

Kankakee County, Illinois

**Comprehensive
Annual Financial Report**

**As of and for the year ended
November 30, 2015**

County of Kankakee, Illinois



Comprehensive Annual Financial Report

For the Fiscal Year Ended
November 30, 2015

County of Kankakee, Illinois

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
November 30, 2015**

Prepared by:

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

815-936-5580

Kankakee County, Illinois
Comprehensive Annual Financial Report
As of and for the Year Ended November 30, 2015
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**COUNTY OF KANKAKEE
FINANCE DEPARTMENT**
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May 24, 2016

To Chairman Bossert,
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, 2015. 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, 2015. 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 Single Audit Amendments of 1996 and U.S. Office of Management and Budget Circular A-133 Audits of State, and Local Governments and Non-Profit Organizations. The single audit report is prepared separately and includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations.

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

Profile of the Government

Kankakee County Illinois, incorporated in 1853, is located in the northeast part of the state, approximately 50 miles south of Chicago. The County is contiguous to Will County on its northern border, has a land mass of more than 600 square miles and serves a population of 110,879. The County is empowered to levy a property tax on real property located within its boundaries.

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

The Board is required to adopt a budget for the fiscal year no later than November 30 preceding the beginning of the fiscal year on December 1. The annual budget serves as the foundation for Kankakee County's fiscal planning and

control. The budget is prepared at the Fund and Department level. Department heads may transfer resources within a department as they see fit; however, transfers between departments need special approval by the County Board by a 2/3 majority vote to amend the original budget.

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

The audit also contains financial information for the Kankakee County Public Building Commission, the Kankakee County Health Department, and the Kankakee County Emergency Telephone System Board; however, each has issued separate financial statements which are on file at the County. Also included in this report is a summation of all trust and agency funds and accounts for which the County is responsible.

The Local Economy

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

Transportation improvements include the completion in 2013 of a \$54 million reconfiguration of the I-57 interchange at exit 315 in Bradley. In 2015, construction began on a new \$54 million interchange at I-57 and 6000 N Road, between Bourbonnais and Manteno. This is expected to be complete in late 2017. Additionally, the proposed Illiana Corridor, a project that would connect I-65 in Indiana to I-55 in Illinois, would cross approximately two miles north of Kankakee. Furthermore, Kankakee County and Will County are joint participants in a federal planning grant awarded by the State of Illinois to study the impact on the local economy of the Illiana Corridor.

Recent utility infrastructure improvements include a \$60 million investment by the Kankakee Community Wastewater Treatment Facility expansion and a \$17 million investment by Aqua Illinois into the water infrastructure.

Kankakee County is home to major corporations and has a strong retail corridor near Northfield Square Mall in Bradley. This corridor has continued to grow and expand to the north. The Bradley Commons area has increased development in this area with successful national retailers such as Kohl's, Dick's Sporting Goods, and Bed, Bath and Beyond. Aldi has recently relocated near this area, and a Sam's Club has been announced to the North of the Bradley Commons shopping complex.

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 continue work on a \$240 million expansion at its Kankakee County site. The expansion is expected to be complete in 2017, at which time 300,000 square feet will have been added to the site. This follows a \$180 million expansion at the site which was completed in fall 2013.

Other expansions and investments include Kinder Morgan (\$60 million), Flanders-Precisionaire (\$8 million), Bunge Edible Oils (\$6 million), Ring Container (\$3 million), and Millipore (\$1.7 million). Other investments have led to increases in the workforce at these manufacturing leaders.

Kankakee County is currently ranked second in Illinois for job growth and ranked ninth nationwide for cost of doing business. The County's current unemployment rate is 6.8%. 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 2015, the County Board passed the FY 2016 Annual Budget that included significant cuts to most General Fund departments and services. This was done to address the ongoing loss of revenues and to begin to rebuild the deficit fund balance reserve of -\$4.9 million in the General Fund. During FY 2015 there was a significant decrease in both sales tax and inmate bed rental revenues.

Sales tax revenues decreased from \$6.7 million in FY 2014 to \$5.2 million in FY 2015 for a revenue loss of \$1.5 million in 2015, primarily due to the elimination of tax sharing agreements that the City of Kankakee had with various corporations doing business within the City limits. In November 2013, a ruling by the Illinois Supreme Court negatively impacted all tax sharing agreements statewide.

The County's inmate bed rental program revenue also decreased from \$8.3 million in FY 2014 to \$6.5 million in FY 2015 for an additional \$1.8 million revenue loss. 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.

The County continues to work on ways to control the cost of health insurance for both itself and its employees and offset the increases it has seen over the past several years. Those efforts included converting to a partially self-funded plan as of October 1, 2014. Further savings to the insurance category continue to be researched.

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

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

Relevant Financial Policies

It is essential that governments maintain an adequate level of funds to mitigate current and future risks, revenue shortfalls, unanticipated expenditures, and to ensure stable tax rates. When establishing a formal policy on the level of unrestricted fund balance, a number of factors must be considered including unexpected fluctuations in revenues and expenditures, exposure to significant one-time outlays, and cash liquidity. In 2013, the County Board voted to establish a fund balance policy with a goal of achieving a fund balance level of 20% of the general fund revenues in the next five years.

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

The County's Finance Committee voted to implement a hiring freeze, a stop to all non-essential spending such as supplies and travel, and to limit credit card usage at its April 2015 meeting. These are being reviewed further for consideration of formal adoption.

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) offers a Certificate of Achievement for Excellence in Financial Reporting Program. 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. We are pleased to submit our CAFR to the GFOA for the fiscal year ended November 30, 2015 for consideration of the Certificate of Achievement for Excellence in Financial Reporting. We believe our CAFR conforms to the Certificate of Achievement program requirements.

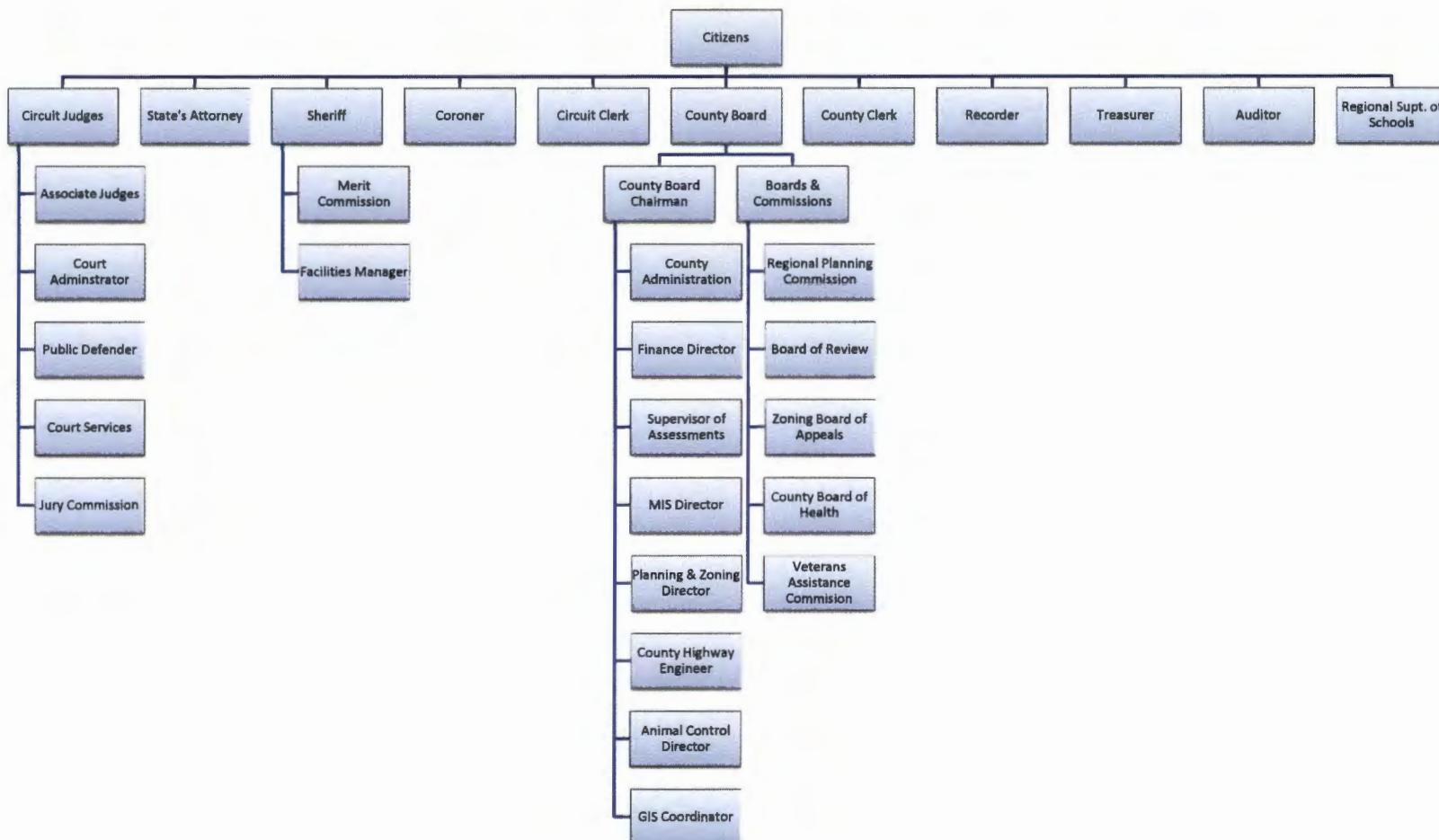
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the county. Each of those County elected officials, County department heads, and County employees has our genuine gratitude for the contributions made in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

Respectfully submitted,



Steve 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
Michael Bossert

Larry Enz
Michael Hildebrand
Stephen Liehr
William Olthoff
Patricia Polk
James Skutt
James Tripp
Carol Webber

Stephen Einfeldt
Sally Evans
Stanley James
Pat McConnell
Samuel Payton
Robert Reid
James Stauffenberg
Jim Vickery
Andrew Wheeler

Vice Chair
Jim Byrne

Robert Ellington-Snipes
Roger Hess
Mike LaGesse
Mike Mulcahy
Janis Peters
Todd Sirois
Christopher Tholen
George Washington, Jr.
Jason Johnson

ELECTED OFFICIALS

Auditor
Deborah Woodruff

Circuit Clerk
Sandi Cianci

County Clerk
Bruce Clark

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Tim Bukowski

Regional Superintendent of Schools
Gregg Murphy

State's Attorney
John J. Boyd

Treasurer
Nick Allen

APPOINTED OFFICIALS

Animal Control
Julie Boudreau

Assessor
Erich Blair

Chief Judge
Michael J. Kick

ETSB-911
Tammy Peterson

Finance
Steven McCarty

Health
Bonnie Schaafsma

Highway
Mark Rogers

MIS
Kevin Duval

Building and Grounds
Brian Gadbois

Planning/Economic Alliance
Michael Van Mill

Probation
Tom Latham

Public Defender
Gus Regas

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

Mark L. Smith
Curtis L. Dykstra



**Smith, Koelling,
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Certified Public Accountants and Advisors

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Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kankakee County Public Building Commission, which represents 1.3 percent, 2.0 percent, and 0.2 percent, respectively, of the assets, fund balances/net position, 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the County of Kankakee, Illinois will continue as a going concern. As discussed in Note 21 to the financial statements, the County's net position continues to decrease. Total net position decreased by \$3,699,437 during 2015, and the County's deficit unrestricted net position was \$18,952,828 for Governmental Activities at November 30, 2015. General fund cash as of November 30, 2015 was such that, in order to pay for current operations, the County borrowed funds in December 2015 in anticipation of receiving property taxes during fiscal year 2016. The County will not be able to continue to meet its obligations as they become due without substantial disposition of assets outside the ordinary course of governmental operations, borrowing additional funds for operations, significant reductions or delays in expenditures, obtaining new revenue sources, or obtaining additional interfund and component unit loans.

These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters also are described in Note 21. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Change in Accounting Principle

As discussed in Note 22 to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* and *GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment to GASB Statement No. 68*. 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, budgetary comparison information, the schedule of changes in net pension liability and related ratios, and the schedules of funding progress on pages 12-28 and 66-79, 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 and other auditors 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, other supplementary information section, and 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, 2016, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

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

Bourbonnais, Illinois
May 27, 2016

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Lawrence K. Ohm
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**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, 2015, 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, 2016. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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



Purpose of this Report

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

Smith, Kelleng, Dykstra and Ohm, P.C.

Bourbonnais, Illinois
May 27, 2016

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, 2015 and 2014. 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 of the County of Kankakee exceeded its liabilities at the close of the most recent fiscal year by \$42.9 million (*net position*).
- At the close of fiscal year 2015, the County of Kankakee's governmental funds reported combined ending fund balances of \$13.6 million. Expenditures in governmental funds decreased by \$7.5 million from FY 2014. This resulted in an increase to governmental funds fund balance of nearly \$1.2 million.
- Overall revenues for governmental funds were \$51.7 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are **government-wide financial statements** that provide both **long-term** and **short-term** information about the County's overall financial status.
- The remaining statements are **fund financial statements** that focus on **individual parts** of the County government, reporting the County's operations in **more detail** than the government-wide statements.
 - The **governmental funds** statements tell how **general government** services such as public safety were financed in the **short-term** as well as what remains for future spending.
 - **Proprietary fund** statements offer **short- and long-term** financial information about the activities that the government operates **like a business**, such as the Emergency Telephone System (911).
 - **Fiduciary fund** statements provide information about the financial relationships, like the drainage district funds, in which the County acts solely as a **trustee or agent** for the benefit of others, to whom the resources in question belong.

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

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

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

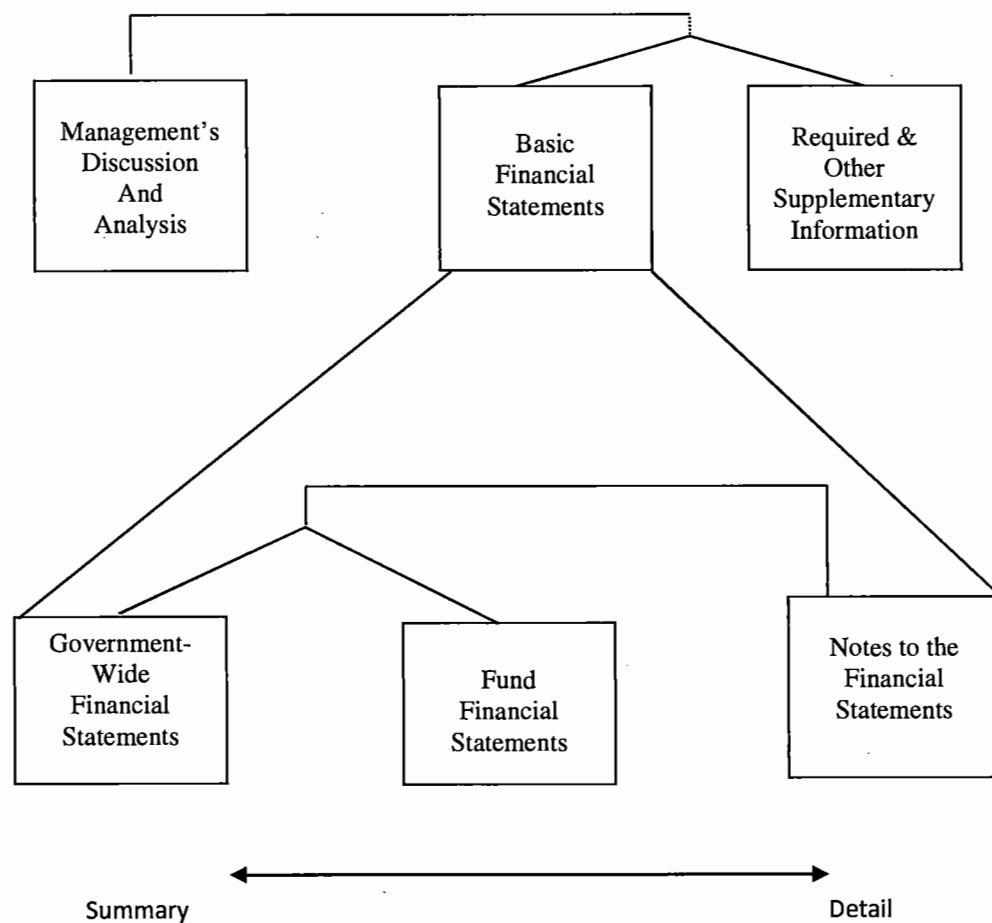


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

Illustration B

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

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

Government-wide Statements

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

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

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

1. **Governmental activities** – Most of the County's basic services are included here, such as the Sheriff's Department, State's Attorney Office, Highway Department, Health Department, and General Administration. Property taxes, sales 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.

Through FY 2012, the County reported the Kankakee County Public Building Commission as a discretely presented component unit. Due to GASB Statement No. 61, this is no longer discretely presented, but is now considered a blended component unit and its activity is represented in the County's Governmental Activities.

In addition to the data presented here, the Public Building Commission, as well as the Health Department and the Emergency Telephone System Board, have issued separate financial statements which are also on file at the County.

The government-wide financial statements can be found on pages 29-30 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 by bond covenants. The County Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has three categories of funds:

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

Kankakee County maintains forty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Pension Fund, 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 other forty 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 31-33 of this report.

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

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

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

The basic fiduciary fund financial statements can be found on page 37-38 of this report.

Notes to the Financial Statements

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

The notes to the financial statements can be found on pages 39-64 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 66-80 of this report.

Other supplementary information includes tort expenditures and the combining statements referred to earlier in connection with non-major governmental funds. This information is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 83-125 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* since FY 2003. The reporting model significantly changed the recording and presentation of financial data from the previous model and comparative data is provided.

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

At the close of the current fiscal year the County's net position exceeded liabilities by nearly \$43 million. Net position for governmental activities decreased by a significant amount; largely caused by a restatement of net position necessitated by the implementation of GASB 68. This statement required the County to record its proportionate share of pension liabilities and resulted in a restatement of beginning net position for governmental activities in the amount of \$41.3 million. More information is available in Note 22. This decrease follows previous declines of \$3.3 million from FY 2013, \$1.0 million from FY 2012, \$1.9 million from FY 2011, \$1.3 million from FY 2010, \$1.0 million from FY 2009 and \$5.33 million in the prior year from an all-time high of over \$72 million in FY 2008. For business-type activities, net position experienced a slight decrease.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 39,141	\$ 36,910	\$ 4,191	\$ 3,710	\$ 43,332	\$ 40,620
Capital assets	59,478	62,580	1,904	2,221	61,381	64,802
Total assets	98,619	99,491	6,095	5,932	104,714	105,422
Deferred outflows of resources	7,633	713	336	-	7,969	713
Current and other liabilities	5,623	8,277	364	426	5,987	8,703
Long-term liabilities	43,283	21,055	841	36	44,124	21,090
Total liabilities	48,906	29,332	1,205	462	50,111	29,794
Deferred inflows of resources	19,712	17,932	-	-	19,712	17,932
Net investment in capital assets	41,994	42,379	1,904	2,221	43,897	44,600
Restricted	14,593	13,410	-	-	14,593	13,410
Unrestricted	(18,953)	(2,849)	3,322	3,248	(15,631)	399
Total net position	\$ 37,634	\$ 52,940	\$ 5,226	\$ 5,470	\$ 42,860	\$ 58,409

A significant portion of the County's net position reflects investment of \$43.9 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, \$14.6 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.85 million of governmental activities restricted net assets are restricted for debt service. Additionally, \$0.61 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project. The remainder is restricted for other purposes.

The remaining portion of the County's net position is located in unrestricted net assets. Kankakee County's unrestricted net assets deficit of \$15.6 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, 2015. This is a decrease of \$16.0 million overall in the County's unrestricted net assets from the prior year, \$11.9 million of which was due to the restatement of beginning net position required by the implementation of GASB 68.

