
Non-spendable:								
Prepaid items	-	-	-	-	-	79	107,048	107,048
Inventory	-	-	-	-	-	-	134,250	502,613
Restricted for:								
General government	-	723,327	-	7,953	-	-	1,556,147	1,556,147
Judiciary and court	-	-	23,303	-	-	-	1,525,133	1,525,133
Public safety	-	-	-	-	-	-	240,490	240,490
Health and welfare	-	-	-	-	-	-	2,994,191	2,994,191
Transportation	304,699	-	-	-	-	-	6,588,032	12,222,699
Economic development	-	-	-	-	2,168	-	2,168	2,168
Retirement	-	-	-	-	-	-	-	1,679,277
Public building commission	-	-	-	-	-	340,608	340,608	340,608
Assigned - transportation	-	-	-	-	-	-	-	2,302,995
Assigned - judiciary and court	-	-	-	-	-	-	102,237	102,237
Total fund balances	\$ 304,699	\$ 723,327	\$ 23,303	\$ 7,953	\$ 2,168	\$ 340,687	\$ 13,590,304	\$ 23,575,606
Total liabilities, deferred inflows of resources, and fund balances	\$ 306,663	\$ 784,983	\$ 25,637	\$ 7,953	\$ 139,946	\$ 345,353	\$ 17,235,078	\$ 38,192,164

Kankakee County, Illinois  
**Major and Nonmajor Special Revenue Funds**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended November 30, 2020**

	Major Funds						Nonmajor Funds			
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee
Revenues:										
Property taxes	\$ 7,006,230	\$ 2,117,914	\$ 814,587	\$ 814,587	\$ 7,635	\$ 2,375	\$ 1,269	\$ -	\$ 613,570	\$ -
Intergovernmental	156,590	166,362	-	-	-	-	-	-	-	143
Licenses and permits	-	-	366,310	-	243,914	42,254	92,887	18,370	-	-
Fines and fees	-	706	9,468	9,908	7,350	471	12	30	-	177,806
Interest on investments	706	119	22,263	-	55	-	1,201	-	16	9
Miscellaneous									-	-
Total revenues	<u>7,163,645</u>	<u>2,682,317</u>	<u>824,495</u>	<u>821,992</u>	<u>252,020</u>	<u>44,650</u>	<u>95,369</u>	<u>18,400</u>	<u>613,586</u>	<u>177,958</u>
Expenditures:										
General government	6,585,201	-	-	-	178,198	30,022	59,529	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	149,932
Public health and welfare	-	2,316,075	19,361	-	-	-	-	-	-	-
Transportation	-	521,524	89,881	1,028,821	26,142	-	-	-	-	613,571
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>6,585,201</u>	<u>2,837,599</u>	<u>109,242</u>	<u>1,028,821</u>	<u>204,340</u>	<u>30,022</u>	<u>59,529</u>	<u>-</u>	<u>613,571</u>	<u>149,932</u>
Excess (deficiency) of revenues over expenditures	<u>578,444</u>	<u>(155,282)</u>	<u>715,253</u>	<u>(206,829)</u>	<u>47,680</u>	<u>14,628</u>	<u>35,840</u>	<u>18,400</u>	<u>15</u>	<u>28,026</u>
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>578,444</u>	<u>(155,282)</u>	<u>715,253</u>	<u>(206,829)</u>	<u>47,680</u>	<u>14,628</u>	<u>35,840</u>	<u>18,400</u>	<u>15</u>	<u>28,026</u>
Fund balance, beginning of year	<u>1,100,833</u>	<u>2,826,640</u>	<u>4,919,414</u>	<u>3,055,100</u>	<u>519,692</u>	<u>44,679</u>	<u>19,773</u>	<u>109,325</u>	<u>111</u>	<u>8,877</u>
Fund balance, end of year	<u><u>\$ 1,679,277</u></u>	<u><u>\$ 2,671,358</u></u>	<u><u>\$ 5,634,667</u></u>	<u><u>\$ 2,848,271</u></u>	<u><u>\$ 567,372</u></u>	<u><u>\$ 59,307</u></u>	<u><u>\$ 55,613</u></u>	<u><u>\$ 127,725</u></u>	<u><u>\$ 126</u></u>	<u><u>\$ 36,903</u></u>

**Kankakee County, Illinois**  
**Major and Nonmajor Special Revenue Funds**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**

	Sheriff E-Citation	Nonmajor Funds						Equitable Sharing-State's Attorney	SAO MADD	SAO Diversion Accountability
		Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney				
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental		14,852			438					3,100
Licenses and permits										-
Fines and fees	1,783	193,093	15,150	35,602	69,351	14,856	28,752			-
Interest on investments	5	140	35	32	319	13	21	10	4	4,200
Miscellaneous							6,785			
Total revenues	<u>1,788</u>	<u>208,085</u>	<u>15,185</u>	<u>35,634</u>	<u>70,108</u>	<u>14,869</u>	<u>35,558</u>	<u>10</u>	<u>7,304</u>	
Expenditures:										
General government										
Judiciary and court related										
Public safety										
Public health and welfare										
Transportation										
Economic development										
Capital outlay										
Debt service principal										
Debt service interest										
Total expenditures										
Excess (deficiency) of revenues over expenditures	1,788	(40,103)	(1,165)	(1,765)	32,003	14,869	22,956	(9,985)	4,204	
Other financing sources (uses):										
Transfers out										
Total other financing sources (uses)										
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	1,788	(40,103)	(1,165)	(1,765)	32,003	14,869	22,956	(9,985)	4,204	
Fund balance, beginning of year	<u>5,160</u>	<u>157,660</u>	<u>33,413</u>	<u>31,221</u>	<u>335,973</u>	<u>40,456</u>	<u>66,502</u>	<u>40,384</u>	<u>18,382</u>	
Fund balance, end of year	<u>6,948</u>	<u>117,557</u>	<u>32,248</u>	<u>29,456</u>	<u>367,976</u>	<u>55,325</u>	<u>89,458</u>	<u>30,399</u>	<u>22,586</u>	

Kankakee County, Illinois  
**Major and Nonmajor Special Revenue Funds**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended November 30, 2020**

	Nonmajor Funds						Nonmajor Funds			
	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDR/P Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	E-Citation	Circuit Clerk	Driver Improvement Program	Public Def Records/ Automation
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	855	-	2,171	1,509	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and fees	447	4,524	17,126	2,846	51,945	191,622	40,556	1,080	346	3,918
Interest on investments	4	8	22	32	8	1,659	108	-	-	1
Miscellaneous	-	-	-	-	-	24,000	-	-	-	-
Total revenues	451	4,532	18,003	2,878	54,124	218,790	40,664	1,080	346	3,919
Expenditures:										
General government	-	-	-	-	-	28,683	112,837	-	-	-
Judiciary and court related	438	-	39,087	-	-	-	-	-	1,080	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	6,806	-	-	-	-	76,708	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	438	6,806	39,087	-	-	28,683	189,545	-	1,080	-
Excess (deficiency) of revenues over expenditures	13	(2,274)	(21,084)	2,878	25,441	29,245	40,664	-	346	3,919
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	13	(2,274)	(21,084)	2,878	25,441	29,245	40,664	-	346	3,919
Fund balance, beginning of year	13,690	9,270	33,863	29,937	2,508	682,925	107,056	-	131	145
Fund balance, end of year	\$ 13,703	\$ 6,996	\$ 12,779	\$ 32,815	\$ 27,949	\$ 712,170	\$ 147,720	\$ -	\$ 477	\$ 4,064

Kankakee County, Illinois  
**Major and Nonmajor Special Revenue Funds**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended November 30, 2020**

	Nonmajor Funds					
	Sheriff TBL Account	Coroners Fee	Health	Building Fund	IKAN ROE	Veterans Assistance
						Forfeited Funds - Sheriff
Revenues:						
Property taxes	\$ -	\$ -	\$ 504,460	\$ -	\$ 239,475	\$ -
Intergovernmental	-	60	2,302,858	-	6,381	-
Licenses and permits	-	-	230,673	-	-	-
Fines and fees	-	51,466	149,382	-	-	-
Interest on investments	-	17	14,998	18	163	-
Miscellaneous	-	-	26,610	49,500	5,360	-
Total revenues	-	51,543	3,228,981	49,518	251,379	-
Expenditures:						
General government	-	-	-	38,432	-	-
Judiciary and court related	-	7,995	-	-	-	-
Public safety	-	-	-	-	-	-
Public health and welfare	-	-	2,741,603	-	187,943	-
Transportation	-	-	-	-	-	-
Economic development	-	6,818	163,912	-	-	-
Capital outlay	-	6,630	-	-	-	-
Debt service principal	-	2,161	-	-	-	-
Debt service interest	-	23,604	2,905,515	38,432	196,082	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	27,939	323,466	11,086	55,297	-
Other financing sources (uses):						
Transfers out	-	-	(163,302)	-	-	-
Total other financing sources (uses)	-	-	(163,302)	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	27,939	160,164	11,086	55,297	-
Fund balance, beginning of year	1,100	81,953	2,639,022	11,717	175,511	2
Fund balance, end of year	\$ 1,100	\$ 109,892	\$ 2,799,186	\$ 22,803	\$ 230,808	\$ 2
						\$ 81,581
						\$ 3,536,852

Kankakee County, Illinois  
**Major and Nonmajor Special Revenue Funds**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended November 30, 2020**

	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	Nonmajor Funds			Total Nonmajor Funds	Total
					WIOA Grants	Public Building Commission	Total		
Revenues:									
Property taxes	\$ 416,310	\$ 4,216	\$ 2,946	\$ -	\$ 2,242,476	\$ -	\$ 1,558,522	\$ 11,497,253	
Intergovernmental	-	-	-	-	-	-	9,822,319	10,145,271	
Licenses and permits	-	258,845	14,047	1,170	-	-	230,673	230,673	
Fines and fees	-	702	17	8	-	-	1,723,138	2,089,448	
Interest on investments	51	-	-	-	-	3,639	42,466	62,548	
Miscellaneous	-	263,763	17,010	1,178	2,242,476	155,536	273,247	295,629	
Total revenues	<u>416,361</u>	<u>263,763</u>	<u>17,010</u>	<u>1,178</u>	<u>2,242,476</u>	<u>159,175</u>	<u>13,650,365</u>	<u>24,320,822</u>	
Expenditures:									
General government	-	301,301	-	-	-	25,559	633,041	7,218,242	
Judiciary and court related	-	-	9,186	2,223	-	-	557,347	557,347	
Public safety	-	-	-	-	-	-	157,927	157,927	
Public health and welfare	-	-	-	-	-	-	2,929,546	2,929,546	
Transportation	118,237	-	-	-	2,240,308	-	2,816,226	5,151,662	
Economic development	-	3,374	-	-	-	-	2,240,308	2,240,308	
Capital outlay	-	-	-	-	-	-	1,322,646	1,934,051	
Debt service principal	-	-	-	-	-	-	6,630	6,630	
Debt service interest	-	-	-	-	-	-	2,161	2,161	
Total expenditures	<u>118,237</u>	<u>304,675</u>	<u>9,186</u>	<u>2,223</u>	<u>2,240,308</u>	<u>25,559</u>	<u>10,665,832</u>	<u>20,197,844</u>	
Excess (deficiency) of revenues over expenditures	<u>298,124</u>	<u>(40,912)</u>	<u>7,824</u>	<u>(1,045)</u>	<u>2,168</u>	<u>133,616</u>	<u>2,984,533</u>	<u>4,122,948</u>	
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	<u>(163,302)</u>	<u>(163,302)</u>	
Total other financing sources (uses)	-	-	-	-	-	-	<u>(163,302)</u>	<u>(163,302)</u>	
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	298,124	(40,912)	7,824	(1,045)	2,168	133,616	2,821,231	3,959,646	
Fund balance, beginning of year	6,575	<u>764,239</u>	<u>15,479</u>	<u>8,998</u>	<u>-</u>	<u>207,071</u>	<u>10,769,073</u>	<u>19,615,960</u>	
Fund balance, end of year	<u>\$ 304,699</u>	<u>\$ 723,327</u>	<u>\$ 23,303</u>	<u>\$ 7,953</u>	<u>\$ 2,168</u>	<u>\$ 340,687</u>	<u>\$ 13,590,304</u>	<u>\$ 23,575,606</u>	

Kankakee County, Illinois  
 Combining Balance Sheet - Debt Service Funds  
 November 30, 2020

		Public Building Commission- Health Department					Total Debt Service Funds	
		2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series			
<b>Assets</b>								
Cash	\$ 243,309	\$ 76,073	\$ 46,405	\$ 74,462	\$ 112,246	\$ 552,495		
Receivables, (net, where applicable of allowance for uncollectibles):								
Taxes, including interest, penalties and liens	256,023	669,009	419,445	647,694	-	1,992,171		
Accounts	5	13	8	13	-	39		
Due from other funds	16,919	44,210	27,719	42,803	-	131,651		
Total assets	\$ 516,256	\$ 789,305	\$ 493,577	\$ 764,972	\$ 112,246	\$ 2,676,356		
<b>Liabilities</b>								
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Deferred inflows of resources</b>								
Property taxes related to future period	251,419	656,979	411,902	636,047	-	1,956,347		
<b>Fund balances</b>								
Restricted for:								
Debt service	264,837	132,326	81,675	128,925	112,246	720,009		
Total fund balances	264,837	132,326	81,675	128,925	112,246	720,009		
Total liabilities, deferred inflows of resources, and fund balances	\$ 516,256	\$ 789,305	\$ 493,577	\$ 764,972	\$ 112,246	\$ 2,676,356		

Kankakee County, Illinois  
**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Debt Service Funds  
For the Year Ended November 30, 2020**

