

Kankakee County, Illinois

**Comprehensive
Annual Financial Report**

**As of and for the year ended
November 30, 2018**

County of Kankakee, Illinois



Comprehensive Annual Financial Report

Prepared by the Kankakee County Finance Department

**For the Fiscal Year Ended
November 30, 2018**

Kankakee County, Illinois
Comprehensive Annual Financial Report
As of and for the Year Ended November 30, 2018
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COUNTY OF KANKAKEE

FINANCE DEPARTMENT

Steven P. McCarty, Finance Director

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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, 2018. The CAFR is prepared in accordance with the reporting principles and standards of the Governmental Accounting Standards Board.

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

Smith, Koelling, Dykstra & Ohm, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2018. 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 110,024. 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.

Metropolitan Statistical Area also known as MSA ranked Kankakee #1 in small metro in Illinois in 2018. Kankakee also ranked #2 in 12-month job growth along with ranking #10 in high-tech GDP out of 201 small metros nationwide.

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. A Hampton Inn built at Exit 315 was completed in 2018.

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 260,00 square foot space in Kankakee. AFF 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 5.4%. That is down significantly from the highest unemployment rate of 13.3% in 2010. The Illinois Department of Employment Security projects an increase of 9.46% in employment levels for Kankakee County between the years 2010-2020, compared to an 8.31% projected increase in statewide employment levels during the same time frame.

The County has a strong education presence, with 12 school districts and convenient accessibility to three higher education facilities. Olivet Nazarene University, a four-year liberal arts college and Kankakee Community College offering two year undergraduate education are both located in the County. The third, Governor's State University is located just a few miles to the north of the County in University Park. These facilities continue to expand. KCC invested \$10 million into a north campus expansion, located in Bradley, which opened in 2014. ONU invested \$72 million into its Centennial Chapel and Douglas E. Perry Student Life and Recreation Center. ONU is expecting to invest \$57 million in expansions through 2020.

Financial Planning and Major Initiatives

In November 2018, the County Board adopted the FY 2019 Annual Budget which stayed consistent with last year's General Fund debt reduction. The FY 2019 General Fund debt reduction is set at \$1.1 million.

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 \$8.5 million in FY 2017 to \$10.6 million in FY18 for an increase of \$2.1 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 sale of Kankakee County's ownership in River Valley Juvenile Justice Center and the increased inmate bed rentals has led to an increase in the General Fund, Tort fund, and Pension Fund balances. This along with cost saving measures in these major funds has led to an increase of \$3.1 million in FY 2018. The General Fund had an increase of \$2.5 million in 2018. The Tort Fund increased by \$0.7 million and the Pension Fund increased by \$0.03 million. This is the third consecutive year that there has been a positive trend in these three major funds. This is also the first time in four years that the combined fund balances for General fund, Tort Fund, and Pension fund has been positive. These combined fund balances totaled \$1.1 million at the end of FY 2018.

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

The County 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 which are 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 2013, the County Board voted to establish a fund balance policy with a goal of achieving a fund balance level of 20% of the general fund revenues.

In recent years, the County adopted many cost saving policies that include a resolution for the hiring and replacement of personnel. It is in the County's best interest to continue to exercise fiscal restraint based on the fund balance policy adopted. The Board placed a moratorium on the hiring of new County personnel and the replacement of existing or future personnel unless approved by the Kankakee County Board. The County's Finance Committee also implemented a stop to all non-essential spending such as supplies and travel, and to limit credit card usage at its April 2015 meeting. In early 2017, the Board introduced additional credit card usage language and reduced the number of employees with access to credit cards.

The County Board'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 2018. As represented in this year's Comprehensive Annual Financial Report (CAFR), Kankakee County has seen a positive combined fund balance for the first time in four years. 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.

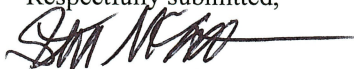
Awards and Acknowledgements

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 and 2017. This was the third 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.

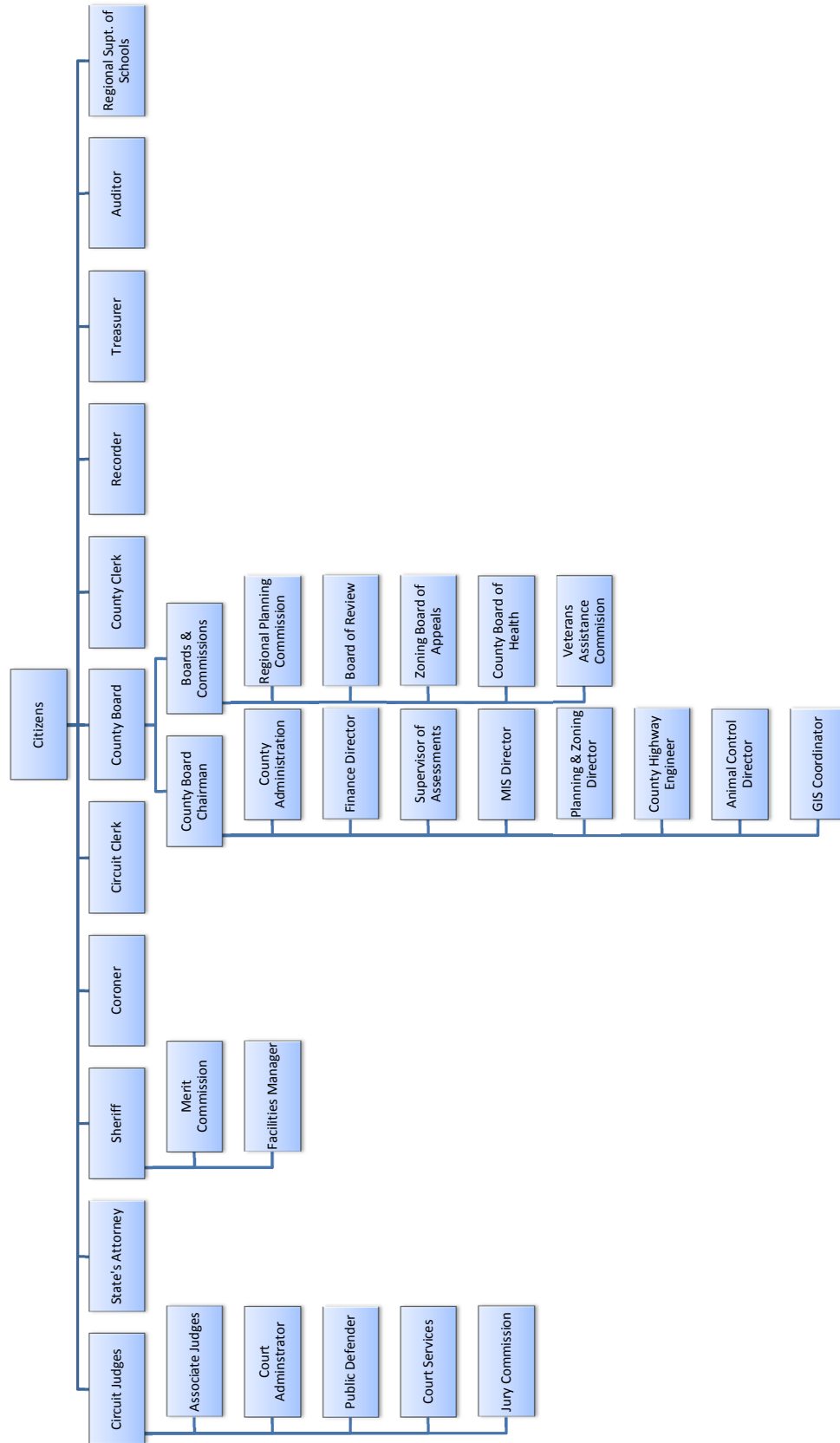
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the County. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made 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, Smith, Koelling, Dykstra & Ohm, P.C. for their cooperation in the preparation of this report. In closing, I wish to acknowledge the Kankakee County Board and Chairman Wheeler 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

Vice Chair
Todd Sirois

Jim Byrne
Aaron Dunnill
Raymond Fairfield
Roger Hess
Stephen Liehr
Samuel Payton
R. Shane Ritter
Christopher Tholen
Michael Zenz

Antonio Carrico
Colton Ekhoﬀ
John Fetherling
Ronald Kinzinger
William Olthoﬀ
Janis Peters
Darrel Smith
George Washington, Jr.
Brenda Zuccollo

Elisabeth Dunbar
Robert Ellington-Snipes
Jackie Haas
Mike LaGessey
Alice (Tinker) Parker
Patricia Polk
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
Julie Boudreau

Assessor
Erich Blair

Chief Judge
Michael D. Kramer

ETSB-911
Tammy Peterson

Finance
Steven McCarty

Health
John Bevis

Highway
Mark Rogers

MIS
Kevin Duval

Building and Grounds
Wes Andrews

Planning/GIS
Delbert Skimerhorn

Probation
Tom Latham

Public Defender
Gus Regas



Government Finance Officers Association

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

Presented to

**Kankakee County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2017

Christopher P. Morill

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, 2018, 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 0.9 percent, 1.6 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, 2018, 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.

Change in Accounting Principle

As discussed in Note 22 to the financial statements, in 2018 Kankakee County, Illinois adopted new accounting guidance, *GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions – IMRF, the schedule of changes in the net OPEB liability and related ratios, the schedule of employer contributions – OPEB, and the budgetary comparison information, on pages 10-25 and 68-85, 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 27, 2019, 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.

Smith, Koelling, Dykstra + Ohm, P.C.

**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, 2018, 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 27, 2019. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2018-001 and 2018-002 to be material weaknesses.

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

Purpose of this Report

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

Smith, Koelling, Dykstra & Ohm, P.C.

Bourbonnais, Illinois
May 27, 2019

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, 2018 and 2017. 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 \$45.8 million (*net position*).
- At the close of fiscal year 2018, the County of Kankakee's governmental funds reported combined ending fund balances of \$20.2 million. This was the result of an increase to governmental funds fund balance of \$3.3 million.
- One reason for FY 18 increases over the prior year includes a deposit of \$1 million related to the intergovernmental agreement involving River Valley Juvenile Justice Center. Also, there was an increase of \$2.1 million in Inmate housing and reimbursements along with previously instituted cost saving measures.
- Overall revenues for governmental funds were \$58.4 million, an increase of nearly \$2 million over the prior year.
- The total combined General Fund and Tort Fund was positive for the first time in the past 4 years totaling a \$600,843 combined balance.

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

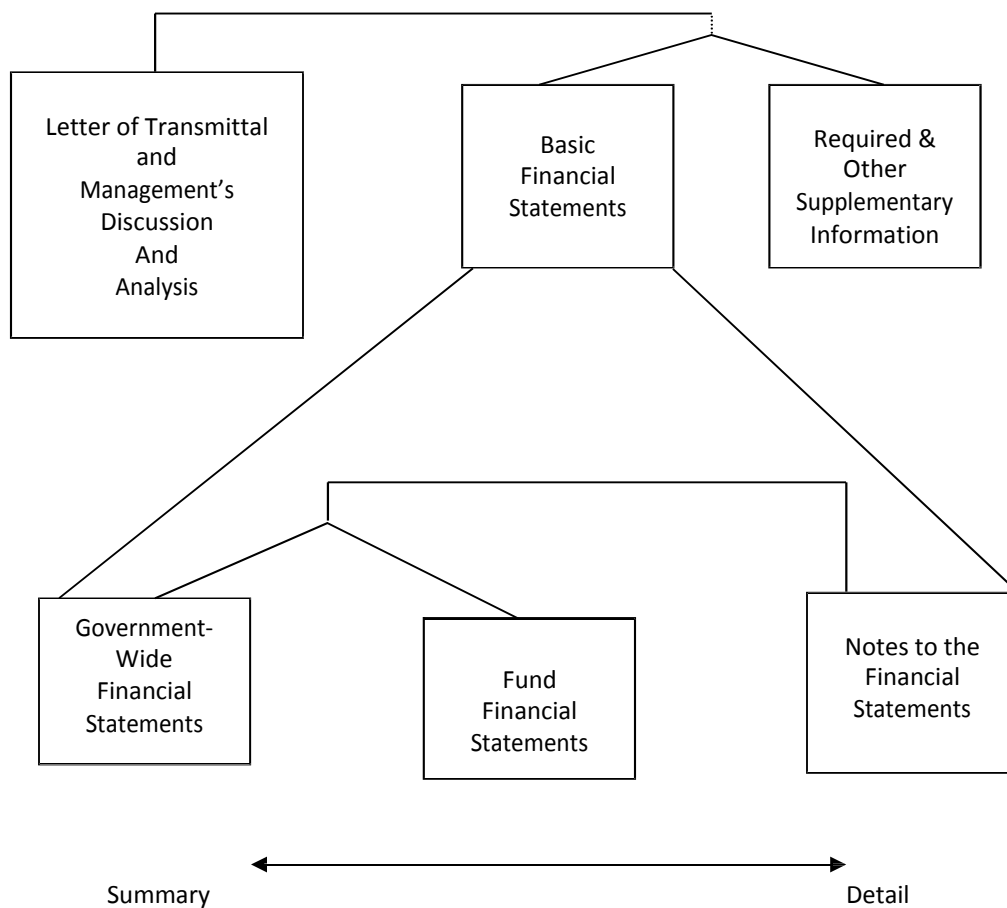


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

Illustration B

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

	Government-wide Statements	Fund Financial 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	Instances in which the County is the trustee or agent for someone else's resources, such as the drainage district
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 	<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	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, 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 26-27 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-two 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, and County Highway Fund. These three 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 28-31 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 32-34 of this report.

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

The basic fiduciary fund financial statements can be found on pages 35-36 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 37-66 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 68-86 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 89-104 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 \$45.8 million. Net position for governmental activities increased by approximately \$6.1 million. For business-type activities, net position experienced an increase of nearly \$0.5 million. There was a \$5.1 million restatement in FY17 due to the implementation of GASB 75 for OPEB standards.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 47,647	\$ 42,340	\$ 4,983	\$ 4,597	\$ 52,631	\$ 46,937
Capital assets	55,127	57,314	1,982	2,211	57,109	59,525
Total assets	102,774	99,654	6,965	6,808	109,740	106,462
Deferred outflows of resources	11,471	11,934	561	580	12,032	12,514
Current and other liabilities	6,438	6,937	215	481	6,653	7,418
Long-term liabilities	33,737	43,520	556	1,209	34,294	44,729
Total liabilities	40,175	50,457	771	1,690	40,947	52,147
Deferred inflows of resources	34,342	22,387	648	68	34,991	22,455
Net investment in capital assets	42,352	42,884	1,982	2,211	44,335	45,095
Restricted	20,521	17,113	-	-	20,521	17,113
Unrestricted	(23,146)	(21,253)	4,124	3,419	(19,022)	(17,834)
2017 Restatement	-	(5,104)	-	-	-	(5,104)
Total net position	\$ 39,727	\$ 33,640	\$ 6,106	\$ 5,630	\$ 45,834	\$ 39,270

A significant portion of the County's net position reflects a net investment of \$44.3 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, \$20.5 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.78 million of governmental activities restricted net assets are restricted for debt service. Additionally, \$0.29 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project. 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 assets. Kankakee County's unrestricted net assets deficit of \$19 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, 2018. This is an increase of approximately \$1.2 million in the County's deficit unrestricted net assets from the prior year.

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

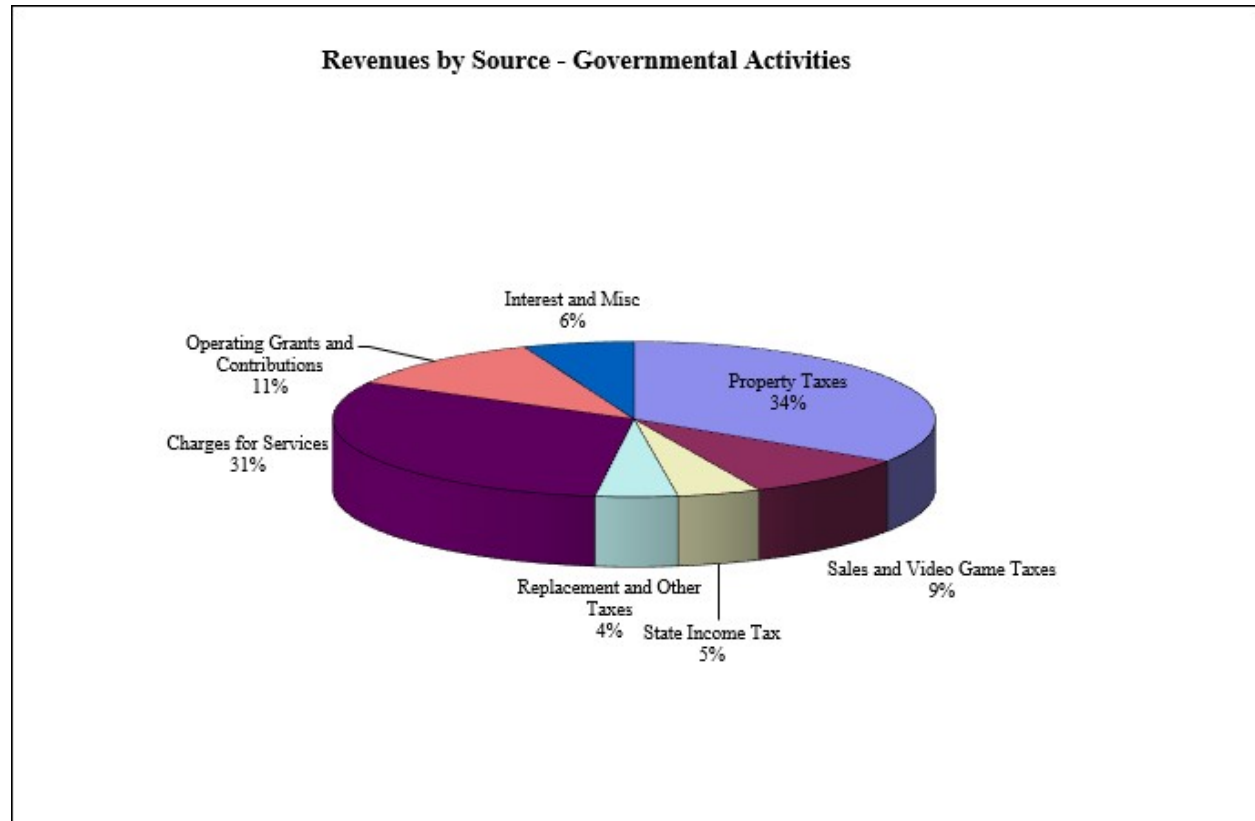
Exhibit 2
Kankakee County's Changes in Net Position (In Thousands)

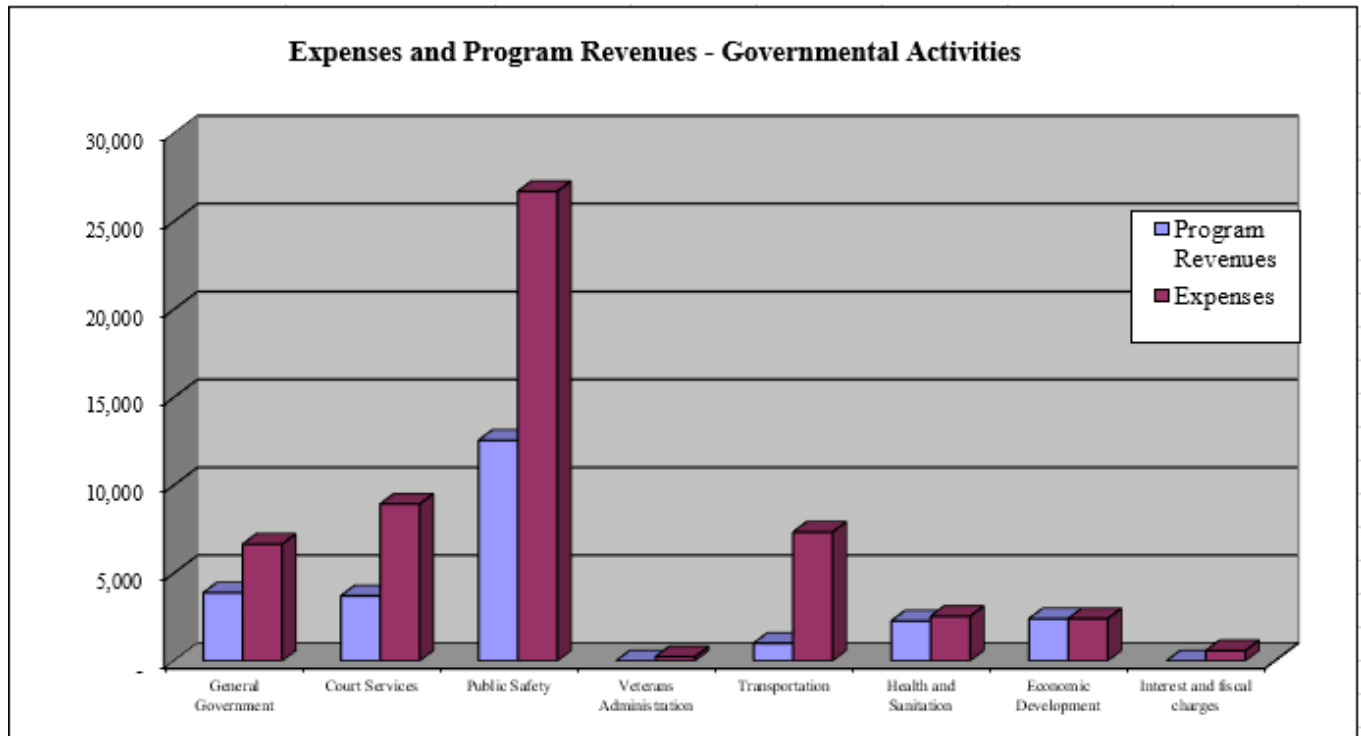
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$ 18,876	\$ 16,277	\$ 4,831	\$ 3,978	\$ 23,707	\$ 20,255
Operating Grants and Contributions	6,919	8,350	-	145	\$ 6,919	8,495
Capital Grants and Contributions	-	684	-	-	\$ -	684
General Revenues						
Property Taxes	20,983	20,042	-	-	\$ 20,983	20,042
Sales and Video Gaming Tax	5,562	5,204	-	-	\$ 5,562	5,204
State Income Tax	2,748	2,636	-	-	\$ 2,748	2,636
Replacement and Other Taxes	2,702	2,770	-	-	\$ 2,702	2,770
Other	3,657	519	17	10	\$ 3,674	529
Total Revenues	61,447	56,482	4,848	4,133	66,295	60,615
Expense						
Governmental Activities						
General Government	6,642	7,826	-	-	6,642	7,826
Public Safety	26,705	25,002	-	-	26,705	25,002
Court Services	8,926	8,255	-	-	8,926	8,255
Transportation	7,327	6,317	-	-	7,327	6,317
Health and Sanitation	2,540	2,393	-	-	2,540	2,393
Veterans Administration	233	273	-	-	233	273
Economic Development	2,407	2,779	-	-	2,407	2,779
Interest and fiscal charges	583	625	-	-	583	625
Business-Type Activities						
Emergency Telephone Services	-	-	4,057	3,495	4,057	3,495
Animal Control	-	-	313	327	313	327
Total Expenses	55,363	53,470	4,370	3,822	59,733	57,292
Increase (Decrease) in Net Position	6,087	3,012	477	311	6,564	3,323
Net Position - Beginning of Year	33,640	35,732	5,630	5,319	39,270	41,051
2017 Restatement	-	(5,104)	-	-	-	(5,104)
Net Position - End of Year	<u>\$ 39,727</u>	<u>\$ 33,640</u>	<u>\$ 6,107</u>	<u>\$ 5,630</u>	<u>\$ 45,834</u>	<u>\$ 39,270</u>

- Governmental activities increased the County's net assets by nearly \$6.1 million. In the prior fiscal year, net position increased by \$3 million. Total expenses increased by just over \$1.9 million. This increase in expense was offset by nearly \$5 million increase in revenues. Property taxes increased by \$0.9 million. Sales and video gaming tax had an increase of \$0.6 million. The sale of the River Valley Juvenile Detention Center resulted in a gain of \$3.1 million.
- Charges for services for governmental activities increased overall by \$2.6 million (16 percent) which is due to increased inmate housing revenues.
- Operating grants for governmental activities decreased by \$1.43 million (21 percent) during the year. Operating grants have returned to past years trends after FY17 increase which was primarily attributable to the previous year's forgiveness of payables due to the River Valley Juvenile Detention Center.
- Capital grants for governmental activities decreased to \$0 this year as all previous capital grant projects were completed.
- Total expense on the Government-wide Statement of Activities saw an increase from the prior year of \$1.9 million, although there were varying rates of fluctuation amongst the governmental activities. The

areas of significant increase were in Public Safety (\$1.7 million) which is primarily due to the increase in inmate housing. Transportation (\$1 million) increase was due to additional projects in FY18 in comparison to FY17. Areas that experienced decreases from the prior year included General Government (\$1.2 million), Economic Development (\$0.04 million), and Interest and fiscal charges (\$0.04 million).

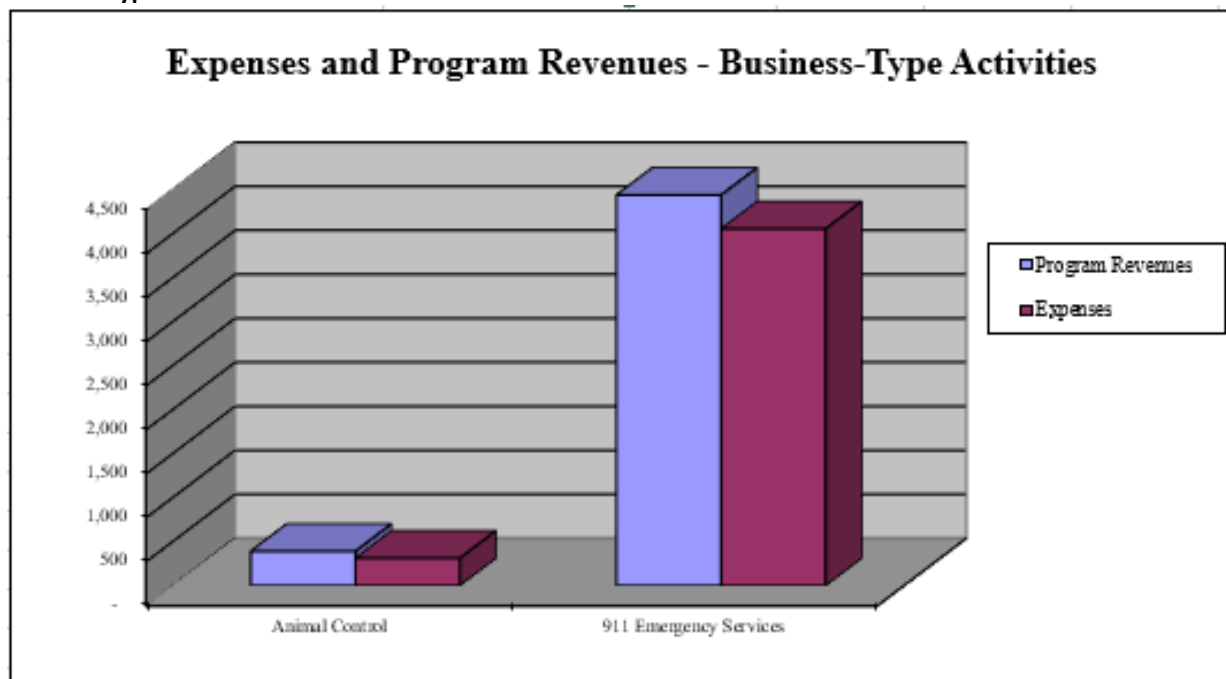
Governmental Activities





The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by court services, general government, and transportation. Public safety comprises 48.2 percent of total governmental activities. General government represents 12 percent of total governmental activities, while court services covers 16.1 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, 34 cents of every dollar, of the County's revenue for governmental funds comes from property taxes (a decrease from 35 cents in the previous year), and 52 cents of every dollar raised comes from some type of tax. This level has decreased from 54 cents in the previous year.