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)

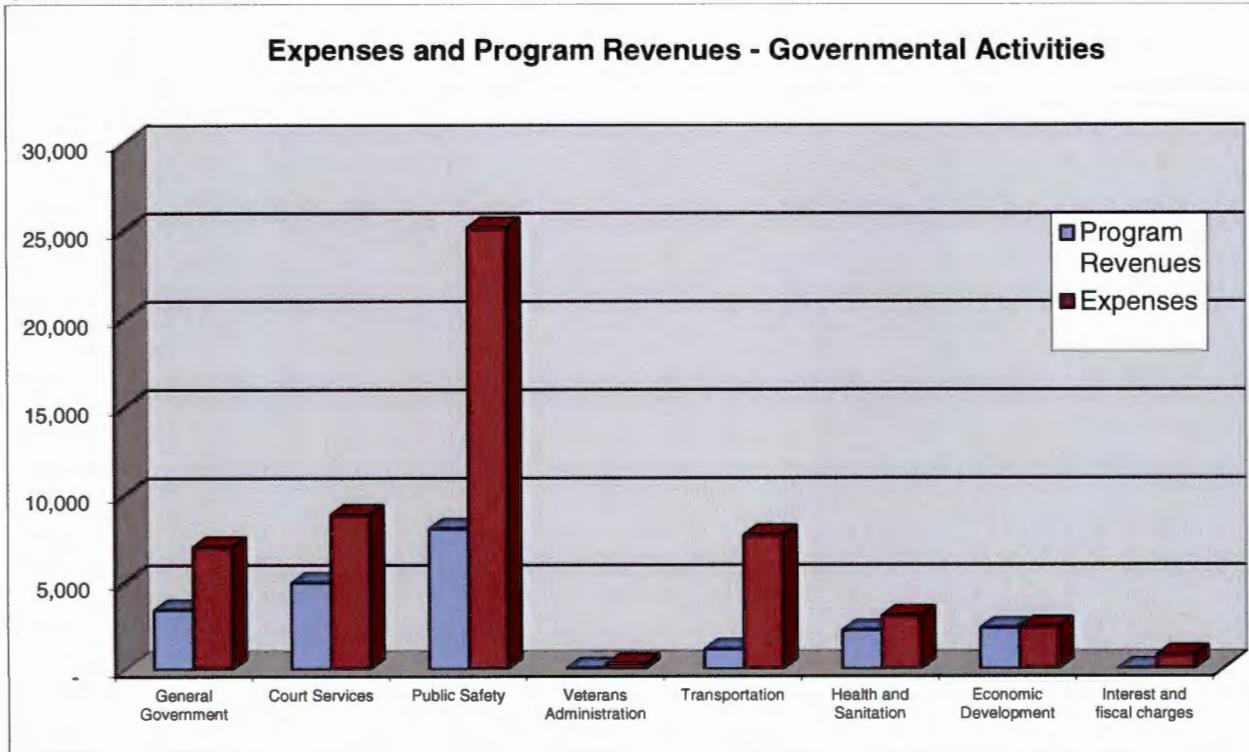
	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for Services	\$ 14,294	\$ 15,444	\$ 3,277	\$ 3,155	\$ 17,571	\$ 18,600
Operating Grants and Contributions	7,186	7,460	-	-	7,186	7,460
Capital Grants and Contributions	628	1,052	-	-	628	1,052
General Revenues						
Property Taxes	18,029	17,550	-	-	18,029	17,550
Sales and Video Gaming Tax	5,168	6,709	-	-	5,168	6,709
State Income Tax	3,054	2,748	-	-	3,054	2,748
Replacement and Other Taxes	2,792	2,740	-	-	2,792	2,740
Other	478	537	5	6	483	543
Total Revenues	51,629	54,240	3,283	3,161	54,912	57,400
Expenses						
Governmental Activities						
General Government	7,043	9,065	-	-	7,043	9,065
Public Safety	25,174	25,172	-	-	25,174	25,172
Court Services	8,878	8,999	-	-	8,878	8,999
Transportation	7,701	8,253	-	-	7,701	8,253
Health and Sanitation	3,057	2,894	-	-	3,057	2,894
Veterans Administration	276	252	-	-	276	252
Economic Development	2,422	2,139	-	-	2,422	2,139
Interest and fiscal charges	779	810	-	-	779	810
Business-Type Activities						
Emergency Telephone Services	-	-	2,933	2,856	2,933	2,856
Animal Control	-	-	320	319	320	319
Total Expenses	55,329	57,584	3,252	3,175	58,581	60,759
Increase (Decrease) in Net Position	(3,700)	(3,344)	31	(15)	(3,669)	(3,359)
Net Position - Beginning of Year*	41,334	56,284	5,195	5,484	46,529	61,768
Net Position - End of Year	\$ 37,634	\$ 52,940	\$ 5,226	\$ 5,470	\$ 42,860	\$ 58,409

*Net position - beginning of year was restated for 2015; see Note 22 for details.

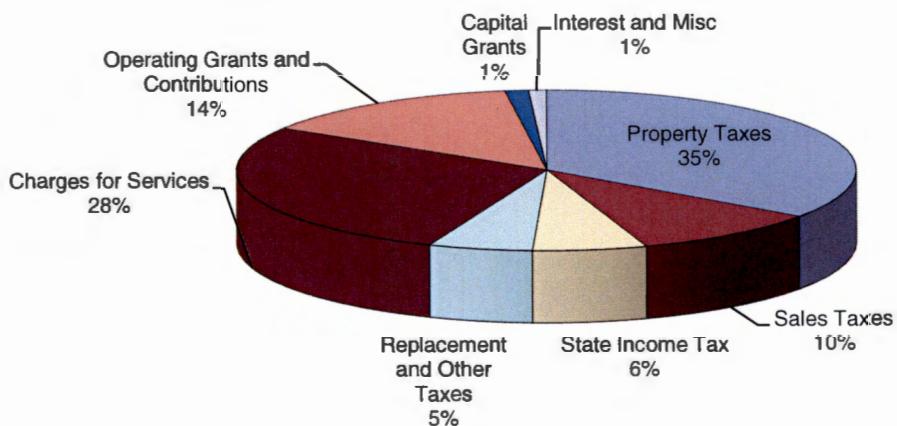
- Charges for services for governmental activities decreased overall by \$1.1 million (7.4 percent). There was a decrease in Public Safety of over \$1.2 million as a result of continued diminished population in the inmate rental program. This was partially offset by an increase of \$0.3 million in charges for services for court services and \$0.15 million in transportation.

- Operating grants for governmental activities decreased by \$0.27 million (3.7 percent) during the year. The most significant change was a decrease in Transportation of approximately \$0.6 million. There was another significant change in Court Services, where operating grants increased by \$0.37 million. Additionally, Economic Development experienced an increase of approximately \$0.2 million as a result of continued restored funding for the Workforce Innovation and Opportunity Act (WIOA) program.
- Capital grants for governmental activities decreased by \$0.4 million during the year. This is the result of transportation capital grants for the highway department decreasing by \$0.3 million as the project was completed, as well as a \$0.1 million capital grant decrease for court services.
- Sales tax revenue had a significant decrease of \$1.5 million (23.0 percent) from last fiscal year, primarily due to the decline in the largely successful tax rebate program implemented in the City of Kankakee to draw more businesses to the area. The County has experienced great volatility in its sales tax revenue over the past several years.
- Total expenditures on the Government-wide Statement of Activities saw a decrease from the prior year of \$2.3 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant increase were in health and sanitation (\$0.16 million) and economic development (due to grant funding) (\$0.3 million). Areas that experienced decreases from the prior year included general government (\$2.0 million), transportation (\$0.5 million), and court services (\$0.1 million).
- Governmental activities decreased the County's net assets by \$3.7 million. In the prior fiscal year, net position decreased by \$3.3 million. Although expenditures decreased by just over \$2.2 million, it was completely negated by a revenue decrease of over \$2.6 million. State income tax has experienced an increase for the fifth consecutive year (\$0.3 million in FY 2015) after continuous decline in previous years, while property taxes continued its trend back up as well. After a decline two years ago, replacement tax increased by \$0.05 million for the third consecutive year.

Governmental Activities

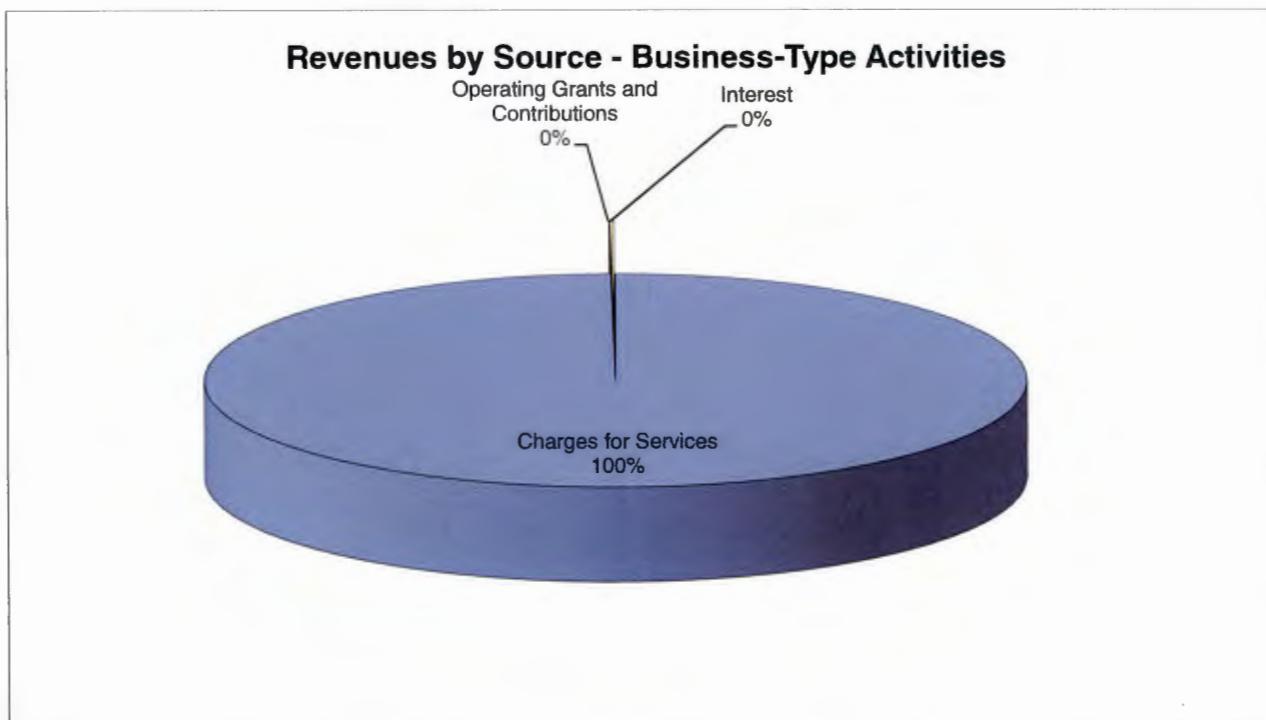
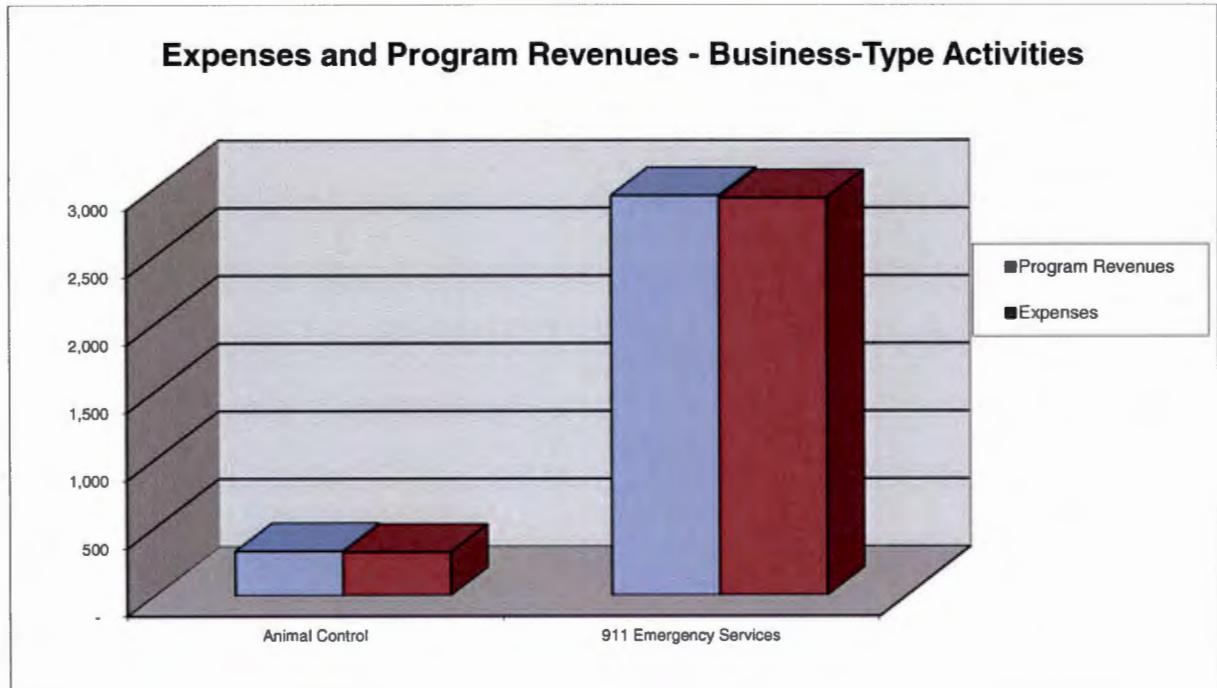


Revenues by Source - Governmental Activities



The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by court services, transportation, and general government. Public safety comprises 45.5 percent of total governmental activities, up from 29 percent eleven years ago. General government had another decrease and is down to 12.7 percent of total governmental activities, while economic development increased to 4.4 percent due to the increased funding of WIOA by the federal government. General revenues such as the property, sales, state income, replacement, motor fuel, and other taxes are not shown by function because they are used to support County-wide program activities. Over one-third, 35 cents of every dollar, of the County's revenue for governmental funds comes from property taxes (an increase from 32 cents in the previous year), and 56 cents of every dollar raised comes from some type of tax. This level has increased from 54 cents in the previous year. While this has been largely stagnant in recent years, the revenue from taxes has decreased from 63 cents eleven years ago.

Business-Type Activities



Business-type activities increased the County's net position by \$30,537 to \$5.2 million (following the restatement), an increase of less than 1.0 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 \$13.6 million. About \$0.75 million (5.6 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, \$14.8 million, is restricted; constraints have been placed on the use of the resources. Approximately \$3.3 million (24.0 percent) is assigned, which the County intends to use for the transportation function. Approximately \$5.2 million deficit constitutes unassigned fund balance.

Revenues for the governmental funds in 2015 totaled \$51.7 million, and expenditures were \$50.5 million. Overall, the fund balance increased by \$1.2 million for the year.

The General Fund is the chief operating fund of the County. It is composed of 35 departments: Administration, Treasurer, County Clerk, Elections, Recorder, Assessments, Board of Review, Planning, Information Services, Building & Grounds, Health Insurance, Utilities, Central Services, Contingency, Auditor, Zoning Board of Appeals, I-KAN ROE Educational Agreement, Finance, Capital Development, Circuit Clerk, Maintenance & Child Support, Circuit Court, Jury Commission, State's Attorney Office, Public Defender, Probation, D.N.D.C., Juvenile Detention Center, Sheriff Police, Corrections, Auxiliary Police, E.S.D.A., Merit Commission, Dispatch Center, and Coroner.

The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2014 and 2015, along with the dollar and percentage change.

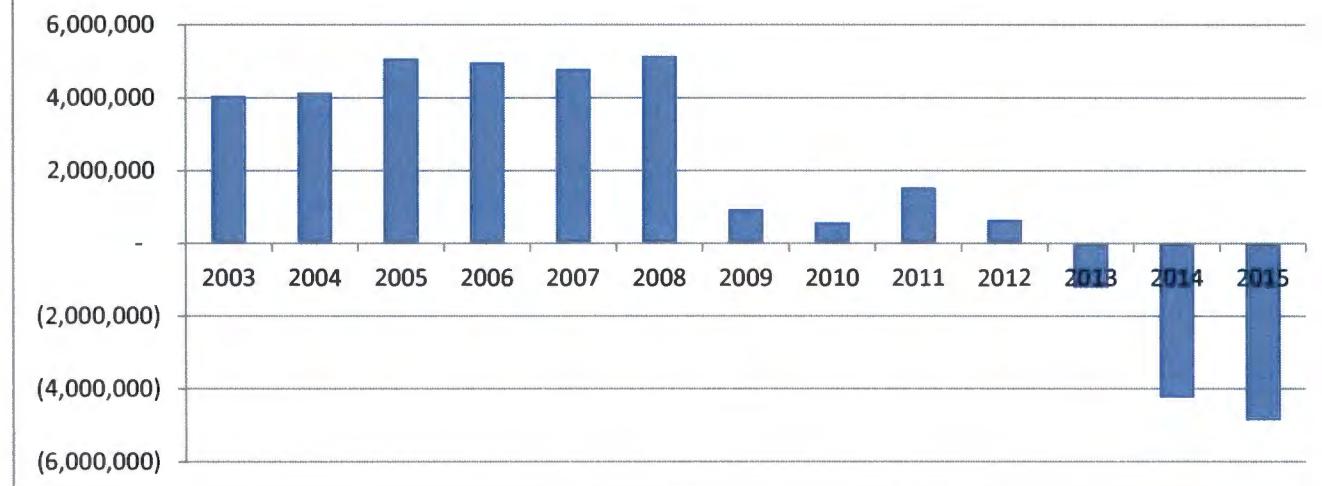
Comparative Summary of Revenues – General Fund (excluding the Tort Fund)

For the Fiscal years ending November 30

	2015 General Fund	2014 General Fund	Increase (Decrease)	
			2014 to 2015	% Change
Property Taxes	4,367,983	4,349,675	18,308	0.4%
Sales Taxes	5,168,330	6,738,626	(1,570,296)	-23.3%
Licenses and permits	342,627	342,832	(205)	-0.1%
Intergovernmental	6,331,791	6,516,447	(184,656)	-2.8%
Charges for Services	9,949,332	12,410,182	(2,460,850)	-19.8%
Fines and Forfeitures	605,776	628,191	(22,415)	-3.6%
Investment Income	1,868	2,328	(460)	-19.8%
Miscellaneous Revenue	41,642	42,942	(1,300)	-3.0%
Total	26,809,349	31,031,223	(4,221,874)	-13.6%

At the end of 2015 the total fund balance of the General Fund (excluding Tort) was \$4.86 million deficit. The fund balance decreased by \$0.6 million in 2015. This follows a decrease in five of the past six years. The following chart illustrates the fund balances of the General Fund since FY 2003.

General Fund Balance



The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$0.54 million, which represents a decrease of \$0.08 million from the prior fiscal year. This followed a steady decline in fund balance in the preceding years, representing an overall 81.3 percent decrease from FY 2003 through FY 2015.

On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 31-32, the general fund activity and tort fund activity are combined in one column as the general fund. However, for budgeting, accounting, and internal reporting, these funds are still presented separately. The combined fund balance ended the year with a deficit balance of \$4.3 million, a decrease of \$0.7 million.

The Pension Fund, a special revenue fund, is a major fund of the County. Fund balance at the end of 2015 was a deficit of \$0.26 million, a decrease of \$0.06 million. This followed a decrease of \$0.5 million in the prior year. Previously, the Pension Fund had experienced decreases each year since the end of FY 2003 when the fund balance was \$4.7 million, with the exception of a small increase of \$0.3 million in FY 2011. Overall, the fund balance of the pension fund has experienced a 105.5 percent decrease from FY 2003 through FY 2015. Due to the declining fund balance, the percentages on the property tax limitation model have been modified each year since 2010 to allow for additional revenue to the Pension Fund.

The final major fund for the County is the County Highway Fund. The fund closed the year with a \$3.5 million balance. This represents a \$0.3 million increase to the County Highway Fund.

Proprietary Funds

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

911 System Fee Fund This fund also qualified as a major fund of Kankakee County. Net position at the end of the year amounted to just over \$4.8 million. Of this amount, \$1.8 million is net investment in capital assets. The remainder, \$3.0 million, is unrestricted. Total net position decreased by \$27,144 during the year.

Animal Control There was a net position balance of \$337,799 at the end of the fiscal year. This represented a decrease of \$2,935. Of the total, \$128,170 is net investment in capital assets and the remainder of \$209,629 is unrestricted.

Internal Service Fund There was a net position balance of \$221,678 at the end of the fiscal year. This amount is unrestricted, and represents an increase of \$63,969 from the prior year.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Private Purpose Trust Funds and Agency Funds. Total net position in the Fiduciary funds is \$3.1 million, a decrease of \$2,580 from last year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2015 as well as the final budget. Significant amendments to the budget and significant differences between the final budget and actual results are discussed below.

At the end of the fiscal year, the County Board revised the County budget due to emergency issues. Changes were made at the end of the year to account for unexpected changes in expenditures, due to new grants, as well as additional allocation from the State for GIA salary reimbursement funds. The original General Fund expenditure budget of \$26.8 million was increased to \$27.8 million.