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Public Building Commission- Health Department	Total Debt Service Funds
<b>Revenues:</b>						
Taxes	\$ 249,230	\$ 651,258	\$ 408,315	\$ 630,509	\$ -	\$ 1,939,312
Interest on investments	5	13	8	13	-	39
Miscellaneous	40,684	-	-	-	-	40,684
<b>Total revenues</b>	<b>289,919</b>	<b>651,271</b>	<b>408,323</b>	<b>630,522</b>		<b>1,980,035</b>
 <b>Expenditures:</b>						
General government	-	5,000	5,000	5,000	-	15,000
Debt service principal	170,000	540,000	355,000	570,000	138,580	1,773,580
Debt service interest	123,195	119,175	58,277	68,172	46,990	415,809
<b>Total expenditures</b>	<b>293,195</b>	<b>664,175</b>	<b>418,277</b>	<b>643,172</b>	<b>185,570</b>	<b>2,204,389</b>
 <b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,276)</b>	<b>(12,904)</b>	<b>(9,954)</b>	<b>(12,650)</b>	<b>(185,570)</b>	<b>(224,354)</b>
 <b>Other financing sources (uses):</b>						
Operating transfers in	-	-	-	-	185,570	185,570
Total other financing sources (uses)	-	-	-	-	185,570	185,570
 <b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b>	<b>(3,276)</b>	<b>(12,904)</b>	<b>(9,954)</b>	<b>(12,650)</b>		<b>(38,784)</b>
 <b>Fund balance, beginning of year</b>	<b>\$ 268,113</b>	<b>\$ 145,230</b>	<b>\$ 91,629</b>	<b>\$ 141,575</b>	<b>\$ 112,246</b>	<b>\$ 758,793</b>
<b>Fund balance, end of year</b>	<b>\$ 264,837</b>	<b>\$ 132,326</b>	<b>\$ 81,675</b>	<b>\$ 128,925</b>	<b>\$ 112,246</b>	<b>\$ 720,009</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Tort Liability Fund (reported in General Fund)**  
**For the Year Ended November 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues:</b>				
Property taxes	\$ 3,242,932	\$ 3,242,932	\$ 3,201,430	\$ (41,502)
Intergovernmental	18,000	18,000	3,274	(14,726)
Interest on investments	6,700	6,700	1,889	(4,811)
Miscellaneous	-	-	337	337
<b>Total revenue</b>	<b>3,267,632</b>	<b>3,267,632</b>	<b>3,206,930</b>	<b>(60,702)</b>
<b>Expenditures:</b>				
Personal services	719,000	719,000	667,030	(51,970)
Contractual services	1,992,500	1,992,500	1,689,474	(303,026)
Supplies and materials	6,000	6,000	6,432	432
Capital outlay	8,500	8,500	6,475	(2,025)
Other services and charges	361,600	361,600	210,999	(150,601)
Debt service interest	20,000	20,000	-	(20,000)
<b>Total expenditures</b>	<b>3,107,600</b>	<b>3,107,600</b>	<b>2,580,410</b>	<b>(527,190)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 160,032</b>	<b>\$ 160,032</b>	<b>\$ 626,520</b>	<b>\$ 466,488</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Matching Tax</b>				
Revenues:				
Property taxes	\$ 825,148	\$ 825,148	\$ 814,587	\$ (10,561)
Interest on investments	6,500	6,500	7,350	850
Miscellaneous	-	-	55	55
Total revenues	<u>831,648</u>	<u>831,648</u>	<u>821,992</u>	<u>(9,656)</u>
Expenditures:				
Capital outlay	<u>3,773,015</u>	<u>3,773,015</u>	<u>1,028,821</u>	<u>(2,744,194)</u>
Total expenditures	<u>3,773,015</u>	<u>3,773,015</u>	<u>1,028,821</u>	<u>(2,744,194)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,941,367)</u>	<u>\$ (2,941,367)</u>	<u>\$ (206,829)</u>	<u>\$ 2,734,538</u>
<b>Recorder Computer</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 7,635	\$ 7,635
Fines and fees	194,500	250,000	243,914	(6,086)
Interest on investments	-	-	471	471
Total revenues	<u>194,500</u>	<u>250,000</u>	<u>252,020</u>	<u>2,020</u>
Expenditures:				
Personal services	59,000	59,000	56,370	(2,630)
Contractual services	55,000	85,000	51,430	(33,570)
Supplies	3,000	3,000	4,356	1,356
Capital outlay	29,000	29,000	26,142	(2,858)
Other services and charges	39,000	74,000	66,042	(7,958)
Total expenditures	<u>185,000</u>	<u>250,000</u>	<u>204,340</u>	<u>(45,660)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ 47,680</u>	<u>\$ 47,680</u>
<b>County Clerk Computer</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 2,375	\$ 2,375
Fines and fees	50,000	50,000	42,254	(7,746)
Interest on investments	75	75	21	(54)
Total revenues	<u>50,075</u>	<u>50,075</u>	<u>44,650</u>	<u>(5,425)</u>
Expenditures:				
Personal services	28,000	28,000	28,463	463
Supplies	-	-	497	497
Other services and charges	22,075	22,075	1,062	(21,013)
Total expenditures	<u>50,075</u>	<u>50,075</u>	<u>30,022</u>	<u>(20,053)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,628</u>	<u>\$ 14,628</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>County Treasurer Computer</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,269	\$ 1,269
Fines and fees	25,500	63,500	92,887	29,387
Interest on investments	25	25	12	(13)
Miscellaneous	10,000	10,000	1,201	(8,799)
Total revenues	<u>35,525</u>	<u>73,525</u>	<u>95,369</u>	<u>21,844</u>
Expenditures:				
Personal services	35,525	46,525	45,195	(1,330)
Contractual services	-	6,000	5,600	(400)
Supplies	-	13,000	1,037	(11,963)
Other services and charges	-	8,000	7,697	(303)
Total expenditures	<u>35,525</u>	<u>73,525</u>	<u>59,529</u>	<u>(13,996)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,840</u>	<u>\$ 35,840</u>
<b>Treasurer's Interest</b>				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 18,370	\$ (13,630)
Interest on investments	45,100	45,100	30	(45,070)
Total revenues	<u>77,100</u>	<u>77,100</u>	<u>18,400</u>	<u>(58,700)</u>
Expenditures:				
Other services and charges	<u>77,100</u>	<u>77,100</u>	<u>-</u>	<u>(77,100)</u>
Total expenditures	<u>77,100</u>	<u>77,100</u>	<u>-</u>	<u>(77,100)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,400</u>	<u>\$ 18,400</u>
<b>Subrecipient Grants (Rural Transportation)</b>				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 613,570	\$ (86,430)
Interest on investments	100	100	16	(84)
Total revenues	<u>700,100</u>	<u>700,100</u>	<u>613,586</u>	<u>(86,514)</u>
Expenditures:				
Other services and charges	<u>700,100</u>	<u>700,100</u>	<u>613,571</u>	<u>(86,529)</u>
Total expenditures	<u>700,100</u>	<u>700,100</u>	<u>613,571</u>	<u>(86,529)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 15</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Court Security Fee</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 143	\$ 143
Fines and fees	110,000	180,000	177,806	(2,194)
Interest on investments	-	-	9	9
Total revenues	<u>110,000</u>	<u>180,000</u>	<u>177,958</u>	<u>(2,042)</u>
Expenditures:				
Personal services	110,000	180,000	149,562	(30,438)
Contractual services	-	-	150	150
Other services and charges	-	-	220	220
Total expenditures	<u>110,000</u>	<u>180,000</u>	<u>149,932</u>	<u>(30,068)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,026</u>	<u>\$ 28,026</u>
<b>Sheriff E-Citation Fund</b>				
Revenues:				
Fines and fees	\$ 1,500	\$ 1,500	\$ 1,783	\$ 283
Interest on investments	-	-	5	5
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>1,788</u>	<u>288</u>
Expenditures:				
Other services and charges	1,000	1,000	-	(1,000)
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 1,788</u>	<u>\$ 1,288</u>
<b>Court Document Storage</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 14,852	\$ 14,852
Fines and fees	260,000	260,000	193,093	(66,907)
Interest on investments	52	52	140	88
Total revenues	<u>260,052</u>	<u>260,052</u>	<u>208,085</u>	<u>(51,967)</u>
Expenditures:				
Personal services	207,000	207,000	204,692	(2,308)
Contractual services	52,500	52,500	43,496	(9,004)
Total expenditures	<u>259,500</u>	<u>259,500</u>	<u>248,188</u>	<u>(11,312)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 552</u>	<u>\$ 552</u>	<u>\$ (40,103)</u>	<u>\$ (40,655)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Foreclosure Mediation</b>				
Revenues:				
Fines and fees	\$ 37,000	\$ 37,000	\$ 15,150	\$ (21,850)
Interest on investments	50	50	35	(15)
Total revenues	<u>37,050</u>	<u>37,050</u>	<u>15,185</u>	<u>(21,865)</u>
Expenditures:				
Contractual services	<u>37,050</u>	<u>37,050</u>	<u>16,350</u>	<u>(20,700)</u>
Total expenditures	<u>37,050</u>	<u>37,050</u>	<u>16,350</u>	<u>(20,700)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,165)</u>	<u>\$ (1,165)</u>
<b>Law Library</b>				
Revenues:				
Fines and fees	\$ 45,600	\$ 45,600	\$ 35,602	\$ (9,998)
Interest on investments	50	50	32	(18)
Total revenues	<u>45,650</u>	<u>45,650</u>	<u>35,634</u>	<u>(10,016)</u>
Expenditures:				
Other services and charges	<u>59,000</u>	<u>59,000</u>	<u>37,399</u>	<u>(21,601)</u>
Total expenditures	<u>59,000</u>	<u>59,000</u>	<u>37,399</u>	<u>(21,601)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,350)</u>	<u>\$ (13,350)</u>	<u>\$ (1,765)</u>	<u>\$ 11,585</u>
<b>Probation Service Fee</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 438	\$ 438
Fines and fees	85,500	85,500	69,351	(16,149)
Interest on investments	1,050	1,050	319	(731)
Total revenues	<u>86,550</u>	<u>86,550</u>	<u>70,108</u>	<u>(16,442)</u>
Expenditures:				
Personal services	800	800	1,500	700
Contractual services	17,500	17,500	12,419	(5,081)
Supplies	12,500	12,500	10,135	(2,365)
Capital outlay	33,000	33,000	572	(32,428)
Other services and charges	32,850	32,850	13,479	(19,371)
Total expenditures	<u>96,650</u>	<u>96,650</u>	<u>38,105</u>	<u>(58,545)</u>
Excess (deficiency) of revenues over expenditures	<u>(10,100)</u>	<u>(10,100)</u>	<u>32,003</u>	<u>42,103</u>
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>3,000</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ (13,100)</u>	<u>\$ (13,100)</u>	<u>\$ 32,003</u>	<u>\$ 45,103</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Forfeited Funds - State's Attorney</b>				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 14,856	\$ 9,856
Interest on investments	-	-	13	13
Total revenues	5,000	5,000	14,869	9,869
Expenditures:				
Personal services	15,000	15,000	-	(15,000)
Contractual services	2,000	2,000	-	(2,000)
Other services and charges	1,000	1,000	-	(1,000)
Total expenditures	18,000	18,000	-	(18,000)
Excess (deficiency) of revenues over expenditures	\$ (13,000)	\$ (13,000)	\$ 14,869	\$ 27,869
<b>SAO-MADD</b>				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 28,752	\$ 28,752
Interest on investments	-	-	21	21
Miscellaneous	20,000	20,000	6,785	(13,215)
Total revenues	20,000	20,000	35,558	15,558
Expenditures:				
Personal services	17,500	17,500	8,851	(8,649)
Capital outlay	-	-	536	536
Other services and charges	2,500	2,500	3,215	715
Total expenditures	20,000	20,000	12,602	(7,398)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 22,956	\$ 22,956
<b>SAO-Collections</b>				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Total revenues	50,000	50,000	-	(50,000)
Expenditures:				
Personal services	50,000	50,000	-	(50,000)
Total expenditures	50,000	50,000	-	(50,000)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Equitable Sharing-State's Attorney</b>				
Revenues:				
Interest on investments	\$ 40	\$ 40	\$ 10	\$ (30)
Total revenues	40	40	10	(30)
Expenditures:				
Contractual services	17,675	17,675	-	(17,675)
Supplies	8,000	8,000	-	(8,000)
Capital outlay	-	-	818	818
Other services and charges	14,000	14,000	9,177	(4,823)
Total expenditures	39,675	39,675	9,995	(29,680)
Excess (deficiency) of revenues over expenditures	\$ (39,635)	\$ (39,635)	\$ (9,985)	\$ 29,650
<b>SAO-Diversion Accountability Fund</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 3,100	\$ 3,100
Interest on investments	-	-	4	4
Miscellaneous	10,000	10,000	4,200	(5,800)
Total revenues	10,000	10,000	7,304	(2,696)
Expenditures:				
Other services and charges	10,000	10,000	3,100	(6,900)
Total expenditures	10,000	10,000	3,100	(6,900)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 4,204	\$ 4,204
<b>Gang Violence Victims and Witness</b>				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 447	\$ (4,553)
Interest on investments	-	-	4	4
Total revenues	5,000	5,000	451	(4,549)
Expenditures:				
Contractual services	7,500	7,500	188	(7,312)
Other services and charges	2,500	2,500	250	(2,250)
Total expenditures	10,000	10,000	438	(9,562)
Excess (deficiency) of revenues over expenditures	\$ (5,000)	\$ (5,000)	\$ 13	\$ 5,013

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>SAO Records/Automation</b>				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 4,524	\$ (2,476)
Interest on investments	-	-	8	8
Total revenues	7,000	7,000	4,532	(2,468)
Expenditures:				
Capital outlay	-	-	6,806	6,806
Other services and charges	15,000	15,000	-	(15,000)
Total expenditures	15,000	15,000	6,806	(8,194)
Excess (deficiency) of revenues over expenditures	\$ (8,000)	\$ (8,000)	\$ (2,274)	\$ 5,726
<b>SAO IDRP Fees Fund</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 855	\$ 855
Fines and fees	37,000	37,000	17,126	(19,874)
Interest on investments	-	-	22	22
Total revenues	37,000	37,000	18,003	(18,997)
Expenditures:				
Personal services	40,000	40,000	39,077	(923)
Supplies	-	-	10	10
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	50,000	50,000	39,087	(10,913)
Excess (deficiency) of revenues over expenditures	\$ (13,000)	\$ (13,000)	\$ (21,084)	\$ (8,084)
<b>Dispute Resolution</b>				
Revenues:				
Fines and fees	\$ 4,000	\$ 4,000	\$ 2,846	\$ (1,154)
Interest on investments	28	28	32	4
Total revenues	4,028	4,028	2,878	(1,150)
Expenditures:				
Other services and charges	4,000	4,000	-	(4,000)
Total expenditures	4,000	4,000	-	(4,000)
Excess (deficiency) of revenues over expenditures	\$ 28	\$ 28	\$ 2,878	\$ 2,850

