

County of Kankakee, Illinois



Comprehensive Annual Financial Report

Prepared by the Kankakee County Finance Department

For the Fiscal Year Ended
November 30, 2019

Kankakee County, Illinois
Comprehensive Annual Financial Report
As of and for the Year Ended November 30, 2019
Table of Contents

	<u>Introductory Section (Unaudited)</u>	<u>Page</u>
Letter of Transmittal	1-4	
Organization Chart	5	
List of Principal Officers	6	
Certificate of Achievement for Excellence in Financial Reporting	7	
Financial Section		
Independent Auditor's Report	8-9	
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>	10-11	
Management's Discussion and Analysis	12-27	
Basic Financial Statements:		
Government-wide Statement of Net Position	28	
Government-wide Statement of Activities.....	29	
Fund Financial Statements:		
Balance Sheet - Governmental Funds	30	
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	31	
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	32	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	33	
Statement of Net Position - Proprietary Funds.....	34	
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	35	
Statement of Cash Flows - Proprietary Funds.....	36	
Statement of Fiduciary Net Position - Fiduciary Funds.....	37	
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	38	
Notes to Financial Statements	39-68	
Required Supplementary Information:		
Schedule of Changes in the Net Pension Liability and Related Ratios.....	70-72	
Schedule of Employer Contributions-IMRF.....	73	
IMRF Summary of Actuarial Methods and Assumptions	74	
Schedule of Changes in the Total OPEB Liability and Related Ratios.....	75	
Budgetary Comparison Schedules:		
General Fund - Revenues and Other Financing Sources	76	
General Fund – Expenditures and Other Financing Uses.....	77-84	
Pension Fund.....	85	
County Highway Fund.....	86	
County Bridge Fund.....	87	
Notes to Required Supplementary Information	88	
Other Supplementary Information:		
Disclosure of Tort Expenditures under PA 91-0628	90	
Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet - General Fund.....	91	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund	92	
Combining Balance Sheet - Nonmajor Governmental Funds	93	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	94	
Balance Sheets - Major and Nonmajor Special Revenue Funds	95-99	
Statements of Revenues, Expenditures, and Changes in Fund Balances - Major and Nonmajor Special Revenue Funds.....	100-104	
Combining Balance Sheet - Debt Service Funds	105	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds	106	

Kankakee County, Illinois
Comprehensive Annual Financial Report
As of and for the Year Ended November 30, 2019
Table of Contents

<u>Financial Section (Continued)</u>	<u>Page</u>
Other Supplementary Information (Continued):	
Budgetary Comparison Schedule - Tort Liability Fund (reported in General Fund).....	107
Budgetary Comparison Schedules – Nonmajor Special Revenue Funds.....	108-121
Budgetary Comparison Schedules – Debt Service Funds	122-123
Budgetary Comparison Schedule – Public Building Commission Capital Projects Fund.....	124
Schedule of Revenues, Expenses, and Change in Fund Net Position - Budgetary Basis –	
911 System Fee Fund	125
Statement of Fiduciary Net Position - Fiduciary Funds - Private Purpose Trust Funds	126
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Private Purpose Trust Funds.....	127
Combining Balance Sheet - Fiduciary Funds - Agency Funds.....	128-129
Statement of Changes in Assets and Liabilities - Agency Funds	130-132
Assessed Valuations, Rates and Extensions	133
 Statistical Section (Unaudited)	
Statistical Section Contents	134
Statement of Net Position – Last Ten Fiscal Years	135
Changes in Net Position – Last Ten Fiscal Years	136
Fund Balances of Governmental Funds – Last Ten Fiscal Years	137
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years.....	138
Sales Tax by Category – Last Ten Calendar Years	139
Sales Tax by Municipality – Last Ten Calendar Years.....	140
Median Tax Rates per \$100 by Tax Year	141
Extended Taxes by District	142
Equalized Assessed Valuations less exemptions by district	143
Assessed Value and Actual Value of Taxable Property – Last Ten Levy Years.....	144
Top Ten Property Taxpayers – Current Year and Ten Years Ago	145
Property Tax Levies and Collections – Last Ten Levy Years.....	146
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	147
Ratio of General Bonded Debt Outstanding – Last Ten Fiscal Years	148
Schedule of Legal Debt Margin	149
Demographic and Economic Statistics – Last Ten Years	150
Principal Employers – Current Year and Ten Years Ago.....	151
Employees by Function – Last Ten Years	152
Operating Indicators by Function – Last Ten Years.....	153-154
Capital Asset Statistics – Last Ten Fiscal Years.....	155
 Other	
Schedule of Findings and Responses	156



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 27, 2019

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, 2019. 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.

SKDO, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2019. The independent auditor's report is located at the front of the financial section of this report. In addition, the County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. The single audit report is prepared separately and includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations.

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

Profile of the Government

Kankakee County Illinois, incorporated in 1853, is located in the northeast part of the state, approximately 50 miles south of Chicago. The County is contiguous to Will County on its northern border, has a land mass of more than 600 square miles and serves a population of 109,862. The County is empowered to levy a property tax on real property located within its boundaries.

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

The Board is required to adopt a budget for the fiscal year no later than November 30 preceding the beginning of the fiscal year on December 1. The annual budget serves as the foundation for Kankakee County's fiscal planning and control. The budget is prepared at the Fund and Department level. Department heads may transfer resources within a

department as they see fit; however, transfers between departments need special approval by the County Board by a 2/3 majority vote to amend the original budget.

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

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

The Local Economy

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

Transportation improvements include the recent completion 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 project was completed in 2018 and improved access to I-57. The completion of this project has led to 3,000 acres now accessible for development.

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

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

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

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

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

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

Economic Alliance President & CEO Tim Nugent recognized the high-profile investment from CSL Behring and Nucor Steel along with leading food innovators in Van Drunen Farms and FutureCeuticals.

The County's current unemployment rate is 5%. 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

The County continued to plan for further debt reduction through the adoption of the 2020 original budget. However, with pending economic changes due to the COVID-19 pandemic, the County Board is now reviewing all budgeted 2020 activity.

Kankakee County entered into an intergovernmental agreement with Will County for the River Valley Juvenile Justice Center. This agreement is a transfer of Kankakee County's 25% ownership in the River Valley Juvenile Justice Center to Will County for \$5.5 million to be paid over the next 5 years. This includes a payment of \$1 million which was paid in 2018 and a settlement of past services plus future services until the valuation of \$5.5 million is reached.

The County's inmate bed rental program revenue increased from \$10.6 million in FY 2018 to \$12.2 million in FY19 for an increase of \$1.6 million. 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 detainees.

The hard work of the County's dedicated department heads and their employees along with the increased inmate bed rentals has led to an increase in the General Fund, Tort Fund, and Pension Fund ending balances. The continued cost saving measures in these major funds has led to an increase in governmental funds fund balance of \$4.4 million in FY 2019. The General Fund had an increase of \$2.5 million in 2019. The Tort Fund increased by \$0.8 million and the Pension Fund increased by \$0.52 million. This is the fourth consecutive year that there has been a positive trend in these three major funds. This is also the first time in seven years that the General Fund balance (excluding Tort) has been positive. The combined fund balances the General Fund, Tort Fund, and Pension Funds, totaled over \$5 million.

The County continues to produce extended budget plans to better predict and manage both the County's cash flow and General Fund debt reduction. However, due to the COVID-19 pandemic there will be some fluctuation in this plan. The full financial effect of the COVID-19 pandemic is not available as of the date this document was produced.

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

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

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

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

Relevant Financial Policies

It is essential that governments maintain an adequate level of funds to mitigate current and future risks, revenue shortfalls, unanticipated expenditures, and to ensure stable tax rates. When establishing a formal policy on the level of unrestricted fund balance, a number of factors must be considered including unexpected fluctuations in revenues and expenditures, exposure to significant one-time outlays, and cash liquidity. In May 2020, in response to the COVID-19 pandemic and its potential economic impact, the County Board voted to sustain a minimal fund balance of \$1 million in the General Fund.

The County Board's commitment to change the previous downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation is evident in 2019. As represented in this year's Comprehensive Annual Financial Report (CAFR), Kankakee County has seen a positive combined fund balance. This is the first year since 2012 that the General Fund has achieved a positive fund balance. The hard work and commitment of the County Board, Chairman, Elected Officials, and the entire staff has led to the positive financial trends represented in the last few years.

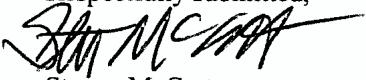
Awards and Acknowledgements

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

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

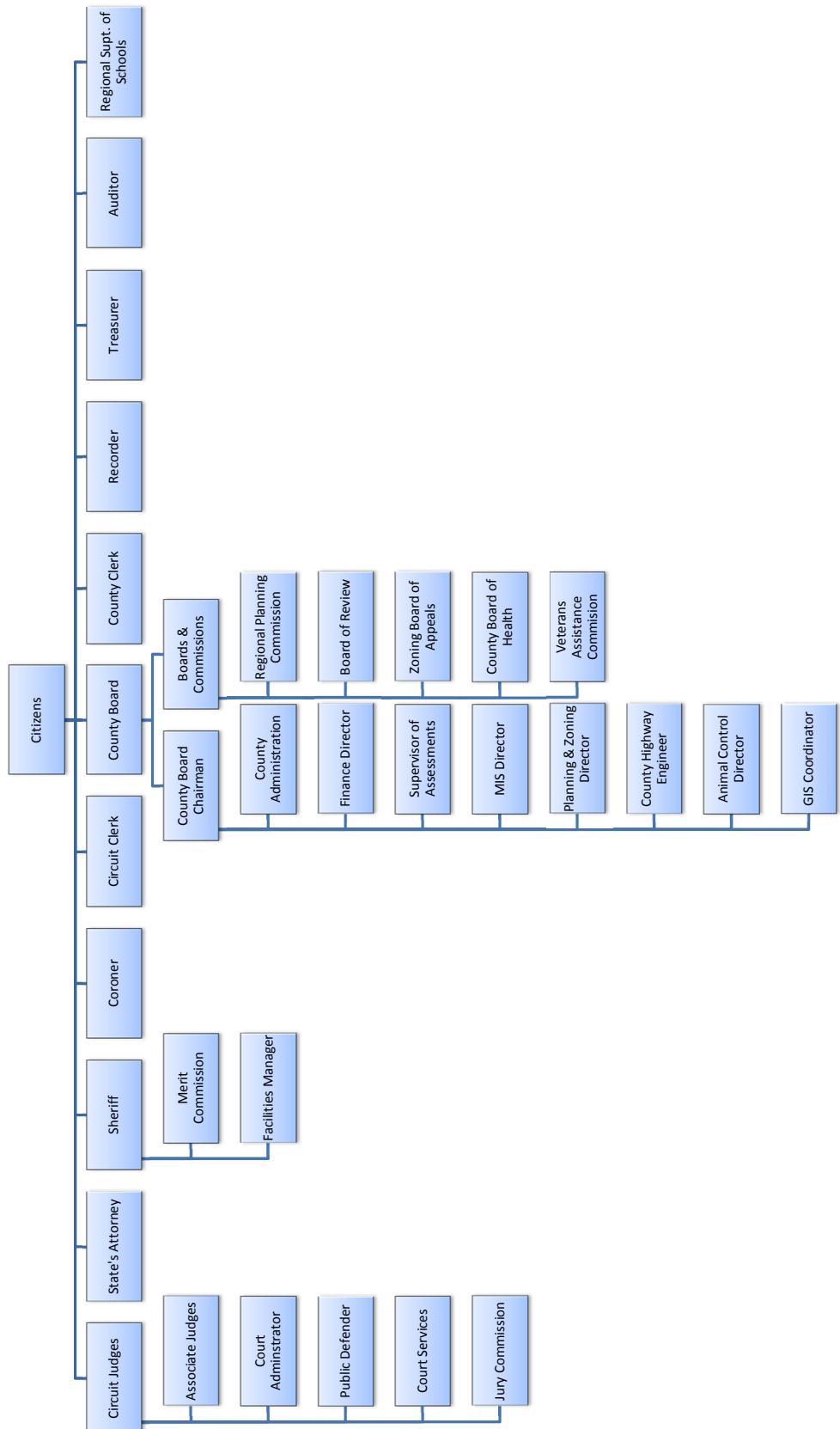
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the County. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made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

Respectfully submitted,



Steven McCarty
Kankakee County Finance Director

Kankakee County Organizational Chart



COUNTY OF KANKAKEE

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

COUNTY BOARD

Chairman
Andrew Wheeler

Jim Byrne
Aaron Dunnill
Raymond Fairfield
Roger Hess
Stephen Liehr
Alice (Tinker) Parker
Patricia Polk
Christopher Tholen
Michael Zenz

Antonio Carrico
Colton Ekhoff
John Fetherling
Larry Kerkstra
Craig Long
Samuel Payton
Darrel Smith
George Washington, Jr.
Brenda Zuccollo

Vice Chair
Todd Sirois

Elisabeth Dunbar
Robert Ellington-Snipes
Jackie Haas
Ronald Kinzinger
Chad Miller
Janis Peters
Joseph Swanson
Carol Webber

ELECTED OFFICIALS

Auditor
Jake Lee

Circuit Clerk
Sandi Cianci

County Clerk
Dan Hendrickson

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Mike Downey

Regional Superintendent of Schools
Gregg Murphy

State's Attorney
Jim Rowe

Treasurer
Nick Africano

APPOINTED OFFICIALS

Animal Control
Kari Laird

Assessor
Erich Blair

Chief Judge
Michael D. Kramer

ETSB-911
Tammy Peterson

Finance
Steven McCarty

Health
John Bevis

Highway
Mark Rogers

MIS
Kevin Duval

Building and Grounds
Wes Andrews

Planning/GIS
Delbert Skimerhorn

Probation
Tom Latham

Public Defender
Edward J. Pentuic



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Kankakee County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2018

Christopher P. Monell

Executive Director/CEO

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, 2019, 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 1.0 percent, 1.9 percent, and 0.1 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions – IMRF, the IMRF Summary of Actuarial Methods and Assumptions, the schedule of changes in the total OPEB liability and related ratios, and the budgetary comparison information, on pages 12-27 and 70-87, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2020, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kankakee County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

SKDO, P.C.

Bourbonnais, Illinois
May 26, 2020

**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, 2019, 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 26, 2020. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2019-001 that we consider to be a material weakness.

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*.

Kankakee County, Illinois' Response to Findings

Kankakee County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Kankakee County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

SKDO, P.C.

Bourbonnais, Illinois

May 26, 2020

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, 2019 and 2018. 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 \$48.9 million (*net position*).
- At the close of fiscal year 2019, the County of Kankakee's governmental funds reported combined ending fund balances of \$24.7 million. This was the result of an increase to governmental funds fund balance of \$4.4 million.
- The General Fund balance (excluding the Tort Fund) totaled \$1.5 million in fiscal year 2019 which signifies the first positive General Fund balance since 2012.
- Overall revenues for governmental funds were \$62.7 million, an increase of nearly \$4.3 million over the prior year.
- The total combined fund balance of the General Fund and Tort Fund was positive with a combined balance of \$3.92 million. This is an increase of \$3.32 million from prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Comprehensive Annual Financial Report (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 and other supplementary information that further explains and supports the information in the financial statements.

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

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

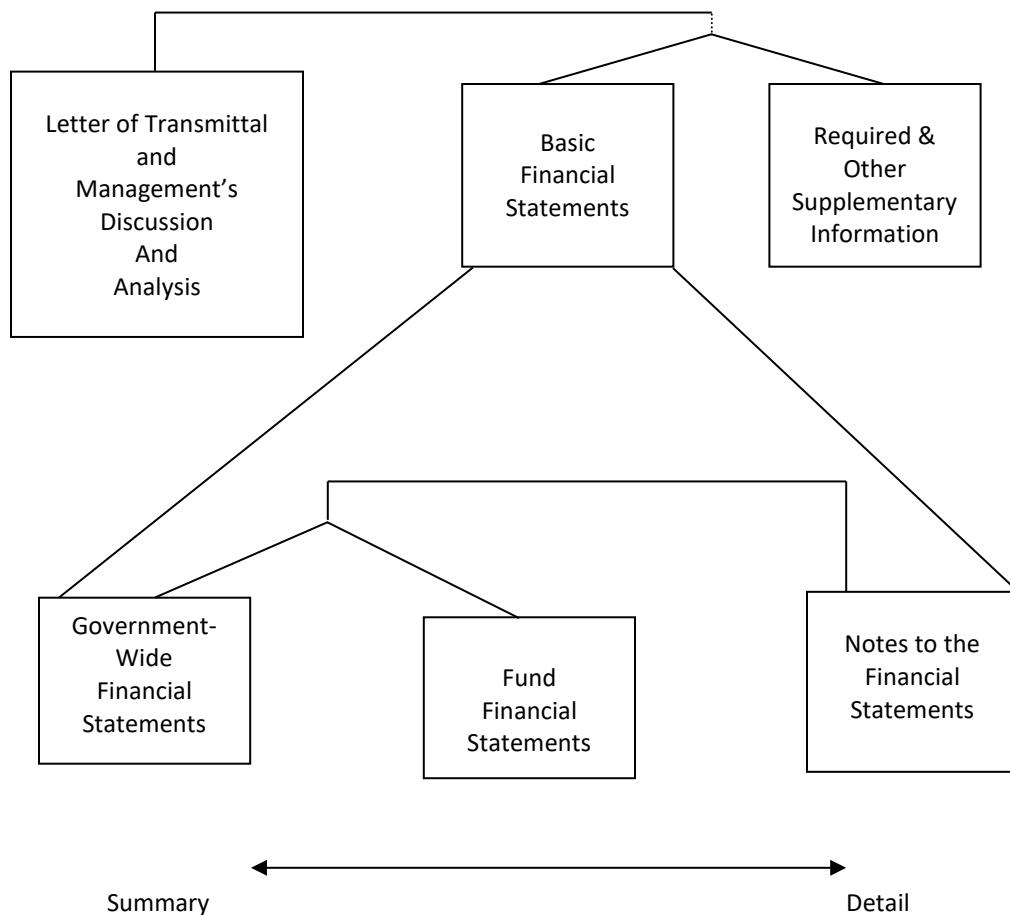


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

Illustration B

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

		Fund Financial Statements			
		Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope		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
Required financial statements		<ul style="list-style-type: none"> ▪ Statement of net position ▪ Statement of activities 	<ul style="list-style-type: none"> ▪ Balance sheet ▪ Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> ▪ Statement of net position ▪ Statement of revenues, expenses, and changes in net position ▪ Statement of cash flows 	<ul style="list-style-type: none"> ▪ Statement of fiduciary net position ▪ Statement of changes in fiduciary net position
Accounting basis and measurement focus		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
Type of asset/liability information		All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of inflow/outflow information		All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 28-29 of this report.

Fund Financial Statements

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

The County has three categories of funds:

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

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

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

The basic governmental fund financial statements can be found on pages 30-32 of this report.

2. **Proprietary funds:** Services, for which the County charges customers a fee, whether to outside customers or other county departments, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the County's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Kankakee County uses enterprise funds to account for its Emergency Telephone Services (911) system and for its animal control operation. The 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, which provided health insurance reimbursement services, was closed during fiscal year 2018.

The basic proprietary fund financial statements can be found on pages 34-36 of this report.

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

The basic fiduciary fund financial statements can be found on page 37-38 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 39-68 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 70-80 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 91-106 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

At the close of the current fiscal year the County's net position was just over \$48.9 million. Net position for governmental activities increased by approximately \$2 million. For business-type activities, net position experienced an increase of nearly \$1 million.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 52,059	\$ 47,647	\$ 6,434	\$ 4,983	\$ 58,493	\$ 52,631
Capital assets	55,423	55,127	1,701	1,982	57,124	57,109
Total assets	107,482	102,774	8,135	6,965	115,617	109,740
Deferred outflows of resources	24,297	11,471	1,089	561	25,386	12,032
Current and other liabilities	7,082	6,438	357	215	7,439	6,653
Long-term liabilities	50,369	33,737	1,252	556	51,621	34,294
Total liabilities	57,451	40,175	1,609	771	59,060	40,947
Deferred inflows of resources	32,563	34,342	509	648	33,072	34,991
Net investment in capital assets	43,705	42,352	1,701	1,982	45,406	44,335
Restricted	21,729	20,521	-	-	21,729	20,521
Unrestricted	(23,670)	(23,146)	5,405	4,124	(18,265)	(19,022)
Total net position	\$ 41,765	\$ 39,727	\$ 7,106	\$ 6,106	\$ 48,871	\$ 45,834

A significant portion of the County's net position reflects a net investment of \$45.4 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, \$21.7 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.76 million of governmental activities restricted net position is restricted for debt service. Additionally, \$0.36 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project and \$1.5 million is restricted for juvenile detention services. The remainder is restricted for other purposes, generally defined by state statute.

The remaining portion of the County's net position is located in unrestricted net position. Kankakee County's unrestricted net position deficit of \$18.3 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, 2019. This is a decrease of approximately \$0.76 million in the County's deficit unrestricted net position from the prior year.

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

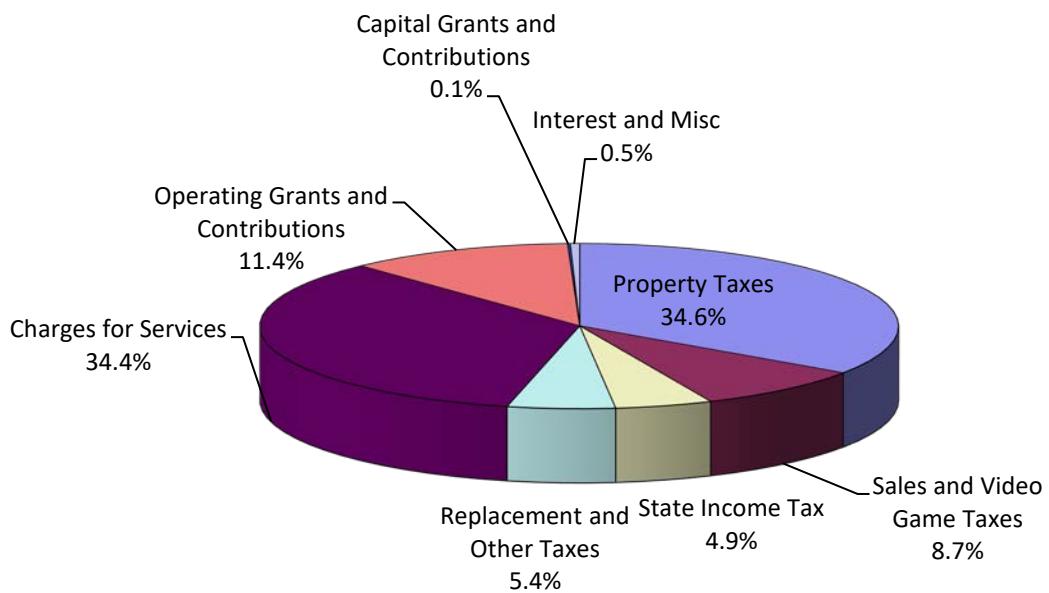
Exhibit 2

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

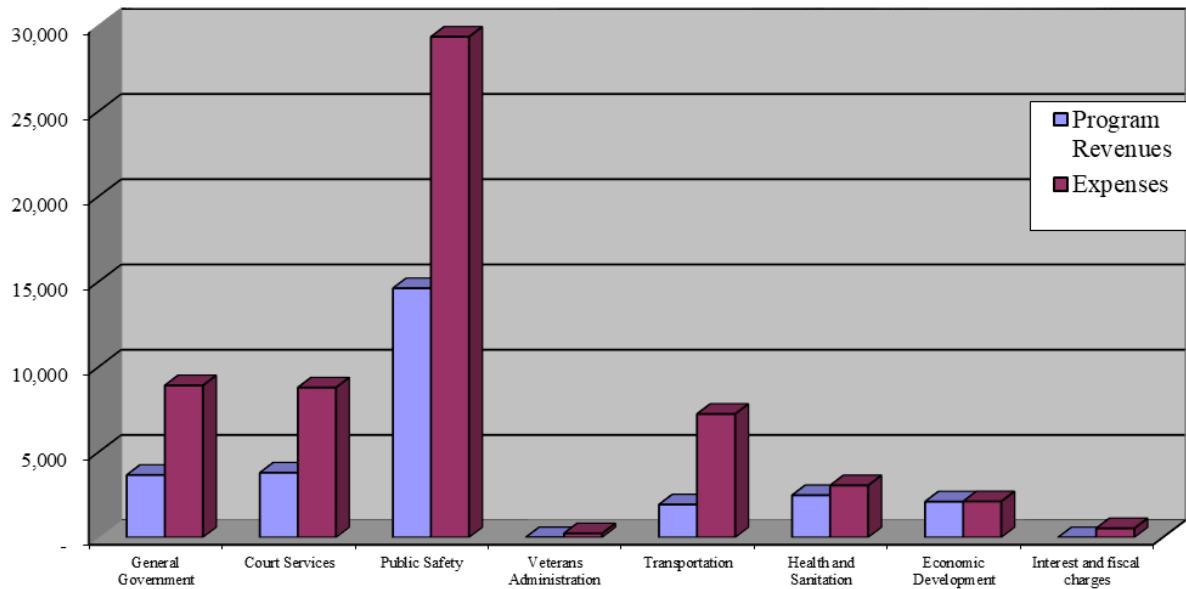
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$ 21,399	\$ 18,876	\$ 4,996	\$ 4,831	\$ 26,395	\$ 23,707
Operating Grants and Contributions	7,095	6,919	84	-	\$ 7,179	6,919
Capital Grants and Contributions	82	-	-	-	\$ 82	-
General Revenues						
Property Taxes	21,555	20,983	-	-	\$ 21,555	20,983
Sales and Video Gaming Tax	5,417	5,562	-	-	\$ 5,417	5,562
State Income Tax	3,055	2,748	-	-	\$ 3,055	2,748
Replacement and Other Taxes	3,380	2,702	-	-	\$ 3,380	2,702
Other	298	3,657	67	17	\$ 365	3,674
Total Revenues	62,281	61,447	5,147	4,848	67,428	66,295
Expense						
Governmental Activities						
General Government	8,916	6,642	-	-	8,916	6,642
Public Safety	29,369	26,705	-	-	29,369	26,705
Court Services	8,788	8,926	-	-	8,788	8,926
Transportation	7,240	7,327	-	-	7,240	7,327
Health and Sanitation	3,051	2,540	-	-	3,051	2,540
Veterans Administration	235	233	-	-	235	233
Economic Development	2,113	2,407	-	-	2,113	2,407
Interest and fiscal charges	533	583	-	-	533	583
Business-Type Activities						
Emergency Telephone Services	-	-	3,819	4,057	3,819	4,057
Animal Control	-	-	329	313	329	313
Total Expenses	60,244	55,363	4,149	4,370	64,393	59,733
Increase (Decrease) in Net Position	2,037	6,087	999	477	3,036	6,564
Net Position - Beginning of Year	39,728	33,640	6,107	5,630	45,835	39,270
Net Position - End of Year	\$ 41,765	\$ 39,727	\$ 7,106	\$ 6,107	\$ 48,871	\$ 45,834

- Governmental activities increased the County's net position by over \$2 million. In the prior fiscal year, net position increased by \$6.1 million. Total expenses increased by just over \$4.7 million. There was an increase in revenues of over \$0.8 million. Property taxes increased by \$0.57 million. Replacement and Other Taxes had an increase of \$0.67 million. The \$3.4 million decrease in other revenue was due to the recognition of the gain on the sale of the juvenile detention center in 2018.
- Charges for services for governmental activities increased overall by \$2.5 million (13 percent) which is partially due to an increase in inmate housing revenues of \$1.7 million.
- Sales and Video Gaming Tax for governmental activities decreased by \$0.15 million (2 percent) during the year.
- Capital grants for governmental activities increased to \$82 thousand this year as the County has started new capital projects.
- Total expense on the Government-wide Statement of Activities saw an increase from the prior year of \$4.7 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant increase were in Public Safety (\$2.7 million) which is primarily due to the increase in inmate housing. Health and Sanitation (\$0.5 million) and General Government (\$2.3 million) also saw increases, primarily due to an increase in pension expense. Areas that experienced decreases from the prior year included Court Services (\$0.14 million), Economic Development (\$0.29 million), and Interest and fiscal charges (\$0.05 million).

Revenues by Source - Governmental Activities

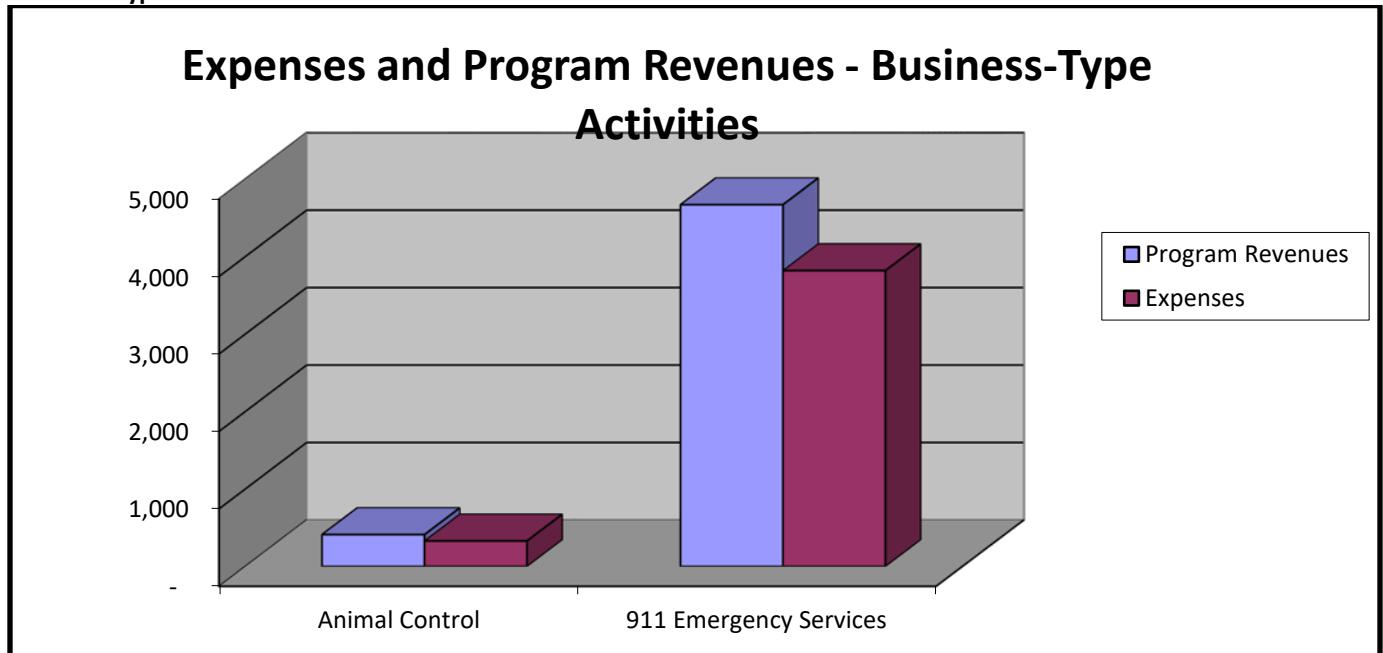


Expenses and Program Revenues - Governmental Activities



The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by general government, court services, and transportation. Public safety comprises 48.7 percent of total governmental activities. General government represents 14.8 percent of total governmental activities, while court services covers 14.6 percent. General revenues such as the property, sales, state income, replacement, motor fuel, and other taxes are not shown by function because they are used to support County-wide program activities. Over one-third, 35 cents of every dollar, of the County's revenue for governmental funds comes from property taxes (an increase from 34 cents in the previous year), and 54 cents of every dollar raised comes from some type of tax. This level has increased from 52 cents in the previous year.