Departments with increases to their original budget include Administration, County Treasurer, Supervisor of Assessments, Building & Grounds, Central Services, Circuit Clerk, Circuit Court, Jury Commission, State's Attorney Office, Public Defender, Probation, DNDC, Sheriff, ESDA, Dispatch Center, and Coroner. The most significant changes to the expenditure budget, both additions and reductions, are summarized below.

Expenditures	Original Budget	Final Budget	Variance
Administration	250,972	276,972	26,000
Central Services	-	172,000	172,000
Buildings and Grounds	649,098	699,098	50,000
Capital Development	513,223	413,223	(100,000)
Health Insurance	3,109,210	2,609,210	(500,000)
Utilities	1,200,000	1,142,500	(57,500)
Planning	716,454	756,454	40,000
Contingency	500,000	-	(500,000)
Supervisor of Assessments	203,316	272,316	69,000
Circuit Court	199,130	255,130	56,000
Circuit Clerk	589,482	624,482	35,000
Jury Commission	97,643	161,143	63,500
State's Attorney	854,068	1,115,068	261,000
Public Defender	526,755	602,755	76,000
Probation	956,726	1,641,726	685,000
DNDC	32,308	147,308	115,000
Juvenile Detention Center	790,000	490,000	(300,000)
Sheriff's Office	2,049,846	3,269,846	1,220,000
Corrections	9,500,000	8,870,000	(630,000)
Coroner	251,585	394,585	143,000

As revenues fell short of budgeted expectations, the budget variance for revenues was \$2.0 million under the final budget; while expenditures resulted in a variance of \$0.3 million under final budget. Significant changes are presented below.

Revenues	Final Budget	Actual	Variance
Property taxes	4,266,730	4,367,983	101,253
Sales and video gaming taxes	5,778,100	5,168,330	(609,770)
State Income Tax	2,750,000	3,053,559	303,559
Grants and other reimbursements	1,941,948	2,226,533	284,585
Inmate housing and reimbursements	8,615,000	6,483,160	(2,131,840)
Sheriff fees	340,000	172,418	(167,582)

For the expenditures, there was not a great deal of variance between the final budget and actual expenditures. Those significant variances are presented below.

Expenses	Final Budget	Actual	Variance
Capital Development	413,223	369,365	43,858
Health Insurance	2,609,210	2,566,236	42,974
Utilities	1,142,500	1,071,357	71,143
Probation	1,641,726	1,579,571	62,155

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, 2015, amounts to \$61.4 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 5.3 percent (a 5.0 percent decrease for governmental activities and a 14.3 percent 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	
	2015	2014	2015	2014	2015	2014
Transportation Network	\$ 15,034	\$ 16,224	\$ -	\$ -	\$ 15,034	\$ 16,224
Land	1,041	1,041	146	146	1,187	1,187
Construction in Progress	499	476	-	-	499	476
Intangible Assets	1,604	1,604	-	-	1,604	1,604
Building - idle	1,770	1,770	-	-	1,770	1,770
Buildings and Improvements	33,733	35,148	-	-	33,733	35,148
Buildings and Improvements under capital lease agreements	2,640	2,792	-	-	2,640	2,792
Leasehold improvements	-	-	197	197	197	197
Equipment	1,235	1,472	1,553	1,865	2,789	3,338
Equipment under capital lease agreements	-	-	7	13	7	13
Vehicles	1,922	2,053	-	-	1,922	2,053
Total Capital Assets	\$ 59,478	\$ 62,580	\$ 1,904	\$ 2,221	\$ 61,381	\$ 64,802

Major capital asset changes that occurred during 2015 include the following:

Construction in progress was added in the amount of \$22,335. Equipment of \$0.1 million and vehicles of \$0.45 million were also added. The vehicles were offset by \$0.47 million in retirements. Regarding business-type activities, equipment in the amount of \$0.1 million was purchased and offset by retirement of equipment in the amount of \$0.11 million.

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

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total liabilities outstanding of \$44.1 million. This encompasses approximately \$43.3 million outstanding long-term liabilities in governmental activities and \$0.84 million outstanding long-term liabilities in business-type activities. This represents an increase of approximately \$2.2 million (5.5 percent) in governmental activities and an increase of approximately \$0.2 million (26.8 percent) in business-type activities, following the restatement for pension liability due to the implementation of GASB 68.

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	
	2015	2014	2015	2014	2015	2014
Debt Certificates	\$ -	\$ 434	\$ -	\$ -	\$ -	\$ 434
Bonds - General Obligation	16,305	17,332	-	-	16,305	17,332
Capital Leases	1,996	2,616	-	-	1,996	2,616
Net Pension Liability	24,308	19,981	795	627	25,103	20,609
Compensated Absences	674	672	46	36	720	708
Total	\$ 43,283	\$ 41,036	\$ 841	\$ 663	\$ 44,124	\$ 41,699

The compensated absences calculation required the reporting of additional liability amounts for governmental and business-type activities. The other addition to long term liabilities in FY 2015 was related to net pension liability. Net pension liability had to be reported as a result of implementation of GASB 68, which restated the end of year balance for FY 2014, and had additions for FY 2015. Reductions in long term liabilities included payments on the general obligation bonds, retirement of debt certificates of \$0.43 million, and a reduction in our capital leases.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The major goal of the County's FY 2016 budget is to continue to provide services while decreasing expenditures to a level that will allow the County to bring the General Fund net position to a positive level. Accordingly, FY 2016 revenues are budgeted at \$27.1 million and expenditures are budgeted at \$25.4 million. To meet these goals, the County continues to focus on reducing costs via improved efficiencies and reductions in staff.

The revenue budget is reduced from the prior year budget based on several factors. According to trends in the inmate population, the out of county rental for inmate budget was reduced to \$6.5 million. The sales tax budget for FY 2016 is set at \$4.6 million as a result of the legislation resulting in losses in the previously successful sales tax revenue sharing program.

Expenditure budgets were reduced in most departments from the Final FY 2015 Budget with larger exceptions for Elections due to the 2016 elections, and Circuit Clerk. Additionally, reductions were not made for grants, utilities, contingency, and the KanComm agreement.

At its April 2015 meeting, the County's finance committee called for a hiring freeze, and a limit on credit card usage by employees and a stop to all non-essential spending in an attempt to further curb the County's financial difficulties.

Union contracts settled during last fiscal year included Health Department and Highway Department. The union contract with the Circuit Clerk ended November 30, 2013 and a resolution has yet to be reached. Additionally, the union contracts for FOP Probation, Recorder/Treasurer/Auditor, and Maintenance, all ended November 30, 2015, with resolutions reached in early 2016. The union contracts for FOP Sheriff and Coroner ended November 30, 2015, and negotiations are ongoing.

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

Outside consultants have completed an updated space needs study and comprehensive plan for County facilities. While it is evident that additional space is warranted, the County is pursuing various cost effective methods to resolve these issues. One step was taken in early 2013 when the State's Attorney's office moved from various locations in both the courthouse and annex building, and is now leasing space in a nearby building. This has allowed the Public Defender's Office to relocate to the vacated space in the annex building, and vacated space in the courthouse will allow for planning flexibility. Suitability of the existing courthouse is still in question due to numerous violations of the Americans with Disabilities Act, as well as age and general condition of the building. This is in addition to the fact that an additional circuit court judge was assigned to the already tight facility. The move by the State's Attorney's office will help with these issues, but a thorough evaluation of the space continues.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Kankakee County, Illinois
Statement of Net Position
November 30, 2015

	Primary Government		
	Governmental Activities		Business-Type Activities
		Total	
Assets			
Cash	\$ 6,383,339	\$ 1,327,607	\$ 7,710,946
Investments, at cost	4,886,511	2,003,327	6,889,838
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	20,404,979	-	20,404,979
Accounts	1,864,884	86,813	1,951,697
Loans	170,645	-	170,645
Due from other governments	4,453,571	773,697	5,227,268
Prepaid expenses	576,033	-	576,033
Inventory, at cost	360,812	-	360,812
Capital assets:			
Nondepreciable	4,913,851	146,013	5,059,864
Depreciable, net of accumulated depreciation	54,564,103	1,757,501	56,321,604
Other assets	39,958	-	39,958
Total assets	<u>98,618,686</u>	<u>6,094,958</u>	<u>104,713,644</u>
Deferred outflows of resources			
Deferred charge on debt refunding	682,475	-	682,475
Deferred outflows related to pensions	<u>6,950,881</u>	<u>335,564</u>	<u>7,286,445</u>
Total deferred outflows of resources	<u>7,633,356</u>	<u>335,564</u>	<u>7,968,920</u>
Liabilities			
Vouchers and accounts payable	4,884,769	283,927	5,168,696
Accrued wages and benefits	657,131	75,020	732,151
Unearned grant revenue	81,200	5,000	86,200
Noncurrent liabilities:			
Due within one year	2,061,006	-	2,061,006
Due in more than one year	<u>41,221,978</u>	<u>840,916</u>	<u>42,062,894</u>
Total liabilities	<u>48,906,084</u>	<u>1,204,863</u>	<u>50,110,947</u>
Deferred inflows of resources			
Property taxes related to a future period	<u>19,711,770</u>	<u>-</u>	<u>19,711,770</u>
Net position			
Net investment in capital assets	41,993,978	1,903,514	43,897,492
Restricted for:			
Debt service	848,805	-	848,805
Capital projects	606,746	-	606,746
Other purposes (enabling legislation)	13,137,487	-	13,137,487
Unrestricted	<u>(18,952,828)</u>	<u>3,322,145</u>	<u>(15,630,683)</u>
Total net position	<u>\$ 37,634,188</u>	<u>\$ 5,225,659</u>	<u>\$ 42,859,847</u>

See accompanying notes to the basic financial statements.

**Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2015**

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total Primary Government
Primary government:							
Governmental activities							
General government	\$ 7,042,629	\$ 2,885,466	\$ 488,098	\$ -	\$ (3,669,065)		\$ (3,669,065)
Court services	8,877,536	2,731,820	1,618,193	628,193	(3,899,330)		(3,899,330)
Public safety	25,174,170	7,866,405	195,417	-	(17,112,348)		(17,112,348)
Health and sanitation	3,056,755	272,006	1,939,283	-	(845,466)		(845,466)
Transportation	7,701,481	538,005	580,212	-	(6,583,264)		(6,583,264)
Veterans administration	275,934	-	29,077	-	(246,857)		(246,857)
Economic development	2,421,815	-	2,336,136	-	(85,679)		(85,679)
Interest and fiscal charges	778,695	-	-	-	(778,695)		(778,695)
Total governmental activities	<u>55,329,015</u>	<u>14,293,702</u>	<u>7,186,416</u>	<u>628,193</u>	<u>(33,220,704)</u>		<u>(33,220,704)</u>
Business-type activities							
911 Emergency services	2,932,790	2,950,636	-	-	\$ 17,846		17,846
Animal control	319,512	326,775	-	-	7,263		7,263
Total business-type activities	<u>3,252,302</u>	<u>3,277,411</u>	<u>-</u>	<u>-</u>	<u>25,109</u>		<u>25,109</u>
Total primary government	<u>\$ 58,581,317</u>	<u>\$ 17,571,113</u>	<u>\$ 7,186,416</u>	<u>\$ 628,193</u>	<u>(33,220,704)</u>	<u>25,109</u>	<u>(33,195,595)</u>

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2015

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 213,714	\$ 67,948	\$ 1,411,218	\$ 4,761,655	\$ 6,454,535
Investments, at cost	9,959	-	1,251,527	3,625,025	4,886,511
Receivables (net of applicable allowances for estimated uncollectible amounts):					
Taxes, including interest, penalties, and liens	8,303,354	6,049,556	1,963,230	4,088,839	20,404,979
Accounts	1,523,640	96,592	204,331	126,282	1,950,845
Loans	-	-	-	170,645	170,645
Prepaid items	407,466	-	-	12,189	419,655
Due from other funds	60,245	94,553	468,130	6,179,735	6,802,663
Due from other governments	2,716,187	-	-	1,121,543	3,837,730
Inventory, at cost	21,599	-	251,289	87,924	360,812
Other assets	-	-	-	39,958	39,958
Total assets	<u>\$ 13,256,164</u>	<u>\$ 6,308,649</u>	<u>\$ 5,549,725</u>	<u>\$ 20,213,795</u>	<u>\$ 45,328,333</u>
Liabilities					
Vouchers and accounts payable	3,455,343	614,623	108,801	739,139	4,917,906
Due to other funds	6,334,288	-	-	688,375	7,022,663
Unearned grant revenue	29,533	-	-	51,667	81,200
Total liabilities	<u>9,819,164</u>	<u>614,623</u>	<u>108,801</u>	<u>1,479,181</u>	<u>12,021,769</u>
Deferred inflows of resources					
Property taxes related to a future period	<u>7,752,010</u>	<u>5,953,691</u>	<u>1,931,022</u>	<u>4,075,047</u>	<u>19,711,770</u>
Fund balances					
Non-spendable:					
Prepaid items	407,466	-	-	12,189	419,655
Inventory	21,599	-	251,289	62,064	334,952
Restricted for:					
General government	-	-	-	813,609	813,609
Debt service	-	-	-	848,805	848,805
Judiciary and court	-	-	-	1,325,358	1,325,358
Public safety	-	-	-	767,236	767,236
Health and welfare	-	-	-	1,848,171	1,848,171
Transportation	-	-	-	7,674,636	7,674,636
Economic development	-	-	-	472,616	472,616
Tort liability/claims	176,251	-	-	-	176,251
Public building commission	-	-	-	228,137	228,137
Capital projects	-	-	-	606,746	606,746
Assigned to transportation	-	-	3,258,613	-	3,258,613
Unassigned	<u>(4,920,326)</u>	<u>(259,665)</u>	<u>-</u>	<u>-</u>	<u>(5,179,991)</u>
Total fund balances (deficits)	<u>(4,315,010)</u>	<u>(259,665)</u>	<u>3,509,902</u>	<u>14,659,567</u>	<u>13,594,794</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,256,164</u>	<u>\$ 6,308,649</u>	<u>\$ 5,549,725</u>	<u>\$ 20,213,795</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds as assets	59,477,954
Deferred outflows related to long-term liabilities are not reported in governmental funds	7,633,356
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	148,748
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	(43,282,984)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	62,320
Net position of governmental activities	<u>\$ 37,634,188</u>

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2015

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 12,680,491	\$ 5,662,286	\$ 1,902,409	\$ 2,952,218	\$ 23,197,404
Intergovernmental	6,342,997	33,740	-	7,119,864	13,496,601
Charges for services	9,949,332	-	710,632	-	10,659,964
Licenses and permits	342,627	-	-	179,510	522,137
Fines and forfeits	605,776	-	-	2,633,220	3,238,996
Interest on investments	2,287	180	1,650	8,655	12,772
Miscellaneous	110,934	-	292,981	131,766	535,681
Total revenues	30,034,444	5,696,206	2,907,672	13,025,233	51,663,555
Expenditures:					
Current:					
General government	10,491,034	5,758,881	-	398,173	16,648,088
Judiciary and court related	4,967,946	-	-	1,106,184	6,074,130
Public safety	13,184,925	-	-	150,034	13,334,959
Health and welfare	-	-	-	2,807,170	2,807,170
Transportation	-	-	2,265,248	2,495,268	4,760,516
Economic development	-	-	-	2,404,716	2,404,716
Capital outlay	64,949	-	370,591	1,191,728	1,627,268
Debt service principal	200,994	-	-	1,853,821	2,054,815
Debt service interest	87,184	-	-	691,511	778,695
Total expenditures	28,997,032	5,758,881	2,635,839	13,098,605	50,490,357
Excess (deficiency) of revenues over (under) expenditures	1,037,412	(62,675)	271,833	(73,372)	1,173,198
Other financing sources (uses):					
Transfers in	8,234	-	-	2,217,589	2,225,823
Transfers out	(1,750,471)	-	-	(475,352)	(2,225,823)
Total other financing sources (uses)	(1,742,237)	-	-	1,742,237	-
Net change in fund balances	(704,825)	(62,675)	271,833	1,668,865	1,173,198
Fund balances (deficits), beginning	(3,610,185)	(196,990)	3,238,069	12,990,702	12,421,596
Fund balances (deficits), ending	\$ (4,315,010)	\$ (259,665)	\$ 3,509,902	\$ 14,659,567	\$ 13,594,794

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, 2015**

Net change in fund balances - total governmental funds	\$ 1,173,198
Amounts reported for governmental activities in the statement of activities are different because:	
The payment of principal on long-term debt is reflected as an expense on the fund level statements, but is reported as a reduction of liabilities on the entity wide statements	2,054,815
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	(4,801)
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	38,387
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	(4,479,254)
Depreciation on capital assets and losses on the sale of assets are not reflected on the fund level statements, but are reported as an expense on the entity wide statements	(3,680,251)
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	577,719
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	3,353
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	616,860
Change in net position of governmental activities - entity wide statements	<u>\$ (3,699,974)</u>

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2015

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	911 System Fee Fund	Other Enter- prise Funds	Total	
Assets				
Current assets				
Cash	\$ 1,213,492	\$ 41,185	\$ 1,254,677	\$ 1,734
Investments	1,816,497	186,830	2,003,327	-
Accounts receivable	68,706	18,107	86,813	-
Due from other funds	-	-	-	220,000
Receivable from other governments	773,697	-	773,697	-
Total current assets	<u>3,872,392</u>	<u>246,122</u>	<u>4,118,514</u>	<u>221,734</u>
Property, plant, and equipment				
Land	31,013	115,000	146,013	-
Property and equipment	6,866,396	119,308	6,985,704	-
Accumulated depreciation	<u>(5,122,065)</u>	<u>(106,138)</u>	<u>(5,228,203)</u>	<u>-</u>
Net property, plant, and equipment	<u>1,775,344</u>	<u>128,170</u>	<u>1,903,514</u>	<u>-</u>
Total assets	<u>5,647,736</u>	<u>374,292</u>	<u>6,022,028</u>	<u>221,734</u>
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	<u>335,564</u>	<u>-</u>	<u>335,564</u>	<u>-</u>
Liabilities				
Current liabilities				
Vouchers and accounts payable	\$ 327,454	\$ 31,493	\$ 358,947	\$ 56
Unearned grant revenue	-	5,000	5,000	-
Total current liabilities	<u>327,454</u>	<u>36,493</u>	<u>358,947</u>	<u>56</u>
Long-term liabilities				
Accrued sick time	46,060	-	46,060	-
Net pension liability	794,856	-	794,856	-
Total long-term liabilities	<u>840,916</u>	<u>-</u>	<u>840,916</u>	<u>-</u>
Total liabilities	<u>1,168,370</u>	<u>36,493</u>	<u>1,204,863</u>	<u>56</u>
Net position				
Net investment in capital assets	1,775,344	128,170	1,903,514	-
Unrestricted	3,039,586	209,629	3,249,215	221,678
Total net position	<u>\$ 4,814,930</u>	<u>\$ 337,799</u>	<u>\$ 5,152,729</u>	<u>\$ 221,678</u>

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

Enterprise funds net position	\$ 5,152,729
Internal service fund net position allocable to enterprise funds	72,930
Net position of business-type activities on the statement of net position	<u>\$ 5,225,659</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois

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

Proprietary Funds

For the Year Ended November 30, 2015

	Business-Type Activities - Enterprise Funds			
	911 System Fee Fund	Other Enter- prise Funds	Total	Internal Service Fund
Operating revenues:				
Charges for services and other fees	\$ 2,943,028	\$ 321,502	\$ 3,264,530	\$ 617,891
Miscellaneous	7,608	5,273	12,881	-
Total operating revenues	2,950,636	326,775	3,277,411	617,891
Operating expenses:				
Personal services	2,204,024	216,372	2,420,396	553,975
Contractual services	261,418	31,746	293,164	-
Supplies and materials	10,377	40,558	50,935	-
Other services and charges	95,016	34,167	129,183	-
Depreciation and amortization expense	412,278	6,962	419,240	-
Total operating expenses	2,983,113	329,805	3,312,918	553,975
Operating income (loss)	(32,477)	(3,030)	(35,507)	63,916
Nonoperating revenue (expense):				
Interest income	5,333	95	5,428	53
Net nonoperating revenue (loss)	5,333	95	5,428	53
Change in net position	(27,144)	(2,935)	(30,079)	63,969
Net position, beginning of year				
(Restated - see Note 22)	4,842,074	340,734	5,182,808	157,709
Net position, end of year	\$ 4,814,930	\$ 337,799	\$ 5,152,729	\$ 221,678
Reconciliation to business-type activities in the statement of activities:				
Change in net position - enterprise funds			\$ (30,079)	
Internal service fund activity allocable to enterprise funds			60,616	
Change in net position of business-type activities on the statement activities			\$ 30,537	

