

**Kankakee County, Illinois**

**Comprehensive  
Annual Financial Report**

**As of and for the year ended  
November 30, 2016**

# County of Kankakee, Illinois

Comprehensive Annual Financial Report

For the Fiscal Year Ended  
November 30, 2016

Prepared by:

Finance Department  
189 E. Court St., Suite 300  
Kankakee, IL 60901

815-936-5580

**Kankakee County, Illinois**  
**Comprehensive Annual Financial Report**  
**As of and for the Year Ended November 30, 2016**  
**Table of Contents**

<u><b>Introductory Section (Unaudited)</b></u>		<u>Page</u>
Letter of Transmittal .....	1-4	1-4
Organization Chart .....	5	5
List of Principal Officers.....	6	6
Certificate of Achievement for Excellence in Financial Reporting .....	7	7
<u><b>Financial Section</b></u>		
<b>Independent Auditor's Report</b> .....	8-10	8-10
<b>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 <i>Government Auditing Standards</i></b> .....	11-12	11-12
<b>Management's Discussion and Analysis</b> .....	13-29	13-29
<b>Basic Financial Statements:</b>		
Government-wide Statement of Net Position .....	30	30
Government-wide Statement of Activities.....	31	31
Fund Financial Statements:		
Balance Sheet - Governmental Funds .....	32	32
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	33	33
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	34	34
Statement of Net Position - Proprietary Funds.....	35	35
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds .....	36	36
Statement of Cash Flows - Proprietary Funds.....	37	37
Statement of Fiduciary Net Position - Fiduciary Funds.....	38	38
Statement of Changes in Fiduciary Net Position - Fiduciary Funds .....	39	39
Notes to Financial Statements .....	40-65	40-65
<b>Required Supplementary Information:</b>		
Schedule of Changes in the Net Pension Liability and Related Ratios.....	67	67
Schedule of Employer Contributions-IMRF.....	68	68
IMRF Summary of Actuarial Methods and Assumptions.....	69	69
Schedule of Funding Progress – Other Postemployment Benefit Plan.....	70	70
Budgetary Comparison Schedules:		
General Fund - Revenues and Other Financing Sources .....	71	71
General Fund – Expenditures and Other Financing Uses.....	72-79	72-79
Pension Fund.....	80	80
County Highway Fund.....	81	81
County Bridge Fund.....	82	82
Notes to Required Supplementary Information .....	83	83
<b>Other Supplementary Information:</b>		
Tort Expenditures .....	85	85
Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet - General Fund.....	86	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund .....	87	87
Combining Balance Sheet - Nonmajor Governmental Funds .....	88	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	89	89
Balance Sheets - Major and Nonmajor Special Revenue Funds .....	90-94	90-94
Statements of Revenues, Expenditures, and Changes in Fund Balances - Major and Nonmajor Special Revenue Funds.....	95-99	95-99
Budgetary Comparison Schedule - Tort Liability Fund (reported in General Fund).....	100	100
Budgetary Comparison Schedules – Nonmajor Special Revenue Funds.....	101-117	101-117
Combining Balance Sheet - Debt Service Funds.....	118	118
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds .....	119	119

**Kankakee County, Illinois  
 Comprehensive Annual Financial Report  
 As of and for the Year Ended November 30, 2016  
 Table of Contents**

---

Page

**Financial Section (Continued)**

**Other Supplementary Information (Continued):**

Statement of Fiduciary Net Position - Fiduciary Funds - Private Purpose Trust Funds .....	120
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Private Purpose Trust Funds .....	121
Combining Balance Sheet - Fiduciary Funds - Agency Funds.....	122-123
Statement of Changes in Assets and Liabilities - Agency Funds .....	124-126
Assessed Valuations, Rates and Extensions .....	127

**Statistical Section (Unaudited)**

Statement of Net Position – Last Ten Fiscal Years .....	129
Changes in Net Position – Last Ten Fiscal Years .....	130
Fund Balances of Governmental Funds – Last Ten Fiscal Years .....	131
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years .....	132
Sales Tax by Category – Last Ten Calendar Years .....	133
Sales Tax by Municipality – Last Ten Calendar Years .....	134
Median Tax Rates per \$100 by Tax Year .....	135
Extended Taxes by District .....	136
Equalized Assessed Valuations less exemptions by district .....	137
Assessed Value and Actual Value of Taxable Property – Last Ten Levy Years.....	138
Top Ten Property Taxpayers – Current Year and Nine Years Ago.....	139
Property Tax Levies and Collections – Last Ten Levy Years.....	140
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	141
Ratio of General Bonded Debt Outstanding – Last Ten Fiscal Years .....	142
Direct and Overlapping Bonded Debt .....	143
Schedule of Legal Debt Margin .....	144
Demographic and Economic Statistics – Last Ten Years .....	145
Principal Employers – Current Year and Ten Years Ago.....	146
Employees by Function – Last Ten Years .....	147
Operating Indicators by Function – Last Ten Years.....	148-149
Capital Asset Statistics – Last Ten Fiscal Years.....	150



**COUNTY OF KANKAKEE**  
**FINANCE DEPARTMENT**  
Steven P. McCarty, Finance Director  
189 East Court Street, Suite 300  
Kankakee, Illinois 60901  
Telephone: (815) 937-2914 Fax: (815) 936-4622

May 31, 2017

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 (CAFR) is published to fulfill that requirement for the fiscal year ended November 30, 2016. The CAFR 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.

Smith, Koelling, Dykstra & Ohm, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2016. 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.

*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 110,008. 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 also contains financial information for the Kankakee County Public Building Commission, the Kankakee County Health Department, and the Kankakee County Emergency Telephone System Board; however, each has issued separate financial statements which are 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.

Transportation improvements include the completion in 2013 of a \$54 million reconfiguration of the I-57 interchange at exit 315 in Bradley. In 2015, construction began on a new \$54 million interchange at I-57 and 6000 N Road/Bourbonnais Parkway, between Bourbonnais and Manteno. This is expected to be complete in Summer 2018.

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.

Kankakee County is home to major corporations and has a strong retail corridor near Northfield Square Mall 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. Aldi has recently relocated near this area, and a Sam's Club has been announced to the North of the Bradley Commons shopping complex. A Hampton Inn is being built at Exit 315 amongst other growth in that area. Meijer has broken ground on a new supercenter expected to open Spring 2018 at the site of the former Super Kmart.

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 continues work on a \$240 million expansion at its Kankakee County site. The expansion is expected to be complete in 2018, 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.

Other expansions and investments include Servpro (\$1.4 million), Riverside Medical Center's East Tower buildout, and ABC Coating's new facility in Manteno. Other investments have led to increases in the workforce at these manufacturing leaders.

Kankakee County is currently ranked first in Illinois small metro for job & tech growth and ranked seventh nationwide for cost of doing business. The County's current unemployment rate is 6.4%. That is down significantly from the highest unemployment rate of 13.3% in 2010. The Illinois Department of Employment Security projects an

increase of 9.46% in employment levels for Kankakee County between the years 2010-2020, compared to an 8.31% projected increase in statewide employment levels during the same time frame.

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. ONU is expecting to invest \$57 million in expansions through 2020.

#### *Financial Planning and Major Initiatives*

In October 2016, the County Board passed the FY 2017 Annual Budget that included another \$1.0 million in reductions to the General Fund departments and services. This was done to address the ongoing loss of revenues and to begin to rebuild the deficit fund balance reserve of -\$4.2 million in the General Fund.

The County is producing a proposed three year budget plan for FY 2018 – FY 2020 to better predict and manage both the County's cash flow and General Fund debt reduction.

The County's inmate bed rental program revenue decreased from \$8.3 million in FY 2014 to \$5.7 million in FY 2016 for a \$2.6 million reduction in revenue over the two year period. Since 2005, the County has entered into agreements with the Federal Marshals and other local counties to rent out available beds in the two county jail facilities. In late 2016, the County entered into an agreement with Immigration and Customs Enforcement (ICE) to house their inmates, which should bring about an increase in revenue in FY 2017. The County will be analyzing the long term viability of the program.

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. Those efforts included converting to a partially self-funded plan as of October 1, 2014 which was expanded in 2016. Further savings to the insurance category continue to be researched.

Bond funds that were initially for the purpose of capital needs for the joint Kankakee-Will Juvenile Justice Center have had the purpose amended to include other capital projects that may include, but are not limited to, the Kankakee County Courthouse. As the County's financial situation improves, these funds will be available for these future capital projects.

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 will allow the County greater flexibility and reduced prices on many products it utilizes throughout the year.

In the April 2017 election, the County placed an advisory question on the ballot asking if the County Board should be reduced from its current size of 28 members to 21 members. The results were 79.62% in favor of reducing the board to 21 members. This will continue to be reviewed.

#### *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. In 2013, the County Board voted to establish a fund balance policy with a goal of achieving a fund balance level of 20% of the general fund revenues in the next five years.

Also in 2013, the County adopted a resolution to implement financial policies for the hiring and replacement of personnel. As it is in the County's best interest to continue to exercise fiscal restraint based on the fund balance policy adopted and decreasing revenues, the Board placed a moratorium on the hiring of new County personnel and the replacement of existing or future personnel unless approved by the Kankakee County Board.

The County's Finance Committee voted to implement a hiring freeze, a stop to all non-essential spending such as supplies and travel, and to limit credit card usage at its April 2015 meeting. In early 2017, the Board introduced additional credit card usage language and reduced the number of employees with access to credit cards.

The County Board is committed to curbing the recent downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation.

*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 year ended November 30, 2015. This was the first year 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.

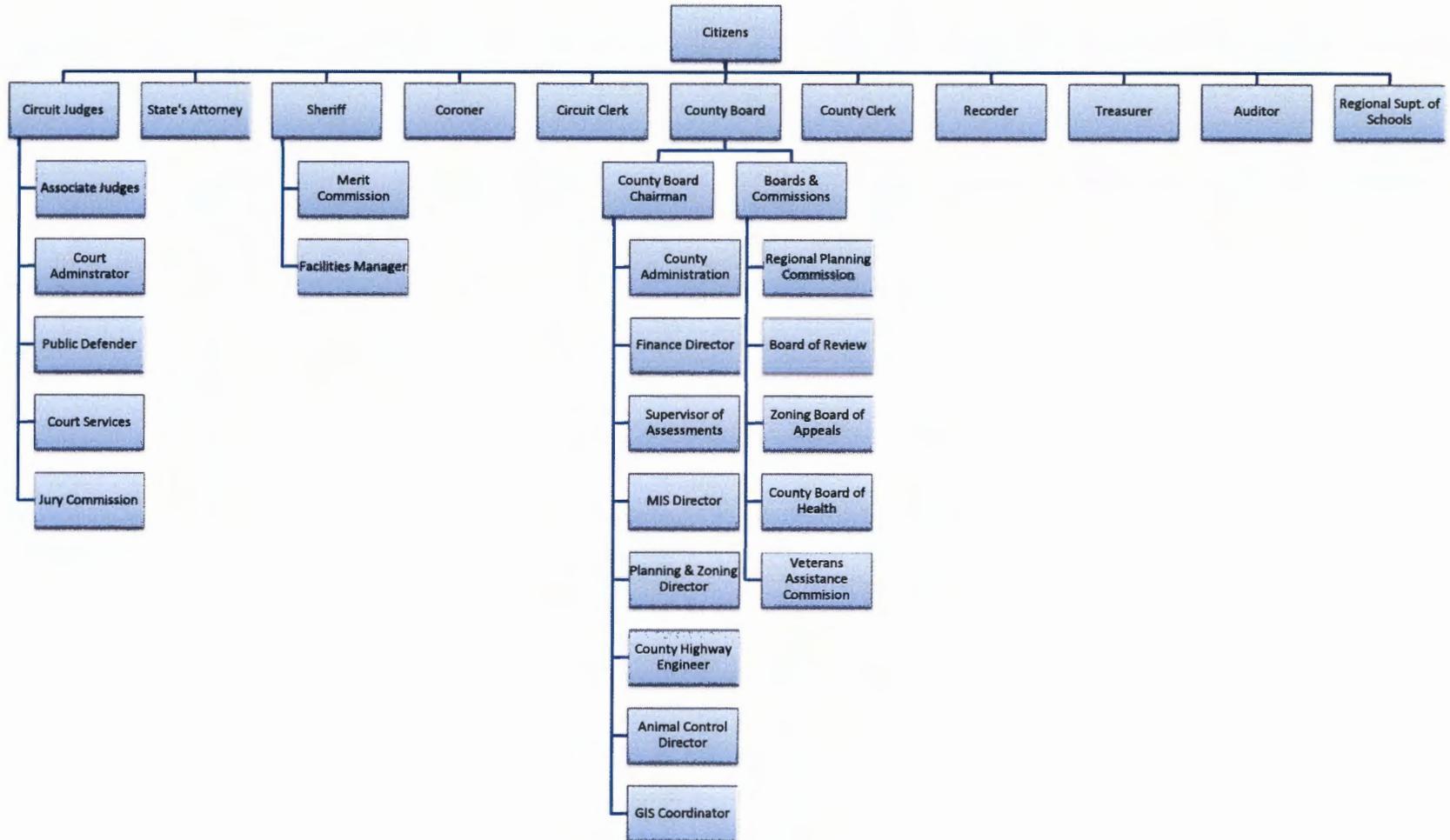
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the county. Each of those County elected officials, County department heads, and County employees has our genuine gratitude for the contributions made in the preparation of this report. I would specifically like to thank the Finance Department staff Nicole McCarty, Chris Koerner, Diane Owens, and Tracy Beseke for their work throughout the year. I also wish to thank the County's independent auditors, Smith, Koelling, Dykstra & Ohm, P.C. for their cooperation in the preparation of this report. In closing, I wish to acknowledge the Kankakee County Board and its Chairman 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

---

## COUNTY BOARD

**Chairman**  
Andrew Wheeler

Jim Byrne  
Robert Ellington-Snipes  
Michael Hildebrand  
Pat McConnell  
Alice (Tinker) Parker  
Patricia Polk  
Todd Sirois  
Christopher Tholen  
George Washington, Jr.

Elizabeth Dunbar  
Sally Evans  
Jason Johnson  
Mike Mulcahy  
Samuel Payton  
Robert Reid  
James Skutt  
James Tripp  
Carol Webber

**Vice Chair**  
Stephen Liehr

Stephen Einfeldt  
Roger Hess  
Mike LaGesse  
William Olthoff  
Janis Peters  
R. Shane Ritter  
James Stauffenberg  
Jim Vickery

---

## ELECTED OFFICIALS

**Auditor**  
Jake Lee

**Circuit Clerk**  
Sandi Cianci

**County Clerk**  
Bruce Clark

**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**  
Julie Boudreau

**Assessor**  
Erich Blair

**Chief Judge**  
Michael D. Kramer

**ETSB-911**  
Tammy Peterson

**Finance**  
Steven McCarty

**Health**  
John Bevis

**Highway**  
Mark Rogers

**MIS**  
Kevin Duval

**Building and Grounds**  
Brian Gadbois

**Planning/Economic Alliance**  
Delbert Skimerhorn

**Probation**  
Tom Latham

**Public Defender**  
Gus Regas



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, 2015**

Executive Director/CEO

Wayne D. Koelling  
Lawrence K. Ohm  
Richard S. Stenzinger  
Marcie Meents Kolberg  
Michael L. Stroud  
Keith B. Ohm  
Vicki L. DeYoung

Mark L. Smith  
Curtis L. Dykstra



Smith, Koelling,  
Dykstra & Ohm, P.C.  
Certified Public Accountants and Advisors

1605 N. Convent  
Bourbonnais, IL 60914  
(815) 937-1997  
Fax: (815) 935-0360  
www.skdocpa.com

Beecher (708) 946-3232  
Morris (815) 942-2554  
Herscher (815) 426-9808  
Peotoné (708) 258-0300  
Wilmington (815) 476-4477  
Momence (815) 472-6508

## 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, 2016, 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 1.7 percent, 2.5 percent, and 0.2 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, 2016, 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.



## **Emphasis of Matter Regarding Going Concern**

The accompanying financial statements have been prepared assuming that the County of Kankakee, Illinois will continue as a going concern. As discussed in Note 22 to the financial statements, the County's net position continues to decrease. Total net position decreased by \$1,809,313 during 2016, and the County's deficit unrestricted net position was \$21,065,965 for Governmental Activities at November 30, 2016. General fund cash as of November 30, 2016 was such that, in order to pay for current operations, the County borrowed funds in January 2017 in anticipation of receiving property taxes during fiscal year 2017. The County will not be able to continue to meet its obligations as they become due without substantial disposition of assets outside the ordinary course of governmental operations, borrowing additional funds for operations, significant reductions or delays in expenditures, obtaining new revenue sources, or obtaining additional interfund and component unit loans.

These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters also are described in Note 22. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

## **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, the schedule of funding progress and the budgetary comparison information, on pages 13-29 and 67-82, 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 30, 2017, 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 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 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.

*Smith, Kelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois  
May 30, 2017

Wayne D. Koelling  
Lawrence K. Ohm  
Richard S. Stenzinger  
Marcie Meents Kolberg  
Michael L. Stroud  
Keith B. Ohm  
Vicki L. DeYoung

Mark L. Smith  
Curtis L. Dykstra



Smith, Koelling,  
Dykstra & Ohm, P.C.  
Certified Public Accountants and Advisors

1605 N. Convent  
Bourbonnais, IL 60914  
(815) 937-1997  
Fax: (815) 935-0360  
www.skdocpa.com

Beecher (708) 946-3232  
Morris (815) 942-2554  
Herscher (815) 426-9808  
Peotone (708) 258-0300  
Wilmington (815) 476-4477  
Mokenca (815) 472-6508

**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, 2016, 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 30, 2017. 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 were 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 were not 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.

*Smith, Koelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois  
May 30, 2017

## 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, 2016 and 2015. 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 \$41.0 million (*net position*).
- At the close of fiscal year 2016, the County of Kankakee's governmental funds reported combined ending fund balances of \$14.6 million. This was the result of an increase to governmental funds fund balance of nearly \$1.0 million.
- Overall revenues for governmental funds were \$52.2 million, an increase of nearly \$0.6 million over the 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 (CAFR). 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 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**

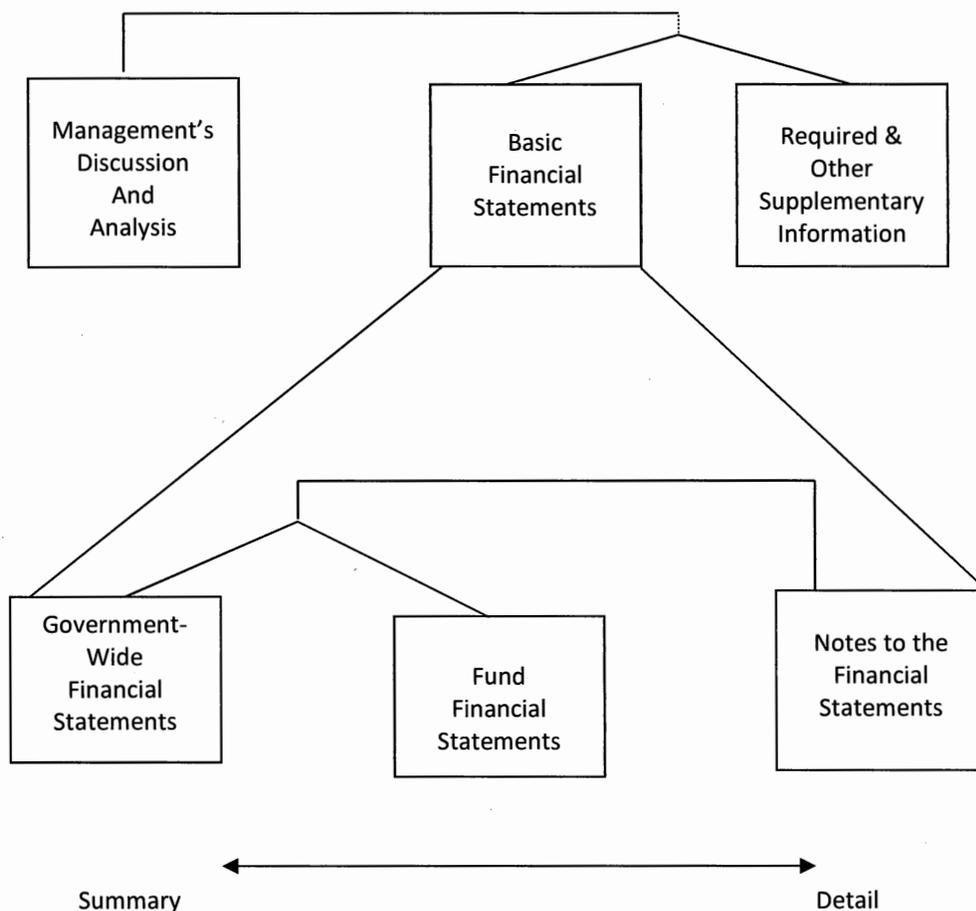


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

**Illustration B**  
**Major Features of Kankakee County's Government-wide and Fund Financial Statements**

	Government-wide 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 and liabilities, 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 and liabilities, 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 payment is due during the year or soon thereafter	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 and liabilities. The difference between the two is 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, 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, as well as the Health Department and the Emergency Telephone System Board, have issued separate financial statements which are also on file at the County.

The government-wide financial statements can be found on pages 30-31 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 at the bottom of the governmental funds statement explains the relationship, or differences, between them.

Kankakee County maintains forty-four 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 other thirty-nine 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 32-34 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 County used internal

service funds, the second type of proprietary funds, to report activities that provide services for the County's other departments. The County's internal service fund provides health insurance reimbursement services.

The basic proprietary fund financial statements can be found on pages 35-37 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 pages 38-39 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 40-65 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 67-83 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 86-126 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. The reporting model significantly changed the recording and presentation of financial data from the previous model and comparative data is provided.

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 exceeded liabilities by just over \$41 million. Net position for governmental activities decreased by nearly \$2 million. This decrease follows previous declines each year since an all-time high of over \$72 million in FY 2008. For business-type activities, net position experienced a slight increase.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 40,562	\$ 39,141	\$ 4,461	\$ 4,191	\$ 45,023	\$ 43,332
Capital assets	57,122	59,478	2,116	1,904	59,238	61,381
<b>Total assets</b>	<u>97,683</u>	<u>98,619</u>	<u>6,578</u>	<u>6,095</u>	<u>104,261</u>	<u>104,714</u>
Deferred outflows of resources	13,893	7,633	679	336	14,572	7,969
Current and other liabilities	7,656	5,623	590	364	8,246	5,987
Long-term liabilities	47,494	43,283	1,297	841	48,792	44,124
<b>Total liabilities</b>	<u>55,150</u>	<u>48,906</u>	<u>1,888</u>	<u>1,205</u>	<u>57,038</u>	<u>50,111</u>
Deferred inflows of resources	20,695	19,712	50	-	20,744	19,712
Net investment in capital assets	41,602	41,994	2,116	1,904	43,718	43,897
Restricted	15,196	14,593	-	-	15,196	14,593
Unrestricted	(21,066)	(18,953)	3,203	3,322	(17,863)	(15,631)
<b>Total net position</b>	<u>\$ 35,732</u>	<u>\$ 37,634</u>	<u>\$ 5,319</u>	<u>\$ 5,226</u>	<u>\$ 41,051</u>	<u>\$ 42,860</u>

A significant portion of the County's net position reflects investment of \$43.7 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, \$15.2 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.86 million of governmental activities restricted net assets are restricted for debt service. Additionally, \$0.6 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project. The remainder is restricted for other purposes.

The remaining portion of the County's net position is located in unrestricted net assets. Kankakee County's unrestricted net assets 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, 2016. This is a decrease of \$2.2 million overall in the County's unrestricted net assets from the prior year.

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

**Exhibit 2**

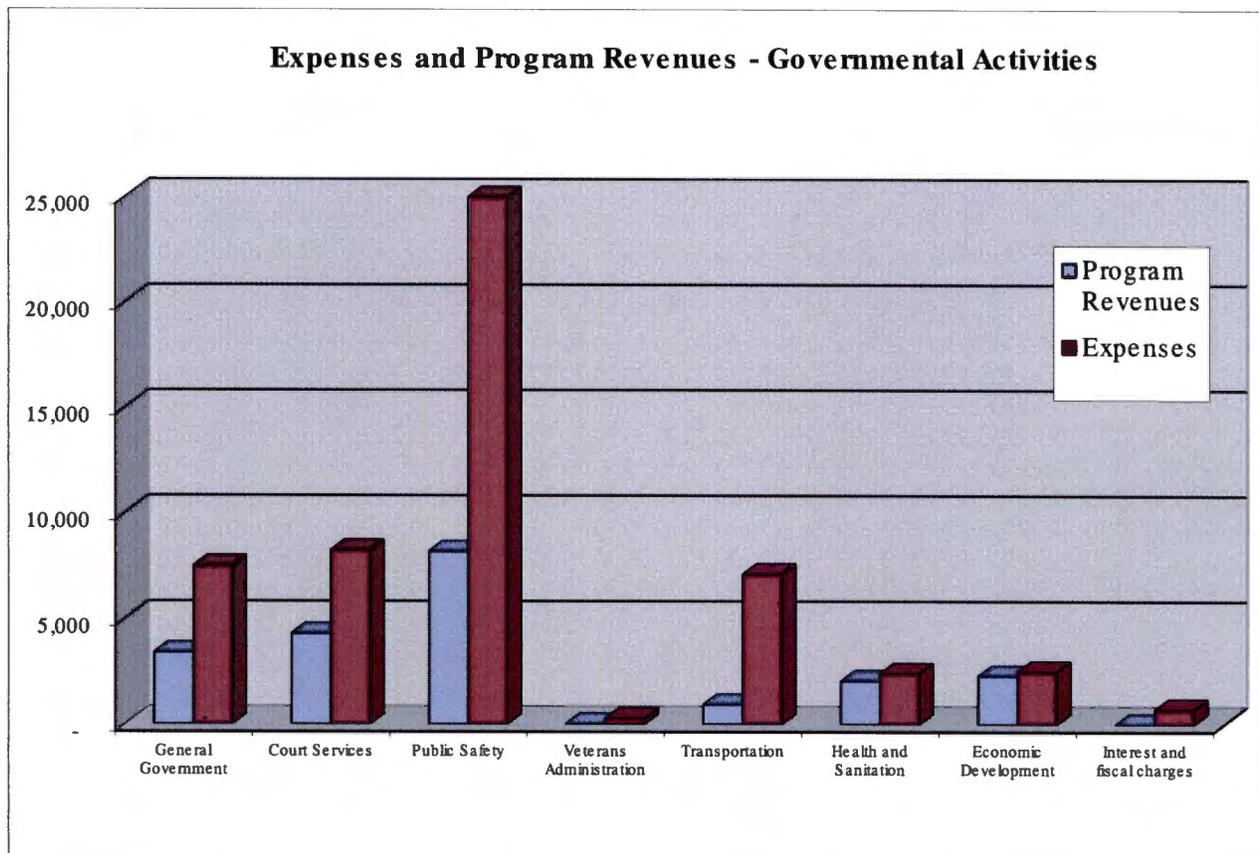
**Kankakee County's Changes in Net Position (In Thousands)**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 14,169	\$ 14,294	\$ 3,352	\$ 3,277	\$ 17,521	\$ 17,571
Operating Grants and Contributions	7,098	7,186	5	-	7,103	7,186
Capital Grants and Contributions	-	628	-	-	-	628
General Revenues						
Property Taxes	19,768	18,029	-	-	19,768	18,029
Sales and Video Gaming Tax	4,978	5,168	-	-	4,978	5,168
State Income Tax	2,794	3,054	-	-	2,794	3,054
Replacement and Other Taxes	2,733	2,792	-	-	2,733	2,792
Other	365	478	5	5	370	483
<b>Total Revenues</b>	<b>51,905</b>	<b>51,629</b>	<b>3,362</b>	<b>3,283</b>	<b>55,267</b>	<b>54,912</b>
<b>Expenses</b>						
Governmental Activities						
General Government	7,521	7,043	-	-	7,521	7,043
Public Safety	24,988	25,174	-	-	24,988	25,174
Court Services	8,256	8,878	-	-	8,256	8,878
Transportation	7,122	7,701	-	-	7,122	7,701
Health and Sanitation	2,418	3,057	-	-	2,418	3,057
Veterans Administration	282	276	-	-	282	276
Economic Development	2,508	2,422	-	-	2,508	2,422
Interest and fiscal charges	713	779	-	-	713	779
Business-Type Activities						
Emergency Telephone Services	-	-	2,973	2,933	2,973	2,933
Animal Control	-	-	295	320	295	320
<b>Total Expenses</b>	<b>53,808</b>	<b>55,329</b>	<b>3,268</b>	<b>3,252</b>	<b>57,076</b>	<b>58,581</b>
Increase (Decrease) in Net Position	(1,903)	(3,700)	93	31	(1,809)	(3,669)
Net Position - Beginning of Year*	37,634	41,334	5,226	5,195	42,860	46,529
Net Position - End of Year	<u>\$ 35,732</u>	<u>\$ 37,634</u>	<u>\$ 5,319</u>	<u>\$ 5,226</u>	<u>\$ 41,051</u>	<u>\$ 42,860</u>

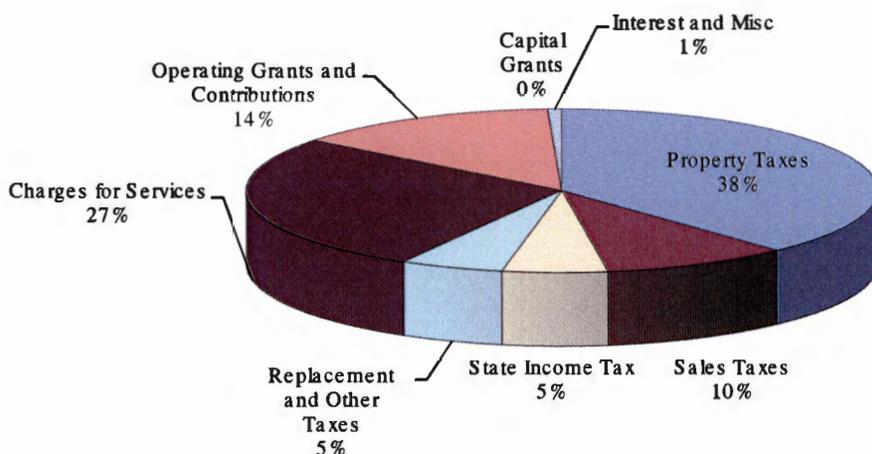
- Charges for services for governmental activities decreased overall by \$0.1 million (0.9 percent). There was a decrease in Court Services of \$0.37 million and a decrease in Transportation of \$0.23 million. These were partially offset by an increase of \$0.27 million in charges for services for General Government and \$0.19 million in Health and Sanitation.
- Operating grants for governmental activities decreased by \$0.1 million (1.2 percent) during the year. The most significant change was a decrease in Health and Sanitation of approximately \$0.34 million. Another significant decrease was in operating grants for General Government of \$.23 million. Offsetting these decreases were increases in operating grants of \$0.33 million in Court Services and 0.13 million in Public Safety.
- Capital grants for governmental activities decreased to \$0 this year as all previous capital grants in Transportation and Court Services were completed.

- Sales tax revenue had a small decrease of \$.19 million (3.7 percent) from last fiscal year. This followed a large decrease in the prior year, and much volatility over the previous several years. The sales tax revenue appears to have stabilized.
- Total expenditures on the Government-wide Statement of Activities saw a decrease from the prior year of \$1.5 million, although there were varying rates of fluctuation amongst the governmental activities. The area of significant increase was in General Government (\$0.48 million). Areas that experienced decreases from the prior year included Health and Sanitation (\$0.64 million), Transportation (\$0.58 million), and Court Services (\$0.62 million).
- Governmental activities decreased the County's net assets by \$1.9 million. In the prior fiscal year, net position decreased by \$3.7 million. Although expenditures decreased by just over \$1.5 million, total revenues are still below total expenditure levels. State income tax decreased by \$0.2 million after steady increases in recent years, while replacement tax had a slight decrease as well. Property tax experienced a nearly \$1.8 million dollar increase from the prior year.