Business-Type Activities



Business-type activities increased the County's net position by \$477,083 to \$6.1 million, an increase of 8% percent.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$20.2 million. About \$0.51 million (2.5 percent) of the fund balance is classified as non-spendable because it is not in spendable form due to inventories and prepaid items. The majority of the fund balance, \$18.2 million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.6 million (13.1 percent) is assigned, which the County intends to use for the transportation, judiciary, and court functions. Approximately \$1.1 million deficit constitutes unassigned fund balance.

Revenues for the governmental funds in 2018 totaled \$58.4 million, and expenditures were \$57.1 million. Overall, the fund balance increased by \$3.32 million for the year. Of the increase of \$3.32 million the General Fund,

Pension Fund, and Tort Fund had a combined increase of \$3.26 million as represented in the graph below. This shows a positive trend over the last three years with increases in the total fund balances of the three funds.

Fiscal	General	Tort	Pension	
Year	Fund	Fund	Fund	Total
2009	938,236	2,129,831	1,672,307	4,740,374
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

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$1.6 million, which represents an increase of \$0.7 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 \$0.26 million increase in 2017 which lead to three 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 2018 was \$0.58 million, an increase of \$0.03 million. This year's increase followed an increase of \$0.4 million in 2017. This has led to a three-year positive trend with the Pension Fund increasing by \$0.84 million over the last three 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, the sale of the juvenile detention center, and an increase in tax revenues.

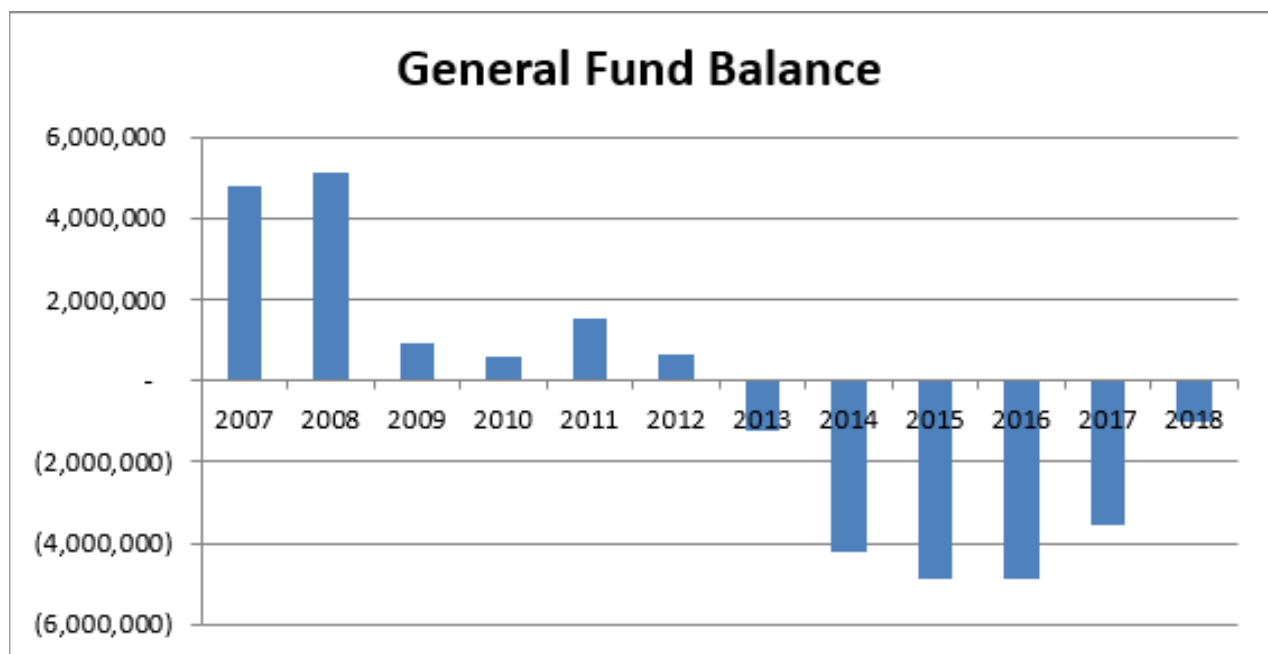
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2017 and 2018, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	2018 General Fund	2017 General Fund	Increase (Decrease) 2017 to 2018	% Change
Taxes	10,350,519	9,651,518	699,001	6.8%
Intergovernmental	5,630,046	6,717,845	(1,087,799)	-19.3%
Charges for Services	14,149,846	11,579,538	2,570,308	18.2%
License and Permits	347,286	361,965	(14,679)	-4.2%
Fines and Forfeitures	879,949	778,044	101,905	11.6%
Investment Income	7,746	3,524	4,222	54.5%
Miscellaneous Revenue	33,449	29,531	3,918	11.7%
Other financing sources	2,180,888	668,013	1,512,875	69.4%
Total	33,579,729	29,789,978	3,789,751	11.3%

At the end of 2018 the total fund balance of the General Fund (excluding Tort) was \$1.01 million deficit. The fund balance increased by \$2.5 million in 2018. 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 28-30, 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 \$0.6 million, an increase of \$3.2 million.

The County Highway Fund is also a major fund for the County. The fund ended the year with a \$2.9 million fund balance which was a \$0.34 million decrease to the County Highway Fund. There were no 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 \$5.68 million. Of this amount, \$1.84 million is net investment in capital assets. The remainder, \$3.83 million, is unrestricted. Total net position increased by \$.4 million during the year. Operating revenues increased by \$0.78 million in 2018 primarily due to an increase in wireless surcharge fees received from the state and partly due to an increase in charges for services to local municipalities and fire protection districts. The Fund paid nearly \$1 million related to fees for joining the statewide radio network.

Animal Control (Other Enterprise Funds)

There was a net position balance of \$429,706 at the end of the fiscal year. This represented an increase of \$80,292. Of the total, \$139,202 is net investment in capital assets and the remainder of \$290,504 is unrestricted.

Internal Service Fund

There was a net position balance of \$0 at the end of the fiscal year. This amount is unrestricted, and represents a decrease of \$44,734 from the prior year. This was due to an insurance change that is no longer funded by the internal service fund.

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 \$3.6 million, an increase of \$0.26 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 2018 as well as the final budget. Significant differences between the final budget and actual results are discussed below.

The FY18 General Fund budget increased from \$28.35 million (original) to \$31.18 million (final). This was an increase of \$2.83 million from the original to final budget.

As revenues rose above of budgeted expectations, the budget variance for revenues was \$2.4 million over the final budget; while expenditures resulted in a variance of \$0.14 million under final budget.

The primary reasons for increased revenues were due to the increase in inmate housing, sale of the juvenile detention center, increase in tax revenues, and a higher than expected amount of applications for solar farms. 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.

Revenues	Final Budget	Actual	Variance
Sales and Video Gaming Taxes	5,210,000	5,562,711	352,711
Building and Zoning fees	267,000	588,940	321,940
Inmate housing and reimbursements	10,002,000	10,576,657	574,657
Real estate tax penalties	425,000	747,814	322,814
Other financing sources	156,000	2,180,888	2,024,888

Expenses	Final Budget	Actual	Variance
Capital Development	425,000	643,062	218,062
Utilities	1,145,000	1,275,466	130,466
Buildings and Grounds	940,000	843,443	(96,557)
Coroner	521,500	447,958	(73,542)

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, 2018, 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 total decrease in the County's investment in capital assets for the current fiscal year was \$2.4 million (a \$2.2 million decrease for governmental activities and a \$228,579 decrease for business-type activities).

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	
	2018	2017	2018	2017	2018	2017
Transportation Network	\$ 14,646	\$ 15,093	\$ -	\$ -	\$ 14,646	\$ 15,093
Land	1,041	1,041	146	146	\$ 1,187	1,187
Construction in Progress	457	457	19	225	\$ 476	682
Intangible Assets	1,604	1,604	-	-	\$ 1,604	1,604
Building - idle	1,770	1,770	-	-	\$ 1,770	1,770
Buildings and Improvements	30,672	31,586	-	-	\$ 30,672	31,586
Buildings and Improvements under capital lease agreements	1,368	2,340	-	-	\$ 1,368	2,340
Leasehold improvements	-	-	69	77	\$ 69	77
Equipment	1,336	1,105	1,748	1,764	\$ 3,084	2,869
Equipment under capital lease agreements	-	-	-	-	\$ -	-
Vehicles	2,233	2,316	-	-	\$ 2,233	2,316
Total Capital Assets	\$ 55,127	\$ 57,312	\$ 1,982	\$ 2,212	\$ 57,109	\$ 59,524

Major capital asset changes that occurred during 2018 include the following:

In Governmental Activities buildings and improvements has decreased \$0.91 million. There was a \$0.97 million decrease in buildings and improvements under capital lease agreement. The transportation network had a decrease of \$0.45 million in FY18. Regarding Business-Type Activities, construction in progress decreased by \$0.2 million in FY18.

More detail about the County's capital assets is presented in Note 6 to the financial statements. Details about the sale of buildings under capital lease agreements can be found in Note 15.

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$36.4 million. This encompasses approximately \$35.8 million outstanding long-term liabilities in governmental activities and \$0.58 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$14.6 million in governmental activities and a decrease of \$650,345 in business-type activities.

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	
	2018	2017	2018	2017	2018	2017
Bonds - General Obligation	\$ 11,722	\$ 13,291	\$ -	\$ -	\$ 11,722	\$ 13,291
Capital Leases	1,616	1,789	-	-	\$ 1,616	\$ 1,789
Net Pension Liability	16,785	29,395	513	1,173	\$ 17,298	\$ 30,568
Net OPEB liability - restated	4,528	4,889	-	-	\$ 4,528	\$ 4,889
Compensated Absences	1,161	1,015	65	55	\$ 1,226	\$ 1,070
Total	\$ 35,812	\$ 50,379	\$ 578	\$ 1,228	\$ 36,390	\$ 51,607

There was a total long-term liability decrease of \$14.9 million if FY18. The net pension liability decreased by \$12.6 million.

More detailed information about the County's long-term liabilities is presented in Notes 7 and 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The major goal of the County's FY 2019 budget is to continue to provide services while decreasing expenditures to a level that will allow the County to bring the General Fund fund balance to a positive level. Accordingly, FY 2019 revenues and expenditures are budgeted at \$31.6 million, but budgeted expenditures include \$1.1 million in debt reduction. To meet these goals, the County continues to focus on maximizing its revenue to expenditure percentage, and reducing costs via improved efficiencies.

The revenue budget was increased from \$31.1 million to \$31.5 million which is roughly a \$0.4 million dollar increase. This increase is largely attributed to an increase in inmate bed rentals. This shows the impact of the new Immigration and Customs Enforcement (ICE) program with their additional detainees. This along with an increase in property tax led to the revenue budget increase.

Expenditure budgets experienced only modest change in most departments for employee and benefit cost from the Final FY 2018 Budget.

The County's Finance Committee put a limit on credit card usage by employees and a stop to all non-essential spending in an attempt to further curb the County's financial difficulties. In 2017, the County introduced strict credit card usage language into the policy handbook, and turned off the cards for most non-department heads which has continued in to the FY 2019 budget year.

The union contract for the Circuit Clerk was completed in 2018 and the contracts for both Probation and ETSB - 911 were completed in early 2019. These were the last two union contracts that needed resolutions. 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 concerning 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.

Outside consultants had completed an updated space needs study and comprehensive plan for County facilities in FY 2016. While it is evident that additional space is warranted, the County has pursued various cost effective methods to resolve these issues. In FY 2017, several department and facility moves occurred. These moves and transitions have been very successful. Many of the previous issues with the courthouse having deficiencies with the Americans with Disabilities Act were addressed in FY 2017 and 2018. The remaining updates to the courthouse include the installation of a new ADA ramp and the accessibility renovations of the Courtroom #204 are being addressed. These are expected to be completed late in 2019 or 2020.

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, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 12,170,211	\$ 2,379,428	\$ 14,549,639
Investments, at cost	5,273,838	1,995,893	7,269,731
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	21,701,695	-	21,701,695
Accounts	2,506,659	38,841	2,545,500
Due from other governments	5,456,452	566,082	6,022,534
Prepaid expenses	99,895	2,859	102,754
Inventory, at cost	421,838	-	421,838
Capital assets:			
Nondepreciable	4,872,510	165,338	5,037,848
Depreciable, net of accumulated depreciation	50,254,754	1,817,067	52,071,821
Other assets	16,797	-	16,797
Total assets	<u>102,774,649</u>	<u>6,965,508</u>	<u>109,740,157</u>
Deferred outflows of resources			
Deferred charge on debt refunding	471,024	-	471,024
Deferred outflows related to pensions	10,824,866	561,301	11,386,167
Deferred outflows related to OPEB	175,293	-	175,293
Total deferred outflows of resources	<u>11,471,183</u>	<u>561,301</u>	<u>12,032,484</u>
Liabilities			
Vouchers and accounts payable	2,468,111	65,497	2,533,608
Accrued wages and benefits	1,843,360	127,731	1,971,091
Unearned grant revenue	52,781	-	52,781
Noncurrent liabilities:			
Due within one year	2,073,968	21,671	2,095,639
Due in more than one year	33,737,278	556,756	34,294,034
Total liabilities	<u>40,175,498</u>	<u>771,655</u>	<u>40,947,153</u>
Deferred inflows of resources			
Property taxes related to a future period	21,459,669	-	21,459,669
Deferred inflows related to pensions	12,403,644	648,500	13,052,144
Deferred inflows related to OPEB	479,392	-	479,392
Total deferred inflows of resources	<u>34,342,705</u>	<u>648,500</u>	<u>34,991,205</u>
Net position			
Net investment in capital assets	42,352,642	1,982,405	44,335,047
Restricted for:			
Debt service	775,062	-	775,062
Capital projects	291,224	-	291,224
Juvenile detention services	2,116,302	-	2,116,302
Health services	219,447	-	219,447
Other purposes (enabling legislation)	17,119,594	-	17,119,594
Unrestricted	(23,146,642)	4,124,249	(19,022,393)
Total net position	<u>\$ 39,727,629</u>	<u>\$ 6,106,654</u>	<u>\$ 45,834,283</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2018

Functions/Programs:	Net (Expense) Revenue and Changes in Net Position				
	Expenses	Program Revenues		Primary Government	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					Business-Type Activities
Governmental activities					Total Primary Government
General government	\$ 6,641,900	\$ 3,544,794	\$ 330,425	\$ -	\$ (2,766,681)
Court services	8,925,885	2,284,923	1,416,082	-	(5,224,880)
Public safety	26,705,125	12,253,692	289,171	-	(14,162,262)
Health and sanitation	2,539,556	531,227	1,742,456	-	(265,873)
Transportation	7,327,179	261,978	743,678	-	(6,321,523)
Veterans administration	233,164	-	-	-	(233,164)
Economic development	2,407,102	-	2,397,910	-	(9,192)
Interest and fiscal charges	583,186	-	-	-	(583,186)
Total governmental activities	55,363,097	18,876,614	6,919,722	-	(29,566,761)
Business-type activities					
911 Emergency services	4,057,383	4,439,938	-	-	\$ 382,555
Animal control	313,321	390,906	-	-	77,585
Total business-type activities	4,370,704	4,830,844	-	-	460,140
Total primary government	\$ 59,733,801	\$ 23,707,458	\$ 6,919,722	\$ -	(29,106,621)
General revenues:					
Taxes					
Property taxes				20,983,228	-
Sales and video gaming taxes				5,562,711	-
State income tax				2,748,295	-
Replacement and other taxes				2,702,899	-
Interest				122,105	16,943
Miscellaneous				438,193	-
Gain (loss) on disposal of assets				3,096,517	-
Total general revenues				35,653,948	16,943
Change in net position				6,087,187	477,083
Net position - beginning (restated, see Note 22)				33,640,442	5,629,571
Net position - ending				\$ 39,727,629	\$ 6,106,654
					\$ 45,834,283

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2018

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 1,748,250	\$ 1,032,737	\$ 1,164,671	\$ 8,224,553	\$ 12,170,211
Investments, at cost	8,699	-	1,280,410	3,984,729	5,273,838
Receivables (net of applicable allowances for estimated uncollectible amounts):					
Taxes, including interest, penalties, and liens	8,559,222	6,638,029	2,148,268	4,356,176	21,701,695
Accounts	2,193,178	85,010	89,915	138,556	2,506,659
Prepaid items	89,129	-	-	10,766	99,895
Due from other funds	33,463	-	121,689	3,842,129	3,997,281
Due from other governments	4,489,361	-	-	967,091	5,456,452
Inventory, at cost	15,174	-	313,614	93,050	421,838
Other assets	-	-	-	16,797	16,797
Total assets	<u>\$ 17,136,476</u>	<u>\$ 7,755,776</u>	<u>\$ 5,118,567</u>	<u>\$ 21,633,847</u>	<u>\$ 51,644,666</u>
Liabilities					
Vouchers and accounts payable	\$ 1,181,646	\$ 482,071	\$ 79,096	\$ 712,018	\$ 2,454,831
Accrued compensation	870,111	83,376	65,850	94,078	1,113,415
Due to other funds	3,811,992	-	-	185,289	3,997,281
Unearned grant revenue	42,276	-	-	10,505	52,781
Total liabilities	<u>5,906,025</u>	<u>565,447</u>	<u>144,946</u>	<u>1,001,890</u>	<u>7,618,308</u>
Deferred inflows of resources					
Property taxes related to a future period	8,513,306	6,608,711	2,063,310	4,274,342	21,459,669
Unavailable revenues	2,116,302	-	-	219,447	2,335,749
Total deferred inflows of resources	<u>10,629,608</u>	<u>6,608,711</u>	<u>2,063,310</u>	<u>4,493,789</u>	<u>23,795,418</u>
Fund balances					
Non-spendable:					
Prepaid items	89,129	-	-	10,766	99,895
Inventory	15,174	-	313,614	82,545	411,333
Restricted for:					
General government	-	-	-	1,261,929	1,261,929
Debt service	-	-	-	775,062	775,062
Judiciary and court	-	-	-	1,401,575	1,401,575
Public safety	-	-	-	160,056	160,056
Health and welfare	-	-	-	2,575,480	2,575,480
Transportation	-	-	-	9,325,752	9,325,752
Retirement	-	581,618	-	-	581,618
Tort liability/claims	1,577,918	-	-	-	1,577,918
Public building commission	-	-	-	206,085	206,085
Capital projects	-	-	-	291,224	291,224
Assigned - transportation	-	-	2,596,697	-	2,596,697
Assigned - judiciary and court	-	-	-	47,694	47,694
Unassigned	(1,081,378)	-	-	-	(1,081,378)
Total fund balances (deficits)	<u>600,843</u>	<u>581,618</u>	<u>2,910,311</u>	<u>16,138,168</u>	<u>20,230,940</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,136,476</u>	<u>\$ 7,755,776</u>	<u>\$ 5,118,567</u>	<u>\$ 21,633,847</u>	<u>\$ 51,644,666</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, 2018

Fund balances reported on the governmental funds balance sheet	\$ 20,230,940
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	55,127,264
Deferred outflows/inflows related to pension and other long-term liabilities are not reported in governmental funds	(1,882,877)
Long-term liabilities, including liabilities for retirement obligations, are not due and payable in the current period and therefore, are not reported as a fund liability in governmental funds	(35,811,246)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	2,063,548
Net position of governmental activities	<u>\$ 39,727,629</u>

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2018

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 13,973,126	\$ 6,317,173	\$ 2,027,916	\$ 4,227,724	\$ 26,545,939
Intergovernmental	5,633,057	31,632	-	6,554,768	12,219,457
Charges for services	15,249,852	-	490,614	-	15,740,466
Licenses and permits	347,286	-	-	228,902	576,188
Fines and forfeits	879,949	-	-	1,871,467	2,751,416
Interest on investments	13,285	7,530	19,970	81,435	122,220
Miscellaneous	48,146	-	29,251	411,827	489,224
Total revenues	<u>36,144,701</u>	<u>6,356,335</u>	<u>2,567,751</u>	<u>13,376,123</u>	<u>58,444,910</u>
Expenditures:					
Current:					
General government	10,381,476	6,325,360	-	462,496	17,169,332
Judiciary and court related	5,839,609	-	-	704,118	6,543,727
Public safety	18,287,073	-	-	106,617	18,393,690
Health and welfare	-	-	-	2,491,398	2,491,398
Transportation	-	-	2,352,827	2,655,215	5,008,042
Economic development	-	-	-	2,402,910	2,402,910
Capital outlay	375,456	-	555,563	1,722,564	2,653,583
Debt service principal	129,233	-	-	1,768,277	1,897,510
Debt service interest	58,937	-	-	524,249	583,186
Total expenditures	<u>35,071,784</u>	<u>6,325,360</u>	<u>2,908,390</u>	<u>12,837,844</u>	<u>57,143,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,072,917</u>	<u>30,975</u>	<u>(340,639)</u>	<u>538,279</u>	<u>1,301,532</u>
Other financing sources (uses):					
Transfers in	157,464	-	-	185,569	343,033
Transfers out	(22,268)	-	-	(320,765)	(343,033)
Issuance of debt	169,209	-	-	-	169,209
Sale of capital assets	1,854,215	-	-	-	1,854,215
Total other financing sources (uses)	<u>2,158,620</u>	<u>-</u>	<u>-</u>	<u>(135,196)</u>	<u>2,023,424</u>
Net change in fund balances	3,231,537	30,975	(340,639)	403,083	3,324,956
Fund balances (deficits), beginning	<u>(2,630,694)</u>	<u>550,643</u>	<u>3,250,950</u>	<u>15,735,085</u>	<u>16,905,984</u>
Fund balances (deficits), ending	<u>\$ 600,843</u>	<u>\$ 581,618</u>	<u>\$ 2,910,311</u>	<u>\$ 16,138,168</u>	<u>\$ 20,230,940</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended November 30, 2018

Net change in fund balances - total governmental funds	\$ 3,324,956
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	(169,209)
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	1,897,510
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	(57,671)
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	(218,001)
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	1,301,172
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(3,105,027)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements	1,791,676
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	(44,734)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	1,366,515
Change in net position of governmental activities - entity wide statements	<u><u>\$ 6,087,187</u></u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2018

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Assets				
Current assets				
Cash	\$ 2,262,134	\$ 117,294	\$ 2,379,428	\$ -
Investments	1,839,596	156,297	1,995,893	-
Accounts receivable	4,567	34,274	38,841	-
Receivable from other governments	566,082	-	566,082	-
Prepaid expenses	2,859	-	2,859	-
Total current assets	4,675,238	307,865	4,983,103	-
Property and equipment				
Nondepreciable	50,338	115,000	165,338	-
Depreciable	7,856,294	118,052	7,974,346	-
Accumulated depreciation	(6,063,429)	(93,850)	(6,157,279)	-
Net property, plant, and equipment	1,843,203	139,202	1,982,405	-
Total assets	6,518,441	447,067	6,965,508	-
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	561,301	-	561,301	-
Liabilities				
Current liabilities				
Current portion - accrued sick time	21,671	-	21,671	-
Vouchers and accounts payable	57,225	8,272	65,497	-
Accrued compensation and benefits	118,642	9,089	127,731	-
Total current liabilities	197,538	17,361	214,899	-
Long-term liabilities				
Accrued sick time	43,580	-	43,580	-
Net pension liability	513,176	-	513,176	-
Total long-term liabilities	556,756	-	556,756	-
Total liabilities	754,294	17,361	771,655	-
Deferred Inflows of Resources				
Deferred inflows of resources related to pensions	648,500	-	648,500	-
Net position				
Net investment in capital assets	1,843,203	139,202	1,982,405	-
Unrestricted	3,833,745	290,504	4,124,249	-
Total net position	\$ 5,676,948	\$ 429,706	\$ 6,106,654	\$ -

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, 2018

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Operating revenues:				
Charges for services and other fees	\$ 4,434,281	\$ 386,522	\$ 4,820,803	\$ -
Miscellaneous	5,657	4,384	10,041	-
Total operating revenues	4,439,938	390,906	4,830,844	-
Operating expenses:				
Personal services	2,319,682	219,287	2,538,969	44,734
Contractual services	129,486	33,439	162,925	-
Supplies and materials	51,866	23,320	75,186	-
Other services and charges	1,110,330	31,132	1,141,462	-
Depreciation expense	446,019	6,143	452,162	-
Total operating expenses	4,057,383	313,321	4,370,704	44,734
Operating income (loss)	382,555	77,585	460,140	(44,734)
Nonoperating revenue (expense):				
Interest income	14,236	2,707	16,943	-
Net nonoperating revenue (loss)	14,236	2,707	16,943	-
Change in net position	396,791	80,292	477,083	(44,734)
Net position, beginning of year	5,280,157	349,414	5,629,571	44,734
Net position, end of year	\$ 5,676,948	\$ 429,706	\$ 6,106,654	\$ -

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2018

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Cash flows from operating activities:				
Receipts from customers	\$ 4,557,516	\$ 384,775	\$ 4,942,291	\$ -
Other receipts	5,657	4,554	10,211	-
Payments to suppliers	(2,092,624)	(93,966)	(2,186,590)	-
Payments to employees	(1,803,936)	(217,383)	(2,021,319)	(44,734)
Payments for interfund services provided	(35,446)	-	(35,446)	-
Net cash provided (used) by operating activities	631,167	77,980	709,147	(44,734)
Cash flows from capital and related financing activities:				
Purchase of property and equipment	(223,583)	-	(223,583)	-
Net cash flows provided (used) by capital and related financing activities	(223,583)	-	(223,583)	-
Cash flows from investing activities:				
Interest receipts	1,463	2,707	4,170	-
Loan payments from other governments	73,705	-	73,705	-
Net cash flows provided (used) by investing activities	75,168	2,707	77,875	-
Net increase (decrease) in cash and cash investments	482,752	80,687	563,439	(44,734)
Cash and cash investments, beginning of year	1,779,382	192,904	1,972,286	44,734
Cash and cash investments, end of year	\$ 2,262,134	\$ 273,591	\$ 2,535,725	\$ -
Reported on balance sheet as cash	\$ 2,262,134	\$ 117,294	\$ 2,379,428	-
Included in balance sheet investments	-	156,297	156,297	-
	\$ 2,262,134	\$ 273,591	\$ 2,535,725	\$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 382,555	\$ 77,585	\$ 460,140	\$ (44,734)
Adjustments to reconcile net income to net cash provided from operating activities:				
Depreciation expense	446,019	6,143	452,162	-
Change in assets and liabilities:				
(Increase) decrease in receivables and prepaid expenses	126,208	4,835	131,043	-
(Increase) decrease in deferred outflows of resources	18,550	-	18,550	-
(Increase) decrease in internal balances	(7,973)	(112)	(8,085)	-
Increase (decrease) in accrued salaries and benefits	15,255	704	15,959	-
Increase (decrease) in payables and other liabilities	(929,930)	841	(929,089)	-
Increase (decrease) in deferred inflows of resources	580,483	-	580,483	-
Net cash provided by operating activities	\$ 631,167	\$ 89,996	\$ 721,163	\$ (44,734)

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2018

	Private Purpose Trust Funds	Agency Funds
Assets		
Cash	\$ 1,865,498	\$ 7,876,712
Investments, at cost	1,665,653	855,839
Receivables:		
Accounts receivable	6,257	1,218,639
Due from other governments	100,350	-
Total assets	<u>\$ 3,637,758</u>	<u>\$ 9,951,190</u>
Liabilities and Net Position		
Liabilities		
Vouchers payable	\$ 6,988	\$ 5,419
Due to:		
Other governments	-	7,195,544
Others	-	2,750,227
Total liabilities	<u>6,988</u>	<u>9,951,190</u>
Net Position		
Restricted for other purposes	<u>3,630,770</u>	<u>-</u>
Total net position	<u>3,630,770</u>	<u>-</u>
Total liabilities and net position	<u>\$ 3,637,758</u>	<u>\$ 9,951,190</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, 2018

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 1,139,872
Miscellaneous	1,590,080
Interest	<u>20,952</u>
Total additions	<u>2,750,904</u>
Deductions:	
Transportation	1,250,433
Other	<u>1,243,872</u>
Total deductions	<u>2,494,305</u>
Change in net position	256,599
Net position, beginning of year	<u>3,374,171</u>
Net position, end of year	<u><u>\$ 3,630,770</u></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, 2018

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 2017, 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, 2018

Note 1 – The Financial Reporting Entity (Continued)

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

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

Joint Venture

The County was a participant with Will County in a joint venture to operate a juvenile detention center under an intergovernmental agreement, with operating responsibility vested principally in Will County. In May 2018, the two Counties agreed to terms to change the facility's ownership to Will County. See Notes 8 and 15 for information on the new agreement.