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2015

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	911 System Fee Fund	Other Enterprise Funds	Total	
Cash flows from operating activities:				
Receipts from customers	\$ 2,780,312	\$ 342,761	\$ 3,123,073	\$ -
Receipts from interfund services provided	-	-	-	587,998
Payments to suppliers	(987,246)	(146,944)	(1,134,190)	-
Payments to employees	(1,413,802)	(216,203)	(1,630,005)	(611,194)
Other receipts	7,608	10,273	17,881	-
Net cash provided (used) by operating activities	<u>386,872</u>	<u>(10,113)</u>	<u>376,759</u>	<u>(23,196)</u>
Cash flows from capital and related financing activities:				
Purchase of property and equipment	(101,485)	-	(101,485)	-
Net cash flows provided (used) by capital and related financing activities	<u>(101,485)</u>	<u>-</u>	<u>(101,485)</u>	<u>-</u>
Cash flows from investing activities:				
Purchase of investments	(804,920)	-	(804,920)	-
Sale of investments	299,975	-	299,975	-
Interest income	5,333	95	5,428	53
Net cash flows provided (used) by investing activities	<u>(499,612)</u>	<u>95</u>	<u>(499,517)</u>	<u>53</u>
Net increase (decrease) in cash and cash investments	(214,225)	(10,018)	(224,243)	(23,143)
Cash and cash investments, beginning of year	<u>1,427,717</u>	<u>238,033</u>	<u>1,665,750</u>	<u>24,877</u>
Cash and cash investments, end of year	<u>\$ 1,213,492</u>	<u>\$ 228,015</u>	<u>\$ 1,441,507</u>	<u>\$ 1,734</u>
Reported on balance sheet as cash	<u>\$ 1,213,492</u>	<u>\$ 41,185</u>	<u>\$ 1,254,677</u>	<u>\$ 1,734</u>
Included in balance sheet investments	<u>-</u>	<u>186,830</u>	<u>186,830</u>	<u>-</u>
	<u>\$ 1,213,492</u>	<u>\$ 228,015</u>	<u>\$ 1,441,507</u>	<u>\$ 1,734</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (32,477)	\$ (3,030)	\$ (35,507)	\$ 63,916
Adjustments to reconcile net income to net cash provided from operating activities:				
Depreciation expense	412,278	6,962	419,240	-
Change in assets and liabilities:				
(Increase) decrease in receivables and prepaid expenses	(161,115)	21,259	(139,856)	-
(Increase) decrease in deferred outflows of resources	17,218	-	17,218	-
(Increase) decrease in internal balances	-	-	-	(29,893)
Increase (decrease) in accrued salaries and benefits	72,751	169	72,920	-
Increase (decrease) in other liabilities	78,217	(35,473)	42,744	(57,219)
Net cash provided by operating activities	<u>\$ 386,872</u>	<u>\$ (10,113)</u>	<u>\$ 376,759</u>	<u>\$ (23,196)</u>

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2015

	Private Purpose Trust Funds	Agency Funds
Assets		
Cash	\$ 1,261,646	\$ 5,779,424
Investments, at cost	1,341,636	167,309
Receivables:		
Accounts receivable	-	16,762
Due from County	-	300,000
Due from other governments	<u>493,530</u>	-
Total assets	<u>\$ 3,096,812</u>	<u>\$ 6,263,495</u>
Liabilities and Net Position		
Liabilities		
Vouchers payable	\$ 4,739	\$ 15,847
Due to:		
Other governments	-	3,855,767
Others	<u>-</u>	<u>2,391,881</u>
Total liabilities	<u>4,739</u>	<u>6,263,495</u>
Net Position		
Restricted for other purposes	<u>3,092,073</u>	-
Total net position	<u>3,092,073</u>	-
Total liabilities and net position	<u>\$ 3,096,812</u>	<u>\$ 6,263,495</u>

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2015

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 1,151,761
Miscellaneous	1,618,881
Interest	<u>1,611</u>
 Total additions	 <u>2,772,253</u>
Deductions:	
Transportation	1,346,048
Other	<u>1,428,785</u>
 Total deductions	 <u>2,774,833</u>
 Change in net position	 (2,580)
 Net position, beginning of year	 <u>3,094,653</u>
 Net position, end of year	 <u>\$ 3,092,073</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 1 – The Financial Reporting Entity

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

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

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

Component Units - Blended

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

Related Organizations

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

The County 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 1 – The Financial Reporting Entity (Continued)

Joint Ventures

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

Note 2 – Basis of Presentation

Government-wide Financial Statements - The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise the primary government is reported separately from legally separate 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.

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 2 – Basis of Presentation (Continued)

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

The County has presented the following major proprietary fund:

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

Additionally, the government reports the following fiduciary fund types:

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

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

Note 3 – Summary of Significant Accounting Policies

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

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 3 – Summary of Significant Accounting Policies (Continued)

Budgetary Accounting and Control: The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, and is available for public inspection at least fifteen days prior to final adoption. The budget document is prepared for all budgetary funds using the modified accrual basis. 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. During the year, the County Board made additional appropriations of \$950,000 for the General Fund, \$575,000 for the Tort Fund, \$325,000 for the Pension Fund and \$1,326,000 for non-major special revenue funds. 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 are recorded at cost, which approximates market. 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	\$360,812
Unearned grant revenues related to inventory	<u>(25,860)</u>
Nonspendable fund balance	<u>\$334,952</u>

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Deferred Inflows of Resources: In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has only one item, property taxes levied for a future period, that qualifies for reporting in this category.

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

Prioritization of fund balance use - when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be 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 shall be the policy of the County that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

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

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

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

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

Unrestricted Net Position: typically includes unrestricted liquid assets.

Property Taxes: The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2014 tax levy collected in 2015 was recorded as revenue during this fiscal year.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

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 or 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>	
Certificates of Deposit	49.05%	\$ 4,119,230
Illinois Funds Money Market	50.95%	<u>4,279,553</u>
		<u><u>\$ 8,398,783</u></u>
Investments reported on:		
Statement of Net Position	\$ 6,889,838	
Statement of Fiduciary Net Position:		
Private Purpose Trust	1,341,636	
Agency	<u>167,309</u>	
		<u><u>\$ 8,398,783</u></u>

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. As of November 30, 2015, all the County's investments exposed to credit risk were rated AAA by Standard & Poor's.

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 is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price for which the investment could be sold. Audited financial statements for the Illinois Funds are available from the Illinois Auditor General.

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, 2015, deposits of \$241,518 were uninsured and uncollateralized. The remaining deposits were either insured or collateralized with collateral held by the County's agent in the County's name.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 4 – Deposits and Investments (Continued)

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

The County's primary investment, Illinois Funds Money Market Fund, is collateralized 105% over FDIC with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency.

As of November 30, 2015, the County had \$1,307,103 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 low interest loans to projects that create or retain jobs primarily for low to moderate-income workers.

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

	<u>Balances</u> <u>November 30, 2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30, 2015</u>
Exceptional Health Partners	\$ 68,580	\$ -	\$ -	\$ 68,580
Accion	75,000	-	-	75,000
Main Street Momence	50,000	-	-	50,000
Pembroke Township	<u>45,645</u>	<u>—</u>	<u>—</u>	<u>45,645</u>
Total	239,225	-	-	239,225
Less allowance for uncollectible amounts:	<u>-0-</u>	<u>(68,580)</u>	<u>—</u>	<u>(68,580)</u>
CDAP loans, net	<u>\$239,225</u>	<u>\$ (68,580)</u>	<u>\$ —0-</u>	<u>\$170,645</u>

The County has security agreements of perfected second position and personal guarantees or assignments of life insurance policies to be used as collateral on all CDAP loans. The allowance for loan losses reflects amounts estimated to be unrecoverable. The County Board approved the write-off of the Exceptional Health Partners balance of \$68,580 at its April 12, 2016 meeting.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 6 – Capital Assets

Capital asset activity for the year ended November 30, 2015 was as follows:

	<u>Balances</u> <u>November 30,</u> <u>2014</u>	<u>Additions</u>	<u>Retirements</u> <u>and</u> <u>Reclassifications</u>	<u>Balances</u> <u>November 30,</u> <u>2015</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,040,731	\$ -	\$ -	\$ 1,040,731
Construction in progress	476,448	22,335	-	498,783
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>4,891,516</u>	<u>22,335</u>	<u>-</u>	<u>4,913,851</u>
Capital assets being depreciated:				
Transportation network	34,623,181	-	-	34,623,181
Buildings and improvements	50,864,793	-	-	50,864,793
Buildings and improvements under capital lease agreements	5,180,000	-	-	5,180,000
Equipment	10,798,058	101,505	13,095	10,886,468
Vehicles	<u>6,613,619</u>	<u>453,879</u>	<u>465,938</u>	<u>6,601,560</u>
Total capital assets being depreciated	<u>108,079,651</u>	<u>555,384</u>	<u>479,033</u>	<u>108,156,002</u>
Less accumulated depreciation for:				
Transportation network	18,399,415	1,189,477	-	19,588,892
Buildings and improvements	15,717,032	1,414,857	-	17,131,889
Buildings and improvements under capital lease agreements	2,387,670	152,689	-	2,540,359
Equipment	9,325,873	338,574	13,095	9,651,352
Vehicles	<u>4,560,691</u>	<u>557,382</u>	<u>438,666</u>	<u>4,679,407</u>
Total accumulated depreciation	<u>50,390,681</u>	<u>3,652,979</u>	<u>451,761</u>	<u>53,591,899</u>
Governmental activity capital assets, net	<u>\$ 62,580,486</u>	<u>\$ (3,075,260)</u>	<u>\$ 27,272</u>	<u>\$ 59,477,954</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Total	<u>146,013</u>	<u>-</u>	<u>-</u>	<u>146,013</u>
Capital assets being depreciated:				
Equipment	6,715,068	101,485	110,079	6,706,474
Leasehold improvements	197,277	-	-	197,277
Equipment under capital lease agreements	<u>81,953</u>	<u>-</u>	<u>-</u>	<u>81,953</u>
Total	<u>6,994,298</u>	<u>101,485</u>	<u>110,079</u>	<u>6,985,704</u>
Less:				
Accumulated depreciation	4,849,697	413,421	110,079	5,153,039
Accumulated amortization, capital leases	<u>69,345</u>	<u>5,819</u>	<u>-</u>	<u>75,164</u>
Total accumulated depreciation	<u>4,919,042</u>	<u>419,240</u>	<u>110,079</u>	<u>5,228,203</u>
Business-type activity capital assets, net	<u>\$ 2,221,269</u>	<u>\$ (317,755)</u>	<u>\$ -</u>	<u>\$ 1,903,514</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 6 – Capital Assets (Continued)

Depreciation for the year ended November 30, 2015, was charged as follows to the following functions:

Governmental activities:	
General governmental	\$ 87,865
Court services	290,761
Public safety	1,681,791
Health and sanitation	78,432
Transportation	1,510,435
Veterans administration	3,695
Total governmental activities	<u>\$3,652,979</u>
Business-type activities:	
911 Emergency services	\$ 412,278
Animal control	6,962
Total business-type activities	<u>\$ 419,240</u>

Amortization of buildings and improvements, and equipment 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, 2015 was \$2,855,000.

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 2015, \$51,968 (32.4%) of interest was refunded to the County, and a cumulative amount of \$336,320 has been received through November 30, 2015.

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, 2015 was \$4,950,000.

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, 2015 was \$3,225,000.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

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, 2015 was \$5,140,000.

Changes in long-term liabilities are as follows:

	Balances November 30, 2014	Additions	Reductions	Balances November 30, 2015	Due Within One Year
Governmental Activities:					
Bonds – General Obligation	\$17,185,000	\$ -	\$(1,015,000)	\$16,170,000	\$1,475,000
Plus issuance premiums	<u>146,626</u>	<u>-</u>	<u>(11,927)</u>	<u>134,699</u>	<u>-</u>
Total bonds – general obligation	<u>17,331,626</u>	<u>-</u>	<u>(1,026,927)</u>	<u>16,304,699</u>	<u>1,475,000</u>
Debt Certificates	420,000	-	(420,000)	-	-
Plus issuance premiums	<u>14,221</u>	<u>-</u>	<u>(14,221)</u>	<u>-</u>	<u>-</u>
Total debt certificates	<u>434,221</u>	<u>-</u>	<u>(434,221)</u>	<u>-</u>	<u>-</u>
Capital leases (Note 8)	<u>2,616,266</u>	<u>-</u>	<u>(619,815)</u>	<u>1,996,451</u>	<u>558,027</u>
Net pension liability	<u>19,981,383</u>	<u>4,326,613</u>	<u>-</u>	<u>24,307,996</u>	<u>-</u>
Compensated absences	<u>672,419</u>	<u>206,572</u>	<u>(205,153)</u>	<u>673,838</u>	<u>27,979</u>
Total Governmental Activities	<u>\$41,035,915</u>	<u>\$4,533,185</u>	<u>\$(2,286,116)</u>	<u>\$43,282,984</u>	<u>\$2,061,006</u>
Business-Type Activities:					
Net pension liability	\$ 627,219	\$ 167,637	\$ -	\$ 794,856	\$ -
Compensated absences	<u>35,787</u>	<u>58,839</u>	<u>(48,566)</u>	<u>46,060</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 663,006</u>	<u>\$ 226,476</u>	<u>\$ (48,566)</u>	<u>\$ 840,916</u>	<u>\$ -</u>
Total Governmental Activities and Business-Type Activities	<u>\$41,698,921</u>	<u>\$4,759,661</u>	<u>\$(2,334,682)</u>	<u>\$44,123,900</u>	<u>\$2,061,006</u>

As of November 30, 2015, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	<u>Governmental Activities – Outstanding Bond Issues</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,475,000	\$ 537,737	\$ 2,012,737
2017	1,510,000	499,570	2,009,570
2018	1,555,000	458,372	2,013,372
2019	1,605,000	414,394	2,019,394
2020	1,635,000	368,820	2,003,820
2021-2025	7,270,000	992,283	8,262,283
2026-2030	<u>1,120,000</u>	<u>176,060</u>	<u>1,296,060</u>
	<u>\$16,170,000</u>	<u>\$3,447,236</u>	<u>\$19,617,236</u>
For fiscal years ending November 30,	<u>Governmental Activities – Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 558,027	\$ 86,961	\$ 644,988
2017	121,582	63,668	185,250
2018	127,284	58,286	185,570
2019	127,917	52,653	180,570
2020	138,579	46,991	185,570
2021-2025	753,514	139,812	893,326
2026-2030	<u>169,548</u>	<u>7,505</u>	<u>177,053</u>
	<u>\$ 1,996,451</u>	<u>\$ 455,876</u>	<u>\$ 2,452,327</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 7 – Long-Term Liabilities (Continued)

The total interest incurred for short-term and long-term debt for the year ended November 30, 2015 was \$778,695, all of which was charged to expense.

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

Defeased Debt Certificates

In prior years, bonds were issued to refund debt certificates. The proceeds of these bonds were placed in escrow held by a third party to generate resources for all future debt service payments of the refunded debt certificates. The refunded debt certificates are considered defeased, and the liability was removed from the County's statement of net position. The remaining balances of the defeased Series 2005A debt certificates, Series 2004 debt certificates, and Series 2005B debt certificates as of November 30, 2015 were \$5,305,000, \$3,395,000 and \$4,850,000, respectively.

Note 8 – Leases

The County has entered into various leasing arrangements for facilities and equipment 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, 2015.

Operating Leases

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

Future minimum rental commitments for this lease as of November 30, 2015 are as follows:

	<u>ETSB Fund</u>
2016	\$ 18,762
2017	18,762
2018	18,762
2019	18,762
2020	18,762
2021-2025	93,810
2026-2027	<u>26,580</u>
	<u>\$214,200</u>

Rent expenditures/expenses for operating leases for year ended November 30, 2015 were \$18,762 in the 911 System Fee Fund; rent income for operating leases was \$18,762 in the Health Fund.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 8 - Leases (Continued)

Capital Leases – Juvenile Justice Center Facilities

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

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

The lease agreement further provides that upon expiration of the lease term, either Kankakee or Will County may choose not to renew. In that event, the withdrawing party's interest will be purchased based on that party's proportionate share of funds contributed (including lease payments) applied to a value to be determined under provisions in the agreement. If neither party chooses to renew, each county will bear its proportionate share of costs to restore the property through demolition. The County has provided for its lease obligation through a tax levy on all taxable property in the County, and finances, from its General Fund, its share of the program operating expenses of the facility.

Capital Leases – Equipment

The County leases vehicles under capital lease arrangements with lease terms of periods of five years, generally. The leases are similarly structured and generally provide for lease payments on a quarterly or semi-annual basis.

Capital Leases - Health Department Facilities

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

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

Subsequent to execution of this lease, the Kankakee County Emergency Telephone System Board was added as a party to the intergovernmental agreement to lease 5,285 square feet of space subject to the aforementioned lease. The intergovernmental agreement provides for, among other things, the Kankakee County Emergency Telephone System Board to pay annual rent in the amount of \$18,762 (see above operating lease information) to the Kankakee County Public Health Department.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 8 - Leases (Continued)

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

	<u>Governmental Activities</u>			
	<u>Will County</u>	<u>Kankakee County</u>	<u>Other</u>	<u>Total</u>
	<u>Public Building</u>	<u>Public Building</u>		
For fiscal years ended November 30,				
2016	\$ 666,199	\$ 184,735	\$ 125,911	\$ 976,845
2017	-	185,250	-	185,250
2018	-	185,570	-	185,570
2019	-	180,570	-	180,570
2020	-	185,570	-	185,570
2021-2025	-	893,326	-	893,326
2026	-	<u>177,053</u>	-	<u>177,053</u>
Total minimum lease payments	<u>666,199</u>	<u>1,992,074</u>	<u>125,911</u>	<u>2,784,184</u>
Less: Amount representing estimated executory costs (maintenance and insurance), included in total minimum lease payments	<u>331,857</u>	<u>-</u>	<u>-</u>	<u>331,857</u>
Net minimum lease payments	<u>334,342</u>	<u>1,992,074</u>	<u>125,911</u>	<u>2,452,327</u>
Less: Amount representing interest	<u>17,365</u>	<u>437,715</u>	<u>796</u>	<u>455,876</u>
Present value of net minimum lease payments	<u>\$ 316,977</u>	<u>\$ 1,554,359</u>	<u>\$ 125,115</u>	<u>\$ 1,996,451</u>

Note 9 – Short-Term Debt

Short-term debt provides financing for governmental activities. In December 2014, the County issued \$3,000,000 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2014 and \$2,000,000 Tax-Exempt Tort Purpose Tax Anticipation Warrants 2014 with an interest rate of 2.5% due by September 30, 2015. The following is a summary of changes in short-term debt for the year ended November 30, 2015:

	<u>General Fund</u>	<u>Tort Fund</u>
Balance December 1, 2014	\$ -0-	\$ -0-
Increases	3,000,000	2,000,000
Decreases	(3,000,000)	(2,000,000)
Balance November 30, 2015	<u>\$ -0-</u>	<u>\$ -0-</u>
Interest paid	<u>\$ 51,021</u>	<u>\$ 34,090</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, 2015

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
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2014, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	273	13	57
Inactive Plan Members entitled to but not yet receiving benefits	270	2	10
Active Plan Members	<u>417</u>	<u>1</u>	<u>55</u>
Total	<u>960</u>	<u>16</u>	<u>122</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 2014 were 12.42%, 232.53%, and 29.19%, respectively. For the fiscal year ended November 30, 2015, the County contributed \$2,396,054, \$256,350, and \$1,298,849, 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, 2015, there were outstanding payables for legally required contributions to the plan of \$379,357.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2014. 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, 2015

Note 10 –Retirement Plans (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.49%, 6.95% and 7.47%, respectively, were used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plans members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.49%, 6.95%, and 7.47%, respectively.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 10 –Retirement Plans (Continued)