**Governmental Activities**

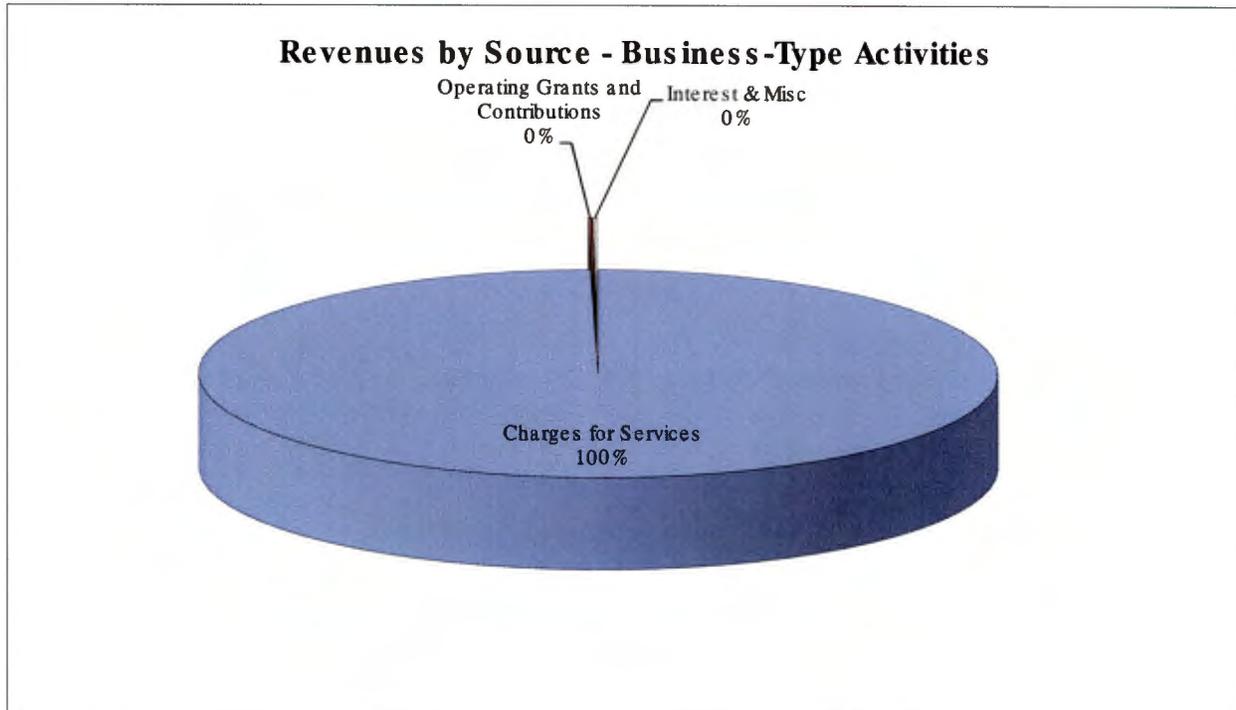
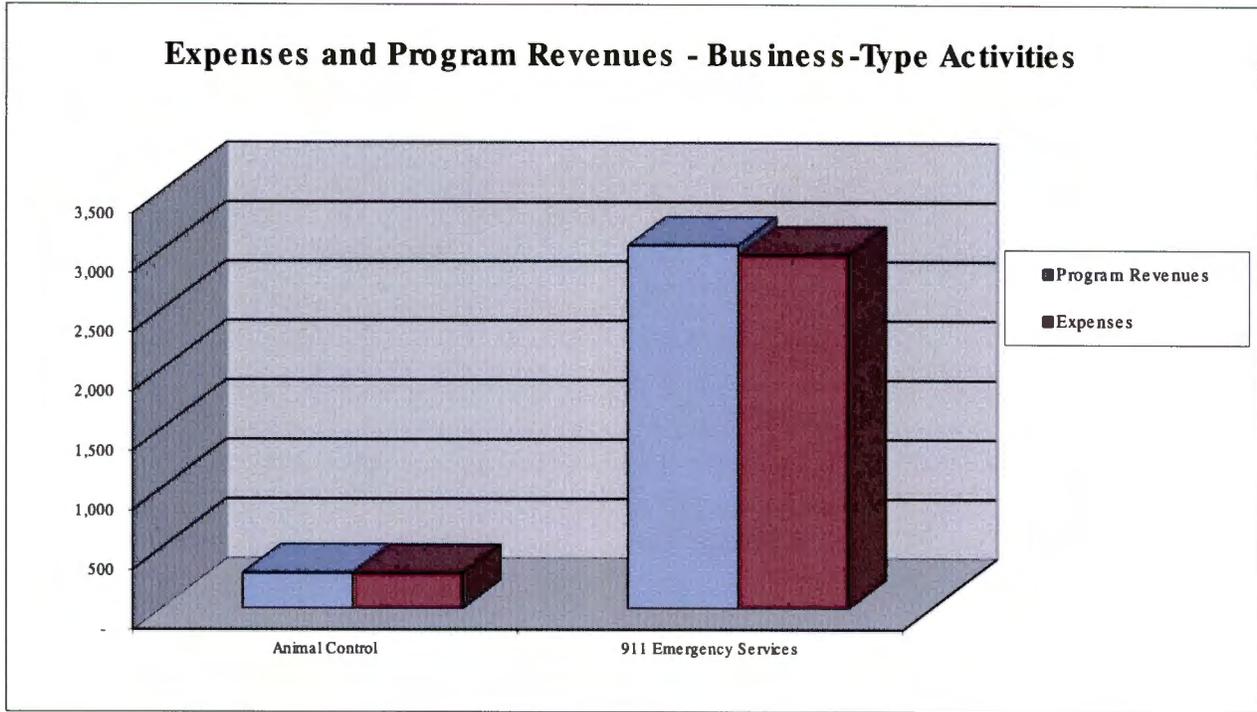


### Revenues by Source - Governmental Activities



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 court services, general government, and transportation. Public safety comprises 46.4 percent of total governmental activities, up from 29 percent twelve years ago. General government represents 14.0 percent of total governmental activities, while court services covers 15.3 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, 38 cents of every dollar, of the County's revenue for governmental funds comes from property taxes (an increase from 35 cents in the previous year), and 58 cents of every dollar raised comes from some type of tax. This level has increased from 56 cents in the previous year. While this has been largely stagnant in recent years, the revenue from taxes has decreased from 63 cents twelve years ago.

**Business-Type Activities**



Business-type activities increased the County's net position by \$93,351 to \$5.3 million, an increase of 1.8 percent.

## 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 \$14.6 million. About \$0.62 million (4.2 percent) of the fund balance is classified as non-spendable because it is not in spendable form due to inventories and prepaid items. The majority of the fund balance, \$15.2 million, is restricted; constraints have been placed on the use of the resources. Approximately \$3.6 million (24.7 percent) is assigned, which the County intends to use for the transportation function. Approximately \$5.0 million deficit constitutes unassigned fund balance.

Revenues for the governmental funds in 2016 totaled \$52.2 million, and expenditures were \$51.3 million. Overall, the fund balance increased by nearly \$1.0 million for the year.

The General Fund is the chief operating fund of the County. It is composed of 35 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.

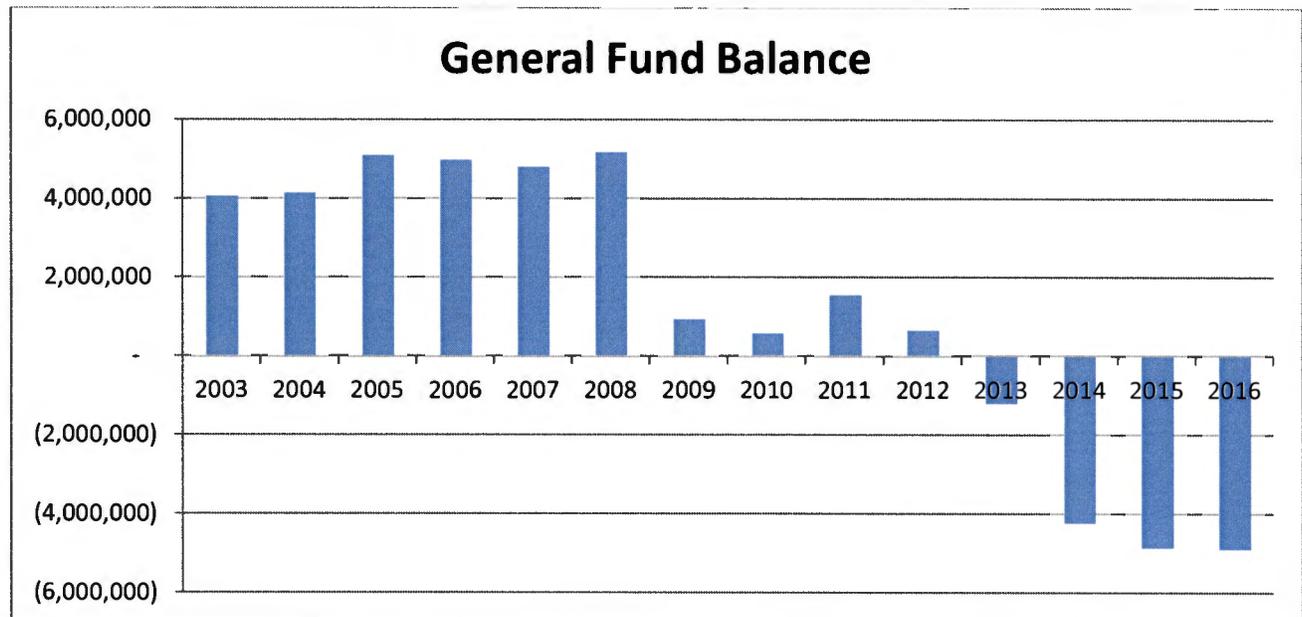
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2015 and 2016, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	<b>2016 General Fund</b>	<b>2015 General Fund</b>	<b>Increase (Decrease) 2015 to 2016</b>	<b>% Change</b>
Property Taxes	4,408,472	4,367,983	40,489	0.9%
Sales Taxes	4,977,830	5,168,330	(190,500)	-3.7%
Licenses and permits	354,006	342,627	11,379	3.3%
Intergovernmental	5,825,232	6,331,791	(506,559)	-8.0%
Charges for Services	11,058,542	9,949,332	1,109,210	11.1%
Fines and Forfeitures	544,598	605,776	(61,178)	-10.1%
Investment Income	2,749	1,868	881	47.2%
Miscellaneous Revenue	<u>27,540</u>	<u>41,642</u>	<u>(14,102)</u>	-33.9%
<b>Total</b>	<b><u>27,198,969</u></b>	<b><u>26,809,349</u></b>	<b><u>389,620</u></b>	<b>1.5%</b>

At the end of 2016 the total fund balance of the General Fund (excluding Tort) was \$4.9 million deficit. The fund balance decreased by \$37,326 in 2016. This follows a decrease in six of the past seven years. The following chart illustrates the fund balances of the General Fund since FY 2003.



The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$0.66 million, which represents an increase of \$0.1 million from the prior fiscal year. This upswing follows a steady decline in fund balance in the preceding years, representing an overall 81.3 percent decrease from FY 2003 through FY 2015.

On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 32-33, 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 deficit balance of \$4.2 million, an increase of \$78,841.

The Pension Fund, a special revenue fund, is a major fund of the County. Fund balance at the end of 2016 was \$0.15 million, an increase of \$0.4 million. The balance in the Pension Fund had decreased each year since 2003, with the exception of a small increase in 2011. While the fund balance of the Pension Fund had experienced a great decline since FY 2003, the percentages on the property tax limitation model have been modified recently to allow for additional revenue to the Pension Fund and bring it back to a positive balance.

The County Highway Fund is also a major fund for the County. The fund ended the year with a \$3.86 million balance which was a \$0.35 million increase to the County Highway Fund.

The final major fund for the County is the County Bridge Fund. The fund closed the year with a \$3.6 million balance. This represents a \$0.2 million increase to the County Highway Fund.

### 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 \$4.8 million. Of this amount, \$1.96 million is net investment in capital assets. The remainder, \$2.9 million, is unrestricted. Total net position increased by \$32,990 during the year.

**Animal Control** There was a net position balance of \$335,650 at the end of the fiscal year. This represented a decrease of \$2,149. Of the total, \$152,458 is net investment in capital assets and the remainder of \$183,192 is unrestricted.

**Internal Service Fund** There was a net position balance of \$232,184 at the end of the fiscal year. This amount is unrestricted, and represents an increase of \$10,506 from the prior year.

**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 \$2.9 million, a decrease of \$0.18 million from last year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The County’s budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2016 as well as the final budget. Significant amendments to the budget and significant differences between the final budget and actual results are discussed below.

At the end of the fiscal year, the County Board revised the County budget for the purpose of allocating the contingency portion of the budget. No changes were made to the total revenue or expenditure budget. The changes included a decrease to contingency of \$0.5 million which was allocated as summarized below.

<b>Expenditures</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Variance</b>
Elections	500,000	560,000	60,000
Planning Grants - Preservation Plan	15,000	25,000	10,000
Information Services	155,000	161,000	6,000
Building & Grounds	690,000	720,000	30,000
Contingency	500,000	-	(500,000)
Central Services	185,000	215,000	30,000
Capital Development	385,830	489,830	104,000
Jury Commission	125,000	182,000	57,000
Public Defender	605,000	609,000	4,000
Juvenile Detention Center	400,000	444,000	44,000
ESDA	47,000	51,000	4,000
ESDA Grants - IEMA	22,000	41,000	19,000
ESDA Grants - IDNS	10,000	49,000	39,000
ESDA Grants - Haz-Mat	-	10,000	10,000
Coroner	350,000	433,000	83,000

As revenues fell short of budgeted expectations, the budget variance for revenues was \$1.5 million under the final budget; while expenditures resulted in a variance of \$0.2 million over final budget. Significant differences are presented below.

<b>Revenues</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Sales and video gaming taxes	5,230,000	4,977,830	(252,170)
State Income Tax	3,030,967	2,793,579	(237,388)
Replacement taxes	1,040,000	931,898	(108,102)
Grants and other reimbursements	2,376,662	2,099,755	(276,907)
Circuit Clerk fees	1,989,200	1,829,514	(159,686)
Inmate housing and reimbursements	6,560,000	5,737,544	(822,456)
Building and Zoning fees	339,000	207,137	(131,863)
Wind farm permit fees	-	649,634	649,634

For the expenditures, there was some fluctuation between final budget and actual expenditures. Those significant variances are presented below.

<b>Expenses</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Administration	250,000	316,337	(66,337)
Health Insurance	2,500,000	2,096,604	403,396
Utilities	1,100,000	1,042,853	57,147
Planning Department	505,000	403,926	101,074
Circuit Clerk	800,000	737,683	62,317
States Attorney	1,027,746	1,112,343	(84,597)
Probation	1,701,617	1,567,410	134,207
Sheriff's Office	3,107,659	3,361,553	(253,894)
Corrections	8,100,000	8,959,658	(859,658)

## **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, 2016, amounts to \$59.2 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 total decrease in the County's investment in capital assets for the current fiscal year was 3.5 percent (a 4.0 percent decrease for governmental activities and an 11.2 percent increase for business-type activities).

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

**Exhibit 4**

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

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
	Bonds - General Obligation	\$ 14,816	\$ 16,305	\$ -	\$ -	\$ 14,816
Capital Leases	1,438	1,996	-	-	1,438	1,996
Net Pension Liability	31,998	24,308	1,246	795	33,244	25,103
Compensated Absences	944	674	51	46	995	720
<b>Total</b>	<b>\$ 49,196</b>	<b>\$ 43,283</b>	<b>\$ 1,297</b>	<b>\$ 841</b>	<b>\$ 50,493</b>	<b>\$ 44,124</b>

The compensated absences calculation required the reporting of additional liability amounts for governmental and business-type activities. The other addition to long term liabilities in FY 2016 was related to net pension liability. Reductions in long term liabilities included payments on the general obligation bonds and a reduction in our capital leases.

More detailed information about the County’s long-term liabilities is presented in Note 7 to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES**

The major goal of the County’s FY 2017 budget is to continue to provide services while decreasing expenditures to a level that will allow the County to bring the General Fund fund balance to a positive level. Accordingly, FY 2017 revenues and expenditures are budgeted at \$24.38 million, but budgeted expenditures include \$0.5 million in debt reduction. To meet these goals, the County continues to focus on maximizing its revenue to expenditure percentage, reducing costs via improved efficiencies, and reductions in staff as needed to be ready for FY 2019 and FY 2020. The County has been advised that they will not be awarded Tax Anticipation Warrants (TAW) in those years, so the necessary changes that allow for there to be operating cash are beginning in FY 2017.

The revenue budget is reduced from the prior year budget based on several factors. According to trends in the inmate population, the out of county rental for inmate budget was reduced to \$5.2 million. The sales tax budget for FY 2017 is set at \$4.0 million as a result of the legislation resulting in losses in the previously successful sales tax revenue sharing program. A current analysis of the impact of the new Immigration and Customs Enforcement (ICE) program is underway, and the County will amend the budget accordingly to ensure cash resources will exist in FY 2019 and FY 2020 without the TAWs.

Expenditure budgets experienced only modest change in most departments from the Final FY 2016 Budget with the exception of larger reductions for Elections, Health Insurance, Capital Development and Sheriff.

At its April 2015 meeting, the County’s finance committee called for a hiring freeze, and a limit on credit card usage by employees and a stop to all non-essential spending in an attempt to further curb the County’s financial difficulties. In 2017, the County introduced strict credit card usage language into the policy handbook, and turned off the cards for most non-department heads.

**Exhibit 3****Capital Assets at Year End, Net of Depreciation (In Thousands)**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
	Transportation Network	\$ 14,361	\$ 15,034	\$ -	\$ -	\$ 14,361
Land	1,041	1,041	146	146	1,187	1,187
Construction in Progress	640	499	472	-	1,112	499
Intangible Assets	1,604	1,604	-	-	1,604	1,604
Building - idle	1,770	1,770	-	-	1,770	1,770
Buildings and Improvements	32,434	33,733	-	-	32,434	33,733
Buildings and Improvements under capital lease agreements	2,487	2,640	-	-	2,487	2,640
Leasehold improvements	-	-	197	197	197	197
Equipment	1,141	1,235	1,301	1,553	2,442	2,789
Equipment under capital lease agreements	-	-	-	7	-	7
Vehicles	1,644	1,922	-	-	1,644	1,922
<b>Total Capital Assets</b>	<b>\$ 57,122</b>	<b>\$ 59,478</b>	<b>\$ 2,116</b>	<b>\$ 1,904</b>	<b>\$ 59,238</b>	<b>\$ 61,381</b>

Major capital asset changes that occurred during 2016 include the following:

Construction in progress was added in the amount of \$141,297. The transportation network increased by \$0.44 million in FY 2016. Equipment of \$0.2 million and vehicles of \$0.37 million were also added. The vehicles were offset by \$0.38 million in retirements. Regarding business-type activities, equipment in the amount of \$0.25 million was purchased and offset by retirement of equipment in the amount of \$0.17 million. Additionally, construction in progress for usage by 911 was added.

More detail about the County's capital assets is presented in Note 6 to the financial statements.

**Long-term Liabilities**

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$50.5 million. This encompasses approximately \$49.2 million outstanding long-term liabilities in governmental activities and \$1.3 million outstanding long-term liabilities in business-type activities. This represents an increase of approximately \$5.9 million (13.7 percent) in governmental activities and an increase of approximately \$0.5 million (54.2 percent) in business-type activities.

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

Union contracts settled during last fiscal year included Circuit Clerk, FOP Probation and Recorder/Treasurer/Auditor. The union contract with FOP Sheriff and Maintenance ended November 30, 2015 and a resolution has yet to be reached. The union contracts for Circuit Clerk, Recorder/Treasurer/Auditor, Coroner, and FOP Corrections ended November 30, 2016, and negotiations are ongoing.

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.

Another concern is the potential for the State to enact a property tax freeze for two years. Property tax dollars do not go to the State, but stay local to support the County, villages, local schools, libraries, and park districts. If the property tax freeze is enacted, Kankakee County will lose any potential growth in the CPI for two years on property taxes. Additionally, as Kankakee County is a tax-capped County, we will never be able to recoup those funds.

Outside consultants have completed an updated space needs study and comprehensive plan for County facilities. While it is evident that additional space is warranted, the County is pursuing various cost effective methods to resolve these issues. In FY 2017, several department and facility moves have occurred. The Regional Office of Education has vacated its offices on the 4<sup>th</sup> and 6<sup>th</sup> floor of the administration building and moved to a new location. Due to those moves, the Civil & Traffic Divisions of the State's Attorney's Office have moved to the 6<sup>th</sup> floor of the administration building, while the Criminal Division moved back to the previously vacated offices at the Courthouse. Additionally, the Veteran's Assistance Commission has moved from their office adjacent to the administration building on Schuyler Avenue to the vacant offices on the 4<sup>th</sup> floor of the administration building. Finally, the Treasurer's Office has moved to the 1<sup>st</sup> floor of the administration building from their previous location northwest of the administration building. Suitability of the existing courthouse is still in question due to numerous violations of the Americans with Disabilities Act, as well as age and general condition of the building. This is in addition to the fact that an additional circuit court judge was assigned to the already tight facility. Due to these factors, a thorough evaluation of the space continues.

## **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, 2016**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash	\$ 8,362,778	\$ 1,463,849	\$ 9,826,627
Investments, at cost	5,527,528	1,971,540	7,499,068
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	20,095,511	-	20,095,511
Accounts	2,262,009	37,362	2,299,371
Loans	130,000	-	130,000
Internal balances	(58)	58	-
Due from other governments	3,295,131	981,940	4,277,071
Prepaid expenses	212,146	6,524	218,670
Inventory, at cost	443,588	-	443,588
Capital assets:			
Nondepreciable	5,055,148	618,198	5,673,346
Depreciable, net of accumulated depreciation	52,066,539	1,498,087	53,564,626
Other assets	233,124	-	233,124
Total assets	<u>97,683,444</u>	<u>6,577,558</u>	<u>104,261,002</u>
<b>Deferred outflows of resources</b>			
Deferred charge on debt refunding	613,473	-	613,473
Deferred outflows related to pensions	13,279,442	678,749	13,958,191
Total deferred outflows of resources	<u>13,892,915</u>	<u>678,749</u>	<u>14,571,664</u>
<b>Liabilities</b>			
Vouchers and accounts payable	4,022,745	482,492	4,505,237
Accrued wages and benefits	1,837,677	107,496	1,945,173
Unearned grant revenue	93,864	51	93,915
Noncurrent liabilities:			
Due within one year	1,701,764	-	1,701,764
Due in more than one year	47,494,202	1,297,492	48,791,694
Total liabilities	<u>55,150,252</u>	<u>1,887,531</u>	<u>57,037,783</u>
<b>Deferred inflows of resources</b>			
Property taxes related to a future period	20,095,511	-	20,095,511
Deferred inflows related to pensions	599,072	49,766	648,838
Total deferred outflows of resources	<u>20,694,583</u>	<u>49,766</u>	<u>20,744,349</u>
<b>Net position</b>			
Net investment in capital assets	41,601,736	2,116,285	43,718,021
Restricted for:			
Debt service	864,308	-	864,308
Capital projects	602,985	-	602,985
Other purposes (enabling legislation)	13,728,460	-	13,728,460
Unrestricted	(21,065,965)	3,202,725	(17,863,240)
Total net position	<u>\$ 35,731,524</u>	<u>\$ 5,319,010</u>	<u>\$ 41,050,534</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Activities**  
**For the Year Ended November 30, 2016**

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total Primary Government
<b>Primary government:</b>							
<b>Governmental activities</b>							
General government	\$ 7,520,836	\$ 3,153,834	\$ 262,879	\$ -	\$ (4,104,123)		\$ (4,104,123)
Court services	8,255,649	2,364,190	1,947,183	-	(3,944,276)		(3,944,276)
Public safety	24,988,299	7,878,166	319,824	-	(16,790,309)		(16,790,309)
Health and sanitation	2,417,970	462,334	1,602,970	-	(352,666)		(352,666)
Transportation	7,121,719	310,697	634,419	-	(6,176,603)		(6,176,603)
Veterans administration	282,080	-	27,155	-	(254,925)		(254,925)
Economic development	2,508,024	-	2,303,778	-	(204,246)		(204,246)
Interest and fiscal charges	713,165	-	-	-	(713,165)		(713,165)
Total governmental activities	<u>53,807,742</u>	<u>14,169,221</u>	<u>7,098,208</u>	<u>-</u>	<u>(32,540,313)</u>		<u>(32,540,313)</u>
<b>Business-type activities</b>							
911 Emergency services	2,973,080	3,054,566	-	-		\$ 81,486	81,486
Animal control	295,148	297,069	4,949	-		6,870	6,870
Total business-type activities	<u>3,268,228</u>	<u>3,351,635</u>	<u>4,949</u>	<u>-</u>		<u>88,356</u>	<u>88,356</u>
Total primary government	<u>\$ 57,075,970</u>	<u>\$ 17,520,856</u>	<u>\$ 7,103,157</u>	<u>\$ -</u>	<u>(32,540,313)</u>	<u>88,356</u>	<u>(32,451,957)</u>
<b>General revenues:</b>							
<b>Taxes</b>							
Property taxes					19,768,052	-	19,768,052
Sales and video gaming taxes					4,977,830	-	4,977,830
State income tax					2,793,579	-	2,793,579
Replacement and other taxes					2,733,394	-	2,733,394
Interest					23,537	6,954	30,491
Miscellaneous					341,257	(1,959)	339,298
Total general revenues					<u>30,637,649</u>	<u>4,995</u>	<u>30,642,644</u>
Change in net position					(1,902,664)	93,351	(1,809,313)
Net position - beginning					37,634,188	5,225,659	42,859,847
Net position - ending					<u>\$ 35,731,524</u>	<u>\$ 5,319,010</u>	<u>\$ 41,050,534</u>

**Kankakee County, Illinois**  
**Balance Sheet**  
**Governmental Funds**  
**November 30, 2016**

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash	\$ 421,277	\$ 138,025	\$ 2,061,470	\$ 1,457,568	\$ 4,181,712	\$ 8,260,052
Investments, at cost	8,477	-	1,255,882	904,961	3,358,208	5,527,528
Receivables (net of applicable allowances for estimated uncollectible amounts):						
Taxes, including interest, penalties, and liens	7,944,195	6,056,820	1,973,490	764,279	3,356,727	20,095,511
Accounts	1,721,001	150,375	57,829	-	359,270	2,288,475
Loans	-	-	-	-	130,000	130,000
Prepaid items	198,558	-	-	-	13,588	212,146
Due from other funds	27,777	500,000	357,923	1,500,000	3,895,103	6,280,803
Due from other governments	2,614,045	-	-	-	251,168	2,865,213
Inventory, at cost	17,644	-	264,115	-	161,829	443,588
Other assets	-	-	-	-	18,102	18,102
Total assets	<u>\$ 12,952,974</u>	<u>\$ 6,845,220</u>	<u>\$ 5,970,709</u>	<u>\$ 4,626,808</u>	<u>\$ 15,725,707</u>	<u>\$ 46,121,418</u>
<b>Liabilities</b>						
Vouchers and accounts payable	2,594,709	577,928	84,027	249,432	511,986	4,018,082
Accrued compensation	698,072	63,623	50,319	-	261,589	1,073,603
Due to other funds	5,895,273	-	-	-	385,588	6,280,861
Unearned grant revenue	56,894	-	-	-	36,970	93,864
Total liabilities	<u>9,244,948</u>	<u>641,551</u>	<u>134,346</u>	<u>249,432</u>	<u>1,196,133</u>	<u>11,466,410</u>
<b>Deferred inflows of resources</b>						
Property taxes related to a future period	7,944,195	6,056,820	1,973,490	764,279	3,356,727	20,095,511
<b>Fund balances</b>						
Non-spendable:						
Prepaid items	198,558	-	-	-	13,588	212,146
Inventory	17,644	-	264,115	-	124,859	406,618
Restricted for:						
General government	-	-	-	-	990,342	990,342
Debt service	-	-	-	-	864,308	864,308
Judiciary and court	-	-	-	-	1,214,588	1,214,588
Public safety	-	-	-	-	326,885	326,885
Health and welfare	-	-	-	-	2,147,814	2,147,814
Transportation	-	-	-	3,613,097	4,404,255	8,017,352
Economic development	-	-	-	-	282,122	282,122
Retirement	-	146,849	-	-	-	146,849
Tort liability/claims	525,631	-	-	-	-	525,631
Public building commission	-	-	-	-	205,756	205,756
Capital projects	-	-	-	-	602,985	602,985
Assigned to transportation	-	-	3,598,758	-	-	3,598,758
Unassigned	(4,978,002)	-	-	-	(4,655)	(4,982,657)
Total fund balances (deficits)	<u>(4,236,169)</u>	<u>146,849</u>	<u>3,862,873</u>	<u>3,613,097</u>	<u>11,172,847</u>	<u>14,559,497</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,952,974</u>	<u>\$ 6,845,220</u>	<u>\$ 5,970,709</u>	<u>\$ 4,626,808</u>	<u>\$ 15,725,707</u>	

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	57,121,687
Assets related to other post-employment benefits are not reported as assets in the funds	215,022
Deferred outflows/inflows related to pension and other long-term liabilities are not reported in governmental funds	13,293,843
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	96,744
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	(49,195,966)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(359,303)
Net position of governmental activities	<u>\$ 35,731,524</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended November 30, 2016**

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 12,776,246	\$ 5,958,613	\$ 1,932,611	\$ 751,372	\$ 3,327,040	\$ 24,745,882
Intergovernmental	5,837,590	26,773	-	-	6,816,639	12,681,002
Charges for services	11,058,542	-	441,175	-	-	11,499,717
Licenses and permits	354,006	-	-	-	241,999	596,005
Fines and forfeits	544,598	-	-	-	1,701,100	2,245,698
Interest on investments	3,095	211	3,862	3,190	13,111	23,469
Miscellaneous	91,234	-	241,346	-	112,383	444,963
Total revenues	<u>30,665,311</u>	<u>5,985,597</u>	<u>2,618,994</u>	<u>754,562</u>	<u>12,212,272</u>	<u>52,236,736</u>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	10,016,378	5,579,083	-	-	383,728	15,979,189
Judiciary and court related	4,967,075	-	-	-	905,588	5,872,663
Public safety	15,111,435	-	-	-	502,954	15,614,389
Health and welfare	-	-	-	-	2,331,386	2,331,386
Transportation	-	-	1,974,373	13,164	2,342,651	4,330,188
Economic development	-	-	-	-	2,494,423	2,494,423
Capital outlay	246,237	-	291,650	553,173	812,543	1,903,603
Debt service principal	125,115	-	-	-	1,907,912	2,033,027
Debt service interest	89,262	-	-	-	623,903	713,165
Total expenditures	<u>30,555,502</u>	<u>5,579,083</u>	<u>2,266,023</u>	<u>566,337</u>	<u>12,305,088</u>	<u>51,272,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>109,809</u>	<u>406,514</u>	<u>352,971</u>	<u>188,225</u>	<u>(92,816)</u>	<u>964,703</u>
<b>Other financing sources (uses):</b>						
Transfers in	6,200	-	-	-	227,543	233,743
Transfers out	(37,168)	-	-	-	(196,575)	(233,743)
Total other financing sources (uses)	<u>(30,968)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,968</u>	<u>-</u>
Net change in fund balances	78,841	406,514	352,971	188,225	(61,848)	964,703
Fund balances (deficits), beginning	<u>(4,315,010)</u>	<u>(259,665)</u>	<u>3,509,902</u>	<u>3,424,872</u>	<u>11,234,695</u>	<u>13,594,794</u>
Fund balances (deficits), ending	<u>\$ (4,236,169)</u>	<u>\$ 146,849</u>	<u>\$ 3,862,873</u>	<u>\$ 3,613,097</u>	<u>\$ 11,172,847</u>	<u>\$ 14,559,497</u>