Note 2 – Basis of Presentation

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

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

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

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

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 2 – Basis of Presentation (Continued)

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

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government. The County's internal service fund accounts for health insurance reimbursement services provided to departments on a cost reimbursement basis. Although the County's internal service fund is reported as a proprietary fund in the fund financial statements, it is incorporated into both the governmental and business-type activities in the government-wide financial statements. The County is no longer providing these services to departments and closed the fund during fiscal year 2018.

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, 2017, the County implemented GASB Statements No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*, No. 82 *Pension Issues – An Amendment of GASB No. 67, No. 68, and No. 73*, No. 85 *Omnibus 2017*, and No. 86 *Certain Debt Extinguishment Issues*. See Note 22 for restatements related to the implementation of GASB No. 75.

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

Inventory	\$421,838
Unearned grant revenues related to inventory	<u>(10,505)</u>
Nonspendable fund balance	<u>\$411,333</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, 2018

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 that an employee must use each year's vacation days during the year. Sick and extended illness days may be accumulated to a total of 120 days per employee with no amount payable upon separation from service. Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, Coroner, Circuit Clerk, Health, County Recorder, County Treasurer, County Auditor, Maintenance, and the Emergency Telephone System Board, a percentage of accumulated sick days may be paid or credited for retirement purposes at levels ranging from 80 to 120 days. The County's policy is to pay on the last-in, first-out method.

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

Deferred Inflows of Resources: 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.

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. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2017 tax levy collected in 2018 was recorded as revenue during this fiscal year.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

Note 4 – Deposits and Investments

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

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	40.84%	\$3,998,648
Illinois Funds Money Market	59.16%	<u>5,792,575</u>
		<u>\$9,791,223</u>
Investments reported on:		
Statement of Net Position	\$7,269,731	
Statement of Fiduciary Net Position:		
Private Purpose Trust	1,665,653	
Agency	<u>855,839</u>	
	<u>\$9,791,223</u>	

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

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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 4 – Deposits and Investments (Continued)

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, 2018, the County had bank balances of \$1,746,306 which were not insured or collateralized.

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, 2018, the County had \$1,176,234 of overnight repurchase agreements. The underlying securities are held by the investments' counterparties, not in the name of the County.

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

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

Note 5 - CDAP Loans Receivable

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

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

	Balances November 30, 2017	Repayments	Charged Off	Balances November 30, 2018
Pembroke Township	\$ 45,645	\$ -	\$ 45,645	\$ -
Less allowance for uncollectible amounts:	<u>(40,645)</u>	<u>-</u>	<u>(40,645)</u>	<u>-</u>
CDAP loans, net	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 6 – Capital Assets

Capital asset activity for the year ended November 30, 2018 was as follows:

	Balances November 30, 2017	Additions	Retirements and Reclassifications	Balances November 30, 2018
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,040,731	\$ -	\$ -	\$ 1,040,731
Construction in progress	457,442	-	-	457,442
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	1,770,000	-	-	1,770,000
Total	<u>4,872,510</u>	<u>-</u>	<u>-</u>	<u>4,872,510</u>
Capital assets being depreciated:				
Transportation network	36,769,230	477,864	-	37,247,094
Buildings and improvements	51,366,463	394,963	-	51,761,426
Buildings and improvements under capital lease agreements	5,180,000	-	2,760,000	2,420,000
Equipment	11,182,885	561,729	615,483	11,129,131
Vehicles	7,234,896	357,120	846,746	6,745,270
Total capital assets being depreciated	<u>111,733,474</u>	<u>1,791,676</u>	<u>4,222,229</u>	<u>109,302,921</u>
Less accumulated depreciation for:				
Transportation network	21,675,930	925,645	-	22,601,575
Buildings and improvements	19,780,399	1,309,319	-	21,089,718
Buildings and improvements under capital lease agreements	2,839,243	98,582	1,886,000	1,051,825
Equipment	10,077,143	331,053	615,483	9,792,713
Vehicles	4,918,654	440,428	846,746	4,512,336
Total accumulated depreciation	<u>59,291,369</u>	<u>3,105,027</u>	<u>3,348,229</u>	<u>59,048,167</u>
Capital assets being depreciated, net	<u>52,442,105</u>	<u>(1,313,351)</u>	<u>874,000</u>	<u>50,254,754</u>
Governmental activity capital assets, net	<u>\$ 57,314,615</u>	<u>\$ (1,313,351)</u>	<u>\$ 874,000</u>	<u>\$ 55,127,264</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Construction in progress	224,624	19,325	224,624	19,325
Total	<u>370,637</u>	<u>19,325</u>	<u>224,624</u>	<u>165,338</u>
Capital assets being depreciated:				
Equipment	7,361,237	428,882	13,050	7,777,069
Equipment under capital lease agreements	197,277	-	-	197,277
Total	<u>7,558,514</u>	<u>428,882</u>	<u>13,050</u>	<u>7,974,346</u>
Less accumulated depreciation for:				
Equipment	5,597,632	444,423	13,050	6,029,005
Leasehold improvements	120,535	7,739	-	128,274
Total accumulated depreciation	<u>5,718,167</u>	<u>452,162</u>	<u>13,050</u>	<u>6,157,279</u>
Capital assets being depreciated, net	<u>1,840,347</u>	<u>(23,280)</u>	<u>-</u>	<u>1,817,067</u>
Business-type activity capital assets, net	<u>\$ 2,210,984</u>	<u>\$ (3,955)</u>	<u>\$ 224,624</u>	<u>\$ 1,982,405</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 6 – Capital Assets (Continued)

Depreciation for the year ended November 30, 2018, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 57,740
Court services	151,510
Public safety	1,481,361
Health and sanitation	75,434
Transportation	1,336,356
Veterans administration	<u>2,626</u>
Total governmental activities	<u>\$3,105,027</u>
Business-type activities:	
911 Emergency services	\$ 446,019
Animal control	<u>6,143</u>
Total business-type activities	<u>\$ 452,162</u>

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

Note 7 – Long-Term Liabilities

Long-term liabilities consists of the following:

Bonds:

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2018 was \$2,390,000.

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 2018, \$45,655 (32.6%) of interest was refunded to the County, and a cumulative amount of \$477,862 has been received through November 30, 2018.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 dated June 15, 2011, in the original issue amount of \$6,600,000 provide for serial retirement of principal beginning December 1, 2012 through 2024, and interest payable December 1 and June 1 of each year beginning December 1, 2011 at rates of 2.0% to 4.2%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund Series 2005A Debt Certificates, which were originally issued to fund the acquisition of real property and the construction of public safety facilities. The outstanding principal balance at November 30, 2018 was \$3,465,000.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012 dated April 24, 2012, in the original issue amount of \$3,690,000 provide for serial retirement of principal payable on December 1 each year for 2012 through 2024, and interest payable December 1 and June 1 each year, beginning December 1, 2012 at rates of 2.0% to 3.25%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$3,395,000 of Series 2004 Debt Certificates, which were originally issued to fund the construction of public safety facilities. The outstanding principal balance at November 30, 2018 was \$2,240,000.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 7 – Long-Term Liabilities (Continued)

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012A dated December 13, 2012, in the original issue amount of \$5,395,000 provide for serial retirement of principal payable on December 1 each year for 2013 through 2024, and interest payable December 1 and June 1 each year, beginning June 1, 2013 at rates of 2.0% to 2.5%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$4,850,000 of Series 2005B Debt Certificates, which were originally issued to fund the construction of public safety facilities. The outstanding principal balance at November 30, 2018 was \$3,535,000.

The County did not abate the levy for tax year 2017 for the above bonds.

Changes in long-term liabilities are as follows:

	Balances November 30, 2017	Additions	Reductions	Balances November 30, 2018	Due Within One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$13,185,000	\$ -	\$ (1,555,000)	\$11,630,000	\$1,600,000
Plus issuance premiums	106,318	-	(14,545)	91,773	-
Total bonds – general obligation	<u>13,291,318</u>	<u>-</u>	<u>(1,569,545)</u>	<u>11,721,773</u>	<u>1,600,000</u>
Capital leases (Note 8)	<u>1,788,947</u>	<u>169,209</u>	<u>(342,510)</u>	<u>1,615,646</u>	<u>330,851</u>
Net pension liability (Note 10)	29,394,530	125,313	(12,734,956)	16,784,887	-
Net OPEB liability–restated (Notes 11, 22)	4,889,072	-	(360,819)	4,528,253	-
Compensated absences	<u>1,014,932</u>	<u>317,765</u>	<u>(172,010)</u>	<u>1,160,687</u>	<u>143,117</u>
Total Governmental Activities	<u>\$50,378,799</u>	<u>\$ 612,287</u>	<u>\$(15,179,840)</u>	<u>\$35,811,246</u>	<u>\$2,073,968</u>
Business-Type Activities:					
Net pension liability (Note 10)	\$ 1,173,240	\$ -	\$ (660,064)	\$ 513,176	\$ -
Compensated absences	<u>55,532</u>	<u>49,650</u>	<u>(39,931)</u>	<u>65,251</u>	<u>21,671</u>
Total Business-Type Activities	<u>\$ 1,228,772</u>	<u>\$ 49,650</u>	<u>\$(699,995)</u>	<u>\$ 578,427</u>	<u>\$ 21,671</u>
Total Governmental Activities and Business-Type Activities	<u>\$51,607,571</u>	<u>\$ 661,937</u>	<u>\$(15,879,835)</u>	<u>\$36,389,673</u>	<u>\$2,095,639</u>

As of November 30, 2018, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	Governmental Activities – Outstanding Bond Issues		
	Principal	Interest	Total
2019	\$ 1,600,000	\$ 414,394	\$ 2,014,394
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
2024-2028	2,695,000	359,858	3,054,858
2029-2030	<u>475,000</u>	<u>29,450</u>	<u>504,450</u>
	<u>\$11,630,000</u>	<u>\$1,951,557</u>	<u>\$13,581,557</u>
For fiscal years ending November 30,	Governmental Activities – Capital Leases		
	Principal	Interest	Total
2019	\$ 330,851	\$ 68,793	\$ 399,644
2020	289,495	54,489	343,984
2021	179,455	44,243	223,698
2022	180,056	35,062	215,118
2023	148,344	28,141	176,485
2024-2028	<u>487,445</u>	<u>43,850</u>	<u>531,295</u>
	<u>\$ 1,615,646</u>	<u>\$ 274,578</u>	<u>\$ 1,890,224</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 7 – Long-Term Liabilities (Continued)

The total interest incurred for short-term and long-term debt for the year ended November 30, 2018 was \$583,186, 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, 2018 were \$3,935,000, \$2,525,000 and \$3,465,000, respectively.

Note 8 – Leases

The County has entered into various leasing arrangements for facilities that contribute to its ability to provide needed governmental services. Under accounting principles generally accepted in the United States of America, leases that transfer ownership at their conclusion or are otherwise tantamount to a transfer of property rights over the estimated service life of the underlying leasehold are accorded treatment similar to asset purchases. Those that do not are considered operating leases. Following are significant leasing arrangements in effect as of November 30, 2018.

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% effective for fiscal year 2017.

Future minimum rental commitments for this lease as of November 30, 2018 are as follows:

	<u>ETSB Fund</u>
2019	\$ 21,576
2020	21,576
2021	21,576
2022	21,576
2023	21,576
2024-2027	<u>73,718</u>
	<u>\$181,598</u>

Rent expenses for operating leases for the year ended November 30, 2018 were \$21,576 in the 911 System Fee Fund; rent income for operating leases was \$21,576 in the Health Fund.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 8 - Leases (Continued)

Capital Leases – River Valley Juvenile Detention Center Facilities

In October 1996 the County, together with Will County, Illinois, entered into a 30-year non-cancellable lease agreement ending October 15, 2026 with the Will County Public Building Commission for a 100 bed county shelter care and detention home for minors. Kankakee County leases 25 beds and Will County leases 75. This facility is financed by revenue bonds issued by the Will County Public Building Commission. The bonds have been paid off in full, all rent due under the lease agreement was paid, and the lease agreement was terminated. The County negotiated a new agreement with Will County effective May 1, 2018, to convey the site to Will County, and to establish the terms of use and payment in the future. See Note 15.

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 36 months. The leases are structured with quarterly payments with interest rates from 4.10% to 5.45%. This leased equipment serves as collateral on the debt. As of November 30, 2018, the gross amount of vehicles recorded under capital leases is \$704,524 with accumulated amortization of \$78,101.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 8 - Leases (Continued)

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

	Governmental Activities		
	Kankakee County Public Building Commission	Equipment	Total
For fiscal years ended November 30,			
2019	\$ 180,570	\$219,074	\$ 399,644
2020	185,570	158,414	343,984
2021	185,170	38,528	223,698
2022	177,430	37,688	215,118
2023	176,485	-	176,485
2024-2026	<u>531,295</u>	<u>-</u>	<u>531,295</u>
Total minimum lease payments	1,436,520	453,704	1,890,224
Less: Amount representing interest	<u>(246,961)</u>	<u>(27,617)</u>	<u>(274,578)</u>
Present value of net minimum lease payments	<u>\$1,189,559</u>	<u>\$426,087</u>	<u>\$1,615,646</u>

Note 9 – Short-Term Debt

Short-term debt provides financing for governmental activities. In February 2018, the County issued \$1,666,667 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2018 and \$833,333 Tax-Exempt Tort Purpose Tax Anticipation Warrants 2018 with interest rates of 3.5% due by September 28, 2018. The following is a summary of changes in short-term debt for the year ended November 30, 2018:

	<u>General Fund</u>	<u>Tort Fund</u>
Balance December 1, 2017	\$ -0-	\$ -0-
Increases	1,666,667	833,333
Decreases	<u>(1,666,667)</u>	<u>(833,333)</u>
Balance November 30, 2018	\$ <u>-0-</u>	\$ <u>-0-</u>
Interest paid	\$ <u>29,094</u>	\$ <u>14,547</u>

Note 10 - Retirement Plans

IMRF Plan Description

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 –Retirement Plans (Continued)

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	317	15	65
Inactive Plan Members entitled to but not yet receiving benefits	286	1	11
Active Plan Members	<u>432</u>	<u>0</u>	<u>44</u>
Total	<u>1,035</u>	<u>16</u>	<u>120</u>

Contributions

As set by statute, the County's Regular Plan Members, ECO members, and SLEP members are required to contribute 4.5%, 7.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2018 were 12.86%, 17.66%, and 31.57%, respectively. For the fiscal year ended November 30, 2018, the County contributed \$2,914,669, \$375,326, and \$1,105,708, 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, 2018, there were outstanding payables for legally required contributions to the plan of \$449,904.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 –Retirement Plans (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017.

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.50%.
- **Salary Increases** were expected to be 3.39% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from the period 2014-2016.
- The IMRF-specific rates for **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.
- The **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, 2017:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37%	6.85%
International equities	18%	6.75%
Fixed income	28%	3.00%
Real estate	9%	5.75%
Alternatives	7%	
Private Equity		7.35%
Hedge Funds		5.05%
Commodities		2.65%
Cash equivalents	<u>1%</u>	2.25%
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, 2017 Illinois Municipal Retirement Fund annual actuarial valuation report.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 – Retirement Plans (Continued)

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.50% were used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

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, 2016	<u>\$ 97,248,220</u>	<u>\$81,584,155</u>	<u>\$ 15,664,065</u>
Changes for the year:			
Service cost	1,998,257	-	1,998,257
Interest on the total pension liability	7,223,474	-	7,223,474
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	2,636,434	-	2,636,434
Changes of assumptions	(3,380,945)	-	(3,380,945)
Contributions – employer	-	2,826,860	(2,826,860)
Contributions – employees	-	1,074,685	(1,074,685)
Net investment income	-	12,914,287	(12,914,287)
Benefit payments, including refunds of employee contributions	(3,870,869)	(3,870,869)	-
Administrative expense	-	(75,968)	75,968
Other (net transfer)	-	109,155	(109,155)
Net Changes	<u>4,606,351</u>	<u>12,978,150</u>	<u>(8,371,799)</u>
Balances at December 31, 2017	<u>\$101,854,571</u>	<u>\$94,562,305</u>	<u>\$ 7,292,266</u>

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, 2016	<u>\$ 7,719,751</u>	<u>\$ 3,367,500</u>	<u>\$ 4,352,251</u>
Changes for the year:			
Service cost	-	-	-
Changes of benefit terms	554,975	-	554,975
Differences between expected and actual experience of the total pension liability	(156,562)	-	(156,562)
Changes of assumptions	(238,212)	-	(238,212)
Contributions – employer	-	-	-
Contributions – employees	-	-	-
Net investment income	-	591,968	(591,968)
Benefit payments, including refunds of employee contributions	(640,514)	(640,514)	-
Other (net transfer)	-	4,506	(4,506)
Net Changes	<u>(480,313)</u>	<u>(44,040)</u>	<u>(436,273)</u>
Balances at December 31, 2017	<u>\$ 7,239,438</u>	<u>\$ 3,323,460</u>	<u>\$ 3,915,978</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 –Retirement Plans (Continued)

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, 2016	<u>\$49,001,443</u>	<u>\$38,449,989</u>	<u>\$10,551,454</u>
Changes for the year:			
Service cost	725,459	-	725,459
Interest on the total pension liability	3,612,733	-	3,612,733
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(192,229)	-	(192,229)
Changes of assumptions	(514,144)	-	(514,144)
Contributions – employer	-	1,225,188	(1,225,188)
Contributions – employees	-	283,883	(283,883)
Net investment income	-	6,565,864	(6,565,864)
Benefit payments, including refunds of employee contributions	(2,390,127)	(2,390,127)	-
Administrative expense	-	(32,925)	32,925
Other (net transfer)	-	51,444	(51,444)
Net Changes	<u>1,241,692</u>	<u>5,703,327</u>	<u>(4,461,635)</u>
Balances at December 31, 2017	<u>\$50,243,135</u>	<u>\$44,153,316</u>	<u>\$ 6,089,819</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 7.5% 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 (6.5%)	Current Discount (7.5%)	1% Higher (8.5%)
Net Pension Liability – Regular Plan	\$21,743,605	\$7,292,266	\$(4,399,647)
Net Pension Liability – ECO	\$ 4,575,557	\$ 3,915,978	\$ 3,350,611
Net Pension Liability – SLEP	\$12,796,991	\$ 6,089,819	\$ 573,092

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

For the year ended November 30, 2018, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$2,300,372, \$(73,719), and \$1,133,857, respectively. At November 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 –Retirement Plans (Continued)

Deferred Amounts Related to Pensions – Regular Plan	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$2,063,869	\$ 444,713
Changes of assumptions	674,447	2,801,491
Net difference between projected and actual earnings on pension plan investments	<u>2,632,349</u>	<u>5,481,932</u>
Total deferred amounts to be recognized in pension expense in future periods	5,370,665	8,728,136
<i>Pension contributions made subsequent to the measurement date</i>	<u>2,695,209</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$8,065,874</u>	<u>\$8,728,136</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 and (Inflows) of Resources</u>
2018	\$ 51,934
2019	(411,531)
2020	(1,529,636)
2021	(1,468,238)
2022	-
Thereafter	-
Total	<u>\$(3,357,471)</u>

Deferred Amounts Related to Pensions – ECO Plan	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>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>125,930</u>	<u>294,438</u>
Total deferred amounts to be recognized in pension expense in future periods	125,930	294,438
<i>Pension contributions made subsequent to the measurement date</i>	<u>375,326</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 501,256</u>	<u>\$ 294,438</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 10 –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:

<u>Year Ending December 31</u>	<u>Net Deferred Inflows of Resources</u>	
2018	\$ (10,000)	
2019	(19,142)	
2020	(65,761)	
2021	(73,605)	
2022	-	
Thereafter	-	
Total	<u>\$ (168,508)</u>	

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions – SLEP Plan		
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 394,841	\$ 497,750
Changes of assumptions	214,283	544,914
Net difference between projected and actual earnings on pension plan investments	<u>1,195,489</u>	<u>2,986,906</u>
Total deferred amounts to be recognized in pension expense in future periods	1,804,613	4,029,570
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,014,424</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$2,819,037</u>	<u>\$4,029,570</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Inflows of Resources</u>
2018	\$ (157,516)
2019	(428,999)
2020	(891,714)
2021	(746,728)
2022	-
Thereafter	-
Total	<u>\$(2,224,957)</u>

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

	<u>IMRF Regular Plan</u>	<u>IMRF ECO Plan</u>	<u>IMRF SLEP Plan</u>	<u>Total</u>
Employer total pension liability	\$101,854,571	\$7,239,438	\$50,243,135	\$159,337,144
Employer fiduciary net position	94,562,305	3,323,460	44,153,316	142,039,081
Employer net pension liability (asset)	7,292,266	3,915,978	6,089,819	17,298,063
Deferred outflows of resources	8,065,874	501,256	2,819,037	11,386,167
Deferred inflows of resources	8,728,136	294,438	4,029,570	13,052,144
Pension expense (benefit)	2,300,372	(73,719)	1,133,857	3,360,510

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 11 – 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.

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 (reduced pension)
At least 60 years old and at least 8 years of credited service (full pension)
- 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 (reduced pension)
At least 67 years old and at least 10 years of credited service (full pension)

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, 2018, 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	<u>341</u>
Total plan members	<u>370</u>

Funding Policy

There is no funding policy that exists for the postretirement plan at this time as the total OPEB liabilities are currently an unfunded obligation.

Net 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, 2018 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, 2018

Note 11 – 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, 2018
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)
Changes Since Last Actuarial Valuation	The Discount Rate was changed per GASB 75 rules
Actuarial Valuation	Starting per capita costs were updated using most recent premiums. The health care trend rates were reset based on recent experience. Decrements were changed to those in the most recent IMRF Pension Fund valuation report.
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	3.53%
Salary Rate Increase	4.00%
Expected Rate of Return on Assets	Not applicable

Health Care Trend

Insurance Year Trends						
Period	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, 2018

Note 11 – Other Post-employment Benefits (Continued)

Period	Fiscal Year Trends					
	<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.

For Sheriff's Lieutenants, contributions are reduced by \$18.50 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 0%

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 11 – Other Post-employment Benefits (Continued)

Expected Cash Flows	Fiscal Year	Estimated Benefit Payments
	2018	\$297,046
	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

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (Asset) (A) – (B)
Balances at November 30, 2017 ⁽¹⁾	<u>\$4,889,072</u>	<u>\$ -</u>	<u>\$4,889,072</u>
Changes for the year:			
Service cost	130,898	-	130,898
Interest on total OPEB liability	147,905	-	147,905
Differences between expected and actual experience	144,984	-	144,984
Changes of assumptions	(351,309)	-	(351,309)
Benefit payments ⁽²⁾	(297,046)	-	(297,046)
Other changes	(136,251)	-	(136,251)
Net changes	<u>(360,819)</u>	<u>-</u>	<u>(360,819)</u>
Balances at November 30, 2018	<u>\$4,528,253</u>	<u>\$ -</u>	<u>\$4,528,253</u>

⁽¹⁾ Fiscal year 2016 results calculated one year later using a 3.12% discount rate index as of 11/30/17.

⁽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 3.53% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2018.

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 (2.53%) or 1 percentage point higher (4.53%) than the current discount rate.

	1% Lower (2.53%)	Discount Rate (3.53%)	1% Higher (4.53%)
Net OPEB liability	<u>\$4,977,498</u>	<u>\$4,528,253</u>	<u>\$4,138,407</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 11 – 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.

	1% Lower	Healthcare Cost Trend Rates	1% Higher
Net OPEB liability	<u>\$4,106,119</u>	<u>\$4,528,253</u>	<u>\$5,046,789</u>

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

For the year ended November 30, 2018, the County recognized OPEB expense of \$240,327. At November 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$128,701	\$ -
Changes of assumption	<u>46,592</u>	<u>479,392</u>
<i>Total deferred amounts related to OPEB</i>	<u>\$175,293</u>	<u>\$479,392</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>	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	\$ 22,179	\$ 60,655
2020	22,179	60,655
2021	22,179	60,655
2022	22,179	60,655
2023	22,179	60,655
Thereafter	<u>64,398</u>	<u>176,117</u>
	<u>\$175,293</u>	<u>\$479,392</u>

Note 12 – Interfund Accounts and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental funds:		
General fund	\$ 33,463	\$4,311,992
Tort fund (reported in general fund)	<u>500,000</u>	<u>-</u>
Total general fund	533,463	4,311,992
County highway	121,689	-
County bridge	1,500,000	-
Other governmental funds	<u>2,342,129</u>	<u>185,289</u>
Subtotal	4,497,281	4,497,281
Elimination in general/tort funds	<u>(500,000)</u>	<u>(500,000)</u>
Subtotal governmental funds	<u>3,997,281</u>	<u>3,997,281</u>
Total	<u>\$3,997,281</u>	<u>\$3,997,281</u>

As of November 30, 2018, the General Fund borrowed \$4,300,000 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. The County anticipates that \$1,500,000 of the interfund loans will be paid by November 30, 2019.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 12 – Interfund Accounts and Transfers (Continued)

Transfers during the year ended November 30, 2018 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 157,464	\$ 22,268
Other Nonmajor Funds:		
Arrestee Medical	-	5,200
Health Fund	-	163,301
CDAP	-	152,264
Public Building Commission Debt Service	<u>185,569</u>	<u>-</u>
	<u>\$ 343,033</u>	<u>\$ 343,033</u>

The Arrestee Medical Fund transferred \$5,200 to the General Fund to offset inmate medical expenses paid out of the General Fund. The Health Fund transferred \$163,301 and the General Fund transferred \$22,268 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building. The CDAP Fund was closed and the balance was transferred to the General Fund.