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, 2013	<u>\$79,921,258</u>	<u>\$71,743,695</u>	<u>\$ 8,177,563</u>
Changes for the year:			
Service cost	2,374,302	-	2,374,302
Interest on the total pension liability	5,976,287	-	5,976,287
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(786,352)	-	(786,352)
Changes of assumptions	2,611,980	-	2,611,980
Contributions – employer	-	2,513,311	(2,513,311)
Contributions – employees	-	904,887	(904,887)
Net investment income	-	4,393,721	(4,393,721)
Benefit payments, including refunds of employee contributions	(2,849,152)	(2,849,152)	-
Other (net transfer)	-	178,685	(178,685)
Net Changes	<u>7,327,065</u>	<u>5,141,452</u>	<u>2,185,613</u>
Balances at December 31, 2014	<u>\$87,248,323</u>	<u>\$76,885,147</u>	<u>\$10,363,176</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, 2013	<u>\$ 7,334,980</u>	<u>\$ 3,241,957</u>	<u>\$ 4,093,023</u>
Changes for the year:			
Service cost	60,248	-	60,248
Interest on the total pension liability	508,774	-	508,774
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(149,952)	-	(149,952)
Changes of assumptions	320,694	-	320,694
Contributions – employer	-	219,627	(219,627)
Contributions – employees	-	9,327	(9,327)
Net investment income	-	190,747	(190,747)
Benefit payments, including refunds of employee contributions	(458,858)	(458,858)	-
Other (net transfer)	-	51,433	(51,433)
Net Changes	<u>280,906</u>	<u>12,276</u>	<u>268,630</u>
Balances at December 31, 2014	<u>\$ 7,615,886</u>	<u>\$ 3,254,233</u>	<u>\$4,361,653</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 10 –Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability <u>(A)</u>	Plan Fiduciary Net Position <u>(B)</u>	Net Pension Liability <u>(A) – (B)</u>
Balances at December 31, 2013	<u>\$41,590,511</u>	<u>\$33,252,495</u>	<u>\$ 8,338,016</u>
Changes for the year:			
Service cost	834,924	-	834,924
Interest on the total pension liability	3,079,126	-	3,079,126
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	808,457	-	808,457
Changes of assumptions	635,912	-	635,912
Contributions – employer	-	1,298,981	(1,298,981)
Contributions – employees	-	329,066	(329,066)
Net investment income	-	2,023,271	(2,023,271)
Benefit payments, including refunds of employee contributions	(1,796,286)	(1,796,286)	-
Other (net transfer)	-	(332,906)	332,906
Net Changes	<u>3,562,133</u>	<u>1,522,126</u>	<u>2,040,007</u>
Balances at December 31, 2014	<u>\$45,152,644</u>	<u>\$34,774,621</u>	<u>\$10,378,023</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 7.49%, 6.95%, and 7.47%, respectively as well as what the plans' net pension liabilities would be if they were calculated using Single Discount Rates that are 1% lower or 1% higher:

	1% Lower <u>(6.49%)</u>	Current Discount <u>(7.49%)</u>	1% Higher <u>(8.49%)</u>
Net Pension Liability – Regular Plan	<u>\$23,959,463</u>	<u>\$10,363,176</u>	<u>\$ (532,578)</u>
Net Pension Liability – ECO	<u>1% Lower <u>(5.95%)</u></u>	<u>Current Discount <u>(6.95%)</u></u>	<u>1% Higher <u>(7.95%)</u></u>
	<u>\$ 5,199,259</u>	<u>\$ 4,361,653</u>	<u>\$ 3,657,124</u>
Net Pension Liability – SLEP	<u>1% Lower <u>(6.47%)</u></u>	<u>Current Discount <u>(7.47%)</u></u>	<u>1% Higher <u>(8.47%)</u></u>
	<u>\$17,081,547</u>	<u>\$10,378,023</u>	<u>\$4,933,598</u>

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

For the year ended November 30, 2015, the County recognized pension expense for the Regular Plan, ECO Plan, and SLEP Plan of \$4,806,165, \$711,007, and \$3,098,190, respectively. At November 30, 2015, 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, 2015

Note 10 –Retirement Plans (Continued)

Deferred Amounts Related to Pensions – Regular Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ -	\$636,596
Changes of assumptions	2,114,545	-
Net difference between projected and actual earnings on pension plan investments	<u>812,077</u>	-
Total deferred amounts to be recognized in pension expense in future periods	<u>2,926,622</u>	<u>636,596</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>2,084,987</u>	-
Total Deferred Amounts Related to Pensions	<u>\$5,011,609</u>	<u>\$636,596</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 550,698
2016	550,698
2017	550,698
2018	550,698
2019	87,234
Thereafter	-
Total	<u>\$2,290,026</u>

Deferred Amounts Related to Pensions – ECO Plan	<u>Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>	
Differences between expected and actual experience	\$ -
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	<u>36,566</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>36,566</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>241,551</u>
Total Deferred Amounts Related to Pensions	<u>\$ 278,117</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 10 –Retirement Plans (Continued)

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 9,141
2016	9,141
2017	9,141
2018	9,143
2019	-
Thereafter	
Total	<u>\$ 36,566</u>

Deferred Amounts Related to Pensions – SLEP Plan

<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 659,584
Changes of assumptions	518,812
Net difference between projected and actual earnings on pension plan investments	<u>361,498</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>1,539,894</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,093,421</u>
Total Deferred Amounts Related to Pensions	<u>\$2,633,315</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 356,348
2016	356,348
2017	356,348
2018	356,348
2019	114,502
Thereafter	-
Total	<u>\$1,539,894</u>

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

	<u>IMRF Regular Plan</u>	<u>IMRF ECO Plan</u>	<u>IMRF SLEP Plan</u>	<u>Total</u>
Employer fiduciary net position	\$76,885,147	\$3,254,233	\$34,774,621	\$114,914,001
Deferred outflows of resources	5,011,609	278,117	2,633,315	7,923,041
Employer total pension liability	87,248,323	7,615,886	45,152,644	140,016,853
Employer net pension liability (asset)	10,363,176	4,361,653	10,378,023	25,102,852
Deferred inflows of resources	636,596	-	-	636,596
Pension expense (benefit)	4,806,165	711,007	3,098,190	8,615,362

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 11 – Deferred Compensation Plan

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

Note 12 – Interfund Accounts and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental Funds:		
General Fund	\$ 60,245	\$6,834,288
Tort Fund (Reported in General Fund)	<u>500,000</u>	-
Total General Fund	<u>560,245</u>	<u>6,834,288</u>
Pension	94,553	-
County Highway	468,130	-
Other Governmental Funds	<u>6,179,735</u>	<u>688,375</u>
Subtotal	<u>7,302,663</u>	<u>7,522,663</u>
Elimination in General/Tort Funds	<u>(500,000)</u>	<u>(500,000)</u>
Subtotal Governmental Funds	<u>6,802,663</u>	<u>7,022,663</u>
Internal Service Fund	<u>220,000</u>	-
Total	<u>\$7,022,663</u>	<u>\$7,022,663</u>

As of November 30, 2015, the General Fund borrowed \$6,789,735 from other governmental funds to cover operating expenses and cash shortages. The remaining balances resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment. Due to cash shortages, the County does not anticipate that interfund loans will be paid by November 30, 2016. The County also owes an agency fund \$300,000 which was also used to cover operating expenses and cash shortages. This amount is reported as an accounts payable in the General Fund financial statements. The County does not expect to repay this amount by November 30, 2016.

Transfers during the year ended November 30, 2015 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 8,234	\$1,750,471
Other Nonmajor Funds:		
Arrestee Medical	-	8,234
Health Fund	-	161,942
Court Document Storage	-	152,588
Court Automation	-	152,588
Bond Fund Series 2009	305,175	-
Bond Fund Series 2011	668,813	-
Bond Fund Series 2012	416,353	-
Bond Fund Series 2012A	643,223	-
Public Building Commission Debt Service	<u>184,025</u>	-
	<u>\$2,225,823</u>	<u>\$2,225,823</u>

The Arrestee Medical Fund transferred \$8,234 to the General Fund to offset inmate medical expenses paid out of the General Fund. The Court Document Storage and Court Automation Funds transferred debt service principal and interest into the Bond Fund Series 2009 in accordance with debt covenants. The General Fund transferred debt service principal and interest into the Bond Fund Series 2011, Series 2012, and Series 2012A in accordance with debt covenants. The Health Fund transferred \$161,942 and the General Fund transferred \$22,083 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 13 – Insurance and Related Risks

The County is exposed to various risks in the course of its daily operations. These include liability under workers' compensation laws, employee health insurance and general liability under tort laws. Except for workers' compensation insurance, described in the following paragraph, the County purchases commercial insurance for these risks. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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

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

Note 14 – Contingencies and Commitments

Grant Contingency

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

Litigation

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

Collective Bargaining Agreements

The County is party to a number of collective bargaining agreements covering a number of labor groups. Agreements presently expired and in varying stages of negotiation are described in the following paragraphs.

Kankakee County is a party to a labor agreement with AFSCME, Council 31-Local 1874 covering the Circuit Clerk and State's Attorney employees. The agreement expired on November 30, 2013, and was not settled as of the date of these financial statements. Adjustments, if any, to the financial statements for the year ended November 30, 2015, are not presently determinable. As of April 6, 2015, the State's Attorney employees are no longer a part of this Union.

Courthouse Renovations

In May 2012, after an inspection of the Kankakee County courthouse, the Office of the Attorney General of the State of Illinois sent a letter to the County listing 159 deficiencies within the courthouse relative to the Americans with Disabilities Act (ADA) that the County needs to address. The County has also determined that the current courthouse does not meet the Illinois Supreme Court Standards pertaining to courtrooms and courthouse traffic patterns, and does not meet space needs for current operations. Furthermore, the age of the court house and the condition of the present mechanical and electrical systems present several challenges in meeting standards and needs. The County hired an architectural engineering planning and design firm to complete a new space needs study, and make design recommendations. The County must determine how these costs will be funded.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 15 – Other Postemployment Benefit (OPEB) Plans

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

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

Annual OPEB Cost and Net OPEB Obligation: The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County's annual OPEB cost and related information as of December 1, 2013 (as of the last actuarial study) is as follows:

Annual required contribution (ARC)	\$284,089
Interest on net OPEB obligation (prepayment)	(1,282)
Adjustment to annual required contribution	<u>951</u>
Annual OPEB cost	283,758
Estimated employer contributions (payments)	414,505
Change in net OPEB obligation	(130,747)
Net OPEB obligation (prepayment) beginning of year	<u>(25,631)</u>
Net OPEB obligation (prepayment) end of year	<u><u>\$156,378)</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the two preceding years were as follows:

Trend Information

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
11/30/15	\$283,758	146.1%	<u><u>\$156,378)</u></u>
11/30/14	\$283,758	146.1%	<u><u>\$156,378)</u></u>
11/30/13**	\$100,501	114.7%	<u><u><u>\$25,631)</u></u></u>

**Results from 2011 actuarial study

Funded Status: As of December 1, 2013, the most recent actuarial valuation date, the OPEB plan was 0% funded. The actuarial accrued liability for benefits was \$5,375,339, and the actuarial value of assets was \$0, resulting in an unfunded actuarial liability of \$5,375,339. The covered payroll was \$19,538,902, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 28%. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 15 – Other Postemployment Benefit (OPEB) Plans (Continued)

Actuarial Methods and Assumptions

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

In the December 1, 2013 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 5.0% investment rate of return, a 4% projected salary increase, and initial healthcare cost trend rates of 2.0% to 5.5% and an ultimate trend rate of 5.0%. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 1, 2013 was 30 years.

Note 16 – 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 \$861,973 and include outstanding receivables from the County in the amount of \$287,324 at November 30, 2015.

The 911 System Fee Fund reimburses the County for payroll and related benefits each month. The amount included in County receivables at November 30, 2015 was \$236,857. The 911 System Fee Fund also paid \$31,511 of administrative fees to the County during fiscal year 2015 for items such as payroll processing and claims processing.

Note 17 - Concentrations

The County has agreements with the United States Marshals Service and Cook County, Illinois to house prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The agreement with Cook County will renew annually, if funded. The County is reimbursed at a rate of \$60 per prisoner, per day, under the Cook County agreement. The reimbursement rate for the United States Marshals Service during 2015 was \$80 per prisoner, per day. For the year ended November 30, 2015, revenues of approximately \$6.48 million resulting from these agreements were recognized in the General Fund.

Note 18 – 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 \$430,000 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized in the General Fund as of November 30, 2015.

Note 19 - Impact of Recently Issued Accounting Principles

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 19 - Impact of Recently Issued Accounting Principles (Continued)

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

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

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

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 20 – Subsequent Events

In December 2015, the County Board authorized the issuance of \$2,500,000 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2015 and \$1,500,000 Tax Exempt Tort Purpose Tax Anticipation Warrants 2015 with an interest rate of 3.25%. Principal in the amount of \$1,125,000 and \$675,000 is due July 8, 2016 for corporate and tort respectively. The remaining \$1,375,000 and \$825,000 is due September 30, 2016 for corporate and tort respectively.

Note 21 – Going Concern and Management's Plan

As indicated in the accompanying government-wide statement of net position, as of November 30, 2015, the County has deficit unrestricted net position totaling \$(15,630,683), with a deficit unrestricted net position of \$(18,952,828) for Governmental Activities. The government-wide statement of activities reports a \$3.7 million negative change in net position for the year. The deficit is principally the result of the trend over the last number of years of expenses exceeding revenues, and the implementation of the new pension reporting standard which reported \$25.1 million of additional long-term liabilities and additional expense of approximately \$4.5 million. The County has issued tax anticipation warrants for operating funds four times since November 13, 2013. The County has also been using interfund borrowings to fund operations.

During the year, the County's bond ratings were lowered. For unlimited tax general obligation debt, Moody's rating was downgraded from Baa3 to Ba3, and Standard & Poor's remained the same at A-. For outstanding debt certificates, Moody's rating was downgraded from Ba1 to B1.

The General Fund cash balances at November 30, 2015, plus the \$4 million of tax anticipation warrants received in December 2015 are only adequate to fund two month's expenditures. The County is projecting a negative cash balance at November 30, 2016.

These factors create an uncertainty about the County's ability to continue as a going concern. Management is developing a plan to significantly reduce expenditures, primarily through enforcing compliance with budgeted allocations, additional staff reductions, possible employee benefit reductions, and other cost control measures. The County is actively pursuing additional short-term financing that could be issued this fall upon repayment of the tax anticipation warrants which were issued in December 2015. The ability of the County to continue as a going concern is dependent upon the plan's success. The financial statements do not include any adjustments that might be necessary if the County is unable to continue as a going concern.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2015

Note 22 – Restatement

Due to the implementation of GASBS No. 68, net pension liability and related deferred outflows of resources are now reported. The cumulative effect of implementing GASB No. 68 was reported as a restatement of beginning net position for the year ended November 30, 2015.

	<u>As Previously Presented</u>	<u>After Restatement</u>
<u>Governmental Activities:</u>		
Statement of Activities:		
Net position, beginning of year	\$52,939,769	\$41,334,162
<u>Business-Type Activities:</u>		
Statement of Activities:		
Net position, beginning of year	\$ 5,469,559	\$ 5,195,122
<u>911 System Fee Fund:</u>		
Statement of Revenues, Expenses and Changes in Fund Net Position:		
Net position, beginning of year	\$ 5,116,511	\$ 4,842,074