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, 2016**

Net change in fund balances - total governmental funds	\$ 964,703
Amounts reported for governmental activities in the statement of activities are different because:	
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	2,033,027
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	(54,876)
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	(377,278)
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	(1,901,667)
Depreciation on capital assets and losses on the sale of assets are not reflected on the fund level statements, but are reported as an expense on the entity wide statements	(3,527,708)
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	1,171,441
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	(52,004)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(158,302)
Change in net position of governmental activities - entity wide statements	<u>\$ (1,902,664)</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Net Position**  
**Proprietary Funds**  
**November 30, 2016**

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	911 System Fee Fund	Other Enter- prise Funds	Total	
<b>Assets</b>				
Current assets				
Cash	\$ 1,314,917	\$ 13,492	\$ 1,328,409	\$ 238,166
Investments	1,819,222	152,318	1,971,540	-
Accounts receivable	-	37,362	37,362	-
Due from other funds	-	170	170	-
Receivable from other governments	908,234	-	908,234	-
Prepaid expenses	6,524	-	6,524	-
Total current assets	<u>4,048,897</u>	<u>203,342</u>	<u>4,252,239</u>	<u>238,166</u>
Noncurrent assets				
Receivable from other governments	73,706	-	73,706	-
Property and equipment				
Nondepreciable	503,198	115,000	618,198	-
Depreciable	6,822,264	154,308	6,976,572	-
Accumulated depreciation	(5,361,635)	(116,850)	(5,478,485)	-
Net property, plant, and equipment	<u>1,963,827</u>	<u>152,458</u>	<u>2,116,285</u>	<u>-</u>
Total assets	<u>6,086,430</u>	<u>355,800</u>	<u>6,442,230</u>	<u>238,166</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources related to pensions	678,749	-	678,749	-
<b>Liabilities</b>				
Current liabilities				
Vouchers and accounts payable	469,367	13,125	482,492	5,982
Due to other funds	-	112	112	-
Accrued compensation and benefits	100,634	6,862	107,496	-
Unearned grant revenue	-	51	51	-
Total current liabilities	<u>570,001</u>	<u>20,150</u>	<u>590,100</u>	<u>5,982</u>
Long-term liabilities				
Accrued sick time	51,211	-	51,211	-
Net pension liability	1,246,281	-	1,246,281	-
Total long-term liabilities	<u>1,297,492</u>	<u>-</u>	<u>1,297,492</u>	<u>-</u>
Total liabilities	<u>1,867,493</u>	<u>20,150</u>	<u>1,887,643</u>	<u>5,982</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources related to pensions	49,766	-	49,766	-
<b>Net position</b>				
Net investment in capital assets	1,963,827	152,458	2,116,285	-
Unrestricted	2,884,093	183,192	3,067,285	232,184
Total net position	<u>\$ 4,847,920</u>	<u>\$ 335,650</u>	<u>\$ 5,183,570</u>	<u>\$ 232,184</u>

Reconciliation to business-type activities in the statement of net position:

Enterprise funds net position	\$ 5,183,570
Internal service fund net position allocable to enterprise funds	135,440
Net position of business-type activities on the statement of net position	<u>\$ 5,319,010</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, 2016**

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	911 System Fee Fund	Other Enterprise Funds	Total	
Operating revenues:				
Charges for services and other fees	\$ 3,054,180	\$ 288,920	\$ 3,343,100	\$ 363,032
Miscellaneous	386	8,149	8,535	-
Total operating revenues	<u>3,054,566</u>	<u>297,069</u>	<u>3,351,635</u>	<u>363,032</u>
Operating expenses:				
Personal services	2,261,585	219,651	2,481,236	352,657
Contractual services	228,816	23,823	252,639	-
Supplies and materials	23,733	17,109	40,842	-
Other services and charges	102,173	33,375	135,548	-
Depreciation expense	409,761	10,712	420,473	-
Total operating expenses	<u>3,026,068</u>	<u>304,670</u>	<u>3,330,738</u>	<u>352,657</u>
Operating income (loss)	<u>28,498</u>	<u>(7,601)</u>	<u>20,897</u>	<u>10,375</u>
Nonoperating revenue (expense):				
Interest income	6,451	503	6,954	131
Grant revenue	-	4,949	4,949	-
Gain (loss) on disposal of assets	(1,959)	-	(1,959)	-
Net nonoperating revenue (loss)	<u>4,492</u>	<u>5,452</u>	<u>9,944</u>	<u>131</u>
Change in net position	32,990	(2,149)	30,841	10,506
Net position, beginning of year	<u>4,814,930</u>	<u>337,799</u>	<u>5,152,729</u>	<u>221,678</u>
Net position, end of year	<u>\$ 4,847,920</u>	<u>\$ 335,650</u>	<u>\$ 5,183,570</u>	<u>\$ 232,184</u>
Reconciliation to business-type activities in the statement of activities:				
Change in net position - enterprise funds			\$ 30,841	
Internal service fund activity allocable to enterprise funds			<u>62,510</u>	
Change in net position of business-type activities on the statement activities			<u>\$ 93,351</u>	

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended November 30, 2016**

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	911 System Fee Fund	Other Enter- prise Funds	Total	
Cash flows from operating activities:				
Receipts from customers	\$ 3,062,054	\$ 269,665	\$ 3,331,719	\$ -
Receipts from interfund services provided	-	-	-	583,032
Other receipts	386	8,149	8,535	-
Payments to suppliers	(80,448)	(77,688)	(158,136)	-
Payments to employees	(2,068,580)	(217,023)	(2,285,603)	(346,731)
Payments for interfund services provided	(68,099)	(10,811)	(78,910)	-
Net cash provided (used) by operating activities	<u>845,313</u>	<u>(27,708)</u>	<u>817,605</u>	<u>236,301</u>
Cash flows from capital and related financing activities:				
Purchase of property and equipment	(600,203)	(35,000)	(635,203)	-
Net cash flows provided (used) by capital and related financing activities	<u>(600,203)</u>	<u>(35,000)</u>	<u>(635,203)</u>	<u>-</u>
Cash flows from investing activities:				
Purchase of investments	(800,000)	-	(800,000)	-
Sale of investments	800,875	-	800,875	-
Interest receipts	2,851	503	3,354	131
Loans to other governments	(147,411)	-	(147,411)	-
Net cash flows provided (used) by investing activities	<u>(143,685)</u>	<u>503</u>	<u>(143,182)</u>	<u>131</u>
Net increase (decrease) in cash and cash investments	101,425	(62,205)	39,220	236,432
Cash and cash investments, beginning of year	<u>1,213,492</u>	<u>228,015</u>	<u>1,441,507</u>	<u>1,734</u>
Cash and cash investments, end of year	<u>\$ 1,314,917</u>	<u>\$ 165,810</u>	<u>\$ 1,480,727</u>	<u>\$ 238,166</u>
Reported on balance sheet as cash	\$ 1,314,917	\$ 13,492	\$ 1,328,409	\$ 238,166
Included in balance sheet investments	-	152,318	152,318	-
	<u>\$ 1,314,917</u>	<u>\$ 165,810</u>	<u>\$ 1,480,727</u>	<u>\$ 238,166</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 28,498	\$ (7,601)	\$ 20,897	\$ 10,375
Adjustments to reconcile net income to net cash provided from operating activities:				
Depreciation expense	409,761	10,712	420,473	-
Change in assets and liabilities:				
(Increase) decrease in receivables and prepaid expenses	1,350	(19,255)	(17,905)	-
(Increase) decrease in deferred outflows of resources	(343,185)	-	(343,185)	-
(Increase) decrease in internal balances	-	(58)	(58)	220,000
Increase (decrease) in accrued salaries and benefits	486,424	2,628	489,052	-
Increase (decrease) in payables and other liabilities	212,699	(14,134)	198,565	5,926
Increase (decrease) in deferred inflows of resources	49,766	-	49,766	-
Net cash provided by operating activities	<u>\$ 845,313</u>	<u>\$ (27,708)</u>	<u>\$ 817,605</u>	<u>\$ 236,301</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**November 30, 2016**

<b>Assets</b>	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Cash	\$ 1,237,677	\$ 2,441,678
Investments, at cost	1,583,429	167,833
Receivables:		
Accounts receivable	100,033	15,991
Due from County	-	300,000
	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 2,921,139</u>	<u>\$ 2,925,502</u>
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Vouchers payable	\$ 8,703	\$ 8,928
Due to:		
Other governments	-	482,684
Others	-	2,433,890
	<u>                    </u>	<u>                    </u>
Total liabilities	<u>8,703</u>	<u>2,925,502</u>
<b>Net Position</b>		
Restricted for other purposes	<u>2,912,436</u>	<u>-</u>
Total net position	<u>2,912,436</u>	<u>-</u>
Total liabilities and net position	<u>\$ 2,921,139</u>	<u>\$ 2,925,502</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, 2016**

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 1,171,938
Miscellaneous	1,371,185
Interest	<u>4,459</u>
Total additions	<u>2,547,582</u>
Deductions:	
Transportation	1,278,496
Other	<u>1,448,723</u>
Total deductions	<u>2,727,219</u>
Change in net position	(179,637)
Net position, beginning of year	<u>3,092,073</u>
Net position, end of year	<u><u>\$ 2,912,436</u></u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 1 – The Financial Reporting Entity**

Kankakee County, Illinois is a municipal corporation formed in 1853 operating under the county board form of government. The Board of Trustees consists of twenty-eight members and is the legal and executive body of the County. In addition, there are eight 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 and County Clerk.

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. Through fiscal year 2016, the Iroquois-Kankakee Regional Office (ROE) was located in the County's administrative building. Subsequent to year-end, ROE, the County, and the Kankakee County Public Building Commission entered into an intergovernmental agreement under which the ROE will finance the purchase of a separate building for operations. Once the ROE has fulfilled its payment obligations under the agreement, title for the building will transfer to the County. The County 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, 2016**

---

**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.

Joint Ventures

The County is a participant with Will County in a joint venture to operate a juvenile justice center under an intergovernmental agreement, with operating responsibility vested principally in Will County. The facility is leased from the Will County Public Building Commission for a period of 30 years by the joint venture. Operation of the facility is under the responsibility of the Chief Judge of the 12<sup>th</sup> Judicial Circuit (Will County) with advice of the Chief Judge of the 21<sup>st</sup> Judicial Circuit (Kankakee County). Each party to the agreement is responsible for their respective share of expenses in proportion to beds leased, which amounts to 25% for Kankakee County. See Note 8 for information on lease obligations.

**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.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

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

County Bridge Fund – This fund is used to account for and report property tax revenues restricted for operations to improve, repair and maintain all county bridges.

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.

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government. The County's internal service fund accounts for health insurance reimbursement services provided to departments on a cost reimbursement basis. Although the County's internal service fund is reported as a proprietary fund in the fund financial statements, it is incorporated into both the governmental and business-type activities in the government-wide financial statements.

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.

**Adoption of Accounting Principles:** Effective December 1, 2015, the County implemented GASB Statement No. 72 *Fair Value Measurement and Application* and GASB Statement No. 79 *Certain External Investment Pools and Pool Participants*.

**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.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

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

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.

**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, 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 (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 and loans 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.

Nonspendable fund balance consists of purchased inventory only. Amounts granted to the Health Department by the State of Illinois 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	\$443,588
Unearned grant revenues related to inventory	<u>(36,970)</u>
Nonspendable fund balance	<u>\$406,618</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 estimated fair market value at 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, 2016**

---

**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:** In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has two items that meet this criterion, unamortized bond refunding charges and deferred outflows related to pensions.

**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 that 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. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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:** In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has two items that qualify for reporting in this category, property taxes levied for a future period and deferred inflows related to pensions.

**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.

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

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

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

*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.

Minimum unassigned fund balance - In fiscal year 2013, the County adopted a minimum fund balance policy for its General Fund. By November 30, 2018, the County is to achieve a minimum unassigned fund balance in its General Fund of 20% of the subsequent years' budgeted expenditures and outgoing transfers.

**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. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2015 tax levy collected in 2016 was recorded as revenue during this fiscal year.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

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

**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.

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>	<u>Fair Value Level 2</u>
Certificates of Deposit – at amortized cost	44.05%	\$4,074,423	\$ -
Illinois Funds Money Market – at NAV	55.95%	<u>5,175,907</u>	<u>5,175,907</u>
		<u>\$9,250,330</u>	<u>\$ 5,175,907</u>
Investments reported on:			
Statement of Net Position	\$ 7,499,068		
Statement of Fiduciary Net Position:			
Private Purpose Trust	1,583,429		
Agency	<u>167,833</u>		
	<u>\$ 9,250,330</u>		

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis. Level 1 includes investments whose values are based on quoted prices (unadjusted) for identical assets in active markets that a government can access at the measurement date. Level 2 includes investments with inputs other than quoted prices included within Level 1 that are observable for an asset, either directly or indirectly. Investments classified as Level 3 have unobservable inputs for an asset and may require a degree of professional judgment.

The Illinois Funds Money Market Fund 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. Illinois Funds Money Market Fund uses 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. Illinois Funds Money Market Fund does not place any limitations or restrictions on withdrawals. Illinois Funds Money Market Fund has a credit rating of AAAM from Standard & Poor’s (S&P). Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principal. Illinois Funds Money Market Fund invests 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).

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

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

*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, 2016, the County's deposits were either insured or collateralized with collateral held by the County's agent in the County's name.

*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, 2016, the County had \$876,707 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 - CDAP Loans Receivable**

The CDAP Loan Program is designed to assist Kankakee County in attracting or expanding local industry. The program provides grants and low interest loans to projects that create or retain jobs primarily for low to moderate-income workers.

In accordance with the Illinois Department of Commerce and Economic Opportunity, Community Development Assistance Program, the County has the following Community Development loans outstanding.

	<u>Balances</u> <u>November 30, 2015</u>	<u>Additions</u>	<u>Charged Off</u>	<u>Balances</u> <u>November 30, 2016</u>
Exceptional Health Partners	\$ 68,580	\$ -	\$68,580	\$ -
Accion	75,000	-	-	75,000
Main Street Momence	50,000	-	-	50,000
Pembroke Township	<u>45,645</u>	<u>-</u>	<u>-</u>	<u>45,645</u>
Total	239,225	-	68,580	170,645
Less allowance for uncollectible amounts:	<u>(68,580)</u>	<u>(40,645)</u>	<u>(68,580)</u>	<u>(40,645)</u>
CDAP loans, net	<u>\$170,645</u>	<u>\$(40,645)</u>	<u>\$ -</u>	<u>\$130,000</u>

The County has security agreements of perfected second position and personal guarantees or assignments of life insurance policies to be used as collateral on all CDAP loans. The allowance for loan losses reflects amounts estimated to be unrecoverable.

The County granted \$150,000 to Momence Packing for assistance to reconstruct Mechanic Street. The agreement calls for Momence Packing to create a minimum of 10 full-time positions by December 8, 2017.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 6 – Capital Assets**

Capital asset activity for the year ended November 30, 2016 was as follows:

	Balances November 30, 2015	Additions	Retirements and Reclassifications	Balances November 30, 2016
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,040,731	\$ -	\$ -	\$ 1,040,731
Construction in progress	498,783	141,297	-	640,080
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>4,913,851</u>	<u>141,297</u>	<u>-</u>	<u>5,055,148</u>
Capital assets being depreciated:				
Transportation network	34,623,181	441,940	-	35,065,121
Buildings and improvements	50,864,793	26,670	-	50,891,463
Buildings and improvements under capital lease agreements	5,180,000	-	-	5,180,000
Equipment	10,886,468	196,324	-	11,082,792
Vehicles	<u>6,601,560</u>	<u>365,210</u>	<u>380,205</u>	<u>6,586,565</u>
Total capital assets being depreciated	<u>108,156,002</u>	<u>1,030,144</u>	<u>380,205</u>	<u>108,805,941</u>
Less accumulated depreciation for:				
Transportation network	19,588,892	1,115,355	-	20,704,247
Buildings and improvements	17,131,889	1,325,711	-	18,457,600
Buildings and improvements under capital lease agreements	2,540,359	152,914	-	2,693,273
Equipment	9,651,352	290,161	-	9,941,513
Vehicles	<u>4,679,407</u>	<u>643,567</u>	<u>380,205</u>	<u>4,942,769</u>
Total accumulated depreciation	<u>53,591,899</u>	<u>3,527,708</u>	<u>380,205</u>	<u>56,739,402</u>
Governmental activity capital assets, net	<u>\$ 59,477,954</u>	<u>\$(2,356,267)</u>	<u>\$ -</u>	<u>\$ 57,121,687</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Construction in progress	<u>-</u>	<u>472,185</u>	<u>-</u>	<u>472,185</u>
Total	<u>146,013</u>	<u>472,185</u>	<u>-</u>	<u>618,198</u>
Capital assets being depreciated:				
Equipment	6,706,474	244,971	172,150	6,779,295
Leasehold improvements	197,277	-	-	197,277
Equipment under capital lease agreements	<u>81,953</u>	<u>-</u>	<u>81,953</u>	<u>-</u>
Total	<u>6,985,704</u>	<u>244,971</u>	<u>254,103</u>	<u>6,976,572</u>
Less:				
Accumulated depreciation	5,153,039	495,637	170,191	5,478,485
Accumulated amortization, capital leases	<u>75,164</u>	<u>-</u>	<u>75,164</u>	<u>-</u>
Total accumulated depreciation	<u>5,228,203</u>	<u>495,637</u>	<u>245,355</u>	<u>5,478,485</u>
Business-type activity capital assets, net	<u>\$ 1,903,514</u>	<u>\$ 221,519</u>	<u>\$ 8,748</u>	<u>\$2,116,285</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 6 – Capital Assets (Continued)**

Depreciation for the year ended November 30, 2016, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 49,286
Court services	219,069
Public safety	1,609,426
Health and sanitation	73,127
Transportation	1,573,105
Veterans administration	3,695
Total governmental activities	<u>\$3,527,708</u>
Business-type activities:	
911 Emergency services	\$ 409,761
Animal control	85,876
Total business-type activities	<u>\$ 495,637</u>

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

**Note 7 – Long-Term Liabilities**

Long-term liabilities consists of the following:

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, 2016 was \$2,705,000.

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 2016, \$50,232 (32.6%) of interest was refunded to the County, and a cumulative amount of \$386,552 has been received through November 30, 2016.

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 Series 2005A Debt Certificates, which were originally issued to fund the acquisition of real property and the construction of public safety facilities. The outstanding principal balance at November 30, 2016 was \$4,470,000.

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. The outstanding principal balance at November 30, 2016 was \$2,905,000.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 7 – Long-Term Liabilities (Continued)**

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 outstanding principal balance at November 30, 2016 was \$4,615,000.

The County did not abate the levy for tax year 2015 for the above bonds.

Changes in long-term liabilities are as follows:

	Balances November 30, 2015	Additions	Reductions	Balances November 30, 2016	Due Within One Year
<b>Governmental Activities:</b>					
Bonds – General Obligation	\$16,170,000	\$ -	\$(1,475,000)	\$14,695,000	\$1,510,000
Plus issuance premiums	134,699	-	(14,126)	120,573	-
Total bonds – general obligation	<u>16,304,699</u>	-	<u>(1,489,126)</u>	<u>14,815,573</u>	<u>1,510,000</u>
Capital leases (Note 8)	<u>1,996,451</u>	-	<u>(558,027)</u>	<u>1,438,424</u>	<u>121,582</u>
Net pension liability	<u>24,307,996</u>	<u>7,689,800</u>	-	<u>31,997,796</u>	-
Compensated absences	<u>673,838</u>	<u>447,737</u>	<u>(177,402)</u>	<u>944,173</u>	<u>70,182</u>
Total Governmental Activities	<u>\$43,282,984</u>	<u>\$8,137,537</u>	<u>\$(2,224,555)</u>	<u>\$49,195,966</u>	<u>\$1,701,764</u>
<b>Business-Type Activities:</b>					
Net pension liability	\$ 794,856	\$ 451,425	\$ -	\$ 1,246,281	\$ -
Compensated absences	<u>46,060</u>	<u>58,367</u>	<u>(53,216)</u>	<u>51,211</u>	-
Total Business-Type Activities	<u>\$ 840,916</u>	<u>\$ 509,792</u>	<u>\$ (53,216)</u>	<u>\$ 1,297,492</u>	<u>\$ -</u>
Total Governmental Activities and Business-Type Activities	<u>\$44,123,900</u>	<u>\$8,647,329</u>	<u>\$(2,277,771)</u>	<u>\$50,493,458</u>	<u>\$1,701,764</u>

As of November 30, 2016, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	Governmental Activities – Outstanding Bond Issues		
	Principal	Interest	Total
2017	\$ 1,510,000	\$ 499,570	\$ 2,009,570
2018	1,555,000	458,372	2,013,372
2019	1,605,000	414,394	2,019,394
2020	1,635,000	368,820	2,003,820
2021	1,690,000	316,286	2,006,286
2022-2026	5,790,000	737,627	6,527,627
2027-2030	<u>910,000</u>	<u>114,430</u>	<u>1,024,430</u>
	<u>\$14,695,000</u>	<u>\$2,909,499</u>	<u>\$17,604,499</u>
For fiscal years ending November 30,	Governmental Activities – Capital Leases		
	Principal	Interest	Total
2017	\$ 121,582	\$ 63,668	\$ 185,250
2018	127,284	58,286	185,570
2019	127,917	52,653	180,570
2020	138,579	46,991	185,570
2021	144,313	40,857	185,170
2022-2026	<u>778,749</u>	<u>106,460</u>	<u>885,209</u>
	<u>\$ 1,438,424</u>	<u>\$ 368,915</u>	<u>\$ 1,807,339</u>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 7 – Long-Term Liabilities (Continued)**

The total interest incurred for short-term and long-term debt for the year ended November 30, 2016 was \$713,165, all of which was charged to expense.

For governmental activities, the compensated absences are liquidated by the General Fund, Court Security Fee Fund, and Health Fund.

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, 2016 were \$4,865,000, \$3,115,000 and \$4,410,000, respectively.

**Note 8 – 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, 2016.

**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 at an initial annual rent of \$18,762 subject to review every five years with a maximum increase at that time of 15%. The rate increased 15% effective for fiscal year 2017.

Future minimum rental commitments for this lease as of November 30, 2016 are as follows:

	<u>ETSB Fund</u>
2017	\$ 21,576
2018	21,576
2019	21,576
2020	21,576
2021	21,576
2022-2026	107,880
2027	<u>8,990</u>
	<u>\$224,750</u>

Rent expenditures/expenses for operating leases for year ended November 30, 2016 were \$18,762 in the 911 System Fee Fund; rent income for operating leases was \$18,762 in the Health Fund.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 8 - Leases (Continued)**

**Capital Leases – Juvenile Justice Center Facilities**

In October 1996 the County, together with Will County, Illinois, entered into a 30-year non-cancellable lease agreement ending October 15, 2026 with the Will County Public Building Commission for a 100 bed county shelter care and detention home for minors. Kankakee County leases 25 beds and Will County leases 75. This facility is financed by revenue bonds issued by the Will County Public Building Commission.

For years 2017 through 2026, rental payments will be determined through negotiation. The County is not liable for any lease payments attributable to that portion of the facility leased by Will County.

The lease agreement further provides that upon expiration of the lease term, either Kankakee or Will County may choose not to renew. In that event, the withdrawing party's interest will be purchased based on that party's proportionate share of funds contributed (including lease payments) applied to a value to be determined under provisions in the agreement. If neither party chooses to renew, each county will bear its proportionate share of costs to restore the property through demolition. The 2016 payment was made from excess reserves paid by Kankakee County in previous years.

**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.

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 \$18,762 (see above operating lease information) to the Kankakee County Public Health Department.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 8 - Leases (Continued)**

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

	<u>Governmental Activities</u> Kankakee County Public Building Commission
For fiscal years ended November 30,	
2017	\$ 185,250
2018	185,570
2019	180,570
2020	185,570
2021	185,170
2022-2026	<u>885,209</u>
Total minimum lease payments	1,807,339
Less: Amount representing interest	<u>368,915</u>
Present value of net minimum lease payments	<u>\$1,438,424</u>

**Note 9 – Short-Term Debt**

Short-term debt provides financing for governmental activities. In December 2015, the County issued \$2,500,000 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2015 and \$1,500,000 Tax-Exempt Tort Purpose Tax Anticipation Warrants 2015 with an interest rate of 3.25% due by September 30, 2016. The following is a summary of changes in short-term debt for the year ended November 30, 2016:

	<u>General Fund</u>	<u>Tort Fund</u>
Balance December 1, 2015	\$ -0-	\$ -0-
Increases	2,500,000	1,500,000
Decreases	(2,500,000)	(1,500,000)
Balance November 30, 2016	<u>\$ -0-</u>	<u>\$ -0-</u>
Interest paid	<u>\$ 55,092</u>	<u>\$ 33,524</u>

**Note 10 - 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).

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 10 –Retirement Plans (Continued)**

**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).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 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, 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 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, 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.

**Employees Covered by Benefit Terms**

As of December 31, 2015, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	288	14	62
Inactive Plan Members entitled to but not yet receiving benefits	289	1	13
Active Plan Members	<u>381</u>	<u>1</u>	<u>46</u>
Total	<u>958</u>	<u>16</u>	<u>121</u>

**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 2015 were 12.76%, 458.63%, and 30.99%, respectively. For the fiscal year ended November 30, 2016, the County contributed \$2,414,128, \$212,198, and \$1,187,309, 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, 2016, there were outstanding payables for legally required contributions to the plan of \$392,289.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Kankakee County, Illinois  
Notes to Financial Statements  
As of and for the year ended November 30, 2016

Note 10 – Retirement Plans (Continued)

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

	Total Pension Liability <u>(A)</u>	Plan Fiduciary Net Position <u>(B)</u>	Net Pension Liability <u>(A) – (B)</u>
<b>Balances at December 31, 2014</b>	<u>\$87,248,323</u>	<u>\$76,885,147</u>	<u>\$ 10,363,176</u>
Changes for the year:			
Service cost	2,096,324	-	2,096,324
Interest on the total pension liability	6,497,069	-	6,497,069
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(202,288)	-	(202,288)
Changes of assumptions	129,712	-	129,712
Contributions – employer	-	2,378,568	(2,378,568)
Contributions – employees	-	880,633	(880,633)
Net investment income	-	384,808	(384,808)
Benefit payments, including refunds of employee contributions	(3,106,468)	(3,106,468)	-
Other (net transfer)	-	(1,008,789)	1,008,789
Net Changes	<u>5,414,349</u>	<u>(471,248)</u>	<u>5,885,597</u>
<b>Balances at December 31, 2015</b>	<u>\$92,662,672</u>	<u>\$76,413,899</u>	<u>\$16,248,773</u>

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

	Total Pension Liability <u>(A)</u>	Plan Fiduciary Net Position <u>(B)</u>	Net Pension Liability <u>(A) – (B)</u>
<b>Balances at December 31, 2014</b>	<u>\$ 7,615,886</u>	<u>\$ 3,254,233</u>	<u>\$ 4,361,653</u>
Changes for the year:			
Service cost	42,559	-	42,559
Interest on the total pension liability	513,861	-	513,861
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	142,001	-	142,001
Changes of assumptions	7,632	-	7,632
Contributions – employer	-	264,237	(264,237)
Contributions – employees	-	8,933	(8,933)
Net investment income	-	15,737	(15,737)
Benefit payments, including refunds of employee contributions	(486,957)	(486,957)	-
Other (net transfer)	-	340,872	(340,872)
Net Changes	<u>219,096</u>	<u>142,822</u>	<u>76,274</u>
<b>Balances at December 31, 2015</b>	<u>\$ 7,834,982</u>	<u>\$ 3,397,055</u>	<u>\$ 4,437,927</u>

Kankakee County, Illinois  
Notes to Financial Statements  
As of and for the year ended November 30, 2016

Note 10 –Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability <u>(A)</u>	Plan Fiduciary Net Position <u>(B)</u>	Net Pension Liability <u>(A) – (B)</u>
<b>Balances at December 31, 2014</b>	<u>\$45,152,644</u>	<u>\$34,774,621</u>	<u>\$10,378,023</u>
Changes for the year:			
Service cost	850,883	-	850,883
Interest on the total pension liability	3,328,238	-	3,328,238
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	490,051	-	490,051
Changes of assumptions	126,019	-	126,019
Contributions – employer	-	1,203,847	(1,203,847)
Contributions – employees	-	295,809	(295,809)
Net investment income	-	172,505	(172,505)
Benefit payments, including refunds of employee contributions	(2,046,718)	(2,046,718)	-
Other (net transfer)	-	943,676	(943,676)
Net Changes	<u>2,748,473</u>	<u>569,119</u>	<u>2,179,354</u>
<b>Balances at December 31, 2015</b>	<u>\$47,901,117</u>	<u>\$35,343,740</u>	<u>\$12,557,377</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 7.48%, 6.94%, and 7.45%, respectively 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 <u>(6.48%)</u>	Current Discount <u>(7.48%)</u>	1% Higher <u>(8.48%)</u>
<b>Net Pension Liability – Regular Plan</b>	<u>\$30,448,329</u>	<u>\$16,248,773</u>	<u>\$ 4,870,844</u>
	1% Lower <u>(5.94%)</u>	Current Discount <u>(6.94%)</u>	1% Higher <u>(7.94%)</u>
<b>Net Pension Liability – ECO</b>	<u>\$ 5,261,809</u>	<u>\$ 4,437,927</u>	<u>\$ 3,742,322</u>
	1% Lower <u>(6.45%)</u>	Current Discount <u>(7.45%)</u>	1% Higher <u>(8.45%)</u>
<b>Net Pension Liability – SLEP</b>	<u>\$19,458,660</u>	<u>\$12,557,377</u>	<u>\$ 6,933,673</u>

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

For the year ended November 30, 2016, the County recognized pension expense for the Regular Plan, ECO Plan, and SLEP Plan of \$4,593,266, \$1,292,255, and \$164,752, respectively. At November 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 10 – Retirement Plans (Continued)**

<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	\$ -	\$648,838
Changes of assumptions	1,720,987	-
Net difference between projected and actual earnings on pension plan investments	<u>4,888,639</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>6,609,626</u>	<u>648,838</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>2,233,003</u>	<u>-</u>
<b>Total Deferred Amounts Related to Pensions</b>	<b><u>\$8,842,629</u></b>	<b><u>\$648,838</u></b>

Amounts reported as deferred outflows 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 of Resources</u>
2016	\$1,606,138
2017	1,606,138
2018	1,606,139
2019	1,142,674
2020	(301)
Thereafter	<u>-</u>
Total	<b><u>\$5,960,788</u></b>

<b>Deferred Amounts Related to Pensions – ECO Plan</b>	<u>Deferred Outflows 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	<u>213,902</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>213,902</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>193,263</u>
<b>Total Deferred Amounts Related to Pensions</b>	<b><u>\$ 407,165</u></b>

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 10 – Retirement Plans (Continued)**

Amounts reported as deferred outflows of resources related to ECO Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2016	\$ 55,760
2017	55,760
2018	55,762
2019	46,620
2020	-
Thereafter	-
Total	<u>\$ 213,902</u>

<b>Deferred Amounts Related to Pensions – SLEP Plan</b>	<u>Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>	
Differences between expected and actual experience	\$ 898,037
Changes of assumptions	501,315
Net difference between projected and actual earnings on pension plan investments	<u>2,231,495</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>3,630,847</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,077,550</u>
Total Deferred Amounts Related to Pensions	<u>\$4,708,397</u>

Amounts reported as deferred outflows of resources related to SLEP Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2016	\$ 975,582
2017	975,582
2018	975,580
2019	704,103
2020	-
Thereafter	-
Total	<u>\$3,630,847</u>

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

	<u>IMRF Regular Plan</u>	<u>IMRF ECO Plan</u>	<u>IMRF SLEP Plan</u>	<u>Total</u>
Employer fiduciary net position	\$76,413,899	\$35,343,740	\$3,397,055	\$115,154,694
Deferred outflows of resources	8,842,629	4,708,397	407,165	13,958,191
Employer total pension liability	92,662,672	47,901,117	7,834,982	148,398,771
Employer net pension liability (asset)	16,248,773	12,557,377	4,437,927	33,244,077
Deferred inflows of resources	648,838	-	-	648,838
Pension expense (benefit)	4,593,266	1,292,255	164,752	6,050,273

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 10 –Retirement Plans (Continued)**

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) 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 2014). 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-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-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, 2015:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

**Single Discount Rate**

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.48%, 6.94% and 7.45%, respectively, were used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plans 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 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.48%, 6.94%, and 7.45%, respectively.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**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.