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Circuit Clerk Administration/Operations</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 2,171	\$ 2,171
Fines and fees	30,000	30,000	51,945	21,945
Interest on investments	7	7	8	1
Total revenues	<u>30,007</u>	<u>30,007</u>	<u>54,124</u>	<u>24,117</u>
Expenditures:				
Personal services	17,500	17,500	25,532	8,032
Other services and charges	12,000	12,000	3,151	(8,849)
Total expenditures	<u>29,500</u>	<u>29,500</u>	<u>28,683</u>	<u>(817)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 25,441</u>	<u>\$ 24,934</u>
<b>Court Automation</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,509	\$ 1,509
Fines and fees	265,000	265,000	191,622	(73,378)
Interest on investments	140	140	1,659	1,519
Miscellaneous	12,000	12,000	24,000	12,000
Total revenues	<u>277,140</u>	<u>277,140</u>	<u>218,790</u>	<u>(58,350)</u>
Expenditures:				
Personal services	-	-	3,103	3,103
Contractual services	170,000	170,000	109,734	(60,266)
Capital outlay	150,000	150,000	76,708	(73,292)
Total expenditures	<u>320,000</u>	<u>320,000</u>	<u>189,545</u>	<u>(130,455)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (42,860)</u>	<u>\$ (42,860)</u>	<u>\$ 29,245</u>	<u>\$ 72,105</u>
<b>Circuit Clerk E-Citation</b>				
Revenues:				
Fines and fees	\$ 22,000	\$ 22,000	\$ 40,556	\$ 18,556
Interest on investments	10	10	108	98
Total revenues	<u>22,010</u>	<u>22,010</u>	<u>40,664</u>	<u>18,654</u>
Expenditures:				
Capital outlay	65,000	65,000	-	(65,000)
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (52,990)</u>	<u>\$ (52,990)</u>	<u>\$ 40,664</u>	<u>\$ 93,654</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Driver Improvement Program</b>				
Revenues:				
Fines and fees	\$ 35,000	\$ 35,000	\$ 1,080	\$ (33,920)
Total revenues	35,000	35,000	1,080	(33,920)
Expenditures:				
Personal services	11,500	11,500	-	(11,500)
Other services and charges	24,000	24,000	1,080	(22,920)
Total expenditures	35,500	35,500	1,080	(34,420)
Excess (deficiency) of revenues over expenditures	\$ (500)	\$ (500)	\$ -	\$ 500
<b>Public Defender Records/Automation</b>				
Revenues:				
Fines and fees	\$ 250	\$ 250	\$ 346	\$ 96
Total revenues	250	250	346	96
Expenditures:				
Other services and charges	150	150	-	(150)
Total expenditures	150	150	-	(150)
Excess (deficiency) of revenues over expenditures	\$ 100	\$ 100	\$ 346	\$ 246
<b>Arrestee Medical</b>				
Revenues:				
Fines and fees	\$ 6,500	\$ 6,500	\$ 3,918	\$ (2,582)
Interest on investments	10	10	1	(9)
Total revenues	6,510	6,510	3,919	(2,591)
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,510	6,510	3,919	(2,591)
Transfers out	(6,510)	(6,510)	-	6,510
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ 3,919	\$ 3,919

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Coroner's Fee</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 60	\$ 60
Fines and fees	32,000	32,000	51,466	19,466
Interest on investments	75	75	17	(58)
Total revenues	<u>32,075</u>	<u>32,075</u>	<u>51,543</u>	<u>19,468</u>
Expenditures:				
Contractual services	5,000	5,000	3,854	(1,146)
Supplies	4,000	4,000	-	(4,000)
Capital outlay	4,000	4,000	6,818	2,818
Other services and charges	17,500	17,500	4,141	(13,359)
Debt service principal	-	-	6,630	6,630
Debt service interest	-	-	2,161	2,161
Total expenditures	<u>30,500</u>	<u>30,500</u>	<u>23,604</u>	<u>(6,896)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,575</u>	<u>\$ 1,575</u>	<u>\$ 27,939</u>	<u>\$ 26,364</u>
<b>Health</b>				
Revenues:				
Property taxes	\$ 509,007	\$ 509,007	\$ 504,460	\$ (4,547)
Intergovernmental	1,789,729	1,789,729	2,174,259	384,530
Licenses and permits	243,500	243,500	230,673	(12,827)
Fines and fees	214,350	214,350	149,382	(64,968)
Interest on investments	40,000	40,000	14,998	(25,002)
Miscellaneous	28,414	28,414	26,610	(1,804)
Total revenues	<u>2,825,000</u>	<u>2,825,000</u>	<u>3,100,382</u>	<u>275,382</u>
Expenditures:				
Personal services	1,797,679	1,797,679	1,804,603	6,924
Contractual services	327,633	327,633	395,135	67,502
Supplies	259,000	259,000	263,748	4,748
Capital outlay	80,000	80,000	163,912	83,912
Other services and charges	197,386	197,386	149,518	(47,868)
Total expenditures	<u>2,661,698</u>	<u>2,661,698</u>	<u>2,776,916</u>	<u>115,218</u>
Excess (deficiency) of revenues over expenditures	<u>163,302</u>	<u>163,302</u>	<u>323,466</u>	<u>160,164</u>
Transfers out	<u>(163,302)</u>	<u>(163,302)</u>	<u>(163,302)</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,164</u>	<u>\$ 160,164</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>IKAN-ROE Building Fund</b>				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 18	\$ (32)
Miscellaneous	48,000	48,000	49,500	1,500
Total revenues	48,050	48,050	49,518	1,468
Expenditures:				
Contractual services	500	500	-	(500)
Other services and charges	47,550	47,550	38,432	(9,118)
Total expenditures	48,050	48,050	38,432	(9,618)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 11,086	\$ 11,086
<b>Veterans Assistance</b>				
Revenues:				
Property taxes	\$ 242,573	\$ 242,573	\$ 239,475	\$ (3,098)
Intergovernmental	-	-	6,381	6,381
Interest on investments	300	300	163	(137)
Miscellaneous	1,000	1,000	5,360	4,360
Total revenues	243,873	243,873	251,379	7,506
Expenditures:				
Personal services	123,380	123,380	114,490	(8,890)
Contractual services	10,000	10,000	-	(10,000)
Supplies	3,500	3,500	3,517	17
Capital outlay	5,000	5,000	8,139	3,139
Insurances	28,705	28,705	23,974	(4,731)
Other services and charges	82,480	82,480	45,962	(36,518)
Total expenditures	253,065	253,065	196,082	(56,983)
Excess (deficiency) of revenues over expenditures	\$ (9,192)	\$ (9,192)	\$ 55,297	\$ 64,489
<b>Federal Seized Task Force</b>				
Revenues:				
Interest on investments	\$ 75	\$ 75	\$ 81	\$ 6
Total revenues	75	75	81	6
Expenditures:				
Capital outlay	44,000	44,000	-	(44,000)
Other services and charges	6,000	6,000	-	(6,000)
Total expenditures	50,000	50,000	-	(50,000)
Excess (deficiency) of revenues over expenditures	\$ (49,925)	\$ (49,925)	\$ 81	\$ 50,006

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>County Motor Fuel Tax</b>				
Revenues:				
Intergovernmental	\$ 2,138,748	\$ 2,138,748	\$ 4,199,155	\$ 2,060,407
Interest on investments	30,300	30,300	12,442	(17,858)
Total revenues	<u>2,169,048</u>	<u>2,169,048</u>	<u>4,211,597</u>	<u>2,042,549</u>
Expenditures:				
Personal services	1,099,456	1,099,456	976,428	(123,028)
Other services and charges	2,013,832	2,013,832	1,107,990	(905,842)
Total expenditures	<u>3,113,288</u>	<u>3,113,288</u>	<u>2,084,418</u>	<u>(1,028,870)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (944,240)</u>	<u>\$ (944,240)</u>	<u>\$ 2,127,179</u>	<u>\$ 3,071,419</u>
<b>Township Bridge</b>				
Revenues:				
Intergovernmental	\$ 540,200	\$ 540,200	\$ 416,310	\$ (123,890)
Interest on investments	75	75	51	(24)
Total revenues	<u>540,275</u>	<u>540,275</u>	<u>416,361</u>	<u>(123,914)</u>
Expenditures:				
Other services and charges	551,158	551,158	118,237	(432,921)
Total expenditures	<u>551,158</u>	<u>551,158</u>	<u>118,237</u>	<u>(432,921)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,883)</u>	<u>\$ (10,883)</u>	<u>\$ 298,124</u>	<u>\$ 309,007</u>
<b>Geographical Information System</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 4,216	\$ 4,216
Fines and fees	200,000	200,000	258,845	58,845
Interest on investments	151	151	702	551
Total revenues	<u>200,151</u>	<u>200,151</u>	<u>263,763</u>	<u>63,612</u>
Expenditures:				
Personal services	128,526	128,526	123,176	(5,350)
Contractual services	284,000	284,000	177,217	(106,783)
Supplies	1,000	1,000	378	(622)
Capital outlay	7,500	7,500	3,374	(4,126)
Other services and charges	4,550	4,550	530	(4,020)
Total expenditures	<u>425,576</u>	<u>425,576</u>	<u>304,675</u>	<u>(120,901)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (225,425)</u>	<u>\$ (225,425)</u>	<u>\$ (40,912)</u>	<u>\$ 184,513</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Drug Court Fund</b>				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 2,946	\$ 2,946
Fines and fees	-	17,975	14,047	(3,928)
Interest on investments	25	25	17	(8)
Total revenues	25	18,000	17,010	(990)
Expenditures:				
Other services and charges	3,500	18,000	9,186	(8,814)
Total expenditures	3,500	18,000	9,186	(8,814)
Excess (deficiency) of revenues over expenditures	\$ (3,475)	\$ -	\$ 7,824	\$ 7,824
<b>Marriage Fund</b>				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 1,170	\$ 1,170
Interest on investments	-	-	8	8
Total revenues	-	-	1,178	1,178
Expenditures:				
Other services and charges	-	-	2,223	2,223
Total expenditures	-	-	2,223	2,223
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (1,045)	\$ (1,045)
<b>WIOA Grants</b>				
Revenues:				
Intergovernmental	\$ 1,733,639	\$ 1,733,639	\$ 2,242,476	\$ 508,837
Total revenues	1,733,639	1,733,639	2,242,476	508,837
Expenditures	1,733,639	1,733,639	2,240,308	506,669
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 2,168	\$ 2,168

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Public Building Commission</b>				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 3,639	\$ 3,639
Miscellaneous	<u>-</u>	<u>-</u>	<u>155,536</u>	<u>155,536</u>
Total revenues	<u>-</u>	<u>-</u>	<u>159,175</u>	<u>159,175</u>
Expenditures:				
Contractual services	-	-	22,933	22,933
Other services and charges	<u>-</u>	<u>-</u>	<u>2,626</u>	<u>2,626</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>25,559</u>	<u>25,559</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,616</u>	<u>\$ 133,616</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Debt Service Funds**  
**For the Year Ended November 30, 2020**

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	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>2009 Bond Series Debt Service Fund</b>				
Revenues:				
Property taxes	\$ 250,077	\$ 250,077	\$ 249,230	\$ (847)
Interest on investments	25	25	5	(20)
Miscellaneous Income	43,118	43,118	40,684	(2,434)
Total revenue	293,220	293,220	289,919	(3,301)
Expenditures:				
Debt service principal	170,000	170,000	170,000	-
Debt service interest	123,195	123,195	123,195	-
Total expenditures	293,195	293,195	293,195	-
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ (3,276)	\$ (3,301)
<b>2011 GO Bond Series Debt Service Fund</b>				
Revenues:				
Property taxes	\$ 664,175	\$ 664,175	\$ 651,258	\$ (12,917)
Interest on investments	50	50	13	(37)
Total revenue	664,225	664,225	651,271	(12,954)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	540,000	540,000	540,000	-
Debt service interest	119,175	119,175	119,175	-
Total expenditures	664,175	664,175	664,175	-
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ (12,904)	\$ (12,954)
<b>2012 GO Bond Series Debt Service Fund</b>				
Revenues:				
Property taxes	\$ 418,278	\$ 418,278	\$ 408,315	\$ (9,963)
Interest on investments	50	50	8	(42)
Total revenue	418,328	418,328	408,323	(10,005)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	355,000	355,000	355,000	-
Debt service interest	58,278	58,278	58,277	(1)
Total expenditures	418,278	418,278	418,277	(1)
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ (9,954)	\$ (10,004)

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Debt Service Funds**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>2012A GO Bond Series Debt Service Fund</b>				
Revenues:				
Property taxes	\$ 643,173	\$ 643,173	\$ 630,509	\$ (12,664)
Interest on investments	60	60	13	(47)
Total revenue	<u>643,233</u>	<u>643,233</u>	<u>630,522</u>	<u>(12,711)</u>
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	570,000	570,000	570,000	-
Debt service interest	68,173	68,173	68,172	(1)
Total expenditures	<u>643,173</u>	<u>643,173</u>	<u>643,172</u>	<u>(1)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ (12,650)</u>	<u>\$ (12,710)</u>
<b>Public Building Commission-Health Department</b>				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt service principal	-	-	138,580	138,580
Debt service interest	-	-	46,990	46,990
Total expenditures	<u>-</u>	<u>-</u>	<u>185,570</u>	<u>185,570</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(185,570)</u>	<u>(185,570)</u>
Transfers in	<u>-</u>	<u>-</u>	<u>185,570</u>	<u>185,570</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Public Building Commission Capital Projects Fund**  
**For the Year Ended November 30, 2020**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>Revenues:</b>				
Intergovernmental	\$ 163,000	\$ 163,000	\$ 160,638	\$ (2,362)
Miscellaneous Income	50	50	-	(50)
Total revenue	<u>\$ 163,050</u>	<u>\$ 163,050</u>	<u>\$ 160,638</u>	<u>\$ (2,412)</u>
<b>Expenditures:</b>				
Capital outlay	305,000	360,000	338,496	(21,504)
Professional Fees	10,000	30,000	30,289	20,289
Total expenditures	<u>315,000</u>	<u>390,000</u>	<u>368,785</u>	<u>(1,215)</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (151,950)</u></u>	<u><u>\$ (226,950)</u></u>	<u><u>\$ (208,147)</u></u>	<u><u>\$ (1,197)</u></u>