Business-Type Activities



Business-type activities increased the County's net position by \$1 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$24.7 million. About \$0.87 million (3.5 percent) of the fund balance consists of inventories and prepaid items which are classified as non-spendable because they are not in spendable forms. The majority of the fund balance, \$20.1 million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.6 million (10.5 percent) is assigned, which the County intends to use for the transportation, judiciary, and court functions. Approximately \$1.1 million constitutes unassigned fund balance.

Revenues for the governmental funds in 2019 totaled \$62.7 million, and expenditures were \$60 million. Overall, the fund balance increased by \$4.42 million for the year. Of the increase of \$4.42 million the General Fund, Pension Fund, and Tort Fund had a combined increase of \$3.84 million as represented in the graph below. This shows a positive trend over the last four years with increases in the total fund balances of the three funds.

Fiscal Year	General Fund	Tort Fund	Pension Fund	Total
2010	573,372	1,942,005	1,224,828	3,740,205
2011	1,528,217	1,937,318	1,490,112	4,955,647
2012	645,122	1,328,899	1,121,036	3,095,057
2013	(1,213,982)	983,426	344,819	114,263
2014	(4,237,515)	627,330	(196,990)	(3,807,175)
2015	(4,859,392)	544,382	(259,665)	(4,574,675)
2016	(4,896,718)	660,549	146,849	(4,089,320)
2017	(3,550,700)	920,006	550,643	(2,080,051)
2018	(1,014,215)	1,615,058	581,618	1,182,461
2019	1,506,933	2,416,031	1,100,833	5,023,797

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$2.4 million, which represents an increase of \$0.8 million from the prior fiscal year. The increase in the Tort Fund is primarily due to a reduction in overall expenditures, including personal services, miscellaneous claims, and insurance. This upswing follows a \$0.7 million increase in 2018 which lead to four consecutive years of increase to the Tort Fund.

The Pension Fund, a special revenue fund, is a major fund of the County. The Fund balance at the end of 2019 was \$1.1 million, an increase of \$0.5 million. This year's increase followed an increase of \$0.3 million in 2018. This has led to a four-year positive trend with the Pension Fund increasing by \$1.36 million over the last four years.

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

The increase in the General Fund is primarily due to a net increase in inmate housing, services from an intergovernmental agreement involving the juvenile detention center, an increase in tax revenues, and continued cost saving measures.

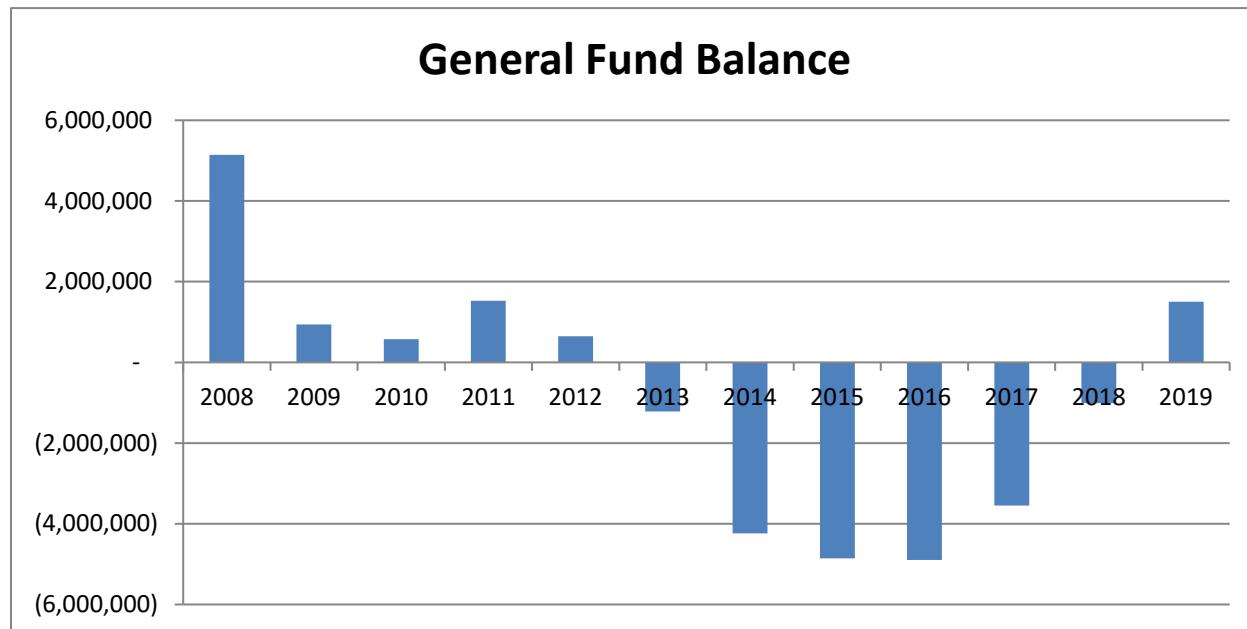
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2018 and 2019, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	2019 General Fund	2018 General Fund	Increase (Decrease) 2018 to 2019	% Change
Taxes	10,546,456	10,350,519	195,937	1.9%
Intergovernmental	6,451,041	5,630,046	820,995	12.7%
Charges for Services	17,065,659	15,249,852	1,815,807	10.6%
License and Permits	345,701	347,286	(1,585)	-0.5%
Fines and Forfeitures	583,513	879,949	(296,436)	-50.8%
Investment Income	13,767	7,746	6,021	43.7%
Miscellaneous Revenue	53,955	33,449	20,506	38.0%
Other financing sources	1,668,048	2,180,888	(512,840)	-30.7%
Total	36,728,140	34,679,735	2,048,405	5.6%

At the end of 2019 the total fund balance of the General Fund (excluding Tort) was \$1.5 million. The fund balance increased by \$2.5 million in 2019. This is the first year since 2012 that the General Fund (excluding Tort) has had a positive fund balance. The following chart illustrates the fund balances of the General Fund for the past 12 years.



On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 31-32, the general fund activity and tort fund activity are combined in one column as the general fund. However, for budgeting, accounting, and internal reporting, these funds are still presented separately. The combined fund balance ended the year with a positive balance of \$3.9 million, an increase of \$3.3 million.

The County Highway Fund and County Bridge Fund are also major funds for the County. The County Highway fund ended the year with a \$2.8 million fund balance which was a \$0.08 million decrease. There were no significant changes in individual categories of revenues and expenditures compared to the prior year. The County Bridge Fund ended the year with a \$4.9 million fund balance which was a \$0.6 million increase over prior year. There were not significant changes in individual categories of revenues and expenditures compared to the prior year.

Proprietary Funds

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

911 System Fee Fund

This fund also qualified as a major fund of Kankakee County. Net position at the end of the year amounted to over \$6.59 million. Of this amount, \$1.57 million is net investment in capital assets. The remainder, \$5.02 million, is unrestricted. Total net position increased by \$0.91 million during the year. Operating revenues increased by \$0.15 million in 2019. Operating expenses saw a decrease of \$0.24 million from the prior year.

Animal Control (Other Enterprise Funds)

There was a net position balance of \$516,296 at the end of the fiscal year. This represented an increase of \$86,590. Of the total, \$133,059 is net investment in capital assets and the remainder of \$383,237 is unrestricted.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Private Purpose Trust Funds and Agency Funds. Total net position in the Fiduciary funds is \$4.26 million, an increase of \$0.63 million from last year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is generally based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule including differences between budget and GAAP is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2019 as well as the final budget. Significant differences between the final budget and actual results are discussed below.

The FY19 General Fund budget increased from \$31.57 million (original) to \$34.65 million (final). This was an increase of \$3.09 million from the original to final budget.

As revenues rose above budgeted expectations, the budget variance for revenues was \$0.75 million over the final budget; while expenditures resulted in a variance of \$1.77 million under final budget.

The primary reasons for increased revenues were due to the increase in inmate housing, services from an intergovernmental agreement involving the juvenile detention center, increase in tax revenues, and increased building permits. For expenditures, there were increases due to the increase in inmate housing, various capital improvements, union contracts, and some operational expense changes.

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

<u>Revenues</u>	Final Budget	Actual	Variance
Sales and Video Gaming Taxes	5,590,000	5,417,334	(172,666)
Building and Zoning fees	470,000	536,826	66,826
Inmate Housing and Reimbursements	12,200,000	12,174,166	(25,834)
State Income Tax	2,925,000	3,054,587	129,587
County Recorder Fees	475,000	521,188	46,188
Grants and other reimbursements	2,658,552	2,284,146	(374,406)

Expenses	Final Budget	Actual	Variance
Capital Development	675,925	1,676,017	1,000,092
Planning Department	704,327	590,100	(114,227)
Sheriff's Office	4,211,000	4,051,333	(159,667)
Health Insurance	2,590,000	2,457,501	(132,499)
DNDC	128,700	5,173	(123,527)

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, 2019, amounts to \$57.1 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, land, construction in progress, buildings and improvements, buildings and improvements under capital lease agreements, leasehold improvements, equipment, equipment under capital lease agreements, and vehicles.

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

Exhibit 3

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Transportation Network	\$ 16,152	\$ 14,646	\$ -	\$ -	\$ 16,152	\$ 14,646
Land	899	1,041	146	146	\$ 1,045	1,187
Construction in Progress	483	457	183	19	\$ 666	476
Intangible Assets	1,604	1,604	-	-	\$ 1,604	1,604
Building - idle	1,770	1,770	-	-	\$ 1,770	1,770
Buildings and Improvements	29,413	30,672	-	-	\$ 29,413	30,672
Buildings and Improvements under capital lease agreements	1,316	1,368	-	-	\$ 1,316	1,368
Leasehold improvements	-	-	61	69	\$ 61	69
Equipment	1,108	1,336	1,311	1,748	\$ 2,419	3,084
Equipment under capital lease agreements	-	-	-	-	\$ -	-
Vehicles	2,677	2,233	-	-	\$ 2,677	2,233
Total Capital Assets	\$ 55,422	\$ 55,127	\$ 1,701	\$ 1,982	\$ 57,123	\$ 57,109

Major capital asset changes that occurred during 2019 include the following:

In Governmental Activities buildings and improvements has decreased \$1.26 million. There was a \$0.144 million decrease in Construction in Progress. The transportation network had an increase of \$1.51 million in FY19. Regarding Business-Type Activities, construction in progress decreased by \$0.16 million in FY19.

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

Details about the sale of buildings under capital lease agreements can be found in Note 14.

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$54 million. This encompasses approximately \$52.7 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 \$16.9 million in governmental activities and an increase of \$722,117 in business-type activities. This increase is primarily impacted by changes in IMRF pension liabilities. The assumed rate of return dropped from 7.5% down to 7.25%. IMRF also endured an overall loss in 2019 causing an increase in Net Pension Liability.

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

Exhibit 4

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Bonds - General Obligation	\$ 10,102	\$ 11,722	\$ -	\$ -	\$ 10,102	\$ 11,722
Capital Leases	2,089	1,616	-	-	\$ 2,089	\$ 1,616
Net Pension Liability	34,564	16,785	1,215	513	\$ 35,779	\$ 17,298
Net OPEB liability - restated	4,667	4,528	-	-	\$ 4,667	\$ 4,528
Compensated Absences	1,286	1,161	86	65	\$ 1,372	\$ 1,226
Total	\$ 52,708	\$ 35,812	\$ 1,301	\$ 578	\$ 54,009	\$ 36,390

There was a total long-term liability increase of \$17.6 million in FY19. The Bonds – General Obligation decreased by \$1.6 million.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

With the current economic uncertainty brought on by the COVID-19 pandemic, the County is now reviewing all of the potential revenue changes due to the State of Illinois' pandemic response. The County Board is prepared to adjust the 2020 Original Budget, as needed, in response to the economic changes brought on by the pandemic. The County Boards plans to maintain the positive General Fund balance.

The impact of the Immigration and Customs Enforcement (ICE) program with their additional detainees along with the U.S. Marshals have continued to have a positive impact.

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

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

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

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Kankakee County, Illinois
Statement of Net Position
November 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 16,205,233	\$ 2,085,856	\$ 18,291,089
Investments, at cost	4,960,543	3,659,702	8,620,245
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	22,592,809	-	22,592,809
Accounts	2,359,065	63,176	2,422,241
Due from other governments	4,960,189	590,425	5,550,614
Prepaid expenses	463,948	34,649	498,597
Inventory, at cost	487,472	-	487,472
Capital assets:			
Nondepreciable	4,756,477	329,324	5,085,801
Depreciable, net of accumulated depreciation	50,666,172	1,372,062	52,038,234
Other assets	30,000	-	30,000
Total assets	<u>107,481,908</u>	<u>8,135,194</u>	<u>115,617,102</u>
Deferred outflows of resources			
Deferred charge on debt refunding	396,343	-	396,343
Deferred outflows related to pensions	23,625,918	1,089,201	24,715,119
Deferred outflows related to OPEB	274,581	-	274,581
Total deferred outflows of resources	<u>24,296,842</u>	<u>1,089,201</u>	<u>25,386,043</u>
Liabilities			
Vouchers and accounts payable	2,531,618	162,060	2,693,678
Accrued wages and benefits	2,118,390	146,646	2,265,036
Unearned grant revenue	92,970	-	92,970
Noncurrent liabilities:			
Due within one year	2,338,835	48,168	2,387,003
Due in more than one year	50,369,041	1,252,376	51,621,417
Total liabilities	<u>57,450,854</u>	<u>1,609,250</u>	<u>59,060,104</u>
Deferred inflows of resources			
Property taxes related to a future period	21,969,690	-	21,969,690
Deferred inflows related to pensions	10,174,980	508,997	10,683,977
Deferred inflows related to OPEB	418,737	-	418,737
Total deferred inflows of resources	<u>32,563,407</u>	<u>508,997</u>	<u>33,072,404</u>
Net position			
Net investment in capital assets	43,705,026	1,701,386	45,406,412
Restricted for:			
Debt service	758,793	-	758,793
Capital projects	355,460	-	355,460
Juvenile detention services	1,516,302	-	1,516,302
Health services	106,878		106,878
Other purposes (enabling legislation)	18,991,625	-	18,991,625
Unrestricted	(23,669,595)	5,404,762	(18,264,833)
Total net position	<u>\$ 41,764,489</u>	<u>\$ 7,106,148</u>	<u>\$ 48,870,637</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2019

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
Primary government:						
Governmental activities						
General government	\$ 8,915,758	\$ 3,225,652	\$ 437,651	\$ 82,363	\$ (5,252,455)	\$ (5,252,455)
Court services	8,788,351	2,266,439	1,444,09	(4,994,840)	(4,994,840)	
Public safety	29,368,846	14,139,262	475,167	-	(14,754,417)	(14,754,417)
Health and sanitation	3,050,497	456,834	2,014,680	-	(578,983)	(578,983)
Transportation	7,239,835	1,310,438	617,525	-	(5,311,872)	(5,311,872)
Veterans administration	234,878	-	4,087	-	(230,791)	(230,791)
Economic development	2,113,078	-	2,101,229	-	(11,849)	(11,849)
Interest and fiscal charges	533,036	-	-	-	(533,036)	(533,036)
Total governmental activities	60,244,279	21,398,625	7,095,048	82,363	(31,668,243)	(31,668,243)
Business-type activities						
911 Emergency services	3,819,344	4,585,848	84,389	-	\$ 850,893	\$ 850,893
Animal control	329,281	410,547	-	-	81,266	81,266
Total business-type activities	4,148,625	4,996,395	84,389	-	932,159	932,159
Total primary government	\$ 64,392,904	\$ 26,395,020	\$ 7,179,437	\$ 82,363	(31,668,243)	932,159
General revenues:						
Taxes						
Property taxes				21,554,924	-	21,554,924
Sales and video gaming taxes				5,417,334	-	5,417,334
State income tax				3,054,587	-	3,054,587
Replacement and other taxes				3,380,356	-	3,380,356
Interest				178,545	67,335	245,880
Miscellaneous				290,245	-	290,245
Gain (loss) on disposal of assets				(170,888)	-	(170,888)
Total general revenues				33,705,103	67,335	33,772,438
Change in net position				2,036,860	999,494	3,036,354
Net position - beginning				39,727,629	6,106,654	45,834,283
Net position - ending				\$ 41,764,489	\$ 7,106,148	\$ 48,870,637

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2019

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
Assets						
Cash	\$ 2,465,048	\$ 1,350,995	\$ 1,570,364	\$ 3,196,133	\$ 7,622,693	\$ 16,205,233
Investments, at cost	8,900	-	789,161	948,932	3,213,550	4,960,543
Receivables (net of applicable allowances for estimated uncollectible amounts):						
Taxes, including interest, penalties, and liens	8,784,615	7,158,022	2,189,821	842,239	3,618,112	22,592,809
Accounts	2,099,987	61,684	65,596	1,285	130,513	2,359,065
Prepaid items	423,116	-	-	-	40,832	463,948
Due from other funds	8,349	-	121,710	750,000	1,182,494	2,062,553
Due from other governments	4,068,334	15,520	-	-	876,335	4,960,189
Inventory, at cost	11,373	-	342,549	-	133,550	487,472
Other assets	-	-	-	-	30,000	30,000
Total assets	<u>\$ 17,869,722</u>	<u>\$ 8,586,221</u>	<u>\$ 5,079,201</u>	<u>\$ 5,738,589</u>	<u>\$ 16,848,079</u>	<u>\$ 54,121,812</u>
Liabilities						
Vouchers and accounts payable	\$ 1,040,918	\$ 428,955	\$ 51,149	\$ -	\$ 997,316	\$ 2,518,338
Accrued compensation	941,127	90,482	71,556	-	98,739	1,201,904
Due to other funds	1,900,000	-	-	-	162,553	2,062,553
Unearned grant revenue	11,222	-	-	-	81,748	92,970
Total liabilities	<u>3,893,267</u>	<u>519,437</u>	<u>122,705</u>	<u>-</u>	<u>1,340,356</u>	<u>5,875,765</u>
Deferred inflows of resources						
Property taxes related to a future period	8,537,189	6,965,951	2,129,856	819,175	3,517,519	21,969,690
Unavailable revenues	1,516,302	-	-	-	106,878	1,623,180
Total deferred inflows of resources	<u>10,053,491</u>	<u>6,965,951</u>	<u>2,129,856</u>	<u>819,175</u>	<u>3,624,397</u>	<u>23,592,870</u>
Fund balances						
Non-spendable:						
Prepaid items	423,116	-	-	-	13,165	436,281
Inventory	11,373	-	342,549	-	80,382	434,304
Restricted for:						
General government	-	-	-	-	1,466,379	1,466,379
Debt service	-	-	-	-	758,793	758,793
Judiciary and court	-	-	-	-	1,518,654	1,518,654
Public safety	-	-	-	-	178,737	178,737
Health and welfare	-	-	-	-	2,786,741	2,786,741
Transportation	-	-	-	4,919,414	4,417,658	9,337,072
Retirement	-	1,100,833	-	-	-	1,100,833
Tort liability/claims	2,377,040	-	-	-	-	2,377,040
Public building commission	-	-	-	-	206,992	206,992
Capital projects	-	-	-	-	355,460	355,460
Assigned - transportation	-	-	2,484,091	-	-	2,484,091
Assigned - judiciary and court	-	-	-	-	100,365	100,365
Unassigned	1,111,435	-	-	-	-	1,111,435
Total fund balances (deficits)	<u>3,922,964</u>	<u>1,100,833</u>	<u>2,826,640</u>	<u>4,919,414</u>	<u>11,883,326</u>	<u>24,653,177</u>
Total liabilities, deferred inflows of resources, and fund balance:	<u>\$ 17,869,722</u>	<u>\$ 8,586,221</u>	<u>\$ 5,079,201</u>	<u>\$ 5,738,589</u>	<u>\$ 16,848,079</u>	<u>\$ 54,121,812</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2019

Fund balances reported on the governmental funds balance sheet	\$ 24,653,177
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	55,422,649
Deferred outflows/inflows related to pension and other post-employment benefits are not reported in governmental funds	13,306,782
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	(52,707,876)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	1,089,757
Net position of governmental activities	<u>\$ 41,764,489</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, 2019

	General Fund	Pension	County Highway	County Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 13,980,653	\$ 6,641,617	\$ 2,073,575	\$ 797,524	\$ 3,478,889	\$ 26,972,258
Intergovernmental	6,454,623	61,251	-	-	7,200,501	13,716,375
Charges for services	17,065,659	-	1,506,120	-	-	18,571,779
Licenses and permits	345,701	-	-	-	217,405	563,106
Fines and forfeits	583,513	-	-	-	1,839,908	2,423,421
Interest on investments	22,719	11,742	27,203	27,117	89,882	178,663
Miscellaneous	62,503	99	39,783	-	202,736	305,121
Total revenues	38,515,371	6,714,709	3,646,681	824,641	13,029,321	62,730,723
Expenditures:						
Current:						
General government	10,016,648	6,195,494	-	-	463,534	16,675,676
Judiciary and court related	5,714,455	-	-	-	677,500	6,391,955
Public safety	19,263,523	-	-	-	124,483	19,388,006
Health and welfare	-	-	-	-	2,866,076	2,866,076
Transportation	-	-	2,302,874	8,296	3,137,047	5,448,217
Economic development	-	-	-	-	2,101,229	2,101,229
Capital outlay	1,324,198	-	1,427,478	188,555	1,432,380	4,372,611
Debt service principal	457,071	-	-	-	1,738,829	2,195,900
Debt service interest	63,734	-	-	-	469,302	533,036
Total expenditures	36,839,629	6,195,494	3,730,352	196,851	13,010,380	59,972,706
Excess (deficiency) of revenues over (under) expenditures	1,675,742	519,215	(83,671)	627,790	18,941	2,758,017
Other financing sources (uses):						
Transfers in	3,828	-	-	-	212,055	215,883
Transfers out	(21,669)	-	-	-	(194,214)	(215,883)
Issuance of debt	1,064,220	-	-	-	-	1,064,220
Sale of capital assets	600,000	-	-	-	-	600,000
Total other financing sources (uses)	1,646,379	-	-	-	17,841	1,664,220
Net change in fund balances	3,322,121	519,215	(83,671)	627,790	36,782	4,422,237
Fund balances (deficits), beginning	600,843	581,618	2,910,311	4,291,624	11,846,544	20,230,940
Fund balances (deficits), ending	\$ 3,922,964	\$ 1,100,833	\$ 2,826,640	\$ 4,919,414	\$ 11,883,326	\$ 24,653,177

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, 2019

Net change in fund balances - total governmental funds	\$ 4,422,237
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt, including premiums, is reflected as other financing sources on the fund level statements, but is reported as an addition to liabilities on the entity wide statements	(1,064,220)
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	2,195,900
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	(59,879)
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	(311,879)
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	(2,728,115)
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(3,089,788)
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	3,385,173
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(712,569)
Change in net position of governmental activities - entity wide statements	<u>\$ 2,036,860</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2019

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Assets			
Current assets			
Cash	\$ 2,008,507	\$ 77,349	\$ 2,085,856
Investments	3,398,081	261,621	3,659,702
Accounts receivable	-	63,176	63,176
Receivable from other governments	590,425	-	590,425
Prepaid expenses	34,649	-	34,649
Total current assets	<u>6,031,662</u>	<u>402,146</u>	<u>6,433,808</u>
Property and equipment			
Nondepreciable	214,324	115,000	329,324
Depreciable	7,879,124	118,052	7,997,176
Accumulated depreciation	<u>(6,525,121)</u>	<u>(99,993)</u>	<u>(6,625,114)</u>
Net property, plant, and equipment	<u>1,568,327</u>	<u>133,059</u>	<u>1,701,386</u>
Total assets	<u>7,599,989</u>	<u>535,205</u>	<u>8,135,194</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	<u>1,089,201</u>	<u>-</u>	<u>1,089,201</u>
Liabilities			
Current liabilities			
Current portion - accrued sick time	48,168	-	48,168
Vouchers and accounts payable	151,388	10,672	162,060
Accrued compensation and benefits	<u>138,409</u>	<u>8,237</u>	<u>146,646</u>
Total current liabilities	<u>337,965</u>	<u>18,909</u>	<u>356,874</u>
Long-term liabilities			
Accrued sick time	37,693	-	37,693
Net pension liability	<u>1,214,683</u>	<u>-</u>	<u>1,214,683</u>
Total long-term liabilities	<u>1,252,376</u>	<u>-</u>	<u>1,252,376</u>
Total liabilities	<u>1,590,341</u>	<u>18,909</u>	<u>1,609,250</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	<u>508,997</u>	<u>-</u>	<u>508,997</u>
Net position			
Net investment in capital assets	1,568,327	133,059	1,701,386
Unrestricted	<u>5,021,525</u>	<u>383,237</u>	<u>5,404,762</u>
Total net position	<u>\$ 6,589,852</u>	<u>\$ 516,296</u>	<u>\$ 7,106,148</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, 2019

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Operating revenues:			
Charges for services and other fees	\$ 4,581,432	\$ 406,889	\$ 4,988,321
Miscellaneous	4,416	3,658	8,074
Total operating revenues	4,585,848	410,547	4,996,395
Operating expenses:			
Personal services	2,616,478	221,553	2,838,031
Contractual services	273,768	34,860	308,628
Supplies and materials	351,943	26,859	378,802
Other services and charges	115,463	39,866	155,329
Depreciation expense	461,692	6,143	467,835
Total operating expenses	3,819,344	329,281	4,148,625
Operating income (loss)	766,504	81,266	847,770
Nonoperating revenue (expense):			
Interest income	62,011	5,324	67,335
Grant revenue	84,389	-	84,389
Net nonoperating revenue (loss)	146,400	5,324	151,724
Change in net position	912,904	86,590	999,494
Net position, beginning of year	5,676,948	429,706	6,106,654
Net position, end of year	\$ 6,589,852	\$ 516,296	\$ 7,106,148

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2019

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$ 4,561,656	\$ 377,987	\$ 4,939,643
Other receipts	4,416	3,658	8,074
Payments to suppliers	(1,229,850)	(99,185)	(1,329,035)
Payments to employees	(1,954,084)	(222,405)	(2,176,489)
Payments for interfund services provided	(36,864)	-	(36,864)
Net cash provided (used) by operating activities	<u>1,345,274</u>	<u>60,055</u>	<u>1,405,329</u>
Cash flows from capital and related financing activities:			
Net capital grant receipts	84,389	-	84,389
Purchase of property and equipment	(186,816)	-	(186,816)
Net cash flows provided (used) by capital and related financing activities	<u>(102,427)</u>	<u>-</u>	<u>(102,427)</u>
Cash flows from investing activities:			
Redemption of certificates of deposit	1,845,753	-	1,845,753
Interest receipts	55,854	5,324	61,178
Net cash flows provided (used) by investing activities	<u>1,901,607</u>	<u>5,324</u>	<u>1,906,931</u>
Net increase (decrease) in cash and cash investments	3,144,454	65,379	3,209,833
Cash and cash investments, beginning of year	<u>2,262,134</u>	<u>273,591</u>	<u>2,535,725</u>
Cash and cash investments, end of year	<u>\$ 5,406,588</u>	<u>\$ 338,970</u>	<u>\$ 5,745,558</u>
Reported on balance sheet as cash	\$ 2,008,507	\$ 77,349	\$ 2,085,856
Included in balance sheet investments	3,398,081	261,621	3,659,702
	<u>\$ 5,406,588</u>	<u>\$ 338,970</u>	<u>\$ 5,745,558</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 766,504	\$ 81,266	\$ 847,770
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation expense	461,692	6,143	467,835
Change in assets and liabilities:			
(Increase) decrease in receivables and prepaid expenses	(51,566)	(28,902)	(80,468)
(Increase) decrease in deferred outflows of resources	(527,900)	-	(527,900)
Increase (decrease) in accrued salaries and benefits	40,377	(852)	39,525
Increase (decrease) in payables and other liabilities	795,670	2,400	798,070
Increase (decrease) in deferred inflows of resources	(139,503)	-	(139,503)
Net cash provided by operating activities	<u>\$ 1,345,274</u>	<u>\$ 60,055</u>	<u>\$ 1,405,329</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2019

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Assets		
Cash	\$ 3,044,844	\$ 10,413,363
Investments, at cost	1,047,425	133,558
Receivables:		
Accounts receivable	-	12,102
Due from other governments	<u>166,123</u>	<u>613,607</u>
Total assets	<u><u>\$ 4,258,392</u></u>	<u><u>\$ 11,172,630</u></u>
Liabilities and Net Position		
Liabilities		
Vouchers payable	\$ -	\$ 31,543
Due to:		
Other governments	-	8,016,566
Others	<u>-</u>	<u>3,124,521</u>
Total liabilities	<u>-</u>	<u>11,172,630</u>
Net Position		
Restricted for other purposes	<u><u>4,258,392</u></u>	<u><u>-</u></u>
Total net position	<u><u>4,258,392</u></u>	<u><u>-</u></u>
Total liabilities and net position	<u><u>\$ 4,258,392</u></u>	<u><u>\$ 11,172,630</u></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, 2019

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 1,412,243
Miscellaneous	1,914,138
Interest	<u>24,835</u>
	<u>3,351,216</u>
Deductions:	
Transportation	1,449,364
Other	<u>1,274,230</u>
	<u>2,723,594</u>
Change in net position	627,622
Net position, beginning of year	<u>3,630,770</u>
Net position, end of year	<u>\$ 4,258,392</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 1 – The Financial Reporting Entity

Kankakee County, Illinois is a municipal corporation formed in 1853 operating under the township organization form of government. The Board consists of twenty-eight members and is the legal and executive body of the County. In addition, there are 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 (ROE). During fiscal year 2018, the ROE provided funds for the purchase of a separate building for operations. The County has the title for the building and will provide financial support for maintenance and utilities if necessary.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 1 – The Financial Reporting Entity (Continued)

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

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

Note 2 – Basis of Presentation

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

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

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

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

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

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

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 2 – Basis of Presentation (Continued)

The County has presented the following major proprietary fund:

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

Additionally, the government reports the following fiduciary fund types:

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

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

Note 3 – Summary of Significant Accounting Policies

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

Adoption of Accounting Principles: Effective December 1, 2018, the County implemented GASB Statements No. 83, Certain Asset Retirement Obligations (AROS) and No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. There was no impact on the financial statements as a result of adopting these standards.

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 3 – Summary of Significant Accounting Policies (Continued)

Budgetary Accounting and Control: The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, 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 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	\$487,472
Unearned grant revenues related to inventory	<u>(53,168)</u>
Nonspendable fund balance	<u>\$434,304</u>

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

Long Term Obligations: In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type financial statements. 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: Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and will not be recognized as revenue until then. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources are reporting in the governmental fund financial statements as unavailable revenue and represent the amount of assets that have been recognized, but the related revenue has not been recognized because it is unavailable.