Note 13 – 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 14 – Restricted Net Position

At November 30, 2018, net position restricted by enabling legislation consists of the following:

Restricted for:	
General government – automation	\$ 1,158,993
Judiciary and court services	1,401,575
Public safety	160,056
Health and welfare	2,273,922
Transportation	9,394,156
Retirement	581,618
Public building commission	206,164
Tort	1,615,058
Other	<u>328,051</u>
	<u>\$17,119,593</u>

Note 15 – Nonmonetary Transaction – River Valley Detention Center

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

The agreement states that Kankakee County shall pay for the right to house 12 inmates at the Center, and that the remaining balance of the buyout shall be credited for juvenile detention services provided to Kankakee County. Services in the amount of \$337,950 were credited for May 1 through November 30, 2018. The remaining balance of the buy-out of \$2,116,303 will be credited for future services to be provided through November 30, 2022.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 15 – Nonmonetary Transaction – River Valley Detention Center (Continued)

Cash and credits received for the sale of the capital asset during fiscal year 2018 were recorded as other financing sources on the governmental funds. 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.

The related capital asset was removed from the County's Statement of Net Position in fiscal year 2018. A gain on the disposal of the asset in the amount of \$3,096,517 was reported on the Statement of Activities.

Note 16 – 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 2018 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 17 – 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 of the Williams Creek Bridge and is responsible for 50% of the total cost of the project. The County has estimated their share to be \$325,000.

Collective Bargaining Agreement

The most recent agreement with Illinois FOP Labor Council regarding ETSB telecommunicators and supervisors expired on November 30, 2017. A new agreement with an effective date of December 1, 2017 is anticipated to be finalized during June 2019 or earlier. The County expects to pay out the difference for the retroactive pay increases by June 30, 2019. The amount of retroactive pay is not presently determinable.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 17 – 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. Many of the deficiencies have been addressed, bringing the County Courthouse closer to compliance with ADA mandates. The remainder of the deficiencies yet to be addressed will be remedied upon completion of the installation of a new ADA ramp and the accessibility renovation of Courtroom #204, both of which are to begin during fiscal year 2019. The County has applied for grants to pay for all or a portion of these two projects. The County will then begin to implement the Transition Plan that will govern future ADA compliance issues.

Note 18 – 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, 2018 were approximately \$62,000.

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, 2018 were approximately \$477,000.

For the year ended November 30, 2018, the County received approximately \$258,000, the majority of which was for rebates from one TIF District for tax years 2008 to 2014.

Note 19 – 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 \$969,602 and include outstanding receivables from the County in the amount of \$161,600 at November 30, 2018.

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, 2018 was \$45,053. The 911 System Fee Fund paid \$35,446 of administrative fees to the County during fiscal year 2018 for items such as payroll processing and claims processing.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 20 - Concentrations

The County has agreements with the United States Marshals Service, the United States Department of Immigration and Customs Enforcement (ICE) and Cook County, Illinois to house prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The agreement with Cook County will renew annually, if funded. The County was reimbursed at a rate of \$60 per prisoner, per day, under the Cook County agreement. The reimbursement rates for the United States Marshals Service and ICE were \$80 per prisoner, per day. For the year ended November 30, 2018, revenues of approximately \$11.2 million resulting from these agreements were recognized in the General Fund.

Note 21 – 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 \$902,655 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, 2018:

General Fund	\$ 874,192
Health Fund	<u>28,463</u>
	<u>\$ 902,655</u>

Note 22 – Prior Period Adjustment

During the year ended November 30, 2018, the County implemented GASB 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The net position of the governmental activities as of November 30, 2017 has been restated to reflect the restated OPEB liability.

Net position at November 30, 2017	\$38,744,536
Restatement of OPEB liability	<u>(5,104,094)</u>
Net position restated at November 30, 2017	<u>\$33,640,442</u>

Note 23 - Impact of Recently Issued Accounting Principles

The following recently issued GASB statements will impact the County's financial reporting in the future.

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

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

In 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2018

Note 23 - Impact of Recently Issued Accounting Principles (Continued)

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for reporting periods beginning after June 15, 2018. The objective is to improve the information in notes to governmental financial statements related to debt, including direct borrowings and direct placements.

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.

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.

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 24 – Subsequent Events

In December 2018, the County Board approved a lease purchase agreement for public safety vehicles in the amount of \$450,000 over 36 months at a rate of 3.37%.

In February 2019, the County Board authorized a total of \$7,280,520 in tax anticipation warrants, and issued \$1,666,667 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2019 and \$833,333 Tax Exempt Tort Purpose Tax Anticipation Warrants 2019 with an interest rate of 3.5%. Principal in the amount of \$750,000 and \$375,000 is due July 5, 2019 for corporate and tort respectively. The remaining \$916,667 and \$458,333 is due September 30, 2019 for corporate and tort respectively.

Required Supplementary Information

Kankakee County, Illinois
Required Supplementary Information
November 30, 2018

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

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

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

Calendar Year Ended December 31,	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability				
Service Cost	\$ -	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	554,975	524,757	513,861	508,774
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience of the total pension liability	(156,562)	316,218	142,001	(149,952)
Changes of assumptions	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	<u>(640,514)</u>	<u>(591,479)</u>	<u>(486,957)</u>	<u>(458,858)</u>
Net Change in Total Pension Liability	<u>(480,313)</u>	<u>(115,231)</u>	<u>219,096</u>	<u>280,906</u>
Total Pension Liability – Beginning	<u>7,719,751</u>	<u>7,834,982</u>	<u>7,615,886</u>	<u>7,334,980</u>
Total Pension Liability – Ending (A)	<u>\$7,239,438</u>	<u>\$7,719,751</u>	<u>\$7,834,982</u>	<u>\$7,615,886</u>
Plan Fiduciary Net Position				
Contributions – Employer	\$ -	\$ 193,263	\$ 264,237	\$ 219,627
Contributions – Employees	-	3,160	8,933	9,327
Net investment income	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	<u>(640,514)</u>	<u>(591,479)</u>	<u>(486,957)</u>	<u>(458,858)</u>
Other (net transfer)	<u>4,506</u>	<u>158,826</u>	<u>340,872)</u>	<u>51,433</u>
Net Change in Plan Fiduciary Net Position	<u>(44,040)</u>	<u>(29,555)</u>	<u>142,822</u>	<u>12,276</u>
Plan Fiduciary Net Position – Beginning	<u>3,367,500</u>	<u>3,397,055</u>	<u>3,254,233</u>	<u>3,241,957</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$3,323,460</u>	<u>\$3,367,500</u>	<u>\$3,397,055</u>	<u>\$3,254,233</u>
Net Pension Liability – Ending (A)–(B)	<u>\$3,915,978</u>	<u>\$4,352,251</u>	<u>\$4,437,927</u>	<u>\$4,361,653</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	45.91%	43.62%	43.36%	42.73%
Covered Payroll	<u>\$ -</u>	<u>\$ 42,139</u>	<u>\$ 111,254</u>	<u>\$ 126,036</u>
Net Pension Liability as a Percentage of Covered Payroll	0.00%	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, 2018

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

Calendar Year Ended December 31,	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability				
Service Cost	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	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	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	<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	1,241,692	1,100,326	2,748,473	3,562,133
Total Pension Liability – Beginning	<u>49,001,443</u>	<u>47,901,117</u>	<u>45,152,644</u>	<u>41,590,511</u>
Total Pension Liability – Ending (A)	<u>\$50,243,135</u>	<u>\$49,001,443</u>	<u>\$47,901,117</u>	<u>\$45,152,644</u>
Plan Fiduciary Net Position				
Contributions – Employer	\$ 1,225,188	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions – Employees	283,883	337,094	295,809	329,066
Net investment income	6,565,864	2,466,551	172,505	2,023,271
Benefit payments, including refunds of employee contributions	(2,390,127)	(2,172,488)	(2,046,718)	(1,796,286)
Administrative expense	(32,925)	-	-	-
Other (net transfer)	<u>51,444</u>	<u>1,303,777</u>	<u>943,676</u>	<u>(332,906)</u>
Net Change in Plan Fiduciary Net Position	5,703,327	3,106,249	569,119	1,522,126
Plan Fiduciary Net Position – Beginning	<u>38,449,989</u>	<u>35,343,740</u>	<u>34,774,621</u>	<u>33,252,495</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$44,153,316</u>	<u>\$38,449,989</u>	<u>\$35,343,740</u>	<u>\$34,774,621</u>
Net Pension Liability – Ending (A)–(B)	<u>\$ 6,089,819</u>	<u>\$10,551,454</u>	<u>\$12,557,377</u>	<u>\$10,378,023</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.88%	78.47%	73.78%	77.02%
Covered Payroll	<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	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, 2018

Schedule of Employer Contributions - IMRF
Last Four 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%
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
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%

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, 2018

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%, approximate; no explicit price inflation assumption is used in this valuation
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2016 actuarial valuation; note two year lag between valuation and rate setting.*

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%
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2018

Schedule of Changes in the Net OPEB Liability and Related Ratios

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 130,898
Interest on total OPEB liability	147,905
Change in benefit terms	-
Differences between expected and actual experience	144,984
Changes of assumptions	(351,309)
Benefit payments	(297,046)
Other changes	<u>(136,250)</u>
Net change in total OPEB liability	(360,818)
Total OPEB liability – beginning	<u>4,889,072</u>
Total OPEB liability – ending (A)	<u>\$4,528,254</u>
OPEB Plan Net Position	
Plan Fiduciary Net Position – Beginning	\$ _____ -
Plan Fiduciary Net Position – Ending (B)	\$ _____ -
Employer’s Net OPEB Liability – Ending (A) – (B)	<u>\$4,528,254</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%
Covered Payroll	\$18,865,644
Employer’s Net OPEB Liability as a Percentage of Covered Payroll	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.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2018

Schedule of Employer Contributions – OPEB

	<u>2018</u>
Actuarially determined contribution (ADC)	N/A
Contributions in relation to the actuarially determined contribution	<u>-</u>
Contribution deficiency (excess)	N/A
Covered payroll	\$18,865,644
Contribution as a percentage of covered payroll	0.00%

Notes to Schedule of Contributions – OPEB:

There is no ADC or employer contribution in relation to the ADC as there is no trust that exists for funding the OPEB liabilities.

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.

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 4,738,003	\$ 5,000,000	\$ 4,787,808	\$ (212,192)
Sales and video gaming taxes	5,085,000	5,210,000	5,562,711	352,711
Total taxes	9,823,003	10,210,000	10,350,519	140,519
Intergovernmental:				
State income tax	2,615,000	2,615,000	2,748,295	133,295
Replacement taxes	875,000	860,000	894,682	34,682
Grants and other reimbursements	1,992,353	2,006,353	1,987,069	(19,284)
Total intergovernmental	5,482,353	5,481,353	5,630,046	148,693
Charges for Services:				
County Recorder fees	450,000	475,000	524,508	49,508
Circuit Clerk fees	1,868,000	1,803,000	1,741,437	(61,563)
Inmate housing and reimbursements	8,702,000	10,002,000	10,576,657	574,657
Building and Zoning fees	267,000	267,000	588,940	321,940
Sheriff fees	214,660	214,660	227,725	13,065
County Clerk fees	267,050	307,050	273,622	(33,428)
Other fees and reimbursements	135,100	190,100	216,957	26,857
Total charges for services	12,003,810	13,388,810	14,149,846	761,036
License and Permits:				
Liquor licenses	20,000	20,000	22,400	2,400
Cable TV franchise fees	250,000	250,000	243,357	(6,643)
Contractor licenses	85,000	85,000	81,225	(3,775)
Other licenses and permits	50	50	304	254
Total licenses and permits	355,050	355,050	347,286	(7,764)
Fines and Forfeits:				
County fines and forfeitures	150,000	137,000	132,135	(4,865)
Real estate tax penalties	425,000	425,000	747,814	322,814
Total fines and forfeitures	575,000	562,000	879,949	318,203
Interest	3,300	3,300	7,746	4,446
Miscellaneous	28,400	1,026,400	33,449	(992,951)
Total revenues	28,270,916	31,026,913	31,398,841	371,928
Other financing sources:				
Transfers in	81,000	156,000	157,464	1,464
Issuance of debt	-	-	169,209	169,209
Sale of capital assets	-	-	1,854,215	1,854,215
Total other financing sources	81,000	156,000	2,180,888	2,024,888
Total revenues and other financing sources	28,351,916	31,182,913	33,579,729	2,396,816
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,100,006	1,100,006
Tort fund revenues	3,697,612	3,697,612	3,645,854	(51,758)
Total general fund revenues as reported	\$ 32,049,528	\$ 34,880,525	\$ 38,325,589	\$ 3,445,064

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 133,316	\$ 133,316	\$ 134,318	\$ 1,002
Supplies	184	184	-	(184)
Capital outlay	23,000	26,000	25,205	(795)
Other services and charges	500	500	300	(200)
Total MIS	157,000	160,000	159,823	(177)
Board of Review				
Personal services	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Supplies	2,000	2,000	308	(1,692)
Total Board of Review	30,000	30,000	28,308	(1,692)
County Administration				
Personal services	\$ 209,790	\$ 209,790	\$ 209,101	\$ (689)
Contractual services	54,960	83,960	85,769	1,809
Supplies	2,400	2,400	2,311	(89)
Other services and charges	7,850	17,850	16,395	(1,455)
Total County Administration	275,000	314,000	313,576	(424)
Central Services				
Contractual services	\$ 121,660	\$ 154,660	\$ 162,238	\$ 7,578
Supplies	20,540	49,540	63,076	13,536
Other services and charges	-	-	(127)	(127)
Debt service principal	15,800	15,800	-	(15,800)
Total Central Services	158,000	220,000	225,187	5,187
County Auditor				
Personal services	\$ 100,245	\$ 99,724	\$ 99,752	\$ 28
Contractual services	105	105	104	(1)
Supplies	135	135	131	(4)
Other services and charges	5,815	5,815	5,792	(23)
Total County Auditor	106,300	105,779	105,779	-

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 127,410	\$ 127,410	\$ 125,728	\$ (1,682)
Supplies	3,450	3,450	2,550	(900)
Other services and charges	400	400	345	(55)
Total County Recorder	131,260	131,260	128,623	(2,637)
Election Commission				
Personal services	\$ 336,669	\$ 336,669	\$ 273,739	\$ (62,930)
Contractual services	74,204	74,204	74,866	662
Supplies	107,500	107,500	99,248	(8,252)
Other services and charges	22,678	22,678	26,492	3,814
Total Election Commission	541,051	541,051	474,345	(66,706)
Regional Superintendent of Schools				
Contractual services	\$ 211,856	\$ 211,856	\$ 220,420	\$ 8,564
Total Regional Superintendent of Schools	211,856	211,856	220,420	8,564
County Clerk				
Personal services	\$ 139,135	\$ 139,135	\$ 140,646	\$ 1,511
Supplies	5,400	5,400	7,670	2,270
Other services and charges	5,465	14,465	9,522	(4,943)
Total County Clerk	150,000	159,000	157,838	(1,162)
Buildings and Grounds				
Personal services	\$ 514,478	\$ 514,478	\$ 543,061	\$ 28,583
Contractual services	145,042	145,042	142,450	(2,592)
Supplies	40,900	40,900	30,417	(10,483)
Capital outlay	6,500	163,080	11,447	(151,633)
Other services and charges	21,500	76,500	116,068	39,568
Total Buildings and Grounds	728,420	940,000	843,443	(96,557)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 45,000	\$ 65,000	\$ 59,433	\$ (5,567)
Capital outlay	55,799	75,799	257,572	181,773
Other services and charges	8,840	8,840	152,434	143,594
Debt service principal	112,085	217,857	129,233	(88,624)
Debt service interest	57,504	57,504	44,390	(13,114)
Total Capital Development	279,228	425,000	643,062	218,062
Health Insurance				
Contractual services	\$ -	\$ -	\$ 145	\$ 145
Other services and charges	-	-	1,828	1,828
Insurances	1,872,150	2,250,000	2,335,005	85,005
Total Health Insurance	1,872,150	2,250,000	2,336,978	86,978
Utilities				
Contractual services	\$ -	\$ -	\$ 8,189	\$ 8,189
Other services and charges	1,145,000	1,145,000	1,267,277	122,277
Total Utilities	1,145,000	1,145,000	1,275,466	130,466
Planning Department				
Personal services	\$ 341,560	\$ 341,560	\$ 353,697	\$ 12,137
Contractual services	18,500	23,500	24,963	1,463
Supplies	8,479	8,479	6,301	(2,178)
Capital outlay	2,000	2,000	6,090	4,090
Other services and charges	95,461	102,461	51,809	(50,652)
Insurances	-	-	11,295	11,295
Total Planning Department	466,000	478,000	454,155	(23,845)
County Treasurer				
Personal services	\$ 162,182	\$ 162,182	\$ 162,264	\$ 82
Contractual services	1,676	1,676	1,676	-
Supplies	20,492	44,492	43,657	(835)
Other services and charges	9,650	9,650	10,211	561
Total County Treasurer	194,000	218,000	217,808	(192)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 109,850	\$ 109,850	\$ 87,817	\$ (22,033)
Supplies	700	700	501	(199)
Other services and charges	1,450	1,450	1,989	539
Total Finance Department	112,000	112,000	90,307	(21,693)
Contingency				
Other services and charges	\$ 1,534,310	\$ 667,648	\$ -	\$ (667,648)
Total Contingency	1,534,310	667,648	-	(667,648)
Supervisor of Assessments				
Personal services	\$ 213,425	\$ 213,425	\$ 203,918	\$ (9,507)
Contractual services	36,700	36,700	17,994	(18,706)
Supplies	7,700	7,700	1,221	(6,479)
Capital outlay	700	700	22	(678)
Other services and charges	2,475	2,475	2,002	(473)
Total Supervisor of Assessments	261,000	261,000	225,157	(35,843)
ZBA - BOA Planning				
Personal services	\$ 2,500	\$ 6,500	\$ 6,652	\$ 152
Contractual services	4,000	13,000	12,569	(431)
Total ZBA - BOE Planning	6,500	19,500	19,221	(279)
Total General Government	8,359,075	8,389,094	7,919,496	(469,598)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 124,930	\$ 124,930	\$ 126,213	\$ 1,283
Contractual services	117,850	117,850	157,926	40,076
Supplies	2,300	2,300	2,451	151
Capital outlay	3,800	3,800	-	(3,800)
Other services and charges	13,620	13,620	11,329	(2,291)
Insurances	2,500	2,500	1,945	(555)
Total Circuit Court	265,000	265,000	299,864	34,864
Circuit Clerk				
Personal services	\$ 786,172	\$ 844,850	\$ 844,441	\$ (409)
Contractual services	650	650	630	(20)
Supplies	35,500	35,500	35,735	235
Other services and charges	-	-	5	5
Total Circuit Clerk	822,322	881,000	880,811	(189)
Child Support and Maintenance				
Personal services	\$ 24,550	\$ 27,550	\$ 27,450	\$ (100)
Supplies	1,450	1,450	1,455	5
Total Child Support and Maintenance	26,000	29,000	28,905	(95)
Jury Commission				
Personal services	\$ 40,045	\$ 40,045	\$ 39,813	\$ (232)
Contractual services	3,500	3,500	-	(3,500)
Supplies	8,155	8,155	19,667	11,512
Capital outlay	12,200	12,200	6,870	(5,330)
Other services and charges	66,100	66,100	38,082	(28,018)
Total Jury Commission	130,000	130,000	104,432	(25,568)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 1,164,898	\$ 1,347,898	\$ 1,328,494	\$ (19,404)
Contractual services	17,500	45,000	47,548	2,548
Supplies	11,000	11,000	9,935	(1,065)
Capital outlay	-	-	1,125	1,125
Other services and charges	7,500	28,500	28,262	(238)
Insurances	-	-	16,773	16,773
Total States Attorney	1,200,898	1,432,398	1,432,137	(261)
Public Defender				
Personal services	\$ 657,341	\$ 657,341	\$ 656,275	\$ (1,066)
Contractual Services	-	-	3,904	3,904
Supplies	5,759	5,759	3,756	(2,003)
Other services and charges	6,900	6,900	2,594	(4,306)
Total Public Defender	670,000	670,000	666,529	(3,471)
Probation				
Personal services	\$ 1,477,719	\$ 1,477,719	\$ 1,477,468	\$ (251)
Supplies	-	-	134	134
Capital outlay	15,485	15,485	15,460	(25)
Other services and charges	5,000	5,000	-	(5,000)
Insurances	7,000	7,000	11,205	4,205
Total Probation	1,505,204	1,505,204	1,504,267	(937)
DNDC				
Contractual Services	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Other services and charges	98,000	98,000	91,904	(6,096)
Total DNDC	100,000	100,000	91,904	(8,096)
Juvenile Detention Center				
Contractual services	\$ 465,000	\$ 465,000	\$ 854,215	\$ 389,215
Total Juvenile Detention Center	465,000	465,000	854,215	389,215
Total Judiciary and Court Related	5,184,424	5,477,602	5,863,064	385,462

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 3,381,350	\$ 3,407,350	\$ 3,371,931	\$ (35,419)
Contractual services	15,250	29,250	33,995	4,745
Supplies	16,500	33,500	31,090	(2,410)
Capital outlay	14,500	14,500	17,847	3,347
Other services and charges	248,400	373,400	386,625	13,225
Insurances	-	-	15,884	15,884
Total Sheriff's Office	3,676,000	3,858,000	3,857,372	(628)
Corrections				
Personal services	\$ 7,947,750	\$ 9,756,750	\$ 9,776,799	\$ 20,049
Contractual services	67,000	67,000	64,210	(2,790)
Supplies	61,000	108,000	102,129	(5,871)
Capital outlay	750	34,750	33,275	(1,475)
Other services and charges	1,723,500	2,088,500	2,077,922	(10,578)
Total Corrections	9,800,000	12,055,000	12,054,335	(665)
Auxiliary Police				
Other services and charges	\$ 3,000	\$ 3,000	\$ 59	(2,941)
Total Auxiliary Police	3,000	3,000	59	(2,941)
Coroner				
Personal services	\$ 270,741	\$ 270,741	\$ 268,653	\$ (2,088)
Contractual services	222,784	222,784	153,062	(69,722)
Supplies	950	950	3,076	2,126
Capital outlay	300	300	227	(73)
Other services and charges	26,725	26,725	22,940	(3,785)
Total Coroner	521,500	521,500	447,958	(73,542)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 662,596	\$ 662,596	\$ 662,596	\$ -
Total Dispatch Services	662,596	662,596	662,596	-
Merit Commission				
Personal services	\$ 250	\$ 250	\$ 400	\$ 150
Other services and charges	1,750	8,550	8,397	(153)
Total Merit Commission	2,000	8,800	8,797	(3)
ESDA				
Personal services	\$ 119,696	\$ 183,696	\$ 171,396	\$ (12,300)
Contractual services	1,175	1,175	3,439	2,264
Supplies	1,700	1,700	996	(704)
Other services and charges	19,750	19,750	25,207	5,457
Insurances	1,000	1,000	6,261	5,261
Total ESDA	143,321	207,321	207,299	(22)
Total Public Safety	14,808,417	17,316,217	17,238,416	(77,801)
Other financing uses:				
Transfers out	\$ -	\$ -	\$ 22,268	\$ 22,268
Total other financing uses	-	-	22,268	22,268
Total expenditures and other financing uses	28,351,916	31,182,913	31,043,244	(139,669)
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,100,006	1,100,006
Tort fund expenditures	3,532,150	3,532,150	2,950,802	(581,348)
Total general fund expenditures as reported	<u>\$ 31,884,066</u>	<u>\$ 34,715,063</u>	<u>\$ 35,094,052</u>	<u>\$ 378,989</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 6,302,594	\$ 6,302,594	\$ 6,317,173	\$ 14,579
Intergovernmental	30,000	30,000	31,632	1,632
Interest on investments	300	300	7,530	7,230
	<u>6,332,894</u>	<u>6,332,894</u>	<u>6,356,335</u>	<u>23,441</u>
Total revenues				
Expenditures:				
Personal services	<u>6,057,000</u>	<u>6,425,000</u>	<u>6,325,360</u>	<u>(99,640)</u>
	<u>6,057,000</u>	<u>6,425,000</u>	<u>6,325,360</u>	<u>(99,640)</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ 275,894</u>	<u>\$ (92,106)</u>	<u>\$ 30,975</u>	<u>\$ 123,081</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 2,037,315	\$ 2,037,315	\$ 2,027,916	\$ (9,399)
Fines and fees	354,750	354,750	490,614	135,864
Interest on investments	4,950	4,950	19,970	15,020
Miscellaneous	7,990	7,990	29,251	21,261
	<u>2,405,005</u>	<u>2,405,005</u>	<u>2,567,751</u>	<u>162,746</u>
Total revenues				
Expenditures:				
Personal services	2,000,257	2,000,257	1,364,163	(636,094)
Contractual services	318,250	318,250	35,922	(282,328)
Supplies	1,074,160	1,074,160	769,068	(305,092)
Capital outlay	1,810,000	1,810,000	555,563	(1,254,437)
Other services and charges	313,885	313,885	183,674	(130,211)
	<u>5,516,552</u>	<u>5,516,552</u>	<u>2,908,390</u>	<u>(2,608,162)</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (3,111,547)</u>	<u>\$ (3,111,547)</u>	<u>\$ (340,639)</u>	<u>\$ 2,770,908</u>

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the year ended November 30, 2018

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 in excess of appropriations for the year ending November 30, 2018.