Kankakee County, Illinois  
**Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis**  
**911 System Fee Fund**  
**For the Year Ended November 30, 2020**

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 3,448,414	\$ 3,479,252	\$ 30,838	\$ 1,469,422	\$ 1,682,286	\$ 212,864	\$ 4,917,836	\$ 5,161,538	\$ 243,702
Miscellaneous	-	-	-	418,848	2,225	(416,623)	418,848	2,225	(416,623)
Total operating revenues	<u>3,448,414</u>	<u>3,479,252</u>	<u>30,838</u>	<u>1,888,270</u>	<u>1,684,511</u>	<u>(203,759)</u>	<u>5,336,684</u>	<u>5,163,763</u>	<u>(172,921)</u>
Operating expenses:									
Personal services	2,942,015	2,795,045	(146,970)	172,625	173,715	1,090	3,114,640	2,968,760	(145,880)
Contractual services	29,400	19,746	(9,654)	301,290	213,400	(87,890)	330,690	233,146	(97,544)
Supplies and materials	331,662	(597)	(332,239)	7,480	332,096	324,616	339,142	331,499	(7,643)
Other services and charges	112,637	84,451	(28,186)	155,975	33,367	(122,608)	268,612	117,818	(150,794)
Equipment	32,700	-	(32,700)	1,341,000	1,170,277	(170,723)	1,373,700	1,170,277	(203,423)
Total operating expenses	<u>3,448,414</u>	<u>2,898,645</u>	<u>(549,769)</u>	<u>1,978,370</u>	<u>1,922,855</u>	<u>(55,515)</u>	<u>5,426,784</u>	<u>4,821,500</u>	<u>(605,284)</u>
Operating income (loss)	-	580,607	580,607	(90,100)	(238,344)	(148,244)	(90,100)	342,263	432,363
Nonoperating revenue (expense):									
Interest income	-	9,967	9,967	44,100	32,135	(11,965)	44,100	42,102	(1,998)
Grant revenue	-	-	-	46,000	63,246	17,246	46,000	63,246	17,246
Net nonoperating revenue (loss)	-	9,967	9,967	90,100	95,381	5,281	90,100	105,348	15,248
Change in net position	<u>\$ -</u>	<u>\$ 590,574</u>	<u>\$ 590,574</u>	<u>\$ -</u>	<u>\$ (142,963)</u>	<u>\$ (142,963)</u>	<u>\$ -</u>	<u>\$ 447,611</u>	<u>\$ 447,611</u>

Explanation of differences between budgetary change in net position and change in net position under generally accepted accounting principles (GAAP):

Actual change in net position, budgetary basis	\$ 447,611
Capitalized equipment is not an expense under GAAP	1,170,277
Depreciation expense is an expense under GAAP	(363,310)
Gain (loss) on disposal of asset is recorded under GAAP	(95,871)
Changes in net pension liability and deferred outflows of resources related to pensions are GAAP expenses	(5,814)
Change in net position as reported in the statement of revenues, expenses and changes in fund net position	<u>\$ 1,152,893</u>

**Kankakee County, Illinois**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds - Private Purpose Trust Funds**  
**November 30, 2020**

	<b>Township MFT</b>	<b>Contract Appraisal Work</b>	<b>Circuit Clerk Bonds</b>	<b>Total</b>
<b>Assets</b>				
Cash	\$ 254,255	\$ 23,787	\$ 3,217,025	\$ 3,495,067
Investments, at cost	2,513,178	-	500,000	3,013,178
Receivables:				
Due from other governments	142,113	-	-	142,113
Total assets	<u>\$ 2,909,546</u>	<u>\$ 23,787</u>	<u>\$ 3,717,025</u>	<u>\$ 6,650,358</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Vouchers payable	\$ 32,162	\$ -	\$ -	\$ 32,162
Total liabilities	<u>32,162</u>	<u>-</u>	<u>-</u>	<u>32,162</u>
<b>Net Position</b>				
Restricted for other purposes	2,877,384	23,787	3,717,025	6,618,196
Total net position	<u>2,877,384</u>	<u>23,787</u>	<u>3,717,025</u>	<u>6,618,196</u>
Total liabilities and net position	<u><u>\$ 2,909,546</u></u>	<u><u>\$ 23,787</u></u>	<u><u>\$ 3,717,025</u></u>	<u><u>\$ 6,650,358</u></u>

**Kankakee County, Illinois**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds - Private Purpose Trust Funds**  
**For the Year Ended November 30, 2020**

	<b>Township MFT</b>	<b>Contract Appraisal Work</b>	<b>Circuit Clerk Bonds</b>	<b>Total</b>
<b>Additions:</b>				
Intergovernmental	\$ 2,689,417	\$ -	\$ -	\$ 2,689,417
Miscellaneous	-	-	1,947,047	1,947,047
Interest	<u>12,484</u>	<u>6</u>	<u>-</u>	<u>12,490</u>
<b>Total additions</b>	<b><u>2,701,901</u></b>	<b><u>6</u></b>	<b><u>1,947,047</u></b>	<b><u>4,648,954</u></b>
<b>Deductions:</b>				
Transportation	1,229,277	-	-	1,229,277
Other	-	-	1,059,873	1,059,873
<b>Total deductions</b>	<b><u>1,229,277</u></b>	<b><u>-</u></b>	<b><u>1,059,873</u></b>	<b><u>2,289,150</u></b>
<b>Change in net position</b>	<b><u>1,472,624</u></b>	<b><u>6</u></b>	<b><u>887,174</u></b>	<b><u>2,359,804</u></b>
<b>Net position, beginning of year</b>	<b><u>1,404,760</u></b>	<b><u>23,781</u></b>	<b><u>2,829,851</u></b>	<b><u>4,258,392</u></b>
<b>Net position, end of year</b>	<b><u>\$ 2,877,384</u></b>	<b><u>\$ 23,787</u></b>	<b><u>\$ 3,717,025</u></b>	<b><u>\$ 6,618,196</u></b>

Kankakee County, Illinois  
 Fiduciary Funds - Agency Funds  
 Combining Balance Sheet  
 November 30, 2020

	Arrowhead Hills S.A.	Drainage Districts	Collector	Sheriff Civil Process	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Emergency Response Team	Sheriff Commissary
<b>Assets</b>										
Cash	\$ -	\$ 399,087	\$ 5,721,185	\$ 18,500	\$ 91,205	\$ 424,336	\$ 15,717	\$ 332,828	\$ 2,151	\$ 372,996
Investments, at cost										
Receivables:										
Accounts										
Total assets	<u>\$ 538</u>	<u>\$ 503,130</u>	<u>\$ 5,721,185</u>	<u>\$ 18,500</u>	<u>\$ 91,205</u>	<u>\$ 424,336</u>	<u>\$ 15,717</u>	<u>\$ 332,828</u>	<u>\$ 2,151</u>	<u>\$ 372,996</u>
<b>Liabilities</b>										
Vouchers payable	\$ -	\$ 6,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments										
Due to others										
Total liabilities	<u>\$ 538</u>	<u>\$ 496,429</u>	<u>\$ 5,721,185</u>	<u>\$ 18,500</u>	<u>\$ 91,205</u>	<u>\$ 424,336</u>	<u>\$ 15,717</u>	<u>\$ 332,828</u>	<u>\$ 2,151</u>	<u>\$ 372,996</u>

Kankakee County, Illinois  
 Fiduciary Funds - Agency Funds  
 Combining Balance Sheet  
 November 30, 2020

	Circuit Clerk	County Clerk	Sheriff Safety	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Teen Court	Total
<b>Assets</b>							
Cash	\$ 210,270	\$ 1,474,160	\$ 10,867	\$ 66,746	\$ 240,214	\$ 6,886	\$ 9,387,148
Investments, at cost	-	-	-	-	-	-	103,079
Receivables:							
Accounts	-	-	-	2,782	183	577	5,044
Total assets	<u>\$ 210,270</u>	<u>\$ 1,474,160</u>	<u>\$ 10,867</u>	<u>\$ 69,528</u>	<u>\$ 240,397</u>	<u>\$ 7,463</u>	<u>\$ 9,495,271</u>
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,701
Due to other governments	-	-	-	-	-	-	5,721,185
Due to others	210,270	1,474,160	10,867	69,528	240,397	7,463	3,767,385
Total liabilities	<u>\$ 210,270</u>	<u>\$ 1,474,160</u>	<u>\$ 10,867</u>	<u>\$ 69,528</u>	<u>\$ 240,397</u>	<u>\$ 7,463</u>	<u>\$ 9,495,271</u>

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2020**

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Arrowhead Hills Special Assessment				
Assets - investments	<u>\$ 534</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 538</u>
Liabilities - due to others	<u>\$ 534</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 538</u>
Drainage Districts				
Assets:				
Cash	\$ 446,324	\$ 175,929	\$ 223,166	\$ 399,087
Investments	133,024	992	31,475	102,541
Accounts receivable	2,849	-	1,347	1,502
Total assets	<u>\$ 582,197</u>	<u>\$ 176,921</u>	<u>\$ 255,988</u>	<u>\$ 503,130</u>
Liabilities:				
Vouchers payable	\$ 6,032	\$ 669	\$ -	\$ 6,701
Due to others	576,165	176,252	255,988	496,429
Total liabilities	<u>\$ 582,197</u>	<u>\$ 176,921</u>	<u>\$ 255,988</u>	<u>\$ 503,130</u>
Collector				
Assets:				
Cash	\$ 7,402,959	\$ 200,947,718	\$ 202,629,492	\$ 5,721,185
Due from other governments	613,607	-	613,607	-
Total assets	<u>\$ 8,016,566</u>	<u>\$ 200,947,718</u>	<u>\$ 203,243,099</u>	<u>\$ 5,721,185</u>
Liabilities - due to other governments	<u>\$ 8,016,566</u>	<u>\$ 200,947,718</u>	<u>\$ 203,243,099</u>	<u>\$ 5,721,185</u>
Sheriff Civil Process				
Assets - cash	<u>\$ 61,252</u>	<u>\$ 88,553</u>	<u>\$ 131,305</u>	<u>\$ 18,500</u>
Liabilities - due to others	<u>\$ 61,252</u>	<u>\$ 88,553</u>	<u>\$ 131,305</u>	<u>\$ 18,500</u>
Condemnation Account				
Assets:				
Cash	\$ 91,120	\$ 85	\$ -	\$ 91,205
Total assets	<u>\$ 91,120</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ 91,205</u>
Liabilities - due to others	<u>\$ 91,120</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ 91,205</u>

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2020**

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
<b>Unclaimed Legacies and Bonds</b>				
Assets:				
Cash	\$ 410,299	\$ 14,037	\$ -	\$ 424,336
Total assets	<u>\$ 410,299</u>	<u>\$ 14,037</u>	<u>\$ -</u>	<u>\$ 424,336</u>
Liabilities - due to others	\$ 410,299	\$ 14,037	\$ -	\$ 424,336
<b>Sheriff Seizure</b>				
Assets - cash	\$ 7,809	\$ 40,846	\$ 32,938	\$ 15,717
Liabilities - due to others	<u>\$ 7,809</u>	<u>\$ 40,846</u>	<u>\$ 32,938</u>	<u>\$ 15,717</u>
<b>Sheriff Sale Account</b>				
Assets - cash	\$ 294,596	\$ 813,978	\$ 775,746	\$ 332,828
Liabilities - due to others	<u>\$ 294,596</u>	<u>\$ 813,978</u>	<u>\$ 775,746</u>	<u>\$ 332,828</u>
<b>Emergency Response Team</b>				
Assets - cash	\$ -	\$ 2,501	\$ 350	\$ 2,151
Liabilities - due to others	<u>\$ -</u>	<u>\$ 2,501</u>	<u>\$ 350</u>	<u>\$ 2,151</u>
<b>Sheriff Commissary</b>				
Assets - cash	\$ 366,046	\$ 3,485,259	\$ 3,478,309	\$ 372,996
Liabilities - due to others	<u>\$ 366,046</u>	<u>\$ 3,485,259</u>	<u>\$ 3,478,309</u>	<u>\$ 372,996</u>
<b>Circuit Clerk</b>				
Assets - cash	\$ 315,827	\$ 4,069,147	\$ 4,174,704	\$ 210,270
Liabilities - due to others	<u>\$ 315,827</u>	<u>\$ 4,069,147</u>	<u>\$ 4,174,704</u>	<u>\$ 210,270</u>
<b>County Clerk</b>				
Assets - cash	\$ 695,289	\$ 5,007,807	\$ 4,228,936	\$ 1,474,160
Liabilities - due to others	<u>\$ 695,289</u>	<u>\$ 5,007,807</u>	<u>\$ 4,228,936</u>	<u>\$ 1,474,160</u>
<b>Sheriff Safety</b>				
Assets - cash	\$ 4,896	\$ 13,159	\$ 7,188	\$ 10,867
Liabilities - due to others	<u>\$ 4,896</u>	<u>\$ 13,159</u>	<u>\$ 7,188</u>	<u>\$ 10,867</u>

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2020**

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
<b>Kankakee Enterprise Zone</b>				
Assets:				
Assets - cash	\$ 47,923	\$ 19,152	\$ 329	\$ 66,746
Accounts receivable	-	2,782	-	2,782
Total assets	<u>\$ 47,923</u>	<u>\$ 21,934</u>	<u>\$ 329</u>	<u>\$ 69,528</u>
Liabilities:				
Vouchers payable	\$ 203	\$ -	\$ 203	\$ -
Due to others	47,720	21,934	126	69,528
Total liabilities	<u>\$ 47,923</u>	<u>\$ 21,934</u>	<u>\$ 329</u>	<u>\$ 69,528</u>
<b>Kankakee River Valley Enterprise Zone</b>				
Assets:				
Cash	\$ 266,650	\$ 46,503	\$ 72,939	\$ 240,214
Accounts receivable	8,083	-	7,900	183
Total assets	<u>\$ 274,733</u>	<u>\$ 46,503</u>	<u>\$ 80,839</u>	<u>\$ 240,397</u>
Liabilities:				
Vouchers payable	\$ 24,519	\$ -	\$ 22,780	\$ 1,739
Due to others	250,214	38,603	50,159	238,658
Total liabilities	<u>\$ 274,733</u>	<u>\$ 38,603</u>	<u>\$ 72,939</u>	<u>\$ 240,397</u>
<b>Teen Court</b>				
Assets:				
Cash	\$ 2,373	\$ 14,582	\$ 10,069	\$ 6,886
Accounts receivable	1,170	-	593	577
Total assets	<u>\$ 3,543</u>	<u>\$ 14,582</u>	<u>\$ 10,662</u>	<u>\$ 7,463</u>
Liabilities:				
Vouchers payable	\$ 2,329	\$ -	\$ 2,329	\$ -
Due to others	1,214	13,989	7,740	7,463
Total liabilities	<u>\$ 3,543</u>	<u>\$ 13,989</u>	<u>\$ 10,069</u>	<u>\$ 7,463</u>
<b>Total Agency Funds</b>				
Assets:				
Cash	\$ 10,413,363	\$ 214,739,256	\$ 215,765,471	\$ 9,387,148
Investments	133,558	996	31,475	103,079
Accounts receivable	12,102	2,782	9,840	5,044
Due from other governments	613,607	-	613,607	-
Total assets	<u>\$ 11,172,630</u>	<u>\$ 214,743,034</u>	<u>\$ 216,420,393</u>	<u>\$ 9,495,271</u>
Liabilities:				
Vouchers payable	\$ 33,083	\$ 669	\$ 25,312	\$ 8,440
Due to other governments	8,016,566	200,947,718	203,243,099	5,721,185
Due to others	3,122,981	13,786,154	13,143,489	3,765,646
Total liabilities	<u>\$ 11,172,630</u>	<u>\$ 214,734,541</u>	<u>\$ 216,411,900</u>	<u>\$ 9,495,271</u>