**Note 12 – Interfund Accounts and Transfers**

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental Funds:		
General Fund	\$ 27,777	\$6,395,273
Tort Fund (Reported in General Fund)	<u>500,000</u>	<u>-</u>
Total General Fund	527,777	6,395,273
Pension	500,000	-
County Highway	357,923	-
Other Governmental Funds	<u>5,395,103</u>	<u>385,588</u>
Subtotal	6,780,803	6,780,861
Elimination in General/Tort Funds	<u>(500,000)</u>	<u>(500,000)</u>
Subtotal Governmental Funds	6,280,803	6,280,861
Non-major Enterprise Fund	<u>170</u>	<u>112</u>
Total	<u>\$6,280,973</u>	<u>6,280,973</u>

As of November 30, 2016, the General Fund borrowed \$6,230,000 from other governmental funds to cover operating expenses and cash shortages. The remaining balances resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment. Due to cash shortages, the County does not anticipate that interfund loans will be paid by November 30, 2017. The County also owes an agency fund \$300,000 which was used to cover operating expenses and cash shortages. This amount is reported as an accounts payable in the General Fund financial statements. The County does not expect to repay this amount by November 30, 2017.

Transfers during the year ended November 30, 2016 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 6,200	\$ 37,168
Other Nonmajor Funds:		
Arrestee Medical	-	6,200
Health Fund	-	162,567
Court Document Storage	-	13,904
Court Automation	-	13,904
Bond Fund Series 2009	27,808	-
Bond Fund Series 2011	5,000	-
Bond Fund Series 2012	5,000	-
Bond Fund Series 2012A	5,000	-
Public Building Commission Debt Service	<u>184,735</u>	<u>-</u>
	<u>\$ 233,743</u>	<u>\$ 233,743</u>

The Arrestee Medical Fund transferred \$6,200 to the General Fund to offset inmate medical expenses paid out of the General Fund. The Court Document Storage and Court Automation Funds transferred a portion of debt service principal and interest into the Bond Fund Series 2009 in accordance with debt covenants. The General Fund transferred a portion of debt service principal and interest into the Bond Fund Series 2011, Series 2012, and Series 2012A in accordance with debt covenants. The Health Fund transferred \$162,567 and the General Fund transferred \$22,168 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 13 – Deficit Fund Balances**

The Driver Improvement Program Fund had a deficit fund balance at November 30, 2016. This deficit will be financed through future revenues of the fund.

**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; employee health insurance; theft, damage, and destruction of assets; and general liability under tort laws. Except for workers' compensation insurance, described in the following paragraph, the County purchases commercial insurance for these risks. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Illinois Public Risk Fund

The County has entered into an agreement with the Illinois Public Risk Fund. The pooling agreement permits public agencies within the meaning of the Intergovernmental Cooperation Act of the State of Illinois to provide a means whereby members of the Fund could contract with each other to protect against liability or loss under the Workers' Compensation and Occupational Diseases Laws of the State of Illinois.

The County's cost is based on rates determined by the Trustees of the Fund, applied to its payroll costs and adjusted for its loss experience. Members of the Fund may also be subject to additional contributions not to exceed 10 percent of such member's contribution for the most recent fiscal year of the Fund if additional reserves are deemed necessary by the Fund's trustees. No additional assessments have been made as of the current year-end.

**Note 15 – Contingencies and Commitments**

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.

Collective Bargaining Agreements

The County is party to a number of collective bargaining agreements covering a number of labor groups. Kankakee County is a party to a labor agreement with Illinois Fraternal Order of Police Labor Council covering the Sheriff's Lieutenant. The agreement expired on November 30, 2014, and is in arbitration as of the date of this report. Adjustments, if any, to the financial statements for the year ended November 30, 2016, are not presently determinable.

Courthouse Renovations

In May 2012, after an inspection of the Kankakee County courthouse, the Office of the Attorney General of the State of Illinois sent a letter to the County listing 159 deficiencies within the courthouse relative to the Americans with Disabilities Act (ADA) that the County needs to address. The County has also determined that the current courthouse does not meet the Illinois Supreme Court Standards pertaining to courtrooms and courthouse traffic patterns, and does not meet space needs for current operations. Furthermore, the age of the court house and the condition of the present mechanical and electrical systems present several challenges in meeting standards and needs. The State's Attorney's Office and Office of the Attorney General of the State of Illinois have been in regular communication since December 2016 regarding the potential for entry of a consent decree that may resolve pending complaints and chart a path forward with the ultimate goal being compliance. Those discussions are ongoing.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

**Note 16 – Other Postemployment Benefit (OPEB) Plans**

Plan Description: The County provides fixed payments to certain of its employees under a single-employer defined benefit healthcare plan which is administered by the County. Upon attainment of various specified retirement ages and number of years of service, certain employees receive an amount per month for each year of service. For Sheriff patrol and command, correctional officers, and probation officers, the amount is \$12.50 per month for each year of service. For Sheriff Lieutenants, the amount is \$18.50 per month for each year of service. Payments cease upon the retiree attaining Medicare eligibility status. In addition, the County provides for 100% of the healthcare premiums for life for eligible disabled police deputy and correctional officers. Employees and their dependents are also eligible, upon retirement, to participate in the County health insurance plan at their own cost until attainment of Medicare eligibility. Approved compensation policies and agreements with collective bargaining units form the basis of the benefit structure.

Funding Policy: The County's contributions, which are limited to the monthly stipends as described above, are financed on a pay-as-you-go basis; this policy is reviewed annually by the governing board.

Annual OPEB Cost and Net OPEB Obligation: The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County's annual OPEB cost and related information as of December 1, 2015 (as of the last actuarial study) is as follows:

Annual required contribution (ARC)	\$268,010
Interest on net OPEB obligation (prepayment)	(7,037)
Adjustment to annual required contribution	5,583
Annual OPEB cost	<u>266,556</u>
Estimated employer contributions (payments)	(325,200)
Change in net OPEB obligation	(58,644)
Net OPEB obligation (prepayment) beginning of year	(156,378)
Net OPEB obligation (prepayment) end of year	<u>\$(215,022)</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 and the two preceding years were as follows:

Trend Information

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Prepayment)</u>
11/30/16	\$266,556	122.0%	\$(215,022)
11/30/15	\$283,758	146.1%	\$(156,378)
11/30/14	\$283,758	146.1%	\$(156,378)

Funded Status: As of December 1, 2015, the most recent actuarial valuation date, the OPEB plan was 0% funded. The actuarial accrued liability for benefits was \$4,302,373, and the actuarial value of assets was \$0, resulting in an unfunded actuarial liability of \$4,302,373. The covered payroll was \$17,847,208, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 24%. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarial determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 16 – Other Postemployment Benefit (OPEB) Plans (Continued)**

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 1, 2015 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return, a 4% projected salary increase, and initial healthcare cost trend rates of 2.0% to 13.0% and an ultimate cost trend rate of 5.0%. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 1, 2015 was 30 years.

**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 \$892,671 and include outstanding receivables from the County in the amount of \$446,336 at November 30, 2016.

The 911 System Fee Fund reimburses the County for payroll and related benefits each month. The amount included in County receivables at November 30, 2016 was \$268,131. The 911 System Fee Fund also paid \$32,711 of administrative fees to the County during fiscal year 2016 for items such as payroll processing and claims processing.

**Note 18 - Concentrations**

The County has agreements with the United States Marshals Service, the United States Department of Immigration and Customs Enforcement (ICE) and Cook County, Illinois to house prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The agreement with Cook County will renew annually, if funded. The County is reimbursed at a rate of \$60 per prisoner, per day, under the Cook County agreement. The reimbursement rates for the United States Marshals Service and ICE were \$80 per prisoner, per day. For the year ended November 30, 2016, revenues of approximately \$5.67 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 \$525,000 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized in the General Fund as of November 30, 2016.

**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 June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, effective for reporting periods beginning after June 15, 2016. The primary objective of this Statement is to improve accounting and financial reporting of other postemployment benefits.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

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

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*, effective for reporting periods beginning after December 15, 2015. The objective of this Statement is to improve financial reporting related to disclosure of information about the nature and magnitude of tax abatements.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB No. 14*, effective for reporting periods ending after June 15, 2016. The objective is to improve financial reporting by enhancing the comparability of financial statements among governments.

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. Due to the measurement date of its pension liability, this Statement will be effective for the County for the year ending November 30, 2018. The objective of this Statement is to improve financial reporting by enhancing consistency in the application of certain pension issues.

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations (AROs)*, effective for reporting periods beginning after June 15, 2018. The objective is to improve financial reporting by enhancing comparability of financial statements among governments by establishing uniform criteria for the recognition and measurement of certain AROs.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, effective for reporting periods beginning after December 15, 2018. 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 March 2017, the GASB issued Statement No. 85, *Omnibus 2017*, effective for periods beginning after June 15, 2017. The objective is to improve financial reporting by enhancing consistency in the application of accounting and financial reporting requirements.

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**

In December 2016, the County Board authorized the issuance of \$2,000,000 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2017 and \$1,000,000 Tax Exempt Tort Purpose Tax Anticipation Warrants 2017 with an interest rate of 3.25%. Principal in the amount of \$900,000 and \$450,000 is due July 7, 2017 for corporate and tort respectively. The remaining \$1,100,000 and \$550,000 is due September 29, 2017 for corporate and tort respectively.

**Note 22 – Going Concern and Management's Plan**

As indicated in the accompanying government-wide statement of net position, as of November 30, 2016, the County has deficit unrestricted net position totaling \$(17,863,240), with a deficit unrestricted net position of \$(21,065,965) for Governmental Activities. The government-wide statement of activities reports a \$1.9 million negative change in net position for the year. The deficit is principally the result of the trend over the last number of years of expenses exceeding revenues. The County has issued tax anticipation warrants for operating funds annually since November 13, 2013. The County has also been using interfund borrowings to fund operations.

For unlimited tax general obligation debt, Moody's rating remained at Ba3, and Standard & Poor's improved to AA. For outstanding debt certificates, Moody's rating remained at B1.

The General Fund cash balances at November 30, 2016, plus the \$3 million of tax anticipation warrants received in December 2016 are only adequate to fund 1.37 months of expenditures. The County is projecting a negative fund balance for the General Fund at November 30, 2017.

**Kankakee County, Illinois**  
**Notes to Financial Statements**  
**As of and for the year ended November 30, 2016**

---

**Note 22 – Going Concern and Management’s Plan (Continued)**

These factors create an uncertainty about the County’s ability to continue as a going concern. Management is working on a plan to maximize revenues and minimize expenses. The County is maximizing revenues by the expansion of the County Jail bed rental program, which has been expanded to include detainees from the federal DHS-ICE program. To continue to minimize expenses, the County is developing a plan to significantly reduce expenses primarily through enforcing compliance with budgeted allocations, additional staff reductions, possible employee benefit reductions, and other cost control measures. The County is actively pursuing additional short-term financing that could be issued this fall upon repayment of the tax anticipation warrants which were issued in January 2017. The ability of the County to continue as a going concern is dependent upon the plan’s success. The financial statements do not include any adjustments that might be necessary if the County is unable to continue as a going concern.

**Required Supplementary Information**

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2016**

**Schedule of Changes in the Net Pension Liability and Related Ratios**  
**Last Two Calendar Years**

Calendar Year Ended December 31,	2015			2014		
	Regular	ECO	SLEP	Regular	ECO	SLEP
<b>Total Pension Liability</b>						
Service Cost	\$ 2,096,324	\$ 42,559	\$ 850,883	\$ 2,374,302	\$ 60,248	\$ 834,924
Interest on the total pension liability	6,497,069	513,861	3,328,238	5,976,287	508,774	3,079,126
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	(202,288)	142,001	490,051	(786,352)	(149,952)	808,457
Changes of assumptions	129,712	7,632	126,019	2,611,980	320,694	635,912
Benefit payments, including refunds of employee contributions	(3,106,468)	(486,957)	(2,046,718)	(2,849,152)	(458,858)	(1,796,286)
<b>Net Change in Total Pension Liability</b>	<b>5,414,349</b>	<b>219,096</b>	<b>2,748,473</b>	<b>7,327,065</b>	<b>280,906</b>	<b>3,562,133</b>
<b>Total Pension Liability – Beginning</b>	<b>87,248,323</b>	<b>7,615,886</b>	<b>45,152,644</b>	<b>79,921,258</b>	<b>7,334,980</b>	<b>41,590,511</b>
<b>Total Pension Liability – Ending (A)</b>	<b>\$92,662,672</b>	<b>\$7,834,982</b>	<b>\$47,901,117</b>	<b>\$87,248,323</b>	<b>\$7,615,886</b>	<b>\$45,152,644</b>
<b>Plan Fiduciary Net Position</b>						
Contributions – Employer	\$2,378,568	\$ 264,237	\$ 1,203,847	\$ 2,513,311	\$ 219,627	\$ 1,298,981
Contributions – Employees	880,633	8,933	295,809	904,887	9,327	329,066
Net investment income	384,808	15,737	172,505	4,393,721	190,747	2,023,271
Benefit payments, including refunds of employee contributions	(3,106,468)	(486,957)	(2,046,718)	(2,849,152)	(458,858)	(1,796,286)
Other (net transfer)	(1,008,789)	340,872	943,676	178,685	51,433	(332,906)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(471,248)</b>	<b>142,822</b>	<b>569,119</b>	<b>5,141,452</b>	<b>12,276</b>	<b>1,522,126</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>76,885,147</b>	<b>3,254,233</b>	<b>34,774,621</b>	<b>71,743,695</b>	<b>3,241,957</b>	<b>33,252,495</b>
<b>Plan Fiduciary Net Position – Ending (B)</b>	<b>\$76,413,899</b>	<b>\$3,397,055</b>	<b>\$35,343,740</b>	<b>\$76,885,147</b>	<b>\$3,254,233</b>	<b>\$34,774,621</b>
<b>Net Pension Liability – Ending (A)–(B)</b>	<b>\$16,248,773</b>	<b>\$4,437,927</b>	<b>\$12,557,377</b>	<b>\$10,363,176</b>	<b>\$4,361,653</b>	<b>\$10,378,023</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	82.46%	43.36%	73.78%	88.12%	42.73%	77.02%
<b>Covered Employee Payroll</b>	<b>\$19,104,537</b>	<b>\$111,254</b>	<b>\$3,938,798</b>	<b>\$19,940,711</b>	<b>\$ 126,036</b>	<b>\$ 4,387,800</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	85.05%	3989.00%	318.81%	51.97%	3,460.64%	236.52%

**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, 2016**

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

<u>Fiscal Year Ended November 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Employee Payroll</u>	<u>Actual Contribution as a Percentage of Covered Employee Payroll</u>
<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%
<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%
<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%

**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, 2016**

---

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

***Valuation Date:***

Notes: Actuarially determined 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 2015 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>	28-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	4%
<i>Price Inflation:</i>	3%, approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, 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 2011 valuation pursuant to an experience study of the period 2008-2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

***Other Information:***

Notes: There were no benefit changes during the year.

*\*Based on Valuation Assumptions used in the December 31, 2013, actuarial valuation; note two year lag between valuation and rate setting.*

**Methods and Assumptions Used to Determine 2016 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>	Non-taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%, approximate; No explicit price inflation assumption is used in this valuation.
<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.
<i>Mortality:</i>	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.

***Other Information:***

Notes: There were no benefit changes during the year.

*\*Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation.*

**Kankakee County, Illinois**  
**Required Supplementary Information**  
**November 30, 2016**

**Other Postemployment Benefit (OPEB) Plan – Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/16	\$-0-	\$4,302,373	\$4,302,373	0.0%	\$17,847,208	24%
11/30/15	-0-	5,375,339	5,375,339	0.0%	19,538,902	28%
11/30/14	-0-	5,375,339	5,375,339	0.0%	19,538,902	28%
11/30/13	-0-	4,546,525	4,546,525	0.0%**	N/A	N/A

Membership in the plan consisted of the following:

	November 30, 2015	November 30, 2014	November 30, 2013**
Retirees and beneficiaries receiving benefits <sup>(1)</sup>	35	41	37
Actives fully eligible to retire	39	51	200
Actives not yet fully eligible to retire	<u>279</u>	<u>349</u>	<u>233</u>
Total	<u>353</u>	<u>441</u>	<u>470</u>

\*\*Results from 2011 actuarial study

N/A – Not available

(1) Excludes dependents receiving free lifetime coverage under the Public Safety Employee Benefits Act.

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Revenues and Other Financing Sources**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Taxes:</b>				
Property taxes	\$ 4,447,000	\$ 4,447,000	\$ 4,408,472	\$ (38,528)
Sales and video gaming taxes	5,230,000	5,230,000	4,977,830	(252,170)
Total taxes	<u>9,677,000</u>	<u>9,677,000</u>	<u>9,386,302</u>	<u>(290,698)</u>
<b>Intergovernmental:</b>				
State income tax	3,030,967	3,030,967	2,793,579	(237,388)
Replacement taxes	1,040,000	1,040,000	931,898	(108,102)
Grants and other reimbursements	2,376,662	2,376,662	2,099,755	(276,907)
Total intergovernmental	<u>6,447,629</u>	<u>6,447,629</u>	<u>5,825,232</u>	<u>(622,397)</u>
<b>Charges for Services:</b>				
County Recorder fees	470,000	470,000	460,988	(9,012)
Circuit Clerk fees	1,989,200	1,989,200	1,829,514	(159,686)
Inmate housing and reimbursements	6,560,000	6,560,000	5,737,544	(822,456)
Building and Zoning fees	339,000	339,000	207,137	(131,863)
Sheriff fees	207,700	207,700	183,801	(23,899)
County Clerk fees	225,050	225,050	229,473	4,423
Wind farm permit fees	-	-	649,634	649,634
Other fees and reimbursements	170,100	170,100	142,793	(27,307)
Total charges for services	<u>9,961,050</u>	<u>9,961,050</u>	<u>9,440,884</u>	<u>(520,166)</u>
<b>License and Permits:</b>				
Liquor licenses	22,000	22,000	20,000	(2,000)
Cable TV franchise fees	225,000	225,000	250,966	25,966
Contractor licenses	85,000	85,000	83,000	(2,000)
Gambling machine licenses	50	50	40	(10)
Total licenses and permits	<u>332,050</u>	<u>332,050</u>	<u>354,006</u>	<u>21,956</u>
<b>Fines and Forfeits:</b>				
County fines and forfeitures	155,000	155,000	130,671	(24,329)
Real estate tax penalties	460,000	460,000	413,927	(46,073)
Total fines and forfeitures	<u>615,000</u>	<u>615,000</u>	<u>544,598</u>	<u>(70,412)</u>
<b>Interest</b>				
	<u>2,100</u>	<u>2,100</u>	<u>2,749</u>	<u>649</u>
<b>Miscellaneous</b>				
	<u>37,200</u>	<u>37,200</u>	<u>27,540</u>	<u>(9,660)</u>
<b>Total revenues</b>				
	<u>27,072,029</u>	<u>27,072,029</u>	<u>25,581,311</u>	<u>(1,490,718)</u>
<b>Other financing sources:</b>				
Transfers in	6,000	6,000	6,200	200
Total other financing sources	<u>6,000</u>	<u>6,000</u>	<u>6,200</u>	<u>200</u>
<b>Total revenues and other financing sources</b>				
	<u>27,078,029</u>	<u>27,078,029</u>	<u>25,587,511</u>	<u>(1,490,518)</u>
<b>Budgetary to GAAP Reconciliation:</b>				
Charges for services credited to expenditures	-	-	1,617,658	1,617,658
Tort fund revenues	3,532,442	3,532,442	3,466,342	(66,100)
<b>Total general fund revenues as reported</b>				
	<u>\$ 30,610,471</u>	<u>\$ 30,610,471</u>	<u>\$ 30,671,511</u>	<u>\$ 61,040</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>General Government</b>				
<b>Management Information Systems (MIS)</b>				
Personal services	\$ 130,346	\$ 132,846	\$ 132,712	\$ (134)
Supplies	154	154	-	(154)
Capital outlay	24,000	27,500	27,706	206
Other services and charges	500	500	172	(328)
<b>Total MIS</b>	<b>155,000</b>	<b>161,000</b>	<b>160,590</b>	<b>(410)</b>
<b>Board of Review</b>				
Personal services	28,000	28,000	28,000	-
Supplies	2,000	2,000	432	(1,568)
<b>Total Board of Review</b>	<b>30,000</b>	<b>30,000</b>	<b>28,432</b>	<b>(1,568)</b>
<b>County Administration</b>				
Personal services	210,500	210,500	238,549	28,049
Contractual services	33,000	33,000	70,761	37,761
Supplies	2,000	2,000	1,539	(461)
Other services and charges	4,500	4,500	5,488	988
<b>Total County Administration</b>	<b>250,000</b>	<b>250,000</b>	<b>316,337</b>	<b>66,337</b>
<b>Central Services</b>				
Contractual services	158,000	158,000	157,462	(538)
Supplies	27,000	57,000	57,378	378
<b>Total Central Services</b>	<b>185,000</b>	<b>215,000</b>	<b>214,840</b>	<b>(160)</b>
<b>County Auditor</b>				
Personal services	101,134	101,134	102,928	1,794
Supplies	2,024	2,024	1,071	(953)
Other services and charges	1,842	1,842	2,293	451
<b>Total County Auditor</b>	<b>105,000</b>	<b>105,000</b>	<b>106,292</b>	<b>1,292</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	126,150	126,150	110,324	(15,826)
Supplies	3,450	3,450	2,581	(869)
Other services and charges	400	400	349	(51)
<b>Total County Recorder</b>	<b>130,000</b>	<b>130,000</b>	<b>113,254</b>	<b>(16,746)</b>
Election Commission				
Personal services	324,914	354,914	345,130	(9,784)
Contractual services	51,567	81,567	52,585	(28,982)
Supplies	113,119	113,119	119,259	6,140
Other services and charges	39,400	39,400	41,793	2,393
<b>Total Election Commission</b>	<b>529,000</b>	<b>589,000</b>	<b>558,767</b>	<b>(30,233)</b>
Regional Superintendent of Schools				
Contractual services	208,442	208,442	208,442	-
<b>Total Regional Superintendent of Schools</b>	<b>208,442</b>	<b>208,442</b>	<b>208,442</b>	<b>-</b>
County Clerk				
Personal services	112,480	112,480	115,514	3,034
Supplies	6,755	6,755	4,112	(2,643)
Other services and charges	5,765	5,765	445	(5,320)
<b>Total County Clerk</b>	<b>125,000</b>	<b>125,000</b>	<b>120,071</b>	<b>(4,929)</b>
Buildings and Grounds				
Personal services	489,218	489,218	490,682	1,464
Contractual services	121,557	131,557	128,616	(2,941)
Supplies	42,275	42,275	36,453	(5,822)
Capital outlay	4,650	4,650	10,855	6,205
Other services and charges	32,300	52,300	51,731	(569)
<b>Total Buildings and Grounds</b>	<b>690,000</b>	<b>720,000</b>	<b>718,337</b>	<b>(1,663)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	87,000	87,000	107,992	20,992
Capital outlay	50,000	154,000	160,647	6,647
Other services and charges	-	-	2,557	2,557
Debt service principal	193,033	193,033	125,115	(67,918)
Debt service interest	55,797	55,797	55,738	(59)
<b>Total Capital Development</b>	<b>385,830</b>	<b>489,830</b>	<b>452,049</b>	<b>(37,781)</b>
Health Insurance				
Other services and charges	14,000	14,000	1,657	(12,343)
Insurances	2,486,000	2,486,000	2,094,947	(391,053)
<b>Total Health Insurance</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,096,604</b>	<b>(403,396)</b>
Utilities				
Other services and charges	1,100,000	1,100,000	1,042,853	(57,147)
<b>Total Utilities</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,042,853</b>	<b>(57,147)</b>
Planning Department				
Personal services	339,800	340,800	280,413	(60,387)
Contractual services	41,550	50,550	38,112	(12,438)
Supplies	8,000	8,000	3,344	(4,656)
Capital outlay	1,000	1,000	1,046	46
Other services and charges	84,650	84,650	71,073	(13,577)
Insurances	20,000	20,000	9,938	(10,062)
<b>Total Planning Department</b>	<b>495,000</b>	<b>505,000</b>	<b>403,926</b>	<b>(101,074)</b>
County Treasurer				
Personal services	135,400	135,400	144,549	9,149
Contractual services	11,800	11,800	3,863	(7,937)
Supplies	43,000	43,000	41,845	(1,155)
Other services and charges	4,800	4,800	4,966	166
<b>Total County Treasurer</b>	<b>195,000</b>	<b>195,000</b>	<b>195,223</b>	<b>223</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	103,850	103,850	103,720	(130)
Supplies	700	700	385	(315)
Other services and charges	1,450	1,450	1,240	(210)
Total Finance Department	<u>106,000</u>	<u>106,000</u>	<u>105,345</u>	<u>(655)</u>
Contingency				
Other services and charges	500,000	-	-	-
Total Contingency	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supervisor of Assessments				
Personal services	188,250	188,250	194,341	6,091
Contractual services	37,200	37,200	25,515	(11,685)
Supplies	23,200	23,200	13,678	(9,522)
Capital outlay	2,250	2,250	-	(2,250)
Other services and charges	4,100	4,100	851	(3,249)
Total Supervisor of Assessments	<u>255,000</u>	<u>255,000</u>	<u>234,385</u>	<u>(20,615)</u>
ZBA - BOA Planning				
Personal services	2,500	2,500	1,955	(545)
Contractual services	4,000	4,000	3,132	(868)
Total ZBA - BOE Planning	<u>6,500</u>	<u>6,500</u>	<u>5,087</u>	<u>(1,413)</u>
<b>Total General Government</b>	<b><u>7,950,772</u></b>	<b><u>7,690,772</u></b>	<b><u>7,080,834</u></b>	<b><u>(609,938)</u></b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Judiciary and Court Related</b>				
<b>Circuit Court</b>				
Personal services	122,150	122,150	121,138	(1,012)
Contractual services	125,000	125,000	116,861	(8,139)
Supplies	2,050	2,050	1,477	(573)
Other services and charges	14,800	14,800	14,151	(649)
Insurances	1,000	1,000	897	(103)
<b>Total Circuit Court</b>	<b>265,000</b>	<b>265,000</b>	<b>254,524</b>	<b>(10,476)</b>
<b>Circuit Clerk</b>				
Personal services	760,500	760,500	705,798	(54,702)
Supplies	32,000	32,000	31,042	(958)
Other services and charges	7,500	7,500	175	(7,325)
<b>Total Circuit Clerk</b>	<b>800,000</b>	<b>800,000</b>	<b>737,683</b>	<b>(62,317)</b>
<b>Child Support and Maintenance</b>				
Personal services	23,000	23,000	10,446	(12,554)
Supplies	3,000	3,000	1,622	(1,378)
<b>Total Child Support and Maintenance</b>	<b>26,000</b>	<b>26,000</b>	<b>12,068</b>	<b>(13,932)</b>
<b>Jury Commission</b>				
Personal services	39,100	39,100	39,440	340
Supplies	11,000	11,000	10,920	(80)
Capital outlay	5,600	5,600	5,580	(20)
Other services and charges	69,300	126,300	125,847	(453)
<b>Total Jury Commission</b>	<b>125,000</b>	<b>182,000</b>	<b>181,787</b>	<b>(213)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
<b>Judiciary and Court Related (continued)</b>				
<b>States Attorney</b>				
Personal services	1,002,146	1,002,146	1,071,619	69,473
Contractual services	15,600	15,600	15,573	(27)
Supplies	8,700	8,700	9,312	612
Other services and charges	1,300	1,300	1,063	(237)
Insurances	-	-	14,776	14,776
<b>Total States Attorney</b>	<b>1,027,746</b>	<b>1,027,746</b>	<b>1,112,343</b>	<b>84,597</b>
<b>Public Defender</b>				
Personal services	602,170	602,170	602,126	(44)
Contractual Services	2,000	2,000	2,321	321
Supplies	330	2,330	2,033	(297)
Other services and charges	500	2,500	1,661	(839)
<b>Total Public Defender</b>	<b>605,000</b>	<b>609,000</b>	<b>608,141</b>	<b>(859)</b>
<b>Probation</b>				
Personal services	1,403,617	1,403,617	1,343,095	(60,522)
Contractual services	160,000	160,000	175,564	15,564
Supplies	6,500	6,500	201	(6,299)
Capital outlay	39,000	39,000	16,431	(22,569)
Other services and charges	71,500	71,500	23,615	(47,885)
Insurances	21,000	21,000	8,504	(12,496)
<b>Total Probation</b>	<b>1,701,617</b>	<b>1,701,617</b>	<b>1,567,410</b>	<b>(134,207)</b>
<b>DNDC</b>				
Other services and charges	100,000	100,000	71,907	(28,093)
<b>Total DNDC</b>	<b>100,000</b>	<b>100,000</b>	<b>71,907</b>	<b>(28,093)</b>
<b>Juvenile Detention Center</b>				
Contractual services	400,000	444,000	443,891	(109)
<b>Total Juvenile Detention Center</b>	<b>400,000</b>	<b>444,000</b>	<b>443,891</b>	<b>(109)</b>
<b>Total Judiciary and Court Related</b>	<b>5,050,363</b>	<b>5,155,363</b>	<b>4,989,754</b>	<b>(165,609)</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	2,720,539	2,720,539	3,011,381	290,842
Contractual services	10,420	10,420	3,049	(7,371)
Supplies	17,600	17,600	20,122	2,522
Capital outlay	19,500	19,500	15,850	(3,650)
Other services and charges	339,600	339,600	296,375	(43,225)
Insurances	-	-	14,776	14,776
Total Sheriff's Office	<u>3,107,659</u>	<u>3,107,659</u>	<u>3,361,553</u>	<u>253,894</u>
Corrections				
Personal services	6,622,300	6,622,300	7,208,128	585,828
Contractual services	104,400	104,400	140,410	36,010
Supplies	65,300	65,300	75,125	9,825
Capital outlay	1,000	1,000	678	(322)
Other services and charges	1,307,000	1,307,000	1,535,317	228,317
Total Corrections	<u>8,100,000</u>	<u>8,100,000</u>	<u>8,959,658</u>	<u>859,658</u>
Auxiliary Police				
Supplies	1,000	1,000	467	(533)
Other services and charges	2,000	2,000	1,823	(177)
Total Auxiliary Police	<u>3,000</u>	<u>3,000</u>	<u>2,290</u>	<u>(710)</u>
Coroner				
Personal services	244,241	261,241	260,633	(608)
Contractual services	89,274	155,274	154,732	(542)
Supplies	3,310	3,310	552	(2,758)
Capital outlay	300	300	179	(121)
Other services and charges	17,875	17,875	16,356	(1,519)
Total Coroner	<u>355,000</u>	<u>438,000</u>	<u>432,452</u>	<u>(5,548)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund - Expenditures and Other Financing Uses**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	612,607	612,607	612,299	(308)
Total Dispatch Services	612,607	612,607	612,299	(308)
Merit Commission				
Other services and charges	3,000	3,000	-	(3,000)
Total Merit Commission	3,000	3,000	-	(3,000)
ESDA				
Personal services	59,245	104,245	100,006	(4,239)
Contractual services	3,100	7,100	6,211	(889)
Supplies	1,700	1,700	597	(1,103)
Capital outlay	-	4,000	6,597	2,597
Other services and charges	13,955	28,955	27,499	(1,456)
Insurances	1,000	5,000	7,919	2,919
Total ESDA	79,000	151,000	148,829	(2,171)
<b>Total Public Safety</b>	<b>12,260,266</b>	<b>12,415,266</b>	<b>13,517,081</b>	<b>1,101,815</b>
Other financing uses:				
Transfers out	120,000	120,000	37,168	(82,832)
Total other financing uses	120,000	120,000	37,168	(82,832)
Total expenditures and other financing uses	25,381,401	25,381,401	25,624,837	243,436
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,617,658	1,617,658
Tort fund expenditures	3,742,500	3,742,500	3,350,175	(392,325)
Total general fund expenditures as reported	<u>\$ 29,123,901</u>	<u>\$ 29,123,901</u>	<u>\$ 30,592,670</u>	<u>\$ 1,468,769</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Pension Fund**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>Revenues:</b>				
Property taxes	\$ 5,984,031	\$ 5,984,031	\$ 5,958,613	\$ (25,418)
Intergovernmental	30,000	30,000	26,773	(3,227)
Interest on investments	300	300	211	(89)
<b>Total revenues</b>	<b>6,014,331</b>	<b>6,014,331</b>	<b>5,985,597</b>	<b>(28,734)</b>
<b>Expenditures:</b>				
Personal services	5,900,000	5,900,000	5,579,083	(320,917)
Debt service interest	15,000	15,000	-	(15,000)
<b>Total expenditures</b>	<b>5,915,000</b>	<b>5,915,000</b>	<b>5,579,083</b>	<b>(335,917)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 99,331</b>	<b>\$ 99,331</b>	<b>\$ 406,514</b>	<b>\$ 307,183</b>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**County Highway Fund**  
**For the Year Ended November 30, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues:</b>				
Property taxes	\$ 1,937,840	\$ 1,937,840	\$ 1,932,611	\$ (5,229)
Fines and fees	378,500	378,500	441,175	62,675
Interest on investments	1,350	1,350	3,862	2,512
Miscellaneous	17,890	17,890	241,346	223,456
<b>Total revenues</b>	<u>2,335,580</u>	<u>2,335,580</u>	<u>2,618,994</u>	<u>283,414</u>
<b>Expenditures:</b>				
Personal services	1,854,876	1,854,876	1,213,903	(640,973)
Contractual services	330,225	330,225	12,913	(317,312)
Supplies	1,027,660	1,027,660	550,928	(476,732)
Capital outlay	1,895,000	1,895,000	291,650	(1,603,350)
Other services and charges	299,400	299,400	196,629	(102,771)
<b>Total expenditures</b>	<u>5,407,161</u>	<u>5,407,161</u>	<u>2,266,023</u>	<u>(3,141,138)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (3,071,581)</u>	<u>\$ (3,071,581)</u>	<u>\$ 352,971</u>	<u>\$ 3,424,552</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**County Bridge Fund**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>Revenues:</b>				
Property taxes	\$ 748,711	\$ 748,711	\$ 751,372	\$ 2,661
Interest on investments	320	320	3,190	2,870
<b>Total revenues</b>	<b>749,031</b>	<b>749,031</b>	<b>754,562</b>	<b>5,531</b>
<b>Expenditures:</b>				
Personal services	50,000	50,000	-	(50,000)
Contractual services	214,000	214,000	13,164	(200,836)
Supplies	50,000	50,000	-	(50,000)
Capital outlay	3,940,623	3,940,623	553,173	(3,387,450)
<b>Total expenditures</b>	<b>4,254,623</b>	<b>4,254,623</b>	<b>566,337</b>	<b>(3,688,286)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (3,505,592)</b>	<b>\$ (3,505,592)</b>	<b>\$ 188,225</b>	<b>\$ 3,693,817</b>

**Kankakee County, Illinois**  
**Notes to Required Supplementary Information**  
**As of and for the year ended November 30, 2016**

---

Annual budgets are adopted on a basis consistent with GAAP, except for certain charges for services, for the General, Special Revenue, Debt Service, and Capital Projects Funds. 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 General Fund had expenditures in excess of appropriations in the amount of \$243,436 for the year ending November 30, 2016.