	<u>Excess</u>
County Treasurer Computer	\$ 24,911
Subrecipient Grants (Rural Transportation)	43,578
Arrestee Medical	1,310
Revolving CDAP Loans	157,213
Marriage	4,046
WIOA Grants	205,467
Public Building Commission	23,680
2009 Bond Series Debt Service	900

Other Supplementary Information

Kankakee County, Illinois
Tort Liability Insurance Fund
Other Supplementary Information - Disclosure of Tort Expenditures under PA 91-0628
November 30, 2018

Property and liability insurance	\$1,175,360
Workmen's compensation insurance	687,851
Salaries (States Attorney, Civil Division and administrative) and related benefits	568,720
Illinois Department of Employment Security, unemployment insurance	194,284
Miscellaneous claims, net of insurance reimbursements	241,195
Other	68,845
Interest expense	<u>14,547</u>
	<u>\$2,950,802</u>

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2018

	General Fund	Tort Fund	Eliminations	Total General Fund
Assets				
Cash	\$ 624,070	\$ 1,124,180	\$ -	\$ 1,748,250
Investments, at cost	1,789	6,910	-	8,699
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	5,120,910	3,438,312	-	8,559,222
Accounts	2,189,440	3,738	-	2,193,178
Prepaid items	51,989	37,140	-	89,129
Due from other funds	33,463	500,000	(500,000)	33,463
Due from other governments	4,489,361	-	-	4,489,361
Inventory, at cost	15,174	-	-	15,174
Total assets	<u>\$ 12,526,196</u>	<u>\$ 5,110,280</u>	<u>\$ (500,000)</u>	<u>\$ 17,136,476</u>
Liabilities				
Vouchers and accounts payable	\$ 1,132,735	\$ 48,911	\$ -	\$ 1,181,646
Accrued compensation	849,526	20,585	-	870,111
Due to other funds	4,311,992	-	(500,000)	3,811,992
Unearned grant revenue	33,728	8,548	-	42,276
Total liabilities	<u>6,327,981</u>	<u>78,044</u>	<u>(500,000)</u>	<u>5,906,025</u>
Deferred inflows of resources				
Property taxes related to a future period	5,096,128	3,417,178	-	8,513,306
Unavailable revenues	2,116,302	-	-	2,116,302
Total deferred inflows of resources	<u>7,212,430</u>	<u>3,417,178</u>	<u>-</u>	<u>10,629,608</u>
Fund balances				
Non-spendable:				
Prepaid items	51,989	37,140	-	89,129
Inventory	15,174	-	-	15,174
Restricted for:				
Tort liability/claims	-	1,577,918	-	1,577,918
Unassigned	(1,081,378)	-	-	(1,081,378)
Total fund balances	<u>(1,014,215)</u>	<u>1,615,058</u>	<u>-</u>	<u>600,843</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,526,196</u>	<u>\$ 5,110,280</u>	<u>\$ (500,000)</u>	<u>\$ 17,136,476</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2018

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 10,350,519	\$ 3,622,607	\$ 13,973,126
Intergovernmental	5,630,046	3,011	5,633,057
Charges for services	15,249,852	-	15,249,852
Licenses and permits	347,286	-	347,286
Fines and forfeits	879,949	-	879,949
Interest on investments	7,746	5,539	13,285
Miscellaneous	33,449	14,697	48,146
Total revenues	<u>32,498,847</u>	<u>3,645,854</u>	<u>36,144,701</u>
Expenditures:			
Current:			
General government	7,445,537	2,935,939	10,381,476
Judiciary and court related	5,839,609	-	5,839,609
Public safety	18,287,073	-	18,287,073
Capital outlay	375,140	316	375,456
Debt service principal	129,233	-	129,233
Debt service interest	44,390	14,547	58,937
Total expenditures	<u>32,120,982</u>	<u>2,950,802</u>	<u>35,071,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>377,865</u>	<u>695,052</u>	<u>1,072,917</u>
Other financing sources (uses):			
Transfers in	157,464	-	157,464
Transfers out	(22,268)	-	(22,268)
Issuance of debt	169,209	-	169,209
Sale of capital assets	1,854,215	-	1,854,215
Total other financing sources (uses)	<u>2,158,620</u>	<u>-</u>	<u>2,158,620</u>
Net change in fund balances	2,536,485	695,052	3,231,537
Fund balances, beginning of year	(3,550,700)	920,006	(2,630,694)
Fund balances, end of year	<u>\$ (1,014,215)</u>	<u>\$ 1,615,058</u>	<u>\$ 600,843</u>

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2018

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 7,110,947	\$ 765,371	\$ 348,235	\$ 8,224,553
Investments, at cost	3,984,729	-	-	3,984,729
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	2,386,503	1,969,673	-	4,356,176
Accounts	136,576	1,980	-	138,556
Prepaid items	10,766	-	-	10,766
Due from other funds	3,842,129	-	-	3,842,129
Due from other governments	967,091	-	-	967,091
Inventory, at cost	93,050	-	-	93,050
Other assets	16,797	-	-	16,797
Total assets	<u>\$ 18,548,588</u>	<u>\$ 2,737,024</u>	<u>\$ 348,235</u>	<u>\$ 21,633,847</u>
Liabilities				
Vouchers and accounts payable	\$ 655,007	\$ -	\$ 57,011	\$ 712,018
Accrued compensation	94,078	-	-	94,078
Due to other funds	185,289	-	-	185,289
Unearned grant revenue	10,505	-	-	10,505
Total liabilities	<u>944,879</u>	<u>-</u>	<u>57,011</u>	<u>1,001,890</u>
Deferred inflows of resources				
Property taxes related to a future period	2,312,380	1,961,962	-	4,274,342
Unavailable revenues	219,447	-	-	219,447
Total deferred inflows of resources	<u>2,531,827</u>	<u>1,961,962</u>	<u>-</u>	<u>4,493,789</u>
Fund balances				
Non-spendable:				
Prepaid items	10,766	-	-	10,766
Inventory	82,545	-	-	82,545
Restricted for:				
General government	1,261,929	-	-	1,261,929
Debt service	-	775,062	-	775,062
Judiciary and court	1,401,575	-	-	1,401,575
Public safety	160,056	-	-	160,056
Health and welfare	2,575,480	-	-	2,575,480
Transportation	9,325,752	-	-	9,325,752
Economic development	-	-	-	-
Public building commission	206,085	-	-	206,085
Capital projects	-	-	291,224	291,224
Assigned - judiciary and court	47,694	-	-	47,694
Unassigned	-	-	-	-
Total fund balances	<u>15,071,882</u>	<u>775,062</u>	<u>291,224</u>	<u>16,138,168</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,548,588</u>	<u>\$ 2,737,024</u>	<u>\$ 348,235</u>	<u>\$ 21,633,847</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2018

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,253,946	\$ 1,973,778	\$ -	\$ 4,227,724
Intergovernmental	6,554,768	-	-	6,554,768
Licenses and permits	228,902	-	-	228,902
Fines and fees	1,871,467	-	-	1,871,467
Interest on investments	79,456	1,979	-	81,435
Miscellaneous	160,130	45,655	206,042	411,827
Total revenues	<u>11,148,669</u>	<u>2,021,412</u>	<u>206,042</u>	<u>13,376,123</u>
Expenditures:				
Current:				
General government	446,596	15,900	-	462,496
Judiciary and court related	694,900	-	9,218	704,118
Public safety	106,617	-	-	106,617
Public health and welfare	2,491,398	-	-	2,491,398
Transportation	2,655,215	-	-	2,655,215
Economic development	2,402,910	-	-	2,402,910
Capital outlay	1,213,979	-	508,585	1,722,564
Debt service principal	85,994	1,682,283	-	1,768,277
Debt service interest	7,590	516,659	-	524,249
Total expenditures	<u>10,105,199</u>	<u>2,214,842</u>	<u>517,803</u>	<u>12,837,844</u>
Excess (deficiency) of revenues over expenditures	<u>1,043,470</u>	<u>(193,430)</u>	<u>(311,761)</u>	<u>538,279</u>
Other financing sources (uses):				
Transfers in	-	185,569	-	185,569
Transfers out	<u>(320,765)</u>	<u>-</u>	<u>-</u>	<u>(320,765)</u>
Total other financing sources (uses)	<u>(320,765)</u>	<u>185,569</u>	<u>-</u>	<u>(135,196)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	722,705	(7,861)	(311,761)	403,083
Fund balance, beginning of year	14,349,177	782,923	602,985	15,735,085
Fund balance, end of year	<u>\$ 15,071,882</u>	<u>\$ 775,062</u>	<u>\$ 291,224</u>	<u>\$ 16,138,168</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2018

	Major Funds		Nonmajor Funds							Court
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Security Fee
Assets										
Cash	\$ 1,032,737	\$ 1,164,671	\$ 1,831,212	\$ 934,037	\$ 440,212	\$ 44,804	\$ -	\$ 48,545	\$ 70	\$ -
Investments, at cost	-	1,280,410	927,555	647,541	1,326	850	715	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)										
Accounts	6,638,029	2,148,268	826,438	826,438	-	-	-	-	-	-
Prepaid items	85,010	89,915	-	-	816	3,169	24,316	16,200	-	8,422
Due from other funds	-	-	-	-	494	-	-	-	-	-
Due from other governments	-	121,689	1,500,000	1,900,000	-	-	7,209	30,137	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	248,388	-
Other assets	-	313,614	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,755,776</u>	<u>\$ 5,118,567</u>	<u>\$ 5,085,205</u>	<u>\$ 4,308,016</u>	<u>\$ 442,848</u>	<u>\$ 48,823</u>	<u>\$ 32,240</u>	<u>\$ 94,882</u>	<u>\$ 248,458</u>	<u>\$ 8,422</u>
Liabilities										
Vouchers payable	\$ 482,071	\$ 79,096	\$ -	\$ 47,911	\$ 11,756	\$ 4,421	\$ 6,976	\$ -	\$ 248,388	\$ 979
Accrued compensation	83,376	65,850	-	-	2,040	957	1,864	-	-	4,446
Due to other funds	-	-	-	-	-	523	23,400	-	-	2,997
Unearned grant revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 565,447</u>	<u>\$ 144,946</u>	<u>\$ -</u>	<u>\$ 47,911</u>	<u>\$ 13,796</u>	<u>\$ 5,901</u>	<u>\$ 32,240</u>	<u>\$ -</u>	<u>\$ 248,388</u>	<u>\$ 8,422</u>
Deferred inflows of resources										
Property taxes related to a future period	6,608,711	2,063,310	793,581	793,581	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ 6,608,711</u>	<u>\$ 2,063,310</u>	<u>\$ 793,581</u>	<u>\$ 793,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	494	-	-	-	-	-
Inventory	-	313,614	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	-	-	-	428,558	42,922	-	94,882	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	4,291,624	3,466,524	-	-	-	-	70	-
Retirement	581,618	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	2,596,697	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 581,618</u>	<u>\$ 2,910,311</u>	<u>\$ 4,291,624</u>	<u>\$ 3,466,524</u>	<u>\$ 429,052</u>	<u>\$ 42,922</u>	<u>\$ -</u>	<u>\$ 94,882</u>	<u>\$ 70</u>	<u>\$ -</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,755,776</u>	<u>\$ 5,118,567</u>	<u>\$ 5,085,205</u>	<u>\$ 4,308,016</u>	<u>\$ 442,848</u>	<u>\$ 48,823</u>	<u>\$ 32,240</u>	<u>\$ 94,882</u>	<u>\$ 248,458</u>	<u>\$ 8,422</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2018

	Nonmajor Funds									
	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	SAO Collections	Equitable Sharing-State's Attorney	SAO Diversion Accountability
Assets										
Cash	\$ 3,401	\$ 217,606	\$ 29,108	\$ 30,514	\$ 284,415	\$ 35,114	\$ 16,082	\$ -	\$ 62,588	\$ 8,203
Investments, at cost	-	197	-	-	1,305	-	-	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-
Accounts	193	21,109	3,000	3,290	9,190	-	5,350	5,737	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	1,595	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,594</u>	<u>\$ 238,912</u>	<u>\$ 32,108</u>	<u>\$ 33,804</u>	<u>\$ 294,910</u>	<u>\$ 35,114</u>	<u>\$ 21,432</u>	<u>\$ 7,332</u>	<u>\$ 62,588</u>	<u>\$ 8,203</u>
Liabilities										
Vouchers payable	\$ -	\$ 25,631	\$ 1,500	\$ -	\$ 2,793	\$ -	\$ 92	\$ -	\$ -	\$ -
Accrued compensation	-	8,998	-	-	-	-	187	1,921	-	-
Due to other funds	-	-	-	-	-	-	-	5,411	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>\$ 34,629</u>	<u>\$ 1,500</u>	<u>-</u>	<u>\$ 2,793</u>	<u>-</u>	<u>\$ 279</u>	<u>\$ 7,332</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources										
Property taxes related to a future period	-	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	-	-	-	-	-	-	-	-	-
Judiciary and court	-	204,283	30,608	33,804	292,117	35,114	-	-	62,588	8,203
Public safety	3,594	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	21,153	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 3,594</u>	<u>\$ 204,283</u>	<u>\$ 30,608</u>	<u>\$ 33,804</u>	<u>\$ 292,117</u>	<u>\$ 35,114</u>	<u>\$ 21,153</u>	<u>\$ -</u>	<u>\$ 62,588</u>	<u>\$ 8,203</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,594</u>	<u>\$ 238,912</u>	<u>\$ 32,108</u>	<u>\$ 33,804</u>	<u>\$ 294,910</u>	<u>\$ 35,114</u>	<u>\$ 21,432</u>	<u>\$ 7,332</u>	<u>\$ 62,588</u>	<u>\$ 8,203</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2018

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	Arrestee Medical
Assets									
Cash	\$ 13,988	\$ 10,247	\$ 26,681	\$ 25,505	\$ 12,058	\$ 589,074	\$ 77,275	\$ -	\$ 4,859
Investments, at cost	-	-	-	-	-	9,580	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	86	528	554	279	2,717	23,463	1,968	3,997	485
Prepaid items	-	-	-	-	-	7,875	-	-	-
Due from other funds	-	-	-	-	-	-	-	3,188	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 14,074</u>	<u>\$ 10,775</u>	<u>\$ 27,235</u>	<u>\$ 25,784</u>	<u>\$ 14,775</u>	<u>\$ 629,992</u>	<u>\$ 79,243</u>	<u>\$ 7,185</u>	<u>\$ 5,344</u>
Liabilities									
Vouchers payable	\$ -	\$ 585	\$ -	\$ -	\$ -	\$ 46,744	\$ -	\$ -	\$ -
Accrued compensation	-	444	694	-	1,752	-	-	448	-
Due to other funds	-	-	-	-	-	-	-	6,737	5,200
Unearned grant revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,029</u>	<u>694</u>	<u>-</u>	<u>1,752</u>	<u>46,744</u>	<u>-</u>	<u>7,185</u>	<u>5,200</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	7,875	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	14,074	9,746	-	25,784	13,023	575,373	79,243	-	-
Public safety	-	-	-	-	-	-	-	-	144
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	26,541	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>14,074</u>	<u>9,746</u>	<u>26,541</u>	<u>25,784</u>	<u>13,023</u>	<u>583,248</u>	<u>79,243</u>	<u>-</u>	<u>144</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,074</u>	<u>\$ 10,775</u>	<u>\$ 27,235</u>	<u>\$ 25,784</u>	<u>\$ 14,775</u>	<u>\$ 629,992</u>	<u>\$ 79,243</u>	<u>\$ 7,185</u>	<u>\$ 5,344</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2018

	Nonmajor Funds								
	Sheriff TBL Account	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
Assets									
Cash	\$ 1,100	\$ 83,274	\$ 1,081,225	\$ 10,610	\$ 155,128	\$ 2	\$ 81,417	\$ -	\$ 396,307
Investments, at cost	-	-	1,242,348	-	-	-	-	-	1,149,717
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	509,297	-	224,330	-	-	-	-
Accounts	-	-	-	-	202	-	-	-	-
Prepaid items	-	-	-	-	1,418	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	398,950	-	-	-	-	-	131,319
Inventory, at cost	-	-	24,576	-	-	-	-	-	68,474
Other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 1,100	\$ 83,274	\$ 3,256,396	\$ 10,610	\$ 381,078	\$ 2	\$ 81,417	\$ -	\$ 1,745,817
Liabilities									
Vouchers payable	\$ -	\$ 218	\$ 27,606	\$ 2,556	\$ (1,287)	\$ -	\$ -	\$ -	\$ 4,847
Accrued compensation	-	-	51,676	-	3,265	-	-	-	8,266
Due to other funds	-	9,257	-	-	10,075	-	-	-	121,689
Unearned grant revenue	-	-	10,505	-	-	-	-	-	-
Total liabilities	-	9,475	89,787	2,556	12,053	-	-	-	134,802
Deferred inflows of resources									
Property taxes related to a future period	-	-	509,134	-	216,084	-	-	-	-
Unavailable revenues	-	-	219,447	-	-	-	-	-	-
Total deferred inflows of resources	-	-	728,581	-	216,084	-	-	-	-
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	1,418	-	-	-	-
Inventory	-	-	14,071	-	-	-	-	-	68,474
Restricted for:									
General government	-	-	-	8,054	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-
Public safety	1,100	73,799	-	-	-	2	81,417	-	-
Health and welfare	-	-	2,423,957	-	151,523	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	1,542,541
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	1,100	73,799	2,438,028	8,054	152,941	2	81,417	-	1,611,015
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,100	\$ 83,274	\$ 3,256,396	\$ 10,610	\$ 381,078	\$ 2	\$ 81,417	\$ -	\$ 1,745,817

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2018

	Nonmajor Funds						
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Assets							Total
Cash	\$ 24,993	\$ 288,049	\$ 8,558	\$ 8,672	\$ 15,262	\$ 210,752	\$ 7,110,947
Investments, at cost	-	3,595	-	-	-	-	3,984,729
Receivables:							
Taxes (net of allowance for estimated uncollectibles)							
Accounts	-	-	-	-	-	-	2,386,503
Prepaid items	-	1,120	385	-	-	-	136,576
Due from other funds	-	900	-	-	-	79	10,766
Due from other governments	-	400,000	-	-	-	-	3,842,129
Inventory, at cost	-	-	-	-	188,434	-	967,091
Other assets	-	-	-	-	-	-	93,050
Total assets	\$ 24,993	\$ 693,664	\$ 8,943	\$ 8,672	\$ 220,493	\$ 210,831	\$ 18,548,588
Liabilities							
Vouchers payable	\$ -	\$ 750	\$ -	\$ -	\$ 217,874	\$ 4,667	\$ 655,007
Accrued compensation	-	4,501	-	-	2,619	-	94,078
Due to other funds	-	-	-	-	-	-	185,289
Unearned grant revenue	-	-	-	-	-	-	10,505
Total liabilities	-	5,251	-	-	220,493	4,667	944,879
Deferred inflows of resources							
Property taxes related to a future period	-	-	-	-	-	-	2,312,380
Unavailable revenues	-	-	-	-	-	-	219,447
Total deferred inflows of resources	-	-	-	-	-	-	2,531,827
Fund balances							
Non-spendable:							
Prepaid items	-	900	-	-	-	79	10,766
Inventory	-	-	-	-	-	-	396,159
Restricted for:							
General government	-	687,513	-	-	-	-	1,261,929
Judiciary and court	-	-	8,943	8,672	-	-	1,401,575
Public safety	-	-	-	-	-	-	160,056
Health and welfare	-	-	-	-	-	-	2,575,480
Transportation	24,993	-	-	-	-	-	9,325,752
Retirement	-	-	-	-	-	-	581,618
Public building commission	-	-	-	-	-	206,085	206,085
Assigned - transportation	-	-	-	-	-	-	2,596,697
Assigned - judiciary and court	-	-	-	-	-	-	47,694
Unassigned	-	-	-	-	-	-	-
Total fund balances	24,993	688,413	8,943	8,672	-	206,164	15,071,882
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,993	\$ 693,664	\$ 8,943	\$ 8,672	\$ 220,493	\$ 210,831	\$ 18,548,588
							\$ 31,422,931

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2018

	Major Funds		Nonmajor Funds							Court Security Fee
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	
Revenues:										
Property taxes	\$ 6,317,173	\$ 2,027,916	\$ 784,271	\$ 784,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	31,632	-	-	-	-	-	-	-	743,678	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and fees	-	490,614	-	-	192,623	43,802	70,249	16,200	-	110,613
Interest on investments	7,530	19,970	19,216	6,951	438	83	12	94	14	-
Miscellaneous	-	29,251	-	-	-	-	1,800	-	-	-
Total revenues	<u>6,356,335</u>	<u>2,567,751</u>	<u>803,487</u>	<u>791,222</u>	<u>193,061</u>	<u>43,885</u>	<u>72,061</u>	<u>16,294</u>	<u>743,692</u>	<u>110,613</u>
Expenditures:										
General government	6,325,360	-	-	-	108,766	40,075	51,411	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	104,708
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	2,352,827	31,665	-	-	-	-	-	743,678	-
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	555,563	222,661	857,564	7,719	-	-	-	-	5,905
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>6,325,360</u>	<u>2,908,390</u>	<u>254,326</u>	<u>857,564</u>	<u>116,485</u>	<u>40,075</u>	<u>51,411</u>	<u>-</u>	<u>743,678</u>	<u>110,613</u>
Excess (deficiency) of revenues over expenditures	<u>30,975</u>	<u>(340,639)</u>	<u>549,161</u>	<u>(66,342)</u>	<u>76,576</u>	<u>3,810</u>	<u>20,650</u>	<u>16,294</u>	<u>14</u>	<u>-</u>
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>30,975</u>	<u>(340,639)</u>	<u>549,161</u>	<u>(66,342)</u>	<u>76,576</u>	<u>3,810</u>	<u>20,650</u>	<u>16,294</u>	<u>14</u>	<u>-</u>
Fund balance, beginning of year	<u>550,643</u>	<u>3,250,950</u>	<u>3,742,463</u>	<u>3,532,866</u>	<u>352,476</u>	<u>39,112</u>	<u>(20,650)</u>	<u>78,588</u>	<u>56</u>	<u>-</u>
Fund balance, end of year	<u>\$ 581,618</u>	<u>\$ 2,910,311</u>	<u>\$ 4,291,624</u>	<u>\$ 3,466,524</u>	<u>\$ 429,052</u>	<u>\$ 42,922</u>	<u>\$ -</u>	<u>\$ 94,882</u>	<u>\$ 70</u>	<u>\$ -</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2018

	Nonmajor Funds									
	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	SAO Collections	Equitable Sharing-State's Attorney	SAO Diversion Accountability
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and fees	1,451	256,800	34,950	45,310	92,993	8,763	-	42,582	-	-
Interest on investments	3	219	24	34	304	63	16	-	85	3
Miscellaneous	-	-	-	-	-	-	21,448	-	-	8,200
Total revenues	1,454	257,019	34,974	45,344	93,297	8,826	21,464	42,582	85	8,203
Expenditures:										
General government	-	-	-	-	-	-	6,547	42,582	-	-
Judiciary and court related	-	277,696	25,050	40,665	32,049	51,577	-	-	34,128	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,649	-	615	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	277,696	25,050	40,665	58,698	51,577	7,162	42,582	34,128	-
Excess (deficiency) of revenues over expenditures	1,454	(20,677)	9,924	4,679	34,599	(42,751)	14,302	-	(34,043)	8,203
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	1,454	(20,677)	9,924	4,679	34,599	(42,751)	14,302	-	(34,043)	8,203
Fund balance, beginning of year	2,140	224,960	20,684	29,125	257,518	77,865	6,851	-	96,631	-
Fund balance, end of year	3,594	204,283	30,608	33,804	292,117	35,114	21,153	-	62,588	8,203

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2018

	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	Arrestee Medical	
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	-	-	
Fines and fees	1,033	6,251	30,094	3,969	30,916	258,792	22,419	42,498	4,462	
Interest on investments	17	12	27	25	16	235	73	-	3	
Miscellaneous	-	-	-	-	-	12,000	-	-	-	
Total revenues	1,050	6,263	30,121	3,994	30,932	271,027	22,492	42,498	4,465	
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	
Judiciary and court related	750	11,093	34,111	-	38,560	102,677	-	42,498	-	
Public safety	-	-	-	-	-	-	-	-	-	
Public health and welfare	-	-	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	-	-	
Economic development	-	-	-	-	-	-	-	-	-	
Capital outlay	-	585	-	-	-	13,384	-	-	-	
Debt service principal	-	-	-	-	-	-	-	-	-	
Debt service interest	-	-	-	-	-	-	-	-	-	
Total expenditures	750	11,678	34,111	-	38,560	116,061	-	42,498	-	
Excess (deficiency) of revenues over expenditures	300	(5,415)	(3,990)	3,994	(7,628)	154,966	22,492	-	4,465	
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	(5,200)	
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(5,200)	
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	300	(5,415)	(3,990)	3,994	(7,628)	154,966	22,492	-	(735)	
Fund balance, beginning of year	13,774	15,161	30,531	21,790	20,651	428,282	56,751	-	879	
Fund balance, end of year	\$ 14,074	\$ 9,746	\$ 26,541	\$ 25,784	\$ 13,023	\$ 583,248	\$ 79,243	\$ -	\$ 144	

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2018

	Nonmajor Funds								
	Sheriff TBL Account	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
Revenues:									
Property taxes	\$ -	\$ -	\$ 483,633	\$ -	\$ 201,771	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,604,963	-	-	-	-	-	1,808,217
Licenses and permits	-	-	228,902	-	-	-	-	-	-
Fines and fees	-	41,531	280,749	-	-	-	-	-	-
Interest on investments	-	115	22,187	11	330	1	104	51	25,965
Miscellaneous	-	1,504	44,203	48,000	975	-	-	-	-
Total revenues	-	43,150	2,664,637	48,011	203,076	1	104	51	1,834,182
Expenditures:									
General government	-	-	-	41,418	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
Public safety	-	1,909	-	-	-	-	-	-	-
Public health and welfare	-	-	2,290,171	-	201,227	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	1,868,352
Economic development	-	-	-	-	-	-	-	5,000	-
Capital outlay	-	2,024	50,928	-	3,356	-	18,604	-	-
Debt service principal	-	18,829	-	-	-	-	67,165	-	-
Debt service interest	-	-	-	-	-	-	7,590	-	-
Total expenditures	-	22,762	2,341,099	41,418	204,583	-	93,359	5,000	1,868,352
Excess (deficiency) of revenues over expenditures	-	20,388	323,538	6,593	(1,507)	1	(93,255)	(4,949)	(34,170)
Other financing sources (uses):									
Transfers out	-	-	(163,301)	-	-	-	-	(152,264)	-
Total other financing sources (uses)	-	-	(163,301)	-	-	-	-	(152,264)	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	20,388	160,237	6,593	(1,507)	1	(93,255)	(157,213)	(34,170)
Fund balance, beginning of year	1,100	53,411	2,277,791	1,461	154,448	1	174,672	157,213	1,645,185
Fund balance, end of year	\$ 1,100	\$ 73,799	\$ 2,438,028	\$ 8,054	\$ 152,941	\$ 2	\$ 81,417	\$ -	\$ 1,611,015