Required Supplementary Information

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 4,266,730	\$ 4,266,730	\$ 4,367,983	\$ 101,253
Sales and video gaming taxes	5,778,100	5,778,100	5,168,330	(609,770)
Total taxes	10,044,830	10,044,830	9,536,313	(508,517)
Intergovernmental:				
State income tax	2,750,000	2,750,000	3,053,559	303,559
Replacement taxes	965,000	965,000	1,051,699	86,699
Grants and other reimbursements	1,941,948	1,941,948	2,226,533	284,585
Total intergovernmental	5,656,948	5,656,948	6,331,791	674,843
Charges for Services:				
County Recorder fees	375,000	375,000	460,404	85,404
Circuit Clerk fees	2,007,400	2,007,400	1,966,540	(40,860)
Inmate housing and reimbursements	8,615,000	8,615,000	6,483,160	(2,131,840)
Building and Zoning fees	298,000	298,000	350,608	52,608
Sheriff fees	340,000	340,000	172,418	(167,582)
County Clerk fees	207,050	207,050	229,934	22,884
Wind farm permit fees	-	-	50,000	50,000
Other fees and reimbursements	186,700	186,700	236,268	49,568
Total charges for services	12,029,150	12,029,150	9,949,332	(2,079,818)
License and Permits:				
Liquor licenses	24,000	24,000	21,275	(2,725)
Cable TV franchise fees	225,000	225,000	240,512	15,512
Contractor licenses	85,000	85,000	80,800	(4,200)
Gambling machine licenses	100	100	40	(60)
Total licenses and permits	334,100	334,100	342,627	8,527
Fines and Forfeits:				
County fines and forfeitures	222,000	222,000	180,852	(41,148)
Real estate tax penalties	515,000	515,000	424,924	(90,076)
Total fines and forfeitures	737,000	737,000	605,776	(131,284)
Interest	3,250	3,250	1,868	(1,382)
Miscellaneous	47,200	47,200	41,642	(5,558)
Total revenues	28,852,478	28,852,478	26,809,349	(2,043,129)
Other financing sources:				
Transfers in	12,500	12,500	8,234	(4,266)
Total other financing sources	12,500	12,500	8,234	(4,266)
Total revenues and other financing sources	28,864,978	28,864,978	26,817,583	(2,047,395)
Budgetary to GAAP Reconciliation:				
Tort fund revenues	3,042,434	3,042,434	3,225,095	182,661
Total general fund revenues as reported	\$ 31,907,412	\$ 31,907,412	\$ 30,042,678	\$ (1,864,734)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
General Government				
Management Information Systems (MIS)				
Personal services	\$ 130,750	\$ 130,750	\$ 130,743	\$ (7)
Supplies	50	50	-	(50)
Capital outlay	25,000	25,000	25,499	499
Other services and charges	907	907	457	(450)
Total MIS	<u>156,707</u>	<u>156,707</u>	<u>156,699</u>	<u>(8)</u>
Board of Review				
Personal services	28,000	28,000	26,833	(1,167)
Supplies	2,000	2,000	1,136	(864)
Total Board of Review	<u>30,000</u>	<u>30,000</u>	<u>27,969</u>	<u>(2,031)</u>
County Administration				
Personal services	193,672	219,672	221,859	2,187
Contractual services	45,000	45,000	44,655	(345)
Supplies	6,000	6,000	5,573	(427)
Other services and charges	6,300	6,300	4,109	(2,191)
Total County Administration	<u>250,972</u>	<u>276,972</u>	<u>276,196</u>	<u>(776)</u>
Central Services				
Contractual services	-	172,000	171,273	(727)
Total Central Services	<u>-</u>	<u>172,000</u>	<u>171,273</u>	<u>(727)</u>
County Auditor				
Personal services	101,167	101,167	99,794	(1,373)
Supplies	1,983	1,983	1,688	(295)
Other services and charges	1,850	1,850	2,374	524
Total County Auditor	<u>105,000</u>	<u>105,000</u>	<u>103,856</u>	<u>(1,144)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
General Government (continued)				
County Recorder				
Personal services	124,988	124,988	110,571	(14,417)
Supplies	2,612	2,612	1,732	(880)
Other services and charges	400	400	391	(9)
Total County Recorder	<u>128,000</u>	<u>128,000</u>	<u>112,694</u>	<u>(15,306)</u>
Election Commission				
Personal services	281,406	281,406	276,898	(4,508)
Contractual services	49,406	49,406	49,822	416
Supplies	41,713	41,713	34,691	(7,022)
Other services and charges	17,750	16,750	12,100	(4,650)
Total Election Commission	<u>390,275</u>	<u>389,275</u>	<u>373,511</u>	<u>(15,764)</u>
Regional Superintendent of Schools				
Contractual services	<u>208,441</u>	<u>208,441</u>	<u>208,441</u>	<u>-</u>
Total Regional Superintendent of Schools	<u>208,441</u>	<u>208,441</u>	<u>208,441</u>	<u>-</u>
County Clerk				
Personal services	101,669	102,669	106,817	4,148
Supplies	3,690	3,690	8,838	5,148
Capital outlay	9,600	9,600	-	(9,600)
Other services and charges	365	365	443	78
Total County Clerk	<u>115,324</u>	<u>116,324</u>	<u>116,098</u>	<u>(226)</u>
Buildings and Grounds				
Personal services	488,833	488,833	488,261	(572)
Contractual services	102,200	105,200	106,881	1,681
Supplies	41,865	41,865	41,340	(525)
Capital outlay	4,000	4,000	3,383	(617)
Other services and charges	12,200	59,200	58,667	(533)
Total Buildings and Grounds	<u>649,098</u>	<u>699,098</u>	<u>698,532</u>	<u>(566)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
General Government (continued)				
Capital Development				
Contractual services	85,000	85,000	99,975	14,975
Capital outlay	150,000	50,000	12,095	(37,905)
Other services and charges	2,840	2,840	3,207	367
Debt service principal	214,193	214,193	200,994	(13,199)
Debt service interest	61,190	61,190	53,094	(8,096)
Total Capital Development	<u>513,223</u>	<u>413,223</u>	<u>369,365</u>	<u>(43,858)</u>
Health Insurance				
Other services and charges	15,000	15,000	14,425	(575)
Insurances	<u>3,094,210</u>	<u>2,594,210</u>	<u>2,551,811</u>	<u>(42,399)</u>
Total Health Insurance	<u>3,109,210</u>	<u>2,609,210</u>	<u>2,566,236</u>	<u>(42,974)</u>
Utilities				
Other services and charges	<u>1,200,000</u>	<u>1,142,500</u>	<u>1,071,357</u>	<u>(71,143)</u>
Total Utilities	<u>1,200,000</u>	<u>1,142,500</u>	<u>1,071,357</u>	<u>(71,143)</u>
Planning Department				
Personal services	499,154	499,154	466,763	(32,391)
Contractual services	131,500	171,500	158,659	(12,841)
Supplies	11,900	11,900	13,114	1,214
Capital outlay	2,000	2,000	3,367	1,367
Other services and charges	41,900	41,900	49,894	7,994
Insurances	<u>30,000</u>	<u>30,000</u>	<u>30,854</u>	<u>854</u>
Total Planning Department	<u>716,454</u>	<u>756,454</u>	<u>722,651</u>	<u>(33,803)</u>
County Treasurer				
Personal services	123,134	123,134	119,075	(4,059)
Contractual services	3,500	3,500	-	(3,500)
Supplies	34,416	43,416	50,303	6,887
Other services and charges	<u>4,950</u>	<u>4,950</u>	<u>4,888</u>	<u>(62)</u>
Total County Treasurer	<u>166,000</u>	<u>175,000</u>	<u>174,266</u>	<u>(734)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
General Government (continued)				
Finance Department				
Personal services	88,200	88,200	88,072	(128)
Supplies	1,500	1,500	289	(1,211)
Other services and charges	1,296	1,296	1,234	(62)
Total Finance Department	<u>90,996</u>	<u>90,996</u>	<u>89,595</u>	<u>(1,401)</u>
Contingency				
Other services and charges	500,000	-	-	-
Total Contingency	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supervisor of Assessments				
Personal services	156,716	225,716	226,869	1,153
Contractual services	22,450	22,450	21,084	(1,366)
Supplies	18,350	18,350	16,870	(1,480)
Capital outlay	1,800	1,800	1,581	(219)
Other services and charges	4,000	4,000	4,948	948
Total Supervisor of Assessments	<u>203,316</u>	<u>272,316</u>	<u>271,352</u>	<u>(964)</u>
ZBA - BOA Planning				
Personal services	2,500	2,500	2,512	12
Contractual services	4,000	5,000	4,491	(509)
Total ZBA - BOE Planning	<u>6,500</u>	<u>7,500</u>	<u>7,003</u>	<u>(497)</u>
Total General Government	<u>8,539,516</u>	<u>7,749,016</u>	<u>7,517,094</u>	<u>(231,922)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 121,238	\$ 121,238	\$ 121,216	\$ (22)
Contractual services	48,192	104,192	105,619	1,427
Supplies	5,700	5,700	4,367	(1,333)
Other services and charges	22,300	22,300	21,326	(974)
Insurances	1,700	1,700	1,706	6
Total Circuit Court	<u>199,130</u>	<u>255,130</u>	<u>254,234</u>	<u>(896)</u>
Circuit Clerk				
Personal services	555,782	590,782	590,474	(308)
Supplies	33,700	33,700	33,234	(466)
Total Circuit Clerk	<u>589,482</u>	<u>624,482</u>	<u>623,708</u>	<u>(774)</u>
Child Support and Maintenance				
Personal services	25,058	25,058	24,907	(151)
Supplies	1,400	1,400	1,442	42
Total Child Support and Maintenance	<u>26,458</u>	<u>26,458</u>	<u>26,349</u>	<u>(109)</u>
Jury Commission				
Personal services	39,643	39,643	38,961	(682)
Supplies	15,800	15,800	15,071	(729)
Capital outlay	6,000	6,000	5,168	(832)
Other services and charges	36,200	99,700	101,445	1,745
Total Jury Commission	<u>97,643</u>	<u>161,143</u>	<u>160,645</u>	<u>(498)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	826,668	1,087,668	1,086,958	(710)
Contractual services	12,500	12,500	12,389	(111)
Supplies	13,800	13,800	14,387	587
Other services and charges	1,100	1,100	853	(247)
Total States Attorney	<u>854,068</u>	<u>1,115,068</u>	<u>1,114,587</u>	<u>(481)</u>
Public Defender				
Personal services	516,269	592,269	592,578	309
Contractual Services	3,746	3,746	4,161	415
Supplies	5,100	5,100	3,923	(1,177)
Capital outlay	300	300	-	(300)
Other services and charges	1,340	1,340	1,182	(158)
Total Public Defender	<u>526,755</u>	<u>602,755</u>	<u>601,844</u>	<u>(911)</u>
Probation				
Personal services	689,626	1,374,626	1,396,649	22,023
Contractual services	162,000	162,000	121,522	(40,478)
Supplies	6,500	6,500	4,099	(2,401)
Capital outlay	20,000	20,000	3,106	(16,894)
Other services and charges	78,600	78,600	48,706	(29,894)
Insurances	-	-	5,489	5,489
Total Probation	<u>956,726</u>	<u>1,641,726</u>	<u>1,579,571</u>	<u>(62,155)</u>
DNDC				
Contractual Services	-	-	750	750
Other services and charges	32,308	147,308	146,273	(1,035)
Total DNDC	<u>32,308</u>	<u>147,308</u>	<u>147,023</u>	<u>(285)</u>
Juvenile Detention Center				
Contractual services	790,000	490,000	468,259	(21,741)
Total Juvenile Detention Center	<u>790,000</u>	<u>490,000</u>	<u>468,259</u>	<u>(21,741)</u>
Total Judiciary and Court Related	<u>4,072,570</u>	<u>5,064,070</u>	<u>4,976,220</u>	<u>(87,850)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
Public Safety				
Sheriff's Office				
Personal services	\$ 1,745,796	\$ 2,920,796	\$ 2,883,153	\$ (37,643)
Contractual services	6,350	6,350	14,025	7,675
Supplies	18,750	18,750	19,549	799
Capital outlay	4,900	4,900	5,454	554
Other services and charges	274,050	319,050	315,870	(3,180)
Total Sheriff's Office	<u>2,049,846</u>	<u>3,269,846</u>	<u>3,238,051</u>	<u>(31,795)</u>
Corrections				
Personal services	7,666,900	7,036,900	7,165,168	128,268
Contractual services	103,100	103,100	77,297	(25,803)
Supplies	71,500	71,500	60,837	(10,663)
Capital outlay	5,500	5,500	4,759	(741)
Other services and charges	1,653,000	1,653,000	1,551,758	(101,242)
Total Corrections	<u>9,500,000</u>	<u>8,870,000</u>	<u>8,859,819</u>	<u>(10,181)</u>
Auxiliary Police				
Supplies	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Total Auxiliary Police	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Coroner				
Personal services	170,915	242,915	244,026	1,111
Contractual services	60,000	131,000	131,671	671
Supplies	5,550	5,550	2,272	(3,278)
Capital outlay	200	200	537	337
Other services and charges	14,920	14,920	15,426	506
Total Coroner	<u>251,585</u>	<u>394,585</u>	<u>393,932</u>	<u>(653)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
Public Safety (continued)				
Dispatch Services				
Contractual services	<u>578,200</u>	<u>589,200</u>	<u>588,825</u>	<u>(375)</u>
Total Dispatch Services	<u>578,200</u>	<u>589,200</u>	<u>588,825</u>	<u>(375)</u>
Merit Commission				
Personal services	100	100	100	-
Supplies	1,100	1,100	1,091	(9)
Other services and charges	<u>3,000</u>	<u>3,000</u>	<u>2,534</u>	<u>(466)</u>
Total Merit Commission	<u>4,200</u>	<u>4,200</u>	<u>3,725</u>	<u>(475)</u>
ESDA				
Personal services	65,868	70,868	81,633	10,765
Contractual services	4,000	4,000	1,865	(2,135)
Supplies	3,500	3,500	2,343	(1,157)
Capital outlay	5,894	5,894	-	(5,894)
Other services and charges	26,225	26,225	19,244	(6,981)
Insurances	200	200	4,638	4,438
Total ESDA	<u>105,687</u>	<u>110,687</u>	<u>109,723</u>	<u>(964)</u>
Total Public Safety	<u>12,491,118</u>	<u>13,240,118</u>	<u>13,195,675</u>	<u>(44,443)</u>
Other financing uses:				
Transfers out	<u>1,728,389</u>	<u>1,728,389</u>	<u>1,750,471</u>	<u>22,082</u>
Total other financing uses	<u>1,728,389</u>	<u>1,728,389</u>	<u>1,750,471</u>	<u>22,082</u>
Total expenditures and other financing uses	<u>26,831,593</u>	<u>27,781,593</u>	<u>27,439,460</u>	<u>(342,133)</u>
Budgetary to GAAP Reconciliation:				
Tort fund expenditures	<u>3,039,400</u>	<u>3,614,400</u>	<u>3,308,043</u>	<u>(306,357)</u>
Total general fund expenditures as reported	<u>\$ 29,870,993</u>	<u>\$ 31,395,993</u>	<u>\$ 30,747,503</u>	<u>\$ (648,490)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 5,528,590	\$ 5,528,590	\$ 5,662,286	\$ 133,696
Intergovernmental	35,000	35,000	33,740	(1,260)
Interest on investments	700	700	180	(520)
Total revenues	<u>5,564,290</u>	<u>5,564,290</u>	<u>5,696,206</u>	<u>131,916</u>
Expenditures:				
Personal services	5,436,000	5,761,000	5,758,881	(2,119)
Debt service interest	15,000	15,000	-	(15,000)
Total expenditures	<u>5,451,000</u>	<u>5,776,000</u>	<u>5,758,881</u>	<u>(17,119)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 113,290</u>	<u>\$ (211,710)</u>	<u>\$ (62,675)</u>	<u>\$ 149,035</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 1,890,000	\$ 1,890,000	\$ 1,902,409	\$ 12,409
Fines and fees	345,500	345,500	710,632	365,132
Interest on investments	1,350	1,350	1,650	300
Miscellaneous	18,030	18,030	292,981	274,951
Total revenues	2,254,880	2,254,880	2,907,672	652,792
Expenditures:				
Personal services	1,854,876	1,854,876	1,268,457	(586,419)
Contractual services	327,150	327,150	253,884	(73,266)
Supplies	1,020,460	1,020,460	565,373	(455,087)
Capital outlay	1,545,000	1,545,000	370,591	(1,174,409)
Other services and charges	330,440	330,440	177,534	(152,906)
Total expenditures	5,077,926	5,077,926	2,635,839	(2,442,087)
Excess (deficiency) of revenues over expenditures	\$ (2,823,046)	\$ (2,823,046)	\$ 271,833	\$ 3,094,879

Kankakee County, Illinois
Required Supplementary Information
November 30, 2015

Schedule of Changes in the Net Pension Liability and Related Ratios
Most Recent Calendar Year

Calendar Year Ended December 31,	2014		
	Regular	ECO	SLEP
Total Pension Liability			
Service Cost	\$ 2,374,302	\$ 60,248	\$ 834,924
Interest on the total pension liability	5,976,287	508,774	3,079,126
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(786,352)	(149,952)	808,457
Changes of assumptions	2,611,980	320,694	635,912
Benefit payments, including refunds of employee contributions	(2,849,152)	(458,858)	(1,796,286)
Net Change in Total Pension Liability	7,327,065	280,906	3,562,133
Total Pension Liability – Beginning	79,921,258	7,334,980	41,590,511
Total Pension Liability – Ending (A)	\$87,248,323	\$7,615,886	\$45,152,644
 Plan Fiduciary Net Position			
Contributions – Employer	\$ 2,513,311	\$ 219,627	\$ 1,298,981
Contributions – Employees	904,887	9,327	329,066
Net investment income	4,393,721	190,747	2,023,271
Benefit payments, including refunds of employee contributions	(2,849,152)	(458,858)	(1,796,286)
Other (net transfer)	178,685	51,433	(332,906)
Net Change in Plan Fiduciary Net Position	5,141,452	12,276	1,522,126
Plan Fiduciary Net Position – Beginning	71,743,695	3,241,957	33,252,495
Plan Fiduciary Net Position – Ending (B)	\$76,885,147	\$3,254,233	\$34,774,621
 Net Pension Liability – Ending (A) – (B)	\$10,363,176	\$4,361,653	\$10,378,023
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.12%	42.73%	77.02%
 Covered Valuation Payroll	\$19,940,711	\$ 126,036	\$ 4,387,800
 Net Pension Liability as a Percentage of Covered Valuation Payroll	51.97%	3,460.64%	236.52%

Notes to Schedule:

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

Calendar Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
Regular Plan					
2014	\$2,501,213	\$2,514,524	\$(13,311)	\$19,940,711	12.61%
ECO Plan					
2014	\$ 310,681	\$ 222,593	\$ 88,088	\$ 126,036	176.61%
SLEP Plan					
2014	\$1,305,486	\$1,299,228	\$ 6,258	\$ 4,387,800	29.61%

Kankakee County, Illinois
Required Supplementary Information
November 30, 2015

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate*

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine 2014 Contribution Rates:

Actuarial Cost Method:

Aggregate entry age = normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

29-year closed period

Asset Valuation Method:

5-year smoothed market; 20% corridor

Wage Growth:

4%

Price Inflation:

3%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases:

4.40% to 16%, including inflation

Investment Rate of Return:

7.50%

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.

Mortality:

RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes:

There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2015

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

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

Membership in the plan consisted of the following:

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

**Results from 2011 actuarial study

N/A – Not available

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

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the year ended November 30, 2015

Annual budgets are adopted on a basis consistent with GAAP for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end.

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

The County receives a proposed budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to December 1, the budget is legally enacted by the County Board. Responsibility for control of and amendments to the budget rests with the County. Supplemental appropriations totaling \$3,176,000 were approved for fiscal year 2015.

The following special revenue funds for which a budget is required had expenditures in excess of appropriations for the year ending November 30, 2015:

	<u>Actual Amount</u>	<u>Final Budget Amount</u>	<u>Amount in Excess of Appropriations</u>
Nonmajor Special Revenue Funds			
Coroner's Fee	\$46,714	\$46,100	\$ 614
CDAP Revolving Loan	\$68,580	\$ 1,000	\$67,580

Other Supplementary Information

Kankakee County, Illinois

Tort Liability Insurance Fund

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

November 30, 2015

Property and liability insurance	\$1,403,474
Illinois Public Risk Fund, workmen's compensation insurance	621,481
Salaries (States Attorney, Civil Division and administrative) and related benefits	538,328
Illinois Department of Employment Security, unemployment insurance	103,339
River Valley Detention Center insurance	35,928
Litigation Fees	119,012
Miscellaneous claims, net of insurance reimbursements	290,089
Other	<u>196,392</u>
	<u>\$3,308,043</u>

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2015

	General Fund	Tort Fund	Eliminations	Total General Fund
Assets				
Cash	\$ 150,129	\$ 63,585	\$ -	\$ 213,714
Investments, at cost	3,246	6,713	-	9,959
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	4,862,989	3,440,365	-	8,303,354
Accounts	1,513,805	9,835	-	1,523,640
Prepaid items	39,335	368,131	-	407,466
Due from other funds	60,245	500,000	(500,000)	60,245
Due from other governments	2,716,187	-		2,716,187
Inventory, at cost	21,599	-	-	21,599
Total assets	<u>\$ 9,367,535</u>	<u>\$ 4,388,629</u>	<u>\$ (500,000)</u>	<u>\$ 13,256,164</u>
Liabilities				
Vouchers and accounts payable	\$ 3,008,105	\$ 447,238	\$ -	\$ 3,455,343
Due to other funds	6,834,288	-	(500,000)	6,334,288
Unearned grant revenue	19,658	9,875	-	29,533
Total liabilities	<u>9,862,051</u>	<u>457,113</u>	<u>(500,000)</u>	<u>9,819,164</u>
Deferred inflows of resources				
Property taxes related to a future period	<u>4,364,876</u>	<u>3,387,134</u>	<u>-</u>	<u>7,752,010</u>
Fund balances				
Non-spendable:				
Prepaid items	39,335	368,131	-	407,466
Inventory	21,599	-	-	21,599
Restricted for:				
Tort liability/claims	-	176,251	-	176,251
Unassigned	(4,920,326)	-	-	(4,920,326)
Total fund balances	<u>(4,859,392)</u>	<u>544,382</u>	<u>-</u>	<u>(4,315,010)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,367,535</u>	<u>\$ 4,388,629</u>	<u>\$ (500,000)</u>	<u>\$ 13,256,164</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2015

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 9,536,313	\$ 3,144,178	\$ 12,680,491
Intergovernmental	6,331,791	11,206	6,342,997
Charges for services	9,949,332	-	9,949,332
Licenses and permits	342,627	-	342,627
Fines and forfeits	605,776	-	605,776
Interest on investments	1,868	419	2,287
Miscellaneous	41,642	69,292	110,934
Total revenues	26,809,349	3,225,095	30,034,444
Expenditures:			
Current:			
General government	7,217,081	3,273,953	10,491,034
Judiciary and court related	4,967,946	-	4,967,946
Public safety	13,184,925	-	13,184,925
Capital outlay	64,949	-	64,949
Debt service principal	200,994	-	200,994
Debt service interest	53,094	34,090	87,184
Total expenditures	25,688,989	3,308,043	28,997,032
Excess (deficiency) of revenues over (under) expenditures	<u>1,120,360</u>	<u>(82,948)</u>	<u>1,037,412</u>
Other financing sources (uses):			
Transfers in	8,234	-	8,234
Transfers out	(1,750,471)	-	(1,750,471)
Total other financing sources (uses)	<u>(1,742,237)</u>	<u>-</u>	<u>(1,742,237)</u>
Net change in fund balances	(621,877)	(82,948)	(704,825)
Fund balances, beginning of year	<u>(4,237,515)</u>	<u>627,330</u>	<u>(3,610,185)</u>
Fund balances, end of year	\$ (4,859,392)	\$ 544,382	\$ (4,315,010)

Kankakee County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds

November 30, 2015

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 4,613,670	\$ 147,618	\$ 367	\$ 4,761,655
Investments, at cost	3,614,994	10,031	-	3,625,025
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	2,129,203	1,959,636	-	4,088,839
Accounts	126,282	-	-	126,282
Loans	170,645	-	-	170,645
Prepaid items	12,189	-	-	12,189
Due from other funds	4,879,735	680,000	620,000	6,179,735
Due from other governments	1,121,543	-	-	1,121,543
Inventory, at cost	87,924	-	-	87,924
Other assets	39,958	-	-	39,958
Total assets	<u>\$ 16,796,143</u>	<u>\$ 2,797,285</u>	<u>\$ 620,367</u>	<u>\$ 20,213,795</u>
Liabilities				
Vouchers and accounts payable	\$ 725,518	\$ -	\$ 13,621	\$ 739,139
Due to other funds	688,375	-	-	688,375
Unearned grant revenue	51,667	-	-	51,667
Total liabilities	<u>1,465,560</u>	<u>-</u>	<u>13,621</u>	<u>1,479,181</u>
Deferred inflows of resources				
Property taxes related to a future period	<u>2,126,567</u>	<u>1,948,480</u>	<u>-</u>	<u>4,075,047</u>
Fund balances				
Non-spendable:				
Prepaid items	12,189	-	-	12,189
Inventory	62,064	-	-	62,064
Restricted for:				
General government	813,609	-	-	813,609
Debt service	-	848,805	-	848,805
Judiciary and court	1,325,358	-	-	1,325,358
Public safety	767,236	-	-	767,236
Health and welfare	1,848,171	-	-	1,848,171
Transportation	7,674,636	-	-	7,674,636
Economic development	472,616	-	-	472,616
Public building commission	228,137	-	-	228,137
Capital projects	-	-	606,746	606,746
Total fund balances	<u>13,204,016</u>	<u>848,805</u>	<u>606,746</u>	<u>14,659,567</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,796,143</u>	<u>\$ 2,797,285</u>	<u>\$ 620,367</u>	<u>\$ 20,213,795</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2015