Deferred inflows of resources on the Statement of Net Position consist of property taxes levied for a future period and deferred inflows related to pensions and OPEB obligations. The Governmental Funds Balance Sheet reports property taxes levied for a future period and unavailable revenue.

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 3 - Summary of Significant Accounting Policies (Continued)

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.

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

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

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

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

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

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

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

Unrestricted Net Position: typically includes unrestricted liquid assets.

Property Taxes: The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1 of the year of assessment. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2018 tax levy collected in 2019 was recorded as revenue during this fiscal year.

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

Note 4 – Deposits and Investments

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

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	5.10%	\$ 500,000
The Illinois Funds	49.96%	4,895,319
Other interest-bearing deposits	44.94%	4,405,909
		<u>\$9,801,228</u>
Investments reported on:		
Statement of Net Position		\$8,620,245
Statement of Fiduciary Net Position:		
Private Purpose Trust	1,047,425	
Agency	133,558	
		<u>\$9,801,228</u>

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

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, 2019, the County’s bank balances were insured or collateralized securities held by the pledging institutions’ agents, in the County’s name.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 4 – Deposits and Investments (Continued)

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

As of November 30, 2019, the County had \$1,466,212 of overnight repurchase agreements. The underlying securities are held by the investments' counterparties, not in the name of the County.

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

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

Note 5 – Capital Assets

Capital asset activity for the year ended November 30, 2019 was as follows:

	<u>Balances</u> <u>November 30,</u> <u>2018</u>	<u>Additions</u>	<u>Retirements</u> <u>and</u> <u>Reclassifications</u>	<u>Balances</u> <u>November 30,</u> <u>2019</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,040,731	\$ -	\$ 141,333	\$ 899,398
Construction in progress	457,442	25,300	-	482,742
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>4,872,510</u>	<u>25,300</u>	<u>141,333</u>	<u>4,756,477</u>
Capital assets being depreciated:				
Transportation network	37,247,094	2,437,994	-	39,685,088
Buildings and improvements	51,761,426	48,436	-	51,809,862
Buildings and improvements under capital lease agreements	2,420,000	-	-	2,420,000
Equipment	11,129,131	119,345	-	11,248,476
Vehicles	<u>6,745,270</u>	<u>895,431</u>	<u>485,767</u>	<u>7,154,934</u>
Total capital assets being depreciated	<u>109,302,921</u>	<u>3,501,206</u>	<u>485,767</u>	<u>112,318,360</u>
Less accumulated depreciation for:				
Transportation network	22,601,575	931,125	-	23,532,700
Buildings and improvements	21,089,718	1,307,209	-	22,396,927
Buildings and improvements under capital lease agreements	1,051,825	52,582	-	1,104,407
Equipment	9,792,713	347,782	-	10,140,495
Vehicles	<u>4,512,336</u>	<u>451,090</u>	<u>485,767</u>	<u>4,477,659</u>
Total accumulated depreciation	<u>59,048,167</u>	<u>3,089,788</u>	<u>485,767</u>	<u>61,652,188</u>
Capital assets being depreciated, net	<u>50,254,754</u>	<u>411,418</u>	<u>-</u>	<u>50,666,172</u>
Governmental activity capital assets, net	<u>\$ 55,127,264</u>	<u>\$ 436,718</u>	<u>\$ 141,333</u>	<u>\$ 55,422,649</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 5 – Capital Assets (Continued)

	<u>Balances</u> <u>November 30,</u> <u>2018</u>	<u>Additions</u>	<u>Retirements</u> <u>and</u> <u>Reclassifications</u>	<u>Balances</u> <u>November 30,</u> <u>2019</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Construction in progress	<u>19,325</u>	<u>163,986</u>	<u>-</u>	<u>183,311</u>
Total	<u>165,338</u>	<u>163,986</u>	<u>-</u>	<u>329,324</u>
Capital assets being depreciated:				
Equipment	7,777,069	22,830	-	7,799,899
Leasehold improvements	<u>197,277</u>	<u>-</u>	<u>-</u>	<u>197,277</u>
Total	<u>7,974,346</u>	<u>22,830</u>	<u>-</u>	<u>7,997,176</u>
Less accumulated depreciation for:				
Equipment	6,029,005	460,096	-	6,489,101
Leasehold improvements	<u>128,274</u>	<u>7,739</u>	<u>-</u>	<u>136,013</u>
Total accumulated depreciation	<u>6,157,279</u>	<u>467,835</u>	<u>-</u>	<u>6,625,114</u>
Capital assets being depreciated, net	<u>1,817,067</u>	<u>(445,005)</u>	<u>-</u>	<u>1,372,062</u>
Business-type activity capital assets, net	<u>\$ 1,982,405</u>	<u>\$ (281,019)</u>	<u>\$ -</u>	<u>\$ 1,701,386</u>

Depreciation for the year ended November 30, 2019, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 63,530
Court services	93,476
Public safety	1,498,598
Health and sanitation	77,350
Transportation	1,354,208
Veterans administration	<u>2,626</u>
Total governmental activities	<u>\$3,089,788</u>
Business-type activities:	
911 Emergency services	\$ 461,692
Animal control	<u>6,143</u>
Total business-type activities	<u>\$ 467,835</u>

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

Note 6 – Long-Term Liabilities

Bonds:

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2019 was \$2,225,000.

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 2019, \$43,222 (32.8%) of interest was refunded to the County, and a cumulative amount of \$516,218 has been received through November 30, 2019.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 6 – Long-Term Liabilities (Continued)

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

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

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

The County did not abate the levy for tax year 2018 for the above bonds.

Changes in long-term liabilities are as follows:

	Balances November 30, 2018	Additions	Reductions	Balances November 30, 2019	Due Within One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$11,630,000	\$ -	\$(1,605,000)	\$10,025,000	\$1,635,000
Plus issuance premiums	91,773	—	(14,802)	76,971	—
Total bonds – general obligation	<u>11,721,773</u>	<u>—</u>	<u>(1,619,802)</u>	<u>10,101,971</u>	<u>1,635,000</u>
Capital leases (Note 7)	1,615,646	1,064,220	(590,900)	2,088,966	546,993
Net pension liability (Note 9)	16,784,887	17,779,460	—	34,564,347	—
Net OPEB liability (Note 10)	4,528,253	138,314	—	4,666,567	—
Compensated absences	<u>1,160,687</u>	<u>350,324</u>	<u>(224,986)</u>	<u>1,286,025</u>	<u>156,842</u>
Total Governmental Activities	<u>\$35,811,246</u>	<u>\$19,332,318</u>	<u>\$(2,435,688)</u>	<u>\$52,707,876</u>	<u>\$2,338,835</u>
Business-Type Activities:					
Net pension liability (Note 9)	\$ 513,176	\$ 726,830	\$ (25,323)	\$ 1,214,683	\$ -
Compensated absences	<u>65,251</u>	<u>64,866</u>	<u>(44,256)</u>	<u>85,861</u>	<u>48,168</u>
Total Business-Type Activities	<u>\$ 578,427</u>	<u>\$ 791,696</u>	<u>\$ (69,579)</u>	<u>\$ 1,300,544</u>	<u>\$ 48,168</u>
Total Governmental Activities and Business-Type Activities	<u>\$36,389,673</u>	<u>\$20,124,014</u>	<u>\$(2,505,267)</u>	<u>\$54,008,420</u>	<u>\$2,387,003</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 6 – Long-Term Liabilities (Continued)

As of November 30, 2019, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	<u>Governmental Activities – Outstanding Bond Issues</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,635,000	\$ 368,820	\$ 2,003,820
2021	1,690,000	316,286	2,006,286
2022	1,745,000	260,795	2,005,795
2023	1,790,000	201,954	1,991,954
2024	1,845,000	139,728	1,984,728
2025-2029	1,080,000	242,140	1,322,140
2030-2034	<u>240,000</u>	<u>7,440</u>	<u>247,440</u>
	<u>\$10,025,000</u>	<u>\$1,537,163</u>	<u>\$11,562,163</u>

For fiscal years ending November 30,	<u>Governmental Activities – Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 546,991	\$ 85,846	\$ 632,837
2021	446,867	65,307	512,174
2022	338,281	46,715	384,996
2023	269,382	33,608	302,990
2024	153,760	21,575	175,335
2025-2029	<u>333,685</u>	<u>22,275</u>	<u>355,960</u>
	<u>\$ 2,088,966</u>	<u>\$ 275,326</u>	<u>\$ 2,364,292</u>

The total interest incurred for short-term and long-term debt for the year ended November 30, 2019 was \$533,036, all of which was charged to expense.

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

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, 2019 were \$3,440,000, \$2,210,000 and \$2,950,000, respectively.

Note 7 – Leases

The County has entered into various leasing arrangements for facilities that contribute to its ability to provide needed governmental services. Under accounting principles generally accepted in the United States of America, leases that transfer ownership at their conclusion or are otherwise tantamount to a transfer of property rights over the estimated service life of the underlying leasehold are accorded treatment similar to asset purchases. Those that do not are considered operating leases. Following are significant leasing arrangements in effect as of November 30, 2019.

Operating Leases

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 7 – Leases (Continued)

Future minimum rental commitments for this lease as of November 30, 2019 are as follows:

	<u>ETSB Fund</u>
2020	\$ 21,576
2021	21,576
2022	21,576
2023	21,576
2024	21,576
2025-2028	<u>52,142</u>
	<u>\$160,022</u>

Rent expenses for operating leases for the year ended November 30, 2019 were \$21,576 in the 911 System Fee Fund; rent income for operating leases was \$21,576 in the Health Fund.

Capital Leases - Health Department Facilities

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

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

Subsequent to execution of this lease, the Kankakee County Emergency Telephone System Board was added as a party to the intergovernmental agreement to lease 5,285 square feet of space subject to the aforementioned lease. The intergovernmental agreement provides for, among other things, the Kankakee County Emergency Telephone System Board to pay annual rent in the amount of \$21,762 (see above operating lease information) to the Kankakee County Public Health Department.

Capital Leases – Equipment

The County leases vehicles and related equipment under capital lease arrangements with remaining lease periods of up to 48 months. The leases are structured with quarterly payments with interest rates from 3.4% to 5.45%. This leased equipment serves as collateral on the debt. As of November 30, 2019, the gross amount of vehicles recorded under capital leases is \$1,095,244 with accumulated amortization of \$208,869.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 7 - Leases (Continued)

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

	<u>Governmental Activities</u>		
	<u>Kankakee County Public Building Commission</u>	<u>Equipment</u>	<u>Total</u>
For fiscal years ended November 30,			
2020	\$ 185,570	\$ 447,267	\$ 632,837
2021	185,170	327,004	512,174
2022	177,430	207,566	384,996
2023	176,485	126,505	302,990
2024	175,335	-	175,335
2025-2026	<u>355,960</u>	<u>-</u>	<u>355,960</u>
Total minimum lease payments	1,255,950	1,108,342	2,364,292
Less: Amount representing interest	<u>(194,308)</u>	<u>(81,018)</u>	<u>(275,326)</u>
Present value of net minimum lease payments	<u>\$1,061,642</u>	<u>\$1,027,324</u>	<u>\$2,088,966</u>

Note 8 – Short-Term Debt

Short-term debt provides financing for governmental activities. In February 2019, the County issued \$1,666,667 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2019 and \$833,333 Tax-Exempt Tort Purpose Tax Anticipation Warrants 2019 with interest rates of 3.5% due by September 30, 2019. The following is a summary of changes in short-term debt for the year ended November 30, 2019:

	<u>General Fund</u>	<u>Tort Fund</u>
Balance December 1, 2018	\$ -0-	\$ -0-
Increases	1,666,667	833,333
Decreases	<u>(1,666,667)</u>	<u>(833,333)</u>
Balance November 30, 2019	<u>\$ -0-</u>	<u>\$ -0-</u>
Interest paid	<u>\$ 24,629</u>	<u>\$ 12,314</u>

Note 9 - 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.

Benefits Provided

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 - Retirement Plans (Continued)

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

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

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

- 3% of the original pension amounts, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

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

- 3% of the original pension amounts, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

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

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	320	16	69
Inactive Plan Members entitled to but not yet receiving benefits	308	0	9
Active Plan Members	<u>425</u>	<u>0</u>	<u>44</u>
Total	<u>1,053</u>	<u>16</u>	<u>122</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 –Retirement Plans (Continued)

Contributions

As set by statute, the County's Regular Plan Members, ECO members, and SLEP members are required to contribute 4.5%, 7.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2019 were 10.71%, 14.00%, and 31.77%, respectively. For the fiscal year ended November 30, 2019, the County contributed \$2,567,411, \$395,074, and \$1,245,052, 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, 2019, there were outstanding payables for legally required contributions to the plan of \$428,955.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018.

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.50%
Salary Increases	3.39% to 14.25%
Investment Rate of Return	7.25%.
Retirement Age	Experience-based Table of Rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study from the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 – Retirement Plans (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37%	7.15%
International equities	18%	7.25%
Fixed income	28%	3.75%
Real estate	9%	6.25%
Alternatives	7%	
Private Equity		8.50%
Hedge Funds		5.50%
Commodities		3.20%
Cash equivalents	<u>1%</u>	2.50%
Total	<u>100%</u>	

Other Information

Notes: There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2018 Illinois Municipal Retirement Fund annual actuarial valuation report.

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.25% were used to measure the total pension liabilities, a 0.25% decrease from the prior period. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2017	<u>\$101,854,571</u>	<u>\$94,562,305</u>	<u>\$ 7,292,266</u>
Changes for the year:			
Service cost	2,163,963	-	2,163,963
Interest on the total pension liability	7,562,366	-	7,562,366
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(1,655,375)	-	(1,655,375)
Changes of assumptions	3,381,953	-	3,381,953
Contributions – employer	-	2,945,040	(2,945,040)
Contributions – employees	-	1,121,277	(1,121,277)
Net investment income	-	(3,404,764)	3,404,764
Benefit payments, including refunds of employee contributions	(4,229,002)	(4,229,002)	-
Administrative expense	-	(71,191)	71,191
Other (net transfer)	-	(1,881)	1,881
Net Changes	<u>7,223,905</u>	<u>(3,640,521)</u>	<u>10,864,426</u>
Balances at December 31, 2018	<u>\$109,078,476</u>	<u>\$90,921,784</u>	<u>\$18,156,692</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 –Retirement Plans (Continued)

Changes in the Net Pension Liability – ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2017	<u>\$ 7,239,438</u>	<u>\$ 3,323,460</u>	<u>\$ 3,915,978</u>
Changes for the year:			
Service cost	-	-	-
Changes of benefit terms	517,573	-	517,573
Differences between expected and actual experience of the total pension liability	115,255	-	115,255
Changes of assumptions	150,836	-	150,836
Contributions – employer	-	409,926	(409,926)
Contributions – employees	-	-	-
Net investment income	-	(169,194)	169,194
Benefit payments, including refunds of employee contributions	(679,995)	(679,995)	-
Administrative expenses	-	(9,909)	9,909
Other (net transfer)	-	(333)	333
Net Changes	<u>103,669</u>	<u>(449,505)</u>	<u>553,174</u>
Balances at December 31, 2018	<u>\$ 7,343,107</u>	<u>\$ 2,873,955</u>	<u>\$ 4,469,152</u>

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2017	<u>\$50,243,135</u>	<u>\$44,153,316</u>	<u>\$ 6,089,819</u>
Changes for the year:			
Service cost	655,986	-	655,986
Interest on the total pension liability	3,698,109	-	3,698,109
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	187,858	-	187,858
Changes of assumptions	1,589,035	-	1,589,035
Contributions – employer	-	1,156,837	(1,156,837)
Contributions – employees	-	278,489	(278,489)
Net investment income	-	(2,337,994)	2,337,994
Benefit payments, including refunds of employee contributions	(2,537,492)	(2,537,492)	-
Administrative expense	-	(27,964)	27,964
Other (net transfer)	-	(1,747)	1,747
Net Changes	<u>3,593,496</u>	<u>(3,469,871)</u>	<u>7,063,367</u>
Balances at December 31, 2018	<u>\$53,836,631</u>	<u>\$40,683,445</u>	<u>\$13,153,186</u>

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

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability – Regular Plan	\$33,654,089	\$18,156,692	\$5,611,512
Net Pension Liability – ECO	\$ 5,135,594	\$ 4,469,152	\$3,899,015
Net Pension Liability – SLEP	\$20,361,336	\$13,153,186	\$7,229,827

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 – Retirement Plans (Continued)

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

For the year ended November 30, 2019, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$4,085,777, \$623,710 and \$2,203,239, respectively. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions – Regular Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience		
Changes of assumptions	\$ 1,491,304	\$1,485,115
Net difference between projected and actual earnings on pension plan investments	<u>2,793,842</u>	<u>2,011,757</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>9,668,440</u>	<u>4,111,449</u>
	13,953,586	7,608,321
<i>Pension contributions made subsequent to the measurement date</i>		
	<u>2,327,442</u>	<u>—</u>
Total Deferred Amounts Related to Pensions	<u>\$16,281,028</u>	<u>\$7,608,321</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/(Inflows) of Resources</u>
2019	\$2,067,276
2020	949,171
2021	1,010,569
2022	2,318,249
2023	—
Thereafter	—
Total	<u>\$6,345,265</u>

Deferred Amounts Related to Pensions – ECO Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience		
Changes of assumptions	\$ —	\$ —
Net difference between projected and actual earnings on pension plan investments	<u>391,231</u>	<u>220,828</u>
Total deferred amounts to be recognized in pension expense in future periods	391,231	220,828
<i>Pension contributions made subsequent to the measurement date</i>		
	<u>360,953</u>	<u>—</u>
Total Deferred Amounts Related to Pensions	<u>\$ 752,184</u>	<u>\$ 220,828</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 9 – Retirement Plans (Continued)

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

Year Ending <u>December 31</u>	Net Deferred Outflows (Inflows) <u>of Resources</u>
2019	\$ 63,087
2020	16,467
2021	8,620
2022	82,229
2023	-
Thereafter	-
Total	\$ 170,403

Deferred Amounts Related to Pensions – SLEP Plan	<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	\$ 278,752	\$ 279,607
Changes of assumptions	1,217,024	335,041
Net difference between projected and actual earnings on pension plan investments	<u>5,100,109</u>	<u>2,240,180</u>
Total deferred amounts to be recognized in pension expense in future periods	6,595,885	2,854,828
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,086,021</u>	-
Total Deferred Amounts Related to Pensions	\$7,681,906	\$2,854,828

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

Year Ending <u>December 31</u>	Net Deferred Outflow (Inflows) <u>of Resources</u>
2019	\$1,197,805
2020	735,090
2021	676,481
2022	1,131,681
2023	-
Thereafter	-
Total	\$3,741,057

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

	IMRF Regular <u>Plan</u>	IMRF ECO <u>Plan</u>	IMRF SLEP <u>Plan</u>	<u>Total</u>
Employer fiduciary net position	\$90,921,784	\$2,873,955	\$40,683,445	\$134,479,184
Deferred outflows of resources	16,281,028	752,184	7,681,907	24,715,119
Employer total pension liability	109,078,476	7,343,107	53,836,631	170,258,214
Employer net pension liability (asset)	18,156,692	4,469,152	13,153,186	35,779,030
Deferred inflows of resources	7,608,321	220,828	2,854,828	10,683,977
Pension expense (benefit)	4,085,777	623,710	2,203,239	6,912,726

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 10 – Other Post-employment Benefits

Health Plan for IMRF Employees

Plan Description

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

Eligibility Provisions

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

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

Benefits Provided

Sheriff's Correctional Officers, Sheriff's Deputy, Sheriff's Lieutenants, and the 21st Judicial Circuit Probation Officers who are eligible retirees may continue medical, dental, and vision coverage into retirement on the County's plans. They must meet the age requirements and years of credited service to receive the retirement incentive of \$12.50 per month for each year of service completed at the time of retirement. Sheriff's Lieutenants receive the retirement incentive of \$18.50 per month for each year of pensionable service at the time of retirement. Coverage is also available for eligible dependents. The County subsidy for eligible dependents ceases at the death of the retiree.

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

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

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

Covered Employees

At November 30, 2019, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	29
Inactive plan members entitled to but not yet receiving payments	0
Active plan members	341
Total plan members	<u>370</u>

Total OPEB Liability

The total OPEB liability for the current fiscal year has been developed based on the December 1, 2017 actuarial valuation date and adjusted to the November 30, 2019 measurement date based on procedures that conform to the Alternative Measurement Method and generally accepted actuarial principles and practices.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 10 – Other Post-employment Benefits (Continued)

Actuarial Methods and Assumptions

Actuarial methods and assumptions used were as follows:

Actuarial Methods

Valuation Date	December 1, 2017
Measurement Date	November 30, 2019
Participant Data	Employee and retiree data were supplied by the plan sponsor as of the census date. Data on persons receiving benefits was supplied by the plan sponsor.
Fiscal Year	December 1 – November 30
Actuarial Cost Method	Entry Age Normal (Alternative Measurement Method)
Actuarial Valuation	Starting per capita costs were updated using most recent premiums. The health care trend rates were reset based on recent experience. Decrement rates were changed to those in the most recent IMRF Pension Fund valuation report.
Nature of Actuarial Calculations	The Results are estimates based on assumptions about future events. Assumptions may be made about particular data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in this valuation to ensure that significant terms in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

Actuarial Assumptions

Discount Rate	3.22%
Salary Rate Increase	4.00%
Expected Rate of Return on Assets	Not applicable

Health Care Trend

Period	Insurance Year Trends					
	HSA Choice +	HSA Core	HMO Navigate	PPO Core	Dental	Vision
IY17-IY18	(4.18%) ¹	19.37% ¹	20.04% ¹	12.81% ¹	0.00% ¹	6.93% ¹
IY18-IY19	2.50% ¹	2.50% ¹	2.50% ¹	2.50% ¹	1.79% ¹	0.00% ¹
IY19-IY20	5.50%	6.50%	7.00%	7.00%	2.00%	2.00%
IY20-IY21	5.44%	6.31%	6.75%	6.75%	2.00%	2.00%
IY21-IY22	5.38%	6.13%	6.50%	6.50%	2.00%	2.00%
IY22-IY23	5.31%	5.94%	6.25%	6.25%	2.00%	2.00%
IY23-IY24	5.25%	5.75%	6.00%	6.00%	2.00%	2.00%
IY24-IY25	5.19%	5.56%	5.75%	5.75%	2.00%	2.00%
IY25-IY26	5.13%	5.38%	5.50%	5.50%	2.00%	2.00%
IY26-IY27	5.06%	5.19%	5.25%	5.25%	2.00%	2.00%
Subsequent	5.00%	5.00%	5.00%	5.00%	2.00%	2.00%

¹ Known rate

**Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019**

Note 10 – Other Post-employment Benefits (Continued)

Fiscal Year Trends						
<u>Period</u>	<u>HSA Choice +</u>	<u>HSA Core</u>	<u>HMO Navigate</u>	<u>PPO Core</u>	<u>Dental</u>	<u>Vision</u>
FY18-IY19	1.94%	3.91%	3.96%	3.36%	1.64%	0.58%
FY19-IY20	5.25%	6.17%	6.63%	6.62%	1.98%	1.83%
FY20-IY21	5.44%	6.33%	6.77%	6.77%	2.00%	2.00%
FY21-IY22	5.38%	6.14%	6.52%	6.52%	2.00%	2.00%
FY22-IY23	5.32%	5.95%	6.27%	6.27%	2.00%	2.00%
FY23-IY24	5.26%	5.77%	6.02%	6.02%	2.00%	2.00%
FY24-IY25	5.19%	5.58%	5.77%	5.77%	2.00%	2.00%
FY25-IY26	5.13%	5.39%	5.52%	5.52%	2.00%	2.00%
FY26-IY27	5.07%	5.20%	5.27%	5.27%	2.00%	2.00%
FY27-IY28	5.01%	5.02%	5.02%	5.02%	2.00%	2.00%
Subsequent	5.00%	5.00%	5.00%	5.00%	2.00%	2.00%

Retiree Contribution Trend Sheriff Correctional Officers and 21st Judicial Circuit Probation Officers Stipend for years of service at retirement: 0.00% All Others: Same as Health Care Trend

Mortality, disability, and retirement rates are from the December 31, 2017 IMRF Actuarial Valuation Report.

		<u>Retiree</u>	<u>Spouse</u>
Starting Per Capita Costs	HSA Choice Plus	\$11,194	\$13,106
	HSA Core	\$ 9,283	\$10,212
	HMO Navigate	\$10,186	\$11,205
	PPO Core	\$10,010	\$11,011
	Dental	\$ 304	\$ 304
	Vision	\$ 72	\$ 43

Retiree Contributions	HSA Choice Plus	\$ 7,025	\$ 7,728
	HSA Core	\$ 5,474	\$ 6,021
	HMO Navigate	\$ 6,006	\$ 6,607
	PPO Core	\$ 5,903	\$ 6,493
	Dental	\$ 304	\$ 304
	Vision	\$ 72	\$ 72

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

Election at Retirement 30% of Sheriff Correctional Officers and 21st Judicial Circuit Probation Officers and 10% of all other employees will elect coverage at retirement.

Marital Status 50% of active employees electing retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

Retiree Lapse Rate

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 10 – Other Post-employment Benefits (Continued)

Expected Cash Flows

<u>Fiscal Year</u>	<u>Estimated Benefit Payments</u>
2019	\$301,145
2020	310,035
2021	230,422
2022	243,982
2023	252,128
2024	260,405
2025	254,949
2026	217,971
2027	250,203
2028	255,424

The projection of future cash flows is based on a closed group valuation. It does not take into account the impact of future new hires. It also includes the Implicit Rate Subsidy.

Changes in the Net OPEB Liability

	<u>Total OPEB Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net OPEB Liability (Asset) (A) – (B)</u>
Balances at November 30, 2018 ⁽¹⁾	<u>\$4,528,253</u>	\$ <u>—</u>	<u>\$4,528,253</u>
Changes for the year:			
Service cost	143,174	—	143,174
Interest on total OPEB liability	154,622	—	154,622
Differences between expected and actual experience	—	—	—
Changes of assumptions	133,042	—	133,042
Benefit payments ⁽²⁾	(296,056)	—	(296,056)
Other changes	<u>3,532</u>	<u>—</u>	<u>3,532</u>
Net changes	<u>138,314</u>	<u>—</u>	<u>138,314</u>
Balances at November 30, 2019	<u>\$4,666,567</u>	<u>\$ —</u>	<u>\$4,666,567</u>

⁽¹⁾ Fiscal year 2018 results calculated one year later using a 3.22% discount rate index as of 11/30/19.

⁽²⁾ Includes the implicit rate subsidy.

Discount Rate

The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB No. 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 3.22% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2019.

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.22%) or 1 percentage point higher (4.22%) than the current discount rate.

	<u>1% Lower (2.22%)</u>	<u>Discount Rate (3.22%)</u>	<u>1% Higher (4.22%)</u>
Net OPEB liability	<u>\$5,137,653</u>	<u>\$4,666,567</u>	<u>\$4,257,021</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 10 – Other Post-employment Benefits (Continued)

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

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

	<u>1% Lower</u>	<u>Trend Rates</u>	<u>1% Higher</u>
Net OPEB liability	<u>\$4,204,131</u>	<u>\$4,666,567</u>	<u>\$5,219,208</u>

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$274,425. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$112,416	\$ -
Changes of assumption	162,165	418,737
<i>Total deferred amounts related to OPEB</i>	<u>\$274,581</u>	<u>\$418,737</u>

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

<u>Year Ending November 30,</u>	<u>Net Deferred Inflows of Resources</u>
2020	\$ 23,370
2021	23,370
2022	23,370
2023	23,370
2024	23,370
Thereafter	<u>27,306</u>
	<u>\$144,456</u>

Note 11 – Interfund Accounts and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental funds:		
General fund	\$ 8,349	\$2,200,000
Tort fund (reported in general fund)	300,000	-
Elimination in general/tort funds	<u>(300,000)</u>	<u>(300,000)</u>
Total general fund	8,349	1,900,000
County highway	121,710	-
County bridge	750,000	-
Other governmental funds	<u>1,182,494</u>	<u>162,553</u>
Subtotal governmental funds	2,062,553	2,062,053
ETSB fund	-	-
Non major enterprise fund	<u>-</u>	<u>-</u>
Subtotal proprietary funds	<u>-</u>	<u>-</u>
Total	<u>\$2,062,553</u>	<u>\$2,062,553</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 11 – Interfund Accounts and Transfers (Continued)

As of November 30, 2019, the General Fund borrowed \$2,200,000 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.

Transfers during the year ended November 30, 2019 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 3,828	\$ 21,669
Other Nonmajor Funds:		
Arrestee Medical	-	3,828
Health Fund	-	158,901
States Attorney Collections	31,485	-
States Attorney MADD	-	31,485
Public Building Commission Debt Service	<u>180,570</u>	<u>-</u>
	<u>\$ 215,883</u>	<u>\$ 215,883</u>

The Arrestee Medical Fund transferred \$3,828 to the General Fund to offset inmate medical expenses paid out of the General Fund. The Health Fund transferred \$158,901 and the General Fund transferred \$21,669 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building. The States Attorney Collections fund transferred \$31,485 to the States Attorney MADD fund to close the fund.

Note 12 – 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 13 – Restricted Net Position

At November 30, 2019, net position restricted by enabling legislation consists of the following:

Restricted for:	
General government – automation	\$ 1,325,564
Judiciary and court services	1,518,654
Public safety	178,737
Health and welfare	2,471,386
Transportation	9,390,762
Retirement	1,100,833
Public building commission	206,992
Tort	2,416,031
Other	382,666
	<u>\$18,991,625</u>

Note 14 – Nonmonetary Transaction – River Valley Detention Center

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 14 – Nonmonetary Transaction – River Valley Detention Center (Continued)

The agreement states that Kankakee County shall pay for the right to house 12 inmates at the Center, and that the remaining balance of the buyout shall be credited for juvenile detention services provided to Kankakee County. Services in the amount of \$600,000 were credited during the year ended November 30, 2019 for a cumulative amount from May 1, 2018 through November 30, 2019 of \$937,950. The remaining balance of the buy-out of \$1,516,303 will be credited for future services to be provided through November 30, 2022.

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

Note 15 – Insurance and Related Risks

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

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

The County's costs are determined and apportioned among the participants by the Trust's Executive Board in its sole discretion. Factors include, but are not limited to, claims experience investment income, costs and expenses of the ICRMT as a whole, and each participant's own claims experience. Each participant agrees to abide by rules and regulations which are promulgated by the Executive Board for the administration of the ICRMT, including initiating and maintaining a safety program which is designed to prevent or reduce claims or losses within the scope of coverage. No participant shall be responsible for any defense or losses of, or claims against, any other participant. The workers' compensation insurance premium is retroactively rated and the initial premium is adjusted based on the County's actual experience each year. Any additional premiums related to fiscal year 2019 have been recorded as payables.

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

Note 16 – 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.

Construction Commitment

The County has entered into an agreement regarding construction on St. George Road and is responsible for 50% of the local cost of the project. The County has estimated their share to be \$43,383. A portion of the project has been completed as of November 30, 2019; however, the County has not been invoiced. The payable amount as of November 30, 2019 is not determinable.

**Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019**

Note 16 – Contingencies and Commitments (Continued)

Courthouse Renovations

Communications continue between Kankakee County, the Office of the Attorney General of the State of Illinois, and the State's Attorney's Office regarding the Kankakee County Courthouse. The Office of the Attorney General of the State of Illinois' May 2012 inspection of the Kankakee County Courthouse revealed 159 Americans with Disabilities Act deficiencies. In 2020, the Illinois Attorney General agreed to the corrective actions for the final portion of the ADA upgrades. At the completion of the updated projects now underway, all of the deficiencies will be addressed, bringing the County Courthouse into compliance with ADA mandates. The County has been awarded grants to pay for a portion of these two projects. The County will then begin to fully craft and implement the Transition Plan that will govern future ADA compliance issues.

ETSB Commitments

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

- A radio management program at a cost of approximately \$40,500 per year
- Tower construction in Herscher and equipment upgrade at the St. Anne tower site to be compliant with the new County-wide communication system at a cost of \$910,125
- A hardware refresh for the logging recording system of \$107,882 to be paid over five years

Note 17 – Tax Abatements

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

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

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

The total Enterprise Zone abatements from the County during the year ended November 30, 2019 were approximately \$64,000.

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

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

The total TIF abatements from the County during the year ended November 30, 2019 were approximately \$447,000.

Note 18 – Related Party Transactions

Upon the establishment of a County-wide coordinated public safety communication system, the County of Kankakee committed to an annual dispatch fee with annual increases not to exceed 4%. Fees included in 911 emergency services on the entity-wide statements and in the operating revenues of the 911 System Fee Fund were \$1,008,386.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 18 – Related Party Transactions (Continued)

The 911 System Fee Fund reimburses the County for payroll and related benefits as well as administrative fees each month. The amount included in County receivables and 911 System Fee Fund payables at November 30, 2019 was \$95,009. The 911 System Fee Fund paid \$36,942 of administrative fees to the County during fiscal year 2019 for items such as payroll processing and claims processing.

Note 19 - 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 and transport prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The reimbursement rates for the United States Marshals Service and ICE increased from \$80 to \$90 per prisoner, per day on March 1, 2019. The County was reimbursed at a rate of \$60 to \$72 per prisoner, per day, under the Cook County agreement, until that agreement ended in May 2019. For the year ended November 30, 2019, revenues of approximately \$12.9 million resulting from these agreements were recognized in the General Fund.

Note 20 – 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 \$1,116,738 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized as follows as of November 30, 2019:

General Fund	\$ 926,458
Pension Fund	15,520
Health Fund	<u>174,760</u>
	<u>\$1,116,738</u>

Note 21 - Impact of Recently Issued Accounting Principles

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

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, 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 June 2017, the GASB issued Statement No. 87, *Leases*, effective for reporting periods beginning after December 15, 2019. The objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 21 - Impact of Recently Issued Accounting Principles (Continued)

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

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

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The remaining requirements related to various Statements are effective for fiscal years beginning after June 15, 2020.

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

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

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 22 – Subsequent Events

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. As a result, the Governor of Illinois has issued Executive Orders mandating residents to shelter-in-place through May 29, 2020 and non-essential and other businesses to close or operate with significant restrictions through the end of June 2020 and possibly for an additional period of time.

The County's operations are heavily dependent on property, sales, and income tax revenues. Additionally, access to grants and contracts from federal and state governments may decrease or may not be available depending on appropriations. The outbreak may have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. This situation is expected to depress the tax bases and adversely affect other areas in which the County received revenue during fiscal year 2019. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Management is actively monitoring the impact of the situation on its financial condition, liquidity, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of its operations, financial condition, or liquidity for fiscal year 2020. Although the County cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the County's results of future operations, financial position, and liquidity in fiscal year 2020.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2019

Note 22 – Subsequent Events (Continued)

In January 2020, the Kankakee County Emergency Telephone System Board entered into an agreement for \$357,812 to replace microwave radios and controllers that are no longer supported at the four tower sites.

In February 2020, the Kankakee County Emergency Telephone System Board entered into an agreement with the Village of Bradley concerning dispatch services from KanComm effective April 1, 2020 for \$49,250 per month through November 30, 2020, with 4% increases each year thereafter beginning December 1, 2020.

Required Supplementary Information

Kankakee County, Illinois
Required Supplementary Information
November 30, 2019

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Five Calendar Years – Regular Plan

Calendar Year Ended December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ 2,163,963	\$ 1,998,257	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	7,562,366	7,223,474	6,867,077	6,497,069	5,976,287
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	<u>(4,229,002)</u>	<u>(3,870,869)</u>	<u>(3,754,159)</u>	<u>(3,106,468)</u>	<u>(2,849,152)</u>
Net Change in Total Pension Liability	7,223,905	4,606,351	4,585,548	5,414,349	7,327,065
Total Pension Liability – Beginning	101,854,571	97,248,220	92,662,672	87,248,323	79,921,258
Total Pension Liability – Ending (A)	\$109,078,476	\$101,854,571	\$97,248,220	\$92,662,672	\$87,248,323
Plan Fiduciary Net Position					
Contributions – Employer	\$ 2,945,040	\$ 2,826,860	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions – Employees	1,121,277	1,074,685	871,968	880,633	904,887
Net investment income	(3,404,764)	12,914,287	5,245,651	384,808	4,393,721
Benefit payments, including refunds of employee contributions	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Administrative expense	(71,191)	(75,968)	-	-	-
Other (net transfer)	<u>(1,881)</u>	<u>109,155</u>	<u>374,470</u>	<u>(1,008,789)</u>	<u>178,685</u>
Net Change in Plan Fiduciary Net Position	(3,640,521)	12,978,150	5,170,256	(471,248)	5,141,452
Plan Fiduciary Net Position – Beginning	94,562,305	81,584,155	76,413,899	76,885,147	71,743,695
Plan Fiduciary Net Position – Ending (B)	\$90,921,784	\$94,562,305	\$81,584,155	\$76,413,899	\$76,885,147
Net Pension Liability – Ending (A)–(B)	\$ 18,156,692	\$ 7,292,266	\$15,664,065	\$16,248,773	\$10,363,176
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.35%	92.84%	83.89%	82.46%	88.12%
Covered Payroll	\$ 22,737,842	\$ 21,687,137	\$18,934,033	\$19,104,537	\$19,940,711
Net Pension Liability as a Percentage of Covered Payroll	79.85%	33.62%	82.73%	85.05%	51.97%

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, 2019

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Five Calendar Years – ECO Plan

Calendar Year Ended December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ -	\$ -	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	517,573	554,975	524,757	513,861	508,774
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	115,255	(156,562)	316,218	142,001	(149,952)
Changes of assumptions	150,836	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Net Change in Total Pension Liability	103,669	(480,313)	(115,231)	219,096	280,906
Total Pension Liability – Beginning	7,239,438	7,719,751	7,834,982	7,615,886	7,334,980
Total Pension Liability – Ending (A)	\$7,343,107	\$7,239,438	\$7,719,751	\$7,834,982	\$7,615,886
 Plan Fiduciary Net Position					
Contributions – Employer	\$ 409,926	\$ -	\$ 193,263	\$ 264,237	\$ 219,627
Contributions – Employees	-	-	3,160	8,933	9,327
Net investment income	(169,194)	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Administrative expense	(9,909)	-	-	-	-
Other (net transfer)	(333)	4,506	158,826	(340,872)	51,433
Net Change in Plan Fiduciary Net Position	(449,505)	(44,040)	(29,555)	142,822	12,276
Plan Fiduciary Net Position – Beginning	3,323,460	3,367,500	3,397,055	3,254,233	3,241,957
Plan Fiduciary Net Position – Ending (B)	\$2,873,955	\$3,323,460	\$3,367,500	\$3,397,055	\$3,254,233
 Net Pension Liability – Ending (A)–(B)	\$4,469,152	\$3,915,978	\$4,352,251	\$4,437,927	\$4,361,653
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	39.14%	45.91%	43.62%	43.36%	42.73%
 Covered Payroll	\$ _____ -	\$ _____ -	\$ 42,139	\$ 111,254	\$ 126,036
 Net Pension Liability as a Percentage of Covered Payroll	NA	NA	10,328.32%	3,989.00%	3,460.64%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2019

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Five Calendar Years – SLEP Plan

Calendar Year Ended December 31,	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability					
Service Cost	\$ 655,986	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	3,698,109	3,612,733	3,516,279	3,328,238	3,079,126
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	187,858	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	1,589,035	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	<u>(2,537,492)</u>	<u>(2,390,127)</u>	<u>(2,172,488)</u>	<u>(2,046,718)</u>	<u>(1,796,286)</u>
Net Change in Total Pension Liability	3,593,496	1,241,692	1,100,326	2,748,473	3,562,133
Total Pension Liability – Beginning	50,243,135	49,001,443	47,901,117	45,152,644	41,590,511
Total Pension Liability – Ending (A)	\$53,836,631	\$50,243,135	\$49,001,443	\$47,901,117	\$45,152,644
Plan Fiduciary Net Position					
Contributions – Employer	\$ 1,156,837	\$ 1,225,188	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions – Employees	278,489	283,883	337,094	295,809	329,066
Net investment income	(2,337,994)	6,565,864	2,466,551	172,505	2,023,271
Benefit payments, including refunds of employee contributions	<u>(2,537,492)</u>	<u>(2,390,127)</u>	<u>(2,172,488)</u>	<u>(2,046,718)</u>	<u>(1,796,286)</u>
Administrative expense	(27,964)	(32,925)	-	-	-
Other (net transfer)	<u>(1,747)</u>	<u>51,444</u>	<u>1,303,777</u>	<u>943,676</u>	<u>(332,906)</u>
Net Change in Plan Fiduciary Net Position	(3,469,871)	5,703,327	3,106,249	569,119	1,522,126
Plan Fiduciary Net Position – Beginning	44,153,316	38,449,989	35,343,740	34,774,621	33,252,495
Plan Fiduciary Net Position – Ending (B)	\$40,683,445	\$44,153,316	\$38,449,989	\$35,343,740	\$34,774,621
Net Pension Liability – Ending (A)–(B)	\$13,153,186	\$ 6,089,819	\$10,551,454	\$12,557,377	\$10,378,023
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.57%	87.88%	78.47%	73.78%	77.02%
Covered Payroll	<u>\$ 3,502,968</u>	<u>\$ 3,778,964</u>	<u>\$ 3,778,964</u>	<u>\$3,938,798</u>	<u>\$ 4,387,800</u>
Net Pension Liability as a Percentage of Covered Payroll	375.49%	161.15%	279.22%	318.81%	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, 2019

Schedule of Employer Contributions - IMRF
Last Five 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 Payroll</u>	<u>Actual Contribution as a Percentage of Covered Payroll</u>
Regular Plan					
2015	\$2,389,139	\$2,389,139	\$ -0-	\$19,136,885	12.48%
2016	2,384,625	2,384,625	-0-	18,727,141	12.73%
2017	2,878,094	2,878,094	-0-	22,473,907	12.81%
2018	2,914,669	2,914,669	-0-	22,671,275	12.86%
2019	2,556,320	2,556,320	-0-	23,484,864	10.88%
ECO Plan					
2015	\$ 250,189	\$ 244,342	\$ 5,847	\$ 106,979	228.40%
2016	212,198	212,198	-0-	50,282	422.01%
2017	-0-	-0-	-0-	-0-	NA
2018	375,326	375,326	-0-	-0-	NA
2019	395,074	395,074	-0-	-0-	NA
SLEP Plan					
2015	\$1,237,279	\$1,237,279	\$ -0-	\$ 4,218,171	29.33%
2016	1,171,707	1,171,707	-0-	3,799,654	30.84%
2017	1,183,073	1,183,073	-0-	3,619,572	32.69%
2018	1,105,708	1,105,708	-0-	3,491,220	31.67%
2019	1,177,484	1,177,484	-0-	3,708,101	31.75%

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, 2019

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

Valuation Date:

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

Methods and Assumptions Used to Determine 2018 Contribution Rates*

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

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2016 actuarial valuation.

Methods and Assumptions Used to Determine 2017 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>	26-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%-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. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<i>Mortality:</i>	

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2015, actuarial valuation; note two year lag between valuation and rate setting.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2019

Schedule of Changes in the Total OPEB Liability and Related Ratios

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service Cost	\$ 143,174	\$ 130,898
Interest on total OPEB liability	154,622	147,905
Change in benefit terms	-	-
Differences between expected and actual experience	-	144,984
Changes of assumptions	133,042	(351,309)
Benefit payments	(296,056)	(297,046)
Other changes	<u>3,532</u>	<u>(136,250)</u>
Net change in total OPEB liability	138,314	(360,818)
Total OPEB liability – beginning	<u>4,528,253</u>	<u>4,889,071</u>
Total OPEB liability – ending	<u>\$ 4,666,567</u>	<u>\$ 4,528,253</u>
 Covered Payroll	 \$18,865,644	 \$18,865,644
 Employer's Total OPEB Liability as a Percentage of Covered Payroll	 24.74%	 24.00%

Notes to Schedule:

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

Changes of Benefit Terms:

For the 2019 measurement year, there have been no changes in benefit terms from the prior period.

Changes in Assumptions:

For the purpose of developing changes in the OPEB liability for GASB 75 reporting, other than the change in the discount rate from 3.53% to 3.22%, there have been no changes in assumptions from the 2018 measurement year to the 2019 measurement year.

Kankakee County, Illinois

Budgetary Comparison Schedule

General Fund - Revenues and Other Financing Sources

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 5,138,768	\$ 5,138,768	\$ 5,129,122	\$ (9,646)
Sales and video gaming taxes	5,460,000	5,590,000	5,417,334	(172,666)
Total taxes	<u>10,598,768</u>	<u>10,728,768</u>	<u>10,546,456</u>	<u>(182,312)</u>
Intergovernmental:				
State income tax	2,675,000	2,925,000	3,054,587	129,587
Replacement taxes	830,000	1,075,000	1,112,308	37,308
Grants and other reimbursements	2,140,803	2,658,552	2,284,146	(374,406)
Total intergovernmental	<u>5,645,803</u>	<u>6,658,552</u>	<u>6,451,041</u>	<u>(207,511)</u>
Charges for Services:				
County Recorder fees	475,000	475,000	521,188	46,188
Circuit Clerk fees	1,809,200	1,809,200	1,771,084	(38,116)
Inmate housing and reimbursements	10,406,000	12,200,000	12,174,166	(25,834)
Building and Zoning fees	270,000	470,000	536,826	66,826
Sheriff fees	225,160	225,160	282,815	57,655
County Clerk fees	302,050	302,050	280,213	(21,837)
Wind farm permit fees	50,000	-	-	-
Other fees and reimbursements	777,100	177,100	174,363	(2,737)
Total charges for services	<u>14,314,510</u>	<u>15,658,510</u>	<u>15,740,655</u>	<u>82,145</u>
License and Permits:				
Liquor licenses	20,000	20,000	22,888	2,888
Cable TV franchise fees	250,000	250,000	242,844	(7,156)
Contractor licenses	85,000	85,000	78,900	(6,100)
Other licenses and permits	50	50	1,069	1,019
Total licenses and permits	<u>355,050</u>	<u>355,050</u>	<u>345,701</u>	<u>(9,349)</u>
Fines and Forfeits:				
County fines and forfeitures	144,000	144,000	100,717	(43,283)
Real estate tax penalties	475,000	475,000	482,796	7,796
Total fines and forfeitures	<u>619,000</u>	<u>619,000</u>	<u>583,513</u>	<u>(34,468)</u>
Interest	<u>3,100</u>	<u>3,100</u>	<u>13,767</u>	<u>10,667</u>
Miscellaneous	<u>24,100</u>	<u>24,100</u>	<u>53,955</u>	<u>29,855</u>
Total revenues	<u>31,560,331</u>	<u>34,047,080</u>	<u>33,735,088</u>	<u>(311,992)</u>
Other financing sources:				
Transfers in	6,000	6,000	3,828	(2,172)
Issuance of debt	-	-	1,064,220	1,064,220
Sale of capital assets	-	600,000	600,000	-
Total other financing sources	<u>6,000</u>	<u>606,000</u>	<u>1,668,048</u>	<u>1,062,048</u>
Total revenues and other financing sources	<u>31,566,331</u>	<u>34,653,080</u>	<u>35,403,136</u>	<u>750,056</u>
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,325,004	1,325,004
Tort fund revenues	<u>3,456,259</u>	<u>3,456,259</u>	<u>3,455,279</u>	<u>(980)</u>
Total general fund revenues as reported	<u>\$ 35,022,590</u>	<u>\$ 38,109,339</u>	<u>\$ 40,183,419</u>	<u>\$ 2,074,080</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 133,316	\$ 133,316	\$ 133,934	\$ 618
Supplies	184	184	-	(184)
Capital outlay	26,000	26,000	23,741	(2,259)
Other services and charges	500	500	257	(243)
	<hr/>	<hr/>	<hr/>	<hr/>
Total MIS	160,000	160,000	157,932	(2,068)
Board of Review				
Personal services	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Supplies	2,000	2,000	302	(1,698)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Board of Review	30,000	30,000	28,302	(1,698)
County Administration				
Personal services	\$ 229,294	\$ 229,294	\$ 217,939	\$ (11,355)
Contractual services	57,500	88,000	88,339	339
Supplies	2,706	2,706	4,817	2,111
Other services and charges	10,500	10,500	18,963	8,463
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Administration	300,000	330,500	330,058	(442)
Central Services				
Contractual services	\$ 165,000	\$ 165,000	\$ 156,804	\$ (8,196)
Supplies	-	-	1,556	1,556
Other services and charges	-	-	784	784
	<hr/>	<hr/>	<hr/>	<hr/>
Total Central Services	165,000	165,000	159,144	(5,856)
County Auditor				
Personal services	\$ 103,179	\$ 103,179	\$ 102,667	\$ (512)
Contractual services	250	250	-	(250)
Supplies	1,225	1,225	769	(456)
Other services and charges	5,646	5,646	4,550	(1,096)
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Auditor	110,300	110,300	107,986	(2,314)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 128,610	\$ 128,610	\$ 128,132	\$ (478)
Supplies	3,450	3,450	1,862	(1,588)
Other services and charges	400	400	345	(55)
Total County Recorder	132,460	132,460	130,339	(2,121)
Election Commission				
Personal services	\$ 264,100	\$ 264,100	\$ 233,577	\$ (30,523)
Contractual services	50,541	67,990	83,199	15,209
Supplies	109,910	109,910	52,752	(57,158)
Other services and charges	25,500	25,500	11,559	(13,941)
Total Election Commission	450,051	467,500	381,087	(86,413)
Regional Superintendent of Schools				
Contractual services	\$ 215,199	\$ 215,199	\$ 215,199	\$ -
Total Regional Superintendent of Schools	215,199	215,199	215,199	-
County Clerk				
Personal services	\$ 148,523	\$ 148,523	\$ 123,518	\$ (25,005)
Supplies	8,032	8,032	8,799	767
Other services and charges	5,445	14,045	5,242	(8,803)
Total County Clerk	162,000	170,600	137,559	(33,041)
Buildings and Grounds				
Personal services	\$ 551,434	\$ 551,434	\$ 524,518	\$ (26,916)
Contractual services	146,100	146,100	173,484	27,384
Supplies	41,400	41,400	32,607	(8,793)
Capital outlay	10,000	10,000	23,215	13,215
Other services and charges	43,500	111,066	105,493	(5,573)
Total Buildings and Grounds	792,434	860,000	859,317	(683)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 33,335	\$ 33,335	\$ 88,932	\$ 55,597
Capital outlay	85,000	85,000	1,099,622	1,014,622
Other services and charges	6,250	6,250	2,174	(4,076)
Debt service principal	339,245	439,084	433,825	(5,259)
Debt service interest	112,256	112,256	51,464	(60,792)
Total Capital Development	<u>576,086</u>	<u>675,925</u>	<u>1,676,017</u>	<u>1,000,092</u>
Health Insurance				
Other services and charges	\$ 2,000	\$ 2,000	\$ 1,987	\$ (13)
Insurances	<u>2,373,000</u>	<u>2,588,000</u>	<u>2,455,514</u>	<u>(132,486)</u>
Total Health Insurance	<u>2,375,000</u>	<u>2,590,000</u>	<u>2,457,501</u>	<u>(132,499)</u>
Utilities				
Contractual services	\$ -	\$ -	\$ 1,191	\$ 1,191
Other services and charges	<u>1,200,000</u>	<u>1,311,500</u>	<u>1,310,064</u>	<u>(1,436)</u>
Total Utilities	<u>1,200,000</u>	<u>1,311,500</u>	<u>1,311,255</u>	<u>(245)</u>
Planning Department				
Personal services	\$ 458,033	\$ 458,033	\$ 417,745	\$ (40,288)
Contractual services	21,000	21,000	1,385	(19,615)
Supplies	13,192	13,192	4,858	(8,334)
Capital outlay	10,000	10,000	83,833	73,833
Other services and charges	116,302	202,102	71,085	(131,017)
Insurances	-	-	11,194	11,194
Total Planning Department	<u>618,527</u>	<u>704,327</u>	<u>590,100</u>	<u>(114,227)</u>
County Treasurer				
Personal services	\$ 146,540	\$ 146,540	\$ 145,855	\$ (685)
Contractual services	9,800	9,800	9,688	(112)
Supplies	38,360	53,360	46,982	(6,378)
Other services and charges	10,300	10,300	10,847	547
Total County Treasurer	<u>205,000</u>	<u>220,000</u>	<u>213,372</u>	<u>(6,628)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 109,350	\$ 109,350	\$ 88,662	\$ (20,688)
Supplies	700	700	750	50
Other services and charges	1,950	1,950	1,199	(751)
Total Finance Department	<u>112,000</u>	<u>112,000</u>	<u>90,611</u>	<u>(21,389)</u>
Contingency				
Other services and charges	\$ 1,097,784	\$ 1,883,668	\$ -	\$ (1,883,668)
Total Contingency	<u>1,097,784</u>	<u>1,883,668</u>	<u>-</u>	<u>(1,883,668)</u>
Supervisor of Assessments				
Personal services	\$ 217,425	\$ 217,425	\$ 206,574	\$ (10,851)
Contractual services	36,700	36,700	21,223	(15,477)
Supplies	7,700	7,700	1,717	(5,983)
Capital outlay	700	700	200	(500)
Other services and charges	2,475	2,475	1,804	(671)
Total Supervisor of Assessments	<u>265,000</u>	<u>265,000</u>	<u>231,518</u>	<u>(33,482)</u>
ZBA - BOA Planning				
Personal services	\$ 2,500	\$ 5,000	\$ 5,679	\$ 679
Contractual services	4,000	8,500	7,536	(964)
Total ZBA - BOE Planning	<u>6,500</u>	<u>13,500</u>	<u>13,215</u>	<u>(285)</u>
Total General Government	<u>8,973,341</u>	<u>10,417,479</u>	<u>9,090,512</u>	<u>(1,326,967)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 127,335	\$ 143,508	\$ 138,680	\$ (4,828)
Contractual services	167,192	167,192	167,925	733
Supplies	2,700	2,700	3,689	989
Capital outlay	3,800	3,800	-	(3,800)
Other services and charges	20,800	20,800	20,865	65
Insurances	2,000	2,000	1,945	(55)
Total Circuit Court	323,827	340,000	333,104	(6,896)
Circuit Clerk				
Personal services	\$ 901,886	\$ 901,886	\$ 901,838	\$ (48)
Contractual services	7,900	7,900	8,100	200
Supplies	22,534	39,214	38,671	(543)
Total Circuit Clerk	932,320	949,000	948,609	(391)
Child Support and Maintenance				
Personal services	\$ 26,500	\$ 27,500	\$ 27,019	\$ (481)
Supplies	-	1,500	1,520	20
Total Child Support and Maintenance	26,500	29,000	28,539	(461)
Jury Commission				
Personal services	\$ 40,750	\$ 40,750	\$ 41,110	\$ 360
Contractual services	3,500	3,500	-	(3,500)
Supplies	16,175	22,950	20,823	(2,127)
Capital outlay	12,200	12,200	9,774	(2,426)
Other services and charges	34,600	34,600	40,116	5,516
Total Jury Commission	107,225	114,000	111,823	(2,177)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 1,257,398	\$ 1,322,026	\$ 1,266,838	\$ (55,188)
Contractual services	44,300	61,300	69,956	8,656
Supplies	14,900	14,900	19,218	4,318
Capital outlay	-	-	4,127	4,127
Other services and charges	23,800	40,800	46,463	5,663
Insurances	-	-	15,875	15,875
Total States Attorney	<u>1,340,398</u>	<u>1,439,026</u>	<u>1,422,477</u>	<u>(16,549)</u>
Public Defender				
Personal services	\$ 727,210	\$ 732,210	\$ 730,321	\$ (1,889)
Contractual Services	-	-	1,877	1,877
Supplies	6,000	6,000	5,144	(856)
Other services and charges	6,790	6,790	3,865	(2,925)
Total Public Defender	<u>740,000</u>	<u>745,000</u>	<u>741,207</u>	<u>(3,793)</u>
Probation				
Personal services	\$ 1,513,507	\$ 1,573,890	\$ 1,511,327	\$ (62,563)
Supplies	4,500	4,500	7,337	2,837
Capital outlay	23,985	23,985	60,743	36,758
Other services and charges	24,625	24,625	12,253	(12,372)
Insurances	7,000	7,000	6,507	(493)
Total Probation	<u>1,573,617</u>	<u>1,634,000</u>	<u>1,598,167</u>	<u>(35,833)</u>
DNDC				
Contractual Services	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Other services and charges	126,700	126,700	5,173	(121,527)
Total DNDC	<u>128,700</u>	<u>128,700</u>	<u>5,173</u>	<u>(123,527)</u>
Juvenile Detention Center				
Contractual services	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Total Juvenile Detention Center	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Judiciary and Court Related	<u>5,772,587</u>	<u>5,978,726</u>	<u>5,789,099</u>	<u>(189,627)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 3,516,921	\$ 3,616,850	\$ 3,453,900	\$ (162,950)
Contractual services	15,000	90,000	79,858	(10,142)
Supplies	16,750	46,750	53,764	7,014
Capital outlay	13,000	13,000	14,066	1,066
Other services and charges	343,400	393,400	423,514	30,114
Insurances	51,000	51,000	26,231	(24,769)
Total Sheriff's Office	<u>3,956,071</u>	<u>4,211,000</u>	<u>4,051,333</u>	<u>(159,667)</u>
Corrections				
Personal services	\$ 9,584,368	\$ 10,095,661	\$ 10,052,192	\$ (43,469)
Contractual services	62,000	77,000	97,898	20,898
Supplies	34,300	54,300	59,357	5,057
Capital outlay	5,000	5,000	4,647	(353)
Other services and charges	1,819,039	2,228,039	2,221,011	(7,028)
Insurances	-	-	439	439
Total Corrections	<u>11,504,707</u>	<u>12,460,000</u>	<u>12,435,544</u>	<u>(24,456)</u>
Auxiliary Police				
Other services and charges	\$ 3,000	\$ 3,000	\$ 263	(2,737)
Total Auxiliary Police	<u>3,000</u>	<u>3,000</u>	<u>263</u>	<u>(2,737)</u>
Coroner				
Personal services	\$ 282,241	\$ 282,241	\$ 284,124	\$ 1,883
Contractual services	211,689	214,689	169,015	(45,674)
Supplies	1,250	1,250	2,569	1,319
Capital outlay	300	300	230	(70)
Other services and charges	26,020	31,020	21,912	(9,108)
Debt service principal	-	-	23,246	23,246
Total Coroner	<u>521,500</u>	<u>529,500</u>	<u>501,096</u>	<u>(28,404)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 689,099	\$ 689,099	\$ 689,099	\$ -
Total Dispatch Services	689,099	689,099	689,099	-
Merit Commission				
Personal services	\$ -	\$ -	\$ 225	\$ 225
Other services and charges	-	1,000	-	(1,000)
Total Merit Commission	-	1,000	225	(775)
ESDA				
Personal services	\$ 121,681	\$ 286,931	\$ 222,996	\$ (63,935)
Contractual services	1,495	1,495	3,118	1,623
Supplies	1,700	1,700	6,243	4,543
Other services and charges	20,150	20,150	19,944	(206)
Insurances	1,000	53,000	50,847	(2,153)
Total ESDA	146,026	363,276	303,148	(60,128)
Total Public Safety	16,820,403	18,256,875	17,980,708	(276,167)
Other financing uses:				
Transfers out	\$ -	\$ -	\$ 21,669	\$ 21,669
Total other financing uses	-	-	21,669	21,669
Total expenditures and other financing uses	31,566,331	34,653,080	32,881,988	(1,771,092)
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,325,004	1,325,004
Tort fund expenditures	3,195,100	3,195,100	2,654,306	(540,794)
Total general fund expenditures as reported	\$ 34,761,431	\$ 37,848,180	\$ 36,861,298	\$ (986,882)

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 6,575,947	\$ 6,575,947	\$ 6,641,617	\$ 65,670
Intergovernmental	30,000	30,000	61,251	31,251
Interest on investments	700	700	11,742	11,042
Miscellaneous	-	-	99	99
Total revenues	6,606,647	6,606,647	6,714,709	108,062
Expenditures:				
Personal services	6,432,000	6,432,000	6,195,494	(236,506)
Total expenditures	6,432,000	6,432,000	6,195,494	(236,506)
Excess (deficiency) of revenues over expenditures	\$ 174,647	\$ 174,647	\$ 519,215	\$ 344,568

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 2,079,524	\$ 2,079,524	\$ 2,073,575	\$ (5,949)
Fines and fees	376,400	376,400	1,506,120	1,129,720
Interest on investments	10,400	10,400	27,203	16,803
Miscellaneous	<u>5,939</u>	<u>1,005,939</u>	<u>39,783</u>	<u>(966,156)</u>
Total revenues	<u>2,472,263</u>	<u>3,472,263</u>	<u>3,646,681</u>	<u>174,418</u>
Expenditures:				
Personal services	2,039,125	2,039,125	1,456,293	(582,832)
Contractual services	323,950	323,950	16,938	(307,012)
Supplies	1,078,160	1,078,160	635,855	(442,305)
Capital outlay	1,316,619	2,316,619	1,427,478	(889,141)
Other services and charges	<u>322,510</u>	<u>322,510</u>	<u>193,788</u>	<u>(128,722)</u>
Total expenditures	<u>5,080,364</u>	<u>6,080,364</u>	<u>3,730,352</u>	<u>(2,350,012)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,608,101)</u>	<u>\$ (2,608,101)</u>	<u>\$ (83,671)</u>	<u>\$ 2,524,430</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Bridge Fund
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 775,139	\$ 775,139	\$ 797,524	\$ 22,385
Interest on investments	<u>5,500</u>	<u>5,500</u>	<u>27,117</u>	<u>21,617</u>
Total revenues	<u>780,639</u>	<u>780,639</u>	<u>824,641</u>	<u>44,002</u>
Expenditures:				
Contractual services	-	-	7,065	7,065
Supplies	-	-	1,231	1,231
Capital outlay	<u>4,561,919</u>	<u>4,561,919</u>	<u>188,555</u>	<u>(4,373,364)</u>
Total expenditures	<u>4,561,919</u>	<u>4,561,919</u>	<u>196,851</u>	<u>(4,365,068)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,781,280)</u>	<u>\$ (3,781,280)</u>	<u>\$ 627,790</u>	<u>\$ 4,409,070</u>

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the year ended November 30, 2019

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

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

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

The following funds had expenditures and transfers out in excess of appropriations for the year ending November 30, 2019.