County of Kankakee, Illinois  
 Assessed Valuation, Rates and Extensions  
 For the tax levy years 2011 through 2020

Extension Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed valuation, net of special districts and general abatements										
	\$ 1,894,580,741	\$ 1,836,225,848	\$ 1,750,453,487	\$ 1,736,597,353	\$ 1,758,258,357	\$ 1,806,729,099	\$ 1,862,489,200	\$ 1,925,723,108	\$ 1,987,831,488	\$ 2,080,399,633
Tax rates:										
General Corporate	0.250	0.250	0.2500	0.2500	0.2500	0.2500	0.2500	0.2564	0.2665	0.2694
IMRF	0.158	0.180	0.2050	0.2144	0.2259	0.2244	0.2258	0.2257	0.2357	0.2432
County health	0.024	0.026	0.0260	0.0260	0.0262	0.0262	0.0259	0.0256	0.0257	0.0255
Liability insurance	0.121	0.142	0.1662	0.1818	0.1940	0.1928	0.1940	0.1787	0.1631	0.1571
County highway	0.096	0.103	0.1070	0.1100	0.1106	0.1100	0.1086	0.1079	0.1079	0.1062
Social security	0.096	0.102	0.1110	0.1130	0.1151	0.1132	0.1125	0.1099	0.1097	0.1082
Veterans	0.007	0.008	0.0085	0.0090	0.0096	0.0097	0.0108	0.0113	0.0122	0.0123
Highway matching	0.046	0.047	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409
Joint bridge	0.046	0.047	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409
Bonds and interest	-	-	-	-	0.1116	0.1086	0.1057	0.1026	0.0988	0.0947
Public Building Commission	0.031	0.034	0.0371	0.0381	-	-	-	-	-	-
Extension education	0.015	0.014	0.0135	0.0130	0.0133	0.0131	0.0129	0.0127	0.0127	0.0125
Total tax rates	0.890	0.953	1.0219	1.0529	1.1423	1.1332	1.1366	1.1339	1.1257	1.1120

Tax extensions:

General Corporate	\$ 4,736,452	\$ 4,590,565	\$ 4,376,134	\$ 4,341,493	\$ 4,395,646	\$ 4,516,823	\$ 4,775,423	\$ 5,132,052	\$ 5,355,218	\$ 5,748,144
IMRF	\$ 2,993,437	\$ 3,305,206	\$ 3,588,430	\$ 3,723,265	\$ 3,971,206	\$ 4,054,300	\$ 4,205,501	\$ 4,538,929	\$ 4,834,406	\$ 4,941,753
County health	454,699	477,419	455,118	451,515	460,664	473,363	482,385	492,985	510,873	526,341
Liability insurance	2,292,443	2,607,441	2,909,254	3,157,134	3,411,021	3,483,373	3,613,229	3,441,267	3,242,153	3,248,308
County highway	1,818,798	1,891,312	1,872,985	1,910,257	1,944,634	1,987,402	2,022,663	2,077,855	2,144,870	2,209,384
Social security	1,818,798	1,872,950	1,943,003	1,962,355	2,023,755	2,045,217	2,095,300	2,116,370	2,180,651	2,230,992
Veterans	132,621	146,898	148,789	156,294	168,793	175,253	201,149	217,607	242,515	255,889
Highway matching	871,507	863,026	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883
Joint bridge	-	-	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883
Bonds and interest	587,320	624,317	649,418	661,643	1,962,216	1,968,651	1,975,792	1,963,978	1,970,138	-
Public Building Commission	284,187	257,072	236,311	223,758	233,848	236,681	240,261	244,567	252,455	260,050
Total tax extensions	\$ 16,861,769	\$ 17,499,232	\$ 17,887,884	\$ 18,284,634	\$ 20,084,585	\$ 20,473,854	\$ 21,169,052	\$ 21,835,774	\$ 22,377,019	\$ 23,152,768

## **STATISTICAL SECTION (UNAUDITED)**

This part of the Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>134-137</b>
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
<b>Revenue Capacity</b>	<b>138-145</b>
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
<b>Debt Capacity</b>	<b>146-148</b>
These schedules present information to help the reader assess and understand the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>149-150</b>
These schedules help the reader understand the environment within which the government's financial activities take place.	
<b>Operating Information</b>	<b>151-154</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

County of Kankakee, Illinois  
Statement of Net Position  
Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities</b>										
Net Invested in Capital Assets	44,708,893	41,962,453	43,520,320	42,378,562	41,993,978	41,601,736	42,883,908	42,352,642	43,705,026	43,353,114
Restricted										
Debt Service	287,286	566,671	852,428	849,617	848,805	864,308	782,923	775,062	758,793	720,009
Capital Projects	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313
Juvenile Detention Services	-	-	-	-	-	-	-	2,116,302	1,516,302	891,302
Health Services								219,447	106,878	376,453
Other Purposes	14,794,364	13,775,299	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992
Unrestricted	(1,085,048)	820,141	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)	(21,253,036)	(23,146,642)	(23,669,595)	(23,897,919)
Total Governmental Activities	<u>59,497,091</u>	<u>57,586,667</u>	<u>56,587,444</u>	<u>52,939,769</u>	<u>37,634,188</u>	<u>35,731,524</u>	<u>38,744,536</u>	<u>39,727,629</u>	<u>41,764,489</u>	<u>45,275,264</u>
<b>Business-Type Activities</b>										
Net Invested in Capital Assets	909,769	1,238,259	1,582,985	2,221,269	1,903,514	2,116,285	2,210,984	1,982,405	1,701,386	2,422,730
Restricted										
Debt Service	253,706	253,516	253,841	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	4,201,294	3,959,681	3,655,903	3,248,290	3,322,145	3,202,725	3,418,587	4,124,249	5,404,762	5,982,097
Total Business-Type Activities	<u>5,364,769</u>	<u>5,451,456</u>	<u>5,492,729</u>	<u>5,469,559</u>	<u>5,225,659</u>	<u>5,319,010</u>	<u>5,629,571</u>	<u>6,106,654</u>	<u>7,106,148</u>	<u>8,404,827</u>
<b>Primary Government</b>										
Net Invested in Capital Assets	45,618,662	43,200,712	45,103,305	44,599,831	43,897,492	43,718,021	45,094,892	44,335,047	45,406,412	45,775,844
Restricted										
Debt Service	540,992	820,187	1,106,269	849,617	848,805	864,308	782,923	775,062	758,793	720,009
Capital Projects	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313
Juvenile Detention Services	-	-	-	-	-	-	-	2,116,302	1,516,302	891,302
Health Services								219,447	106,878	376,453
Other Purposes	14,794,364	13,775,299	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992
Unrestricted	3,116,246	4,779,822	2,812,962	399,145	(15,630,683)	(17,863,240)	(17,834,449)	(19,022,393)	(18,264,833)	(17,915,822)
Total Primary Government	<u>64,861,860</u>	<u>63,038,123</u>	<u>62,080,173</u>	<u>58,409,328</u>	<u>42,859,847</u>	<u>41,050,534</u>	<u>44,374,107</u>	<u>45,834,283</u>	<u>48,870,637</u>	<u>53,680,091</u>

County of Kankakee, Illinois  
Changes In Net Position  
Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities										
General Government	8,776,907	9,483,436	9,880,814	9,064,835	7,042,629	7,520,836	7,826,225	6,641,900	8,915,758	8,376,115
Court Services	9,463,167	9,109,459	8,998,615	8,877,536	8,255,649	8,254,672	8,925,885	8,788,351	9,163,277	
Public Safety	21,752,864	23,087,317	25,333,900	25,172,223	25,174,170	24,988,290	25,002,446	26,705,125	29,368,346	27,670,443
Health & Sanitation	3,266,113	3,395,624	3,006,442	2,893,612	3,036,755	2,417,970	2,392,618	2,539,556	3,050,497	3,159,905
Transportation	8,877,314	7,250,044	7,260,319	8,253,217	7,701,481	7,121,719	6,317,221	7,327,179	7,239,835	8,213,797
Veterans Administration	236,894	230,436	313,913	251,957	275,934	282,080	272,633	233,164	234,378	223,640
Economic Development	3,430,630	2,430,630	1,946,789	2,139,385	2,421,815	2,508,024	2,779,290	2,407,102	2,113,078	2,247,584
Interest & Fiscal Charges	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,558	583,186	533,036	459,236
Total Governmental Activities Expenses	56,988,439	56,355,058	57,906,795	57,583,837	55,329,015	53,807,42	53,469,643	55,363,097	60,244,279	59,513,997
Business-Type Activities										
911 Emergency Services	2,668,200	2,747,237	2,782,618	2,856,433	2,932,790	2,973,080	3,495,110	4,057,383	3,819,244	4,116,218
Animal Control	288,339	276,278	298,905	319,021	319,512	295,148	327,076	313,321	329,281	295,339
<b>Total Business-Type Activities Expenses</b>	<b>2,906,539</b>	<b>3,023,515</b>	<b>3,081,523</b>	<b>3,175,454</b>	<b>3,252,302</b>	<b>3,268,228</b>	<b>3,822,186</b>	<b>4,370,704</b>	<b>4,148,625</b>	<b>4,411,557</b>
<b>Total Primary Government Expenses</b>	<b>59,864,978</b>	<b>59,378,573</b>	<b>60,988,318</b>	<b>60,759,291</b>	<b>58,581,317</b>	<b>57,075,970</b>	<b>57,291,829</b>	<b>59,753,801</b>	<b>64,392,904</b>	<b>63,925,554</b>
<b>Program Revenues</b>										
Governmental Activities										
General Government	2,973,183	2,892,118	3,179,827	3,896,307	3,418,176	3,416,713	3,749,673	3,875,219	3,663,303	4,009,955
Court Services	4,195,149	3,816,368	3,602,479	4,406,531	4,978,206	4,311,373	5,410,854	3,701,005	3,793,511	4,407,663
Public Safety	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990	10,665,002	12,542,863	14,614,429	11,748,739
Health & Sanitation	2,441,200	2,393,731	2,363,861	2,311,388	2,211,289	2,069,095	2,069,304	2,273,683	2,471,514	2,974,064
Transportation	2,429,201	2,010,312	3,139,562	1,855,897	1,118,217	945,116	695,266	1,005,656	1,927,963	2,286,083
Veterans Administration	51,622	49,361	61,372	116	29,077	27,155	-	-	4,087	6,381
Economic Development	3,244,206	2,269,247	1,783,328	2,139,385	2,336,136	2,303,778	2,720,611	2,397,910	2,101,229	2,242,476
Total Governmental Activities Program Revenues	26,356,271	25,116,360	26,023,519	23,055,649	22,152,923	21,267,729	25,310,561	25,706,336	28,576,336	27,675,361
Business-Type Activities										
911 Emergency Services	2,736,836	2,810,149	2,808,869	2,848,699	2,950,636	3,054,566	3,807,575	4,439,938	4,670,237	5,227,009
Animal Control	328,074	291,673	299,965	306,412	326,775	302,018	315,777	300,906	410,547	438,617
<b>Total Business-Type Activities Program Revenues</b>	<b>3,064,910</b>	<b>3,101,822</b>	<b>3,108,334</b>	<b>3,155,111</b>	<b>3,277,411</b>	<b>3,356,584</b>	<b>4,123,352</b>	<b>4,830,844</b>	<b>5,080,784</b>	<b>5,665,626</b>
<b>Total Primary Government Program Revenues</b>	<b>29,421,181</b>	<b>28,218,182</b>	<b>29,132,553</b>	<b>27,110,760</b>	<b>25,430,334</b>	<b>24,624,013</b>	<b>29,433,913</b>	<b>30,627,180</b>	<b>33,656,620</b>	<b>33,340,987</b>
Net (Expense) Revenue										
Governmental Activities	(30,602,168)	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)	(28,159,082)	(29,566,761)	(31,668,243)	(31,838,636)
Business-Type Activities	158,371	78,307	27,311	(20,343)	25,109	88,356	101,166	460,140	932,159	1,254,069
<b>Total Primary Government Net (Expense) Revenue</b>	<b>(30,443,797)</b>	<b>(31,160,391)</b>	<b>(31,855,965)</b>	<b>(33,648,551)</b>	<b>(33,150,989)</b>	<b>(32,451,957)</b>	<b>(27,857,916)</b>	<b>(29,106,621)</b>	<b>(30,384,567)</b>	<b>(30,384,567)</b>
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes										
Property	16,204,323	16,528,453	17,181,977	17,550,415	18,029,074	19,768,052	20,042,349	20,983,228	21,554,224	22,099,582
Sales and Video Gaming	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830	5,204,439	5,562,711	5,417,334	5,328,078
State Income	2,223,440	2,521,619	2,734,556	2,747,656	3,053,559	2,793,579	2,635,887	2,748,295	3,054,587	3,118,580
Replacement & Other	2,606,459	2,494,507	2,623,064	2,739,880	2,791,871	2,733,394	2,770,138	2,702,899	3,380,356	4,338,547
Interest	25,714	20,903	18,761	13,576	12,764	23,537	95,716	122,105	178,545	68,717
Misc.	332,830	277,471	275,901	523,276	465,132	341,257	423,505	438,193	119,557	395,907
<b>Total Governmental Activities</b>	<b>29,290,542</b>	<b>29,328,274</b>	<b>30,541,159</b>	<b>30,283,974</b>	<b>29,476,118</b>	<b>30,637,649</b>	<b>31,172,054</b>	<b>32,557,431</b>	<b>33,705,103</b>	<b>35,349,411</b>
Business-Type Activities										
Interest	32,489	8,380	13,962	5,719	5,428	6,954	9,395	16,943	67,235	44,610
Misc.	-	-	-	-	-	(1,959)	-	-	-	-
<b>Total Business-Type Activities</b>	<b>32,489</b>	<b>8,380</b>	<b>13,962</b>	<b>5,719</b>	<b>5,428</b>	<b>4,995</b>	<b>9,395</b>	<b>16,943</b>	<b>67,235</b>	<b>44,610</b>
Changes In Net Position										
Governmental Activities	(1,311,626)	(1,910,424)	(1,341,917)	(3,344,214)	(3,699,974)	(1,902,664)	3,013,012	6,087,187	2,036,860	3,510,775
Business-Type Activities	190,860	86,687	41,273	(14,624)	30,537	93,351	310,561	477,183	999,494	1,208,679
<b>Total Primary Government Change In Net Position</b>	<b>(1,120,766)</b>	<b>(1,823,737)</b>	<b>(1,300,644)</b>	<b>(3,558,838)</b>	<b>(3,669,437)</b>	<b>(1,809,313)</b>	<b>3,323,573</b>	<b>6,504,270</b>	<b>3,036,554</b>	<b>4,809,454</b>