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2018

	Nonmajor Funds						
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Revenues:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,253,946
Intergovernmental	-	-	-	-	2,397,910	-	6,554,768
Licenses and permits	-	-	-	-	-	-	228,902
Fines and fees	-	226,870	3,337	2,210	-	-	1,871,467
Interest on investments	31	731	8	11	-	1,944	79,456
Miscellaneous	-	-	-	-	-	22,000	160,130
Total revenues	31	227,601	3,345	2,221	2,397,910	23,944	11,148,669
Expenditures:							
General government	-	132,117	-	-	-	23,680	446,596
Judiciary and court related	-	-	-	4,046	-	-	694,900
Public safety	-	-	-	-	-	-	106,617
Public health and welfare	-	-	-	-	-	-	2,491,398
Transportation	11,520	-	-	-	-	-	2,655,215
Economic development	-	-	-	-	2,397,910	-	2,402,910
Capital outlay	-	3,985	-	-	-	-	1,213,979
Debt service principal	-	-	-	-	-	-	85,994
Debt service interest	-	-	-	-	-	-	7,590
Total expenditures	11,520	136,102	-	4,046	2,397,910	23,680	10,105,199
Excess (deficiency) of revenues over expenditures	(11,489)	91,499	3,345	(1,825)	-	264	733,806
Other financing sources (uses):							
Transfers out	-	-	-	-	-	-	(320,765)
Total other financing sources (uses)	-	-	-	-	-	-	(320,765)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(11,489)	91,499	3,345	(1,825)	-	264	413,041
Fund balance, beginning of year	36,482	596,914	5,598	10,497	-	205,900	14,349,177
Fund balance, end of year	\$ 24,993	\$ 688,413	\$ 8,943	\$ 8,672	\$ -	\$ 206,164	\$ 18,563,811

Kankakee County, Illinois
Combining Balance Sheet - Debt Service Funds
November 30, 2018

	Public Building					Total Debt
	Commission-					Service Funds
	Health					
	Department					
	2009	2011	2012	2012A		
	Bond Series	Bond Series	Bond Series	Bond Series		
Assets						
Cash	\$ 267,497	\$ 147,209	\$ 94,736	\$ 143,683	\$ 112,246	\$ 765,371
Receivables, (net, where applicable of allowance for uncollectibles):						
Taxes, including interest, penalties and liens	250,885	663,346	414,601	640,841	-	1,969,673
Accounts	255	667	418	640	-	1,980
Total assets	\$ 518,637	\$ 811,222	\$ 509,755	\$ 785,164	\$ 112,246	\$ 2,737,024
Liabilities						
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources						
Property taxes related to future period	249,892	660,748	412,972	638,350	-	1,961,962
Fund balances						
Restricted for:						
Debt service	268,745	150,474	96,783	146,814	112,246	775,062
Total fund balances	268,745	150,474	96,783	146,814	112,246	775,062
Total liabilities, deferred inflows of resources, and fund balances	\$ 518,637	\$ 811,222	\$ 509,755	\$ 785,164	\$ 112,246	\$ 2,737,024

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2018

	2009	2011	2012	2012A	Public Building Commission- Health	Total Debt Service Funds
	Bond Series	Bond Series	Bond Series	Bond Series	Department	
Revenues:						
Taxes	\$ 250,735	\$ 664,507	\$ 421,545	\$ 636,991	\$ -	\$ 1,973,778
Interest on investments	255	666	418	640	-	1,979
Miscellaneous	45,655	-	-	-	-	45,655
Total revenues	296,645	665,173	421,963	637,631	-	2,021,412
Expenditures:						
General government	900	5,000	5,000	5,000	-	15,900
Debt service principal	160,000	510,000	340,000	545,000	127,283	1,682,283
Debt service interest	139,660	152,812	75,528	90,373	58,286	516,659
Total expenditures	300,560	667,812	420,528	640,373	185,569	2,214,842
Excess (deficiency) of revenues over expenditures	(3,915)	(2,639)	1,435	(2,742)	(185,569)	(193,430)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	185,569	185,569
Total other financing sources (uses)	-	-	-	-	185,569	185,569
Excess (deficiency) of revenues over expenditures and other sources (uses)	(3,915)	(2,639)	1,435	(2,742)	-	(7,861)
Fund balance, beginning of year	272,660	153,113	95,348	149,556	112,246	782,923
Fund balance, end of year	\$ 268,745	\$ 150,474	\$ 96,783	\$ 146,814	\$ 112,246	\$ 775,062

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 3,612,012	\$ 3,612,012	\$ 3,622,607	\$ 10,595
Intergovernmental	15,000	15,000	3,011	(11,989)
Interest on investments	600	600	5,539	4,939
Miscellaneous	70,000	70,000	14,697	(55,303)
Total revenue	<u>3,697,612</u>	<u>3,697,612</u>	<u>3,645,854</u>	<u>(51,758)</u>
Expenditures:				
Personal services	1,037,800	1,037,800	763,004	(274,796)
Contractual services	2,100,000	2,100,000	1,878,465	(221,535)
Supplies and materials	4,500	4,500	3,241	(1,259)
Capital outlay	6,500	6,500	316	(6,184)
Other services and charges	358,350	358,350	291,229	(67,121)
Debt service interest	25,000	25,000	14,547	(10,453)
Total expenditures	<u>3,532,150</u>	<u>3,532,150</u>	<u>2,950,802</u>	<u>(581,348)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 165,462</u>	<u>\$ 165,462</u>	<u>\$ 695,052</u>	<u>\$ 529,590</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Bridge				
Revenues:				
Property taxes	\$ 775,139	\$ 775,139	\$ 784,271	\$ 9,132
Interest on investments	5,500	5,500	19,216	13,716
Total revenues	780,639	780,639	803,487	22,848
Expenditures:				
Contractual services	-	-	31,665	31,665
Capital outlay	4,561,919	4,561,919	222,661	(4,339,258)
Total expenditures	4,561,919	4,561,919	254,326	(4,307,593)
Excess (deficiency) of revenues over expenditures	\$ (3,781,280)	\$ (3,781,280)	\$ 549,161	\$ 4,330,441
Matching Tax				
Revenues:				
Property taxes	\$ 775,140	\$ 775,140	\$ 784,271	\$ 9,131
Interest on investments	2,100	2,100	6,951	4,851
Miscellaneous	35,000	35,000	-	(35,000)
Total revenues	812,240	812,240	791,222	(21,018)
Expenditures:				
Capital outlay	4,120,610	4,121,210	857,564	(3,263,646)
Total expenditures	4,120,610	4,121,210	857,564	(3,263,646)
Excess (deficiency) of revenues over expenditures	\$ (3,308,370)	\$ (3,308,970)	\$ (66,342)	\$ 3,242,628
Recorder Computer				
Revenues:				
Fines and fees	\$ 165,000	\$ 165,000	\$ 192,623	\$ 27,623
Interest on investments	80	80	438	358
Total revenues	165,080	165,080	193,061	27,981
Expenditures:				
Personal services	57,000	57,000	48,872	(8,128)
Contractual services	50,000	50,000	33,898	(16,102)
Supplies	3,000	3,000	1,378	(1,622)
Capital outlay	12,000	12,000	7,719	(4,281)
Other services and charges	22,600	22,600	24,618	2,018
Total expenditures	144,600	144,600	116,485	(28,115)
Excess (deficiency) of revenues over expenditures	\$ 20,480	\$ 20,480	\$ 76,576	\$ 56,096

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Clerk Computer				
Revenues:				
Fines and fees	\$ 53,600	\$ 53,600	\$ 43,802	\$ (9,798)
Interest on investments	-	-	83	83
Total revenues	53,600	53,600	43,885	(9,715)
Expenditures:				
Personal services	17,000	17,000	21,483	4,483
Supplies	-	-	134	134
Other services and charges	36,600	36,600	18,458	(18,142)
Total expenditures	53,600	53,600	40,075	(13,525)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 3,810	\$ 3,810
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 16,500	\$ 16,500	\$ 70,249	\$ 53,749
Interest on investments	25	25	12	(13)
Miscellaneous	10,000	10,000	1,800	(8,200)
Total revenues	26,525	26,525	72,061	45,536
Expenditures:				
Personal services	26,500	26,500	43,936	17,436
Other services and charges	-	-	7,475	7,475
Total expenditures	26,500	26,500	51,411	24,911
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ 20,650	\$ 20,625
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 16,200	\$ (33,800)
Interest on investments	100	100	94	(6)
Total revenues	50,100	50,100	16,294	(33,806)
Expenditures:				
Other services and charges	50,100	50,100	-	(50,100)
Total expenditures	50,100	50,100	-	(50,100)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 16,294	\$ 16,294

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 743,678	\$ 43,678
Interest on investments	100	100	14	(86)
Total revenues	700,100	700,100	743,692	43,592
Expenditures:				
Other services and charges	700,100	700,100	743,678	43,578
Total expenditures	700,100	700,100	743,678	43,578
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 14	\$ 14
Court Security Fee				
Revenues:				
Fines and fees	\$ 120,000	\$ 120,000	\$ 110,613	\$ (9,387)
Total revenues	120,000	120,000	110,613	(9,387)
Expenditures:				
Personal services	118,500	118,500	103,486	(15,014)
Capital outlay	-	-	5,905	5,905
Other services and charges	1,500	1,500	1,222	(278)
Total expenditures	120,000	120,000	110,613	(9,387)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 500	\$ 500	\$ 1,451	\$ 951
Interest on investments	-	-	3	3
Total revenues	500	500	1,454	954
Expenditures:				
Other services and charges	500	500	-	(500)
Total expenditures	500	500	-	(500)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1,454	\$ 1,454

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Document Storage				
Revenues:				
Fines and fees	\$ 268,000	\$ 268,000	\$ 256,800	\$ (11,200)
Interest on investments	42	42	219	177
Total revenues	<u>268,042</u>	<u>268,042</u>	<u>257,019</u>	<u>(11,023)</u>
Expenditures:				
Personal services	232,000	232,000	234,057	2,057
Contractual services	<u>52,100</u>	<u>52,100</u>	<u>43,307</u>	<u>(8,793)</u>
Total expenditures	<u>284,100</u>	<u>284,100</u>	<u>277,696</u>	<u>(6,404)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (16,058)</u>	<u>\$ (16,058)</u>	<u>\$ (20,677)</u>	<u>\$ (4,619)</u>
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 37,800	\$ 37,800	\$ 34,950	\$ (2,850)
Interest on investments	-	-	24	24
Total revenues	<u>37,800</u>	<u>37,800</u>	<u>34,974</u>	<u>(2,826)</u>
Expenditures:				
Contractual services	<u>33,600</u>	<u>33,600</u>	<u>25,050</u>	<u>(8,550)</u>
Total expenditures	<u>33,600</u>	<u>33,600</u>	<u>25,050</u>	<u>(8,550)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,200</u>	<u>\$ 4,200</u>	<u>\$ 9,924</u>	<u>\$ 5,724</u>
Law Library				
Revenues:				
Fines and fees	\$ 45,000	\$ 45,000	\$ 45,310	\$ 310
Interest on investments	50	50	34	(16)
Total revenues	<u>45,050</u>	<u>45,050</u>	<u>45,344</u>	<u>294</u>
Expenditures:				
Other services and charges	<u>45,050</u>	<u>45,050</u>	<u>40,665</u>	<u>(4,385)</u>
Total expenditures	<u>45,050</u>	<u>45,050</u>	<u>40,665</u>	<u>(4,385)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,679</u>	<u>\$ 4,679</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Probation Service Fee				
Revenues:				
Fines and fees	\$ 100,800	\$ 100,800	\$ 92,993	\$ (7,807)
Interest on investments	-	-	304	304
Total revenues	100,800	100,800	93,297	(7,503)
Expenditures:				
Personal services	1,600	1,600	1,510	(90)
Contractual services	17,500	17,500	1,826	(15,674)
Supplies	13,100	13,100	5,826	(7,274)
Capital outlay	14,000	14,000	26,649	12,649
Other services and charges	42,850	42,850	22,887	(19,963)
Total expenditures	89,050	89,050	58,698	(30,352)
Excess (deficiency) of revenues over expenditures	11,750	11,750	34,599	22,849
Transfers out	(3,000)	(3,000)	-	3,000
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ 8,750	\$ 8,750	\$ 34,599	\$ 25,849
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ -	\$ 5,000	\$ 8,763	\$ 3,763
Interest on investments	-	-	63	63
Total revenues	-	5,000	8,826	3,826
Expenditures:				
Personal services	36,000	77,000	50,904	(26,096)
Contractual services	-	2,000	552	(1,448)
Other services and charges	-	1,000	121	(879)
Total expenditures	36,000	80,000	51,577	(28,423)
Excess (deficiency) of revenues over expenditures	\$ (36,000)	\$ (75,000)	\$ (42,751)	\$ 32,249
SAO-MADD				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 16	\$ 16
Miscellaneous	-	20,000	21,448	1,448
Total revenues	-	20,000	21,464	1,464
Expenditures:				
Personal services	-	17,500	4,295	(13,205)
Capital outlay	-	-	615	615
Other services and charges	-	2,500	2,252	(248)
Total expenditures	-	20,000	7,162	(12,838)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 14,302	\$ 14,302

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO-Collections				
Revenues:				
Fines and fees	\$ -	\$ 50,000	\$ 42,582	\$ (7,418)
Total revenues	-	50,000	42,582	(7,418)
Expenditures:				
Personal services	-	50,000	42,582	(7,418)
Total expenditures	-	50,000	42,582	(7,418)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Equitable Sharing-State's Attorney				
Revenues:				
Interest on investments	\$ 40	\$ 40	\$ 85	\$ 45
Total revenues	40	40	85	45
Expenditures:				
Contractual services	1,000	28,000	23,647	(4,353)
Supplies	-	8,000	3,146	(4,854)
Other services and charges	14,000	14,000	7,335	(6,665)
Total expenditures	15,000	50,000	34,128	(15,872)
Excess (deficiency) of revenues over expenditures	\$ (14,960)	\$ (49,960)	\$ (34,043)	\$ 15,917
SAO-Diversion Accountability Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 3	\$ 3
Miscellaneous	-	10,000	8,200	(1,800)
Total revenues	-	10,000	8,203	(1,797)
Expenditures:				
Other services and charges	-	10,000	-	(10,000)
Total expenditures	-	10,000	-	(10,000)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 8,203	\$ 8,203

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ -	\$ 5,000	\$ 1,033	\$ (3,967)
Interest on investments	-	-	17	17
Total revenues	-	5,000	1,050	(3,950)
Expenditures:				
Contractual services	-	7,500	750	(6,750)
Other services and charges	2,500	2,500	-	(2,500)
Total expenditures	2,500	10,000	750	(9,250)
Excess (deficiency) of revenues over expenditures	<u>\$ (2,500)</u>	<u>\$ (5,000)</u>	<u>\$ 300</u>	<u>\$ 5,300</u>
SAO Records/Automation				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 6,251	\$ 6,251
Interest on investments	-	-	12	12
Total revenues	-	-	6,263	6,263
Expenditures:				
Personal services	-	-	11,093	11,093
Capital outlay	-	-	585	585
Other services and charges	15,000	15,000	-	(15,000)
Total expenditures	15,000	15,000	11,678	(3,322)
Excess (deficiency) of revenues over expenditures	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>\$ (5,415)</u>	<u>\$ 9,585</u>
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ -	\$ 37,000	\$ 30,094	\$ (6,906)
Interest on investments	-	-	27	27
Total revenues	-	37,000	30,121	(6,879)
Expenditures:				
Total expenditures	10,000	50,000	34,111	(15,889)
Excess (deficiency) of revenues over expenditures	<u>\$ (10,000)</u>	<u>\$ (13,000)</u>	<u>\$ (3,990)</u>	<u>\$ 9,010</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Dispute Resolution				
Revenues:				
Fines and fees	\$ 4,000	\$ 4,000	\$ 3,969	\$ (31)
Interest on investments	-	-	25	25
Total revenues	4,000	4,000	3,994	(6)
Expenditures:				
Total expenditures	4,000	4,000	-	(4,000)
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,994</u>	<u>\$ 3,994</u>
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 30,000	\$ 36,993	\$ 30,916	\$ (6,077)
Interest on investments	7	7	16	9
Total revenues	30,007	37,000	30,932	(6,068)
Expenditures:				
Personal services	25,500	48,000	37,057	(10,943)
Other services and charges	12,000	12,000	1,503	(10,497)
Total expenditures	37,500	60,000	38,560	(21,440)
Excess (deficiency) of revenues over expenditures	<u>\$ (7,493)</u>	<u>\$ (23,000)</u>	<u>\$ (7,628)</u>	<u>\$ 15,372</u>
Court Automation				
Revenues:				
Fines and fees	\$ 270,000	\$ 270,000	\$ 258,792	\$ (11,208)
Interest on investments	133	133	235	102
Miscellaneous	-	-	12,000	12,000
Total revenues	270,133	270,133	271,027	894
Expenditures:				
Contractual services	170,000	170,000	102,677	(67,323)
Capital outlay	150,000	150,000	13,384	(136,616)
Total expenditures	320,000	320,000	116,061	(203,939)
Excess (deficiency) of revenues over expenditures	<u>\$ (49,867)</u>	<u>\$ (49,867)</u>	<u>\$ 154,966</u>	<u>\$ 204,833</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 21,000	\$ 21,000	\$ 22,419	\$ 1,419
Interest on investments	10	10	73	63
Total revenues	21,010	21,010	22,492	1,482
Expenditures:				
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	5,000	5,000	-	(5,000)
Excess (deficiency) of revenues over expenditures	\$ 16,010	\$ 16,010	\$ 22,492	\$ 6,482
Driver Improvement Program				
Revenues:				
Fines and fees	\$ 39,400	\$ 50,000	\$ 42,498	\$ (7,502)
Total revenues	39,400	50,000	42,498	(7,502)
Expenditures:				
Personal services	11,512	11,512	8,628	(2,884)
Other services and charges	24,000	38,488	33,870	(4,618)
Total expenditures	35,512	50,000	42,498	(7,502)
Excess (deficiency) of revenues over expenditures	\$ 3,888	\$ -	\$ -	\$ -
Arrestee Medical				
Revenues:				
Fines and fees	\$ 6,500	\$ 6,500	\$ 4,462	\$ (2,038)
Interest on investments	10	10	3	(7)
Total revenues	6,510	6,510	4,465	(2,045)
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,510	6,510	4,465	(2,045)
Transfers out	(6,510)	(6,510)	(5,200)	1,310
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ (735)	\$ (735)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Coroner's Fee				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 41,531	\$ 9,531
Interest on investments	-	-	115	115
Miscellaneous	-	-	1,504	1,504
Total revenues	32,000	32,000	43,150	11,150
Expenditures:				
Contractual services	-	-	3,861	3,861
Supplies	-	-	2,550	2,550
Capital outlay	-	-	2,024	2,024
Other services and charges	30,000	30,000	(4,502)	(34,502)
Debt service principal	-	-	18,829	18,829
Total expenditures	30,000	30,000	22,762	(7,238)
Excess (deficiency) of revenues over expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 20,388</u>	<u>\$ 18,388</u>
Health				
Revenues:				
Property taxes	\$ 450,000	\$ 450,000	\$ 483,633	\$ 33,633
Intergovernmental	1,660,593	1,660,593	1,463,521	(197,072)
Licenses and permits	218,650	218,650	228,902	10,252
Fines and fees	203,850	203,850	280,749	76,899
Interest on investments	12,000	12,000	22,187	10,187
Miscellaneous	35,576	35,576	44,203	8,627
Total revenues	2,580,669	2,580,669	2,523,195	(57,474)
Expenditures:				
Personal services	1,692,591	1,692,591	1,571,267	(121,324)
Contractual services	261,000	261,000	272,046	11,046
Supplies	219,000	219,000	169,411	(49,589)
Capital outlay	135,000	135,000	50,928	(84,072)
Other services and charges	109,800	109,800	136,005	26,205
Total expenditures	2,417,391	2,417,391	2,199,657	(217,734)
Excess (deficiency) of revenues over expenditures	163,278	163,278	323,538	160,260
Transfers out	(163,278)	(163,278)	(163,301)	(23)
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,237</u>	<u>\$ 160,237</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 11	\$ (39)
Miscellaneous	48,000	48,000	48,000	-
Total revenues	48,050	48,050	48,011	(39)
Expenditures:				
Contractual services	-	-	184	184
Other services and charges	48,050	48,050	41,234	(6,816)
Total expenditures	48,050	48,050	41,418	(6,632)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 6,593	\$ 6,593
Veterans Assistance				
Revenues:				
Property taxes	\$ 240,000	\$ 240,000	\$ 201,771	\$ (38,229)
Interest on investments	-	-	330	330
Miscellaneous	-	-	975	975
Total revenues	240,000	240,000	203,076	(36,924)
Expenditures:				
Personal services	145,512	145,512	124,299	(21,213)
Supplies	2,500	2,500	4,662	2,162
Capital outlay	4,000	4,000	3,356	(644)
Insurances	25,550	25,550	15,128	(10,422)
Other services and charges	61,715	61,715	57,138	(4,577)
Total expenditures	239,277	239,277	204,583	(34,694)
Excess (deficiency) of revenues over expenditures	\$ 723	\$ 723	\$ (1,507)	\$ (2,230)
Forfeited Funds - Sheriff				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1	\$ 1
Total revenues	-	-	1	1
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1	\$ 1

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 150	\$ 150	\$ 104	\$ (46)
Miscellaneous	-	29,857	-	(29,857)
Total revenues	150	30,007	104	(29,903)
Expenditures:				
Capital outlay	15,000	119,000	18,604	(100,396)
Other services and charges	6,000	6,000	-	(6,000)
Debt service interest	-	-	7,590	7,590
Debt service principal	-	-	67,165	67,165
Total expenditures	21,000	125,000	93,359	(31,641)
Excess (deficiency) of revenues over expenditures	\$ (20,850)	\$ (94,993)	\$ (93,255)	\$ 1,738
Revolving CDAP Loans				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 51	\$ 51
Total revenues	-	-	51	51
Expenditures:				
Contractual services	-	-	5,000	5,000
Total expenditures	-	-	5,000	5,000
Excess (deficiency) of revenues over expenditures	-	-	(4,949)	(4,949)
Transfers out	-	-	(152,264)	(152,264)
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ (157,213)	\$ (157,213)
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 1,598,667	\$ 1,598,667	\$ 1,808,217	\$ 209,550
Interest on investments	9,200	9,200	25,965	16,765
Total revenues	1,607,867	1,607,867	1,834,182	226,315
Expenditures:				
Personal services	1,036,343	1,036,343	1,023,603	(12,740)
Other services and charges	2,042,039	2,042,039	844,749	(1,197,290)
Total expenditures	3,078,382	3,078,382	1,868,352	(1,210,030)
Excess (deficiency) of revenues over expenditures	\$ (1,470,515)	\$ (1,470,515)	\$ (34,170)	\$ 1,436,345

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Township Bridge				
Revenues:				
Intergovernmental	\$ 709,952	\$ 709,952	\$ -	\$ (709,952)
Interest on investments	15	15	31	16
Total revenues	<u>709,967</u>	<u>709,967</u>	<u>31</u>	<u>(709,936)</u>
Expenditures:				
Other services and charges	<u>732,996</u>	<u>732,996</u>	<u>11,520</u>	<u>(721,476)</u>
Total expenditures	<u>732,996</u>	<u>732,996</u>	<u>11,520</u>	<u>(721,476)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (23,029)</u>	<u>\$ (23,029)</u>	<u>\$ (11,489)</u>	<u>\$ 11,540</u>
Geographical Information System				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 226,870	\$ 26,870
Interest on investments	101	101	731	630
Total revenues	<u>200,101</u>	<u>200,101</u>	<u>227,601</u>	<u>27,500</u>
Expenditures:				
Personal services	120,391	120,391	117,861	(2,530)
Contractual services	40,000	40,000	12,451	(27,549)
Supplies	250	250	-	(250)
Capital outlay	7,500	7,500	3,985	(3,515)
Other services and charges	<u>3,950</u>	<u>3,950</u>	<u>1,805</u>	<u>(2,145)</u>
Total expenditures	<u>172,091</u>	<u>172,091</u>	<u>136,102</u>	<u>(35,989)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 28,010</u>	<u>\$ 28,010</u>	<u>\$ 91,499</u>	<u>\$ 63,489</u>
Drug Court Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 3,337	\$ 3,337
Interest on investments	-	-	8	8
Total revenues	<u>-</u>	<u>-</u>	<u>3,345</u>	<u>3,345</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,345</u>	<u>\$ 3,345</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 2,210	\$ 2,210
Interest on investments	-	-	11	11
Total revenues	-	-	2,221	2,221
Expenditures:				
Other services and charges	-	-	4,046	4,046
Total expenditures	-	-	4,046	4,046
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (1,825)	\$ (1,825)
WIOA Grants				
Revenues:				
Intergovernmental	\$ 2,192,443	\$ 2,192,443	\$ 2,397,910	\$ 205,467
Total revenues	2,192,443	2,192,443	2,397,910	205,467
Expenditures	2,192,443	2,192,443	2,397,910	205,467
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1,944	\$ 1,944
Miscellaneous	-	-	22,000	22,000
Total revenues	-	-	23,944	23,944
Expenditures:				
Contractual services	-	-	21,318	21,318
Other services and charges	-	-	2,362	2,362
Total expenditures	-	-	23,680	23,680
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 264	\$ 264

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Budget
2009 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 254,660	\$ 254,660	\$ 250,735	\$ (3,925)
Interest on investments	-	-	255	255
Miscellaneous Income	45,000	45,000	45,655	655
Total revenue	299,660	299,660	296,645	(3,015)
Expenditures:				
Other services and charges	-	-	900	900
Debt service principal	160,000	160,000	160,000	-
Debt service interest	139,660	139,660	139,660	-
Total expenditures	299,660	299,660	300,560	900
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (3,915)	\$ (3,915)
2011 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 667,812	\$ 667,812	\$ 664,507	\$ (3,305)
Interest on investments	-	-	666	666
Total revenue	667,812	667,812	665,173	(2,639)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	510,000	510,000	510,000	-
Debt service interest	152,812	152,812	152,812	-
Total expenditures	667,812	667,812	667,812	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (2,639)	\$ (2,639)
2012 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 420,528	\$ 420,528	\$ 421,545	\$ 1,017
Interest on investments	-	-	418	418
Total revenue	420,528	420,528	421,963	1,435
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	340,000	340,000	340,000	-
Debt service interest	75,528	75,528	75,528	-
Total expenditures	420,528	420,528	420,528	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1,435	\$ 1,435

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 640,373	\$ 640,373	\$ 636,991	\$ (3,382)
Interest on investments	-	-	640	640
Total revenue	640,373	640,373	637,631	(2,742)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	545,000	545,000	545,000	-
Debt service interest	90,373	90,373	90,373	-
Total expenditures	640,373	640,373	640,373	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (2,742)	\$ (2,742)
Public Building Commission-Health Department				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
Expenditures:				
Debt service principal	-	-	127,283	127,283
Debt service interest	-	-	58,286	58,286
Total expenditures	-	-	185,569	185,569
Excess (deficiency) of revenues over expenditures	-	-	(185,569)	(185,569)
Transfers in	-	-	185,569	185,569
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Public Building Commission Project Fund
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Total revenue	\$ -	\$ 200,000	\$ 206,042	\$ 6,042
Expenditures:				
Capital outlay	-	545,000	508,585	(36,415)
Other services and charges	100,000	-	-	-
Professional Fees	5,000	5,000	9,218	4,218
Total expenditures	105,000	550,000	517,803	(32,197)
Excess (deficiency) of revenues over expenditures	<u>\$ (105,000)</u>	<u>\$ (350,000)</u>	<u>\$ (311,761)</u>	<u>\$ 38,239</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, 2018