	<u>Excess</u>
Court Security Fee	\$ 3,175
Court Document Storage	28,172
Law Library	4,805
Health	77,440
Marriage	1,503
WIOA Grants	120,675
Public Building Commission	24,234
Public Building Commission – Health Department	180,570

Other Supplementary Information

Kankakee County, Illinois

Tort Liability Insurance Fund

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

November 30, 2019

Property and liability insurance	\$1,110,369
Workmen's compensation insurance	705,646
Salaries (States Attorney, Civil Division and administrative) and related benefits	514,459
Illinois Department of Employment Security, unemployment insurance	96,102
Miscellaneous claims, net of insurance reimbursements	123,626
Other	91,834
Interest expense	<u>12,270</u>
	<u>\$2,654,306</u>

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2019

	General Fund	Tort Fund	Eliminations	Total General Fund
Assets				
Cash	\$ 369,400	\$ 2,095,648	\$ -	\$ 2,465,048
Investments, at cost	1,830	7,070	-	8,900
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	5,465,842	3,318,773	-	8,784,615
Accounts	2,094,384	5,603	-	2,099,987
Prepaid items	384,125	38,991	-	423,116
Due from other funds	8,349	300,000	(300,000)	8,349
Due from other governments	4,066,964	1,370		4,068,334
Inventory, at cost	11,373	-	-	11,373
Total assets	\$ 12,402,267	\$ 5,767,455	\$ (300,000)	\$ 17,869,722
Liabilities				
Vouchers and accounts payable	\$ 930,550	\$ 110,368	\$ -	\$ 1,040,918
Accrued compensation	919,529	21,598	-	941,127
Due to other funds	2,200,000	-	(300,000)	1,900,000
Unearned grant revenue	11,222	-	-	11,222
Total liabilities	4,061,301	131,966	(300,000)	3,893,267
Deferred inflows of resources				
Property taxes related to a future period	5,317,731	3,219,458	-	8,537,189
Unavailable revenues	1,516,302	-	-	1,516,302
Total deferred inflows of resources	6,834,033	3,219,458	-	10,053,491
Fund balances				
Non-spendable:				
Prepaid items	384,125	38,991	-	423,116
Inventory	11,373	-	-	11,373
Restricted for:				
Tort liability/claims	-	2,377,040	-	2,377,040
Unassigned	1,111,435	-	-	1,111,435
Total fund balances	1,506,933	2,416,031	-	3,922,964
Total liabilities, deferred inflows of resources, and fund balances	\$ 12,402,267	\$ 5,767,455	\$ (300,000)	\$ 17,869,722

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2019

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 10,546,456	\$ 3,434,197	\$ 13,980,653
Intergovernmental	6,451,041	3,582	6,454,623
Charges for services	17,065,659	-	17,065,659
Licenses and permits	345,701	-	345,701
Fines and forfeits	583,513	-	583,513
Interest on investments	13,767	8,952	22,719
Miscellaneous	53,955	8,548	62,503
Total revenues	35,060,092	3,455,279	38,515,371
Expenditures:			
Current:			
General government	7,374,612	2,642,036	10,016,648
Judiciary and court related	5,714,455	-	5,714,455
Public safety	19,263,523	-	19,263,523
Capital outlay	1,324,198	-	1,324,198
Debt service principal	457,071	-	457,071
Debt service interest	51,464	12,270	63,734
Total expenditures	34,185,323	2,654,306	36,839,629
Excess (deficiency) of revenues over (under) expenditures	874,769	800,973	1,675,742
Other financing sources (uses):			
Transfers in	3,828	-	3,828
Transfers out	(21,669)	-	(21,669)
Issuance of debt	1,064,220	-	1,064,220
Sale of capital assets	600,000	-	600,000
Total other financing sources (uses)	1,646,379	-	1,646,379
Net change in fund balances	2,521,148	800,973	3,322,121
Fund balances, beginning of year	(1,014,215)	1,615,058	600,843
Fund balances, end of year	\$ 1,506,933	\$ 2,416,031	\$ 3,922,964

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2019

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 6,568,638	\$ 698,595	\$ 355,460	\$ 7,622,693
Investments, at cost	3,213,550	-	-	3,213,550
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	1,610,861	2,007,251	-	3,618,112
Accounts	127,336	3,177	-	130,513
Prepaid items	40,832	-	-	40,832
Due from other funds	1,182,494	-	-	1,182,494
Due from other governments	873,972	-	2,363	876,335
Inventory, at cost	133,550	-	-	133,550
Other assets	30,000	-	-	30,000
Total assets	<u>\$ 13,781,233</u>	<u>\$ 2,709,023</u>	<u>\$ 357,823</u>	<u>\$ 16,848,079</u>
Liabilities				
Vouchers and accounts payable	\$ 994,953	\$ -	\$ 2,363	\$ 997,316
Accrued compensation	98,739	-	-	98,739
Due to other funds	162,553	-	-	162,553
Unearned grant revenue	81,748	-	-	81,748
Total liabilities	<u>1,337,993</u>	<u>-</u>	<u>2,363</u>	<u>1,340,356</u>
Deferred inflows of resources				
Property taxes related to a future period	1,567,289	1,950,230	-	3,517,519
Unavailable revenues	106,878	-	-	106,878
Total deferred inflows of resources	<u>1,674,167</u>	<u>1,950,230</u>	<u>-</u>	<u>3,624,397</u>
Fund balances				
Non-spendable:				
Prepaid items	13,165	-	-	13,165
Inventory	80,382	-	-	80,382
Restricted for:				
General government	1,466,379	-	-	1,466,379
Debt service	-	758,793	-	758,793
Judiciary and court	1,518,654	-	-	1,518,654
Public safety	178,737	-	-	178,737
Health and welfare	2,786,741	-	-	2,786,741
Transportation	4,417,658	-	-	4,417,658
Public building commission	206,992	-	-	206,992
Capital projects	-	-	355,460	355,460
Assigned - judiciary and court	100,365	-	-	100,365
Total fund balances	<u>10,769,073</u>	<u>758,793</u>	<u>355,460</u>	<u>11,883,326</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,781,233</u>	<u>\$ 2,709,023</u>	<u>\$ 357,823</u>	<u>\$ 16,848,079</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2019

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 1,507,164	\$ 1,971,725	\$ -	\$ 3,478,889
Intergovernmental	7,118,138	-	82,363	7,200,501
Licenses and permits	217,405	-	-	217,405
Fines and fees	1,839,908	-	-	1,839,908
Interest on investments	86,704	3,178	-	89,882
Miscellaneous	159,514	43,222	-	202,736
Total revenues	10,928,833	2,018,125	82,363	13,029,321
Expenditures:				
Current:				
General government	448,534	15,000	-	463,534
Judiciary and court related	665,558	-	11,942	677,500
Public safety	124,483	-	-	124,483
Public health and welfare	2,866,076	-	-	2,866,076
Transportation	3,137,047	-	-	3,137,047
Economic development	2,101,229	-	-	2,101,229
Capital outlay	1,426,195	-	6,185	1,432,380
Debt service principal	5,912	1,732,917	-	1,738,829
Debt service interest	2,255	467,047	-	469,302
Total expenditures	10,777,289	2,214,964	18,127	13,010,380
Excess (deficiency) of revenues over expenditures	151,544	(196,839)	64,236	18,941
Other financing sources (uses):				
Transfers in	31,485	180,570	-	212,055
Transfers out	(194,214)	-	-	(194,214)
Total other financing sources (uses)	(162,729)	180,570	-	17,841
Excess (deficiency) of revenues over expenditures and other sources (uses)	(11,185)	(16,269)	64,236	36,782
Fund balance, beginning of year	10,780,258	775,062	291,224	11,846,544
Fund balance, end of year	\$ 10,769,073	\$ 758,793	\$ 355,460	\$ 11,883,326

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2019

	Major Funds						Nonmajor Funds			
	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	Treasurer Computer	Subrecipient Grants	Treasurer's Interest	County	Court Security Fee
Assets										
Cash	\$ 1,350,995	\$ 1,570,364	\$ 3,196,133	\$ 2,409,567	\$ 526,162	\$ 42,196	\$ 6,970	\$ 95,000	\$ 111	\$ -
Investments, at cost	-	789,161	948,932	6,694	1,357	870	732	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	7,158,022	2,189,821	842,239	842,239	1,145	2,862	20,565	14,325	-	14,617
Accounts	61,684	65,596	1,285	1,285	-	-	-	-	27,667	-
Prepaid items	-	121,710	750,000	1,150,000	-	-	-	-	93,887	-
Due from other funds	15,520	-	-	-	-	-	-	-	-	-
Due from other governments	-	342,549	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 8,586,221</u>	<u>\$ 5,079,201</u>	<u>\$ 5,738,589</u>	<u>\$ 4,409,785</u>	<u>\$ 528,564</u>	<u>\$ 45,928</u>	<u>\$ 28,267</u>	<u>\$ 109,325</u>	<u>\$ 121,665</u>	<u>\$ 14,617</u>
Liabilities										
Vouchers payable	\$ 428,955	\$ 51,149	\$ -	\$ 535,510	\$ 6,918	\$ 216	\$ 6,481	\$ -	\$ 93,887	\$ -
Accrued compensation	90,482	71,556	-	-	2,054	1,033	2,013	-	-	5,740
Due to other funds	-	-	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	27,667	-
Total liabilities	<u>\$ 519,437</u>	<u>\$ 122,705</u>	<u>\$ -</u>	<u>\$ 535,510</u>	<u>\$ 8,972</u>	<u>\$ 1,249</u>	<u>\$ 8,494</u>	<u>\$ -</u>	<u>\$ 121,554</u>	<u>\$ 5,740</u>
Deferred inflows of resources										
Property taxes related to a future period	6,965,951	2,129,856	819,175	819,175	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>6,965,951</u>	<u>2,129,856</u>	<u>819,175</u>	<u>819,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	342,549	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	-	-	-	519,692	44,679	19,773	109,325	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-	8,877
Public safety	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	4,919,414	3,055,100	-	-	-	-	111	-
Retirement	1,100,833	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	2,484,091	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	4,919,414	3,055,100	519,592	44,679	19,773	109,325	-	-
Total fund balances	<u>1,100,833</u>	<u>2,826,640</u>	<u>5,738,589</u>	<u>\$ 4,409,785</u>	<u>\$ 528,664</u>	<u>\$ 45,928</u>	<u>\$ 28,267</u>	<u>\$ 109,325</u>	<u>\$ 121,665</u>	<u>\$ 14,617</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,586,221</u>	<u>\$ 5,079,201</u>	<u>\$ 5,738,589</u>	<u>\$ 4,409,785</u>	<u>\$ 528,664</u>	<u>\$ 45,928</u>	<u>\$ 28,267</u>	<u>\$ 109,325</u>	<u>\$ 121,665</u>	<u>\$ 14,617</u>
										8,877

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2019

	Nonmajor Funds						Equitable Sharing-State's Attorney			SAO Diversion Accountability
	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	SAO Collections		
Assets										
Cash	\$ 5,084	\$ 174,474	\$ 33,413	\$ 29,891	\$ 333,187	\$ 40,146	\$ 27,014	\$ 31,485	\$ 40,384	\$ 18,382
Investments, at cost	-	201	-	-	1,335	-	-	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	15,977	2,850	3,330	7,036	-	310	8,478	-	-
Accounts	76	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,160	\$ 190,652	\$ 36,263	\$ 33,221	\$ 341,558	\$ 40,456	\$ 66,977	\$ 31,485	\$ 40,384	\$ 18,382
Liabilities										
Vouchers payable	\$ -	\$ 25,649	\$ 2,850	\$ 2,000	\$ 1,785	\$ -	\$ 275	\$ -	\$ -	\$ -
Accrued compensation	-	7,302	-	-	3,800	-	200	-	-	-
Due to other funds	-	41	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	32,992	2,850	2,000	5,585	-	475	31,485	-	-
Deferred inflows of resources										
Property taxes related to a future period	-	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	157,660	33,413	31,221	335,973	40,456	-	-	-	40,384
Judiciary and court	-	-	-	-	-	-	-	-	-	18,382
Public safety	5,160	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-	-
Total fund balances	5,160	157,660	33,413	31,221	335,973	40,456	66,502	66,502	-	40,384
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,160	\$ 190,652	\$ 36,263	\$ 33,221	\$ 341,558	\$ 40,456	\$ 66,977	\$ 31,485	\$ 40,384	\$ 18,382

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2019

		Nonmajor Funds									
		Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical
Assets											
Cash	\$ 13,475	\$ 9,365	\$ 34,089	\$ 29,654	\$ 500	\$ 725,143	\$ 103,728	\$ -	\$ 84	\$ 2,693	-
Investments, at cost	-	-	-	-	9,801	-	-	-	-	-	-
Receivables:											
Taxes (net of allowance for estimated uncollectibles)	-	27	429	816	283	3,985	20,867	3,328	420	47	312
Accounts	188	-	-	-	-	-	8,641	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	41	-	968
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 13,690	\$ 9,794	\$ 34,905	\$ 29,937	\$ 4,485	\$ 764,452	\$ 107,056	\$ 461	\$ 131	\$ 3,973	
Liabilities											
Vouchers payable	\$ -	\$ 524	\$ -	\$ -	\$ 175	\$ 81,527	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued compensation	-	-	1,042	-	1,802	-	-	-	461	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	3,828
Unearned grant revenue	-	-	-	-	-	1,977	81,527	-	461	-	-
Total liabilities	-	524	1,042	-	-	-	-	-	-	-	3,828
Deferred inflows of resources											
Property taxes related to a future period	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-
Fund balances											
Non-spendable:											
Prepaid items	188	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Restricted for:											
General government	-	9,270	-	29,937	2,508	674,284	107,056	-	-	131	-
Judiciary and court	13,502	-	-	-	-	-	-	-	-	-	145
Public safety	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	33,863	33,863	2,508	682,925	107,056	-	-	-	-
Total fund balances	13,690	9,270	34,905	29,937	4,485	764,452	\$ 107,056	\$ 461	\$ 131	\$ 3,973	145
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,690	\$ 9,794	\$ 34,905	\$ 29,937	\$ 4,485	\$ 764,452	\$ 107,056	\$ 461	\$ 131	\$ 3,973	

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2019

	Nonmajor Funds						Nonmajor Funds		
	Sheriff TBL Account	Coroner's Fee	Health	Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	
Assets									
Cash	\$ 1,100	\$ 81,850	\$ 368,906	\$ 14,442	\$ 183,852	\$ 2	\$ 81,500	\$ 102,167	
Investments, at cost			2,019,618						1,169,263
Receivables:									
Taxes (net of allowance for estimated uncollectibles)						247,097			
Accounts			521,525			350			
Prepaid items			103			1,211			
Due from other funds									
Due from other governments									215,929
Inventory, at cost									53,801
Other assets									
Total assets	<u>\$ 1,100</u>	<u>\$ 81,953</u>	<u>\$ 3,377,995</u>	<u>\$ 14,442</u>	<u>\$ 432,510</u>	<u>\$ 2</u>	<u>\$ 81,500</u>	<u>\$ 1,541,160</u>	
Liabilities									
Vouchers payable									
Accrued compensation			\$ 18,048	\$ 2,725	\$ 5,625				\$ 1,575
Due to other funds			53,582		4,155				8,202
Unearned grant revenue					5,489				121,710
Total liabilities			53,168		9,13				
			<u>124,798</u>	<u>2,725</u>	<u>16,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,487</u>
Deferred inflows of resources									
Property taxes related to a future period									
Unavailable revenues									
Total deferred inflows of resources									
Fund balances									
Non-spendable:									
Prepaid items									
Inventory									
Restricted for:									
General government									
Judiciary and court									
Public safety									
Health and welfare									
Transportation									
Retirement									
Public building commission									
Assigned - transportation									
Assigned - judiciary and court									
Total fund balances	<u>\$ 1,100</u>	<u>\$ 81,953</u>	<u>\$ 2,639,022</u>	<u>\$ 11,717</u>	<u>\$ 175,511</u>	<u>2</u>	<u>\$ 81,500</u>	<u>\$ 1,409,673</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,100</u>	<u>\$ 81,953</u>	<u>\$ 3,377,995</u>	<u>\$ 14,442</u>	<u>\$ 432,510</u>	<u>\$ 2</u>	<u>\$ 81,500</u>	<u>\$ 1,541,160</u>	

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2019

	Nonmajor Funds						Total Nonmajor Funds	Total
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission		
Assets								
Cash	\$ 6,575	\$ 760,083	\$ 14,078	\$ 8,998	\$ 3,229	\$ 209,659	\$ 6,568,638	\$ 12,686,130
Investments, at cost	-	3,679	-	-	-	-	3,213,550	4,951,643
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	1,610,861	11,800,943
Accounts	-	2,112	1,401	-	-	-	127,336	255,901
Prepaid items	-	3,046	-	-	-	79	40,832	40,832
Due from other funds	-	-	-	-	175,959	-	1,182,494	2,054,204
Due from other governments	-	-	-	-	-	-	873,972	889,492
Inventory, at cost	-	-	-	-	-	-	133,550	476,099
Other assets	-	-	-	-	30,000	-	30,000	30,000
Total assets	\$ 6,575	\$ 768,920	\$ 15,479	\$ 8,998	\$ 209,188	\$ 209,738	\$ 13,781,233	\$ 33,185,244
Liabilities								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 206,516	\$ 2,667	\$ 994,953	\$ 1,475,057
Accrued compensation	-	4,681	-	-	2,672	-	98,739	260,777
Due to other funds	-	-	-	-	-	-	162,553	162,553
Unearned grant revenue	-	-	-	-	-	-	81,748	81,748
Total liabilities	-	4,681	-	-	209,188	2,667	1,337,993	1,980,135
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	1,567,289	11,482,271
Unavailable revenues	-	-	-	-	-	-	106,878	106,878
Total deferred inflows of resources	-	-	-	-	-	-	1,674,167	11,589,149
Fund balances								
Non-spendable:								
Prepaid items	-	3,046	-	-	-	79	13,165	13,165
Inventory	-	-	-	-	-	-	80,382	422,931
Restricted for:								
General government	-	761,193	-	-	-	-	1,466,379	1,466,379
Judiciary and court	-	-	15,479	8,998	-	-	1,518,654	1,518,654
Public safety	-	-	-	-	-	-	178,737	178,737
Health and welfare	-	-	-	-	-	-	2,786,741	2,786,741
Transportation	-	-	-	-	-	-	4,417,658	9,337,072
Retirement	-	-	-	-	-	-	-	1,100,833
Public building commission	-	-	-	-	-	206,992	206,992	206,992
Assigned - transportation	-	-	-	-	-	-	-	2,484,091
Assigned - judiciary and court	-	-	-	-	-	-	100,365	100,365
Total fund balances	6,575	764,239	15,479	8,998	\$ 209,188	\$ 209,738	\$ 13,781,233	\$ 33,185,244
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,575	\$ 768,920	\$ 15,479	\$ 8,998	\$ 209,188	\$ 209,738	\$ 13,781,233	\$ 33,185,244

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2019

	Major Funds						Nonmajor Funds			
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee
Revenues:										
Property taxes	\$ 6,641,617	\$ 2,073,575	\$ 797,524	\$ 797,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	61,251	-	-	-	-	-	-	-	617,525	-
Licenses and permits	-	1,506,120	-	-	-	231,548	43,187	82,298	-	132,052
Fines and fees	11,742	27,203	27,117	9,895	1,025	72	21	118	41	-
Interest on investments	99	39,783	-	-	-	-	-	-	-	-
Miscellaneous										
Total revenues	6,714,709	3,646,681	824,641	807,419	232,573	43,259	82,319	14,443	617,566	132,052
Expenditures:										
General government	6,195,494	-	-	-	-	127,021	41,502	62,546	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	123,175
Public health and welfare	-	2,302,874	8,296	-	-	-	-	-	-	-
Transportation	-	1,427,478	188,555	1,218,843	14,912	-	-	-	-	617,525
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,195,494	3,730,352	196,851	1,218,843	141,933	41,502	62,546	-	617,525	123,175
Excess (deficiency) of revenues over expenditures	519,215	(83,671)	627,790	(411,424)	90,640	1,757	19,773	14,443	41	8,877
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	519,215	(83,671)	627,790	(411,424)	90,640	1,757	19,773	14,443	41	8,877
Fund balance, beginning of year	581,618	2,910,311	4,291,624	3,466,524	429,052	42,922	-	94,882	70	-
Fund balance, end of year	\$ 1,100,833	\$ 2,826,640	\$ 4,919,414	\$ 3,055,100	\$ 519,692	\$ 44,679	\$ 19,773	\$ 109,325	\$ 111	\$ 8,877

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2019

	Nonmajor Funds						Nonmajor Funds		
	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	SAO Collections	Sharing-State's Attorney
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	1,557	240,637	35,100	47,245	76,299	9,660	5,478	35,869	-
Interest on investments	9	412	31	27	708	103	28	16	64
Miscellaneous	-	-	-	-	-	-	-	-	13
Total revenues	1,566	241,049	35,131	47,272	77,007	9,763	19,100	35,885	10,950
Expenditures:									
General government	-	287,672	32,326	49,855	28,513	4,421	10,742	4,400	22,268
Judiciary and court related	-	-	-	-	-	-	-	-	784
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	287,672	32,326	49,855	33,151	4,421	10,742	4,400	22,268
Total expenditures	1,566	(46,623)	2,805	(2,583)	43,856	5,342	13,864	31,485	10,179
Excess (deficiency) of revenues over expenditures									
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	1,566	(46,623)	2,805	(2,583)	43,856	5,342	45,349	-	(22,204)
Fund balance, beginning of year	3,594	204,283	30,608	33,804	292,117	35,114	21,153	-	62,588
Fund balance, end of year	\$ 5,160	\$ 157,660	\$ 33,413	\$ 31,221	\$ 335,973	\$ 40,456	\$ 66,502	\$ -	\$ 40,384
									\$ 18,382

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2019

	Nonmajor Funds						Nonmajor Funds			
	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDR/P Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	E-Citation	Circuit Clerk	Driver Improvement Program	Public Def/ Records/ Automation
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and fees	667	5,626	33,969	4,124	37,453	240,613	27,622	29,956	131	3,825
Interest on investments	18	21	65	29	2	240	191	-	-	4
Miscellaneous	-	-	-	-	-	29,000	-	-	-	-
Total revenues	685	5,647	34,034	4,153	37,455	269,853	27,813	29,956	131	3,829
Expenditures:										
General government	-	-	-	-	-	47,970	116,480	-	-	-
Judiciary and court related	1,069	887	26,712	-	-	-	-	-	29,956	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,236	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,069	6,123	26,712	-	47,970	170,176	-	29,956	-	-
Excess (deficiency) of revenues over expenditures	(384)	(476)	7,322	4,153	(10,515)	99,677	27,813	-	131	3,829
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(3,828)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(3,828)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(384)	(476)	7,322	4,153	(10,515)	99,677	27,813	-	131	1
Fund balance, beginning of year	14,074	9,746	26,541	25,784	13,023	583,248	79,243	-	-	144
Fund balance, end of year	\$ 13,690	\$ 9,270	\$ 33,863	\$ 29,937	\$ 2,508	\$ 682,925	\$ 107,056	\$ -	\$ 131	\$ 145

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2019

	Nonmajor Funds					
	Sheriff TBL Account	Coroners Fee	Health	Building Fund	IKAN ROE	Forfeited Funds - Sheriff
						Federal Seized Task Force
Revenues:						
Property taxes	\$ -	\$ -	\$ 492,472	\$ -	\$ 217,168	\$ -
Intergovernmental	-	-	2,127,249	-	4,087	-
Licenses and permits	-	-	217,405	-	-	-
Fines and fees	-	50,911	217,853	-	-	-
Interest on investments	-	118	36,330	29	483	-
Miscellaneous	-	-	26,996	48,000	3,468	-
Total revenues	<u>51,029</u>	<u>3,118,305</u>	<u>48,029</u>	<u>48,029</u>	<u>225,206</u>	<u>-</u>
Expenditures:						
General government	-	-	-	44,366	-	-
Judiciary and court related	-	1,308	-	-	-	-
Public safety	-	-	2,667,031	-	199,045	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	2,069,362
Economic development	-	33,400	91,379	-	-	-
Capital outlay	-	5,912	-	-	3,591	-
Debt service principal	-	2,255	-	-	-	-
Debt service interest	-	42,875	2,758,410	44,366	202,636	-
Total expenditures	<u>-</u>	<u>8,154</u>	<u>359,895</u>	<u>3,663</u>	<u>22,570</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures						83
						(201,342)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(158,901)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(158,901)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)						
Fund balance, beginning of year	<u>1,100</u>	<u>73,799</u>	<u>2,438,028</u>	<u>8,054</u>	<u>152,941</u>	<u>2</u>
Fund balance, end of year	<u>\$ 1,100</u>	<u>\$ 81,953</u>	<u>\$ 2,639,022</u>	<u>\$ 11,717</u>	<u>\$ 175,511</u>	<u>\$ 2</u>
						\$ 81,500
						\$ 1,409,673

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2019

	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Nonmajor Funds		Total Nonmajor Funds	Total
Revenues:										
Property taxes	\$ 431,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,101,229	\$ -	\$ 1,507,164	\$ 11,019,880
Intergovernmental	-	-	-	-	-	-	-	-	7,118,138	7,179,389
Licenses and permits	-	223,570	6,513	1,820	-	-	-	-	217,405	217,405
Fines and fees	-	1,621	23	9	-	-	-	-	1,839,908	3,346,028
Interest on investments	120	-	-	-	-	-	-	3,141	86,704	152,766
Miscellaneous	-	-	-	-	-	-	-	22,000	159,514	199,396
Total revenues	<u>431,742</u>	<u>225,191</u>	<u>6,536</u>	<u>1,829</u>	<u>2,101,229</u>	<u>25,141</u>	<u>10,928,833</u>	<u>22,114,864</u>		
Expenditures:										
General government	-	148,865	-	-	-	-	24,234	448,534	6,644,028	6,644,028
Judiciary and court related	-	-	-	1,503	-	-	-	-	665,558	665,558
Public safety	-	-	-	-	-	-	-	-	124,483	124,483
Public health and welfare	-	-	-	-	-	-	-	-	2,866,076	2,866,076
Transportation	450,160	-	-	-	-	-	-	-	3,137,047	5,448,217
Economic development	-	-	500	-	-	2,101,229	-	-	2,101,229	2,101,229
Capital outlay	-	-	-	-	-	-	-	-	1,426,195	3,042,228
Debt service principal	-	-	-	-	-	-	-	-	5,912	5,912
Debt service interest	-	-	-	-	-	-	-	-	2,255	2,255
Total expenditures	<u>450,160</u>	<u>149,365</u>	<u>-</u>	<u>1,503</u>	<u>2,101,229</u>	<u>24,234</u>	<u>10,777,289</u>	<u>-</u>	<u>20,899,986</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(18,418)</u>	<u>75,826</u>	<u>6,536</u>	<u>326</u>	<u>-</u>	<u>-</u>	<u>907</u>	<u>151,544</u>	<u>-</u>	<u>1,214,878</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	31,485	31,485
Transfers out	-	-	-	-	-	-	-	-	(194,214)	(194,214)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(162,729)</u>	<u>(162,729)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(18,418)</u>	<u>75,826</u>	<u>6,536</u>	<u>326</u>	<u>-</u>	<u>-</u>	<u>907</u>	<u>(11,185)</u>	<u>1,052,149</u>	<u>1,052,149</u>
Fund balance, beginning of year	<u>24,993</u>	<u>688,413</u>	<u>8,943</u>	<u>8,672</u>	<u>-</u>	<u>-</u>	<u>206,164</u>	<u>10,780,258</u>	<u>18,563,811</u>	<u>18,563,811</u>
Fund balance, end of year	<u>\$ 6,575</u>	<u>\$ 764,239</u>	<u>\$ 15,479</u>	<u>\$ 8,998</u>	<u>\$ -</u>	<u>\$ 207,071</u>	<u>\$ 10,769,073</u>	<u>\$ 19,615,960</u>	<u>\$ 19,615,960</u>	<u>\$ 19,615,960</u>

Kankakee County, Illinois
 Combining Balance Sheet - Debt Service Funds
 November 30, 2019

	Public Building Commission- Health Department						Total Debt Service Funds
	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series			
Assets							
Cash	\$ 260,407	\$ 125,082	\$ 78,922	\$ 121,938	\$ 112,246	\$ 698,595	
Receivables, (net, where applicable of allowance for uncollectibles):							
Taxes, including interest, penalties and liens Accounts	255,538 407	675,451 1,063	427,884 671	648,378 1,036	-	-	2,007,251 3,177
Total assets	<u>\$ 516,352</u>	<u>\$ 801,596</u>	<u>\$ 507,477</u>	<u>\$ 771,352</u>	<u>\$ 112,246</u>	<u>\$ 2,709,023</u>	
Liabilities							
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources							
Property taxes related to future period	248,239	656,366	415,848	629,777	-	-	1,950,230
Fund balances							
Restricted for:							
Debt service	268,113	145,230	91,629	141,575	112,246		758,793
Total fund balances	<u>268,113</u>	<u>145,230</u>	<u>91,629</u>	<u>141,575</u>	<u>112,246</u>		<u>758,793</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 516,352</u>	<u>\$ 801,596</u>	<u>\$ 507,477</u>	<u>\$ 771,352</u>	<u>\$ 112,246</u>	<u>\$ 2,709,023</u>	

Kankakee County, Illinois
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2019**

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Public Building Commission- Health Department	Total Debt Service Funds
Revenues:						
Taxes	\$ 252,394	\$ 659,930	\$ 416,203	\$ 643,198	\$ -	\$ 1,971,725
Interest on investments	407	1,064	671	1,036	-	3,178
Miscellaneous	43,222	-	-	-	-	43,222
Total revenues	296,023	660,994	416,874	644,234	-	2,018,125
 Expenditures:						
General government	-	5,000	5,000	5,000	-	15,000
Debt service principal	165,000	525,000	350,000	565,000	127,917	1,732,917
Debt service interest	131,655	136,238	67,028	79,473	52,653	467,047
Total expenditures	296,655	666,238	422,028	649,473	180,570	2,214,964
 Excess (deficiency) of revenues over expenditures	(632)	(5,244)	(5,154)	(5,239)	(180,570)	(196,839)
 Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	180,570
Total other financing sources (uses)	-	-	-	-	-	180,570
 Excess (deficiency) of revenues over expenditures and other sources (uses)	(632)	(5,244)	(5,154)	(5,239)	-	(16,269)
 Fund balance, beginning of year	\$ 268,745	\$ 150,474	\$ 96,783	\$ 146,814	\$ 112,246	\$ 775,062
Fund balance, end of year	\$ 268,113	\$ 145,230	\$ 91,629	\$ 141,575	\$ 112,246	\$ 758,793