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,293,285	\$ 658,933	\$ -	\$ 2,952,218
Intergovernmental	6,499,497	-	620,367	7,119,864
Licenses and permits	179,510	-	-	179,510
Fines and fees	2,633,220	-	-	2,633,220
Interest on investments	8,403	252	-	8,655
Miscellaneous	131,766	-	-	131,766
Total revenues	11,745,681	659,185	620,367	13,025,233
Expenditures:				
General government	383,173	15,000	-	398,173
Judiciary and court related	755,367	317,254	33,563	1,106,184
Public safety	150,034	-	-	150,034
Public health and welfare	2,807,170	-	-	2,807,170
Transportation	2,495,268	-	-	2,495,268
Economic development	2,404,716	-	-	2,404,716
Capital outlay	1,178,107	-	13,621	1,191,728
Debt service principal	-	1,853,821	-	1,853,821
Debt service interest	-	691,511	-	691,511
Total expenditures	10,173,835	2,877,586	47,184	13,098,605
Excess (deficiency) of revenues over expenditures	1,571,846	(2,218,401)	573,183	(73,372)
Other financing sources (uses):				
Operating transfers in	-	2,217,589	-	2,217,589
Operating transfers out	(475,352)	-	-	(475,352)
Total other financing sources (uses)	(475,352)	2,217,589	-	1,742,237
Excess (deficiency) of revenues over expenditures and other sources (uses)	1,096,494	(812)	573,183	1,668,865
Fund balance, beginning of year	12,107,522	849,617	33,563	12,990,702
Fund balance, end of year	\$ 13,204,016	\$ 848,805	\$ 606,746	\$ 14,659,567

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2015

	Major Funds				Nonmajor Funds				
			County Highway	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants
	Pension								
Assets									
Cash	\$ 67,948	\$ 1,411,218	\$ 288,968	\$ 41,345	\$ 58,909	\$ (13,540)	\$ 52,574	\$ 5	
Investments, at cost	-	1,251,527	639,926	1,289	826	695	-	-	
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	6,049,556	1,963,230	750,759	-	-	-	-	-	
Accounts	96,592	204,331	14,289	498	3,187	14,803	13,510	-	
Loans	-	-	-	-	-	-	-	-	
Prepaid items	-	-	-	216	-	-	-	-	
Due from other funds	94,553	468,130	2,000,000	225,000	-	800	20,000	-	
Due from other governments	-	-	-	-	-	-	-	133,947	
Inventory, at cost	-	251,289	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	
Total assets	<u>\$ 6,308,649</u>	<u>\$ 5,549,725</u>	<u>\$ 3,693,942</u>	<u>\$ 268,348</u>	<u>\$ 62,922</u>	<u>\$ 2,758</u>	<u>\$ 86,084</u>	<u>\$ 133,952</u>	
Liabilities									
Vouchers payable	\$ 614,623	\$ 108,801	\$ 6,574	\$ 6,097	\$ 4,758	\$ 2,558	\$ -	\$ 133,947	
Due to other funds	-	-	38,392	-	-	-	-	-	
Unearned grant revenue	-	-	-	-	-	-	-	-	
Total liabilities	<u>614,623</u>	<u>108,801</u>	<u>44,966</u>	<u>6,097</u>	<u>4,758</u>	<u>2,558</u>	<u>-</u>	<u>133,947</u>	
Deferred inflows of resources									
Property taxes related to a future period	<u>5,953,691</u>	<u>1,931,022</u>	<u>750,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	216	-	-	-	-	
Inventory	-	251,289	-	-	-	-	-	-	
Restricted for:									
General government	-	-	-	262,035	58,164	200	86,084	-	
Judiciary and court	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	-	
Transportation	-	-	2,898,217	-	-	-	-	5	
Economic development	-	-	-	-	-	-	-	-	
Public building commission	-	-	-	-	-	-	-	-	
Assigned to transportation	-	3,258,613	-	-	-	-	-	-	
Unassigned	(259,665)	-	-	-	-	-	-	-	
Total fund balances	<u>(259,665)</u>	<u>3,509,902</u>	<u>2,898,217</u>	<u>262,251</u>	<u>58,164</u>	<u>200</u>	<u>86,084</u>	<u>5</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,308,649</u>	<u>\$ 5,549,725</u>	<u>\$ 3,693,942</u>	<u>\$ 268,348</u>	<u>\$ 62,922</u>	<u>\$ 2,758</u>	<u>\$ 86,084</u>	<u>\$ 133,952</u>	

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2015

	Nonmajor Funds									
	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	Equitable Sharing-State's Attorney	Gang Violence Victims and Witness	
Assets										
Cash	\$ (83,157)	\$ 430	\$ 63,122	\$ 15,022	\$ 37,996	\$ 25,498	\$ 86,240	\$ 2,305	\$ 16,050	
Investments, at cost	-	-	191	-	-	1,268	-	-	-	
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	
Accounts	6,806	50	18,135	2,700	2,546	5,176	10	-	-	111
Loans	-	-	-	-	-	-	-	-	-	
Prepaid items	-	-	-	-	-	-	50	-	-	50
Due from other funds	82,890	-	75,000	-	-	200,000	51,045	160,000	-	
Due from other governments	-	-	-	-	-	-	-	-	-	
Inventory, at cost	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Total assets	<u>\$ 6,539</u>	<u>\$ 480</u>	<u>\$ 156,448</u>	<u>\$ 17,722</u>	<u>\$ 40,542</u>	<u>\$ 231,942</u>	<u>\$ 137,345</u>	<u>\$ 162,305</u>	<u>\$ 16,211</u>	
Liabilities										
Vouchers payable	\$ 6,270	\$ -	\$ 11,355	\$ 2,550	\$ -	\$ 7,771	\$ 550	\$ -	\$ -	\$ 3,814
Due to other funds	-	-	-	-	-	-	-	-	-	
Unearned grant revenue	-	-	-	-	-	-	-	-	-	
Total liabilities	<u>6,270</u>	<u>-</u>	<u>11,355</u>	<u>2,550</u>	<u>-</u>	<u>7,771</u>	<u>550</u>	<u>-</u>	<u>-</u>	<u>3,814</u>
Deferred inflows of resources										
Property taxes related to a future period	-	-	-	-	-	-	-	-	-	
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	50	-	-	50
Inventory	-	-	-	-	-	-	-	-	-	
Restricted for:										
General government	-	-	-	-	-	-	-	-	-	
Judiciary and court	-	-	145,093	15,172	40,542	224,171	136,745	162,305	12,347	
Public safety	269	480	-	-	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	-	-	
Economic development	-	-	-	-	-	-	-	-	-	
Public building commission	-	-	-	-	-	-	-	-	-	
Assigned to transportation	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total fund balances	<u>269</u>	<u>480</u>	<u>145,093</u>	<u>15,172</u>	<u>40,542</u>	<u>224,171</u>	<u>136,795</u>	<u>162,305</u>	<u>12,397</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,539</u>	<u>\$ 480</u>	<u>\$ 156,448</u>	<u>\$ 17,722</u>	<u>\$ 40,542</u>	<u>\$ 231,942</u>	<u>\$ 137,345</u>	<u>\$ 162,305</u>	<u>\$ 16,211</u>	

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2015

	Nonmajor Funds							
	SAO Records/ Automation	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical	Sheriff TBL Account
Assets								
Cash	\$ 19,325	\$ 13,614	\$ 15,472	\$ 358,427 9,307	\$ 14,264	\$ 8,453	\$ 8,706	\$ 1,100
Investments, at cost	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-
Accounts	494	215	2,309	20,617	1,598	3,193	338	-
Loans	-	-	-	-	-	-	-	-
Prepaid items	-	-	62	8,574	-	-	-	-
Due from other funds	-	-	40,000	100,000	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 19,819</u>	<u>\$ 13,829</u>	<u>\$ 57,843</u>	<u>\$ 496,925</u>	<u>\$ 15,862</u>	<u>\$ 11,646</u>	<u>\$ 9,044</u>	<u>\$ 1,100</u>
Liabilities								
Vouchers payable	\$ -	\$ -	\$ 1,198	\$ 19,560	\$ -	\$ 6,751	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	8,234	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,198</u>	<u>\$ 19,560</u>	<u>\$ -</u>	<u>\$ 6,751</u>	<u>\$ 8,234</u>	<u>\$ -</u>
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	-	-
Fund balances								
Non-spendable:								
Prepaid items	-	-	62	8,574	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judiciary and court	19,819	13,829	56,583	468,791	15,862	4,895	-	-
Public safety	-	-	-	-	-	-	810	1,100
Health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned to transportation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 19,819</u>	<u>\$ 13,829</u>	<u>\$ 56,645</u>	<u>\$ 477,365</u>	<u>\$ 15,862</u>	<u>\$ 4,895</u>	<u>\$ 810</u>	<u>\$ 1,100</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,819</u>	<u>\$ 13,829</u>	<u>\$ 57,843</u>	<u>\$ 496,925</u>	<u>\$ 15,862</u>	<u>\$ 11,646</u>	<u>\$ 9,044</u>	<u>\$ 1,100</u>

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2015

	Nonmajor Funds							
	Coroner's Fee	Health	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax	County Bridge
Assets								
Cash	\$ 29,905	\$ 393,893	\$ 140,867	\$ 1	\$ 955,490	\$ 301,971	\$ 397,915	\$ 1,051,533
Investments, at cost	-	1,206,939	152,879	-	-	-	696,043	902,138
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	457,439	170,246	-	-	-	-	750,759
Accounts	77	-	149	-	-	-	-	14,289
Loans	-	-	-	-	-	170,645	-	-
Prepaid items	-	-	702	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	1,500,000
Due from other governments	-	105,078	-	-	-	-	640,220	-
Inventory, at cost	-	43,276	-	-	-	-	44,648	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 29,982</u>	<u>\$ 2,206,625</u>	<u>\$ 464,843</u>	<u>\$ 1</u>	<u>\$ 955,490</u>	<u>\$ 472,616</u>	<u>\$ 1,778,826</u>	<u>\$ 4,218,719</u>
Liabilities								
Vouchers payable	\$ 2,739	\$ 89,493	\$ 16,959	\$ -	\$ 58,157	\$ -	\$ 9,585	\$ 43,088
Due to other funds	-	-	22,011	-	160,000	-	429,738	-
Unearned grant revenue	-	25,860	25,807	-	-	-	-	-
Total liabilities	<u>2,739</u>	<u>115,353</u>	<u>64,777</u>	<u>-</u>	<u>218,157</u>	<u>-</u>	<u>439,323</u>	<u>43,088</u>
Deferred inflows of resources								
Property taxes related to a future period	-	457,439	167,610	-	-	-	-	750,759
Fund balances								
Non-spendable:								
Prepaid items	-	-	702	-	-	-	-	-
Inventory	-	17,416	-	-	-	-	44,648	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-
Public safety	27,243	-	-	1	737,333	-	-	-
Health and welfare	-	1,616,417	231,754	-	-	-	-	-
Transportation	-	-	-	-	-	-	1,294,855	3,424,872
Economic development	-	-	-	-	-	472,616	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned to transportation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>27,243</u>	<u>1,633,833</u>	<u>232,456</u>	<u>1</u>	<u>737,333</u>	<u>472,616</u>	<u>1,339,503</u>	<u>3,424,872</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 29,982</u>	<u>\$ 2,206,625</u>	<u>\$ 464,843</u>	<u>\$ 1</u>	<u>\$ 955,490</u>	<u>\$ 472,616</u>	<u>\$ 1,778,826</u>	<u>\$ 4,218,719</u>

Kankakee County, Illinois
 Major and Nonmajor Special Revenue Funds
 Balance Sheets
 November 30, 2015

	Nonmajor Funds								Total Nonmajor Funds	Total		
	Geographical Information System		Drug Court	Marriage Fund	WIA Grants	Public Building Commission						
	Township Bridge											
Assets												
Cash	\$ 56,687	\$ 35,971	\$ -	\$ 9,174	\$ 267	\$ 208,868	\$ 4,613,670	\$ 6,092,836				
Investments, at cost	-	3,493	-	-	-	-	3,614,994	4,866,521				
Receivables:												
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	2,129,203	10,141,989				
Accounts	-	1,152	30	-	-	-	126,282	427,205				
Loans	-	-	-	-	-	-	170,645	170,645				
Prepaid items	-	2,218	-	-	-	317	12,189	12,189				
Due from other funds	-	425,000	-	-	-	-	4,879,735	5,442,418				
Due from other governments	-	-	-	-	242,298	-	1,121,543	1,121,543				
Inventory, at cost	-	-	-	-	-	-	87,924	339,213				
Other assets	-	-	-	-	18,022	21,936	39,958	39,958				
Total assets	<u>\$ 56,687</u>	<u>\$ 467,834</u>	<u>\$ 30</u>	<u>\$ 9,174</u>	<u>\$ 260,587</u>	<u>\$ 231,121</u>	<u>\$ 16,796,143</u>	<u>\$ 28,654,517</u>				
Liabilities												
Vouchers payable	\$ -	\$ 28,490	\$ -	\$ -	\$ 260,587	\$ 2,667	\$ 725,518	\$ 1,448,942				
Due to other funds	-	30,000	-	-	-	-	688,375	688,375				
Unearned grant revenue	-	-	-	-	-	-	51,667	51,667				
Total liabilities	<u>-</u>	<u>58,490</u>	<u>-</u>	<u>-</u>	<u>260,587</u>	<u>2,667</u>	<u>1,465,560</u>	<u>2,188,984</u>				
Deferred inflows of resources												
Property taxes related to a future period	-	-	-	-	-	-	2,126,567	10,011,280				
Fund balances												
Non-spendable:												
Prepaid items	-	2,218	-	-	-	317	12,189	12,189				
Inventory	-	-	-	-	-	-	62,064	313,353				
Restricted for:												
General government	-	407,126	-	-	-	-	813,609	813,609				
Judiciary and court	-	-	30	9,174	-	-	1,325,358	1,325,358				
Public safety	-	-	-	-	-	-	767,236	767,236				
Health and welfare	-	-	-	-	-	-	1,848,171	1,848,171				
Transportation	56,687	-	-	-	-	-	7,674,636	7,674,636				
Economic development	-	-	-	-	-	-	472,616	472,616				
Public building commission	-	-	-	-	-	228,137	228,137	228,137				
Assigned to transportation	-	-	-	-	-	-	-	-	3,258,613			
Unassigned	-	-	-	-	-	-	-	-	(259,665)			
Total fund balances	<u>56,687</u>	<u>409,344</u>	<u>30</u>	<u>9,174</u>	<u>-</u>	<u>228,454</u>	<u>13,204,016</u>	<u>16,454,253</u>				
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,687</u>	<u>\$ 467,834</u>	<u>\$ 30</u>	<u>\$ 9,174</u>	<u>\$ 260,587</u>	<u>\$ 231,121</u>	<u>\$ 16,796,143</u>	<u>\$ 28,654,517</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, 2015

	Major Funds				Nonmajor Funds				
	Pension	County Highway	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	
Revenues:									
Property taxes	\$ 5,662,286	\$ 1,902,409	\$ 843,977	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	33,740	-	-	-	-	-	-	-	580,212
Licenses and permits	-	-	-	-	-	-	-	-	
Fines and fees	-	710,632	-	166,988	43,345	16,711	13,510	-	
Interest on investments	180	1,650	1,976	40	49	15	61	36	
Miscellaneous	-	292,981	-	-	-	8,700	-	-	
Total revenues	5,696,206	2,907,672	845,953	167,028	43,394	25,426	13,571	580,248	
Expenditures:									
General government	5,758,881	-	-	86,414	22,409	50,116	1,101	-	
Judiciary and court related	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	
Public health and welfare	-	-	-	-	-	-	-	-	
Transportation	-	2,265,248	-	-	-	-	-	-	580,305
Economic development	-	-	-	-	-	-	-	-	
Capital outlay	-	370,591	956,587	-	1,241	-	-	-	
Total expenditures	5,758,881	2,635,839	956,587	86,414	23,650	50,116	1,101	580,305	
Excess (deficiency) of revenues over expenditures	(62,675)	271,833	(110,634)	80,614	19,744	(24,690)	12,470	(57)	
Other financing sources (uses):									
Operating transfers out	-	-	-	-	-	-	-	-	
Total other financing sources (uses)	-	-	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(62,675)	271,833	(110,634)	80,614	19,744	(24,690)	12,470	(57)	
Fund balance, beginning of year	(196,990)	3,238,069	3,008,851	181,637	38,420	24,890	73,614	62	
Fund balance, end of year	\$ (259,665)	\$ 3,509,902	\$ 2,898,217	\$ 262,251	\$ 58,164	\$ 200	\$ 86,084	\$ 5	

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2015

	Nonmajor Funds								
	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	Equitable Sharing-State's Attorney	Gang Violence Victims and Witness
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	39,949	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	122,661	480	282,115	46,500	44,186	133,157	1,045	160,000	2,408
Interest on investments	-	-	22	13	34	36	80	-	8
Miscellaneous	-	-	25,984	-	-	-	-	-	-
Total revenues	122,661	480	308,121	46,513	44,220	133,193	41,074	160,000	2,416
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	126,055	44,250	31,145	44,410	2,790	-	16,000
Public safety	121,869	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	4,421	-	-	-	-	22,551	-	-	-
Total expenditures	126,290	-	126,055	44,250	31,145	66,961	2,790	-	16,000
Excess (deficiency) of revenues over expenditures	(3,629)	480	182,066	2,263	13,075	66,232	38,284	160,000	(13,584)
Other financing sources (uses):									
Operating transfers out	-	-	(152,588)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(152,588)	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(3,629)	480	29,478	2,263	13,075	66,232	38,284	160,000	(13,584)
Fund balance, beginning of year	3,898	-	115,615	12,909	27,467	157,939	98,511	2,305	25,981
Fund balance, end of year	\$ 269	\$ 480	\$ 145,093	\$ 15,172	\$ 40,542	\$ 224,171	\$ 136,795	\$ 162,305	\$ 12,397

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2015

	Nonmajor Funds							
	SAO Records/ Automation	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical	Sheriff TBL Account
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and fees	7,032	3,784	32,545	333,843	15,861	41,956	8,234	-
Interest on investments	3	12	12	395	1	15	9	-
Miscellaneous	-	-	-	25,984	-	-	-	-
Total revenues	7,035	3,796	32,557	360,222	15,862	41,971	8,243	-
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	41,019	403,418	-	45,235	-	-
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	41,019	403,418	-	45,235	-	-
Excess (deficiency) of revenues over expenditures	7,035	3,796	(8,462)	(43,196)	15,862	(3,264)	8,243	-
Other financing sources (uses):								
Operating transfers out	-	-	-	(152,588)	-	-	(8,234)	-
Total other financing sources (uses)	-	-	-	(152,588)	-	-	(8,234)	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	7,035	3,796	(8,462)	(195,784)	15,862	(3,264)	9	-
Fund balance, beginning of year	12,784	10,033	65,107	673,149	-	8,159	801	1,100
Fund balance, end of year	\$ 19,819	\$ 13,829	\$ 56,645	\$ 477,365	\$ 15,862	\$ 4,895	\$ 810	\$ 1,100

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2015

	Nonmajor Funds							
	Coroner's Fee	Health	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax	County Bridge
Revenues:								
Property taxes	\$ -	\$ 449,674	\$ 155,657	\$ -	\$ -	\$ -	\$ -	\$ 843,977
Intergovernmental	-	1,773,951	29,077	-	-	-	1,740,172	-
Licenses and permits	-	179,510	-	-	-	-	-	-
Fines and fees	34,836	73,734	-	-	793,086	-	-	-
Interest on investments	61	515	1,595	-	297	152	632	477
Miscellaneous	-	41,988	1,110	-	-	-	-	-
Total revenues	34,897	2,519,372	187,439	-	793,383	152	1,740,804	844,454
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public safety	27,769	-	-	-	396	-	-	-
Public health and welfare	-	2,565,539	241,631	-	-	-	-	-
Transportation	-	-	-	-	-	-	1,822,823	92,140
Economic development	-	-	-	-	-	68,580	-	-
Capital outlay	18,945	29,476	2,815	-	55,654	-	-	76,575
Total expenditures	46,714	2,595,015	244,446	-	56,050	68,580	1,822,823	168,715
Excess (deficiency) of revenues over expenditures	(11,817)	(75,643)	(57,007)	-	737,333	(68,428)	(82,019)	675,739
Other financing sources (uses):								
Operating transfers out	-	(161,942)	-	-	-	-	-	-
Total other financing sources (uses)	-	(161,942)	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(11,817)	(237,585)	(57,007)	-	737,333	(68,428)	(82,019)	675,739
Fund balance, beginning of year	39,060	1,871,418	289,463	1	-	541,044	1,421,522	2,749,133
Fund balance, end of year	\$ 27,243	\$ 1,633,833	\$ 232,456	\$ 1	\$ 737,333	\$ 472,616	\$ 1,339,503	\$ 3,424,872