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 2,819,351	\$ 2,816,742	\$ (2,609)	\$ 962,300	\$ 1,617,539	\$ 655,239	\$ 3,781,651	\$ 4,434,281	\$ 652,630
Miscellaneous	-	4,687	4,687	156,500	970	(155,530)	156,500	5,657	(150,843)
Total operating revenues	<u>2,819,351</u>	<u>2,821,429</u>	<u>2,078</u>	<u>1,118,800</u>	<u>1,618,509</u>	<u>499,709</u>	<u>3,938,151</u>	<u>4,439,938</u>	<u>501,787</u>
Operating expenses:									
Personal services	2,323,360	2,229,903	(93,457)	159,000	150,810	(8,190)	2,482,360	2,380,713	(101,647)
Contractual services	39,630	14,675	(24,955)	244,550	114,811	(129,739)	284,180	129,486	(154,694)
Supplies and materials	339,041	7,139	(331,902)	2,080	44,727	42,647	341,121	51,866	(289,255)
Other services and charges	71,690	81,261	9,571	88,660	1,029,069	940,409	160,350	1,110,330	949,980
Equipment	15,000	-	(15,000)	660,500	223,583	(436,917)	675,500	223,583	(451,917)
Total operating expenses	<u>2,788,721</u>	<u>2,332,978</u>	<u>(455,743)</u>	<u>1,154,790</u>	<u>1,563,000</u>	<u>408,210</u>	<u>3,943,511</u>	<u>3,895,978</u>	<u>(47,533)</u>
Operating income (loss)	30,630	488,451	457,821	(35,990)	55,509	91,499	(5,360)	543,960	549,320
Nonoperating revenue (expense):									
Interest income	-	1,463	1,463	5,360	12,773	7,413	5,360	14,236	8,876
Net nonoperating revenue (loss)	<u>-</u>	<u>1,463</u>	<u>1,463</u>	<u>5,360</u>	<u>12,773</u>	<u>7,413</u>	<u>5,360</u>	<u>14,236</u>	<u>8,876</u>
Change in net position	\$ 30,630	\$ 489,914	\$ 459,284	\$ (30,630)	\$ 68,282	\$ 98,912	\$ -	\$ 558,196	\$ 558,196
Explanation of differences between budgetary expenses and expenses under generally accepted accounting principles (GAAP):									
Actual operating expenses, budgetary basis							\$ 3,895,978		
Capitalized equipment is not an expense under GAAP							(223,583)		
Depreciation expense is an expense under GAAP							446,019		
Changes in net pension liability and deferred outflows of resources related to pensions are GAAP expenses							(61,031)		
Total operating expenses as reported in the statement of revenues, expenses and changes in net position							<u>\$ 4,057,383</u>		

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
November 30, 2018

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Assets				
Cash	\$ 151,822	\$ 23,733	\$ 1,689,943	\$ 1,865,498
Investments, at cost	1,165,653	-	500,000	1,665,653
Receivables:				
Accounts receivable	6,257	-	-	6,257
Due from other governments	100,350	-	-	100,350
Total assets	<u>\$ 1,424,082</u>	<u>\$ 23,733</u>	<u>\$ 2,189,943</u>	<u>\$ 3,637,758</u>
Liabilities and Net Position				
Liabilities				
Vouchers payable	<u>\$ 6,988</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,988</u>
Total liabilities	<u>6,988</u>	<u>-</u>	<u>-</u>	<u>6,988</u>
Net Position				
Restricted for other purposes	<u>1,417,094</u>	<u>23,733</u>	<u>2,189,943</u>	<u>3,630,770</u>
Total net position	<u>1,417,094</u>	<u>23,733</u>	<u>2,189,943</u>	<u>3,630,770</u>
Total liabilities and net position	<u>\$ 1,424,082</u>	<u>\$ 23,733</u>	<u>\$ 2,189,943</u>	<u>\$ 3,637,758</u>

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
For the Year Ended November 30, 2018

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Additions:				
Intergovernmental	\$ 1,139,872	\$ -	\$ -	\$ 1,139,872
Miscellaneous	-	-	1,590,080	1,590,080
Interest	20,926	26	-	20,952
Total additions	1,160,798	26	1,590,080	2,750,904
Deductions:				
Transportation	1,250,433	-	-	1,250,433
Other	-	-	1,243,872	1,243,872
Total deductions	1,250,433	-	1,243,872	2,494,305
Change in net position	(89,635)	26	346,208	256,599
Net position, beginning of year	1,506,729	23,707	1,843,735	3,374,171
Net position, end of year	<u>\$ 1,417,094</u>	<u>\$ 23,733</u>	<u>\$ 2,189,943</u>	<u>\$ 3,630,770</u>

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2018

	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	\$ -	\$ 405,007	\$ 5,322,707	\$ 98,929	\$ 90,968	\$ 395,589	\$ 7,836	\$ 158,671	\$ 440,441
Investments, at cost	238	146,652	708,949	-	-	-	-	-	-
Receivables:									
Accounts	-	2,334	1,163,888	-	-	-	-	-	-
Total assets	\$ 238	\$ 553,993	\$ 7,195,544	\$ 98,929	\$ 90,968	\$ 395,589	\$ 7,836	\$ 158,671	\$ 440,441
Liabilities									
Vouchers payable	\$ -	\$ 5,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	7,195,544	-	-	-	-	-	-
Due to others	238	548,680	-	98,929	90,968	395,589	7,836	158,671	440,441
Total liabilities	\$ 238	\$ 553,993	\$ 7,195,544	\$ 98,929	\$ 90,968	\$ 395,589	\$ 7,836	\$ 158,671	\$ 440,441

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2018

	Circuit Clerk	County Clerk	Sheriff Safety	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Teen Court	Total
Assets							
Cash	\$ 413,689	\$ 371,466	\$ 2,020	\$ 36,796	\$ 127,213	\$ 5,380	7,876,712
Investments, at cost	-	-	-	-	-	-	855,839
Receivables:							
Accounts	-	-	-	-	50,000	2,417	1,218,639
Total assets	\$ 413,689	\$ 371,466	\$ 2,020	\$ 36,796	\$ 177,213	\$ 7,797	\$ 9,951,190
Liabilities							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106	\$ 5,419
Due to other governments	-	-	-	-	-	-	7,195,544
Due to others	413,689	371,466	2,020	36,796	177,213	7,691	2,750,227
Total liabilities	\$ 413,689	\$ 371,466	\$ 2,020	\$ 36,796	\$ 177,213	\$ 7,797	\$ 9,951,190

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2018

	Beginning of Year	Additions	Reductions	End of Year
Arrowhead Hills Special Assessment				
Assets - investments	\$ -	\$ 238	\$ -	\$ 238
Liabilities - due to others	\$ -	\$ 238	\$ -	\$ 238
Drainage Districts				
Assets:				
Cash	\$ 350,541	\$ 143,831	\$ 89,365	\$ 405,007
Investments	155,699	2,409	11,456	146,652
Accounts receivable	1,254	1,080	-	2,334
Total assets	<u>\$ 507,494</u>	<u>\$ 147,320</u>	<u>\$ 100,821</u>	<u>\$ 553,993</u>
Liabilities:				
Vouchers payable	\$ 4,515	\$ 798	\$ -	\$ 5,313
Due to others	502,979	146,522	100,821	548,680
Total liabilities	<u>\$ 507,494</u>	<u>\$ 147,320</u>	<u>\$ 100,821</u>	<u>\$ 553,993</u>
Collector				
Assets:				
Cash	\$ 3,784,554	\$ 359,567,036	\$ 358,028,883	\$ 5,322,707
Investments	13,544	8,469,978	7,774,573	708,949
Accounts receivable	-	1,163,888	-	1,163,888
Total assets	<u>\$ 3,798,098</u>	<u>\$ 369,200,902</u>	<u>\$ 365,803,456</u>	<u>\$ 7,195,544</u>
Liabilities - due to other governments	<u>\$ 3,798,098</u>	<u>\$ 369,200,902</u>	<u>\$ 365,803,456</u>	<u>\$ 7,195,544</u>
Sheriff Civil Process				
Assets - cash	<u>\$ 33,066</u>	<u>\$ 187,299</u>	<u>\$ 121,436</u>	<u>\$ 98,929</u>
Liabilities - due to others	<u>\$ 33,066</u>	<u>\$ 187,299</u>	<u>\$ 121,436</u>	<u>\$ 98,929</u>
Condemnation Account				
Assets:				
Cash	\$ 76,916	\$ 14,052	\$ -	\$ 90,968
Accounts receivable	13,960	-	13,960	-
Total assets	<u>\$ 90,876</u>	<u>\$ 14,052</u>	<u>\$ 13,960</u>	<u>\$ 90,968</u>
Liabilities - due to others	<u>\$ 90,876</u>	<u>\$ 14,052</u>	<u>\$ 13,960</u>	<u>\$ 90,968</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2018

	Beginning of Year	Additions	Reductions	End of Year
Unclaimed Legacies and Bonds				
Assets:				
Cash	\$ 62,603	\$ 332,986	\$ -	\$ 395,589
Due from County	325,000	-	325,000	-
Total assets	<u>\$ 387,603</u>	<u>\$ 332,986</u>	<u>\$ 325,000</u>	<u>\$ 395,589</u>
Liabilities - due to others	<u>\$ 387,603</u>	<u>\$ 332,986</u>	<u>\$ 325,000</u>	<u>\$ 395,589</u>
Sheriff Seizure				
Assets - cash	<u>\$ 8,144</u>	<u>\$ 315</u>	<u>\$ 623</u>	<u>\$ 7,836</u>
Liabilities - due to others	<u>\$ 8,144</u>	<u>\$ 315</u>	<u>\$ 623</u>	<u>\$ 7,836</u>
Sheriff Sale Account				
Assets - cash	<u>\$ 17,104</u>	<u>\$ 861,992</u>	<u>\$ 720,425</u>	<u>\$ 158,671</u>
Liabilities - due to others	<u>\$ 17,104</u>	<u>\$ 861,992</u>	<u>\$ 720,425</u>	<u>\$ 158,671</u>
Sheriff Commissary				
Assets - cash	<u>\$ 296,782</u>	<u>\$ 3,165,234</u>	<u>\$ 3,021,575</u>	<u>\$ 440,441</u>
Liabilities - due to others	<u>\$ 296,782</u>	<u>\$ 3,165,234</u>	<u>\$ 3,021,575</u>	<u>\$ 440,441</u>
Circuit Clerk				
Assets - cash	<u>\$ 326,465</u>	<u>\$ 4,825,518</u>	<u>\$ 4,738,294</u>	<u>\$ 413,689</u>
Liabilities - due to others	<u>\$ 326,465</u>	<u>\$ 4,825,518</u>	<u>\$ 4,738,294</u>	<u>\$ 413,689</u>
County Clerk				
Assets - cash	<u>\$ 591,547</u>	<u>\$ 3,825,079</u>	<u>\$ 4,045,160</u>	<u>\$ 371,466</u>
Liabilities - due to others	<u>\$ 591,547</u>	<u>\$ 3,825,079</u>	<u>\$ 4,045,160</u>	<u>\$ 371,466</u>
Sheriff Safety				
Assets - cash	<u>\$ 4,190</u>	<u>\$ 6,477</u>	<u>\$ 8,647</u>	<u>\$ 2,020</u>
Liabilities - due to others	<u>\$ 4,190</u>	<u>\$ 6,477</u>	<u>\$ 8,647</u>	<u>\$ 2,020</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2018

	Beginning of Year	Additions	Reductions	End of Year
Kankakee Enterprise Zone				
Assets - cash	\$ 13,123	\$ 23,908	\$ 235	\$ 36,796
Liabilities - due to others	\$ 13,123	\$ 23,908	\$ 235	\$ 36,796
Kankakee River Valley Enterprise Zone				
Assets:				
Cash	\$ 103,470	\$ 24,970	\$ 1,227	\$ 127,213
Accounts receivable	-	50,000	-	50,000
Total assets	\$ 103,470	\$ 74,970	\$ 1,227	\$ 177,213
Liabilities:				
Vouchers payable	\$ 451	\$ -	\$ 451	\$ -
Due to other governments	540	-	540	-
Due to others	102,479	74,734	-	177,213
Total liabilities	\$ 103,470	\$ 74,734	\$ 991	\$ 177,213
Teen Court				
Assets:				
Cash	\$ 6,491	\$ 27,100	\$ 28,211	\$ 5,380
Accounts receivable	2,010	2,417	2,010	2,417
Total assets	\$ 8,501	\$ 29,517	\$ 30,221	\$ 7,797
Liabilities:				
Vouchers payable	\$ 2,218	\$ 106	\$ 2,218	\$ 106
Due to others	6,283	27,507	26,099	7,691
Total liabilities	\$ 8,501	\$ 27,613	\$ 28,317	\$ 7,797
Total Agency Funds				
Assets:				
Cash	\$ 5,674,996	\$ 373,005,797	\$ 370,804,081	\$ 7,876,712
Investments	169,243	8,472,625	7,786,029	855,839
Accounts receivable	17,224	1,217,385	15,970	1,218,639
Due from County	325,000	-	325,000	-
Total assets	\$ 6,186,463	\$ 382,695,807	\$ 378,931,080	\$ 9,951,190
Liabilities:				
Vouchers payable	\$ 7,184	\$ 904	\$ 2,669	\$ 5,419
Due to other governments	3,798,638	369,200,902	365,803,996	7,195,544
Due to others	2,380,641	13,491,861	13,122,275	2,750,227
Total liabilities	\$ 6,186,463	\$ 382,693,667	\$ 378,928,940	\$ 9,951,190

Kankakee County, Illinois
Assessed Valuations, Rates and Extensions
For the tax levy years 2008 through 2017

Extension year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Assessed valuation, net of special districts and general abatements	\$ 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	\$ 1,895,536,281
Tax rates:										
General corporate	\$ 0.2564	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.250	\$ 0.250	\$ 0.224	\$ 0.218	\$ 0.222
IMRF	0.2258	0.2244	0.2259	0.2144	0.2050	0.180	0.158	0.151	0.131	0.119
County health	0.0259	0.0262	0.0262	0.0260	0.0260	0.026	0.024	0.022	0.023	0.024
Liability insurance	0.1940	0.1928	0.1940	0.1818	0.1662	0.142	0.121	0.113	0.107	0.117
County highway	0.1086	0.1100	0.1106	0.1100	0.1070	0.103	0.096	0.090	0.092	0.093
Social security	0.1125	0.1132	0.1151	0.1130	0.1110	0.102	0.096	0.092	0.089	0.090
Veterans	0.0108	0.0097	0.0096	0.0090	0.0085	0.008	0.007	0.010	0.011	0.011
Highway matching	0.0420	0.0426	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045
Joint bridge	0.1057	0.1086	0.1116	-	0.0488	0.047	0.046	0.044	0.045	0.045
Bonds and interest	-	-	-	0.0381	0.0371	0.034	-	0.029	-	-
Public Building Commission	0.0129	0.0131	0.0133	0.0130	0.0135	0.014	0.015	0.014	0.017	0.018
Extension education										
Total tax rates	\$ 1.1366	\$ 1.1332	\$ 1.1423	\$ 1.0529	\$ 1.0219	\$ 0.953	\$ 0.890	\$ 0.833	\$ 0.807	\$ 0.816
Tax extensions:										
General corporate	\$ 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	\$ 4,208,091
IMRF	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	2,255,688
County health	482,385	473,363	460,664	451,515	455,118	477,419	454,699	435,120	445,452	454,929
Liability insurance	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	2,217,777
County highway	2,022,663	1,987,402	1,944,634	1,910,257	1,872,985	1,891,312	1,818,798	1,780,037	1,781,806	1,762,849
Social security	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	1,705,983
Veterans	201,149	175,253	168,793	156,294	148,789	146,898	132,621	197,782	213,042	208,509
Highway matching	782,245	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991
Joint bridge	782,245	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991
Bonds and interest	1,968,651	1,962,108	1,962,216	-	-	-	-	-	-	-
Public Building Commission	-	-	-	661,643	649,418	624,317	587,320	573,568	561,656	606,572
Extension education	240,261	236,681	233,848	225,758	236,311	257,072	284,187	276,895	329,247	341,196
Total tax extensions	\$ 21,169,052	\$ 20,473,854	\$ 20,084,585	\$ 18,284,634	\$ 17,887,884	\$ 17,499,232	\$ 16,861,769	\$ 16,475,234	\$ 15,629,541	\$ 15,467,576

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities										
Net Invested in Capital Assets	44,479,679	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
Restricted										
Debt Service	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308	782,923	775,062
Capital Projects	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224
Juvenile Detention Services	-	-	-	-	-	-	-	-	-	2,116,302
Health Services	-	-	-	-	-	-	-	-	-	219,447
Other Purposes	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594
Unrestricted	(3,926,143)	(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)
Total Governmental Activities	61,801,623	60,808,717	59,497,091	57,586,667	56,587,444	52,939,769	37,634,188	35,731,524	38,744,536	39,727,629
Business-Type Activities										
Net Invested in Capital Assets	520,917	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
Restricted										
Debt Service	250,507	235,783	253,706	253,516	253,841	-	-	-	-	-
Unrestricted	4,460,518	4,024,416	4,201,294	3,959,681	3,655,903	3,248,290	3,322,145	3,202,725	3,418,587	4,124,249
Total Business-Type Activities	5,231,942	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
Primary Government										
Net Invested in Capital Assets	45,000,596	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
Restricted										
Debt Service	266,694	454,410	540,992	820,187	1,106,269	849,617	848,805	864,308	782,923	775,062
Capital Projects	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985	291,224
Juvenile Detention Services	-	-	-	-	-	-	-	-	-	2,116,302
Health Services	-	-	-	-	-	-	-	-	-	219,447
Other Purposes	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594
Unrestricted	534,375	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)
Total Primary Government	67,033,565	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

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

Expenses

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities										
General Government	8,980,438	8,534,467	8,776,907	9,483,436	9,880,814	9,064,835	7,042,629	7,520,836	7,826,225	6,641,900
Court Services	10,402,497	9,556,219	9,478,698	9,463,167	9,109,459	8,998,615	8,877,536	8,255,649	8,254,672	8,925,885
Public Safety	21,652,108	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
Health & Sanitation	3,264,901	3,037,891	3,266,113	3,395,624	3,006,442	3,056,755	2,417,970	2,392,618	2,392,618	2,539,556
Transportation	8,598,611	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
Veterans Administration	243,706	189,285	236,894	230,436	313,913	251,957	275,934	282,080	272,633	233,164
Economic Development	4,483,899	4,337,950	3,406,529	2,430,630	1,946,789	2,139,385	2,421,815	2,508,024	2,779,290	2,407,102
Interest & Fiscal Charges	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186
Total Governmental Activities Expenses	58,697,966	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
Business-Type Activities										
911 Emergency Services	2,648,016	2,809,976	2,608,200	2,747,237	2,782,618	2,856,433	2,932,790	2,973,080	3,495,110	4,057,383
Animal Control	339,809	303,342	298,339	276,278	298,905	319,021	319,512	295,148	327,076	313,321
Total Business-Type Activities Expenses	2,987,825	3,113,318	2,906,539	3,023,515	3,081,523	3,175,454	3,252,302	3,268,228	3,822,186	4,370,704
Total Primary Government Expenses	61,685,791	60,033,251	59,864,978	59,378,573	60,988,318	60,759,291	58,581,317	57,075,970	57,291,829	59,733,801
Program Revenues										
Governmental Activities										
General Government	2,689,443	2,757,480	2,973,183	2,892,118	3,179,827	3,896,307	3,418,176	3,416,713	3,749,673	3,875,219
Court Services	4,391,732	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
Public Safety	9,633,269	10,335,111	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990	10,665,062	12,542,863
Health & Sanitation	2,675,988	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
Transportation	2,304,188	2,043,549	2,429,201	2,010,312	3,139,562	1,855,897	1,118,217	945,116	695,266	1,005,656
Veterans Administration	52,926	25,500	51,622	49,361	61,372	116	29,077	27,155	-	-
Economic Development	3,657,376	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
Total Governmental Activities Program Revenues	25,404,924	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
Business-Type Activities										
911 Emergency Services	2,672,054	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
Animal Control	326,756	329,157	328,074	291,673	299,965	306,412	326,775	302,018	315,777	390,906
Total Business-Type Activities Program Revenues	2,998,810	3,015,531	3,064,910	3,101,822	3,108,834	3,155,111	3,277,411	3,356,584	4,123,352	4,830,844
Total Primary Government Program Revenues	28,403,734	29,519,702	29,421,181	28,218,182	29,132,353	27,110,760	25,430,334	24,624,013	29,433,913	30,627,180
Net (Expense) Revenue	(33,293,042)	(30,415,762)	(30,602,168)	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)	(28,159,082)	(29,566,761)
Governmental Activities										
Business-Type Activities	10,985	(97,787)	158,371	78,307	27,311	(20,343)	25,109	88,356	301,166	460,140
Total Primary Government Net (Expense) Revenue	(33,282,057)	(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)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	151,140,928	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
Sales and video gaming	7,449,926	7,861,656	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830	5,204,439	5,562,711
State Income	2,297,742	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
Replacement & Other	2,697,931	3,630,194	2,606,459	2,494,507	2,623,064	2,739,880	2,791,871	2,733,394	2,770,138	2,702,899
Interest	89,157	43,020	25,714	20,903	18,761	13,576	12,764	23,537	95,716	122,105
Misc.	132,098	346,863	270,750	220,617	229,383	577,451	465,132	341,257	423,565	438,193
Special Items - Gain (loss) on Disposal of Asset(s)	27,268	24,167	62,080	56,854	46,518	(54,175)	-	-	-	3,096,517
Total Governmental Activities	27,835,050	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
Business-Type Activities	42,779	39,754	32,489	8,380	13,962	5,719	5,428	6,954	9,395	16,943
Interest	-	-	-	-	-	-	-	(1,959)	-	-
Misc.	42,779	39,754	32,489	8,380	13,962	5,719	5,428	6,954	9,395	16,943
Total Business-Type Activities	27,877,829	29,462,610	29,323,031	29,336,654	30,555,321	30,289,693	29,481,546	30,642,644	31,181,489	35,670,891
Total Primary Government	55,755,679	58,885,466	58,613,572	58,665,328	61,096,681	60,573,667	58,957,664	61,280,293	62,353,583	71,324,839
Changes In Net Position										
Governmental Activities										
Business-Type Activities	(5,457,992)	(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
Business-Type Activities	53,764	(58,033)	190,860	86,687	41,273	(14,624)	30,537	93,351	310,561	477,083
Total Primary Government Change In Net Position	(5,404,228)	(1,050,939)	(1,120,766)	(1,823,737)	(1,300,644)	(3,358,838)	(3,669,437)	(1,809,313)	3,323,573	6,564,270

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

General Fund	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Non-Spendable										
Prepaid Expenses	44,766	57,917	294,504	320,227	659,884	253,733	407,466	198,558	72,915	89,129
Inventory	72,338	154,207	174,653	163,437	-	29,093	21,599	17,644	6,935	15,174
Restricted for:										
Tort Liability / Claims	-	-	1,688,373	1,038,404	477,926	412,250	176,251	525,631	887,254	1,577,918
Unassigned	821,132	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)
Total General Fund	938,236	573,372	3,465,535	1,974,021	(230,556)	(3,610,185)	(4,315,010)	(4,236,169)	(2,630,694)	600,843
Pension Fund										
Restricted for:										
Retirement	-	-	1,490,112	1,121,036	344,819	-	-	146,849	550,643	581,618
Unassigned	1,672,307	1,224,828	-	-	-	(196,990)	(259,665)	-	-	-
Total Pension Fund	1,672,307	1,224,828	1,490,112	1,121,036	344,819	(196,990)	(259,665)	146,849	550,643	581,618
County Highway Fund										
Non-Spendable										
Inventory	159,204	196,294	221,097	251,304	240,246	254,993	251,289	264,115	306,006	313,614
Assigned to Transportation	2,744,762	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
Total County Highway Funds	2,903,966	2,913,024	2,811,182	3,200,550	3,163,067	3,238,069	3,509,902	3,862,873	3,250,950	2,910,311
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	653,293	180,422	6,927	4,503	82,476	7,066	12,189	13,588	9,893	10,766
Inventory	9,213	139,591	99,938	178,493	116,261	62,108	62,064	124,859	92,902	82,545
Restricted for:										
General Government	-	-	597,368	632,685	726,679	672,671	813,609	990,342	1,068,405	1,261,929
Debt Service	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308	782,923	775,062
Judiciary & Court	-	-	2,004,949	1,448,304	1,277,662	1,217,609	1,325,358	1,214,588	1,307,738	1,401,575
Public Safety	-	-	324,071	133,024	11,432	44,860	767,236	326,885	232,203	160,056
Health & Welfare	-	-	2,342,362	2,165,684	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325	2,575,480
Public Building Commission	-	-	-	-	227,922	227,845	228,137	205,756	205,821	206,085
Capital Projects	2,900,001	1,705,989	791,596	462,193	146,954	33,563	606,746	602,985	602,985	291,224
Transportation	-	-	4,906,433	2,662,952	2,802,137	4,200,012	4,416,023	4,418,594	5,938,383	6,729,055
Assigned-Transportation	-	-	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944	2,596,697
Assigned-Economic Development	-	-	538,248	540,505	540,806	541,044	472,616	282,122	157,213	-
Assigned-Judiciary and Court	-	-	-	-	-	-	-	-	-	47,694
Unassigned	14,345,684	14,630,660	-	-	-	-	-	(4,655)	(20,650)	-
Total All Other Governmental Funds	17,924,378	16,875,289	14,489,263	11,744,260	11,918,836	12,990,704	14,659,567	14,785,944	15,735,085	16,138,168
Total Governmental Funds	23,438,887	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

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:										
Taxes	22,590,854	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
Intergovernmental	21,879,555	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
Charges for Services	4,016,169	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
Licenses & Permits	443,386	461,992	519,576	541,925	519,826	519,961	522,137	596,005	505,098	576,188
Fines & Forfeits	2,206,380	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
Interest on Investments	89,157	43,020	25,714	20,903	18,761	13,618	12,772	23,469	95,672	122,220
Miscellaneous	470,563	423,966	381,419	291,818	345,254	693,723	535,681	444,963	528,616	489,224
Total Revenues	51,696,064	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
Expenditures:										
General Government	17,075,085	16,543,429	16,497,139	18,315,161	19,310,137	19,662,199	16,648,088	15,979,189	16,244,269	17,169,332
Judiciary & Court	7,885,723	7,464,692	7,741,145	7,335,570	7,075,228	6,689,760	6,074,130	5,872,663	5,942,504	6,543,727
Public Safety	15,199,695	14,624,686	14,021,310	15,619,118	16,343,747	15,972,709	13,334,959	15,614,389	17,367,434	18,393,690
Health & Welfare	3,139,100	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
Transportation	4,471,587	5,202,994	5,408,111	6,704,224	5,570,439	5,283,559	4,760,516	4,330,188	4,744,654	5,008,042
Economic Development	4,461,902	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
Capital Outlay	2,683,226	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
Debt Service Principle	1,662,602	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
Debt Service Interest	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186
Total Expenditures	57,650,726	56,483,748	54,403,127	59,326,664	59,610,434	57,610,250	50,490,357	51,272,033	54,558,350	57,143,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,954,662)	(1,852,374)	329,910	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198	964,703	1,809,537	1,301,532
Other Financing Sources (Uses):										
Transfers In	31,000	364,653	395,789	1,406,788	2,387,154	2,229,029	2,225,823	233,743	316,313	343,033
Transfers Out	(31,000)	(364,653)	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)	(343,033)
Proceeds from Refunding Bonds	-	-	-	3,690,000	5,395,000	-	-	-	-	-
Proceeds from Long-term Debt	4,090,929	-	6,939,669	673,604	493,390	-	-	-	536,950	-
Premium on Bonds Sold	-	-	86,846	59,569	25,966	-	-	-	-	-
Refunded Debt Proceeds Paid to Escrow	-	-	(6,549,238)	(3,672,287)	(5,311,965)	-	-	-	-	-
Cost of Issuance of Long-term Debt	-	-	(137,608)	(77,282)	(105,874)	-	-	-	-	169,209
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	1,854,215
Total Other Financing Sources (Uses)	4,090,929	-	339,669	673,604	496,517	-	-	-	536,950	2,023,424
Net Change In Fund Balance	(1,863,733)	(1,852,374)	669,579	(4,216,225)	(3,186,395)	(2,774,570)	1,173,198	964,703	2,346,487	3,324,956
Debt Service as a Percentage of Noncapital Expenditure	4.90%	4.82%	5.16%	5.24%	5.19%	5.57%	5.68%	5.48%	4.53%	4.48%