**Other Supplementary Information**

**Kankakee County, Illinois**  
**Tort Liability Insurance Fund**  
**Other Supplementary Information - Disclosure of Tort Expenditures under PA 91-0628**  
**November 30, 2016**

---

Property and liability insurance	\$1,457,804
Illinois Public Risk Fund, workmen's compensation insurance	632,073
Salaries (States Attorney, Civil Division and administrative) and related benefits	505,292
Illinois Department of Employment Security, unemployment insurance	181,632
River Valley Detention Center insurance	43,018
Litigation Fees	100,199
Miscellaneous claims, net of insurance reimbursements	251,787
Other	<u>178,370</u>
	<u>\$3,350,175</u>

**Kankakee County, Illinois**  
**Combining Balance Sheet - General Fund**  
**November 30, 2016**

	General Fund	Tort Fund	Eliminations	Total General Fund
<b>Assets</b>				
Cash	\$ 216,893	\$ 204,384	\$ -	\$ 421,277
Investments, at cost	1,743	6,734	-	8,477
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	4,485,205	3,458,990	-	7,944,195
Accounts	1,706,697	14,304	-	1,721,001
Prepaid items	63,640	134,918	-	198,558
Due from other funds	27,777	500,000	(500,000)	27,777
Due from other governments	2,614,045	-		2,614,045
Inventory, at cost	17,644	-	-	17,644
Total assets	<u>\$ 9,133,644</u>	<u>\$ 4,319,330</u>	<u>\$ (500,000)</u>	<u>\$ 12,952,974</u>
<b>Liabilities</b>				
Vouchers and accounts payable	\$ 2,447,164	\$ 147,545	\$ -	\$ 2,594,709
Accrued compensation	661,874	36,198	-	698,072
Due to other funds	6,395,273	-	(500,000)	5,895,273
Unearned grant revenue	40,846	16,048	-	56,894
Total liabilities	<u>9,545,157</u>	<u>199,791</u>	<u>(500,000)</u>	<u>9,244,948</u>
<b>Deferred inflows of resources</b>				
Property taxes related to a future period	4,485,205	3,458,990	-	7,944,195
<b>Fund balances</b>				
Non-spendable:				
Prepaid items	63,640	134,918	-	198,558
Inventory	17,644	-	-	17,644
Restricted for:				
Tort liability/claims	-	525,631	-	525,631
Unassigned	(4,978,002)	-	-	(4,978,002)
Total fund balances	<u>(4,896,718)</u>	<u>660,549</u>	<u>-</u>	<u>(4,236,169)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,133,644</u>	<u>\$ 4,319,330</u>	<u>\$ (500,000)</u>	<u>\$ 12,952,974</u>

**Kankakee County, Illinois**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund**  
**For the Year Ended November 30, 2016**

	General Fund	Tort Fund	Total General Fund
<b>Revenues:</b>			
Taxes	\$ 9,386,302	\$ 3,389,944	\$ 12,776,246
Intergovernmental	5,825,232	12,358	5,837,590
Charges for services	11,058,542	-	11,058,542
Licenses and permits	354,006	-	354,006
Fines and forfeits	544,598	-	544,598
Interest on investments	2,749	346	3,095
Miscellaneous	27,540	63,694	91,234
Total revenues	<u>27,198,969</u>	<u>3,466,342</u>	<u>30,665,311</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	6,699,727	3,316,651	10,016,378
Judiciary and court related	4,967,075	-	4,967,075
Public safety	15,111,435	-	15,111,435
Capital outlay	246,237	-	246,237
Debt service principal	125,115	-	125,115
Debt service interest	55,738	33,524	89,262
Total expenditures	<u>27,205,327</u>	<u>3,350,175</u>	<u>30,555,502</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,358)</u>	<u>116,167</u>	<u>109,809</u>
<b>Other financing sources (uses):</b>			
Transfers in	6,200	-	6,200
Transfers out	(37,168)	-	(37,168)
Total other financing sources (uses)	<u>(30,968)</u>	<u>-</u>	<u>(30,968)</u>
Net change in fund balances	(37,326)	116,167	78,841
Fund balances, beginning of year	(4,859,392)	544,382	(4,315,010)
Fund balances, end of year	<u>\$ (4,896,718)</u>	<u>\$ 660,549</u>	<u>\$ (4,236,169)</u>

**Kankakee County, Illinois**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**November 30, 2016**

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash	\$ 3,359,471	\$ 819,256	\$ 2,985	\$ 4,181,712
Investments, at cost	3,348,156	10,052	-	3,358,208
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	1,408,354	1,948,373	-	3,356,727
Accounts	359,270	-	-	359,270
Loans	130,000	-	-	130,000
Prepaid items	13,588	-	-	13,588
Due from other funds	3,260,103	35,000	600,000	3,895,103
Due from other governments	251,168	-	-	251,168
Inventory, at cost	161,829	-	-	161,829
Other assets	18,102	-	-	18,102
Total assets	<u>\$ 12,310,041</u>	<u>\$ 2,812,681</u>	<u>\$ 602,985</u>	<u>\$ 15,725,707</u>
<b>Liabilities</b>				
Vouchers and accounts payable	\$ 511,986	\$ -	\$ -	\$ 511,986
Accrued compensation	261,589	-	-	261,589
Due to other funds	385,588	-	-	385,588
Unearned grant revenue	36,970	-	-	36,970
Total liabilities	<u>1,196,133</u>	<u>-</u>	<u>-</u>	<u>1,196,133</u>
<b>Deferred inflows of resources</b>				
Property taxes related to a future period	<u>1,408,354</u>	<u>1,948,373</u>	<u>-</u>	<u>3,356,727</u>
<b>Fund balances</b>				
Non-spendable:				
Prepaid items	13,588	-	-	13,588
Inventory	124,859	-	-	124,859
Restricted for:				
General government	990,342	-	-	990,342
Debt service	-	864,308	-	864,308
Judiciary and court	1,214,588	-	-	1,214,588
Public safety	326,885	-	-	326,885
Health and welfare	2,147,814	-	-	2,147,814
Transportation	4,404,255	-	-	4,404,255
Economic development	282,122	-	-	282,122
Public building commission	205,756	-	-	205,756
Capital projects	-	-	602,985	602,985
Unassigned	(4,655)	-	-	(4,655)
Total fund balances	<u>9,705,554</u>	<u>864,308</u>	<u>602,985</u>	<u>11,172,847</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,310,041</u>	<u>\$ 2,812,681</u>	<u>\$ 602,985</u>	<u>\$ 15,725,707</u>

**Kankakee County, Illinois**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance - Nonmajor Governmental Funds**  
**For the Year Ended November 30, 2016**

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 1,376,945	\$ 1,950,095	\$ -	\$ 3,327,040
Intergovernmental	6,482,297	334,342	-	6,816,639
Licenses and permits	241,999	-	-	241,999
Fines and fees	1,701,100	-	-	1,701,100
Interest on investments	13,005	106	-	13,111
Miscellaneous	62,151	50,232	-	112,383
Total revenues	<u>9,877,497</u>	<u>2,334,775</u>	<u>-</u>	<u>12,212,272</u>
<b>Expenditures:</b>				
General government	368,728	15,000	-	383,728
Judiciary and court related	901,827	-	3,761	905,588
Public safety	502,954	-	-	502,954
Public health and welfare	2,331,386	-	-	2,331,386
Transportation	2,342,651	-	-	2,342,651
Economic development	2,494,423	-	-	2,494,423
Capital outlay	812,543	-	-	812,543
Debt service principal	-	1,907,912	-	1,907,912
Debt service interest	-	623,903	-	623,903
Total expenditures	<u>9,754,512</u>	<u>2,546,815</u>	<u>3,761</u>	<u>12,305,088</u>
Excess (deficiency) of revenues over expenditures	<u>122,985</u>	<u>(212,040)</u>	<u>(3,761)</u>	<u>(92,816)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	227,543	-	227,543
Transfers out	(196,575)	-	-	(196,575)
Total other financing sources (uses)	<u>(196,575)</u>	<u>227,543</u>	<u>-</u>	<u>30,968</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>(73,590)</u>	<u>15,503</u>	<u>(3,761)</u>	<u>(61,848)</u>
Fund balance, beginning of year	9,779,144	848,805	606,746	11,234,695
Fund balance, end of year	<u>\$ 9,705,554</u>	<u>\$ 864,308</u>	<u>\$ 602,985</u>	<u>\$ 11,172,847</u>

**Kankakee County, Illinois**  
**Major and Nonmajor Special Revenue Funds**  
**Balance Sheets**  
**November 30, 2016**

	Major Funds			Nonmajor Funds				
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest
<b>Assets</b>								
Cash	\$ 138,025	\$ 2,061,470	\$ 1,457,568	\$ 468,785	\$ 59,901	\$ 52,677	\$ (20,943)	\$ 119,709
Investments, at cost	-	1,255,882	904,961	641,218	1,293	828	697	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	6,056,820	1,973,490	764,279	764,279	-	-	-	-
Accounts	150,375	57,829	-	-	892	3,149	1,263	-
Loans	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	958	-	-	-
Due from other funds	500,000	357,923	1,500,000	2,000,000	250,000	-	21,000	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory, at cost	-	264,115	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,845,220</u>	<u>\$ 5,970,709</u>	<u>\$ 4,626,808</u>	<u>\$ 3,874,282</u>	<u>\$ 313,044</u>	<u>\$ 56,654</u>	<u>\$ 2,017</u>	<u>\$ 119,709</u>
<b>Liabilities</b>								
Vouchers payable	\$ 577,928	\$ 84,027	\$ 249,432	\$ 94,543	\$ 2,581	\$ 4,371	\$ -	\$ -
Accrued compensation	63,623	50,319	-	-	2,542	425	1,206	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>641,551</u>	<u>134,346</u>	<u>249,432</u>	<u>94,543</u>	<u>5,123</u>	<u>4,796</u>	<u>1,206</u>	<u>-</u>
<b>Deferred inflows of resources</b>								
Property taxes related to a future period	6,056,820	1,973,490	764,279	764,279	-	-	-	-
<b>Fund balances</b>								
Non-spendable:								
Prepaid items	-	-	-	-	958	-	-	-
Inventory	-	264,115	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	306,963	51,858	811	119,709
Judiciary and court	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	3,613,097	3,015,460	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Retirement	146,849	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned to transportation	-	3,598,758	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>146,849</u>	<u>3,862,873</u>	<u>3,613,097</u>	<u>3,015,460</u>	<u>307,921</u>	<u>51,858</u>	<u>811</u>	<u>119,709</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,845,220</u>	<u>\$ 5,970,709</u>	<u>\$ 4,626,808</u>	<u>\$ 3,874,282</u>	<u>\$ 313,044</u>	<u>\$ 56,654</u>	<u>\$ 2,017</u>	<u>\$ 119,709</u>

**Kankakee County, Illinois**  
**Major and Nonmajor Special Revenue Funds**  
**Balance Sheets**  
**November 30, 2016**

	Nonmajor Funds								
	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	Equitable Sharing-State's Attorney
<b>Assets</b>									
Cash	\$ 35	\$ (88,536)	\$ 1,088	\$ 103,516	\$ 16,733	\$ 31,682	\$ 57,589	\$ 129,798	\$ 162,335
Investments, at cost	-	-	-	192	-	-	1,272	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	-	9,538	52	19,377	3,450	3,592	7,421	-	-
Loans	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other funds	-	86,500	-	150,000	-	-	150,000	-	-
Due from other governments	160,535	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 160,570</b>	<b>\$ 7,502</b>	<b>\$ 1,140</b>	<b>\$ 273,085</b>	<b>\$ 20,183</b>	<b>\$ 35,274</b>	<b>\$ 216,282</b>	<b>\$ 129,798</b>	<b>\$ 162,335</b>
<b>Liabilities</b>									
Vouchers payable	\$ 160,535	\$ 764	\$ -	\$ 214	\$ 2,100	\$ 8,686	\$ 6,046	\$ 674	\$ -
Accrued compensation	-	6,388	-	3,019	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>160,535</b>	<b>7,152</b>	<b>-</b>	<b>3,233</b>	<b>2,100</b>	<b>8,686</b>	<b>6,046</b>	<b>674</b>	<b>-</b>
<b>Deferred inflows of resources</b>									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
<b>Fund balances</b>									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	-	-	-	269,852	18,083	26,588	210,236	129,124	162,335
Public safety	-	350	1,140	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	35	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned to transportation	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>35</b>	<b>350</b>	<b>1,140</b>	<b>269,852</b>	<b>18,083</b>	<b>26,588</b>	<b>210,236</b>	<b>129,124</b>	<b>162,335</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 160,570</b>	<b>\$ 7,502</b>	<b>\$ 1,140</b>	<b>\$ 273,085</b>	<b>\$ 20,183</b>	<b>\$ 35,274</b>	<b>\$ 216,282</b>	<b>\$ 129,798</b>	<b>\$ 162,335</b>

**Kankakee County, Illinois**  
**Major and Nonmajor Special Revenue Funds**  
**Balance Sheets**  
**November 30, 2016**

	Nonmajor Funds							
	Gang Violence Victims and Witness	SAO Records/ Automation	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical
<b>Assets</b>								
Cash	\$ 13,923	\$ 25,715	\$ 17,296	\$ 14,245	\$ 292,839	\$ 34,347	\$ (2,769)	\$ 6,508
Investments, at cost	-	-	-	-	9,336	-	-	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-
Accounts	149	438	298	2,092	25,835	1,419	2,840	569
Loans	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	83	8,831	-	-	-
Due from other funds	-	-	-	30,000	97,376	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 14,072</b>	<b>\$ 26,153</b>	<b>\$ 17,594</b>	<b>\$ 46,420</b>	<b>\$ 434,217</b>	<b>\$ 35,766</b>	<b>\$ 71</b>	<b>\$ 7,077</b>
<b>Liabilities</b>								
Vouchers payable	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 4,230	\$ -
Accrued compensation	-	-	-	1,198	178,472	-	496	-
Due to other funds	-	-	-	-	-	-	-	6,200
Unearned grant revenue	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,498</b>	<b>178,472</b>	<b>-</b>	<b>4,726</b>	<b>6,200</b>
<b>Deferred inflows of resources</b>								
Property taxes related to a future period	-	-	-	-	-	-	-	-
<b>Fund balances</b>								
Non-spendable:								
Prepaid items	-	-	-	83	8,831	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judiciary and court	14,072	26,153	17,594	44,839	246,914	35,766	-	-
Public safety	-	-	-	-	-	-	-	877
Health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned to transportation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(4,655)	-
<b>Total fund balances</b>	<b>14,072</b>	<b>26,153</b>	<b>17,594</b>	<b>44,922</b>	<b>255,745</b>	<b>35,766</b>	<b>(4,655)</b>	<b>877</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 14,072</b>	<b>\$ 26,153</b>	<b>\$ 17,594</b>	<b>\$ 46,420</b>	<b>\$ 434,217</b>	<b>\$ 35,766</b>	<b>\$ 71</b>	<b>\$ 7,077</b>

Kankakee County, Illinois  
Major and Nonmajor Special Revenue Funds  
Balance Sheets  
November 30, 2016

	Nonmajor Funds							
	Sheriff TBL Account	Coroner's Fee	Health	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
<b>Assets</b>								
Cash	\$ 1,100	\$ 25,415	\$ 722,312	\$ 128,710	\$ 1	\$ 314,553	\$ 152,122	\$ 195,658
Investments, at cost	-	-	1,210,718	102,034	-	-	-	1,377,064
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	470,049	174,026	-	-	-	-
Accounts	-	50	-	-	-	-	-	131,919
Loans	-	-	-	-	-	-	130,000	-
Prepaid items	-	-	-	649	-	-	-	-
Due from other funds	-	-	-	227	-	-	-	-
Due from other governments	-	-	90,590	-	-	-	-	-
Inventory, at cost	-	-	56,874	-	-	-	-	104,955
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,100</u>	<u>\$ 25,465</u>	<u>\$ 2,550,543</u>	<u>\$ 405,646</u>	<u>\$ 1</u>	<u>\$ 314,553</u>	<u>\$ 282,122</u>	<u>\$ 1,809,596</u>
<b>Liabilities</b>								
Vouchers payable	\$ -	\$ 1,243	\$ 20,362	\$ 1,175	\$ -	\$ 15,358	\$ -	\$ 12,102
Accrued compensation	-	-	60,256	3,519	-	-	-	-
Due to other funds	-	-	-	21,465	-	-	-	357,923
Unearned grant revenue	-	-	36,970	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,243</u>	<u>117,588</u>	<u>26,159</u>	<u>-</u>	<u>15,358</u>	<u>-</u>	<u>370,025</u>
<b>Deferred inflows of resources</b>								
Property taxes related to a future period	-	-	470,049	174,026	-	-	-	-
<b>Fund balances</b>								
Non-spendable:								
Prepaid items	-	-	-	649	-	-	-	-
Inventory	-	-	19,904	-	-	-	-	104,955
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-
Public safety	1,100	24,222	-	-	1	299,195	-	-
Health and welfare	-	-	1,943,002	204,812	-	-	-	-
Transportation	-	-	-	-	-	-	-	1,334,616
Economic development	-	-	-	-	-	-	282,122	-
Retirement	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned to transportation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>1,100</u>	<u>24,222</u>	<u>1,962,906</u>	<u>205,461</u>	<u>1</u>	<u>299,195</u>	<u>282,122</u>	<u>1,439,571</u>
Total liabilities, deferred inflows of resources, and fund balances:	<u>\$ 1,100</u>	<u>\$ 25,465</u>	<u>\$ 2,550,543</u>	<u>\$ 405,646</u>	<u>\$ 1</u>	<u>\$ 314,553</u>	<u>\$ 282,122</u>	<u>\$ 1,809,596</u>

**Kankakee County, Illinois**  
**Major and Nonmajor Special Revenue Funds**  
**Balance Sheets**  
**November 30, 2016**

	Nonmajor Funds							Total
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds	
<b>Assets</b>								
Cash	\$ 54,144	\$ 36,685	\$ 2,280	\$ 10,492	\$ 9,103	\$ 210,423	\$ 3,359,471	\$ 7,016,534
Investments, at cost	-	3,504	-	-	-	-	3,348,156	5,508,999
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	1,408,354	10,202,943
Accounts	-	1,147	260	-	143,520	-	359,270	567,474
Loans	-	-	-	-	-	-	130,000	130,000
Prepaid items	-	2,988	-	-	-	79	13,588	13,588
Due from other funds	-	475,000	-	-	-	-	3,260,103	5,618,026
Due from other governments	-	-	-	-	43	-	251,168	251,168
Inventory, at cost	-	-	-	-	-	-	161,829	425,944
Other assets	-	-	-	-	18,102	-	18,102	18,102
Total assets	<u>\$ 54,144</u>	<u>\$ 519,324</u>	<u>\$ 2,540</u>	<u>\$ 10,492</u>	<u>\$ 170,768</u>	<u>\$ 210,502</u>	<u>\$ 12,310,041</u>	<u>\$ 29,752,778</u>
<b>Liabilities</b>								
Vouchers payable	\$ -	\$ 3,260	\$ -	\$ -	\$ 168,775	\$ 4,667	\$ 511,986	\$ 1,423,373
Accrued compensation	-	2,075	-	-	1,993	-	261,589	375,531
Due to other funds	-	-	-	-	-	-	385,588	385,588
Unearned grant revenue	-	-	-	-	-	-	36,970	36,970
Total liabilities	<u>-</u>	<u>5,335</u>	<u>-</u>	<u>-</u>	<u>170,768</u>	<u>4,667</u>	<u>1,196,133</u>	<u>2,221,462</u>
<b>Deferred inflows of resources</b>								
Property taxes related to a future period	-	-	-	-	-	-	1,408,354	10,202,943
<b>Fund balances</b>								
Non-spendable:								
Prepaid items	-	2,988	-	-	-	79	13,588	13,588
Inventory	-	-	-	-	-	-	124,859	388,974
Restricted for:								
General government	-	511,001	-	-	-	-	990,342	990,342
Judiciary and court	-	-	2,540	10,492	-	-	1,214,588	1,214,588
Public safety	-	-	-	-	-	-	326,885	326,885
Health and welfare	-	-	-	-	-	-	2,147,814	2,147,814
Transportation	54,144	-	-	-	-	-	4,404,255	8,017,352
Economic development	-	-	-	-	-	-	282,122	282,122
Retirement	-	-	-	-	-	-	-	146,849
Public building commission	-	-	-	-	-	205,756	205,756	205,756
Assigned to transportation	-	-	-	-	-	-	-	3,598,758
Unassigned	-	-	-	-	-	-	(4,655)	(4,655)
Total fund balances	<u>54,144</u>	<u>513,989</u>	<u>2,540</u>	<u>10,492</u>	<u>-</u>	<u>205,835</u>	<u>9,705,554</u>	<u>17,328,373</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 54,144</u>	<u>\$ 519,324</u>	<u>\$ 2,540</u>	<u>\$ 10,492</u>	<u>\$ 170,768</u>	<u>\$ 210,502</u>	<u>\$ 12,310,041</u>	<u>\$ 29,752,778</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, 2016**

	Major Funds			Nonmajor Funds				
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest
<b>Revenues:</b>								
Property taxes	\$ 5,958,613	\$ 1,932,611	\$ 751,372	\$ 751,371	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,773	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and fees	-	441,175	-	-	160,709	43,387	13,296	46,440
Interest on investments	211	3,862	3,190	1,869	59	72	3	62
Miscellaneous	-	241,346	-	-	-	-	11,923	-
<b>Total revenues</b>	<b>5,985,597</b>	<b>2,618,994</b>	<b>754,562</b>	<b>753,240</b>	<b>160,768</b>	<b>43,459</b>	<b>25,222</b>	<b>46,502</b>
<b>Expenditures:</b>								
General government	5,579,083	-	-	-	109,457	49,765	24,611	12,877
Judiciary and court related	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	1,974,373	13,164	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	-	291,650	553,173	635,997	5,641	-	-	-
<b>Total expenditures</b>	<b>5,579,083</b>	<b>2,266,023</b>	<b>566,337</b>	<b>635,997</b>	<b>115,098</b>	<b>49,765</b>	<b>24,611</b>	<b>12,877</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>406,514</b>	<b>352,971</b>	<b>188,225</b>	<b>117,243</b>	<b>45,670</b>	<b>(6,306)</b>	<b>611</b>	<b>33,625</b>
<b>Other financing sources (uses):</b>								
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b>	<b>406,514</b>	<b>352,971</b>	<b>188,225</b>	<b>117,243</b>	<b>45,670</b>	<b>(6,306)</b>	<b>611</b>	<b>33,625</b>
<b>Fund balance, beginning of year</b>	<b>(259,665)</b>	<b>3,509,902</b>	<b>3,424,872</b>	<b>2,898,217</b>	<b>262,251</b>	<b>58,164</b>	<b>200</b>	<b>86,084</b>
<b>Fund balance, end of year</b>	<b>\$ 146,849</b>	<b>\$ 3,862,873</b>	<b>\$ 3,613,097</b>	<b>\$ 3,015,460</b>	<b>\$ 307,921</b>	<b>\$ 51,858</b>	<b>\$ 811</b>	<b>\$ 119,709</b>

Kankakee County, Illinois  
Major and Nonmajor Special Revenue Funds  
Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the Year Ended November 30, 2016

	Nonmajor Funds								
	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	Equitable Sharing-State's Attorney
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	634,419	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	-	112,843	660	255,378	36,750	43,300	103,972	12,090	-
Interest on investments	30	-	-	41	21	46	55	96	30
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>634,449</u>	<u>112,843</u>	<u>660</u>	<u>255,419</u>	<u>36,771</u>	<u>43,346</u>	<u>104,027</u>	<u>12,186</u>	<u>30</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	116,756	33,860	57,300	111,265	19,857	-
Public safety	-	112,762	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	634,419	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	6,697	-	-
Total expenditures	<u>634,419</u>	<u>112,762</u>	<u>-</u>	<u>116,756</u>	<u>33,860</u>	<u>57,300</u>	<u>117,962</u>	<u>19,857</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>30</u>	<u>81</u>	<u>660</u>	<u>138,663</u>	<u>2,911</u>	<u>(13,954)</u>	<u>(13,935)</u>	<u>(7,671)</u>	<u>30</u>
Other financing sources (uses):									
Transfers out	-	-	-	(13,904)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,904)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>30</u>	<u>81</u>	<u>660</u>	<u>124,759</u>	<u>2,911</u>	<u>(13,954)</u>	<u>(13,935)</u>	<u>(7,671)</u>	<u>30</u>
Fund balance, beginning of year	<u>5</u>	<u>269</u>	<u>480</u>	<u>145,093</u>	<u>15,172</u>	<u>40,542</u>	<u>224,171</u>	<u>136,795</u>	<u>162,305</u>
Fund balance, end of year	<u>\$ 35</u>	<u>\$ 350</u>	<u>\$ 1,140</u>	<u>\$ 269,852</u>	<u>\$ 18,083</u>	<u>\$ 26,588</u>	<u>\$ 210,236</u>	<u>\$ 129,124</u>	<u>\$ 162,335</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, 2016

	Nonmajor Funds							
	Gang Violence Victims and Witness	SAO Records/ Automation	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and fees	1,744	6,330	3,744	28,604	288,635	19,899	36,702	6,261
Interest on investments	6	4	21	11	262	5	6	6
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>1,750</u>	<u>6,334</u>	<u>3,765</u>	<u>28,615</u>	<u>288,897</u>	<u>19,904</u>	<u>36,708</u>	<u>6,267</u>
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and court related	75	-	-	40,338	474,986	-	46,258	-
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	21,627	-	-	-
Total expenditures	<u>75</u>	<u>-</u>	<u>-</u>	<u>40,338</u>	<u>496,613</u>	<u>-</u>	<u>46,258</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,675</u>	<u>6,334</u>	<u>3,765</u>	<u>(11,723)</u>	<u>(207,716)</u>	<u>19,904</u>	<u>(9,550)</u>	<u>6,267</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	(13,904)	-	-	(6,200)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,904)</u>	<u>-</u>	<u>-</u>	<u>(6,200)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>1,675</u>	<u>6,334</u>	<u>3,765</u>	<u>(11,723)</u>	<u>(221,620)</u>	<u>19,904</u>	<u>(9,550)</u>	<u>67</u>
Fund balance, beginning of year	<u>12,397</u>	<u>19,819</u>	<u>13,829</u>	<u>56,645</u>	<u>477,365</u>	<u>15,862</u>	<u>4,895</u>	<u>810</u>
Fund balance, end of year	<u>\$ 14,072</u>	<u>\$ 26,153</u>	<u>\$ 17,594</u>	<u>\$ 44,922</u>	<u>\$ 255,745</u>	<u>\$ 35,766</u>	<u>\$ (4,655)</u>	<u>\$ 877</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, 2016