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 3,440,459	\$ 3,440,459	\$ 3,434,197	\$ (6,262)
Intergovernmental	15,000	15,000	3,582	(11,418)
Interest on investments	800	800	8,952	8,152
Miscellaneous	-	-	8,548	8,548
Total revenue	3,456,259	3,456,259	3,455,279	(980)
Expenditures:				
Personal services	841,000	841,000	610,561	(230,439)
Contractual services	1,960,000	1,960,000	1,840,915	(119,085)
Supplies and materials	6,000	6,000	5,447	(553)
Capital outlay	8,500	8,500	-	(8,500)
Other services and charges	354,600	354,600	185,113	(169,487)
Debt service interest	25,000	25,000	12,270	(12,730)
Total expenditures	3,195,100	3,195,100	2,654,306	(540,794)
Excess (deficiency) of revenues over expenditures	\$ 261,159	\$ 261,159	\$ 800,973	\$ 539,814

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Matching Tax				
Revenues:				
Property taxes	\$ 775,140	\$ 775,140	\$ 797,524	\$ 22,384
Interest on investments	2,100	2,100	9,895	7,795
Miscellaneous	35,000	35,000	-	(35,000)
Total revenues	<u>812,240</u>	<u>812,240</u>	<u>807,419</u>	<u>(4,821)</u>
Expenditures:				
Capital outlay	4,120,610	4,120,610	1,218,843	(2,901,767)
Total expenditures	<u>4,120,610</u>	<u>4,120,610</u>	<u>1,218,843</u>	<u>(2,901,767)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,308,370)</u>	<u>\$ (3,308,370)</u>	<u>\$ (411,424)</u>	<u>\$ 2,896,946</u>
Recorder Computer				
Revenues:				
Fines and fees	\$ 170,000	\$ 170,000	\$ 231,548	\$ 61,548
Interest on investments	120	120	1,025	905
Total revenues	<u>170,120</u>	<u>170,120</u>	<u>232,573</u>	<u>62,453</u>
Expenditures:				
Personal services	58,140	58,140	51,858	(6,282)
Contractual services	50,000	50,000	44,539	(5,461)
Supplies	3,000	3,000	1,732	(1,268)
Capital outlay	12,000	12,000	14,912	2,912
Other services and charges	33,100	33,100	28,892	(4,208)
Total expenditures	<u>156,240</u>	<u>156,240</u>	<u>141,933</u>	<u>(14,307)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 13,880</u>	<u>\$ 13,880</u>	<u>\$ 90,640</u>	<u>\$ 76,760</u>
County Clerk Computer				
Revenues:				
Fines and fees	\$ 47,000	\$ 47,000	\$ 43,187	\$ (3,813)
Interest on investments	100	100	72	(28)
Total revenues	<u>47,100</u>	<u>47,100</u>	<u>43,259</u>	<u>(3,841)</u>
Expenditures:				
Personal services	20,000	20,000	26,156	6,156
Supplies	-	-	216	216
Other services and charges	27,100	27,100	15,130	(11,970)
Total expenditures	<u>47,100</u>	<u>47,100</u>	<u>41,502</u>	<u>(5,598)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,757</u>	<u>\$ 1,757</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 25,500	\$ 63,500	\$ 82,298	\$ 18,798
Interest on investments	25	25	21	(4)
Miscellaneous	10,000	10,000	-	(10,000)
Total revenues	<u>35,525</u>	<u>73,525</u>	<u>82,319</u>	<u>8,794</u>
Expenditures:				
Personal services	35,525	60,525	51,564	(8,961)
Contractual services	-	5,000	4,000	(1,000)
Other services and charges	-	8,000	6,982	(1,018)
Total expenditures	<u>35,525</u>	<u>73,525</u>	<u>62,546</u>	<u>(10,979)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,773</u>	<u>\$ 19,773</u>
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 14,325	\$ (17,675)
Interest on investments	45,100	45,100	118	(44,982)
Total revenues	<u>77,100</u>	<u>77,100</u>	<u>14,443</u>	<u>(62,657)</u>
Expenditures:				
Other services and charges	77,100	77,100	-	(77,100)
Total expenditures	<u>77,100</u>	<u>77,100</u>	<u>-</u>	<u>(77,100)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,443</u>	<u>\$ 14,443</u>
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 617,525	\$ (82,475)
Interest on investments	100	100	41	(59)
Total revenues	<u>700,100</u>	<u>700,100</u>	<u>617,566</u>	<u>(82,534)</u>
Expenditures:				
Other services and charges	700,100	700,100	617,525	(82,575)
Total expenditures	<u>700,100</u>	<u>700,100</u>	<u>617,525</u>	<u>(82,575)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 41</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Security Fee				
Revenues:				
Fines and fees	\$ 120,000	\$ 120,000	\$ 132,052	\$ 12,052
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>132,052</u>	<u>12,052</u>
Expenditures:				
Personal services	118,500	118,500	122,813	4,313
Contractual services	-	-	150	150
Supplies	-	-	212	212
Other services and charges	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>123,175</u>	<u>3,175</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,877</u>	<u>\$ 8,877</u>
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 1,000	\$ 1,000	\$ 1,557	\$ 557
Interest on investments	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,566</u>	<u>566</u>
Expenditures:				
Other services and charges	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,566</u>	<u>\$ 1,566</u>
Court Document Storage				
Revenues:				
Fines and fees	\$ 260,000	\$ 260,000	\$ 240,637	\$ (19,363)
Interest on investments	<u>52</u>	<u>52</u>	<u>412</u>	<u>360</u>
Total revenues	<u>260,052</u>	<u>260,052</u>	<u>241,049</u>	<u>(19,003)</u>
Expenditures:				
Personal services	207,000	207,000	247,695	40,695
Contractual services	52,500	52,500	38,353	(14,147)
Other services and charges	<u>-</u>	<u>-</u>	<u>1,624</u>	<u>1,624</u>
Total expenditures	<u>259,500</u>	<u>259,500</u>	<u>287,672</u>	<u>28,172</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 552</u>	<u>\$ 552</u>	<u>\$ (46,623)</u>	<u>\$ (47,175)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 37,800	\$ 37,800	\$ 35,100	\$ (2,700)
Interest on investments	-	-	31	31
Total revenues	37,800	37,800	35,131	(2,669)
Expenditures:				
Contractual services	33,600	33,600	32,200	(1,400)
Supplies	-	-	126	126
Total expenditures	33,600	33,600	32,326	(1,274)
Excess (deficiency) of revenues over expenditures	\$ 4,200	\$ 4,200	\$ 2,805	\$ (1,395)
Law Library				
Revenues:				
Fines and fees	\$ 45,000	\$ 45,000	\$ 47,245	\$ 2,245
Interest on investments	50	50	27	(23)
Total revenues	45,050	45,050	47,272	2,222
Expenditures:				
Other services and charges	45,050	45,050	49,855	4,805
Total expenditures	45,050	45,050	49,855	4,805
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (2,583)	\$ (2,583)
Probation Service Fee				
Revenues:				
Fines and fees	\$ 97,000	\$ 97,000	\$ 76,299	\$ (20,701)
Interest on investments	150	150	708	558
Total revenues	97,150	97,150	77,007	(20,143)
Expenditures:				
Personal services	800	800	4,428	3,628
Contractual services	17,500	17,500	5,940	(11,560)
Supplies	11,200	11,200	2,657	(8,543)
Capital outlay	29,500	29,500	4,638	(24,862)
Other services and charges	54,350	54,350	15,488	(38,862)
Total expenditures	113,350	113,350	33,151	(80,199)
Excess (deficiency) of revenues over expenditures	(16,200)	(16,200)	43,856	60,056
Transfers out	(3,000)	(3,000)	-	3,000
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ (19,200)	\$ (19,200)	\$ 43,856	\$ 63,056

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 9,660	\$ 4,660
Interest on investments	-	-	103	103
Total revenues	5,000	5,000	9,763	4,763
Expenditures:				
Personal services	15,000	15,000	-	(15,000)
Contractual services	2,000	2,000	120	(1,880)
Supplies	-	-	451	451
Other services and charges	1,000	1,000	3,850	2,850
Total expenditures	18,000	18,000	4,421	(13,579)
Excess (deficiency) of revenues over expenditures	\$ (13,000)	\$ (13,000)	\$ 5,342	\$ 18,342
SAO-MADD				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 5,478	\$ 5,478
Interest on investments	-	-	28	28
Miscellaneous	20,000	20,000	19,100	(900)
Total revenues	20,000	20,000	24,606	4,606
Expenditures:				
Personal services	17,500	17,500	5,162	(12,338)
Contractual services	-	-	1,707	1,707
Supplies	-	-	1,543	1,543
Other services and charges	2,500	2,500	2,330	(170)
Total expenditures	20,000	20,000	10,742	(9,258)
Excess (deficiency) of revenues over expenditures	-	-	13,864	13,864
Transfers in	-	-	31,485	31,485
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ 45,349	\$ 45,349

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO-Collections				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 35,869	\$ (14,131)
Interest on investments	-	-	16	16.00
Total revenues	50,000	50,000	35,885	(14,115)
Expenditures:				
Personal services	50,000	50,000	3,650	(46,350)
Other services and charges	-	-	750	750
Total expenditures	50,000	50,000	4,400	(45,600)
Excess (deficiency) of revenues over expenditures	-	-	31,485	31,485
Transfers out	-	-	(31,485)	(31,485)
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ -	\$ -
Equitable Sharing-State's Attorney				
Revenues:				
Interest on investments	\$ 40	\$ 40	\$ 64	\$ 24
Total revenues	40	40	64	24
Expenditures:				
Contractual services	28,000	28,000	7,669	(20,331)
Supplies	8,000	8,000	-	(8,000)
Other services and charges	14,000	14,000	14,599	599
Total expenditures	50,000	50,000	22,268	(27,732)
Excess (deficiency) of revenues over expenditures	\$ (49,960)	\$ (49,960)	\$ (22,204)	\$ 27,756
SAO-Diversion Accountability Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 13	\$ 13
Miscellaneous	10,000	10,000	10,950	950
Total revenues	10,000	10,000	10,963	963
Expenditures:				
Other services and charges	10,000	10,000	784	(9,216)
Total expenditures	10,000	10,000	784	(9,216)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 10,179	\$ 10,179

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 667	\$ (4,333)
Interest on investments	-	-	18	18
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>685</u>	<u>(4,315)</u>
Expenditures:				
Contractual services	7,500	7,500	563	(6,937)
Other services and charges	2,500	2,500	506	(1,994)
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>1,069</u>	<u>(8,931)</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (5,000)</u></u>	<u><u>\$ (5,000)</u></u>	<u><u>\$ (384)</u></u>	<u><u>\$ 4,616</u></u>
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 5,626	\$ (1,374)
Interest on investments	-	-	21	21
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>5,647</u>	<u>(1,353)</u>
Expenditures:				
Personal services	-	-	887	887
Capital outlay	-	-	5,236	5,236
Other services and charges	15,000	15,000	-	(15,000)
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>6,123</u>	<u>(8,877)</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (8,000)</u></u>	<u><u>\$ (8,000)</u></u>	<u><u>\$ (476)</u></u>	<u><u>\$ 7,524</u></u>
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ 37,000	\$ 37,000	\$ 33,969	\$ (3,031)
Interest on investments	-	-	65	65
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>34,034</u>	<u>(2,966)</u>
Expenditures:				
Personal services	40,000	40,000	26,687	(13,313)
Supplies	-	-	25	25
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>26,712</u>	<u>(23,288)</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (13,000)</u></u>	<u><u>\$ (13,000)</u></u>	<u><u>\$ 7,322</u></u>	<u><u>\$ 20,322</u></u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Dispute Resolution				
Revenues:				
Fines and fees	\$ 4,000	\$ 4,000	\$ 4,124	\$ 124
Interest on investments	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,153</u>	<u>153</u>
Expenditures:				
Other services and charges	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,153</u>	<u>\$ 4,153</u>
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 30,000	\$ 36,504	\$ 37,453	\$ 949
Interest on investments	<u>7</u>	<u>7</u>	<u>2</u>	<u>(5)</u>
Total revenues	<u>30,007</u>	<u>36,511</u>	<u>37,455</u>	<u>944</u>
Expenditures:				
Personal services	17,500	36,500	46,133	9,633
Other services and charges	<u>12,000</u>	<u>12,000</u>	<u>1,837</u>	<u>(10,163)</u>
Total expenditures	<u>29,500</u>	<u>48,500</u>	<u>47,970</u>	<u>(530)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 507</u>	<u>\$ (11,989)</u>	<u>\$ (10,515)</u>	<u>\$ 1,474</u>
Court Automation				
Revenues:				
Fines and fees	\$ 265,000	\$ 265,000	\$ 240,613	\$ (24,387)
Interest on investments	<u>140</u>	<u>140</u>	<u>240</u>	<u>100</u>
Miscellaneous	<u>12,000</u>	<u>12,000</u>	<u>29,000</u>	<u>17,000</u>
Total revenues	<u>277,140</u>	<u>277,140</u>	<u>269,853</u>	<u>(7,287)</u>
Expenditures:				
Contractual services	170,000	170,000	116,206	(53,794)
Supplies	<u>-</u>	<u>-</u>	<u>274</u>	<u>274</u>
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>53,696</u>	<u>(96,304)</u>
Total expenditures	<u>320,000</u>	<u>320,000</u>	<u>170,176</u>	<u>(149,824)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (42,860)</u>	<u>\$ (42,860)</u>	<u>\$ 99,677</u>	<u>\$ 142,537</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 22,000	\$ 22,000	\$ 27,622	\$ 5,622
Interest on investments	10	10	191	181
Total revenues	<u>22,010</u>	<u>22,010</u>	<u>27,813</u>	<u>5,803</u>
Expenditures:				
Capital outlay	65,000	65,000	-	(65,000)
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (52,990)</u>	<u>\$ (52,990)</u>	<u>\$ 27,813</u>	<u>\$ 80,803</u>
Driver Improvement Program				
Revenues:				
Fines and fees	\$ 35,000	\$ 35,000	\$ 29,956	\$ (5,044)
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>29,956</u>	<u>(5,044)</u>
Expenditures:				
Personal services	11,500	11,500	-	(11,500)
Other services and charges	24,000	24,000	29,956	5,956
Total expenditures	<u>35,500</u>	<u>35,500</u>	<u>29,956</u>	<u>(5,544)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ -</u>	<u>\$ 500</u>
Public Defender Records/Automation				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 131	\$ 131
Total revenues	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131</u>	<u>\$ 131</u>
Arrestee Medical				
Revenues:				
Fines and fees	\$ 6,500	\$ 6,500	\$ 3,825	\$ (2,675)
Interest on investments	10	10	4	(6)
Total revenues	<u>6,510</u>	<u>6,510</u>	<u>3,829</u>	<u>(2,681)</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	6,510	6,510	3,829	(2,681)
Transfers out	<u>(6,510)</u>	<u>(6,510)</u>	<u>(3,828)</u>	<u>2,682</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Coroner's Fee				
Revenues:				
Fines and fees	\$ 30,000	\$ 49,940	\$ 50,911	\$ 971
Interest on investments	60	60	118	58
Total revenues	<u>30,060</u>	<u>50,000</u>	<u>51,029</u>	<u>1,029</u>
Expenditures:				
Supplies	-	-	1,347	1,347
Capital outlay	-	20,000	33,400	13,400
Other services and charges	30,000	30,000	(39)	(30,039)
Debt service principal	-	-	5,912	5,912
Debt service interest	-	-	2,255	2,255
Total expenditures	<u>30,000</u>	<u>50,000</u>	<u>42,875</u>	<u>(7,125)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 8,154</u>	<u>\$ 8,154</u>
Health				
Revenues:				
Property taxes	\$ 493,672	\$ 493,672	\$ 492,472	\$ (1,200)
Intergovernmental	1,659,085	1,659,085	1,970,382	311,297
Licenses and permits	218,650	218,650	217,405	(1,245)
Fines and fees	238,850	238,850	217,853	(20,997)
Interest on investments	30,000	30,000	36,330	6,330
Miscellaneous	<u>42,747</u>	<u>42,747</u>	<u>26,996</u>	<u>(15,751)</u>
Total revenues	<u>2,683,004</u>	<u>2,683,004</u>	<u>2,961,438</u>	<u>278,434</u>
Expenditures:				
Personal services	1,746,126	1,746,126	1,697,027	(49,099)
Contractual services	292,377	292,377	350,680	58,303
Supplies	224,000	224,000	240,405	16,405
Capital outlay	75,000	75,000	91,379	16,379
Other services and charges	<u>186,600</u>	<u>186,600</u>	<u>222,052</u>	<u>35,452</u>
Total expenditures	<u>2,524,103</u>	<u>2,524,103</u>	<u>2,601,543</u>	<u>77,440</u>
Excess (deficiency) of revenues over expenditures	158,901	158,901	359,895	200,994
Transfers out	<u>(158,901)</u>	<u>(158,901)</u>	<u>(158,901)</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,994</u>	<u>\$ 200,994</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 29	\$ (21)
Miscellaneous	48,000	48,000	48,000	-
Total revenues	48,050	48,050	48,029	(21)
Expenditures:				
Contractual services	500	500	-	(500)
Other services and charges	47,550	47,550	44,366	(3,184)
Total expenditures	48,050	48,050	44,366	(3,684)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 3,663	\$ 3,663
Veterans Assistance				
Revenues:				
Property taxes	\$ 217,292	\$ 217,292	\$ 217,168	\$ (124)
Intergovernmental	-	-	4,087	4,087
Interest on investments	600	600	483	(117)
Miscellaneous	1,000	1,000	3,468	2,468
Total revenues	218,892	218,892	225,206	6,314
Expenditures:				
Personal services	142,000	142,000	105,287	(36,713)
Contractual services	10,000	10,000	-	(10,000)
Supplies	2,700	2,700	4,186	1,486
Capital outlay	4,000	4,000	3,591	(409)
Insurances	27,040	27,040	9,345	(17,695)
Other services and charges	68,160	68,160	80,227	12,067
Total expenditures	253,900	253,900	202,636	(51,264)
Excess (deficiency) of revenues over expenditures	\$ (35,008)	\$ (35,008)	\$ 22,570	\$ 57,578
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 150	\$ 150	\$ 83	\$ (67)
Total revenues	150	150	83	(67)
Expenditures:				
Capital outlay	44,000	44,000	-	(44,000)
Other services and charges	6,000	6,000	-	(6,000)
Total expenditures	50,000	50,000	-	(50,000)
Excess (deficiency) of revenues over expenditures	\$ (49,850)	\$ (49,850)	\$ 83	\$ 49,933

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 1,598,667	\$ 1,598,667	\$ 1,836,426	\$ 237,759
Interest on investments	9,200	9,200	31,594	22,394
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,607,867	1,607,867	1,868,020	260,153
Expenditures:				
Personal services	1,036,343	1,036,343	976,018	(60,325)
Other services and charges	2,042,039	2,042,039	1,093,344	(948,695)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,078,382	3,078,382	2,069,362	(1,009,020)
Excess (deficiency) of revenues over expenditures	\$ (1,470,515)	\$ (1,470,515)	\$ (201,342)	\$ 1,269,173
Township Bridge				
Revenues:				
Intergovernmental	\$ 709,952	\$ 709,952	\$ 431,622	\$ (278,330)
Interest on investments	15	15	120	105
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	709,967	709,967	431,742	(278,225)
Expenditures:				
Other services and charges	732,996	732,996	450,160	(282,836)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	732,996	732,996	450,160	(282,836)
Excess (deficiency) of revenues over expenditures	\$ (23,029)	\$ (23,029)	\$ (18,418)	\$ 4,611
Geographical Information System				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 223,570	\$ 23,570
Interest on investments	151	151	1,621	1,470
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	200,151	200,151	225,191	25,040
Expenditures:				
Personal services	125,391	125,391	122,121	(3,270)
Contractual services	40,000	40,000	23,614	(16,386)
Supplies	1,000	1,000	2,175	1,175
Capital outlay	7,500	7,500	500	(7,000)
Other services and charges	4,150	4,150	955	(3,195)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	178,041	178,041	149,365	(28,676)
Excess (deficiency) of revenues over expenditures	\$ 22,110	\$ 22,110	\$ 75,826	\$ 53,716

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Drug Court Fund				
Revenues:				
Fines and fees	\$ 3,300	\$ 3,300	\$ 6,513	\$ 3,213
Interest on investments	200	200	23	(177)
Total revenues	3,500	3,500	6,536	3,036
Expenditures:				
Other services and charges	3,500	3,500	-	(3,500)
Total expenditures	3,500	3,500	-	(3,500)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 6,536	\$ 6,536
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 1,820	\$ 1,820
Interest on investments	-	-	9	9
Total revenues	-	-	1,829	1,829
Expenditures:				
Other services and charges	-	-	1,503	1,503
Total expenditures	-	-	1,503	1,503
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 326	\$ 326
WIOA Grants				
Revenues:				
Intergovernmental	\$ 1,980,554	\$ 1,980,554	\$ 2,101,229	\$ 120,675
Total revenues	1,980,554	1,980,554	2,101,229	120,675
Expenditures	1,980,554	1,980,554	2,101,229	120,675
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 3,141	\$ 3,141
Miscellaneous	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>22,000</u>
Total revenues	<u>-</u>	<u>-</u>	<u>25,141</u>	<u>25,141</u>
Expenditures:				
Contractual services	-	-	21,902	21,902
Other services and charges	<u>-</u>	<u>-</u>	<u>2,332</u>	<u>2,332</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>24,234</u>	<u>24,234</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 907</u>	<u>\$ 907</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Budget
2009 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 257,780	\$ 257,780	\$ 252,394	\$ (5,386)
Interest on investments	25	25	407	382
Miscellaneous Income	43,000	43,000	43,222	222
Total revenue	300,805	300,805	296,023	(4,782)
Expenditures:				
Debt service principal	165,000	165,000	165,000	-
Debt service interest	135,780	135,780	131,655	(4,125)
Total expenditures	300,780	300,780	296,655	(4,125)
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ (632)	\$ (657)
2011 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 666,237	\$ 666,237	\$ 659,930	\$ (6,307)
Interest on investments	60	60	1,064	1,004
Total revenue	666,297	666,297	660,994	(5,303)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	525,000	525,000	525,000	-
Debt service interest	136,237	136,237	136,238	1
Total expenditures	666,237	666,237	666,238	1
Excess (deficiency) of revenues over expenditures	\$ 60	\$ 60	\$ (5,244)	\$ (5,304)
2012 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 422,027	\$ 422,027	\$ 416,203	\$ (5,824)
Interest on investments	50	50	671	621
Total revenue	422,077	422,077	416,874	(5,203)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	350,000	350,000	350,000	-
Debt service interest	67,027	67,027	67,028	1
Total expenditures	422,027	422,027	422,028	1
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ (5,154)	\$ (5,204)

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 649,472	\$ 649,472	\$ 643,198	\$ (6,274)
Interest on investments	60	60	1,036	976
Total revenue	<u>649,532</u>	<u>649,532</u>	<u>644,234</u>	<u>(5,298)</u>
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	565,000	565,000	565,000	-
Debt service interest	79,472	79,472	79,473	1
Total expenditures	<u>649,472</u>	<u>649,472</u>	<u>649,473</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ (5,239)</u>	<u>\$ (5,299)</u>
Public Building Commission-Health Department				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt service principal	-	-	127,917	127,917
Debt service interest	-	-	52,653	52,653
Total expenditures	<u>-</u>	<u>-</u>	<u>180,570</u>	<u>180,570</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(180,570)</u>	<u>(180,570)</u>
Transfers in	<u>-</u>	<u>-</u>	<u>180,570</u>	<u>180,570</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Public Building Commission Capital Projects Fund
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 82,363	\$ 82,363
Miscellaneous Income	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
Total revenue	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 82,363</u>	<u>\$ 82,313</u>
Expenditures:				
Capital outlay	351,902	351,902	6,185	(345,717)
Professional Fees	<u>-</u>	<u>-</u>	<u>11,942</u>	<u>11,942</u>
Total expenditures	<u>351,902</u>	<u>351,902</u>	<u>18,127</u>	<u>(333,775)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (351,852)</u>	<u>\$ (351,852)</u>	<u>\$ 64,236</u>	<u>\$ 416,088</u>

Kankakee County, Illinois
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis
911 System Fee Fund
For the Year Ended November 30, 2019

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 2,931,111	\$ 2,928,353	\$ (2,758)	\$ 1,468,850	\$ 1,653,079	\$ 184,229	\$ 4,399,961	\$ 4,581,432	\$ 181,471
Miscellaneous		66	66	415,665	4,350	(411,315)	415,665	4,416	(411,249)
Total operating revenues	<u>2,931,111</u>	<u>2,928,419</u>	<u>(2,692)</u>	<u>1,884,515</u>	<u>1,657,429</u>	<u>(227,086)</u>	<u>4,815,626</u>	<u>4,585,848</u>	<u>(229,778)</u>
Operating expenses:									
Personal services	2,564,697	2,418,374	(146,323)	174,115	164,000	(10,115)	2,738,812	2,582,374	(156,438)
Contractual services	29,050	14,679	(14,371)	241,375	259,089	17,714	270,425	273,768	3,343
Supplies and materials	138,348	8,202	(130,146)	1,900	343,741	341,841	140,248	351,943	211,695
Other services and charges	79,116	82,934	3,818	53,615	32,529	(21,086)	132,731	115,463	(17,268)
Equipment	120,000	-	(120,000)	1,418,870	186,816	(1,232,054)	1,538,870	186,816	(1,352,054)
Total operating expenses	<u>2,931,211</u>	<u>2,524,189</u>	<u>(407,022)</u>	<u>1,889,875</u>	<u>986,175</u>	<u>(903,700)</u>	<u>4,821,086</u>	<u>3,510,364</u>	<u>(1,310,722)</u>
Operating income (loss)	<u>(100)</u>	<u>404,230</u>	<u>404,330</u>	<u>(5,360)</u>	<u>671,254</u>	<u>676,614</u>	<u>(5,460)</u>	<u>1,075,484</u>	<u>1,080,944</u>
Nonoperating revenue (expense):									
Interest income	100	13,916	13,816	5,360	48,095	42,735	5,460	62,011	56,551
Grant revenue		-	-	-	84,389	84,389	-	84,389	84,389
Net nonoperating revenue (loss)	<u>100</u>	<u>13,916</u>	<u>13,816</u>	<u>5,360</u>	<u>132,484</u>	<u>127,124</u>	<u>5,460</u>	<u>146,400</u>	<u>140,940</u>
Change in net position	<u>\$ -</u>	<u>\$ 418,146</u>	<u>\$ 418,146</u>	<u>\$ -</u>	<u>\$ 803,738</u>	<u>\$ 803,738</u>	<u>\$ -</u>	<u>\$ 1,221,884</u>	<u>\$ 1,221,884</u>

Explanation of differences between budgetary expenses and expenses under generally accepted accounting principles (GAAP):

Actual operating expenses, budgetary basis

Capitalized equipment is not an expense under GAAP

Depreciation expense is an expense under GAAP

Changes in net pension liability and deferred outflows of resources related to pensions are GAAP expenses

Total operating expenses as reported in the statement of revenues, expenses and changes in net position

Actual	\$ 3,510,364
(\$186,816)	(461,692)
	34,104
	\$ 3,819,344

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
November 30, 2019

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Assets				
Cash	\$ 691,212	\$ 23,781	\$ 2,329,851	\$ 3,044,844
Investments, at cost	547,425	-	500,000	1,047,425
Receivables:				
Due from other governments	166,123	-	-	166,123
Total assets	<u>\$ 1,404,760</u>	<u>\$ 23,781</u>	<u>\$ 2,829,851</u>	<u>\$ 4,258,392</u>
Liabilities and Net Position				
Liabilities				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
Net Position				
Restricted for other purposes	1,404,760	23,781	2,829,851	4,258,392
Total net position	<u>1,404,760</u>	<u>23,781</u>	<u>2,829,851</u>	<u>4,258,392</u>
Total liabilities and net position	<u><u>\$ 1,404,760</u></u>	<u><u>\$ 23,781</u></u>	<u><u>\$ 2,829,851</u></u>	<u><u>\$ 4,258,392</u></u>

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
For the Year Ended November 30, 2019

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Additions:				
Intergovernmental	\$ 1,412,243	\$ -	\$ -	\$ 1,412,243
Miscellaneous	-	-	1,914,138	1,914,138
Interest	<u>24,787</u>	<u>48</u>	<u>-</u>	<u>24,835</u>
Total additions	<u>1,437,030</u>	<u>48</u>	<u>1,914,138</u>	<u>3,351,216</u>
Deductions:				
Transportation	1,449,364	-	-	1,449,364
Other	-	-	1,274,230	1,274,230
Total deductions	<u>1,449,364</u>	<u>-</u>	<u>1,274,230</u>	<u>2,723,594</u>
Change in net position	<u>(12,334)</u>	<u>48</u>	<u>639,908</u>	<u>627,622</u>
Net position, beginning of year	<u>1,417,094</u>	<u>23,733</u>	<u>2,189,943</u>	<u>3,630,770</u>
Net position, end of year	<u>\$ 1,404,760</u>	<u>\$ 23,781</u>	<u>\$ 2,829,851</u>	<u>\$ 4,258,392</u>

Kankakee County, Illinois
 Fiduciary Funds - Agency Funds
 Combining Balance Sheet
 November 30, 2019

	Arrowhead Hills S.A.	Drainage Districts	Collector	Sheriff Civil Process	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary
Assets									
Cash	\$ -	\$ 446,324	\$ 7,402,959	\$ 61,252	\$ 91,120	\$ 410,299	\$ 7,809	\$ 294,596	\$ 366,046
Investments, at cost									
Receivables:									
Accounts	-	2,849	-	-	-	-	-	-	-
Due from other governments	-	-	613,607	-	-	-	-	-	-
Total assets	<u>\$ 534</u>	<u>\$ 582,197</u>	<u>\$ 8,016,566</u>	<u>\$ 61,252</u>	<u>\$ 91,120</u>	<u>\$ 410,299</u>	<u>\$ 7,809</u>	<u>\$ 294,596</u>	<u>\$ 366,046</u>
Liabilities									
Vouchers payable	\$ -	\$ 6,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	8,016,566	-	-	-	-	-	-
Due to others	<u>534</u>	<u>576,165</u>	<u>-</u>	<u>61,252</u>	<u>91,120</u>	<u>410,299</u>	<u>7,809</u>	<u>294,596</u>	<u>366,046</u>
Total liabilities	<u><u>\$ 534</u></u>	<u><u>\$ 582,197</u></u>	<u><u>\$ 8,016,566</u></u>	<u><u>\$ 61,252</u></u>	<u><u>\$ 91,120</u></u>	<u><u>\$ 410,299</u></u>	<u><u>\$ 7,809</u></u>	<u><u>\$ 294,596</u></u>	<u><u>\$ 366,046</u></u>

Kankakee County, Illinois
 Fiduciary Funds - Agency Funds
 Combining Balance Sheet
 November 30, 2019