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Merchandise	-	-	-	-	-	-	-	-	-	-
Food	8,179	6,500	10,078	3,738	6,253	6,980	6,540	4,925	-	3,828
Drinking and Eating Places	32,594	27,387	27,803	37,272	30,222	26,357	30,032	34,132	16,122	20,130
Apparel	-	-	-	-	412	1,665	234	399	5,384	-
Furniture & HH & Radio	6,731	10,550	10,450	9,709	11,599	12,730	13,728	12,280	15,605	13,315
Lumber, Building, Hardware	61,327	50,224	48,171	46,041	50,203	47,919	56,263	58,532	45,514	41,191
Automotive & Filling Stations	72,382	77,021	88,995	69,710	117,081	119,235	72,421	57,466	83,153	87,278
Drugs & Misc. Retail	6,186	116,227	129,028	106,868	84,054	93,030	161,859	131,735	131,878	108,057
Agriculture & All Others	411,350	505,583	426,455	340,630	475,605	711,781	442,791	524,763	709,572	710,311
Manufacturers	122,936	103,299	13,159	61,057	33,338	42,271	61,382	67,964	56,937	60,247
	721,746	896,875	756,820	675,563	808,768	1,061,969	845,249	892,195	1,069,554	1,053,025
County Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Illinois Department of Revenue

CT = County Sales Tax

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

County of Kankakee, Illinois

Sales Tax by Municipality

Last Ten Calendar Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Aroma Park	14,347	15,048	15,545	14,819	14,862	10,187	11,275	10,382	11,128	11,848
Bonfield	1,205	1,374	1,099	1,421	1,440	1,328	1,290	1,001	1,032	1,269
Bourbonnais	414,489	406,120	444,075	502,425	486,751	512,817	518,828	524,267	539,347	559,019
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
Buckingham	75	226	(54)	102	87	67	134	13	36	95
Cabery	267	124	222	245	100	209	135	89	106	86
Chebanse	10,572	8,314	7,504	4,499	5,871	7,463	11,456	12,945	9,849	15,123
Essex	2,066	3,058	2,273	1,961	1,838	2,646	2,436	2,332	2,049	1,604
Grant Park	19,083	20,392	22,524	23,698	21,269	21,882	21,490	20,247	22,983	26,097
Herscher	46,181	50,132	55,152	57,867	66,671	75,445	77,933	78,174	74,948	73,418
Hopkins Park	1,394	2,482	2,503	2,441	1,865	2,468	2,022	2,617	2,553	2,571
Irwin	949	488	603	698	509	518	750	1,008	1,113	1,197
Kankakee	4,250,873	4,419,834	4,450,020	3,919,414	3,994,151	1,976,192	960,455	751,469	616,207	780,683
Limestone	2,583	2,662	3,209	3,432	3,437	3,660	3,301	3,535	3,219	3,658
Manteno	137,662	146,059	164,859	202,968	259,777	362,868	233,894	215,471	220,124	235,649
Momence	50,389	58,924	59,003	63,684	63,881	69,400	62,877	67,868	77,202	84,782
Reddick	568	380	274	268	263	283	270	214	110	93
Sammons Point	96	89	117	70	54	245	48	67	46	201
St. Anne	21,154	26,507	30,134	35,517	32,972	31,962	25,184	20,049	23,135	22,650
Sun River Terrace	-	10	1	1	2	12	15	2	119	61
Union Hill	1,140	1,080	1,192	1,325	2,195	1,296	1,581	1,567	1,148	1,787
	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
Co. Direct Sales Tax Rate	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%

Source: Illinois Department of Revenue
CST = Countywide Sales Tax

County of Kankakee, Illinois
Median Tax Rates per \$100 by Tax Year

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

Source: Kankakee County Clerk

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

County of Kankakee, Illinois
Extended Taxes By District

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County	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	15,629,541	15,467,576
Townships or Road Districts	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	8,467,360	8,337,419
Cities and Villages	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	25,103,558	22,163,970
	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	7,344,327	6,478,273
	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	17,759,231	15,685,697
School Districts	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	93,499,286	90,939,450
Elementary Districts	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	22,212,687	21,859,685
High School Districts	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	13,840,887	13,583,839
Unit Districts	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	50,009,562	48,350,676
Community College Districts	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	7,436,151	7,145,250
Special Districts	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	13,097,762	12,653,173
Fire Protection Districts	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	6,315,117	6,035,134
Park Districts	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	4,083,054	3,959,000
Sanitary Districts	0	0	0	0	0	0	0	0	0	0	0
Library Districts	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	1,984,646	1,947,980
Multi-township Districts	308,902	307,827	244,547	243,066	239,260	233,653	229,113	219,041	212,028	203,956	200,527
Street Lighting Districts	0	0	0	0	0	0	0	0	0	0	0
Hospital Districts	0	0	0	0	0	0	0	0	0	0	0
Airport Districts	271,457	276,821	275,070	275,586	275,915	276,414	276,464	281,761	283,118	269,025	272,815
Mass Transit Districts	0	0	0	0	0	0	0	0	0	0	0
Cemetery Districts	22,934	22,332	21,840	21,462	20,817	20,811	21,060	20,831	21,060	24,511	24,547
Miscellaneous Districts	0	0	0	0	0	0	0	0	0	0	0
Special Districts	0	0	0	0	0	0	0	0	0	0	0
Forest Preserve Districts	179,572	172,569	169,868	176,542	182,001	187,575	201,333	214,049	225,001	208,727	204,544
Conservancy Districts	9,847	9,499	9,288	9,176	9,012	9,024	9,032	9,148	9,076	8,727	8,627
Total Current Tax Extensions	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	155,797,508	149,561,589

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois Equalized Assessed Valuations less exemptions by district										
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
County	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
Townships or Road Districts	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	1,936,746,108
Cities and Villages	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	1,286,737,058
School Districts										
Elementary Districts	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	797,448,383
High School Districts	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	797,001,801
Unit Districts	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	1,139,744,307
Community College Districts	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
Special Districts										
Fire Protection Districts	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	1,385,822,248
Park Districts	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	1,310,248,106
Sanitary Districts										
Library Districts	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	1,244,356,983
Multi-township Districts	516,764,299	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941	413,115,813	424,671,047
Street Lighting Districts										
Hospital Districts										
Airport Districts	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	707,959,970
Mass Transit Districts										
Cemetery Districts	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	28,173,243
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	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	366,188,131
Conservancy Districts	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	14,791,572

Source: Kankakee County Clerk

County of Kankakee, Illinois

Assessed Value and Actual Value of Taxable Property

Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railroad Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2009	193,266,313	1,337,089,087	393,069,647	13,321,061	1,936,746,108	5,810,819,406	0.807
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

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

Source: Kankakee County Clerk

County of Kankakee, Illinois

Top Ten Property Taxpayers

Current Year and Ten Years Ago

		Tax Year 2017			Tax Year 2007		
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV		Total Equalized Assessed Value	Percentage of Total EAV	
1	EDF Renewable Energy	\$14,411,129	0.77%		\$11,454,439	0.65%	
2	Kinder Morgan Cochin LLC	13,498,650	0.72%		10,453,955	0.59%	
3	Aventis Behring LLC	11,193,465	0.60%		8,928,099	0.50%	
4	Midway Snacks LLC	10,385,094	0.56%		8,904,105	0.50%	
5	K-Mart Corp	8,867,141	0.48%		7,284,688	0.41%	
6	Riverside Medical Center	8,581,783	0.46%		6,851,975	0.39%	
7	Mantkin LLC	7,876,315	0.42%		5,875,311	0.33%	
8	Kelly Creek Wind LLC	7,487,246	0.40%		5,485,281	0.31%	
9	Sears Logistics Services INC	5,779,128	0.31%		4,385,160	0.25%	
10	Santefort Family Holdings LLC	4,332,900	0.23%		4,373,088	0.25%	
Total - Top Ten		\$92,412,851			\$73,996,101		
Total EAV		\$1,862,489,200			\$1,775,003,707		

Source: Kankakee County Assessment Office

County of Kankakee, Illinois

Property Tax Levies and Collections

Last Ten Levy Years

Tax Levy Year	Fiscal Year	Total Taxes Levied	Taxes Collected	Percentage of Taxes Levied	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levied
2008	2009	15,490,373	15,463,536	99.83%	-	15,463,536	99.83%
2009	2010	15,642,907	15,615,181	99.82%	-	15,615,181	99.82%
2010	2011	16,481,105	16,453,195	99.83%	-	16,453,195	99.83%
2011	2012	17,000,231	16,947,659	99.69%	-	16,947,659	99.69%
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%
2015	2016	20,084,585	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%

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							Debt Per Capita
	General			Alternate		Total			Percentage of				
	Obligation	Debt	Note	Capital Leases	Revenue	Capital Leases	Outstanding Debt	Per Capita Income	Personal Income				
	Bonds	Certificates	Payable		Source								
2009	3,500,000	19,226,331	175,000	4,314,037	1,855,000	-	29,070,368	32,451	0.11%	113,215	256.77		
2010	3,500,000	18,264,324	175,000	3,862,056	1,625,000	31,400	27,457,780	32,643	0.12%	113,449	242.03		
2011	10,108,629	10,821,627	175,000	3,699,562	1,395,000	24,359	26,224,177	33,945	0.13%	113,698	230.65		
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804	24,829,852	35,243	0.14%	113,040	219.66		
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	36,892	0.16%	112,120	210.72		
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	35,657	0.17%	111,375	183.00		
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	37,049	0.20%	110,879	165.06		
2016	14,815,573	-	-	1,438,424	-	-	16,253,997	38,171	0.23%	110,008	147.75		
2017	13,291,318	-	-	1,788,947	-	-	15,080,265	39,862	0.26%	109,605	137.59		
2018	11,721,773	-	-	1,615,646	-	-	13,337,419	39,862	0.30%	110,024	121.22		

Source: Audited Financial Statements
 Note - 2017 Per Capita Income used for 2018
 2018 Per Capita Income - Not Available

County of Kankakee, Illinois

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds		Total	Ratio of General Bonded Debt to Assessed Valuation		Debt Per Capita
2009	3,500,000	-		3,500,000	0.18%		30.91
2010	3,500,000	189,043		3,310,957	0.17%		29.18
2011	10,108,629	189,043		9,919,586	0.52%		87.46
2012	13,089,199	524,040		12,565,159	0.68%		111.35
2013	18,064,033	685,907		17,378,126	0.99%		155.00
2014	17,331,626	685,907		16,645,719	0.96%		149.46
2015	16,304,699	685,907		15,618,792	0.89%		140.86
2016	14,815,573	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

Source: Audited Financial Statements & CAFR Property Tax Rates

County of Kankakee, Illinois

Schedule of Legal Debt Margin (as of December 1, 2018)

2018 Equalized Assessed Valuation (EAV)	\$ 1,925,723,108
Statutory Debt Limit (2.875% of EAV)	\$ 55,364,539
Outstanding Debt:	
Series 2009 (Alternate Revenue Source)	\$ 2,390,000
Series 2011 (Alternate Revenue Source)	3,465,000
Series 2012 (Alternate Revenue Source)	2,240,000
Series 2012A (Alternate Revenue Source)	3,535,000
Kankakee Public Bldg. Commission Capital Lease	1,189,559
Other Capital Leases (equipment)	426,087
Total Outstanding Debt	\$ 13,245,646
Less: Self Supporting Debt ⁽¹⁾⁽²⁾	(1,189,559)
Total Debt Applicable to Limit	\$ 12,056,087
Available Statutory Debt Margin	43,308,452

⁽¹⁾ Pursuant to the provisions of Illinois law, alternate revenue bonds do not count against the County's statutory debt limitation unless a levy is extended pursuant to the general obligation, full faith and credit promise supporting alternate revenue bonds.

⁽²⁾ The debt service on the Public Building Commission bonds are an obligation of the Commissions, payable from lease/rental payments received from the County. Although the rental payments due under such leases are a general obligation of the County, such bonds are not counted against the County's statutory debt limit.

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Equalized Assessed Valuation (EAV)	\$ 1,936,746,108	\$ 1,977,819,149	\$ 1,894,580,741	\$ 1,836,225,848	\$ 1,750,453,487	\$ 1,736,597,353	\$ 1,758,258,357	\$ 1,806,729,099	\$ 1,862,489,200	\$ 1,925,723,108
Statutory Debt Limit (2.875% of EAV)	\$ 55,681,451	\$ 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
Outstanding Debt	\$ 29,070,368	\$ 27,457,780	\$ 26,224,177	\$ 24,829,852	\$ 23,626,135	\$ 20,382,113	\$ 18,301,150	\$ 16,253,997	\$ 14,973,947	\$ 13,245,646
Less Self Supporting Debt	(29,070,368)	(27,457,780)	(26,224,177)	(24,829,852)	(23,626,135)	(20,382,113)	(2,131,150)	(1,438,424)	(1,316,842)	(1,189,559)
Total Debt Applicable to Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,170,000	\$ 14,815,573	\$ 13,657,105	\$ 12,056,087
Available Statutory Debt Margin	\$ 55,681,451	\$ 56,862,301	\$ 54,469,196	\$ 52,791,493	\$ 50,325,538	\$ 49,927,174	\$ 34,379,928	\$ 37,127,889	\$ 39,889,460	\$ 43,308,452
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	32%	29%	26%	22%

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

County of Kankakee, Illinois**Demographic and Economic Statistics**

Last Ten Years

Year	Population (1)	Total Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2009	113,215	3,670,478	32,451	36.2	18,093	12.2%
2010	113,449	3,703,686	32,643	36.5	18,083	12.3%
2011	113,698	3,849,936	33,945	36.6	18,042	11.4%
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	N/A	N/A	N/A	16,252	5.4%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census.
- (2) US Department of Commerce - Bureau of Economic Analysis (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	2018			2009		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	3,015	1	5.34%	2,100	1	4.70%
CSL Behring	1,600	2	2.83%	575	8	1.29%
Cigna Health Care	1,200	3	2.12%	778	5	1.74%
Shapiro Developmental Center	1,150	4	2.04%	1,240	3	2.78%
(AMITA) Presence Hospital	1,136	5	2.01%	800	4	1.79%
Van Drunen Farms	720	6	1.27%	370	13	0.83%
County of Kankakee	551	7	0.98%	610	-	1.37%
Olivet Nazarene University	550	8	0.97%	450	10	1.01%
Baker & Taylor Co	540	9	0.96%	736	7	1.65%
NUCOR	500	10	0.88%	304	18	0.68%
Kankakee Community College	444	11	0.79%	551	9	1.23%
Illinois Veterans Home	341	12	0.60%	299	19	0.67%
Del Monte Fresh Produce Company	312	13	0.55%	40	-	0.09%
Momence Packing Company	300	14	0.53%	250	-	0.56%
Peddinghaus	274	15	0.48%	400	11	0.90%
Armstrong World Industries	250	16	0.44%	367	14	0.82%
Shoup Manufacturing	200	17	0.35%	20	-	0.04%
Silva International	171	18	0.30%	99	-	0.22%
K-Mart Distribution Center	143	19	0.25%	360	15	0.81%
A.N. Webber	116	20	0.21%	125	-	0.28%

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government	118	124	110	116	114	102	95	107	108	105
Court Services	151	144	139	132	129	118	112	111	119	116
Public Safety	223	218	211	222	236	211	190	180	207	223
VAC	3	3	2	3	3	4	3	3	6	4
Animal Control	10	8	9	10	8	9	7	10	10	11
ETSB-911	28	26	28	29	27	28	28	27	30	29
Health	43	42	39	38	39	38	34	32	31	33
Highway	34	35	30	31	37	40	29	31	30	30
Total	610	600	568	581	593	550	498	501	541	551

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Government Activities										
General Government										
Passports Issued	614	724	511	611	623	646	873	1,017	997	893
Birth Certificates	1,499	1,503	1,456	1,440	1,481	1,450	1,514	1,466	1,364	1,416
Death Certificates	1,097	1,026	1,072	1,069	1,132	1,171	1,189	1,267	1,269	1,221
Marriage Registrations	627	627	666	643	657	654	655	697	631	608
Registered Voters	66,422	64,306	65,439	64,366	65,782	61,292	62,350	64,829	66,196	68,513
Ballots Counted	19,175	44,055	8,358	58,292	23,664	45,411	9,243	73,767	15,905	48,857
Number of Documents Recorded	25,083	18,202	16,084	18,400	18,272	14,752	16,518	15,703	14,971	14,312
Assessed Billing Value	2,255,652,004	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
New Property Value	25,833,142	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
Total Parcels	55,052	55,137	55,127	55,200	55,193	55,190	55,264	55,209	55,273	55,251
Taxable Parcels	53,579	53,625	53,595	53,578	53,425	53,842	53,861	53,804	53,274	53,224
Total Board of Review Appeals	1,159	823	768	870	492	369	326	485	363	322
Real Estate Transfer Declarations Processed	3,744	3,153	3,265	3,582	4,355	3,912	4,468	4,626	4,482	4,391
Inspections Conducted	2,663	2,401	2,102	2,254	1,893	1,237	1,082	955	1,288	1,251
Building Permits Issued	1,193	963	938	1,031	1,078	1,076	729	712	676	662
Number of Maintenance Work Orders	N/A	N/A	N/A	1,809	1,843	1,516	1,996	2,511	1,980	2,015
Number of Claims for Payment Processed	N/A	N/A	N/A	8,956	9,752	8,962	7,286	6,870	8,716	9,701
Court Services										
Number of Dissolution of Marriage Filed	212	245	250	222	200	192	131	167	153	189
Total Civil Cases Filed	2,206	2,950	2,337	2,668	2,408	2,130	1,784	2,025	1,967	1,897
Total Criminal Cases Filed	1,314	1,288	1,173	1,158	1,139	1,290	1,020	1,026	1,347	1,428
Total Juvenile Cases Filed	208	221	186	284	195	221	159	122	221	170
Number of Driving under the Influence Filed	301	373	212	239	289	209	208	157	260	266
Total Traffic Cases Filed	4,670	11,863	3,859	4,158	5,647	4,928	3,277	3,367	6,148	7,260
Jurors Summoned	8,180	10,215	10,725	7,635	7,685	6,175	6,480	6,895	8,025	9,135
Jurors Served	2,209	2,678	4,297	3,336	3,484	2,852	2,828	2,634	3,579	3,989
Number of Judges	9	9	10	10	10	10	10	10	10	10
Public Defender Total Pending Cases	4,384	4,345	3,759	3,785	3,768	4,424	3,435	3,146	2,901	3,263
Public Defender Felony Pending Cases	444	387	398	390	310	390	384	391	520	658
Public Defender Felony Cases Closed	822	769	717	691	659	460	622	637	627	531
Juvenile Probation Intakes	188	212	227	203	147	123	121	35	112	118
Total Juvenile Probation Caseload	508	435	416	426	436	437	353	324	353	385
Adult Probation Intakes	405	347	390	363	341	303	316	280	255	220
Total Adult Probation Caseload	1,328	1,293	1,265	1,246	1,203	1,153	1,140	973	1,585	1,553

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Patrol Division	31,657	42,462	33,295	38,925	41,287	40,179	31,799	35,102	43,799	41,633
Calls for Service	6,245	6,566	5,536	4,948	4,799	4,227	4,666	5,634	6,239	5,843
Civil Process	3,183	4,194	2,024	3,116	2,601	1,648	331	675	1,036	1,811
Citations	916	807	625	747	610	486	289	340	367	381
Arrests	513	413	385	389	423	472	457	456	486	523
Traffic Accidents	12	6	17	18	17	15	7	23	19	9
Fatal Traffic Accidents	1	-	-	1	2	5	2	7	7	6
Homicides	869	1,022	1,136	1,042	1,204	1,081	1,059	1,131	1,102	1,224
Orders of Protection	179	140	197	159	91	121	102	109	83	81
Domestic Battery										
Corrections Division										
Average Daily Population	589	642	672	677	626	503	460	443	537	624
Bookings	6,392	6,790	6,060	5,784	5,773	4,960	4,311	5,019	7,189	9,299
Number of Coroner Calls	1,095	1,030	1,069	1,067	1,148	1,146	1,313	1,249	1,277	1,276
Autopsies	85	85	94	116	126	118	76	102	130	94
Health and Sanitation										
Food Sanitation Inspections	1,337	1,400	1,339	1,331	1,406	1,519	1,509	1,387	1,389	1,466
Food Sanitation Licenses Issued	638	654	604	651	623	654	601	641	640	640
Mammograms Provided	612	135	193	469	343	63	34	-	-	-
Tobacco Prevention Participants	1,288	1,213	1,274	1,055	673	506	404	621	655	363
Tuberculosis Skin Tests	1,282	1,122	1,548	1,105	473	667	413	511	366	572
Lead Screenings	2,632	1,399	1,465	1,198	1,286	1,439	1,128	992	874	899
Number of Patients Vaccinated	8,042	5,256	1,951	2,964	1,985	1,315	1,775	1,469	1,658	2,058
WIC Average Monthly Caseload	2,933	2,896	2,803	2,685	2,647	2,481	2,240	2,071	1,824	1,727
Veterans Assistance Commission										
Veterans Served	978	613	394	2,411	2,813	3,136	3,810	3,686	3,209	2,887
Financial Assistance Provided for Veterans	70,337	42,429	45,110	40,441	48,625	64,874	86,109	65,736	25,760	39,018

Business-Type Activities

ETSB-911										
Total 911 Calls	54,272	53,676	57,456	58,056	46,986	48,192	49,744	49,777	53,443	53,092
Cellular 911 Calls	38,614	39,924	44,520	45,243	37,571	39,104	41,268	41,788	43,847	43,979
Wireline 911 Calls	15,658	13,752	12,936	12,813	9,415	9,088	8,476	7,989	6,045	5,652

Sources: Various County Departments data and records

N/A = Not Available

County of Kankakee, Illinois
Capital Asset Statistics
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration										
Buildings	4	4	4	4	4	4	4	4	5	5
Buildings/Land Improvements	7	7	7	7	8	8	8	8	8	10
Land	4	4	4	4	4	5	5	5	5	5
Total	15	15	15	15	16	17	17	17	18	20
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	3	3	4	6	7	7	7	7	8
Land	0	0	0	0	1	1	1	1	1	1
Total	3	4	4	5	8	9	9	9	9	10
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	2	5	5	6	6	8	8	9	9	9
Land	4	4	4	4	4	4	4	4	4	4
Total	15	18	18	19	19	21	21	22	22	22
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	7	8	8	8	8	8	9	9	9	8
Highways	70	73	73	74	76	76	77	78	80	82
Land	2	2	2	2	2	2	2	2	2	2
Total	85	89	89	90	92	92	94	95	97	98
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	6	5	5	5
TOTAL Capital Assets	124	132	132	135	141	145	147	148	151	155

Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2018

Finding No. 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.

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.

Cause:

TIF reimbursements were not entered correctly and subsequently adjusted in the property tax system prior to the distribution of funds. Amounts recorded in the property tax system were not reconciled with amounts posted to the bank account in a timely fashion.

Effect:

Incorrect amounts were distributed to taxing bodies. Audit adjustments were recorded to reflect the receivables and payables as of November 30, 2018.

Recommendation:

Amounts recorded in the property tax system need to be reconciled with the amounts posted to the bank account in a timely fashion. Any discrepancies should be investigated and resolved as soon as possible.

Management's Response:

Effective immediately, the County Collector will recover over distribution of property taxes and distribute the under distributed property taxes to taxing bodies by adjusting the amounts distributed in 2019.

Effective immediately, adjustments to the DevNet property tax computer system will undergo a 2-person review before posting the adjustment to prevent errors.

By June 1, 2019, the Collector will implement a process to reconcile amounts entered into the DevNet property tax system with the amounts posted to the bank account in a timely fashion. The reconciliation process will be designed to detect and correct errors and address and resolve discrepancies as soon as possible.

Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2018

Finding No. 2018-002

Criteria:

Per the Circuit Clerk Audit Guidelines, controls should be adequate to ensure that an effective cash management system is maintained. Timely and accurate bank reconciliations are significant controls contributing to an effective cash management system.

Condition:

Bank reconciliations have unreconciled differences that have not been investigated and resolved in a timely manner.

Context:

The unreconciled difference at November 30, 2018, was \$20,755.

Effect:

Material errors in the cash management system may not be detected and corrected in a timely manner.

Cause:

Employees preparing bank reconciliations need more training and assistance to investigate and resolve unreconciled differences.

Recommendation:

Provide training for the accounting manager on the bank reconciliation module in Courtview. Obtain outside assistance with investigating and resolving past unreconciled differences.

Management's Response:

The unreconciled difference from November 28, 2018 has since been addressed. We changed bookkeepers twice, with a learning curve both times; launched a new credit card vendor in January 2018; and launched the mandated civil eFiling. We began receiving monies in various tender forms which was new to this office: ACH, eCheck, eCredit card (through the eFiling portal—Chase Bank); credit card (CourtMoney—new vendor, money is received via ACH). Then the tenders of which we are familiar: checks (support/maintenance; annual fees, businesses, sheriff's department for bonds); money order; cashier's check; and cash. In the instance of the new credit card vendor, CourtMoney: once the unreconciled difference was detected, outstanding revenues were accepted, docketed and receipted, bringing the difference down. There are also internal issues with accepting, docketing and receipting eFiling that are currently being addressed with individual clerks through the accounting manager. The accounting manager takes time to sit with the individual clerks to train them on their end-of-day balancing procedures.

A staff accountant from the Finance Department has been reviewing the bank reconciliation documents recently. A formal documentation of findings has not been presented yet. He is still learning how our office operates.

The accounting manager has been in touch with another county Circuit Clerk Finance Director, to compare processes. She has also been trained by a CourtMoney representative, and is working on training with Chase Bank and CourtView. While she has an accounting associate's degree and an accounting background with small business, she is still learning how government business and CourtView works.