	Nonmajor Funds							
	Sheriff TBL Account	Coroner's Fee	Health	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
Revenues:								
Property taxes	\$ -	\$ -	\$ 457,827	\$ 167,747	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,715,449	27,155	-	-	-	1,801,496
Licenses and permits	-	-	241,999	-	-	-	-	-
Fines and fees	-	37,424	201,573	-	-	-	-	-
Interest on investments	-	63	3,938	250	-	449	151	4,244
Miscellaneous	-	-	26,585	1,643	-	-	-	-
Total revenues	-	37,487	2,647,371	196,795	-	449	151	1,805,740
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public safety	-	11,838	-	-	-	378,354	-	-
Public health and welfare	-	-	2,109,914	221,472	-	-	-	-
Transportation	-	-	-	-	-	-	-	1,705,672
Economic development	-	-	-	-	-	-	190,645	-
Capital outlay	-	28,670	45,817	2,318	-	60,233	-	-
Total expenditures	-	40,508	2,155,731	223,790	-	438,587	190,645	1,705,672
Excess (deficiency) of revenues over expenditures	-	(3,021)	491,640	(26,995)	-	(438,138)	(190,494)	100,068
Other financing sources (uses):								
Transfers out	-	-	(162,567)	-	-	-	-	-
Total other financing sources (uses)	-	-	(162,567)	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	(3,021)	329,073	(26,995)	-	(438,138)	(190,494)	100,068
Fund balance, beginning of year	1,100	27,243	1,633,833	232,456	1	737,333	472,616	1,339,503
Fund balance, end of year	\$ 1,100	\$ 24,222	\$ 1,962,906	\$ 205,461	\$ 1	\$ 299,195	\$ 282,122	\$ 1,439,571

Kankakee County, Illinois  
Major and Nonmajor Special Revenue Funds  
Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the Year Ended November 30, 2016

	Nonmajor Funds							Total
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds	
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,376,945	\$ 10,019,541
Intergovernmental	-	-	-	-	2,303,778	-	6,482,297	6,509,070
Licenses and permits	-	-	-	-	-	-	241,999	241,999
Fines and fees	-	236,409	2,510	2,440	-	-	1,701,100	2,142,275
Interest on investments	17	110	-	10	-	1,068	13,005	20,268
Miscellaneous	-	-	-	-	-	22,000	62,151	303,497
Total revenues	17	236,519	2,510	2,450	2,303,778	23,068	9,877,497	19,236,650
Expenditures:								
General government	-	126,331	-	-	-	45,687	368,728	5,947,811
Judiciary and court related	-	-	-	1,132	-	-	901,827	901,827
Public safety	-	-	-	-	-	-	502,954	502,954
Public health and welfare	-	-	-	-	-	-	2,331,386	2,331,386
Transportation	2,560	-	-	-	-	-	2,342,651	4,330,188
Economic development	-	-	-	-	2,303,778	-	2,494,423	2,494,423
Capital outlay	-	5,543	-	-	-	-	812,543	1,657,366
Total expenditures	2,560	131,874	-	1,132	2,303,778	45,687	9,754,512	18,165,955
Excess (deficiency) of revenues over expenditures	(2,543)	104,645	2,510	1,318	-	(22,619)	122,985	1,070,695
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	(196,575)	(196,575)
Total other financing sources (uses)	-	-	-	-	-	-	(196,575)	(196,575)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(2,543)	104,645	2,510	1,318	-	(22,619)	(73,590)	874,120
Fund balance, beginning of year	56,687	409,344	30	9,174	-	228,454	9,779,144	16,454,253
Fund balance, end of year	\$ 54,144	\$ 513,989	\$ 2,540	\$ 10,492	\$ -	\$ 205,835	\$ 9,705,554	\$ 17,328,373

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Tort Liability Fund (reported in General Fund)**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>Revenues:</b>				
Property taxes	\$ 3,443,842	\$ 3,443,842	\$ 3,389,944	\$ (53,898)
Intergovernmental	8,000	8,000	12,358	4,358
Interest on investments	600	600	346	(254)
Miscellaneous	80,000	80,000	63,694	(16,306)
<b>Total revenue</b>	<u>3,532,442</u>	<u>3,532,442</u>	<u>3,466,342</u>	<u>(66,100)</u>
<b>Expenditures:</b>				
Personal services	774,500	774,500	686,924	(87,576)
Contractual services	2,532,000	2,532,000	2,233,094	(298,906)
Supplies and materials	6,500	6,500	4,904	(1,596)
Capital outlay	1,000	1,000	-	(1,000)
Other services and charges	393,500	393,500	391,729	(1,771)
Debt service interest	35,000	35,000	33,524	(1,476)
<b>Total expenditures</b>	<u>3,742,500</u>	<u>3,742,500</u>	<u>3,350,175</u>	<u>(392,325)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (210,058)</u>	<u>\$ (210,058)</u>	<u>\$ 116,167</u>	<u>\$ 326,225</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Matching Tax</b>				
Revenues:				
Property taxes	\$ 748,711	\$ 748,711	\$ 751,371	\$ 2,660
Interest on investments	1,700	1,700	1,869	169
Miscellaneous	35,000	35,000	-	(35,000)
Total revenues	<u>785,411</u>	<u>785,411</u>	<u>753,240</u>	<u>(32,171)</u>
Expenditures:				
Capital outlay	<u>3,751,721</u>	<u>3,751,721</u>	<u>635,997</u>	<u>(3,115,724)</u>
Total expenditures	<u>3,751,721</u>	<u>3,751,721</u>	<u>635,997</u>	<u>(3,115,724)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,966,310)</u>	<u>\$ (2,966,310)</u>	<u>\$ 117,243</u>	<u>\$ 3,083,553</u>
<b>Recorder Computer</b>				
Revenues:				
Fines and fees	\$ 160,500	\$ 160,500	\$ 160,709	\$ 209
Interest on investments	-	-	59	59
Total revenues	<u>160,500</u>	<u>160,500</u>	<u>160,768</u>	<u>268</u>
Expenditures:				
Personal services	51,000	51,000	54,913	3,913
Contractual services	49,000	49,000	35,457	(13,543)
Supplies	4,000	4,000	28	(3,972)
Capital outlay	12,000	12,000	5,641	(6,359)
Other services and charges	22,500	22,500	19,059	(3,441)
Total expenditures	<u>138,500</u>	<u>138,500</u>	<u>115,098</u>	<u>(23,402)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 45,670</u>	<u>\$ 23,670</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>County Clerk Computer</b>				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 43,387	\$ 3,387
Interest on investments	-	-	72	72
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>43,459</u>	<u>3,459</u>
Expenditures:				
Personal services	18,000	18,000	19,325	1,325
Supplies	-	-	563	563
Capital outlay	-	-	-	-
Other services and charges	30,000	30,000	29,877	(123)
Total expenditures	<u>48,000</u>	<u>48,000</u>	<u>49,765</u>	<u>1,765</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ (6,306)</u>	<u>\$ 1,694</u>
<b>County Treasurer Computer</b>				
Revenues:				
Fines and fees	\$ 20,000	\$ 20,000	\$ 13,296	\$ (6,704)
Interest on investments	26	26	3	(23)
Miscellaneous	10,000	10,000	11,923	1,923
Total revenues	<u>30,026</u>	<u>30,026</u>	<u>25,222</u>	<u>(4,804)</u>
Expenditures:				
Personal services	30,026	30,026	18,923	(11,103)
Contractual services	-	-	5,688	5,688
Total expenditures	<u>30,026</u>	<u>30,026</u>	<u>24,611</u>	<u>(5,415)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611</u>	<u>\$ 611</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Treasurer's Interest</b>				
Revenues:				
Fines and fees	\$ 14,500	\$ 14,500	\$ 46,440	\$ 31,940
Interest on investments	40	40	62	22
Total revenues	<u>14,540</u>	<u>14,540</u>	<u>46,502</u>	<u>31,962</u>
Expenditures:				
Other services and charges	<u>25,000</u>	<u>25,000</u>	<u>12,877</u>	<u>(12,123)</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>12,877</u>	<u>(12,123)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,460)</u>	<u>\$ (10,460)</u>	<u>\$ 33,625</u>	<u>\$ 44,085</u>
<b>Subrecipient Grants (Rural Transportation)</b>				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 634,419	\$ (65,581)
Interest on investments	100	100	30	(70)
Total revenues	<u>700,100</u>	<u>700,100</u>	<u>634,449</u>	<u>(65,651)</u>
Expenditures:				
Other services and charges	<u>700,100</u>	<u>700,100</u>	<u>634,419</u>	<u>(65,681)</u>
Total expenditures	<u>700,100</u>	<u>700,100</u>	<u>634,419</u>	<u>(65,681)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Court Security Fee</b>				
Revenues:				
Fines and fees	\$ 150,000	\$ 150,000	\$ 112,843	\$ (37,157)
Interest on investments	50	50	-	(50)
Total revenues	<u>150,050</u>	<u>150,050</u>	<u>112,843</u>	<u>(37,207)</u>
Expenditures:				
Personal services	140,000	140,000	108,941	(31,059)
Contractual services	2,500	2,500	-	(2,500)
Supplies	400	400	128	(272)
Capital outlay	600	600	-	(600)
Other services and charges	6,550	6,550	3,693	(2,857)
Total expenditures	<u>150,050</u>	<u>150,050</u>	<u>112,762</u>	<u>(37,288)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ 81</u>
<b>Sheriff E-Citation Fund</b>				
Revenues:				
Fines and fees	\$ 500	\$ 500	\$ 660	\$ 160
Total revenues	<u>500</u>	<u>500</u>	<u>660</u>	<u>160</u>
Expenditures:				
Other services and charges	100	100	-	(100)
Total expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 660</u>	<u>\$ 260</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Court Document Storage</b>				
Revenues:				
Fines and fees	\$ 295,000	\$ 295,000	\$ 255,378	\$ (39,622)
Interest on investments	25	25	41	16
Miscellaneous	25,000	25,000	-	(25,000)
Total revenues	<u>320,025</u>	<u>320,025</u>	<u>255,419</u>	<u>(64,606)</u>
Expenditures:				
Personal services	181,975	181,975	102,227	(79,748)
Contractual services	16,000	16,000	14,529	(1,471)
Total expenditures	<u>197,975</u>	<u>197,975</u>	<u>116,756</u>	<u>(81,219)</u>
Excess (deficiency) of revenues over expenditures	122,050	122,050	138,663	16,613
Transfers out	<u>152,025</u>	<u>152,025</u>	<u>13,904</u>	<u>(138,121)</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ (29,975)</u>	<u>\$ (29,975)</u>	<u>\$ 124,759</u>	<u>\$ 154,734</u>
<b>Foreclosure Mediation</b>				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 36,750	\$ (13,250)
Interest on investments	50	50	21	(29)
Total revenues	<u>50,050</u>	<u>50,050</u>	<u>36,771</u>	<u>(13,279)</u>
Expenditures:				
Contractual services	45,000	45,000	33,860	(11,140)
Supplies	5,050	5,050	-	(5,050)
Total expenditures	<u>50,050</u>	<u>50,050</u>	<u>33,860</u>	<u>(16,190)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,911</u>	<u>\$ 2,911</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Law Library</b>				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 43,300	\$ (6,700)
Interest on investments	50	50	46	(4)
Total revenues	<u>50,050</u>	<u>50,050</u>	<u>43,346</u>	<u>(6,704)</u>
Expenditures:				
Other services and charges	<u>50,050</u>	<u>50,050</u>	<u>57,300</u>	<u>7,250</u>
Total expenditures	<u>50,050</u>	<u>50,050</u>	<u>57,300</u>	<u>7,250</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,954)</u>	<u>\$ (13,954)</u>
<b>Probation Service Fee</b>				
Revenues:				
Fines and fees	\$ 107,000	\$ 107,000	\$ 103,972	\$ (3,028)
Interest on investments	30	30	55	25
Total revenues	<u>107,030</u>	<u>107,030</u>	<u>104,027</u>	<u>(3,003)</u>
Expenditures:				
Personal services	1,600	1,600	75,200	73,600
Contractual services	17,500	17,500	9,050	(8,450)
Supplies	12,700	12,700	4,760	(7,940)
Capital outlay	8,500	8,500	6,697	(1,803)
Other services and charges	<u>37,350</u>	<u>37,350</u>	<u>22,255</u>	<u>(15,095)</u>
Total expenditures	<u>77,650</u>	<u>77,650</u>	<u>117,962</u>	<u>40,312</u>
Excess (deficiency) of revenues over expenditures	29,380	29,380	(13,935)	(43,315)
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>\$ 26,380</u>	<u>\$ 26,380</u>	<u>\$ (13,935)</u>	<u>\$ (40,315)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Forfeited Funds - State's Attorney</b>				
Revenues:				
Fines and fees	\$ 11,000	\$ 11,000	\$ 12,090	\$ 1,090
Interest on investments	150	150	96	(54)
Total revenues	<u>11,150</u>	<u>11,150</u>	<u>12,186</u>	<u>1,036</u>
Expenditures:				
Contractual services	11,000	11,000	2,396	(8,604)
Supplies	3,200	3,200	3,704	504
Other services and charges	7,800	7,800	13,757	5,957
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>19,857</u>	<u>(2,143)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,850)</u>	<u>\$ (10,850)</u>	<u>\$ (7,671)</u>	<u>\$ 3,179</u>
<b>Equitable Sharing-State's Attorney</b>				
Revenues:				
Fines and fees	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Interest on investments	50	50	30	(20)
Total revenues	<u>3,050</u>	<u>3,050</u>	<u>30</u>	<u>(3,020)</u>
Expenditures:				
Other services and charges	3,050	3,050	-	(3,050)
Total expenditures	<u>3,050</u>	<u>3,050</u>	<u>-</u>	<u>(3,050)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Gang Violence Victims and Witness</b>				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 1,744	\$ (3,256)
Interest on investments	150	150	6	(144)
Total revenues	<u>5,150</u>	<u>5,150</u>	<u>1,750</u>	<u>(3,400)</u>
Expenditures:				
Supplies	5,000	5,000	-	(5,000)
Other services and charges	12,500	12,500	75	(12,425)
Total expenditures	<u>17,500</u>	<u>17,500</u>	<u>75</u>	<u>(17,425)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (12,350)</u>	<u>\$ (12,350)</u>	<u>\$ 1,675</u>	<u>\$ 14,025</u>
<b>SAO Records/Automation</b>				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 6,330	\$ (670)
Interest on investments	25	25	4	(21)
Total revenues	<u>7,025</u>	<u>7,025</u>	<u>6,334</u>	<u>(691)</u>
Expenditures:				
Other services and charges	3,000	3,000	-	(3,000)
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,025</u>	<u>\$ 4,025</u>	<u>\$ 6,334</u>	<u>\$ 2,309</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Dispute Resolution</b>				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 3,744	\$ (1,256)
Interest on investments	10	10	21	11
Total revenues	<u>5,010</u>	<u>5,010</u>	<u>3,765</u>	<u>(1,245)</u>
Expenditures:				
Other services and charges	<u>5,010</u>	<u>5,010</u>	<u>-</u>	<u>(5,010)</u>
Total expenditures	<u>5,010</u>	<u>5,010</u>	<u>-</u>	<u>(5,010)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,765</u>	<u>\$ 3,765</u>
<b>Circuit Clerk Administration/Operations</b>				
Revenues:				
Fines and fees	\$ 33,000	\$ 33,000	\$ 28,604	\$ (4,396)
Interest on investments	15	15	11	(4)
Total revenues	<u>33,015</u>	<u>33,015</u>	<u>28,615</u>	<u>(4,400)</u>
Expenditures:				
Personal services	43,000	43,000	39,239	(3,761)
Other services and charges	7,500	7,500	1,099	(6,401)
Total expenditures	<u>50,500</u>	<u>50,500</u>	<u>40,338</u>	<u>(10,162)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (17,485)</u>	<u>\$ (17,485)</u>	<u>\$ (11,723)</u>	<u>\$ 5,762</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Court Automation</b>				
Revenues:				
Fines and fees	\$ 295,000	\$ 295,000	\$ 288,635	\$ (6,365)
Interest on investments	510	510	262	(248)
Miscellaneous	25,000	25,000	-	(25,000)
Total revenues	<u>320,510</u>	<u>320,510</u>	<u>288,897</u>	<u>(31,613)</u>
Expenditures:				
Personal services	150,000	150,000	370,555	220,555
Contractual services	105,000	105,000	104,431	(569)
Capital outlay	25,000	25,000	21,627	(3,373)
Total expenditures	<u>280,000</u>	<u>280,000</u>	<u>496,613</u>	<u>216,613</u>
Excess (deficiency) of revenues over expenditures	40,510	40,510	(207,716)	(248,226)
Transfers out	<u>(152,025)</u>	<u>(152,025)</u>	<u>(13,904)</u>	<u>138,121</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ (111,515)</u>	<u>\$ (111,515)</u>	<u>\$ (221,620)</u>	<u>\$ (110,105)</u>
<b>Circuit Clerk E-Citation</b>				
Revenues:				
Fines and fees	\$ 14,000	\$ 14,000	\$ 19,899	\$ 5,899
Interest on investments	1	1	5	4
Total revenues	<u>14,001</u>	<u>14,001</u>	<u>19,904</u>	<u>5,903</u>
Expenditures:				
Other services and charges	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 9,001</u>	<u>\$ 9,001</u>	<u>\$ 19,904</u>	<u>\$ 10,903</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Driver Improvement Program</b>				
Revenues:				
Fines and fees	\$ 43,000	\$ 43,000	\$ 36,702	\$ (6,298)
Interest on investments	13	13	6	(7)
Total revenues	<u>43,013</u>	<u>43,013</u>	<u>36,708</u>	<u>(6,305)</u>
Expenditures:				
Personal services	16,000	16,000	16,228	228
Other services and charges	30,000	30,000	30,030	30
Total expenditures	<u>46,000</u>	<u>46,000</u>	<u>46,258</u>	<u>258</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,987)</u>	<u>\$ (2,987)</u>	<u>\$ (9,550)</u>	<u>\$ (6,563)</u>
<b>Arrestee Medical</b>				
Revenues:				
Fines and fees	\$ 10,000	\$ 10,000	\$ 6,261	\$ (3,739)
Interest on investments	10	10	6	(4)
Total revenues	<u>10,010</u>	<u>10,010</u>	<u>6,267</u>	<u>(3,743)</u>
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,010	10,010	6,267	(3,743)
Transfers out	<u>(10,010)</u>	<u>(10,010)</u>	<u>(6,200)</u>	<u>3,810</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67</u>	<u>\$ 67</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Coroner's Fee</b>				
Revenues:				
Fines and fees	\$ 29,000	\$ 29,000	\$ 37,424	\$ 8,424
Interest on investments	-	-	63	63
Total revenues	<u>29,000</u>	<u>29,000</u>	<u>37,487</u>	<u>8,487</u>
Expenditures:				
Contractual services	-	-	7,453	7,453
Supplies	-	-	1,925	1,925
Capital outlay	-	-	28,670	28,670
Other services and charges	29,000	29,000	2,460	(26,540)
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>40,508</u>	<u>11,508</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,021)</u>	<u>\$ (3,021)</u>
<b>Health</b>				
Revenues:				
Property taxes	\$ 460,000	\$ 460,000	\$ 457,827	\$ (2,173)
Intergovernmental	1,655,864	1,547,641	1,562,449	14,808
Licenses and permits	170,300	200,300	241,999	41,699
Fines and fees	159,300	159,300	201,573	42,273
Interest on investments	500	1,000	3,938	2,938
Miscellaneous	31,614	30,262	26,585	(3,677)
Total revenues	<u>2,477,578</u>	<u>2,398,503</u>	<u>2,494,371</u>	<u>95,868</u>
Expenditures:				
Personal services	1,817,878	1,648,013	1,574,652	(73,361)
Contractual services	479,500	443,375	197,222	(246,153)
Supplies	105,700	116,123	132,008	15,885
Capital outlay	15,000	28,000	45,817	17,817
Other services and charges	59,500	162,992	53,032	(109,960)
Total expenditures	<u>2,477,578</u>	<u>2,398,503</u>	<u>2,002,731</u>	<u>(395,772)</u>
Excess (deficiency) of revenues over expenditures	-	-	491,640	491,640
Transfers out	-	-	(162,567)	(162,567)
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,073</u>	<u>\$ 329,073</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Veterans Assistance</b>				
Revenues:				
Property taxes	\$ 180,000	\$ 180,000	\$ 167,747	\$ (12,253)
Intergovernmental	-	-	27,155	27,155
Interest on investments	700	700	250	(450)
Miscellaneous	2,000	2,000	1,643	(357)
<b>Total revenues</b>	<b>182,700</b>	<b>182,700</b>	<b>196,795</b>	<b>14,095</b>
Expenditures:				
Personal services	113,000	113,000	112,184	(816)
Contractual services	900	900	-	(900)
Supplies	2,750	2,750	4,047	1,297
Capital outlay	2,700	2,700	2,318	(382)
Insurances	24,250	24,250	24,750	500
Other services and charges	80,550	80,550	80,491	(59)
<b>Total expenditures</b>	<b>224,150</b>	<b>224,150</b>	<b>223,790</b>	<b>(360)</b>
Excess (deficiency) of revenues over expenditures	<u>\$ (41,450)</u>	<u>\$ (41,450)</u>	<u>\$ (26,995)</u>	<u>\$ 14,455</u>
<b>Federal Seized Task Force</b>				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 449	\$ 449
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>449</b>	<b>449</b>
Expenditures:				
Contractual services	-	-	8,522	8,522
Supplies	-	-	3,705	3,705
Capital outlay	-	-	60,233	60,233
Other services and charges	-	-	366,127	366,127
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>438,587</b>	<b>438,587</b>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (438,138)</u>	<u>\$ (438,138)</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>CDAP Revolving Loans</b>				
Revenues:				
Interest on investments	\$ 3,300	\$ 3,300	\$ 151	\$ (3,149)
Miscellaneous	500	500	-	(500)
Total revenues	<u>3,800</u>	<u>3,800</u>	<u>151</u>	<u>(3,649)</u>
Expenditures:				
Other services and charges	<u>1,000</u>	<u>1,000</u>	<u>190,645</u>	<u>189,645</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>190,645</u>	<u>189,645</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,800</u>	<u>\$ 2,800</u>	<u>\$ (190,494)</u>	<u>\$ (193,294)</u>
<b>County Motor Fuel Tax</b>				
Revenues:				
Intergovernmental	\$ 2,194,928	\$ 2,194,928	\$ 1,801,496	\$ (393,432)
Interest on investments	425	425	4,244	3,819
Total revenues	<u>2,195,353</u>	<u>2,195,353</u>	<u>1,805,740</u>	<u>(389,613)</u>
Expenditures:				
Personal services	<u>1,016,023</u>	<u>1,016,023</u>	<u>951,969</u>	<u>(64,054)</u>
Other services and charges	<u>1,849,196</u>	<u>1,849,196</u>	<u>753,703</u>	<u>(1,095,493)</u>
Total expenditures	<u>2,865,219</u>	<u>2,865,219</u>	<u>1,705,672</u>	<u>(1,159,547)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (669,866)</u>	<u>\$ (669,866)</u>	<u>\$ 100,068</u>	<u>\$ 769,934</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Township Bridge</b>				
Revenues:				
Intergovernmental	\$ 917,399	\$ 917,399	\$ -	\$ (917,399)
Interest on investments	15	15	17	2
Total revenues	<u>917,414</u>	<u>917,414</u>	<u>17</u>	<u>(917,397)</u>
Expenditures:				
Other services and charges	974,099	974,099	2,560	(971,539)
Total expenditures	<u>974,099</u>	<u>974,099</u>	<u>2,560</u>	<u>(971,539)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (56,685)</u>	<u>\$ (56,685)</u>	<u>\$ (2,543)</u>	<u>\$ 54,142</u>
<b>Geographical Information System</b>				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 236,409	\$ 36,409
Interest on investments	101	101	110	9
Miscellaneous	4,000	4,000	-	(4,000)
Total revenues	<u>204,101</u>	<u>204,101</u>	<u>236,519</u>	<u>32,418</u>
Expenditures:				
Personal services	100,000	100,000	77,989	(22,011)
Contractual services	36,000	36,000	46,576	10,576
Supplies	250	250	825	575
Capital outlay	25,000	25,000	5,543	(19,457)
Other services and charges	4,250	4,250	941	(3,309)
Total expenditures	<u>165,500</u>	<u>165,500</u>	<u>131,874</u>	<u>(33,626)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 38,601</u>	<u>\$ 38,601</u>	<u>\$ 104,645</u>	<u>\$ 66,044</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>Drug Court Fund</b>				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 2,510	\$ 2,510
Total revenues	-	-	2,510	2,510
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,510</u>	<u>\$ 2,510</u>
<b>Marriage Fund</b>				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 2,440	\$ 2,440
Interest on investments	-	-	10	10
Total revenues	-	-	2,450	2,450
Expenditures:				
Other services and charges	-	-	1,132	1,132
Total expenditures	-	-	1,132	1,132
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,318</u>	<u>\$ 1,318</u>

**Kankakee County, Illinois**  
**Budgetary Comparison Schedule**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended November 30, 2016**

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
<b>WIOA Grants</b>				
Revenues:				
Intergovernmental	\$ 2,297,080	\$ 2,297,080	\$ 2,303,778	\$ 6,698
Total revenues	<u>2,297,080</u>	<u>2,297,080</u>	<u>2,303,778</u>	<u>6,698</u>
Expenditures	<u>2,297,080</u>	<u>2,297,080</u>	<u>2,303,778</u>	<u>6,698</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Public Building Commission</b>				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1,068	\$ 1,068
Miscellaneous	-	-	22,000	22,000
Total revenues	<u>-</u>	<u>-</u>	<u>23,068</u>	<u>23,068</u>
Expenditures:				
Contractual services	-	-	21,210	21,210
Other services and charges	-	-	24,477	24,477
Total expenditures	<u>-</u>	<u>-</u>	<u>45,687</u>	<u>45,687</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,619)</u>	<u>\$ (22,619)</u>

**Kankakee County, Illinois**  
**Combining Balance Sheet - Debt Service Funds**  
**November 30, 2016**

	2009	2011	2012	2012A	Juvenile	Public Building	Total Debt
	Bond Series	Bond Series	Bond Series	Bond Series	Detention	Commission- Health Department	Service Funds
<b>Assets</b>							
Cash	\$ 276,144	\$ 162,849	\$ 103,270	\$ 159,103	\$ 5,644	\$ 112,246	\$ 819,256
Investments, at cost	-	-	-	-	10,052	-	10,052
Receivables, (net, where applicable of allowance for uncollectibles):							
Taxes, including interest, penalties and liens	250,195	658,500	412,917	626,761	-	-	1,948,373
Due from other funds	-	-	-	-	35,000	-	35,000
<b>Total assets</b>	<u>\$ 526,339</u>	<u>\$ 821,349</u>	<u>\$ 516,187</u>	<u>\$ 785,864</u>	<u>\$ 50,696</u>	<u>\$ 112,246</u>	<u>\$ 2,812,681</u>
<b>Liabilities</b>							
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Deferred inflows of resources</b>							
Property taxes related to future period	250,195	658,500	412,917	626,761	-	-	1,948,373
<b>Fund balances</b>							
Restricted for:							
Debt service	276,144	162,849	103,270	159,103	50,696	112,246	864,308
Total fund balances	276,144	162,849	103,270	159,103	50,696	112,246	864,308
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 526,339</u>	<u>\$ 821,349</u>	<u>\$ 516,187</u>	<u>\$ 785,864</u>	<u>\$ 50,696</u>	<u>\$ 112,246</u>	<u>\$ 2,812,681</u>

**Kankakee County, Illinois**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Debt Service Funds**  
**For the Year Ended November 30, 2016**

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Juvenile Detention	Public Building Commission- Health Department	Total Debt Service Funds
Revenues:							
Taxes	\$ 251,536	\$ 658,138	\$ 407,622	\$ 632,799	\$ -	\$ -	\$ 1,950,095
Intergovernmental	-	-	-	-	334,342	-	334,342
Interest on investments	8	21	13	20	44	-	106
Total revenues	<u>301,776</u>	<u>658,159</u>	<u>407,635</u>	<u>632,819</u>	<u>334,386</u>	<u>-</u>	<u>2,334,775</u>
Expenditures:							
General government	-	5,000	5,000	5,000	-	-	15,000
Debt service principal	150,000	480,000	320,000	525,000	316,977	115,935	1,907,912
Debt service interest	154,050	182,063	90,053	111,572	17,365	68,800	623,903
Total expenditures	<u>304,050</u>	<u>667,063</u>	<u>415,053</u>	<u>641,572</u>	<u>334,342</u>	<u>184,735</u>	<u>2,546,815</u>
Excess (deficiency) of revenues over expenditures	<u>(2,274)</u>	<u>(8,904)</u>	<u>(7,418)</u>	<u>(8,753)</u>	<u>44</u>	<u>(184,735)</u>	<u>(212,040)</u>
Other financing sources (uses):							
Operating transfers in	<u>27,808</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>184,735</u>	<u>227,543</u>
Total other financing sources (uses)	<u>27,808</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>184,735</u>	<u>227,543</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>25,534</u>	<u>(3,904)</u>	<u>(2,418)</u>	<u>(3,753)</u>	<u>44</u>	<u>-</u>	<u>15,503</u>
Fund balance, beginning of year	<u>250,610</u>	<u>166,753</u>	<u>105,688</u>	<u>162,856</u>	<u>50,652</u>	<u>112,246</u>	<u>848,805</u>
Fund balance, end of year	<u>\$ 276,144</u>	<u>\$ 162,849</u>	<u>\$ 103,270</u>	<u>\$ 159,103</u>	<u>\$ 50,696</u>	<u>\$ 112,246</u>	<u>\$ 864,308</u>

**Kankakee County, Illinois**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds - Private Purpose Trust Funds**  
**November 30, 2016**

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
<b>Assets</b>				
Cash	\$ 261,985	\$ 23,699	\$ 951,993	\$ 1,237,677
Investments, at cost	1,083,429	-	500,000	1,583,429
Receivables:				
Accounts receivable	100,033	-	-	100,033
Total assets	<u>\$ 1,445,447</u>	<u>\$ 23,699</u>	<u>\$ 1,451,993</u>	<u>\$ 2,921,139</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Vouchers payable	\$ 8,703	\$ -	\$ -	\$ 8,703
Total liabilities	<u>8,703</u>	<u>-</u>	<u>-</u>	<u>8,703</u>
<b>Net Position</b>				
Restricted for other purposes	1,436,744	23,699	1,451,993	2,912,436
Total net position	<u>1,436,744</u>	<u>23,699</u>	<u>1,451,993</u>	<u>2,912,436</u>
Total liabilities and net position	<u>\$ 1,445,447</u>	<u>\$ 23,699</u>	<u>\$ 1,451,993</u>	<u>\$ 2,921,139</u>

**Kankakee County, Illinois**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds - Private Purpose Trust Funds**  
**For the Year Ended November 30, 2016**

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
<b>Additions:</b>				
Intergovernmental	\$ 1,171,938	\$ -	\$ -	\$ 1,171,938
Miscellaneous	-	-	1,371,185	1,371,185
Interest	4,451	8	-	4,459
<b>Total additions</b>	<b>1,176,389</b>	<b>8</b>	<b>1,371,185</b>	<b>2,547,582</b>
<b>Deductions:</b>				
Transportation	1,278,496	-	-	1,278,496
Other	-	6,589	1,442,134	1,448,723
<b>Total deductions</b>	<b>1,278,496</b>	<b>6,589</b>	<b>1,442,134</b>	<b>2,727,219</b>
<b>Change in net position</b>	<b>(102,107)</b>	<b>(6,581)</b>	<b>(70,949)</b>	<b>(179,637)</b>
<b>Net position, beginning of year</b>	<b>1,538,851</b>	<b>30,280</b>	<b>1,522,942</b>	<b>3,092,073</b>
<b>Net position, end of year</b>	<b>\$ 1,436,744</b>	<b>\$ 23,699</b>	<b>\$ 1,451,993</b>	<b>\$ 2,912,436</b>