	Circuit Clerk	County Clerk	Sheriff Safety	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Teen Court	Total
Assets							
Cash	\$ 315,827	\$ 695,289	\$ 4,896	\$ 47,923	\$ 266,650	\$ 2,373	10,413,363
Investments, at cost	-	-	-	-	-	-	133,558
Receivables:							
Accounts	-	-	-	-	8,083	1,170	12,102
Due from other governments	-	-	-	-	-	-	613,607
Total assets	<u><u>\$ 315,827</u></u>	<u><u>\$ 695,289</u></u>	<u><u>\$ 4,896</u></u>	<u><u>\$ 47,923</u></u>	<u><u>\$ 274,733</u></u>	<u><u>\$ 3,543</u></u>	<u><u>\$ 11,172,630</u></u>
Liabilities							
Vouchers payable	\$ -	\$ -	\$ -	\$ 203	\$ 22,979	\$ 2,329	\$ 31,543
Due to other governments	-	-	-	-	-	-	8,016,566
Due to others	<u><u>\$ 315,827</u></u>	<u><u>\$ 695,289</u></u>	<u><u>\$ 4,896</u></u>	<u><u>\$ 47,720</u></u>	<u><u>\$ 251,754</u></u>	<u><u>\$ 1,214</u></u>	<u><u>3,124,521</u></u>
Total liabilities	<u><u>\$ 315,827</u></u>	<u><u>\$ 695,289</u></u>	<u><u>\$ 4,896</u></u>	<u><u>\$ 47,923</u></u>	<u><u>\$ 274,733</u></u>	<u><u>\$ 3,543</u></u>	<u><u>\$ 11,172,630</u></u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2019

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Arrowhead Hills Special Assessment				
Assets - investments	<u>\$ 238</u>	<u>\$ 296</u>	<u>\$ -</u>	<u>\$ 534</u>
Liabilities - due to others	<u>\$ 238</u>	<u>\$ 296</u>	<u>\$ -</u>	<u>\$ 534</u>
Drainage Districts				
Assets:				
Cash	<u>\$ 405,007</u>	<u>\$ 153,381</u>	<u>\$ 112,064</u>	<u>\$ 446,324</u>
Investments	<u>146,652</u>	<u>3,037</u>	<u>16,665</u>	<u>133,024</u>
Accounts receivable	<u>2,334</u>	<u>515</u>	<u>-</u>	<u>2,849</u>
Total assets	<u>\$ 553,993</u>	<u>\$ 156,933</u>	<u>\$ 128,729</u>	<u>\$ 582,197</u>
Liabilities:				
Vouchers payable	<u>\$ 5,313</u>	<u>\$ 719</u>	<u>\$ -</u>	<u>\$ 6,032</u>
Due to others	<u>548,680</u>	<u>156,214</u>	<u>128,729</u>	<u>576,165</u>
Total liabilities	<u>\$ 553,993</u>	<u>\$ 156,933</u>	<u>\$ 128,729</u>	<u>\$ 582,197</u>
Collector				
Assets:				
Cash	<u>\$ 5,322,707</u>	<u>\$ 195,699,422</u>	<u>\$ 193,619,170</u>	<u>\$ 7,402,959</u>
Investments	<u>708,949</u>	<u>-</u>	<u>708,949</u>	<u>-</u>
Due from other governments	<u>1,163,888</u>	<u>-</u>	<u>550,281</u>	<u>613,607</u>
Total assets	<u>\$ 7,195,544</u>	<u>\$ 195,699,422</u>	<u>\$ 194,878,400</u>	<u>\$ 8,016,566</u>
Liabilities - due to other governments	<u>\$ 7,195,544</u>	<u>\$ 195,699,422</u>	<u>\$ 194,878,400</u>	<u>\$ 8,016,566</u>
Sheriff Civil Process				
Assets - cash	<u>\$ 98,929</u>	<u>\$ 148,702</u>	<u>\$ 186,379</u>	<u>\$ 61,252</u>
Liabilities - due to others	<u>\$ 98,929</u>	<u>\$ 148,702</u>	<u>\$ 186,379</u>	<u>\$ 61,252</u>
Condemnation Account				
Assets:				
Cash	<u>\$ 90,968</u>	<u>\$ 152</u>	<u>\$ -</u>	<u>\$ 91,120</u>
Total assets	<u>\$ 90,968</u>	<u>\$ 152</u>	<u>\$ -</u>	<u>\$ 91,120</u>
Liabilities - due to others	<u>\$ 90,968</u>	<u>\$ 152</u>	<u>\$ -</u>	<u>\$ 91,120</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2019

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Unclaimed Legacies and Bonds				
Assets:				
Cash	\$ 395,589	\$ 14,710	\$ -	\$ 410,299
Total assets	<u>\$ 395,589</u>	<u>\$ 14,710</u>	<u>\$ -</u>	<u>\$ 410,299</u>
Liabilities - due to others	\$ 395,589	\$ 14,710	\$ -	\$ 410,299
Sheriff Seizure				
Assets - cash	\$ 7,836	\$ 11	\$ 38	\$ 7,809
Liabilities - due to others	<u>\$ 7,836</u>	<u>\$ 11</u>	<u>\$ 38</u>	<u>\$ 7,809</u>
Sheriff Sale Account				
Assets - cash	<u>\$ 158,671</u>	<u>\$ 1,073,454</u>	<u>\$ 937,529</u>	<u>\$ 294,596</u>
Liabilities - due to others	<u>\$ 158,671</u>	<u>\$ 1,073,454</u>	<u>\$ 937,529</u>	<u>\$ 294,596</u>
Sheriff Commissary				
Assets - cash	\$ 440,441	\$ 3,440,494	\$ 3,514,889	\$ 366,046
Liabilities - due to others	<u>\$ 440,441</u>	<u>\$ 3,440,494</u>	<u>\$ 3,514,889</u>	<u>\$ 366,046</u>
Circuit Clerk				
Assets - cash	\$ 413,689	\$ 4,697,207	\$ 4,795,069	\$ 315,827
Liabilities - due to others	<u>\$ 413,689</u>	<u>\$ 4,697,207</u>	<u>\$ 4,795,069</u>	<u>\$ 315,827</u>
County Clerk				
Assets - cash	<u>\$ 371,466</u>	<u>\$ 3,949,663</u>	<u>\$ 3,625,840</u>	<u>\$ 695,289</u>
Liabilities - due to others	<u>\$ 371,466</u>	<u>\$ 3,949,663</u>	<u>\$ 3,625,840</u>	<u>\$ 695,289</u>
Sheriff Safety				
Assets - cash	\$ 2,020	\$ 16,976	\$ 14,100	\$ 4,896
Liabilities - due to others	<u>\$ 2,020</u>	<u>\$ 16,976</u>	<u>\$ 14,100</u>	<u>\$ 4,896</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2019

	Beginning of Year	Additions	Reductions	End of Year
Kankakee Enterprise Zone				
Assets - cash	<u>\$ 36,796</u>	<u>\$ 12,650</u>	<u>\$ 1,523</u>	<u>\$ 47,923</u>
Liabilities:				
Vouchers payable	\$ -	\$ 203	\$ -	\$ 203
Due to others	<u>36,796</u>	<u>12,447</u>	<u>1,523</u>	<u>47,720</u>
Total liabilities	<u>\$ 36,796</u>	<u>\$ 12,650</u>	<u>\$ 1,523</u>	<u>\$ 47,923</u>
Kankakee River Valley Enterprise Zone				
Assets:				
Cash	\$ 127,213	\$ 191,245	\$ 51,808	\$ 266,650
Accounts receivable	<u>50,000</u>	<u>-</u>	<u>41,917</u>	<u>8,083</u>
Total assets	<u>\$ 177,213</u>	<u>\$ 191,245</u>	<u>\$ 93,725</u>	<u>\$ 274,733</u>
Liabilities:				
Vouchers payable	\$ -	\$ 22,979	\$ -	\$ 22,979
Due to others	<u>177,213</u>	<u>149,328</u>	<u>74,787</u>	<u>251,754</u>
Total liabilities	<u>\$ 177,213</u>	<u>\$ 172,307</u>	<u>\$ 74,787</u>	<u>\$ 274,733</u>
Teen Court				
Assets:				
Cash	\$ 5,380	\$ 25,224	\$ 28,231	\$ 2,373
Accounts receivable	<u>2,417</u>	<u>-</u>	<u>1,247</u>	<u>1,170</u>
Total assets	<u>\$ 7,797</u>	<u>\$ 25,224</u>	<u>\$ 29,478</u>	<u>\$ 3,543</u>
Liabilities:				
Vouchers payable	\$ 106	\$ 2,223	\$ -	\$ 2,329
Due to others	<u>7,691</u>	<u>23,977</u>	<u>30,454</u>	<u>1,214</u>
Total liabilities	<u>\$ 7,797</u>	<u>\$ 26,200</u>	<u>\$ 30,454</u>	<u>\$ 3,543</u>
Total Agency Funds				
Assets:				
Cash	\$ 7,876,712	\$ 209,423,291	\$ 206,886,640	\$ 10,413,363
Investments	<u>855,839</u>	<u>3,333</u>	<u>725,614</u>	<u>133,558</u>
Accounts receivable	<u>54,751</u>	<u>515</u>	<u>43,164</u>	<u>12,102</u>
Due from other governments	<u>1,163,888</u>	<u>-</u>	<u>550,281</u>	<u>613,607</u>
Total assets	<u>\$ 9,951,190</u>	<u>\$ 209,427,139</u>	<u>\$ 208,205,699</u>	<u>\$ 11,172,630</u>
Liabilities:				
Vouchers payable	\$ 5,419	\$ 26,124	\$ -	\$ 31,543
Due to other governments	<u>7,195,544</u>	<u>195,699,422</u>	<u>194,878,400</u>	<u>8,016,566</u>
Due to others	<u>2,750,227</u>	<u>13,683,631</u>	<u>13,309,337</u>	<u>3,124,521</u>
Total liabilities	<u>\$ 9,951,190</u>	<u>\$ 209,409,177</u>	<u>\$ 208,187,737</u>	<u>\$ 11,172,630</u>

Kankakee County, Illinois
 Assessed Valuations, Rates and Extensions
 For the tax levy years 2009 through 2018

Extension year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Assessed valuation, net of special districts and general abatements	\$ 1,925,723,108	\$ 1,862,489,200	\$ 1,806,729,099	\$ 1,758,258,357	\$ 1,736,597,353	\$ 1,750,453,487	\$ 1,836,225,848	\$ 1,894,580,741	\$ 1,977,819,149	\$ 1,936,746,108
Tax rates:										
General corporate	\$ 0.2665	\$ 0.2564	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.250	\$ 0.224	\$ 0.218
IMRF	0.2357	0.2258	0.2244	0.2259	0.2144	0.2050	0.180	0.158	0.151	0.131
County health	0.0256	0.0259	0.0262	0.0262	0.0260	0.0260	0.026	0.024	0.022	0.023
Liability insurance	0.1787	0.1940	0.1928	0.1940	0.1818	0.1662	0.142	0.121	0.113	0.107
County highway	0.1079	0.1086	0.1100	0.1100	0.1100	0.1070	0.103	0.090	0.096	0.092
Social security	0.1099	0.1125	0.1132	0.1151	0.1130	0.110	0.102	0.096	0.092	0.089
Veterans	0.0113	0.0108	0.0097	0.0096	0.0090	0.0085	0.008	0.007	0.010	0.011
Highway matching	0.0415	0.0420	0.0426	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045
Joint bridge	0.0415	0.0420	0.0426	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045
Bonds and interest	0.1026	0.1057	0.1086	0.1116	0.1116	0.1116	0.1116	0.1116	0.1116	0.1116
Public Building Commission	-	-	-	-	-	-	-	-	-	-
Extension education	0.0127	0.0129	0.0131	0.0133	0.0130	0.0135	0.0135	0.0135	0.0135	0.0135
Total tax rates	\$ 1,1339	\$ 1,1366	\$ 1,1332	\$ 1,1423	\$ 1,0529	\$ 1,0219	\$ 0.953	\$ 0.890	\$ 0.833	\$ 0.807
Tax extensions:										
General corporate	\$ 5,132,052	\$ 4,775,423	\$ 4,516,823	\$ 4,395,646	\$ 4,341,493	\$ 4,376,134	\$ 4,590,565	\$ 4,736,452	\$ 4,430,315	\$ 4,222,107
IMRF	4,538,929	4,205,501	4,054,300	3,971,906	3,723,265	3,588,430	3,305,206	2,993,437	2,986,507	2,537,137
County health	492,985	482,385	473,363	460,664	451,515	455,118	477,419	454,699	435,120	445,452
Liability insurance	3,441,267	3,613,229	3,483,373	3,411,021	3,157,134	2,909,254	2,607,441	2,292,443	2,234,936	2,072,318
County highway	2,077,855	2,022,663	1,981,402	1,944,634	1,910,257	1,872,985	1,891,312	1,818,798	1,780,037	1,723,704
Social security	2,116,370	2,095,300	2,045,217	2,023,755	1,962,355	1,943,003	1,872,950	1,818,798	1,819,594	1,723,704
Veterans	217,607	201,149	175,253	168,793	156,294	148,789	146,898	132,621	197,782	213,042
Highway matching	799,175	782,245	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536
Joint bridge	799,175	782,245	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536
Bonds and interest	1,975,792	1,968,651	1,962,108	1,962,216	1,962,216	1,962,216	1,962,216	1,962,216	1,962,216	1,962,216
Public Building Commission	-	-	-	-	-	-	-	-	-	-
Extension education	244,567	240,261	236,681	233,848	20,084,585	\$ 18,284,634	\$ 17,887,884	\$ 17,499,232	\$ 16,861,769	\$ 16,475,234
Total tax extensions	\$ 21,835,774	\$ 21,169,052	\$ 20,473,854	\$ 1,836,225,848	\$ 1,894,580,741	\$ 1,977,819,149	\$ 1,936,746,108	\$ 1,936,746,108	\$ 1,936,746,108	\$ 1,936,746,108

STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	135-138
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
Revenue Capacity	139-146
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
Debt Capacity	147-149
These schedules present information to help the reader assess and understand the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	150-151
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	152-155
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net Invested in Capital Assets	\$ 44,642,921	\$ 44,708,893	\$ 41,962,453	\$ 43,520,320	\$ 42,378,562	\$ 41,993,978	\$ 41,601,736	\$ 42,883,908	\$ 42,352,642	\$ 43,705,026
Restricted										
Debt Service	218,627	287,286	566,671	852,428	849,617	848,805	864,308	782,923	775,062	758,793
Capital Projects	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460
Juvenile Detention Services	-	-	-	-	-	-	-	-	2,116,302	1,516,302
Health Services	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	219,447	106,878
Other Purposes	(2,854,373)	(1,085,048)	820,141	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)	(21,253,036)	(23,146,642)	(23,669,595)
Unrestricted										
Total Governmental Activities	\$ 60,808,717	\$ 59,497,091	\$ 57,586,667	\$ 56,587,444	\$ 52,039,769	\$ 37,634,188	\$ 35,731,524	\$ 38,744,536	\$ 39,727,629	\$ 41,764,489
Business-Type Activities										
Net Invested in Capital Assets	\$ 913,710	\$ 909,769	\$ 1,238,259	\$ 1,582,985	\$ 2,221,269	\$ 1,903,514	\$ 2,116,285	\$ 2,210,984	\$ 1,982,405	\$ 1,701,386
Restricted										
Debt Service	235,783	253,706	253,516	253,841	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted										
Total Business-Type Activities	\$ 5,173,909	\$ 5,364,769	\$ 5,451,456	\$ 5,492,729	\$ 5,469,559	\$ 5,225,659	\$ 5,319,010	\$ 5,629,571	\$ 6,106,654	\$ 7,106,148
Primary Government										
Net Invested in Capital Assets	\$ 45,556,631	\$ 45,618,662	\$ 43,200,712	\$ 45,103,305	\$ 44,599,831	\$ 43,897,492	\$ 43,718,021	\$ 45,094,892	\$ 44,335,047	\$ 45,406,412
Restricted										
Debt Service	454,410	540,992	820,187	1,106,269	849,617	848,805	864,308	782,923	775,062	758,793
Capital Projects	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460
Juvenile Detention Services	-	-	-	-	-	-	-	-	2,116,302	1,516,302
Health Services	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	219,447	106,878
Other Purposes	1,170,043	3,116,246	4,779,822	2,812,962	399,145	(15,630,683)	(17,863,240)	(17,834,449)	(19,022,393)	(18,264,833)
Unrestricted										
Total Primary Government	\$ 65,982,626	\$ 64,861,860	\$ 63,038,123	\$ 62,080,173	\$ 58,409,328	\$ 42,859,847	\$ 41,050,534	\$ 44,374,107	\$ 45,834,283	\$ 48,870,637

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities										
General Government										
Court Services	\$ 8,534,467	\$ 8,776,907	\$ 9,483,436	\$ 9,380,814	\$ 9,064,835	\$ 7,042,629	\$ 7,520,836	\$ 7,826,225	\$ 6,641,900	\$ 8,915,758
Public Safety	9,556,219	9,478,608	9,463,167	9,109,459	8,998,615	8,877,536	8,225,649	8,254,672	8,925,385	8,788,351
Health & Sanitation	22,570,675	21,752,864	23,087,317	25,533,900	25,172,223	25,174,170	24,988,299	25,002,446	26,705,125	29,368,446
Transportation	3,037,891	3,266,113	3,395,624	3,006,442	2,893,612	3,056,755	2,417,970	2,392,618	2,539,556	3,050,497
Veterans Administration	7,504,248	8,877,314	7,250,004	7,260,319	8,253,217	7,701,481	7,121,719	6,317,221	7,327,179	7,239,335
Economic Development	189,285	230,436	240,630	1,946,789	2,139,385	251,957	282,080	272,633	233,164	234,878
Interest & Fiscal Charges	4,337,950	3,406,529	2,430,630	1,014,444	855,159	2,421,815	2,508,024	2,779,290	2,407,102	2,113,078
Total Governmental Activities Expenses	56,919,933	56,958,439	56,355,058	57,906,795	57,583,837	55,329,015	53,807,742	53,469,643	55,363,097	60,244,279
Business-Type Activities										
911 Emergency Services	2,809,976	2,608,200	2,747,237	2,782,618	2,856,433	2,922,790	2,973,080	3,495,110	4,057,383	3,819,344
Animal Control	303,342	298,339	276,278	298,905	319,521	319,512	295,148	327,076	313,321	329,281
Total Business-Type Activities Expenses	\$ 311,318	\$ 290,639	\$ 3,023,515	\$ 3,081,523	\$ 3,175,454	\$ 3,252,302	\$ 3,268,228	\$ 3,822,186	\$ 4,370,704	\$ 4,148,625
Total Primary Government Expenses	\$ 60,033,251	\$ 59,864,978	\$ 59,378,573	\$ 60,988,318	\$ 60,759,291	\$ 58,561,317	\$ 57,075,970	\$ 57,291,829	\$ 59,733,801	\$ 64,392,904
Program Revenues										
Governmental Activities										
General Government	\$ 2,757,480	\$ 2,973,183	\$ 2,892,118	\$ 3,179,827	\$ 3,896,307	\$ 3,416,176	\$ 3,416,713	\$ 3,749,673	\$ 3,875,219	\$ 3,663,303
Court Services	4,496,352	4,195,149	3,816,368	3,602,479	4,406,531	4,978,206	4,311,373	5,410,854	3,701,005	3,793,511
Public Safety	10,335,411	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990	10,665,062	12,542,863	14,614,429
Health & Sanitation	2,808,970	2,441,200	2,393,731	2,363,861	2,311,388	2,211,289	2,065,304	2,069,095	2,273,683	2,471,514
Transportation	2,043,549	2,429,201	2,010,312	3,139,562	1,885,897	1,118,217	945,116	695,266	1,005,656	1,927,963
Veterans Administration	25,500	51,622	49,361	61,372	116	27,077	27,155	-	-	4,087
Economic Development	4,037,209	3,264,206	2,269,247	1,783,328	2,139,385	2,336,136	2,303,778	2,720,611	2,397,910	2,101,229
Total Governmental Activities Expenses	\$ 26,504,171	\$ 26,356,271	\$ 25,116,360	\$ 26,023,519	\$ 23,955,649	\$ 22,152,923	\$ 21,267,429	\$ 25,310,561	\$ 25,796,336	\$ 28,576,036
Business-Type Activities										
911 Emergency Services	2,686,374	2,736,836	2,810,149	2,808,869	2,848,699	2,950,636	3,054,566	3,807,575	4,439,938	4,670,237
Animal Control	329,157	328,074	291,673	299,905	306,412	326,775	302,018	315,777	390,906	410,547
Total Business-Type Activities Program Revenues	\$ 3,015,531	\$ 3,064,910	\$ 3,101,822	\$ 3,108,834	\$ 3,155,111	\$ 3,277,411	\$ 3,36,584	\$ 4,123,352	\$ 4,830,844	\$ 5,080,784
Total Primary Government Program Revenues	\$ 29,519,702	\$ 29,421,181	\$ 28,218,182	\$ 29,132,355	\$ 27,110,760	\$ 25,430,334	\$ 24,624,013	\$ 29,433,913	\$ 30,627,180	\$ 33,656,620
Net (Expense) Revenue	\$ (30,415,762)	\$ (30,602,168)	\$ (31,238,698)	\$ (31,883,276)	\$ (33,628,188)	\$ (33,176,092)	\$ (32,540,313)	\$ (28,433,882)	\$ (29,566,761)	\$ (31,668,243)
Governmental Activities	\$ (97,787)	\$ (30,443,797)	\$ (31,160,391)	\$ (31,855,965)	\$ (33,648,531)	\$ (33,150,983)	\$ (32,88,356)	\$ (30,116)	\$ (460,140)	\$ 932,159
Business-Type Activities	\$ (30,513,549)	\$ (30,443,797)	\$ (31,160,391)	\$ (31,855,965)	\$ (33,648,531)	\$ (33,150,983)	\$ (32,451,957)	\$ (27,857,916)	\$ (29,106,621)	\$ (30,736,084)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	\$ 15,300,704	\$ 16,204,323	\$ 16,528,453	\$ 17,181,977	\$ 17,550,415	\$ 18,029,074	\$ 19,768,052	\$ 20,042,349	\$ 20,983,228	\$ 21,554,024
Sales and Video Gaming	7,861,656	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830	5,204,349	5,562,711	5,417,334
State Income	2,216,252	2,233,440	2,521,619	2,734,356	2,747,656	3,053,559	2,793,579	2,635,887	2,748,295	3,054,387
Replacement & Other	3,630,194	2,606,459	2,494,507	2,623,064	2,793,880	2,791,871	2,733,394	2,770,138	2,702,899	3,380,556
Interest	43,020	25,714	20,903	18,761	13,576	12,764	23,537	23,571	122,105	178,345
Misc.	346,863	270,750	220,617	229,383	577,451	465,132	341,257	423,565	438,193	290,245
Gain (loss) on Disposal of Asset(s)	\$ 24,167	\$ 62,080	\$ 56,854	\$ 46,518	\$ (54,175)	-	-	\$ 3,096,517	\$ 3,096,517	\$ (170,888)
Total Governmental Activities	\$ 29,422,856	\$ 29,290,542	\$ 29,328,274	\$ 30,541,359	\$ 30,283,974	\$ 29,476,118	\$ 30,637,649	\$ 31,172,094	\$ 35,653,948	\$ 33,705,103
Interest	39,754	32,489	8,380	13,962	5,719	5,428	6,954	9,395	16,943	67,335
Misc.	39,754	32,489	8,380	13,962	-	-	(1,959)	-	-	-
Total Business-Type Activities	\$ 29,462,610	\$ 29,323,031	\$ 29,336,654	\$ 30,553,321	\$ 30,289,693	\$ 29,481,546	\$ 30,642,644	\$ 31,181,489	\$ 35,670,891	\$ 33,772,338
Changes In Net Position										
Governmental Activities	\$ (992,906)	\$ (1,311,626)	\$ (1,910,424)	\$ (1,341,917)	\$ (3,344,214)	\$ (3,699,974)	\$ (1,902,664)	\$ 3,013,012	\$ 6,087,187	\$ 2,036,860
Business-Type Activities	\$ (58,033)	\$ (120,766)	\$ 86,687	\$ 41,273	\$ (1,300,644)	\$ (3,358,838)	\$ (3,669,437)	\$ 93,351	\$ 310,561	\$ 477,083
Total Primary Government Change In Net Position	\$ (1,050,939)	\$ (1,823,737)	\$ (1,300,644)	\$ (3,358,838)	\$ (3,669,437)	\$ (1,809,313)	\$ 3,323,573	\$ 6,564,270	\$ 3,036,554	\$ 999,494

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Non-Spendable										
Prepaid Expenses										
Inventory	\$ 57,917	\$ 294,504	\$ 320,227	\$ 659,884	\$ 253,733	\$ 407,466	\$ 198,558	\$ 72,915	\$ 89,129	\$ 423,116
Restricted for:	154,207	174,653	163,437	-	29,093	21,599	17,644	6,935	15,174	11,373
Tort Liability / Claims										
Unassigned	-	1,688,373	1,038,404	477,926	412,250	176,251	525,631	887,254	1,577,918	2,377,040
Total General Fund	\$ 361,248	\$ 1,308,005	\$ 451,953	(\$1,368,366)	(\$4,305,261)	(\$4,920,326)	(\$4,978,002)	(\$3,597,798)	(\$1,081,378)	\$ 1,111,435
Pension Fund										
Restricted for:										
Retirement	\$ 1,224,828	\$ -	\$ 1,490,112	\$ 1,121,036	\$ 344,819	\$ -	\$ -	\$ 146,849	\$ 550,643	\$ 581,618
Unassigned	\$ 1,224,828	\$ 1,490,112	\$ 1,121,036	\$ 344,819	\$ 196,990	(\$259,665)	(\$259,665)	-	-	-
Total Pension Fund	\$ 2,915,024	\$ 2,811,182	\$ 3,200,550	\$ 3,163,067	\$ 3,238,069	\$ 3,509,902	\$ 3,862,873	\$ 3,250,950	\$ 2,910,311	\$ 2,826,640
County Highway Fund										
Non-Spendable										
Inventory	\$ 196,294	\$ 221,097	\$ 251,304	\$ 240,246	\$ 254,993	\$ 251,289	\$ 264,115	\$ 306,006	\$ 313,614	\$ 342,549
Assigned to Transportation	2,716,730	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944	2,596,697	2,484,091
Total County Highway Funds	\$ 2,915,024	\$ 2,811,182	\$ 3,200,550	\$ 3,163,067	\$ 3,238,069	\$ 3,509,902	\$ 3,862,873	\$ 3,250,950	\$ 2,910,311	\$ 2,826,640
County Bridge Fund										
Restricted for:										
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,919,414
Total County Bridge Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,919,414
All Other Governmental Funds										
Non-Spendable										
Prepaid Expenses	\$ 180,422	\$ 6,927	\$ 4,503	\$ 82,476	\$ 7,066	\$ 12,189	\$ 13,588	\$ 9,893	\$ 10,766	\$ 13,165
Inventory	139,591	99,938	178,493	116,261	62,108	62,064	124,859	92,902	82,545	80,382
Restricted for:	-	-	-	-	-	-	-	-	-	-
General Government										
Debt Service	218,627	287,286	597,368	632,685	726,679	672,671	813,609	990,342	1,068,405	1,261,929
Judiciary & Court	-	2,004,949	1,448,304	1,277,662	1,217,609	849,617	848,805	864,308	782,923	775,062
Public Safety	-	324,071	133,024	11,432	44,860	76,726	1,325,358	1,214,588	1,307,738	1,401,575
Health & Welfare	-	2,342,362	2,165,684	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325	232,203	160,056
Public Building Commission	-	-	-	227,922	227,845	228,137	205,756	205,821	206,085	2,575,480
Capital Projects	1,705,989	791,596	462,193	146,954	33,563	60,6,746	602,985	602,985	602,985	206,992
Transportation	-	7,496,518	5,612,198	5,724,958	7,183,088	7,674,636	8,017,352	8,883,327	8,883,327	8,883,327
Assigned-Economic Development	-	538,248	540,505	540,806	541,044	472,616	282,122	157,213	157,213	-
Assigned-Judiciary and Court	-	-	-	-	-	-	-	-	-	-
Unassigned	14,630,660	-	-	-	-	-	(\$4,655)	(\$20,650)	-	47,694
Total All Other Governmental Funds	\$ 16,875,289	\$ 14,489,263	\$ 11,744,260	\$ 11,918,856	\$ 12,990,704	\$ 14,659,567	\$ 14,785,944	\$ 15,735,085	\$ 16,138,168	\$ 11,883,326
Total Governmental Funds	\$ 21,586,513	\$ 22,256,092	\$ 18,039,867	\$ 15,196,166	\$ 12,421,598	\$ 13,594,794	\$ 14,559,497	\$ 16,905,984	\$ 20,230,940	\$ 24,653,177

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Taxes	\$ 23,162,360	\$ 24,092,099	\$ 24,013,774	\$ 24,889,277	\$ 24,289,041	\$ 23,197,404	\$ 24,745,882	\$ 25,246,788	\$ 26,545,939	\$ 26,972,258
Intergovernmental	15,223,941	13,515,050	12,814,338	13,077,031	14,149,188	13,496,601	12,681,002	14,053,441	12,219,457	13,716,375
Charges for Services	13,047,116	13,855,876	14,661,941	14,919,498	13,099,206	10,659,964	11,499,717	13,389,362	15,740,466	18,571,779
Licenses & Permits	461,992	519,576	541,925	519,826	519,961	522,137	596,005	505,098	576,188	563,106
Fines & Forfeits	2,268,979	2,343,303	2,092,136	2,157,875	2,070,943	3,238,996	2,245,698	2,548,910	2,751,416	2,423,421
Interest on Investments	43,020	25,714	20,903	18,761	13,618	12,772	23,469	95,672	122,220	178,663
Miscellaneous	423,966	381,419	291,818	345,254	693,723	535,681	444,963	528,616	489,224	305,121
Total Revenues	54,631,374	54,733,037	54,436,835	55,927,522	54,835,680	51,663,555	52,236,736	56,367,887	58,444,910	62,730,723
Expenditures:										
General Government	16,543,429	16,497,139	18,315,161	19,310,137	19,562,199	16,648,088	15,979,189	16,244,269	17,169,332	16,675,676
Judiciary & Court	7,464,692	7,741,145	7,335,570	7,975,228	6,689,760	6,074,130	5,872,663	5,942,504	6,391,955	6,391,955
Public Safety	14,624,686	14,021,310	15,619,118	16,343,747	15,972,709	13,334,959	15,614,389	17,367,434	19,398,006	19,398,006
Health & Welfare	2,773,463	2,923,675	2,767,472	2,886,401	2,771,932	2,807,170	2,331,386	2,319,640	2,491,398	2,866,076
Transportation	5,202,994	5,408,111	6,704,224	5,705,439	5,283,559	4,760,516	4,330,188	4,744,654	5,008,042	5,448,217
Economic Development	4,247,490	3,406,196	2,430,630	1,946,789	1,772,790	2,404,716	2,494,423	2,770,611	2,402,910	2,101,229
Capital Outlay	3,030,815	1,680,268	3,175,728	3,603,699	2,340,170	1,627,268	1,903,603	2,848,273	2,653,583	4,372,611
Debt Service Principle	1,406,981	1,562,163	1,964,317	2,018,835	2,307,138	2,054,815	2,033,027	1,696,427	1,897,510	2,195,900
Debt Service Interest	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186	533,036
Total Expenditures	56,483,748	54,403,127	50,326,664	59,610,434	57,610,250	50,490,357	51,272,033	54,558,350	57,143,378	59,972,706
Excess (Deficiency) of Revenues Over (Under) Expenditures										
Other Financing Sources (Uses):										
Transfers In	364,653	395,789	1,406,788	2,387,154	2,229,029	2,225,823	233,743	316,313	343,033	215,883
Transfers Out	(364,653)	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)	(343,033)	(215,883)
Proceeds from Refunding Bonds	-	-	3,690,000	5,395,000	-	-	-	-	-	-
Proceeds from Long-term Debt	-	-	6,939,669	673,604	493,390	-	-	-	-	-
Premium on Bonds Sold	-	-	86,846	59,569	25,966	-	-	-	-	-
Refunded Debt Proceeds Paid to Escrow	-	-	(6,549,238)	(3,672,287)	(5,311,965)	-	-	-	-	-
Cost of Issuance of Long-term Debt	-	-	(137,608)	(77,282)	(105,874)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	339,669	673,604	496,517	-	-	-	536,950	2,023,424	1,664,220
Net Change In Fund Balance	\$ (1,852,374)	\$ 329,910	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198	964,703	\$ 54,558,350	57,143,378	59,972,706
Debt Service as a Percentage of Noncapital Expenditure	4.82%	5.16%	5.24%	5.19%	5.57%	5.68%	5.48%	4.53%	4.48%	4.82%