County of Kankakee, Illinois  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Non-Spendable										
Prepaid Expenses	294,504	320,227	659,884	253,733	407,466	198,558	72,915	89,129	423,116	76,754
Inventory	174,653	163,437	-	29,093	21,599	17,644	6,935	15,174	11,373	14,295
Restricted for:										
Tort Liability / Claims	1,688,373	1,038,404	477,926	412,250	176,251	525,631	887,254	1,577,918	2,377,040	2,998,015
Assigned	1,308,005	451,953	(1,368,366)	(4,305,261)	(4,920,326)	(4,978,002)	(3,597,798)	(1,081,378)	1,111,435	1,740,794
Total General Fund	3,405,535	1,974,021	(230,556)	(3,610,185)	(4,315,010)	(4,236,169)	(2,630,694)	600,843	3,922,064	4,820,858
Pension Fund										
Non-Spendable										
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	1,490,112	1,121,036	344,819	-	(196,990)	(259,665)	146,849	550,643	581,618	1,100,833
Assigned	-	-	-	-	-	-	-	-	-	1,679,277
Total Pension Fund	1,490,112	1,121,036	344,819	-	(196,990)	(259,665)	146,849	550,643	581,618	1,100,833
County Highway Fund										
Non-Spendable										
Inventory	221,997	251,304	240,246	254,993	251,289	264,115	306,006	313,614	342,549	368,363
Assigned to Transportation	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944	2,596,697	2,484,091	2,302,995
Total County Highway Funds	2,811,182	3,200,550	3,163,067	3,238,069	3,509,902	3,862,873	3,250,950	2,910,311	2,820,640	2,671,358
County Bridge Fund										
Non-Spendable										
Transportation	-	-	-	-	-	-	-	-	-	-
Total County Bridge Funds	-	-	-	-	-	-	-	-	-	-
All Other Governmental Funds										
Non-Spendable										
Prepaid Expenses	6,927	4,503	82,476	7,066	12,189	13,588	9,893	10,766	13,165	107,048
Inventory	99,938	178,493	116,261	62,108	62,064	124,859	92,902	82,555	80,382	134,250
Restricted for:										
General Government	597,368	632,685	726,679	672,671	813,609	990,342	1,068,405	1,261,929	1,466,379	1,556,147
Debt Service	287,286	566,671	852,428	849,617	848,805	864,308	782,223	775,062	758,793	720,009
Judiciary & Court	2,004,949	1,448,304	1,277,662	1,217,609	1,325,358	1,214,588	1,307,738	1,401,575	1,518,654	1,525,133
Public Safety	324,071	133,024	11,432	44,860	767,236	326,385	232,203	160,056	178,37	240,490
Health & Welfare	2,342,362	2,163,684	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325	2,575,480	2,786,741	2,994,191
Public Building Commission	-	-	227,022	227,845	228,137	205,756	205,821	206,085	206,992	340,008
Capital Projects	791,596	462,193	146,954	33,563	606,746	602,985	602,985	291,224	355,460	147,313
Transportation	7,496,518	5,612,198	5,724,958	7,183,088	7,674,636	8,017,352	8,883,327	9,325,752	4,417,658	6,588,032
Economic Development	538,248	540,505	540,806	541,044	472,616	282,122	157,213	-	-	-
Assigned-Judiciary and Court	-	-	-	-	-	-	-	47,694	100,365	102,237
Total All Other Governmental Funds	14,489,263	11,744,260	11,918,836	12,990,704	14,659,567	14,785,944	15,735,085	16,138,168	11,883,326	14,457,626
Total Governmental Funds	22,256,092	18,039,867	15,196,166	12,421,598	13,594,794	14,559,497	16,905,984	20,230,940	24,653,177	29,272,786

County of Kankakee, Illinois  
Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues:</b>										
Taxes	24,092,099	24,013,774	24,889,277	24,289,041	23,197,404	24,745,382	25,246,788	26,545,939	26,972,258	27,427,660
Intergovernmental	13,515,050	12,814,338	13,077,031	14,149,188	13,496,601	12,681,002	14,053,441	12,219,457	13,716,375	18,360,225
Charges for Services	13,855,876	14,661,941	14,919,498	13,099,206	10,659,964	11,499,717	13,389,362	15,740,466	18,571,779	13,626,867
Licenses & Permits	519,576	541,925	519,826	519,961	522,137	596,005	505,098	576,188	563,106	591,117
Fines & Forfeits	2,343,303	2,092,136	2,157,3875	2,070,943	3,238,996	2,245,698	2,548,910	2,751,416	2,423,421	2,384,609
Interest on Investments	25,714	20,903	18,761	13,618	12,772	23,469	95,672	122,220	178,663	68,734
Miscellaneous	381,419	291,818	345,254	693,723	555,681	444,963	528,616	489,224	305,121	425,153
<b>Total Revenues</b>	<b>54,733,037</b>	<b>54,436,835</b>	<b>55,927,522</b>	<b>54,835,680</b>	<b>51,663,555</b>	<b>52,236,736</b>	<b>56,367,887</b>	<b>58,444,910</b>	<b>62,730,723</b>	<b>62,884,365</b>
<b>Expenditures:</b>										
General Government	16,497,139	18,315,161	19,310,137	19,662,199	16,648,088	15,979,189	16,244,269	17,169,332	16,675,676	17,656,305
Judiciary & Court	7,741,145	7,335,570	7,075,228	6,689,760	6,074,30	5,872,663	5,942,504	6,543,727	6,391,955	6,848,149
Public Safety	14,021,310	15,619,118	16,343,747	15,972,709	13,334,059	15,614,389	17,367,434	18,393,690	19,388,006	18,655,389
Health & Welfare	2,923,675	2,767,472	2,886,401	2,771,932	2,807,170	2,331,386	2,319,640	2,491,398	2,866,076	2,929,546
Transportation	5,408,111	6,704,224	5,570,439	5,283,559	4,760,516	4,330,188	4,744,654	5,008,042	5,448,217	5,151,662
Economic Development	3,406,196	2,430,630	1,946,789	1,772,790	2,404,716	2,494,423	2,770,611	2,402,910	2,101,229	2,240,308
Capital Outlay	1,680,268	3,175,728	3,603,699	2,340,170	1,627,268	1,903,603	2,848,273	2,653,583	4,372,611	4,011,726
Debt Service Principle	1,562,163	1,964,317	2,018,835	2,307,138	2,054,815	2,033,027	1,696,427	1,897,510	2,195,900	2,226,673
Debt Service Interest	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186	533,036	459,236
<b>Total Expenditures</b>	<b>54,403,127</b>	<b>59,326,664</b>	<b>59,610,434</b>	<b>57,610,250</b>	<b>50,490,357</b>	<b>51,272,033</b>	<b>54,558,350</b>	<b>57,143,278</b>	<b>59,972,706</b>	<b>60,164,994</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>										
	329,910	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198	964,703	1,809,537	1,301,532	2,758,017	2,719,371
<b>Other Financing Sources (Uses):</b>										
Transfers In	395,789	1,406,788	2,387,154	2,229,029	2,225,823	233,743	316,313	343,033	215,883	185,570
Transfers Out	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)	(343,033)	(215,883)	(185,570)
Proceeds from Refunding Bonds	-	3,690,000	5,395,000	-	-	-	-	-	-	-
Proceeds from Long-term Debt	6,939,669	673,604	493,390	-	-	-	-	-	-	-
Premium on Bonds Sold	86,846	59,569	25,966	-	-	-	-	-	-	-
Refunded Debt Proceeds Paid to Escrow	(6,549,238)	(3,672,287)	(5,311,965)	-	-	-	-	-	-	-
Cost of Issuance of Long-term Debt	(137,608)	(77,282)	(105,874)	-	-	-	-	-	169,209	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	600,000	627,028
<b>Total Other Financing Sources (Uses)</b>	<b>339,669</b>	<b>673,604</b>	<b>496,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,950</b>	<b>2,023,424</b>	<b>1,664,220</b>	<b>1,900,238</b>
<b>Net Change In Fund Balance</b>										
Debt Service as a Percentage of Noncapital Expenditure	5.16%	5.24%	5.19%	5.57%	5.68%	5.48%	4.53%	4.48%	4.82%	4.74%

## County of Kankakee, Illinois

### Sales Tax by Category

Last Ten Calendar Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Merchandise	-	-	-	-	-	-	-	-	-	-
Food	10,078	3,738	6,253	6,980	6,540	4,925	-	-	3,828	2,742
Drinking and Eating Places	27,803	37,272	30,222	26,357	30,032	34,132	16,122	20,130	14,525	2,189
Apparel	-	-	412	1,665	234	399	5,384	-	711	23,614
Furniture & HH & Radio	10,450	9,709	11,599	12,730	13,728	12,280	15,605	13,315	14,046	13,465
Lumber, Building, Hardware	48,171	46,041	50,203	47,919	56,263	58,532	45,514	41,191	20,568	45,148
Automotive & Filling Stations	88,995	69,710	117,081	119,235	72,421	57,466	83,153	87,278	62,696	53,934
Drugs & Misc. Retail	129,028	106,868	84,054	93,030	161,859	134,735	131,878	108,057	112,891	126,406
Agriculture & All Others	426,455	340,630	475,605	711,781	442,791	524,763	709,572	710,311	743,038	452,001
Manufacturers	13,159	61,057	33,338	42,271	61,382	67,964	56,937	60,247	73,610	74,167
	<b>756,820</b>	<b>675,563</b>	<b>808,768</b>	<b>1,061,969</b>	<b>845,249</b>	<b>892,195</b>	<b>1,069,554</b>	<b>1,053,025</b>	<b>1,044,829</b>	<b>791,388</b>

County Direct Sales Tax Rate

1.00%

Source: Illinois Department of Revenue

CT = County Sales Tax

IDOR Note: Blank categories have less than 4 taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers, totals include censored data.

## County of Kankakee, Illinois

### Sales Tax by Municipality

#### Last Ten Calendar Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Aroma Park	15,545	14,819	14,862	10,187	11,275	10,382	11,128	11,848	12,038	14,843
Bonfield	1,099	1,421	1,440	1,328	1,290	1,001	1,032	1,269	1,509	942
Bourbonnais	444,075	502,425	486,751	512,817	518,828	524,267	539,347	559,019	565,770	573,672
Bradley	1,277,343	1,359,510	1,381,814	1,389,472	1,445,523	1,424,200	1,440,232	1,537,223	1,541,840	1,480,712
Buckingham	(54)	102	87	67	134	13	36	95	25	237
Cabery	222	245	100	209	135	89	106	86	70	39
Chebanse	7,504	4,499	5,871	7,463	11,456	12,945	9,849	15,123	12,662	14,173
Essex	2,273	1,961	1,838	2,646	2,436	2,332	2,049	1,604	1,098	1,399
Grant Park	22,524	23,698	21,269	21,882	21,490	20,247	22,983	26,097	22,867	17,442
Herscher	55,152	57,867	66,671	75,445	77,933	78,174	74,948	73,418	69,823	81,289
Hopkins Park	2,503	2,441	1,865	2,468	2,022	2,617	2,553	2,571	2,519	3,046
Irwin	603	698	509	518	750	1,008	1,113	1,197	1,254	1,529
Kankakee	4,450,020	3,919,414	3,994,151	1,976,192	960,455	751,469	616,207	780,683	549,039	567,445
Limestone	3,209	3,432	3,437	3,660	3,301	3,535	3,219	3,658	3,195	2,748
Manteno	164,859	202,968	259,777	362,868	233,894	215,471	220,124	235,649	226,477	225,641
Momence	59,003	63,684	63,881	69,400	62,877	67,868	77,202	84,782	78,129	73,264
Reddick	274	268	263	283	270	214	110	93	117	80
Sammons Point	117	70	54	245	48	67	46	201	61	34
St. Anne	30,134	35,517	32,972	31,962	25,184	20,049	23,135	22,650	19,911	16,782
Sun River Terrace	1	1	2	12	15	2	119	61	332	2,180
Union Hill	1,192	1,325	2,195	1,296	1,581	1,567	1,148	1,787	1,552	1,817
	<b>6,537,598</b>	<b>6,196,365</b>	<b>6,339,809</b>	<b>4,470,420</b>	<b>3,380,897</b>	<b>3,137,517</b>	<b>3,046,686</b>	<b>3,359,112</b>	<b>3,110,288</b>	<b>3,079,312</b>