**Kankakee County, Illinois**  
**Fiduciary Funds - Agency Funds**  
**Combining Balance Sheet**  
**November 30, 2016**

	Riverside Country Estates S.A.	Arrowhead Hills S.A.	Drainage Districts	Collector	Sheriff Civil Process	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary
<b>Assets</b>										
Cash	\$ (14,018)	\$ 58	\$ 306,522	\$ 482,684	\$ 169,472	\$ 97,301	\$ 8,801	\$ 15,094	\$ 47,929	\$ 136,123
Investments, at cost	-	13,431	154,402	-	-	-	-	-	-	-
Receivables:										
Accounts	14,018	-	-	-	-	-	-	-	-	-
Due from County	-	-	-	-	-	-	300,000	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 13,489</b>	<b>\$ 460,924</b>	<b>\$ 482,684</b>	<b>\$ 169,472</b>	<b>\$ 97,301</b>	<b>\$ 308,801</b>	<b>\$ 15,094</b>	<b>\$ 47,929</b>	<b>\$ 136,123</b>
<b>Liabilities</b>										
Vouchers payable	\$ -	\$ -	\$ 8,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	482,684	-	-	-	-	-	-
Due to others	-	13,489	452,078	-	169,472	97,301	308,801	15,094	47,929	136,123
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 13,489</b>	<b>\$ 460,924</b>	<b>\$ 482,684</b>	<b>\$ 169,472</b>	<b>\$ 97,301</b>	<b>\$ 308,801</b>	<b>\$ 15,094</b>	<b>\$ 47,929</b>	<b>\$ 136,123</b>

**Kankakee County, Illinois**  
**Fiduciary Funds - Agency Funds**  
**Combining Balance Sheet**  
**November 30, 2016**

	Circuit Clerk	County Clerk	Sheriff Safety	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Teen Court	Total
<b>Assets</b>							
Cash	\$ 368,605	\$ 758,844	\$ 6,421	\$ 11,501	\$ 39,083	\$ 7,258	\$ 2,441,678
Investments, at cost	-	-	-	-	-	-	167,833
Receivables:							
Accounts	-	-	-	-	-	1,973	15,991
Due from County	-	-	-	-	-	-	300,000
<b>Total assets</b>	<b>\$ 368,605</b>	<b>\$ 758,844</b>	<b>\$ 6,421</b>	<b>\$ 11,501</b>	<b>\$ 39,083</b>	<b>\$ 9,231</b>	<b>\$ 2,925,502</b>
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ 8,928
Due to other governments	-	-	-	-	-	-	482,684
Due to others	368,605	758,844	6,421	11,501	39,083	9,149	2,433,890
<b>Total liabilities</b>	<b>\$ 368,605</b>	<b>\$ 758,844</b>	<b>\$ 6,421</b>	<b>\$ 11,501</b>	<b>\$ 39,083</b>	<b>\$ 9,231</b>	<b>\$ 2,925,502</b>

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2016**

	Beginning of Year	Additions	Reductions	End of Year
<b>Riverside Country Estates Special Assessment</b>				
Assets:				
Cash	\$ (14,018)	\$ -	\$ -	\$ (14,018)
Accounts receivable	14,018	-	-	14,018
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Arrowhead Hills Special Assessment</b>				
Assets:				
Cash	\$ 58	\$ -	\$ -	\$ 58
Investments	13,389	42	-	13,431
Total assets	<u>\$ 13,447</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 13,489</u>
Liabilities - due to others	<u>\$ 13,447</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 13,489</u>
<b>Drainage Districts</b>				
Assets:				
Cash	\$ 300,206	\$ 135,169	\$ 128,853	\$ 306,522
Investments	153,920	482	-	154,402
Accounts receivable	681	-	681	-
Total assets	<u>\$ 454,807</u>	<u>\$ 135,651</u>	<u>\$ 129,534</u>	<u>\$ 460,924</u>
Liabilities:				
Vouchers payable	\$ 15,577	\$ -	\$ 6,731	\$ 8,846
Due to others	439,230	135,651	122,803	452,078
Total liabilities	<u>\$ 454,807</u>	<u>\$ 135,651</u>	<u>\$ 129,534</u>	<u>\$ 460,924</u>
<b>Collector</b>				
Assets - cash	<u>\$ 3,855,767</u>	<u>\$ 226,499,187</u>	<u>\$ 229,872,270</u>	<u>\$ 482,684</u>
Liabilities - due to other governments	<u>\$ 3,855,767</u>	<u>\$ 226,499,187</u>	<u>\$ 229,872,270</u>	<u>\$ 482,684</u>
<b>Sheriff Civil Process</b>				
Assets - cash	<u>\$ 88,987</u>	<u>\$ 194,986</u>	<u>\$ 114,501</u>	<u>\$ 169,472</u>
Liabilities - due to others	<u>\$ 88,987</u>	<u>\$ 194,986</u>	<u>\$ 114,501</u>	<u>\$ 169,472</u>

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2016**

	Beginning of Year	Additions	Reductions	End of Year
<b>Condemnation Account</b>				
Assets - cash	\$ 287,625	\$ 112	\$ 190,436	\$ 97,301
Liabilities - due to others	\$ 287,625	\$ 112	\$ 190,436	\$ 97,301
<b>Unclaimed Legacies and Bonds</b>				
Assets:				
Cash	\$ 3,452	\$ 5,349	\$ -	\$ 8,801
Due from County	300,000	-	-	300,000
Total assets	\$ 303,452	\$ 5,349	\$ -	\$ 308,801
Liabilities - due to others	\$ 303,452	\$ 5,349	\$ -	\$ 308,801
<b>Sheriff Seizure</b>				
Assets - cash	\$ 67,287	\$ 3,204	\$ 55,397	\$ 15,094
Liabilities - due to others	\$ 67,287	\$ 3,204	\$ 55,397	\$ 15,094
<b>Sheriff Sale Account</b>				
Assets - cash	\$ 141,053	\$ 1,944,064	\$ 2,037,188	\$ 47,929
Liabilities - due to others	\$ 141,053	\$ 1,944,064	\$ 2,037,188	\$ 47,929
<b>Sheriff Commissary</b>				
Assets - cash	\$ 110,946	\$ 2,162,537	\$ 2,137,360	\$ 136,123
Liabilities - due to others	\$ 110,946	\$ 2,162,537	\$ 2,137,360	\$ 136,123
<b>Circuit Clerk</b>				
Assets - cash	\$ 295,949	\$ 4,873,915	\$ 4,801,259	\$ 368,605
Liabilities - due to others	\$ 295,949	\$ 4,873,915	\$ 4,801,259	\$ 368,605
<b>County Clerk</b>				
Assets - cash	\$ 627,795	\$ 4,001,197	\$ 3,870,148	\$ 758,844
Liabilities - due to others	\$ 627,795	\$ 4,001,197	\$ 3,870,148	\$ 758,844
<b>Sheriff Safety</b>				
Assets - cash	\$ 4,431	\$ 7,000	\$ 5,010	\$ 6,421
Liabilities - due to others	\$ 4,431	\$ 7,000	\$ 5,010	\$ 6,421

**Kankakee County, Illinois**  
**Statement of Changes in Assets and Liabilities - Agency Funds**  
**For the Year Ended November 30, 2016**

	Beginning of Year	Additions	Reductions	End of Year
<b>Kankakee Enterprise Zone</b>				
Assets:				
Cash	\$ -	\$ 11,501	\$ -	\$ 11,501
Total assets	<u>\$ -</u>	<u>\$ 11,501</u>	<u>\$ -</u>	<u>\$ 11,501</u>
Liabilities:				
Due to others	\$ -	\$ 11,501	\$ -	\$ 11,501
Total liabilities	<u>\$ -</u>	<u>\$ 11,501</u>	<u>\$ -</u>	<u>\$ 11,501</u>
<b>Kankakee River Valley Enterprise Zone</b>				
Assets:				
Cash	\$ -	\$ 39,083	\$ -	\$ 39,083
Total assets	<u>\$ -</u>	<u>\$ 39,083</u>	<u>\$ -</u>	<u>\$ 39,083</u>
Liabilities:				
Due to others	\$ -	\$ 39,083	\$ -	\$ 39,083
Total liabilities	<u>\$ -</u>	<u>\$ 39,083</u>	<u>\$ -</u>	<u>\$ 39,083</u>
<b>Teen Court</b>				
Assets:				
Cash	\$ 9,886	\$ 28,071	\$ 30,699	\$ 7,258
Accounts receivable	2,063	-	90	1,973
Total assets	<u>\$ 11,949</u>	<u>\$ 28,071</u>	<u>\$ 30,789</u>	<u>\$ 9,231</u>
Liabilities:				
Vouchers payable	\$ 270	\$ -	\$ 188	\$ 82
Due to others	11,679	28,071	30,601	9,149
Total liabilities	<u>\$ 11,949</u>	<u>\$ 28,071</u>	<u>\$ 30,789</u>	<u>\$ 9,231</u>
<b>Total Agency Funds</b>				
Assets:				
Cash	\$ 5,779,424	\$ 239,905,375	\$ 243,243,121	\$ 2,441,678
Investments	167,309	524	-	167,833
Accounts receivable	16,762	-	771	15,991
Due from County	300,000	-	-	300,000
Total assets	<u>\$ 6,263,495</u>	<u>\$ 239,905,899</u>	<u>\$ 243,243,892</u>	<u>\$ 2,925,502</u>
Liabilities:				
Vouchers payable	\$ 15,847	\$ -	\$ 6,919	\$ 8,928
Due to other governments	3,855,767	226,499,187	229,872,270	482,684
Due to others	2,391,881	13,406,712	13,364,703	2,433,890
Total liabilities	<u>\$ 6,263,495</u>	<u>\$ 239,905,899</u>	<u>\$ 243,243,892</u>	<u>\$ 2,925,502</u>

**Kankakee County, Illinois**  
**Assessed Valuations, Rates and Extensions**  
**For the tax levy years 2006 through 2015**

Extension year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Assessed valuation, net of special districts and general abatements	\$ 1,758,258,357	\$ 1,736,597,353	\$ 1,750,453,487	\$ 1,836,225,848	\$ 1,894,580,741	\$ 1,977,819,149	\$ 1,936,746,108	\$ 1,895,536,281	\$ 1,775,003,707	\$ 1,706,053,999
<b>Tax rates:</b>										
General corporate	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.250	\$ 0.250	\$ 0.224	\$ 0.218	\$ 0.222	\$ 0.222	\$ 0.232
IMRF	0.2259	0.2144	0.2050	0.180	0.158	0.151	0.131	0.119	0.117	0.116
County health	0.0262	0.0260	0.0260	0.026	0.024	0.022	0.023	0.024	0.024	0.025
Liability insurance	0.1940	0.1818	0.1662	0.142	0.121	0.113	0.107	0.117	0.130	0.133
County highway	0.1106	0.1100	0.1070	0.103	0.096	0.090	0.092	0.093	0.094	0.096
Social security	0.1151	0.1130	0.1110	0.102	0.096	0.092	0.089	0.090	0.091	0.092
Veterans	0.0096	0.0090	0.0085	0.008	0.007	0.010	0.011	0.011	0.011	0.009
Highway matching	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046	0.047
Joint bridge	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046	0.047
Bonds and interest	0.1116	-	-	-	-	-	-	-	-	-
Public Building Commission	-	0.0381	0.0371	0.034	0.031	0.029	0.029	0.032	0.033	0.016
Extension education	0.0133	0.0130	0.0135	0.014	0.015	0.014	0.017	0.018	0.019	0.020
<b>Total tax rates</b>	<b>\$ 1.1423</b>	<b>\$ 1.0529</b>	<b>\$ 1.0219</b>	<b>\$ 0.953</b>	<b>\$ 0.890</b>	<b>\$ 0.833</b>	<b>\$ 0.807</b>	<b>\$ 0.816</b>	<b>\$ 0.833</b>	<b>\$ 0.833</b>
<b>Tax extensions:</b>										
General corporate	\$ 4,395,646	\$ 4,341,493	\$ 4,376,134	\$ 4,590,565	\$ 4,736,452	\$ 4,430,315	\$ 4,222,107	\$ 4,208,091	\$ 4,090,085	\$ 3,818,656
IMRF	3,971,906	3,723,265	3,588,430	3,305,206	2,993,437	2,986,507	2,537,137	2,255,688	2,155,586	1,909,328
County health	460,664	451,515	455,118	477,419	454,699	435,120	445,452	454,929	442,171	411,493
Liability insurance	3,411,021	3,157,134	2,909,254	2,607,441	2,292,443	2,234,936	2,072,318	2,217,777	2,395,095	2,189,143
County highway	1,944,634	1,910,257	1,872,985	1,891,312	1,818,798	1,780,037	1,781,806	1,762,849	1,731,838	1,580,134
Social security	2,023,755	1,962,355	1,943,003	1,872,950	1,818,798	1,819,594	1,723,704	1,705,983	1,676,567	1,514,295
Veterans	168,793	156,294	148,789	146,898	132,621	197,782	213,042	208,509	202,662	148,138
Highway matching	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495	773,607
Joint bridge	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495	773,607
Bonds and interest	1,962,216	-	-	-	-	-	-	-	-	-
Public Building Commission	-	661,643	649,418	624,317	587,320	573,568	561,656	606,572	607,986	263,356
Extension education	233,848	225,758	236,311	257,072	284,187	276,895	329,247	341,196	350,052	329,194
<b>Total tax extensions</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>\$ 16,475,234</b>	<b>\$ 15,629,541</b>	<b>\$ 15,467,576</b>	<b>\$ 15,347,032</b>	<b>\$ 13,710,951</b>

**Statistical Section (Unaudited)**

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental Activities</b>										
Net Invested in Capital Assets	41,836,826	45,762,286	44,479,679	44,642,921	44,708,893	41,962,453	43,520,320	42,378,562	41,993,978	41,601,736
Restricted										
Debt Service	4,188	11,372	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308
Capital Projects	-	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985
Other Purposes	20,591,225	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460
Unrestricted	3,470,821	3,174,645	(3,926,143)	(2,854,373)	(1,085,048)	820,141	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)
<b>Total Governmental Activities</b>	<b>65,903,060</b>	<b>67,134,835</b>	<b>61,801,623</b>	<b>60,808,717</b>	<b>59,497,091</b>	<b>57,586,667</b>	<b>56,587,444</b>	<b>52,939,769</b>	<b>37,634,188</b>	<b>35,731,524</b>
<b>Business-Type Activities</b>										
Net Invested in Capital Assets	964,870	734,549	520,917	913,710	909,769	1,238,259	1,582,985	2,221,269	1,903,514	2,116,285
Restricted										
Debt Service	236,011	243,249	250,507	235,783	253,706	253,516	253,841	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,692,192	4,200,380	4,460,518	4,024,416	4,201,294	3,959,681	3,655,903	3,248,290	3,322,145	3,202,725
<b>Total Business-Type Activities</b>	<b>4,893,073</b>	<b>5,178,178</b>	<b>5,231,942</b>	<b>5,173,909</b>	<b>5,364,769</b>	<b>5,451,456</b>	<b>5,492,729</b>	<b>5,469,559</b>	<b>5,225,659</b>	<b>5,319,010</b>
<b>Primary Government</b>										
Net Invested in Capital Assets	42,801,696	46,496,835	45,000,596	45,556,631	45,618,662	43,200,712	45,103,305	44,599,831	43,897,492	43,718,021
Restricted										
Debt Service	240,199	254,621	266,694	454,410	540,992	820,187	1,106,269	849,617	848,805	864,308
Capital Projects	-	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985
Other Purposes	20,591,225	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460
Unrestricted	7,163,013	7,375,025	534,375	1,170,043	3,116,246	4,779,822	2,812,962	399,145	(15,630,683)	(17,863,240)
<b>Total Primary Government</b>	<b>70,796,133</b>	<b>72,313,013</b>	<b>67,033,565</b>	<b>65,982,626</b>	<b>64,861,860</b>	<b>63,038,123</b>	<b>62,080,173</b>	<b>58,409,328</b>	<b>42,859,847</b>	<b>41,050,534</b>

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
<b>Governmental Activities</b>										
General Government	9,110,120	8,565,292	8,980,438	8,534,467	8,776,907	9,483,436	9,880,814	9,064,835	7,042,629	7,520,836
Court Services	9,479,918	9,328,680	10,402,497	9,556,219	9,478,698	9,463,167	9,109,459	8,998,615	8,877,536	8,255,649
Public Safety	18,251,241	21,980,747	21,652,108	22,570,675	21,752,864	23,087,317	25,533,900	25,172,223	25,174,170	24,988,299
Health & Sanitation	3,228,057	3,588,164	3,264,901	3,037,891	3,266,113	3,395,624	3,006,442	2,893,612	3,056,755	2,417,970
Transportation	6,403,317	7,745,609	8,598,611	7,504,248	8,877,314	7,250,004	7,260,319	8,253,217	7,701,481	7,121,719
Veterans Administration	256,813	228,652	243,706	189,285	236,894	230,436	313,913	251,957	275,934	282,080
Economic Development	2,738,136	2,347,651	4,483,899	4,337,950	3,406,529	2,430,630	1,946,789	2,139,385	2,421,815	2,508,024
Interest & Fiscal Charges	1,174,858	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165
<b>Total Governmental Activities Expenses</b>	<b>50,642,460</b>	<b>54,912,387</b>	<b>58,697,966</b>	<b>56,919,933</b>	<b>56,958,439</b>	<b>56,355,058</b>	<b>57,906,795</b>	<b>57,583,837</b>	<b>55,329,015</b>	<b>53,807,742</b>
<b>Business-Type Activities</b>										
911 Emergency Services	2,481,993	2,559,781	2,648,016	2,809,976	2,608,200	2,747,237	2,782,618	2,856,433	2,932,790	2,973,080
Animal Control	285,765	317,606	339,809	303,342	298,339	276,278	298,905	319,021	319,512	295,148
<b>Total Business-Type Activities Expenses</b>	<b>2,767,758</b>	<b>2,877,387</b>	<b>2,987,825</b>	<b>3,113,318</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>Total Primary Government Expenses</b>	<b>53,410,218</b>	<b>57,789,774</b>	<b>61,685,791</b>	<b>60,033,251</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>Program Revenues</b>										
<b>Governmental Activities</b>										
General Government	3,369,373	2,748,025	2,689,443	2,757,480	2,973,183	2,892,118	3,179,827	3,896,307	3,418,176	3,416,713
Court Services	4,312,415	4,293,751	4,391,732	4,496,352	4,195,149	3,816,368	3,602,479	4,406,531	4,978,206	4,311,373
Public Safety	7,948,058	9,863,791	9,633,269	10,335,111	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990
Health & Sanitation	2,466,247	2,925,425	2,675,988	2,808,970	2,441,200	2,393,731	2,363,861	2,311,388	2,211,289	2,065,304
Transportation	2,667,146	4,068,774	2,304,188	2,043,549	2,429,201	2,010,312	3,139,562	1,855,897	1,118,217	945,116
Veterans Administration	-	52,926	25,500	51,622	49,361	61,372	116	116	29,077	27,155
Economic Development	2,737,903	2,347,605	3,657,378	4,037,209	3,264,206	2,269,247	1,783,328	2,139,385	2,336,136	2,303,778
Interest & Fiscal Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Governmental Activities Program Revenues</b>	<b>23,501,142</b>	<b>26,247,371</b>	<b>25,404,924</b>	<b>26,504,171</b>	<b>26,356,271</b>	<b>25,116,360</b>	<b>26,023,519</b>	<b>23,955,649</b>	<b>22,152,923</b>	<b>21,267,429</b>
<b>Business-Type Activities</b>										
911 Emergency Services	2,563,149	2,737,184	2,672,054	2,686,374	2,736,836	2,810,149	2,808,869	2,848,699	2,950,636	3,054,566
Animal Control	289,846	338,458	326,756	329,157	328,074	291,673	299,965	306,412	326,775	302,018
<b>Total Business-Type Activities Program Revenues</b>	<b>2,852,995</b>	<b>3,075,642</b>	<b>2,998,810</b>	<b>3,015,531</b>	<b>3,064,910</b>	<b>3,101,822</b>	<b>3,108,834</b>	<b>3,155,111</b>	<b>3,277,411</b>	<b>3,356,584</b>
<b>Total Primary Government Program Revenues</b>	<b>26,354,137</b>	<b>29,323,013</b>	<b>28,403,734</b>	<b>29,519,702</b>	<b>29,421,181</b>	<b>28,218,182</b>	<b>29,132,353</b>	<b>27,110,760</b>	<b>25,430,334</b>	<b>24,624,013</b>
<b>Net (Expense) Revenue</b>										
Governmental Activities	(27,141,318)	(28,665,016)	(33,293,042)	(30,415,762)	(30,602,168)	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)
Business-Type Activities	85,237	198,255	10,985	(97,787)	158,371	78,307	27,311	(20,343)	25,109	88,356
<b>Total Primary Government Net (Expense) Revenue</b>	<b>(27,056,081)</b>	<b>(28,466,761)</b>	<b>(33,282,057)</b>	<b>(30,513,549)</b>	<b>(30,443,797)</b>	<b>(31,160,391)</b>	<b>(31,855,965)</b>	<b>(33,648,531)</b>	<b>(33,150,983)</b>	<b>(32,451,957)</b>
<b>General Revenues &amp; Other Changes In Net Position</b>										
<b>Governmental Activities</b>										
<b>Taxes:</b>										
Property	13,316,162	14,368,482	15,140,928	15,300,704	16,204,323	16,528,453	17,181,977	17,550,415	18,029,074	19,768,052
Sales	8,936,714	9,245,653	7,449,926	7,861,656	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830
State Income	2,599,321	2,701,486	2,297,742	2,216,252	2,233,440	2,521,619	2,734,356	2,747,656	3,053,559	2,793,579
Replacement & Other	3,180,540	2,964,294	2,697,931	3,630,194	2,606,459	2,494,507	2,623,064	2,739,880	2,791,871	2,733,394
Interest	910,467	447,025	89,157	43,020	25,714	20,903	18,761	13,576	12,764	23,537
Misc.	117,660	148,046	132,098	346,863	270,750	220,617	229,383	577,451	465,132	341,257
Special Items - Gain (loss) on Disposal of Asset(s)	(175,449)	21,805	27,268	24,167	62,080	56,854	46,518	(54,175)	-	-
<b>Total Governmental Activities</b>	<b>28,885,415</b>	<b>29,896,791</b>	<b>27,835,050</b>	<b>29,422,856</b>	<b>29,290,542</b>	<b>29,328,274</b>	<b>30,541,359</b>	<b>30,283,974</b>	<b>29,476,118</b>	<b>30,637,649</b>
<b>Business-Type Activities</b>										
Interest	117,930	86,850	42,779	39,754	32,489	8,380	13,962	5,719	5,428	6,954
Misc.	-	-	-	-	-	-	-	-	-	(1,959)
<b>Total Business-Type Activities</b>	<b>117,930</b>	<b>86,850</b>	<b>42,779</b>	<b>39,754</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>Total Primary Government</b>	<b>29,003,345</b>	<b>29,983,641</b>	<b>27,877,829</b>	<b>29,462,610</b>	<b>29,323,031</b>	<b>29,336,654</b>	<b>30,555,321</b>	<b>30,289,693</b>	<b>29,481,546</b>	<b>30,642,644</b>
<b>Changes In Net Position</b>										
Governmental Activities	1,744,097	1,231,775	(5,457,992)	(992,906)	(1,311,626)	(1,910,424)	(1,341,917)	(3,344,214)	(3,699,974)	(1,902,664)
Business-Type Activities	203,167	285,105	53,764	(58,033)	190,860	86,687	41,273	(14,624)	30,537	93,351
<b>Total Primary Government Change In Net Position</b>	<b>1,947,264</b>	<b>1,516,880</b>	<b>(5,404,228)</b>	<b>(1,050,939)</b>	<b>(1,120,766)</b>	<b>(1,823,737)</b>	<b>(1,300,644)</b>	<b>(3,358,838)</b>	<b>(3,669,437)</b>	<b>(1,809,313)</b>

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Fund</b>										
Non-Spendable										
Prepaid Expenses	116,289	49,393	44,766	57,917	294,504	320,227	659,884	253,733	407,466	198,558
Inventory	79,745	91,285	72,338	154,207	174,653	163,437	-	29,093	21,599	17,644
Restricted for:										
Tort Liability / Claims	-	-	-	-	1,688,373	1,038,404	477,926	412,250	176,251	525,631
Unassigned	4,592,329	5,001,791	821,132	361,248	1,308,005	451,953	(1,368,366)	(4,305,261)	(4,920,326)	(4,978,002)
<b>Total General Fund</b>	<b>4,788,363</b>	<b>5,142,469</b>	<b>938,236</b>	<b>573,372</b>	<b>3,465,535</b>	<b>1,974,021</b>	<b>(230,556)</b>	<b>(3,610,185)</b>	<b>(4,315,010)</b>	<b>(4,236,169)</b>
<b>Pension Fund</b>										
Non-Spendable										
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	-	-	-	-	1,490,112	1,121,036	344,819	-	-	146,849
Unassigned	2,924,746	2,227,055	1,672,307	1,224,828	-	-	-	(196,990)	(259,665)	-
<b>Total Pension Fund</b>	<b>2,924,746</b>	<b>2,227,055</b>	<b>1,672,307</b>	<b>1,224,828</b>	<b>1,490,112</b>	<b>1,121,036</b>	<b>344,819</b>	<b>(196,990)</b>	<b>(259,665)</b>	<b>146,849</b>
<b>County Highway Fund</b>										
Non-Spendable										
Inventory	45,994	32,844	159,204	196,294	221,097	251,304	240,246	254,993	251,289	264,115
Assigned to Transportation	2,454,444	2,529,633	2,744,762	2,716,730	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758
<b>Total County Highway Funds</b>	<b>2,500,438</b>	<b>2,562,477</b>	<b>2,903,966</b>	<b>2,913,024</b>	<b>2,811,182</b>	<b>3,200,550</b>	<b>3,163,067</b>	<b>3,238,069</b>	<b>3,509,902</b>	<b>3,862,873</b>
<b>All Other Governmental Fund</b>										
Non-Spendable										
Prepaid Expenses	607,884	320,528	653,293	180,422	6,927	4,503	82,476	7,066	12,189	13,588
Inventory	23,456	19,629	9,213	139,591	99,938	178,493	116,261	62,108	62,064	124,859
Restricted for:										
General Government	-	-	-	-	597,368	632,685	726,679	672,671	813,609	990,342
Debt Service	-	-	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308
Judiciary & Court	-	-	-	-	2,004,949	1,448,304	1,277,662	1,217,609	1,325,358	1,214,588
Public Safety	-	-	-	-	324,071	133,024	11,432	44,860	767,236	326,885
Health & Welfare	-	-	-	-	2,342,362	2,165,684	2,211,258	2,151,233	1,848,171	2,147,814
Transportation	-	-	-	-	7,496,518	5,612,198	5,724,958	7,183,088	7,674,636	8,017,352
Economic Development	-	-	-	-	538,248	540,505	540,806	541,044	472,616	282,122
Public Building Commission	-	-	-	-	-	-	227,922	227,845	228,137	205,756
Capital Projects	4,188	11,372	2,900,001	1,705,989	791,596	462,193	146,954	33,563	606,746	602,985
Unassigned	14,558,591	14,894,310	14,345,684	14,630,660	-	-	-	-	-	(4,655)
<b>Total All Other Governmental Funds</b>	<b>15,194,119</b>	<b>15,245,839</b>	<b>17,924,378</b>	<b>16,875,289</b>	<b>14,489,263</b>	<b>11,744,260</b>	<b>11,918,836</b>	<b>12,990,704</b>	<b>14,659,567</b>	<b>14,785,944</b>
<b>Total Governmental Funds</b>	<b>25,407,666</b>	<b>25,177,840</b>	<b>23,438,887</b>	<b>21,586,513</b>	<b>22,256,092</b>	<b>18,039,867</b>	<b>15,196,166</b>	<b>12,421,598</b>	<b>13,594,794</b>	<b>14,559,497</b>

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues:</b>										
Taxes	22,252,876	23,614,135	22,590,854	23,162,360	24,092,099	24,013,774	24,889,277	24,289,041	23,197,404	24,745,882
Intergovernmental	19,777,353	21,818,455	21,879,555	15,223,941	13,515,050	12,814,338	13,077,031	14,149,188	13,496,601	12,681,002
Charges for Services	3,892,331	4,276,471	4,016,169	13,047,116	13,855,876	14,661,941	14,919,498	13,099,206	10,659,964	11,499,717
Licenses & Permits	459,512	545,855	443,386	461,992	519,576	541,925	519,826	519,961	522,137	596,005
Fines & Forfeits	3,242,894	2,278,129	2,206,380	2,268,979	2,343,303	2,092,136	2,157,875	2,070,943	3,238,996	2,245,698
Interest on Investments	910,467	447,025	89,157	43,020	25,714	20,903	18,761	13,618	12,772	23,469
Miscellaneous	478,885	489,913	470,563	423,966	381,419	291,818	345,254	693,723	535,681	444,963
<b>Total Revenues</b>	<b>51,014,318</b>	<b>53,469,983</b>	<b>51,696,064</b>	<b>54,631,374</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>Expenditures:</b>										
General Government	16,060,433	16,821,360	17,075,085	16,543,429	16,497,139	18,315,161	19,310,137	19,662,199	16,648,088	15,979,189
Judiciary & Court	7,362,565	7,370,537	7,885,723	7,464,692	7,741,145	7,335,570	7,075,228	6,689,760	6,074,130	5,872,663
Public Safety	12,033,779	13,411,582	15,199,695	14,624,686	14,021,310	15,619,118	16,343,747	15,972,709	13,334,959	15,614,389
Health & Welfare	3,083,032	3,400,731	3,139,100	2,773,463	2,923,675	2,767,472	2,886,401	2,771,932	2,807,170	2,331,386
Transportation	5,054,285	6,110,729	4,471,587	5,202,994	5,408,111	6,704,224	5,570,439	5,283,559	4,760,516	4,330,188
Economic Development	2,721,144	2,344,451	4,461,902	4,247,490	3,406,196	2,430,630	1,946,789	1,772,790	2,404,716	2,494,423
Capital Outlay	3,096,965	1,439,864	2,683,226	3,030,815	1,680,268	3,175,728	3,603,699	2,340,170	1,627,268	1,903,603
Debt Service Principle	1,664,269	1,672,963	1,662,602	1,406,981	1,562,163	1,964,317	2,018,835	2,307,138	2,054,815	2,033,027
Debt Service Interest	1,174,858	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165
<b>Total Expenditures</b>	<b>52,251,330</b>	<b>53,699,809</b>	<b>57,650,726</b>	<b>56,483,748</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>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,237,012)</b>	<b>(229,826)</b>	<b>(5,954,662)</b>	<b>(1,852,374)</b>	<b>329,910</b>	<b>(4,889,829)</b>	<b>(3,682,912)</b>	<b>(2,774,570)</b>	<b>1,173,198</b>	<b>964,703</b>
<b>Other Financing Sources (Uses):</b>										
Transfers In	532,000	37,000	31,000	364,653	395,789	1,406,788	2,387,154	2,229,029	2,225,823	233,743
Transfers Out	(532,000)	(37,000)	(31,000)	(364,653)	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)
Proceeds from Refunding Bonds	-	-	-	-	-	3,690,000	5,395,000	-	-	-
Proceeds from Long-term Debt	430,172	-	4,090,929	-	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)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>430,172</b>	<b>-</b>	<b>4,090,929</b>	<b>-</b>	<b>339,669</b>	<b>673,604</b>	<b>496,517</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change In Fund Balance</b>	<b>(806,840)</b>	<b>(229,826)</b>	<b>(1,863,733)</b>	<b>(1,852,374)</b>	<b>669,579</b>	<b>(4,216,225)</b>	<b>(3,186,395)</b>	<b>(2,774,570)</b>	<b>1,173,198</b>	<b>964,703</b>
<b>Debt Service as a Percentage of Noncapital Expenditure</b>	<b>6.00%</b>	<b>5.37%</b>	<b>4.90%</b>	<b>4.82%</b>	<b>5.16%</b>	<b>5.24%</b>	<b>5.19%</b>	<b>5.57%</b>	<b>5.68%</b>	<b>5.48%</b>