County of Kankakee, Illinois

Sales Tax by Category

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Last Ten Calendar Years											
General Merchandise	\$ 8,179	\$ 6,500	\$ 10,078	\$ 3,738	\$ 6,253	\$ 6,980	\$ 6,540	\$ 4,925	\$ 0	\$ 3,828	\$ 2,742
Food	32,594	27,387	27,803	37,272	30,222	26,357	30,032	34,132	16,122	20,130	14,525
Drinking and Eating Places	-	-	-	-	412	1,665	234	399	5,384	-	711
Apparel	-	-	-	-	-	-	-	-	-	-	-
Furniture & HH & Radio	6,731	10,550	10,450	9,709	11,599	12,730	13,728	12,280	15,605	13,315	14,046
Lumber, Building, Hardware	61,327	50,224	48,171	46,041	50,203	47,919	56,263	58,532	45,514	41,191	20,568
Automotive & Filling Stations	72,382	77,021	88,995	69,710	117,081	119,235	72,421	57,466	83,153	87,278	62,696
Drugs & Misc. Retail	6,186	116,227	129,028	106,868	84,054	93,030	161,859	131,735	131,878	108,057	112,891
Agriculture & All Others	411,350	505,583	426,455	340,630	475,605	711,781	442,791	524,763	709,572	710,311	743,038
Manufacturers	122,936	103,299	13,159	61,057	33,338	42,271	61,382	67,964	56,937	60,247	73,610
	\$ 72,746	\$ 896,875	\$ 756,820	\$ 675,563	\$ 808,768	\$ 1,061,969	\$ 845,249	\$ 892,195	\$ 1,069,554	\$ 1,053,025	\$ 1,044,829
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%	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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Aroma Park	\$ 14,347	\$ 15,048	\$ 15,545	\$ 14,819	\$ 14,862	\$ 10,187	\$ 11,275	\$ 10,382	\$ 11,128	\$ 11,848	\$ 12,038
Bonfield	1,205	1,374	1,099	1,421	1,440	1,328	1,290	1,001	1,032	1,269	1,509
Bourbonnais	414,489	406,120	444,075	502,425	486,751	512,817	518,828	524,267	539,347	559,019	565,770
Bradley	1,196,352	1,250,476	1,277,343	1,359,510	1,381,814	1,389,472	1,445,523	1,424,200	1,440,232	1,537,223	1,541,840
Buckingham	75	226	(54)	102	87	67	134	13	36	95	25
Cabery	267	124	222	245	100	209	135	89	106	86	70
Chebanse	10,572	8,314	7,504	4,499	5,871	7,463	11,456	12,945	9,849	15,123	12,662
Essex	2,066	3,058	2,273	1,961	1,838	2,646	2,436	2,332	2,049	1,604	1,098
Grant Park	19,083	20,392	22,524	23,698	21,269	21,882	21,490	20,247	22,983	26,097	22,867
Herscher	46,181	50,132	55,152	57,867	66,671	75,445	77,533	78,174	74,948	73,418	69,823
Hopkins Park	1,304	2,482	2,503	2,441	1,865	2,468	2,022	2,617	2,553	2,571	2,519
Irwin	949	488	603	698	509	518	750	1,008	1,113	1,197	1,254
Kankakee	4,250,873	4,410,834	4,450,020	3,919,414	3,994,151	1,976,192	960,455	751,469	616,207	780,683	549,039
Limestone	2,583	2,662	3,209	3,432	3,437	3,660	3,301	3,535	3,219	3,658	3,195
Manteno	137,662	146,059	164,859	202,968	259,777	362,868	233,894	215,471	220,124	235,649	226,477
Momence	50,389	58,924	59,003	63,684	63,881	69,400	62,877	67,868	77,202	84,782	78,129
Reddick	568	380	274	268	263	283	270	214	110	93	117
Sammons Point	96	89	117	70	54	245	48	67	46	201	61
St. Anne	21,154	26,507	30,134	35,517	32,972	31,962	25,184	20,049	23,135	22,650	19,911
Sun River Terrace	-	10	1	1	2	12	15	2	119	61	332
Union Hill	1,140	1,080	1,192	1,325	2,195	1,296	1,581	1,567	1,148	1,787	1,552
	\$ 6,171,445	\$ 6,413,779	\$ 6,537,598	\$ 6,196,365	\$ 6,339,809	\$ 4,470,420	\$ 3,380,897	\$ 3,137,517	\$ 3,046,686	\$ 3,359,112	\$ 3,110,288

Co. Direct Sales Tax Rate

.25% .25% .25% .25% .25% .25% .25% .25% .25% .25% .25% .25%

Source: Illinois Department of Revenue
CST = Countywide Sales Tax

County of Kankakee, Illinois

Median Tax Rates per \$100 by Tax Year

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

Source: Kankakee County Clerk

For individual rates, extensions and equalized assessed values,
see www.kankakeeccountyclerk.com

County of Kankakee, Illinois
Extended Taxes By District

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County	22,377,019	21,835,774	21,169,052	20,473,854	20,084,585	18,284,634	17,887,884	17,499,232	16,861,769	16,475,234
Townships or Road Districts	10,428,174	10,222,638	9,956,600	9,622,831	9,482,217	9,505,185	9,396,755	8,200,030	9,042,041	8,921,008
Cities and Villages	23,745,923	23,711,002	28,723,104	26,824,211	26,565,746	26,255,886	26,306,840	25,262,585	23,880,817	23,226,335
'TIF	4,371,766	4,303,204	5,263,406	5,043,058	5,391,288	5,080,001	4,832,991	4,492,988	4,301,333	4,244,214
Other Municipalities*	19,374,157	19,407,799	23,459,698	21,781,153	21,391,288	21,175,885	21,473,849	9,622,831	19,579,484	18,982,121
School Districts	124,001,842	120,691,394	117,283,432	112,683,031	108,010,398	103,875,294	101,993,577	26,824,211	98,566,835	97,754,974
Elementary Districts	29,824,633	29,057,116	28,188,443	27,183,539	26,607,437	25,859,671	25,591,895	25,071,050	24,274,638	23,592,569
High School Districts	17,899,413	17,439,641	16,954,652	16,365,228	16,075,996	15,763,084	15,452,793	15,159,092	14,697,909	14,646,487
Unit Districts	66,344,151	64,742,665	62,778,969	60,354,693	56,805,742	54,256,380	53,058,715	52,328,979	51,941,071	51,684,706
Community College Districts	9,933,646	9,451,972	9,361,368	8,779,571	8,521,223	7,996,160	7,890,174	7,661,747	7,653,218	7,831,212
Special Districts	17,838,595	17,379,758	16,904,515	16,164,233	15,889,622	15,150,291	14,231,090	14,515,613	14,115,702	13,765,858
Fire Protection Districts	8,659,537	8,400,795	8,175,916	7,703,212	7,518,585	7,383,764	7,184,826	7,047,500	6,837,065	6,607,931
Park Districts	5,488,404	5,379,355	5,205,166	5,104,807	5,046,280	4,691,187	3,959,049	4,530,994	4,409,073	4,325,043
Sanitary Districts	0	0	0	0	0	0	0	0	0	0
Library Districts	2,885,632	2,806,894	2,734,386	2,635,601	2,598,926	2,348,335	2,359,739	2,200,118	2,124,734	2,082,601
Multi-township Districts	310,563	308,902	307,827	244,547	243,066	239,260	233,653	229,113	219,041	212,028
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	277,134	271,457	276,821	275,070	275,586	275,915	276,414	276,464	281,761	283,118
Mass Transit Districts	0	0	0	0	0	0	0	0	0	0
Cemetery Districts	23,419	22,934	22,332	21,840	21,462	20,817	20,811	21,060	20,831	21,060
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	183,778	179,572	172,569	169,868	176,542	182,001	187,575	201,333	214,049	225,001
Conservancy Districts	10,127	9,847	9,499	9,288	9,176	9,012	9,024	9,032	9,148	9,076
Total Current Tax Extensions	198,391,554	193,840,567	194,036,703	185,768,160	180,032,568	173,071,290	169,816,146	92,301,671	162,467,164	160,143,408

* - Includes Special Service Districts

Source: Kankakee County Clerk

For individual rates, extensions and equalized assessed values,
see www.kankakeecountyclerk.com

County of Kankakee, Illinois
Equalized Assessed Valuations Less Exemptions by District

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149
Townships or Road Districts	1,988,648,063	1,926,892,409	1,863,653,510	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,848	1,894,580,741	1,977,819,149
Cities and Villages	1,250,856,736	1,213,928,289	1,171,632,579	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725	1,254,059,331	1,316,809,322
School Districts										
Elementary Districts	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,253,698	764,242,428	782,820,567	821,939,094
High School Districts	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,189,882	764,114,796	782,629,120	821,620,079
Unit Districts	1,169,236,976	1,129,935,097	1,094,259,704	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052	1,111,951,621	1,156,199,070
Community College Districts	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149
Special Districts										
Fire Protection Districts	1,492,690,651	1,442,801,976	1,401,305,633	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524	1,359,846,401	1,407,144,562
Park Districts	1,286,360,594	1,241,084,531	1,198,598,504	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371	1,282,897,155	1,353,070,698
Sanitary Districts										
Library Districts	1,404,005,991	1,362,585,827	1,318,498,827	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220	1,208,742,286	1,258,032,415
Multi-township Districts	529,425,257	516,704,299	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941	413,115,813
Street Lighting Districts										
Hospital Districts										
Airport Districts	672,656,340	649,423,550	626,291,464	608,562,424	609,702,701	620,033,902	635,433,580	674,303,222	704,402,414	745,047,796
Mass Transit Districts	32,212,760	31,330,304	30,384,158	29,080,916	27,621,571	26,826,450	27,097,304	28,848,790	28,536,046	29,249,937
Cemetery Districts										
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	315,769,526	299,286,455	287,614,283	283,112,839	294,236,119	303,334,990	312,624,503	335,555,396	356,747,628	381,357,733
Conservancy Districts	13,835,308	13,094,562	12,240,772	11,969,579	11,886,228	11,857,327	12,194,013	13,684,276	14,520,470	15,125,860

Source: Kankakee County Clerk

For individual rates, extensions and equalized assessed values,
see www.kankakeecountyclerk.com

County of Kankakee, Illinois

Assessed Value and Actual Value of Taxable Property

Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railraod Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2010	197,800,017	1,340,311,979	423,292,398	16,414,755	1,977,819,149	5,934,050,852	0.833
2011	198,200,401	1,263,376,813	417,092,295	15,911,232	1,894,580,741	5,684,310,654	0.890
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	5,509,228,467	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	5,251,885,650	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	5,210,313,090	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	5,275,302,601	1.1423
2016	174,827,969	1,173,685,514	439,522,116	18,693,500	1,806,729,099	5,420,729,370	1.1332
2017	185,886,215	1,205,139,571	452,489,442	18,973,972	1,862,489,200	5,588,026,403	1.1366
2018	197,026,319	1,240,761,920	467,420,173	20,514,696	1,925,723,108	5,777,747,099	1.1339
2019	210,371,711	1,291,679,165	466,057,491	19,723,121	1,987,831,488	5,964,090,873	1.1257

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

Source: Kankakee County Clerk

County of Kankakee, Illinois

Top Ten Property Taxpayers

Current Year and Ten Years Ago

Rank	Taxpayer	Tax Year 2018			Tax Year 2008		
		Total Equalized Assessed Value	Percentage of Total EAV	Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	EDF Renewable Energy	\$14,042,872	0.73%	1	Baggy Wrinkle Part LTD	\$12,256,249	0.65%
2	Kinder Morgan Cochin LLC	13,498,650	0.70%	2	K-Mart Corp	11,185,732	0.59%
3	Aventis Behring LLC (CSL Behring)	12,378,396	0.64%	3	Midway Snacks LLC	9,985,668	0.53%
4	Midway Snacks LLC	10,701,713	0.56%	4	Northfield Square LLC	9,260,269	0.49%
5	Riverside Medical Center	8,918,840	0.46%	5	Sears Logistics Services Inc	7,331,700	0.39%
6	K-Mart Corp	8,867,141	0.46%	6	Riverside Medical Center	6,971,297	0.37%
7	Mantkin LLC	7,876,315	0.41%	7	BHCP Bourbonnais LLC	5,704,692	0.30%
8	Kelly Creek Wind LLC	7,307,560	0.38%	8	Walmart Real Estate Business TR	5,677,892	0.30%
9	Sears Logistics Services INC	5,779,128	0.30%	9	Cognis Corp	4,983,222	0.26%
10	Santefort Family Holdings LLC	4,332,900	0.23%	10	Tri Star Estates LLC	4,560,566	0.24%
Total - Top Ten		<u><u>\$93,703,515</u></u>		Total - Top Ten		<u><u>\$77,917,287</u></u>	
Total EAV		<u><u>\$1,925,723,108</u></u>		Total EAV		<u><u>\$1,895,536,281</u></u>	

Source: Kankakee County Assessment Office

County of Kankakee, Illinois

Property Tax Levies and Collections

Last Ten Levy Years

Tax Levy Year	Fiscal Year	Total Taxes Levyed	Taxes Collected	Percentage of Taxes Levyed	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levyed
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	20,084,585	19,960,452	99.38%	-	19,960,452	99.38%
2016	2017	20,473,854	20,310,942	99.20%	-	20,310,942	99.20%
2017	2018	21,169,052	21,224,060	100.26%	-	21,224,060	100.26%
2018	2019	21,835,774	21,790,868	99.79%	-	21,790,868	99.79%

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	Total Personal Income (in 1000s)	Ratio of Debt to Personal Income	Total Population	Ratio of Debt to Per Capita
	General Bonds	Obligation Bonds	Debt Certificates	Note Payable	Capital Leases	Alternate Revenue	Source Bonds	Capital Leases	Total Debt						
2010	\$ 3,500,000	\$ 18,264,324	\$ 175,000	\$ 3,862,056		\$ 1,625,000	\$ 31,400	\$ 27,457,780	\$ 3,703,686	0.74%	113,449	\$ 242,03			
2011	10,108,629	10,821,627	175,000	3,699,562		1,395,000	24,359	26,224,177	3,849,936	0.68%	113,698	230,65			
2012	13,089,199	6,858,000	175,000	3,525,849		1,165,000	16,804	24,829,852	3,977,091	0.62%	113,040	219,66			
2013	18,064,033	1,090,000	175,000	3,353,404		935,000	8,698	23,626,135	4,136,363	0.57%	112,120	210,72			
2014	17,331,626	434,221	-	2,616,266		-	-	20,382,113	3,971,295	0.51%	111,375	183,00			
2015	16,304,699	-	-	1,906,451		-	-	18,301,150	4,107,989	0.45%	110,879	165,06			
2016	14,815,573	-	-	1,438,424		-	-	16,253,997	4,199,107	0.39%	110,008	147,75			
2017	13,291,318	-	-	1,788,947		-	-	15,080,265	4,369,097	0.35%	109,605	137.59			
2018	11,721,773	-	-	1,615,646		-	-	13,337,419	4,542,931	0.29%	110,024	121.22			
2019	10,101,971	-	-	2,088,966		-	-	12,190,937	N/A	N/A	109,862	110.97			

Source: Audited Financial Statements
2019 Total Personal Income - Not Available

County of Kankakee, Illinois

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	Less: Amounts Available in Debt Service Funds			Net General Bonded Debt	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
	General Bonds	Obligation Bonds	Debt Service Funds			
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	864,308	13,951,265	0.77%	126.82	
2017	13,291,318	782,923	12,508,395	0.67%	114.12	
2018	11,721,773	775,062	10,946,711	0.57%	99.49	
2019	10,101,971	758,793	9,343,178	0.47%	85.04	

Source: Audited Financial Statements & CAFR Property Tax Rates

County of Kankakee, Illinois

Schedule of Legal Debt Margin

Equalized Assessed Valuation (EAV)	\$ 1,987,831,488	2019
Legal Debt Limit (2.875% of EAV)	\$ 57,150,155	
Outstanding Debt	\$ 12,190,937	
Less Self Supporting Debt	<u>(1,061,642)</u>	
Total Debt Applicable to Limit	\$ 11,129,295	
Legal Debt Margin	<u>\$ 46,020,860</u>	

Equalized Assessed Valuation (EAV)	\$ 1,977,819,149	\$ 1,894,580,741	\$ 1,836,225,848	\$ 1,750,453,487	\$ 1,736,397,353	\$ 1,738,258,357	\$ 1,806,729,099	\$ 1,862,489,200	\$ 1,925,723,108	\$ 1,987,831,488	2020
Legal Debt Limit (2.875% of EAV)	\$ 56,862,301	\$ 54,469,196	\$ 52,791,493	\$ 50,325,538	\$ 49,927,174	\$ 50,549,928	\$ 51,943,462	\$ 53,546,565	\$ 55,364,539	\$ 57,150,155	
Outstanding Debt	<u>27,457,780</u>	<u>26,224,177</u>	<u>24,829,852</u>	<u>23,626,135</u>	<u>20,382,113</u>	<u>18,301,150</u>	<u>16,255,997</u>	<u>14,973,947</u>	<u>13,245,646</u>	<u>12,190,937</u>	
Less Self Supporting Debt	<u>(27,457,780)</u>	<u>(26,224,177)</u>	<u>(24,829,852)</u>	<u>(23,626,135)</u>	<u>(20,382,113)</u>	<u>(21,131,150)</u>	<u>(1,438,424)</u>	<u>(1,316,342)</u>	<u>(1,189,59)</u>	<u>(1,061,642)</u>	
Total Debt Applicable to Limit	0	0	0	0	0	16,170,000	14,815,573	13,657,105	12,056,087	11,129,295	
Legal Debt Margin	<u>\$ 56,862,301</u>	<u>\$ 54,469,196</u>	<u>\$ 52,791,493</u>	<u>\$ 50,325,538</u>	<u>\$ 49,927,174</u>	<u>\$ 34,379,928</u>	<u>\$ 37,127,589</u>	<u>\$ 39,889,460</u>	<u>\$ 43,308,452</u>	<u>\$ 46,020,860</u>	

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

0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%

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

26% 32% 29% 26% 22% 19%

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)
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	11.4%
2012	113,040	3,977,091	35,243	36.7	17,802	10.4%
2013	112,120	4,136,363	36,892	36.9	17,489	10.3%
2014	111,375	3,971,295	35,657	37.3	17,286	7.9%
2015	110,879	4,107,989	37,049	37.3	17,157	6.7%
2016	110,008	4,199,107	38,171	37.4	16,846	6.3%
2017	109,605	4,369,097	39,862	37.7	16,745	5.2%
2018	110,024	4,542,931	41,290	37.9	16,252	5.4%
2019	109,862	N/A	N/A	N/A	16,575	5.0%

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 (www.bea.gov)
- (3) U.S. Census Bureau, American Community Survey
- (4) Illinois State Board of Education - School Summary Enrollment Count Report
- (5) Illinois Department of Employment Security - Annual Average Data

N/A = Not Available

County of Kankakee, Illinois

Principal Employers

Current Year & Ten Years Ago

Employer	2019			2010		
	Employees	Rank	% of Total County	Employees	Rank	% of Total County
			Employment			Employment
Riverside Medical Center	3,178	1	5.84%	2,130	1	4.31%
CSL Behring	1,700	2	3.12%	725	5	1.47%
Cigna Health Care	1,200	3	2.21%	840	4	1.70%
Shapiro Developmental Center	1,150	4	2.11%	1,300	2	2.63%
(AMITA)Presence Hospital	1,069	5	1.96%	974	3	1.97%
Van Drunen Farms	766	6	1.41%	370	10	0.75%
Olivet Nazarene University	623	7	1.14%	450	9	0.91%
County of Kankakee	576	8	1.06%	600	7	1.21%
Baker & Taylor Co	540	9	0.99%	725	6	1.47%
NUCOR	500	10	0.92%	304	13	0.62%
Kankakee Community College	400	11	0.74%	460	8	0.93%
Illinois Veterans Home	341	12	0.63%	316	12	0.64%
Del Monte Fresh Produce Company	312	13	0.57%	130		0.26%
A.N. Webber	300	14	0.55%	125		0.25%
Momence Packing Company	300	15	0.55%	240	14	0.49%
Peddinghaus	274	16	0.50%	230	15	0.47%
Armstrong World Industries	240	17	0.44%	367	11	0.74%
Shoup Manufacturing	200	18	0.37%	20		0.04%
Silva International	171	19	0.31%	99		0.20%
Sherwin Williams	150	20	0.28%	165		0.33%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

Illinois Department of Employment Security (IDES)

County of Kankakee, Illinois

Employees by Function

Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	124	110	116	114	102	95	107	108	105	106
Court Services	144	139	132	129	118	112	111	119	116	122
Public Safety	218	211	222	236	211	190	180	207	223	233
VAC	3	2	3	3	4	3	3	6	4	5
Animal Control	8	9	10	8	9	7	10	10	11	12
ETSB-911	26	28	29	27	28	28	27	30	29	32
Health	42	39	38	39	38	34	32	31	33	33
Highway	35	30	31	37	40	29	31	30	30	33
Total	600	568	581	593	550	498	501	541	551	576

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Government Activities										
General Government										
Passports Issued	724	511	611	623	646	873	1,017	997	893	867
Birth Certificates	1,503	1,456	1,440	1,481	1,450	1,514	1,466	1,364	1,416	1,429
Death Certificates	1,026	1,072	1,069	1,132	1,171	1,189	1,267	1,269	1,221	1,225
Marriage Registrations	627	666	643	657	654	655	697	631	608	534
Registered Voters	64,306	65,439	64,366	65,782	61,292	62,350	64,829	66,196	68,513	66,206
Ballots Counted	44,055	8,358	58,292	23,664	45,411	9,243	73,67	15,905	48,857	9,854
Number of Documents Recorded	18,202	16,084	18,400	18,272	14,752	16,518	15,703	14,971	14,312	14,875
Assessed Billing Value	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	2,116,735,456	2,179,518,395	2,246,774,994
New Property Value	14,679,590	13,957,256	10,254,908	8,001,133	13,244,207	35,020,455	24,576,701	28,247,808	17,463,374	15,226,153
Total Parcels	55,137	55,127	55,200	55,193	55,190	55,264	55,209	55,273	55,251	55,252
Taxable Parcels	53,625	53,595	53,578	53,425	53,842	53,861	53,804	53,274	53,224	53,149
Total Board of Review Appeals	823	768	870	492	369	326	485	363	322	269
Real Estate Transfer Declarations Processed	3,153	3,265	3,582	4,355	3,912	4,468	4,626	4,482	4,391	4,542
Inspections Conducted	2,401	2,102	2,254	1,893	1,237	1,082	955	1,288	1,251	1,262
Building Permits Issued	963	938	1,031	1,978	1,076	729	712	676	662	786
Number of Maintenance Work Orders	N/A	N/A	1,809	1,843	1,516	1,996	2,511	1,980	2,015	1,921
Number of Claims for Payment Processed	N/A	N/A	8,956	9,752	8,962	7,286	6,870	8,716	9,701	9,578
Court Services										
Number of Dissolution of Marriage Filed	245	250	222	200	192	131	167	153	189	188
Total Civil Cases Filed	2,950	2,337	2,668	2,408	2,130	1,784	2,025	1,967	1,897	2,329
Total Criminal Cases Filed	1,288	1,173	1,158	1,139	1,290	1,020	1,026	1,347	1,428	1,709
Total Juvenile Cases Filed	221	186	284	195	221	159	122	221	170	249
Number of Driving under the Influence Filed	373	212	239	289	209	208	157	260	266	291
Total Traffic Cases Filed	11,863	3,859	4,158	5,647	4,928	3,277	3,367	6,148	7,260	8,014
Jurors Summoned	10,215	10,725	7,635	7,685	6,175	6,480	6,895	8,025	9,135	9,245
Jurors Served	2,678	4,297	3,336	3,484	2,852	2,828	2,634	3,579	3,989	4,254
Number of Judges	9	10	10	10	10	10	10	10	10	10
Public Defender Total Pending Cases	4,345	3,759	3,785	3,768	4,424	3,435	3,146	2,901	3,263	3,948
Public Defender Felony Pending Cases	387	398	390	310	390	384	391	520	658	770
Public Defender Felony Cases Closed	769	717	691	659	460	622	637	531	643	643
Juvenile Probation Intakes	212	227	203	147	123	147	121	35	112	106
Total Juvenile Probation Caseload	435	416	426	436	437	353	324	353	385	402
Adult Probation Intakes	347	390	363	341	303	316	280	255	220	298
Total Adult Probation Caseload	1,293	1,265	1,246	1,203	1,153	1,140	973	1,585	1,553	1,379

County of Kankakee, Illinois
Operating Indicators by Function

Last Ten Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Patrol Division	42,462	33,295	38,925	41,287	40,179	31,799	35,102	43,799	41,633	41,768
Calls for Service	6,566	5,536	4,948	4,799	4,227	4,666	5,634	6,239	5,843	5,199
Civil Process	4,194	2,024	3,116	2,601	1,648	331	675	1,036	1,811	1,921
Citations	807	625	747	610	486	289	340	367	381	437
Arrests	413	385	389	423	472	457	456	486	523	494
Traffic Accidents	6	17	18	17	15	7	23	19	9	24
Fatal Traffic Accidents	-	-	1	2	5	2	7	7	6	4
Homicides	1,022	1,136	1,042	1,204	1,081	1,059	1,131	1,102	1,224	1,089
Orders of Protection	140	197	159	91	121	102	109	83	81	82
Domestic Battery										
Corrections Division										
Average Daily Population	642	672	677	626	503	460	443	537	624	649
Bookings	6,790	6,060	5,784	5,773	4,960	4,311	5,019	7,189	7,211	6,579
Number of Coroner Calls	1,030	1,069	1,067	1,148	1,146	1,313	1,249	1,277	1,276	1,229
Autopsies	85	94	116	126	118	76	102	130	94	89
Health and Sanitation										
Food Sanitation Inspections	1,400	1,339	1,331	1,406	1,519	1,509	1,387	1,389	1,466	1,672
Food Sanitation Licenses Issued	654	604	651	623	654	601	641	640	640	1,147
Mammograms Provided	135	193	469	343	63	34	-	-	-	-
Tobacco Prevention Participants	1,213	1,274	1,055	673	506	404	621	655	363	852
Tuberculosis Skin Tests	1,122	1,548	1,105	473	667	413	511	366	572	587
Lead Screenings	1,399	1,465	1,198	1,286	1,439	1,128	992	874	899	1,200
Number of Patients Vaccinated	5,256	1,951	2,964	1,985	1,315	1,775	1,469	1,658	2,058	3,602
WIC Average Monthly Caseload	2,896	2,803	2,685	2,647	2,481	2,240	2,071	1,824	1,727	1,584
Veterans Assistance Commission										
Veterans Served	613	394	2,411	2,813	3,136	3,810	3,686	3,209	2,887	2,597
Financial Assistance Provided for Veterans	42,429	45,110	40,441	48,625	64,874	86,109	65,736	25,760	39,018	33,887
Business-Type Activities										
ETSB-911										
Total 911 Calls	53,676	57,456	58,056	46,986	48,192	49,744	49,777	53,443	53,092	55,418
Cellular 911 Calls	39,924	44,520	45,243	37,571	39,104	41,268	41,788	43,847	43,979	46,506
Wireline 911 Calls	13,752	12,936	12,813	9,415	9,088	8,476	7,989	6,045	5,652	5,441

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois
 Capital Asset Statistics
 Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration										
Buildings	4	4	4	4	4	4	4	5	5	5
Buildings/Land Improvements	7	7	7	8	8	8	8	8	10	11
Land	4	4	4	4	5	5	5	5	5	4
Total	15	15	15	16	17	17	17	18	20	20
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	3	3	4	6	7	7	7	7	8	9
Land	0	0	0	1	1	1	1	1	1	0
Total	4	4	5	8	9	9	9	9	10	10
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	5	5	6	6	8	8	9	9	9	10
Land	4	4	4	4	4	4	4	4	4	4
Total	18	18	19	19	21	21	22	22	22	23
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	8	8	8	8	8	8	9	9	8	9
Highways	73	73	74	76	76	77	78	80	82	83
Land	2	2	2	2	2	2	2	2	2	2
Total	89	89	90	92	92	94	95	97	98	100
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	2	2	2
Total	6	6	6	6	6	6	5	5	5	5
TOTAL Capital Assets	132	132	135	141	145	147	148	151	155	158

**Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2019**

Finding No. 2019-001 (Repeat of Finding 2018-001)

Criteria or specific requirement:

The County Collector is responsible for the collection and distribution of property taxes in accordance with state statutes.

Condition:

The County Collector did not keep an accurate account of the receipts and disbursements flowing through the County Collector Fund. The County Collector overpaid property taxes to some governmental units and underpaid others during fiscal years 2018. The matter was not completely resolved during fiscal year 2019.

Context:

For tax year 2017, approximately \$1,189,000 was overpaid to certain taxing bodies, and approximately \$25,000 was underpaid to certain taxing bodies. Amounts outstanding for tax year 2017 were only partially resolved during fiscal year 2019. As of November 30, 2019, the remaining net overpayment was \$588,396.

Cause:

The County Collector did not record adjustments to distributions in the property tax software to properly resolve overpayments and underpayments for tax year 2017.

Effect:

Incorrect amounts were distributed to taxing bodies. Audit adjustments were recorded to reflect the receivables and payables as of November 30, 2019.

Recommendation:

County Collector personnel should obtain additional training on the proper way to account for overpayments and underpayments within the property tax software.

Management's Response:

County Collector personnel will obtain additional training related to accounting for overpayments and underpayments within the property tax software.