Co. Direct Sales Tax Rate .25% .25% .25% .25% .25% .25% .25% .25% .25% .25% .25%

Source: Illinois Department of Revenue  
CST = Countywide Sales Tax

County of Kankakee, Illinois

Median Tax Rates per \$100 by Tax Year

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
County	1.1129	1.1257	1.1339	1.1366	1.1332	1.1423	1.0529	1.0219	0.9530	0.8900	0.8330	0.8070
Townships or Road Districts	0.6204	0.6432	0.6332	0.6376	0.6260	0.6814	0.6841	0.6614	0.6180	0.5830	0.5580	0.5520
Cities and Villages	0.4632	0.6512	0.5879	0.4705	0.4708	0.4807	0.4724	0.4623	0.4360	0.4130	0.3900	0.3810
School Districts												
Elementary Districts	3.4956	3.4965	2.8153	3.5504	3.5076	3.5463	3.4374	3.2379	3.0265	2.8820	2.7040	2.5935
High School Districts	2.6079	2.6461	2.6529	2.6189	2.7007	2.7949	2.7882	2.7190	2.7290	2.6870	2.4420	2.6570
Unit Districts	5.0049	5.0674	5.1853	5.5423	5.4842	5.4990	5.4813	5.1738	4.9180	4.7230	4.6440	4.4830
Community College Districts	0.3913	0.3963	0.3935	0.4008	0.3976	0.3960	0.3837	0.3731	0.3450	0.3255	0.3135	0.3000
Special Districts												
Fire Protection Districts	0.5855	0.5860	0.5867	0.5849	0.5746	0.5959	0.6068	0.5907	0.5460	0.5250	0.4800	0.4300
Park Districts	0.2729	0.2732	0.2772	0.2801	0.2803	0.2849	0.2607	0.2520	0.2365	0.2265	0.2110	0.2075
Sanitary Districts	0.1826	0.1824	0.1860	0.1854	0.1841	0.1916	0.1989	0.1978	0.1700	0.1605	0.1505	0.1410
Library Districts	0.0531	0.0541	0.0553	0.0567	0.0456	0.0475	0.0479	0.0472	0.0440	0.0400	0.0380	0.0370
Multi-towship Districts												
Street Lighting Districts												
Hospital Districts												
Airport Districts	0.0391	0.0412	0.0418	0.0442	0.0452	0.0452	0.0445	0.0435	0.0410	0.0400	0.0380	0.0380
Mass Transit Districts												
Cemetery Districts	0.0701	0.0727	0.0732	0.0735	0.0751	0.0777	0.0776	0.0768	0.0730	0.0730	0.0720	0.0870
Miscellaneous Districts												
Special Districts												
Forest Preserve Districts	0.0571	0.0582	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0590	0.0570
Conservancy Districts	0.0732	0.0732	0.0752	0.0776	0.0776	0.0772	0.0760	0.0740	0.0660	0.0630	0.0600	0.0590

Source: Kankakee County Clerk

County of Kankakee, Illinois  
Extended Taxes By District

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>County</b>	<b>23,152,768</b>	<b>22,377,019</b>	<b>21,835,774</b>	<b>21,169,052</b>	<b>20,473,854</b>	<b>20,084,585</b>	<b>18,284,634</b>	<b>17,887,884</b>	<b>17,499,232</b>	<b>16,861,769</b>
<b>Townships or Road Districts</b>	<b>10,631,151</b>	<b>10,428,174</b>	<b>10,222,638</b>	<b>9,956,600</b>	<b>9,622,831</b>	<b>9,482,217</b>	<b>9,505,185</b>	<b>9,396,755</b>	<b>8,200,030</b>	<b>9,042,041</b>
<b>Cities and Villages</b>	23,529,514	23,745,923	23,711,002	28,723,104	26,824,211	26,565,746	26,255,886	26,306,840	25,262,585	23,880,817
TIF	4,524,547	4,371,766	4,303,204	5,263,406	5,043,058	5,391,288	5,080,001	4,832,991	4,492,988	4,301,333
Other Municipalities*	19,004,967	19,374,157	19,407,799	23,459,698	21,781,153	21,391,288	21,175,885	21,473,849	9,622,831	19,579,484
<b>School Districts</b>	<b>128,432,711</b>	<b>124,001,842</b>	<b>120,691,394</b>	<b>117,283,432</b>	<b>112,683,031</b>	<b>108,010,398</b>	<b>103,875,294</b>	<b>101,993,577</b>	<b>26,824,211</b>	<b>98,566,835</b>
Elementary Districts	31,132,226	29,824,633	29,057,116	28,188,443	27,183,539	26,607,437	25,859,671	25,591,895	25,071,050	24,274,638
High School Districts	18,686,595	17,899,413	17,439,641	16,954,652	16,365,228	16,075,996	15,763,084	15,452,793	15,159,092	14,697,909
Unit Districts	68,384,181	66,344,151	64,742,665	62,778,969	60,354,693	56,805,742	54,256,380	53,058,715	52,328,979	51,941,071
Community College Districts	10,229,710	9,933,646	9,451,972	9,361,368	8,779,571	8,521,223	7,996,160	7,890,174	7,661,747	7,653,218
<b>Special Districts</b>	<b>18,391,804</b>	<b>17,838,595</b>	<b>17,379,758</b>	<b>16,904,515</b>	<b>16,164,233</b>	<b>15,889,622</b>	<b>15,150,291</b>	<b>14,231,090</b>	<b>14,515,613</b>	<b>14,115,702</b>
Fire Protection Districts	8,967,259	8,659,537	8,400,795	8,175,916	7,703,212	7,518,585	7,383,764	7,184,826	7,047,500	6,837,065
Park Districts	5,616,780	5,488,404	5,379,355	5,205,166	5,104,807	5,046,280	4,691,187	3,959,049	4,530,994	4,409,073
Sanitary Districts	0	0	0	0	0	0	0	0	0	0
Library Districts	2,994,921	2,885,632	2,806,894	2,734,386	2,635,601	2,598,926	2,348,335	2,359,739	2,200,118	2,124,734
Multi-township Districts	312,558	310,563	308,902	307,827	244,547	243,066	239,260	233,653	229,113	219,041
Street Lighting Districts	0	0	0	0	0	0	0	0	0	0
Hospital Districts	0	0	0	0	0	0	0	0	0	0
Airport Districts	276,594	277,134	271,457	276,821	275,070	275,586	275,915	276,414	276,464	281,761
Mass Transit Districts	0	0	0	0	0	0	0	0	0	0
Cemetery Districts	24,024	23,419	22,934	22,332	21,840	21,462	20,817	20,811	21,060	20,831
Miscellaneous Districts	0	0	0	0	0	0	0	0	0	0
Special Districts	0	0	0	0	0	0	0	0	0	0
Forest Preserve Districts	189,276	183,778	179,572	172,569	169,868	176,542	182,001	187,575	201,333	214,049
Conservancy Districts	10,391	10,127	9,847	9,499	9,288	9,176	9,012	9,024	9,032	9,148
<b>Total Current Tax Extensions</b>	<b>204,137,947</b>	<b>198,391,554</b>	<b>193,840,567</b>	<b>194,036,703</b>	<b>185,768,160</b>	<b>180,032,568</b>	<b>173,071,290</b>	<b>169,816,146</b>	<b>92,301,671</b>	<b>162,467,164</b>

\* - Includes Special Service Districts

Source: Kankakee County Clerk

For individual rates, extensions and equalized assessed values,  
see [www.kankakeeccountyclerk.com](http://www.kankakeeccountyclerk.com)

County of Kankakee, Illinois  
Equalized Assessed Valuations less exemptions by district

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
County	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,348	1,894,580,741
Townships or Road Districts	2,081,063,126	1,988,648,063	1,926,892,409	1,863,653,510	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,348	1,894,580,741
Cities and Villages	1,303,009,428	1,250,856,736	1,213,928,289	1,171,632,579	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725	1,254,059,331
School Districts										
Elementary Districts	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,253,698	764,242,428	782,820,567
High School Districts	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,189,882	764,114,796	782,629,120
Unit Districts	1,219,832,695	1,169,236,976	1,129,935,097	1,094,259,704	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052	1,111,951,621
Community College Districts	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741
Special Districts										
Fire Protection Districts	1,554,583,708	1,492,690,651	1,442,801,976	1,401,305,633	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524	1,359,846,401
Park Districts	1,347,302,531	1,286,360,594	1,241,084,531	1,198,598,504	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371	1,282,897,155
Sanitary Districts										
Library Districts	1,465,851,524	1,404,005,991	1,362,585,827	1,318,498,827	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220	1,208,742,286
Multi-township Districts	546,495,219	529,425,257	516,764,299	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941
Street Lighting Districts										
Hospital Districts										
Airport Districts	707,400,573	672,656,340	649,423,550	626,291,464	608,562,424	609,702,701	620,033,902	635,433,580	674,303,222	704,402,414
Mass Transit Districts										
Cemetery Districts	34,270,510	32,212,760	31,330,304	30,384,158	29,080,916	27,621,571	26,826,450	27,097,304	28,848,790	28,536,046
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	331,482,331	315,769,526	299,286,455	287,614,283	283,112,839	294,236,119	303,334,990	312,624,503	335,555,396	356,747,628
Conservancy Districts	14,195,986	13,835,308	13,094,562	12,240,772	11,969,579	11,886,228	11,857,327	12,194,013	13,684,276	14,520,470

Source: Kankakee County Clerk

For individual rates, extensions and equalized assessed values,  
see [www.kankakeecountyclerk.com](http://www.kankakeecountyclerk.com)

## County of Kankakee, Illinois

### Assessed Value and Actual Value of Taxable Property

#### Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railroad Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2011	198,200,401	1,263,376,813	417,092,295	15,911,232	1,894,580,741	5,684,310,654	0.890
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	5,509,228,467	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	5,251,885,650	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	5,210,313,090	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	5,275,302,601	1.1423
2016	174,827,969	1,173,685,514	439,522,116	18,693,500	1,806,729,099	5,420,729,370	1.1332
2017	185,886,215	1,205,139,571	452,489,442	18,973,972	1,862,489,200	5,588,026,403	1.1366
2018	197,026,319	1,240,761,920	467,420,173	20,514,696	1,925,723,108	5,777,747,099	1.1339
2019	210,371,711	1,291,679,165	466,057,491	19,723,121	1,987,831,488	5,964,090,873	1.1257
2020	224,096,635	1,350,465,067	486,137,038	19,700,893	2,080,399,633	6,241,823,081	1.1129

Note: Property is assessed annually at 33.33% of actual value

Source: Kankakee County Clerk

## County of Kankakee, Illinois

### Top Ten Property Taxpayers

Current Year and Ten Years Ago

Rank	Taxpayer	Tax Year 2019			Tax Year 2009		
		Total Equalized Assessed Value	Total Percentage of EAV	Rank	Taxpayer	Total Equalized Assessed Value	Total Percentage of EAV
1	EDF Renewable Energy	\$13,654,668	0.69%	1	Buggy Wrinkle Part LTD	\$11,912,617	0.62%
2	Kinder Morgan Cochin LLC	13,498,650	0.68%	2	K-Mart Corp	11,633,161	0.60%
3	Aventis Behring LLC (CSL)	12,524,215	0.63%	3	Midway Snacks LLC	10,385,094	0.54%
4	Midway Snacks LLC	9,341,159	0.47%	4	Walmart Real Estate Business TR	8,869,216	0.46%
5	Riverside Medical Center	8,919,762	0.45%	5	Northfield Square LLC	8,316,492	0.43%
6	TF Manteno II LLC	8,867,141	0.45%	6	Sears Logistics Services Inc	7,155,946	0.37%
7	Kelly Creek Wind LLC	7,117,890	0.36%	7	Riverside Medical Center	7,146,021	0.37%
8	Transform Saleco LLC	5,779,128	0.29%	8	BHCP Bourbonnais LLC	5,818,786	0.30%
9	Santefort Family Holdings LLC	5,453,623	0.27%	9	Cognis Corp	4,985,291	0.26%
10	Mantkin LLC	5,327,800	0.27%	10	Tri Star Estates LLC	4,651,777	0.24%
Total - Top Ten		<u><u>\$90,484,036</u></u>		Total - Top Ten		<u><u>\$80,874,401</u></u>	
Total EAV		<u><u>\$1,987,831,488</u></u>		Total EAV		<u><u>\$1,936,746,108</u></u>	

Source: Kankakee County Assessment Office

## County of Kankakee, Illinois

### Property Tax Levies and Collections

#### Last Ten Levy Years

Tax Levy Year	Fiscal Year	Total Taxes Levyed	Taxes Collected	Percentage of Taxes Levyed	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levyed
2010	2011	16,481,105	16,453,195	99.83%	-	16,453,195	99.83%
2011	2012	17,000,231	16,947,659	99.69%	-	16,947,659	99.69%
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%
2015	2016	20,084,585	19,960,452	99.38%	-	19,960,452	99.38%
2016	2017	20,473,854	20,310,942	99.20%	-	20,310,942	99.20%
2017	2018	21,169,052	21,224,060	100.26%	-	21,224,060	100.26%
2018	2019	21,835,744	21,790,868	99.79%	-	21,790,868	99.79%
2019	2020	22,117,182	22,035,975	99.63%	-	22,035,975	99.63%

Source: Kankakee County Treasurer

## County of Kankakee, Illinois

### Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business Type Activities					Total Personal Income (in 1000s)	Percentage of Personal Income	Population Per Capita
	General Obligation Bonds	Debt Certificates	Note Payable	Capital Leases	Source Bonds	Revenue	Capital Leases	Total Debt	Outstanding Debt				
2011	10,108,629	10,821,627	175,000	3,699,562	1,395,000	24,359		26,224,177		3,849,936	0.68%	113,698	230.65
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804		24,829,852		3,977,091	0.62%	113,040	219.66
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698		23,626,135		4,136,363	0.57%	112,120	210.72
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113		3,971,295	0.51%	111,375	183.00	
2015	16,304,699	-	-	1,996,451	-	-	18,301,150		4,107,989	0.45%	110,879	165.06	
2016	14,815,573	-	-	1,438,424	-	-	16,253,997		4,199,107	0.39%	110,008	147.75	
2017	13,291,318	-	-	1,788,947	-	-	15,080,265		4,369,097	0.35%	109,605	137.59	
2018	11,721,773	-	-	1,615,646	-	-	13,337,419		4,542,931	0.29%	110,024	121.22	
2019	10,101,971	-	-	2,088,966	-	-	12,190,937		4,689,720	0.26%	109,862	110.97	
2020	8,452,064	-	737,155	2,027,348	-	-	11,216,567		N/A	N/A	108,342	103.53	