## County of Kankakee, Illinois

### Sales Tax by Category

Last Ten Calendar Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Merchandise	5,144	-	-	-	-	-	-	-	-	-
Food	10,266	8,315	8,179	6,500	10,078	3,738	6,253	6,980	6,540	4,925
Drinking and Eating Places	39,283	29,806	32,594	27,387	27,803	37,272	30,222	26,357	30,032	34,132
Apparel	-	-	-	-	-	-	412	1,665	234	399
Furniture & HH & Radio	7,512	6,417	6,731	10,550	10,450	9,709	11,599	12,730	13,728	12,280
Lumber, Building, Hardware	81,539	79,608	61,327	50,224	48,171	46,041	50,203	47,919	56,263	58,532
Automotive & Filling Stations	87,474	101,838	72,382	77,021	88,995	69,710	117,081	119,235	72,421	57,466
Drugs & Misc. Retail	73,909	77,919	6,186	116,227	129,028	106,868	84,054	93,030	161,859	131,735
Agriculture & All Others	419,487	639,490	411,350	505,583	426,455	340,630	475,605	711,781	442,791	524,763
Manufacturers	84,739	39,743	122,936	103,299	13,159	61,057	33,338	42,271	61,382	67,964
	<u>809,512</u>	<u>986,139</u>	<u>721,746</u>	<u>896,875</u>	<u>756,820</u>	<u>675,563</u>	<u>808,768</u>	<u>1,061,969</u>	<u>845,249</u>	<u>892,195</u>
County Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Aroma Park	16,985	17,888	14,347	15,048	15,545	14,819	14,862	10,187	11,275	10,382
Bonfield	2,138	1,412	1,205	1,374	1,099	1,421	1,440	1,328	1,290	1,001
Bourbonnais	440,541	447,344	414,489	406,120	444,075	502,425	486,751	512,817	518,828	524,267
Bradley	1,232,780	1,228,703	1,196,352	1,250,476	1,277,343	1,359,510	1,381,814	1,389,472	1,445,523	1,424,200
Buckingham	69	35	75	226	(54)	102	87	67	134	13
Cabery	739	649	267	124	222	245	100	209	135	89
Chebanse	14,923	12,432	10,572	8,314	7,504	4,499	5,871	7,463	11,456	12,945
Essex	2,184	2,403	2,066	3,058	2,273	1,961	1,838	2,646	2,436	2,332
Grant Park	22,920	23,206	19,083	20,392	22,524	23,698	21,269	21,882	21,490	20,247
Herscher	44,926	51,619	46,181	50,132	55,152	57,867	66,671	75,445	77,933	78,174
Hopkins Park	1,197	1,141	1,394	2,482	2,503	2,441	1,865	2,468	2,022	2,617
Irwin	1,176	1,018	949	488	603	698	509	518	750	1,008
Kankakee	5,553,172	5,430,660	4,250,873	4,419,834	4,450,020	3,919,414	3,994,151	1,976,192	960,455	751,469
Limestone	4,887	3,586	2,583	2,662	3,209	3,432	3,437	3,660	3,301	3,535
Manteno	183,318	172,331	137,662	146,059	164,859	202,968	259,777	362,868	233,894	215,471
Momence	70,337	64,225	50,389	58,924	59,003	63,684	63,881	69,400	62,877	67,868
Reddick	481	308	568	380	274	268	263	283	270	214
Sammons Point	-	-	96	89	117	70	54	245	48	67
St. Anne	23,198	24,612	21,154	26,507	30,134	35,517	32,972	31,962	25,184	20,049
Sun River Terrace	-	1	-	10	1	1	2	12	15	2
Union Hill	4,294	1,653	1,140	1,080	1,192	1,325	2,195	1,296	1,581	1,567
	<u>7,620,265</u>	<u>7,485,226</u>	<u>6,171,445</u>	<u>6,413,779</u>	<u>6,537,598</u>	<u>6,196,365</u>	<u>6,339,809</u>	<u>4,470,420</u>	<u>3,380,897</u>	<u>3,137,517</u>
Co. Direct Sales Tax Rate	.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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
County	1.1332	1.1423	1.0529	1.0219	0.9530	0.8900	0.8330	0.8070	0.8160	0.8330	0.8330
Townships or Road Districts	0.6260	0.6814	0.6841	0.6614	0.6180	0.5830	0.5580	0.5520	0.5600	0.5600	0.5660
Cities and Villages	0.4708	0.4807	0.4724	0.4623	0.4360	0.4130	0.3900	0.3810	0.3830	0.3920	0.4170
School Districts											
Elementary Districts	3.5076	3.5463	3.4374	3.2379	3.0265	2.8820	2.7040	2.5935	2.6300	2.7045	2.8680
High School Districts	2.7007	2.7949	2.7882	2.7190	2.7290	2.6870	2.4420	2.6570	2.6420	2.6730	2.7020
Unit Districts	5.4842	5.4990	5.4813	5.1738	4.9180	4.7230	4.6440	4.4830	4.3060	4.3400	4.4000
Community College Districts	0.3976	0.3960	0.3837	0.3731	0.3450	0.3255	0.3135	0.3000	0.2840	0.2855	0.2720
Special Districts											
Fire Protection Districts	0.5746	0.5959	0.6068	0.5907	0.5460	0.5250	0.4800	0.4300	0.4400	0.4490	0.4450
Park Districts	0.2803	0.2849	0.2607	0.2520	0.2365	0.2265	0.2110	0.2075	0.2025	0.2085	0.2155
Sanitary Districts											
Library Districts	0.1841	0.1916	0.1989	0.1978	0.1700	0.1605	0.1505	0.1410	0.1410	0.1440	0.1475
Multi-township Districts	0.0456	0.0475	0.0479	0.0472	0.0440	0.0400	0.0380	0.0370	0.0370	0.0360	0.0360
Street Lighting Districts											
Hospital Districts											
Airport Districts	0.0452	0.0452	0.0445	0.0435	0.0410	0.0400	0.0380	0.0380	0.0390	0.0390	0.0430
Mass Transit Districts											
Cemetery Districts	0.0751	0.0777	0.0776	0.0768	0.0730	0.0730	0.0720	0.0870	0.0930	0.0920	0.0950
Miscellaneous Districts											
Special Districts											
Forest Preserve Districts	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0590	0.0570	0.0560	0.0540	0.0560
Conservancy Districts	0.0776	0.0772	0.0760	0.0740	0.0660	0.0630	0.0600	0.0590	0.0580	0.0580	0.0590

Source: Kankakee County Clerk

County of Kankakee, Illinois  
Extended Taxes By District

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>County</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>16,475,234</b>	<b>15,629,541</b>	<b>15,467,576</b>	<b>14,785,781</b>
<b>Townships or Road Districts</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>8,921,008</b>	<b>8,467,360</b>	<b>8,337,419</b>	<b>7,920,126</b>
<b>Cities and Villages</b>	<b>26,824,211</b>	<b>26,565,746</b>	<b>26,255,886</b>	<b>26,306,840</b>	<b>25,262,585</b>	<b>23,880,817</b>	<b>23,226,335</b>	<b>25,103,558</b>	<b>22,163,970</b>	<b>20,582,697</b>
TIF	5,043,058	5,391,288	5,080,001	4,832,991	4,492,988	4,301,333	4,244,214	7,344,327	6,478,273	5,680,332
Other Municipalities*	21,781,153	21,391,288	21,175,885	21,473,849	20,769,597	19,579,484	18,982,121	17,759,231	15,685,697	14,902,365
<b>School Districts</b>	<b>112,683,031</b>	<b>108,010,398</b>	<b>103,875,294</b>	<b>101,993,577</b>	<b>100,220,868</b>	<b>98,566,835</b>	<b>97,754,974</b>	<b>93,499,286</b>	<b>90,939,450</b>	<b>85,425,660</b>
Elementary Districts	27,183,539	26,607,437	25,859,671	25,591,895	25,071,050	24,274,638	23,592,569	22,212,687	21,859,685	20,575,926
High School Districts	16,365,228	16,075,996	15,763,084	15,452,793	15,159,092	14,697,909	14,646,487	13,840,887	13,583,839	12,731,579
Unit Districts	60,354,693	56,805,742	54,256,380	53,058,715	52,328,979	51,941,071	51,684,706	50,009,562	48,350,676	45,356,284
Community College Districts	8,779,571	8,521,223	7,996,160	7,890,174	7,661,747	7,653,218	7,831,212	7,436,151	7,145,250	6,761,871
<b>Special Districts</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>	<b>13,765,858</b>	<b>13,097,762</b>	<b>12,653,173</b>	<b>11,961,778</b>
Fire Protection Districts	7,703,212	7,518,585	7,383,764	7,184,826	7,047,500	6,837,065	6,607,931	6,315,117	6,035,134	5,680,363
Park Districts	5,104,807	5,046,280	4,691,187	3,959,049	4,530,994	4,409,073	4,325,043	4,083,054	3,959,000	3,784,304
Sanitary Districts	0	0	0	0	0	0	0	0	0	0
Library Districts	2,635,601	2,598,926	2,348,335	2,359,739	2,200,118	2,124,734	2,082,601	1,984,646	1,947,980	1,823,700
Multi-township Districts	244,547	243,066	239,260	233,653	229,113	219,041	212,028	203,956	200,527	187,648
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	275,070	275,586	275,915	276,414	276,464	281,761	283,118	269,025	272,815	261,110
Mass Transit Districts	0	0	0	0	0	0	0	0	0	0
Cemetery Districts	21,840	21,462	20,817	20,811	21,060	20,831	21,060	24,511	24,547	23,420
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	169,868	176,542	182,001	187,575	201,333	214,049	225,001	208,727	204,544	192,881
Conservancy Districts	9,288	9,176	9,012	9,024	9,032	9,148	9,076	8,727	8,627	8,351
<b>Total Current Tax Extensions</b>	<b>185,768,160</b>	<b>180,032,568</b>	<b>173,071,290</b>	<b>169,816,146</b>	<b>165,698,328</b>	<b>162,467,164</b>	<b>160,143,408</b>	<b>155,797,508</b>	<b>149,561,589</b>	<b>140,676,042</b>

\* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois

Equalized Assessed Valuations less exemptions by district

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
County	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707
Townships or Road Districts	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707
Cities and Villages	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725	1,254,059,331	1,316,809,322	1,286,737,058	1,263,007,871	1,180,651,324
School Districts										
Elementary Districts	742,705,375	723,203,310	722,920,889	730,253,698	764,242,428	782,820,567	821,939,094	797,448,383	776,295,443	713,355,081
High School Districts	742,705,375	723,203,310	722,920,889	730,189,882	764,114,796	782,629,120	821,620,079	797,001,801	776,104,188	713,100,075
Unit Districts	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052	1,111,951,621	1,156,199,070	1,139,744,307	1,119,432,093	1,061,903,632
Community College Districts	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707
Special Districts										
Fire Protection Districts	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524	1,359,846,401	1,407,144,562	1,385,822,248	1,355,805,373	1,260,498,109
Park Districts	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371	1,282,897,155	1,353,070,698	1,310,248,106	1,285,614,141	1,203,745,548
Sanitary Districts										
Library Districts	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220	1,208,742,286	1,258,032,415	1,244,356,983	1,217,067,186	1,121,549,523
Multi-township Districts	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941	413,115,813	424,671,047	415,203,869	384,598,961
Street Lighting Districts										
Hospital Districts										
Airport Districts	608,562,424	609,702,701	620,033,902	635,433,580	674,303,222	704,402,414	745,047,796	707,959,970	699,525,016	669,513,106
Mass Transit Districts										
Cemetary Districts	29,080,916	27,621,571	26,826,450	27,097,304	28,848,790	28,536,046	29,249,937	28,173,243	26,395,146	25,456,186
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	283,112,839	294,236,119	303,334,990	312,624,503	335,555,396	356,747,628	381,357,733	366,188,131	365,256,959	357,187,903
Conservancy Districts	11,969,579	11,886,228	11,857,327	12,194,013	13,684,276	14,520,470	15,125,860	14,791,572	14,873,693	14,398,282

Source: Kankakee County Clerk

## 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
2006	165,295,132	1,098,491,271	373,515,356	8,670,733	1,645,972,492	54,865,201,076	0.833
2007	172,660,058	1,226,576,613	366,180,381	9,586,655	1,775,003,707	59,166,198,565	0.833
2008	184,243,548	1,312,871,169	387,398,662	11,022,902	1,895,536,281	63,183,910,855	0.816
2009	193,266,313	1,337,089,087	393,069,647	13,321,061	1,936,746,108	64,557,558,018	0.807
2010	197,800,017	1,340,311,979	423,292,398	16,414,755	1,977,819,149	65,926,645,694	0.833
2011	198,200,401	1,263,376,813	417,092,295	15,911,232	1,894,580,741	63,152,059,840	0.890
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	61,206,916,191	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	58,347,866,082	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	57,885,999,568	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	58,608,025,814	1.1423

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

Tax Year 2015				Tax Year 2005			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV	Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Kinder Morgan Cochin LLC	\$13,498,650	0.77%	1	Natural Gas Pipeline Co	\$11,785,608	0.78%
2	Midway Snacks LLC	10,385,094	0.59%	2	Baggy Wrinkle Part LTD	11,229,842	0.74%
3	K-Mart Corp	10,292,085	0.59%	3	K-Mart Corp	10,248,975	0.68%
4	Muffrey LLC	9,563,284	0.54%	4	Northfield Square LLC	9,933,699	0.65%
5	Riverside Medical Center	8,288,116	0.47%	5	TRG II LLC	9,207,044	0.61%
6	1600 N State Rt 50 Holdings LLC	5,888,695	0.33%	6	Cognis Corp	6,774,059	0.45%
7	Sears Logistics Services Inc	5,779,128	0.33%	7	Sears Logistics Services Inc	6,719,000	0.44%
8	Walmart Real Estate Business TR	4,963,459	0.28%	8	CS Illinois LLC Levitt Properties	5,481,281	0.36%
9	EDF Renewable Energy	4,824,368	0.27%	9	Tri Star Estates LLC	4,385,160	0.29%
10	Cognis Corp	4,801,469	0.27%	10	Aventis Behring LLC	4,066,318	0.27%
Total - Top Ten		<u>\$78,284,348</u>		Total - Top Ten		<u>\$68,045,378</u>	
Total EAV		\$1,758,258,357		Total EAV		\$1,518,196,140	

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 Levied	Taxes Collected	Percentage of Taxes Levied	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levied
2006	2007	13,738,132	13,625,472	99.18%	-	13,625,472	99.18%
2007	2008	14,711,976	14,690,379	99.85%	-	14,690,379	99.85%
2008	2009	15,490,373	15,463,536	99.83%	-	15,463,536	99.83%
2009	2010	15,642,907	15,615,181	99.82%	-	15,615,181	99.82%
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	20,084,835	19,990,573	99.53%	-	19,990,573	99.53%

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 Outstanding Debt	Per Capita Income	Percentage of		
	General Obligation Bonds	Debt Certificates	Note Payable	Capital Leases	Alternate Revenue Source Bonds	Capital Leases			Personal Income	Population	Debt Per Capita
2007	-	20,910,000	426,320	4,977,353	2,310,000	8,998	28,632,671	31,302	0.11%	110,705	258.64
2008	-	20,163,129	187,653	4,443,057	2,085,000	-	26,878,839	32,866	0.12%	112,524	238.87
2009	3,500,000	19,226,331	175,000	4,314,037	1,855,000	-	29,070,368	32,451	0.11%	113,215	256.77
2010	3,500,000	18,264,324	175,000	3,862,056	1,625,000	31,400	27,457,780	32,643	0.12%	113,449	242.03
2011	10,108,629	10,821,627	175,000	3,699,562	1,395,000	24,359	26,224,177	33,945	0.13%	113,698	230.65
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804	24,829,852	35,243	0.14%	113,040	219.66
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	36,892	0.16%	112,120	210.72
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	35,657	0.17%	111,375	183.00
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	37,049	0.20%	110,879	165.06
2016	14,815,573	-	-	1,438,424	-	-	16,253,997	37,049	0.23%	110,008	147.75

Source: Audited Financial Statements

Note - 2015 Per Capita Income used for 2016

2016 Per Capita Income - Not Available

## County of Kankakee, Illinois

### Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	3,500,000	-	3,500,000	0.18%	30.91
2010	3,500,000	189,043	3,310,957	0.17%	29.18
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	701,366	14,114,207	0.78%	128.30

Source: Audited Financial Statements & CAFR Property Tax Rates

**COUNTY OF KANKAKEE, ILLINOIS**  
**Overlapping Bonded Indebtedness**  
(As of May 12, 2017)

<u>Taxing Body</u>	<u>Total Outstanding Bonded Debt<sup>(1)</sup></u>	<u>Applicable to District</u>	
		<u>Percent<sup>(2)</sup></u>	<u>Amount</u>
<u>Cities and Villages:</u>			
Village of Bourbonnais	\$ 0	100.000%	\$ 0
Village of Bradley	0	100.000%	0
Village of Hopkins Park	30,000	100.000%	30,000
City of Kankakee	42,422,036	100.000%	42,422,036
Village of Manteno	0	100.000%	0
City of Momence	0	100.000%	0
<b>TOTAL CITIES AND VILLAGES</b>			<b>\$ 42,452,036</b>
<u>Park Districts:</u>			
Bourbonnais Township Park District	\$ 2,612,565	100.000%	\$ 2,612,565
Kankakee Park District	1,775,510	100.000%	1,775,510
Momence Park District	79,000	100.000%	79,000
<b>TOTAL PARK DISTRICTS</b>			<b>\$ 4,467,075</b>
<u>School Districts:</u>			
Bourbonnais School District Number 53	\$ 8,465,000	100.000%	\$ 8,465,000
Bradley School District Number 61	2,580,000	100.000%	2,580,000
St. Anne School District Number 256	819,000	78.329%	641,516
St. George School District Number 258	2,693,000	100.000%	2,693,000
Momence Unit School District Number 1	11,555,000	100.000%	11,555,000
Herscher Unit School District Number 2	9,970,000	90.635%	9,036,269
Central Unit School District Number 4	10,664,294	30.227%	3,223,482
Manteno Unit School District Number 5	32,584,725	99.578%	32,447,122
Grant Park Unit School District Number 6	2,115,000	100.000%	2,115,000
Tri-Point Unit School District Number 6J	1,735,000	5.316%	92,239
Kankakee Unit School District Number 111	18,550,000	100.000%	18,550,000
Peotone Unit School District Number 207U	17,295,000	0.028%	4,764
Gardner-South High School District Number 73	475,000	0.972%	4,616
South Wilmington Cons. School District Number 74	120,000	2.938%	3,526
St. Anne High School District Number 302	1,464,700	82.795%	1,212,702
Bradley-Bourbonnais High School Dist. Number 307	4,560,000	100.000%	4,560,000
Kankakee Community College District Number 520	14,315,000	79.537%	11,385,654
Joliet Community College District Number 525	76,660,000	0.003%	2,599
<b>TOTAL SCHOOL DISTRICTS</b>			<b>\$108,572,490</b>
<u>Other:</u>			
Kankakee Airport	\$ 516,000	100.000%	\$ 516,000
<b>TOTAL OTHER</b>			<b>\$ 516,000</b>
<b>TOTAL OVERLAPPING BONDED DEBT</b>			<b>\$156,007,601</b>
<b>COUNTY OF KANKAKEE DIRECT BONDED DEBT</b>			<b>14,695,000<sup>(3)</sup></b>
<b>TOTAL DIRECT AND OVERLAPPING BONDED DEBT</b>			<b>\$170,702,601</b>

Source: Kankakee County Clerk's Office.

<sup>(1)</sup> Excludes the following amounts of alternate revenue bonded debt:

- Village of Bourbonnais - \$17,075,000
- Village of Bradley - \$4,260,000
- Village of Manteno - \$1,835,000
- City of Momence - \$360,000
- Bradley-Bourbonnais HSD #307 - \$7,225,000
- Joliet Comm. College Dist. #525 - \$108,985,000

<sup>(2)</sup> Applicable debt percentages are based on 2016 Equalized Assessed Valuations (EAV), the most recent available. Percentages shown represent the ratio of the portion of each entity's EAV within Kankakee County to its total EAV.

<sup>(3)</sup> Excludes alternate revenue bonded debt in the amount of \$1,438,424.

**County of Kankakee, Illinois**

**Schedule of Legal Debt Margin**

2016	
Equalized Assessed Valuation (EAV)	1,806,729,099
Legal Debt Limit (2.875% of EAV)	51,943,462
Outstanding Debt	<b>16,253,997</b>
Less Self Supporting Debt	<b>(1,438,424)</b>
Total Debt Applicable to Limit	<b>14,815,573</b>
Legal Debt Margin	<b>37,127,889</b>

	2007	2008	2009	2010	2011	2012	2013	2014	2015
Equalized Assessed Valuation (EAV)	1,775,003,707	1,895,536,281	1,936,746,108	1,977,819,149	1,894,580,741	1,836,225,848	1,750,453,487	1,736,597,353	1,758,258,357
Legal Debt Limit (2.875% of EAV)	51,031,357	54,496,668	55,681,451	56,862,301	54,469,196	52,791,493	50,325,538	49,927,174	50,549,928
Outstanding Debt	28,632,671	26,878,839	29,070,368	27,457,780	26,224,177	24,829,852	23,626,135	20,382,113	18,301,150
Less Self Supporting Debt	(28,632,671)	(26,878,839)	(29,070,368)	(27,457,780)	(26,224,177)	(24,829,852)	(23,626,135)	(20,382,113)	(2,131,150)
Total Debt Applicable to Limit	0	0	0	0	0	0	0	0	16,170,000
Legal Debt Margin	51,031,357	54,496,668	55,681,451	56,862,301	54,469,196	52,791,493	50,325,538	49,927,174	34,379,928

Source: Illinois Compiled Statute, CAFR 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)
2007	110,705	3,490,196	31,302	35.4	18,615	6.3%
2008	112,524	3,702,643	32,866	34.9	18,286	8.3%
2009	113,215	3,670,478	32,451	36.2	18,093	12.2%
2010	113,449	3,703,686	32,643	36.5	18,083	12.3%
2011	113,698	3,849,936	33,945	36.6	18,042	11.5%
2012	113,040	3,977,091	35,243	36.7	17,802	10.5%
2013	112,120	4,136,363	36,892	36.9	17,489	10.5%
2014	111,375	3,971,295	35,657	37.3	17,286	8.1%
2015	110,879	4,107,989	37,049	37.3	17,157	6.8%
2016	110,008	N/A	N/A	N/A	N/A	6.4%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census.
- (2) US Department of Commerce - Bureau of Economic Analysis
- (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	2016			2007		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	2,827	1	5.10%	2,100	1	3.71%
CSL Behring	1,265	2	2.28%	550	8	0.97%
Shapiro Developmental Center	1,166	3	2.10%	1,288	2	2.28%
Cigna Health Care	1,000	4	1.80%	900	4	1.59%
Kankakee School District #111	771	5	1.39%	800	5	1.41%
Presence St Mary's Hospital	716	6	1.29%	1,000	3	1.77%
Baker & Taylor Co	604	7	1.09%	640	6	1.13%
Van Drunen Farms	603	8	1.09%			
Olivet Nazarene University	540	9	0.97%	400	10	0.71%
Kankakee Community College	500	10	0.90%	396	11	0.70%
County of Kankakee	464	11	0.84%	550	8	0.97%
Illinois Veterans Home	360	12	0.65%			
A.N. Webber	320	13	0.58%			
NUCOR	300	14	0.54%	304	15	0.54%
Del Monte Fresh Produce Company	300	15	0.54%			
Sears Logistic Services				633	7	1.12%
K-Mart				460	9	0.81%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

# County of Kankakee, Illinois

## Employees by Function

Last Ten Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Government</b>	121	128	118	124	110	116	114	102	95	102
<b>Court Services</b>	156	155	151	144	139	132	129	118	112	111
<b>Public Safety</b>	214	216	223	218	211	222	236	211	190	180
<b>VAC</b>	3	3	3	3	2	3	3	4	3	3
<b>Animal Control</b>	8	9	10	8	9	10	8	9	7	10
<b>ETSB-911</b>	25	27	28	26	28	29	27	28	28	27
<b>Health</b>	47	49	43	42	39	38	39	38	34	32
<b>Highway</b>	36	36	34	35	30	31	37	40	29	31
<b>Total</b>	<b>610</b>	<b>623</b>	<b>610</b>	<b>600</b>	<b>568</b>	<b>581</b>	<b>593</b>	<b>550</b>	<b>498</b>	<b>496</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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Government Activities</b>										
<b>General Government</b>										
Passports Issued	1,547	305	614	724	511	611	623	646	873	1,017
Birth Certificates	1,704	1,624	1,499	1,503	1,456	1,440	1,481	1,450	1,514	1,466
Death Certificates	1,057	1,166	1,097	1,026	1,072	1,069	1,132	1,171	1,189	1,267
Marriage Registrations	664	637	627	627	666	643	657	654	655	697
Registered Voters	62,605	65,279	66,422	64,306	65,439	64,366	65,782	61,292	62,350	64,829
Ballots Counted	13,267	67,182	19,175	44,055	8,358	58,292	23,664	45,411	9,243	73,767
Number of Documents Recorded	28,487	26,271	25,083	18,202	16,084	18,400	18,272	14,752	16,518	15,703
Assessed Billing Value	2,040,783,176	2,060,515,445	2,255,652,604	2,245,465,281	2,154,689,011	2,082,823,792	1,992,446,053	1,976,338,717	2,002,264,255	2,055,835,641
New Property Value	45,700,589	43,329,683	25,833,142	14,679,590	13,957,256	10,254,908	8,001,133	13,244,207	35,020,455	24,576,701
Total Parcels	54,992	51,288	55,052	55,137	55,127	55,200	55,193	55,190	55,264	55,209
Taxable Parcels	53,411	49,502	53,579	53,625	53,595	53,578	53,425	53,842	53,861	53,804
Total Board of Review Appeals	497	1,082	1,159	823	768	870	492	369	326	485
Real Estate Transfer Declarations Processed	5,340	4,116	3,744	3,153	3,265	3,582	4,355	3,912	4,468	4,626
Inspections Conducted	2,941	2,424	2,663	2,401	2,102	2,254	1,893	1,237	1,082	955
Building Permits Issued	1,003	1,120	1,193	963	938	1,031	1,078	1,076	729	712
Number of Maintenance Work Orders	N/A	N/A	N/A	N/A	N/A	1,809	1,843	1,516	1,996	2,511
Number of Claims for Payment Processed	N/A	N/A	N/A	N/A	N/A	8,956	9,752	8,962	7,286	6,870
<b>Court Services</b>										
Number of Dissolution of Marriage Filed	258	246	212	245	250	222	200	192	131	167
Total Civil Cases Filed	2,464	2,297	2,206	2,950	2,337	2,668	2,408	2,130	1,784	2,025
Total Criminal Cases Filed	1,266	1,340	1,314	1,288	1,173	1,158	1,139	1,290	1,020	1,026
Total Juvenile Cases Filed	331	188	208	221	186	284	195	221	159	122
Number of Driving under the Influence Filed	248	268	301	373	212	239	289	209	208	157
Total Traffic Cases Filed	6,567	5,274	4,670	11,863	3,859	4,158	5,647	4,928	3,277	3,367
Jurors Summoned	5,685	5,861	8,180	10,215	10,725	7,635	7,685	6,175	6,480	6,895
Jurors Served	2,985	2,191	2,209	2,678	4,297	3,336	3,484	2,852	2,828	2,634
Number of Judges	9	9	9	9	10	10	10	10	10	10
Public Defender Total Pending Cases	3,692	4,065	4,384	4,345	3,759	3,785	3,768	4,424	3,435	3,146
Public Defender Felony Pending Cases	387	439	444	387	398	390	310	390	384	391
Public Defender Felony Cases Closed	777	780	822	769	717	691	659	460	622	637
Juvenile Probation Intakes	270	215	188	212	227	203	147	123	121	35
Total Juvenile Probation Caseload	585	603	508	435	416	426	436	437	353	324
Adult Probation Intakes	370	361	405	347	390	363	341	303	316	280
Total Adult Probation Caseload	1,141	1,172	1,328	1,293	1,265	1,246	1,203	1,153	1,140	973
<b>Public Safety</b>										
<b>Patrol Division</b>										
Calls for Service	36,602	35,306	31,657	42,462	33,295	38,925	41,287	40,179	31,799	35,102
Civil Process	7,849	6,898	6,245	6,566	5,536	4,948	4,799	4,227	4,666	5,634
Citations	7,181	4,794	3,183	4,194	2,024	3,116	2,601	1,648	331	675
Arrests	991	1,059	916	807	625	747	610	486	289	340
Traffic Accidents	605	536	513	413	385	389	423	472	457	456
Fatal Traffic Accidents	23	16	12	6	17	18	17	15	7	23
Homicides	2	-	1	-	-	1	2	5	2	7
Orders of Protection	840	835	869	1,022	1,136	1,042	1,204	1,081	1,059	1,517

**County of Kankakee, Illinois**

**Operating Indicators by Function**

Last Ten Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Domestic Battery</b>	219	236	179	140	197	159	91	121	102	109
<b>Corrections Division</b>										
Average Daily Population	540	637	589	642	672	677	626	503	460	443
Bookings	7,371	7,389	6,392	6,790	6,060	5,784	5,773	4,960	4,311	5,019
Number of Coroner Calls	1,052	1,134	1,095	1,030	1,069	1,067	1,148	1,146	1,313	1,249
Autopsies	85	89	85	85	94	116	126	118	76	102
<b>Health and Sanitation</b>										
Food Sanitation Inspections	1,809	1,577	1,337	1,400	1,339	1,331	1,406	1,519	1,509	1,387
Food Sanitation Licenses Issued	671	672	638	654	604	651	623	654	601	641
Mammograms Provided	619	1,067	612	135	193	469	343	63	34	-
Tobacco Prevention Participants	1,382	1,175	1,288	1,213	1,274	1,055	673	506	404	621
Tuberculosis Skin Tests	1,443	1,187	1,282	1,122	1,548	1,105	473	667	413	511
Lead Screenings	2,163	2,646	2,632	1,399	1,465	1,198	1,286	1,439	1,128	992
Number of Patients Vaccinated	5,655	2,027	8,042	5,256	1,951	2,964	1,985	1,315	1,775	1,469
WIC Average Monthly Caseload	2,520	2,708	2,933	2,896	2,803	2,685	2,647	2,481	2,240	2,071
<b>Veterans Assistance Commission</b>										
Veterans Served	1,537	1,281	978	613	394	2,411	2,813	3,136	3,810	3,686
Financial Assistance Provided for Veterans	126,627	95,789	70,337	42,429	45,110	40,441	48,625	64,874	86,109	65,736
<b>Business-Type Activities</b>										
<b>ETSB-911</b>										
Total 911 Calls	58,036	57,128	54,272	53,676	57,456	58,056	46,986	48,192	49,744	49,777
Cellular 911 Calls	35,941	36,992	38,614	39,924	44,520	45,243	37,571	39,104	41,268	41,788
Wireline 911 Calls	22,095	20,136	15,658	13,752	12,936	12,813	9,415	9,088	8,476	7,989

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois  
 Capital Asset Statistics  
 Last Ten Fiscal Years

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration										
Buildings	4	4	4	4	4	4	4	4	4	4
Buildings/Land Improvements	3	7	7	7	7	7	8	8	8	8
Land	2	1	4	4	4	4	4	5	5	5
Total	9	12	15	15	15	15	16	17	17	17
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	3	3	4	6	7	7	7
Land	0	0	0	0	0	0	1	1	1	1
Total	3	3	3	4	4	5	8	9	9	9
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	7	4	2	5	5	6	6	8	8	9
Land	2	4	4	4	4	4	4	4	4	4
Total	18	17	15	18	18	19	19	21	21	22
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	7	7	7	8	8	8	8	8	9	9
Highways	65	70	70	73	73	74	76	76	77	78
Land	1	1	2	2	2	2	2	2	2	2
Total	79	84	85	89	89	90	92	92	94	95
Health & Welfare										
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	3	3	3	3	2
Total	6	6	6	6	6	6	6	6	6	5
TOTAL Capital Assets	115	122	124	132	132	135	141	145	147	148