Source: Audited Financial Statements

Note - 2020 Total Personal Income - Not Available

## County of Kankakee, Illinois

### Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	Less: Amounts Available in Debt Service Funds			Total	Assessed Valuation	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
	General Obligation Bonds						
2011	10,108,629	189,043	9,919,586	0.52%	87.46		
2012	13,089,199	524,040	12,565,159	0.68%	111.35		
2013	18,064,033	685,907	17,378,126	0.99%	155.00		
2014	17,331,626	685,907	16,645,719	0.96%	149.46		
2015	16,304,699	685,907	15,618,792	0.89%	140.86		
2016	14,815,573	864,308	13,951,265	0.77%	126.82		
2017	13,291,318	782,923	12,508,395	0.67%	114.12		
2018	11,721,773	775,062	10,946,711	0.57%	99.49		
2019	10,101,971	758,793	9,343,178	0.47%	85.04		
2020	8,452,064	720,009	7,732,055	0.37%	71.37		

Source: Audited Financial Statements & Annual Report Property Tax Rates

**County of Kankakee, Illinois**

**Schedule of Legal Debt Margin**

Equalized Assessed Valuation (EAV)											
2020	2,080,399,633										
Legal Debt Limit (2.875% of EAV)	59,811,489										
Outstanding Debt	11,216,567										
Less Self Supporting Debt	<b>(923,062)</b>										
Total Debt Applicable to Limit	<b>10,293,505</b>										
Legal Debt Margin	<b>49,517,984</b>										

Equalized Assessed Valuation (EAV)											
2011	1,894,580,741	2012	1,836,225,848	2013	1,750,453,487	2014	1,736,597,353	2015	1,758,258,357	2016	1,806,729,099
54,469,196	52,791,493	50,325,538	49,927,174	50,549,928	51,943,462	53,546,565	55,364,539	57,150,155	59,811,489	2017	1,862,489,200
26,224,177	24,829,852	23,626,135	20,382,113	18,301,150	16,253,997	14,973,947	13,245,646	12,190,937	11,216,567	2018	1,925,723,108
<b>(26,224,177)</b>	<b>(24,829,852)</b>	<b>(23,626,135)</b>	<b>(20,382,113)</b>	<b>(2,131,150)</b>	<b>(1,438,424)</b>	<b>(1,316,842)</b>	<b>(1,189,559)</b>	<b>(1,061,442)</b>	<b>(923,062)</b>	2019	1,987,831,488
54,469,196	52,791,493	50,325,538	49,927,174	50,549,928	51,943,462	53,546,565	55,364,539	57,150,155	59,811,489	2020	2,080,399,633

Total net debt applicable to the limit as a percentage of debt limit

0% 0% 0% 0% 32% 29% 26% 22% 19% 17%

Source: Illinois Compiled Statute, Annual Report Assessed Values & Ratio of Outstanding Debt by Type

## County of Kankakee, Illinois

### Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Total Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2011	113,698	3,849,936	33,945	36.6	18,042	11.4%
2012	113,040	3,977,091	35,243	36.7	17,802	10.4%
2013	112,120	4,136,363	36,892	36.9	17,489	10.3%
2014	111,375	3,971,295	35,657	37.3	17,286	7.9%
2015	110,879	4,107,989	37,049	37.3	17,157	6.7%
2016	110,008	4,199,107	38,171	37.4	16,846	6.3%
2017	109,605	4,369,097	39,862	37.7	16,745	5.2%
2018	110,024	4,542,931	41,290	37.6	16,252	5.4%
2019	109,862	4,689,720	42,687	37.7	16,575	5.0%
2020	108,342	N/A	N/A	N/A	16,309	8.8%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau
- (2) US Department of Commerce - Bureau of Economic Analysis ([www.bea.gov](http://www.bea.gov))
- (3) U.S. Census Bureau, American Community Survey
- (4) Illinois State Board of Education - School Summary Enrollment Count Report
- (5) Illinois Department of Employment Security - Annual Average Data

N/A = Not Available

## County of Kankakee, Illinois

### Principal Employers

Current Year & Ten Years Ago

Employer	2020			2011		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
			Employment			
Riverside Medical Center	2,900	1	5.90%	2,254	1	4.57%
CSL Behring	1,800	2	3.66%	804	5	1.63%
Shapiro Developmental Center	1,207	3	2.46%	1,400	2	2.84%
Cigna Health Care	1,200	4	2.44%	900	4	1.82%
(AMITA)Presence Hospital	1,069	5	2.17%	1,199	3	2.43%
Van Drunen Farms	777	6	1.58%	302	11	0.61%
County of Kankakee	601	7	1.22%	568	7	1.15%
Olivet Nazarene University	550	8	1.12%	531	8	1.08%
Baker & Taylor Co	502	9	1.02%	725	6	1.47%
NUCOR	430	10	0.87%	299	12	0.61%
Kankakee Community College	421	11	0.86%	385	9	0.78%
Armstrong World Industries	350	12	0.71%	270	13	0.55%
Illinois Veterans Home	316	13	0.64%	335	10	0.68%
Momence Packing Company	300	14	0.61%	240	15	0.49%
A.N. Webber	290	15	0.59%	0		0.00%
Del Monte Fresh Produce Company	250	16	0.51%	244	14	0.49%
Silva international	240	17	0.49%	105		0.21%
Peddinghaus	230	18	0.47%	230	16	0.47%
Shoup Manufacturing	200	19	0.41%	200	17	0.41%
Sherwin Williams	170	20	0.35%	145		0.29%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

Illinois Department of Employment Security (IDES)

## County of Kankakee, Illinois

### Employees by Function

Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>	110	116	114	102	95	107	108	105	106	109
<b>Court Services</b>	139	132	129	118	112	111	119	116	122	137
<b>Public Safety</b>	211	222	236	211	190	180	207	223	233	233
<b>VAC</b>	2	3	3	4	3	3	6	4	5	5
<b>Animal Control</b>	9	10	8	9	7	10	10	11	12	11
<b>ETSB-911</b>	28	29	27	28	28	27	30	29	32	40
<b>Health</b>	39	38	39	38	34	32	31	33	33	35
<b>Highway</b>	30	31	37	40	29	31	30	30	33	31
<b>Total</b>	<b>568</b>	<b>581</b>	<b>593</b>	<b>550</b>	<b>498</b>	<b>501</b>	<b>541</b>	<b>551</b>	<b>576</b>	<b>601</b>

Source: Kankakee County Finance Department, Health Department, and Highway Department Records

Notes:

Employee head counts are as of fiscal year end.

Head count information includes full and part-time employees.

General Government head count includes County Board, Zoning Board of Appeals Board, and Board of Review.

**County of Kankakee, Illinois**  
**Operating Indicators by Function**

Last Ten Years	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Government Activities</b>										
General Government										
Passports Issued	611	623	646	873	1,017	997	893	867	846	846
Birth Certificates	1,456	1,440	1,481	1,454	1,514	1,466	1,364	1,429	1,416	1,232
Death Certificates	1,072	1,069	1,132	1,171	1,189	1,267	1,269	1,221	1,225	1,410
Marriage Registrations	666	643	657	654	655	697	631	608	534	531
Registered Voters	65,439	64,366	65,782	61,292	62,350	64,820	66,196	68,513	66,206	67,051
Ballots Counted	8,358	58,292	23,664	45,411	9,243	73,767	15,905	48,857	9,854	68,711
Number of Documents Recorded	16,084	18,400	18,272	19,76,338,717	16,518	2,002,264,255	2,055,835,641	2,116,735,456	14,312	16,814
Assessed Billing Value	2,154,689,011	2,082,823,792	1,992,446,653	8,001,133	13,244,207	35,020,455	24,576,701	28,247,808	2,179,518,395	2,246,774,994
New Property Value	13,957,256	10,254,908	55,200	55,193	55,190	55,264	55,209	55,273	15,216,153	26,188,492
Total Parcels	53,595	53,578	53,425	53,842	53,861	53,804	53,274	53,224	53,149	53,347
Taxable Parcels	768	870	492	369	326	485	363	322	269	280
Total Board of Review Appeals	3,265	3,582	4,355	3,912	4,468	4,626	4,482	4,391	4,542	4,361
Real Estate Transfer Declarations Processed	2,102	2,254	1,893	1,237	1,082	955	1,288	1,251	1,262	1,193
Inspections Conducted	938	1,031	1,078	1,076	729	712	676	662	786	873
Building Permits Issued	N/A	1,809	1,843	1,516	1,996	2,511	1,980	2,015	1,921	2,036
Number of Maintenance Work Orders	N/A	8,956	9,752	8,962	7,286	6,870	8,716	9,701	9,578	8,717
<b>Court Services</b>										
Number of Dissolution of Marriage Filed	250	222	200	192	131	167	153	189	188	197
Total Civil Cases Filed	2,357	2,668	2,408	2,130	1,784	2,025	1,967	1,897	2,329	2,208
Total Criminal Cases Filed	1,173	1,158	1,139	1,290	1,020	1,026	1,347	1,428	1,709	1,483
Total Juvenile Cases Filed	186	284	195	221	159	122	221	170	249	91
Number of Driving under the Influence Filed	212	239	289	209	208	157	260	266	291	542
Total Traffic Cases Filed	3,859	4,158	5,647	4,928	3,277	3,367	6,148	7,260	8,014	7,680
Jurors Summoned	10,725	7,635	7,685	6,175	6,480	6,895	8,025	9,135	9,245	12,405
Jurors Served	4,297	3,336	3,484	2,852	2,828	2,634	3,579	3,989	4,254	6,910
Number of judges	10	10	10	10	10	10	10	10	10	10
Public Defender Total Pending Cases	3,759	3,785	3,768	4,424	3,435	3,146	2,901	3,263	3,948	5,217
Public Defender Felony Pending Cases	398	390	390	384	391	520	658	520	770	963
Public Defender Felony Cases Closed	717	691	659	460	622	637	627	531	643	522
Juvenile Probation Intakes	227	203	147	123	121	35	112	118	106	83
Total Juvenile Probation Caseload	416	426	436	437	353	324	353	385	402	371
Adult Probation Intakes	390	363	341	303	316	280	255	220	298	51
Total Adult Probation Caseload	1,265	1,246	1,203	1,153	1,140	973	1,585	1,553	1,379	1,682

**County of Kankakee, Illinois**  
**Operating Indicators by Function**

Last Ten Years	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Public Safety</b>										
Patrol Division	38,925	41,287	41,799	40,179	31,799	35,102	43,799	41,633	41,768	68,311
Calls for Service	5,536	4,948	4,799	4,227	4,666	5,634	6,239	5,843	5,199	4,007
Civil Process	2,024	3,116	2,601	1,648	331	675	1,036	1,811	1,921	2,606
Citations	625	747	610	486	289	340	367	381	437	369
Arrests	385	389	423	472	457	456	486	523	494	426
Traffic Accidents	17	18	17	15	7	23	19	9	24	13
Fatal Traffic Accidents	-	1	2	5	2	7	7	6	4	9
Homicides	1,136	1,042	1,204	1,081	1,059	1,131	1,102	1,224	1,089	920
Orders of Protection	197	159	91	121	102	109	83	81	82	92
Domestic Battery										
Corrections Division	672	626	503	460	443	537	624	649	546	
Average Daily Population	6,060	5,784	5,773	4,960	4,211	5,019	7,189	7,211	6,579	3,583
Bookings	1,069	1,067	1,148	1,146	1,313	1,249	1,277	1,276	1,229	1,389
Number of Coroner Calls										
Autopsies	94	116	126	118	76	102	130	94	89	114
<b>Health and Sanitation</b>										
Food Sanitation Inspections	1,339	1,331	1,406	1,519	1,509	1,387	1,389	1,466	1,672	762
Food Sanitation Licenses Issued	604	651	623	654	601	641	640	640	1,147	620
Mammograms Provided	193	469	343	63	34	-	-	-	-	-
Tobacco Prevention Participants	1,274	1,055	673	506	404	621	655	363	852	
Tuberculosis Skin Tests	1,548	1,105	473	667	413	511	366	572	587	268
Lead Screenings	1,465	1,198	1,286	1,439	1,128	992	874	899	1,200	459
Number of Patients Vaccinated	1,951	2,964	1,985	1,315	1,775	1,469	1,658	2,058	3,602	853
WIC Average Monthly Caseload	2,803	2,685	2,647	2,481	2,240	2,071	1,824	1,727	1,584	1,562
<b>Veterans Assistance Commission</b>										
Veterans Served	394	2,411	2,813	3,136	3,810	3,686	3,209	2,887	2,597	1,610
Financial Assistance Provided for Veterans	45,110	40,441	48,625	64,874	86,109	65,736	25,760	39,018	53,887	33,891
<b>Business-Type Activities</b>										
<b>ETSB-911</b>										
Total 911 Calls	57,456	58,056	46,986	48,192	49,744	49,777	53,443	53,092	55,418	50,942
Cellular 911 Calls	44,520	45,243	37,571	39,104	41,268	41,788	43,847	43,979	46,506	43,841
Wireline 911 Calls	12,936	12,813	9,415	9,088	8,476	7,989	6,045	5,652	5,441	4,094

Sources: Various County Departments data and records  
 N/A = Not Available

Kankakee County, Illinois  
 Capital Asset Statistics  
 Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administration	4	4	4	4	4	4	4	5	5	5
Buildings	7	7	8	8	8	8	8	10	11	13
Buildings/Land Improvements	4	4	4	5	5	5	5	5	4	4
Land										
Total	15	15	16	17	17	17	18	20	20	22
<b>Judicial</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	3	4	6	7	7	7	7	8	9	10
Land	0	0	1	1	1	1	1	1	0	0
Total	4	5	8	9	9	9	9	10	10	11
<b>Public safety</b>										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	5	6	6	8	8	9	9	9	10	11
Land	4	4	4	4	4	4	4	4	4	4
Total	18	19	19	21	21	22	22	22	23	24
<b>Highway</b>										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	8	8	8	8	9	9	9	9	8	9
Highways	73	74	76	76	77	78	80	82	83	83
Land	2	2	2	2	2	2	2	2	2	2
Total	89	90	92	92	94	95	97	98	100	101
<b>Health &amp; Welfare</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	2	2	2	2	2	2	2
Misc Equipment	3	3	3	3	3	2	2	2	2	2
Total	6	6	6	6	6	5	5	5	5	5
TOTAL Capital Assets	132	135	141	145	147	148	151	155	158	163