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2015

	Nonmajor Funds							Total
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIA Grants	Public Building Commission	Total Nonmajor Funds	
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,293,285	\$ 9,857,980
Intergovernmental	-	-	-	-	2,336,136	-	6,499,497	6,533,237
Licenses and permits	-	-	-	-	-	-	179,510	179,510
Fines and fees	-	253,185	30	1,988	-	-	2,633,220	3,343,852
Interest on investments	17	96	-	1	-	1,743	8,403	10,233
Miscellaneous	-	6,000	-	-	-	22,000	131,766	424,747
Total revenues	17	259,281	30	1,989	2,336,136	23,743	11,745,681	20,349,559
Expenditures:								
General government	-	199,682	-	-	-	23,451	383,173	6,142,054
Judiciary and court related	-	-	-	1,045	-	-	755,367	755,367
Public safety	-	-	-	-	-	-	150,034	150,034
Public health and welfare	-	-	-	-	-	-	2,807,170	2,807,170
Transportation	-	-	-	-	-	-	2,495,268	4,760,516
Economic development	-	-	-	-	2,336,136	-	2,404,716	2,404,716
Capital outlay	-	9,842	-	-	-	-	1,178,107	1,548,698
Total expenditures	-	209,524	-	1,045	2,336,136	23,451	10,173,835	18,568,555
Excess (deficiency) of revenues over expenditures	17	49,757	30	944	-	292	1,571,846	1,781,004
Other financing sources (uses):								
Operating transfers out	-	-	-	-	-	-	(475,352)	(475,352)
Total other financing sources (uses)	-	-	-	-	-	-	(475,352)	(475,352)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	17	49,757	30	944	-	292	1,096,494	1,305,652
Fund balance, beginning of year	56,670	359,587	-	8,230	-	228,162	12,107,522	15,148,601
Fund balance, end of year	\$ 56,687	\$ 409,344	\$ 30	\$ 9,174	\$ -	\$ 228,454	\$ 13,204,016	\$ 16,454,253

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 2,987,084	\$ 2,987,084	\$ 3,144,178	\$ 157,094
Intergovernmental	5,000	5,000	11,206	6,206
Interest on investments	350	350	419	69
Miscellaneous	<u>50,000</u>	<u>50,000</u>	<u>69,292</u>	<u>19,292</u>
Total revenue	<u>3,042,434</u>	<u>3,042,434</u>	<u>3,225,095</u>	<u>182,661</u>
Expenditures:				
Personal services	667,500	667,500	641,667	(25,833)
Contractual services	2,140,000	2,440,000	2,179,935	(260,065)
Supplies and materials	6,600	6,600	6,360	(240)
Capital outlay	1,000	1,000	-	(1,000)
Other services and charges	224,300	499,300	445,991	(53,309)
Debt service interest	<u>-</u>	<u>-</u>	<u>34,090</u>	<u>34,090</u>
Total expenditures	<u>3,039,400</u>	<u>3,614,400</u>	<u>3,308,043</u>	<u>(340,447)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 3,034</u>	<u>\$ (571,966)</u>	<u>\$ (82,948)</u>	<u>\$ 489,018</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Matching Tax				
Revenues:				
Property taxes	\$ 867,380	\$ 867,380	\$ 843,977	\$ (23,403)
Interest on investments	254,000	254,000	1,976	(252,024)
Total revenues	<u>1,121,380</u>	<u>1,121,380</u>	<u>845,953</u>	<u>(275,427)</u>
Expenditures:				
Capital outlay	-	-	956,587	956,587
Other services and charges	3,951,322	3,951,322	-	(3,951,322)
Total expenditures	<u>3,951,322</u>	<u>3,951,322</u>	<u>956,587</u>	<u>(2,994,735)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,829,942)</u>	<u>\$ (2,829,942)</u>	<u>\$ (110,634)</u>	<u>\$ 2,719,308</u>
Recorder Computer				
Revenues:				
Fines and fees	\$ 153,000	\$ 153,000	\$ 166,988	\$ 13,988
Interest on investments	45	45	40	(5)
Total revenues	<u>153,045</u>	<u>153,045</u>	<u>167,028</u>	<u>13,983</u>
Expenditures:				
Personal services	38,500	38,500	37,142	(1,358)
Contractual services	49,000	49,000	37,119	(11,881)
Supplies	4,000	4,000	2,674	(1,326)
Capital outlay	22,500	22,500	-	(22,500)
Other services and charges	21,400	21,400	9,479	(11,921)
Total expenditures	<u>135,400</u>	<u>135,400</u>	<u>86,414</u>	<u>(48,986)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 17,645</u>	<u>\$ 17,645</u>	<u>\$ 80,614</u>	<u>\$ 62,969</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
County Clerk Computer				
Revenues:				
Fines and fees	\$ 35,000	\$ 35,000	\$ 43,345	\$ 8,345
Interest on investments	65	65	49	(16)
Total revenues	<u>35,065</u>	<u>35,065</u>	<u>43,394</u>	<u>8,329</u>
Expenditures:				
Personal services	12,719	12,719	8,213	(4,506)
Supplies	-	-	187	187
Capital outlay	-	-	1,241	1,241
Other services and charges	<u>57,281</u>	<u>57,281</u>	<u>14,009</u>	<u>(43,272)</u>
Total expenditures	<u>70,000</u>	<u>70,000</u>	<u>23,650</u>	<u>(46,350)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (34,935)</u>	<u>\$ (34,935)</u>	<u>\$ 19,744</u>	<u>\$ 54,679</u>
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 19,000	\$ 19,000	\$ 16,711	\$ (2,289)
Interest on investments	76	76	15	(61)
Miscellaneous	<u>7,500</u>	<u>7,500</u>	<u>8,700</u>	<u>1,200</u>
Total revenues	<u>26,576</u>	<u>26,576</u>	<u>25,426</u>	<u>(1,150)</u>
Expenditures:				
Personal services	26,000	47,000	44,735	(2,265)
Contractual services	1,000	6,000	5,381	(619)
Total expenditures	<u>27,000</u>	<u>53,000</u>	<u>50,116</u>	<u>(2,884)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (424)</u>	<u>\$ (26,424)</u>	<u>\$ (24,690)</u>	<u>\$ 1,734</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 16,000	\$ 16,000	\$ 13,510	\$ (2,490)
Interest on investments	50	50	61	11
Total revenues	<u>16,050</u>	<u>16,050</u>	<u>13,571</u>	<u>(2,479)</u>
Expenditures:				
Other services and charges	20,000	20,000	1,101	(18,899)
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>1,101</u>	<u>(18,899)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,950)</u>	<u>\$ (3,950)</u>	<u>\$ 12,470</u>	<u>\$ 16,420</u>
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 580,212	\$ (119,788)
Interest on investments	100	100	36	(64)
Total revenues	<u>700,100</u>	<u>700,100</u>	<u>580,248</u>	<u>(119,852)</u>
Expenditures:				
Other services and charges	700,100	700,100	580,305	(119,795)
Total expenditures	<u>700,100</u>	<u>700,100</u>	<u>580,305</u>	<u>(119,795)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (57)</u>	<u>\$ (57)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Court Security Fee				
Revenues:				
Fines and fees	\$ 150,000	\$ 150,000	\$ 122,661	\$ (27,339)
Interest on investments	50	50	-	(50)
Total revenues	<u>150,050</u>	<u>150,050</u>	<u>122,661</u>	<u>(27,389)</u>
Expenditures:				
Personal services	140,000	210,000	119,637	(90,363)
Contractual services	2,500	2,500	-	(2,500)
Supplies	400	400	253	(147)
Capital outlay	600	600	4,421	3,821
Other services and charges	6,550	19,550	1,979	(17,571)
Total expenditures	<u>150,050</u>	<u>233,050</u>	<u>126,290</u>	<u>(106,760)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (83,000)</u>	<u>\$ (3,629)</u>	<u>\$ 79,371</u>
 Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 480	\$ 480
Total revenues	<u>-</u>	<u>-</u>	<u>480</u>	<u>480</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 480</u>	<u>\$ 480</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Court Document Storage				
Revenues:				
Fines and fees	\$ 295,000	\$ 295,000	\$ 282,115	\$ (12,885)
Interest on investments	50	50	22	(28)
Miscellaneous	27,000	27,000	25,984	(1,016)
Total revenues	<u>322,050</u>	<u>322,050</u>	<u>308,121</u>	<u>(13,929)</u>
Expenditures:				
Personal services	119,000	119,000	110,435	(8,565)
Contractual services	13,000	13,000	8,803	(4,197)
Supplies	3,000	3,000	6,817	3,817
Total expenditures	<u>135,000</u>	<u>135,000</u>	<u>126,055</u>	<u>(8,945)</u>
Excess (deficiency) of revenues over expenditures	187,050	187,050	182,066	(4,984)
Transfers out	<u>152,588</u>	<u>152,588</u>	<u>152,588</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ 34,462</u>	<u>\$ 34,462</u>	<u>\$ 29,478</u>	<u>\$ (4,984)</u>
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 46,500	\$ (3,500)
Interest on investments	50	50	13	(37)
Total revenues	<u>50,050</u>	<u>50,050</u>	<u>46,513</u>	<u>(3,537)</u>
Expenditures:				
Contractual services	40,000	40,000	44,250	4,250
Supplies	10,000	10,000	-	(10,000)
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>44,250</u>	<u>(5,750)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 2,263</u>	<u>\$ 2,213</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Law Library				
Revenues:				
Fines and fees	\$ 55,000	\$ 55,000	\$ 44,186	\$ (10,814)
Interest on investments	25	25	34	9
Total revenues	<u>55,025</u>	<u>55,025</u>	<u>44,220</u>	<u>(10,805)</u>
Expenditures:				
Other services and charges	<u>55,025</u>	<u>55,025</u>	<u>31,145</u>	<u>(23,880)</u>
Total expenditures	<u>55,025</u>	<u>55,025</u>	<u>31,145</u>	<u>(23,880)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,075</u>	<u>\$ 13,075</u>
Probation Service Fee				
Revenues:				
Fines and fees	\$ 97,600	\$ 97,600	\$ 133,157	\$ 35,557
Interest on investments	75	75	36	(39)
Total revenues	<u>97,675</u>	<u>97,675</u>	<u>133,193</u>	<u>35,518</u>
Expenditures:				
Personal services	50,000	50,000	1,600	(48,400)
Contractual services	12,500	12,500	14,225	1,725
Supplies	5,500	5,500	6,171	671
Capital outlay	6,500	6,500	22,551	16,051
Other services and charges	<u>28,100</u>	<u>28,100</u>	<u>22,414</u>	<u>(5,686)</u>
Total expenditures	<u>102,600</u>	<u>102,600</u>	<u>66,961</u>	<u>(35,639)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,925)</u>	<u>\$ (4,925)</u>	<u>\$ 66,232</u>	<u>\$ 71,157</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Forfeited Funds - State's Attorney				
Revenues:				
Intergovernmental	\$ 11,000	\$ 11,000	\$ 39,949	\$ 28,949
Fines and fees			1,045	1,045
Interest on investments	150	150	80	(70)
Total revenues	<u>11,150</u>	<u>11,150</u>	<u>41,074</u>	<u>29,924</u>
Expenditures:				
Contractual services	11,000	11,000	2,072	(8,928)
Supplies	3,200	3,200	718	(2,482)
Other services and charges	7,800	7,800	-	(7,800)
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>2,790</u>	<u>(19,210)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,850)</u>	<u>\$ (10,850)</u>	<u>\$ 38,284</u>	<u>\$ 49,134</u>
Equitable Sharing-State's Attorney				
Revenues:				
Fines and fees	\$ 3,000	\$ 3,000	\$ 160,000	\$ 157,000
Interest on investments	50	50	-	(50)
Total revenues	<u>3,050</u>	<u>3,050</u>	<u>160,000</u>	<u>156,950</u>
Expenditures:				
Other services and charges	3,050	3,050	-	(3,050)
Total expenditures	<u>3,050</u>	<u>3,050</u>	<u>-</u>	<u>(3,050)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 2,408	\$ (2,592)
Interest on investments	150	150	8	(142)
Total revenues	<u>5,150</u>	<u>5,150</u>	<u>2,416</u>	<u>(2,734)</u>
Expenditures:				
Contractual services	2,500	2,500	-	(2,500)
Office supplies	5,000	5,000	6,465	1,465
Capital outlay	3,000	3,000	-	(3,000)
Other services and charges	19,500	19,500	9,535	(9,965)
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>16,000</u>	<u>(14,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (24,850)</u>	<u>\$ (24,850)</u>	<u>\$ (13,584)</u>	<u>\$ 11,266</u>
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 7,032	\$ 32
Interest on investments	25	25	3	(22)
Total revenues	<u>7,025</u>	<u>7,025</u>	<u>7,035</u>	<u>10</u>
Expenditures:				
Other services and charges	3,000	3,000	-	(3,000)
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,025</u>	<u>\$ 4,025</u>	<u>\$ 7,035</u>	<u>\$ 3,010</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Dispute Resolution				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 3,784	\$ (1,216)
Interest on investments	10	10	12	2
Total revenues	<u>5,010</u>	<u>5,010</u>	<u>3,796</u>	<u>(1,214)</u>
Expenditures:				
Other services and charges	<u>5,010</u>	<u>5,010</u>	<u>-</u>	<u>(5,010)</u>
Total expenditures	<u>5,010</u>	<u>5,010</u>	<u>-</u>	<u>(5,010)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,796</u>	<u>\$ 3,796</u>
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 33,000	\$ 33,000	\$ 32,545	\$ (455)
Interest on investments	15	15	12	(3)
Total revenues	<u>33,015</u>	<u>33,015</u>	<u>32,557</u>	<u>(458)</u>
Expenditures:				
Personal services	43,000	43,000	39,087	(3,913)
Other services and charges	3,500	3,500	1,932	(1,568)
Total expenditures	<u>46,500</u>	<u>46,500</u>	<u>41,019</u>	<u>(5,481)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,485)</u>	<u>\$ (13,485)</u>	<u>\$ (8,462)</u>	<u>\$ 5,023</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Court Automation				
Revenues:				
Fines and fees	\$ 295,000	\$ 295,000	\$ 333,843	\$ 38,843
Interest on investments	510	510	395	(115)
Miscellaneous	27,000	27,000	25,984	(1,016)
Total revenues	<u>322,510</u>	<u>322,510</u>	<u>360,222</u>	<u>37,712</u>
Expenditures:				
Personal services	428,000	428,000	325,891	(102,109)
Contractual services	-	-	77,282	77,282
Office Supplies	-	-	245	245
Capital outlay	25,000	25,000	-	(25,000)
Total expenditures	<u>453,000</u>	<u>453,000</u>	<u>403,418</u>	<u>(49,582)</u>
Excess (deficiency) of revenues over expenditures	(130,490)	(130,490)	(43,196)	87,294
Transfers out	<u>(152,588)</u>	<u>(152,588)</u>	<u>(152,588)</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ (283,078)</u>	<u>\$ (283,078)</u>	<u>\$ (195,784)</u>	<u>\$ 87,294</u>
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 15,861	\$ 15,861
Interest on investments	-	-	1	1
Total revenues	<u>-</u>	<u>-</u>	<u>15,862</u>	<u>15,862</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,862</u>	<u>\$ 15,862</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Driver Improvement Program				
Revenues:				
Fines and fees	\$ 53,000	\$ 53,000	\$ 41,956	\$ (11,044)
Interest on investments	13	13	15	2
Total revenues	<u>53,013</u>	<u>53,013</u>	<u>41,971</u>	<u>(11,042)</u>
Expenditures:				
Personal services	18,000	18,000	16,165	(1,835)
Other services and charges	40,000	40,000	29,070	(10,930)
Total expenditures	<u>58,000</u>	<u>58,000</u>	<u>45,235</u>	<u>(12,765)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,987)</u>	<u>\$ (4,987)</u>	<u>\$ (3,264)</u>	<u>\$ 1,723</u>
Arrestee Medical				
Revenues:				
Fines and fees	\$ 10,000	\$ 10,000	\$ 8,234	\$ (1,766)
Interest on investments	10	10	9	(1)
Total revenues	<u>10,010</u>	<u>10,010</u>	<u>8,243</u>	<u>(1,767)</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,010	10,010	8,243	(1,767)
Transfers out	<u>(10,010)</u>	<u>(10,010)</u>	<u>(8,234)</u>	<u>1,776</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Coroner's Fee				
Revenues:				
Fines and fees	\$ 29,000	\$ 29,000	\$ 34,836	\$ 5,836
Interest on investments	100	100	61	(39)
Total revenues	<u>29,100</u>	<u>29,100</u>	<u>34,897</u>	<u>5,797</u>
Expenditures:				
Contractual services	-	-	1,429	1,429
Office Supplies	-	-	34	34
Capital outlay	-	-	18,945	18,945
Other services and charges	20,100	46,100	26,306	(19,794)
Total expenditures	<u>20,100</u>	<u>46,100</u>	<u>46,714</u>	<u>614</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 9,000</u>	<u>\$ (17,000)</u>	<u>\$ (11,817)</u>	<u>\$ 5,183</u>
Health				
Revenues:				
Property taxes	\$ 485,000	\$ 485,000	\$ 449,674	\$ (35,326)
Intergovernmental	1,864,342	1,864,342	1,575,604	(288,738)
Licenses and permits	176,300	176,300	179,510	3,210
Fines and fees	78,366	78,366	73,734	(4,632)
Interest on investments	500	500	515	15
Miscellaneous	18,765	18,765	41,988	23,223
Total revenues	<u>2,623,273</u>	<u>2,623,273</u>	<u>2,321,025</u>	<u>(302,248)</u>
Expenditures:				
Personal services	1,846,273	1,846,273	1,766,257	(80,016)
Contractual services	404,000	404,000	202,049	(201,951)
Office supplies	86,000	86,000	314,854	228,854
Capital outlay	30,000	30,000	29,476	(524)
Other services and charges	99,000	99,000	84,032	(14,968)
Total expenditures	<u>2,465,273</u>	<u>2,465,273</u>	<u>2,396,668</u>	<u>(68,605)</u>
Excess (deficiency) of revenues over expenditures	158,000	158,000	(75,643)	(233,643)
Transfers out	<u>(158,000)</u>	<u>(158,000)</u>	<u>(161,942)</u>	<u>(3,942)</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (237,585)</u>	<u>\$ (237,585)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Veterans Assistance				
Revenues:				
Property taxes	\$ 150,811	\$ 150,811	\$ 155,657	\$ 4,846
Intergovernmental	25,000	25,000	29,077	4,077
Interest on investments	1,000	1,000	1,595	595
Miscellaneous	5,000	5,000	1,110	(3,890)
Total revenues	<u>181,811</u>	<u>181,811</u>	<u>187,439</u>	<u>5,628</u>
Expenditures:				
Personal services	110,000	110,000	106,175	(3,825)
Contractual services	900	900	900	-
Office supplies	4,400	4,400	5,809	1,409
Capital outlay	2,000	2,000	2,815	815
Insurances	22,200	22,200	25,163	2,963
Other services and charges	83,500	113,500	103,584	(9,916)
Total expenditures	<u>223,000</u>	<u>253,000</u>	<u>244,446</u>	<u>(8,554)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (41,189)</u>	<u>\$ (71,189)</u>	<u>\$ (57,007)</u>	<u>\$ 14,182</u>
Federal Seized Task Force				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 793,086	\$ 793,086
Interest on investments	<u>-</u>	<u>-</u>	<u>297</u>	<u>297</u>
Total revenues	<u>-</u>	<u>-</u>	<u>793,383</u>	<u>793,383</u>
Expenditures:				
Capital outlay	<u>-</u>	<u>-</u>	<u>55,654</u>	<u>55,654</u>
Other services and charges	<u>-</u>	<u>-</u>	<u>396</u>	<u>396</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>56,050</u>	<u>56,050</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>737,333</u>	<u>737,333</u>
Transfers in	<u>-</u>	<u>1,210,559</u>	<u>-</u>	<u>(1,210,559)</u>
Transfers out	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total transfers	<u>-</u>	<u>710,559</u>	<u>-</u>	<u>(710,559)</u>
Excess (deficiency) of revenues and transfer in over expenditures and transfers out	<u>\$ -</u>	<u>\$ 710,559</u>	<u>\$ 737,333</u>	<u>\$ 26,774</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
CDAP Revolving Loans				
Revenues:				
Interest on investments	\$ 4,000	\$ 4,000	\$ 152	\$ (3,848)
Miscellaneous	500	500	-	(500)
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>152</u>	<u>(4,348)</u>
Expenditures:				
Other services and charges	1,000	1,000	68,580	67,580
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>68,580</u>	<u>67,580</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ (68,428)</u>	<u>\$ (71,928)</u>
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 1,596,591	\$ 1,596,591	\$ 1,740,172	\$ 143,581
Interest on investments	400	400	632	232
Total revenues	<u>1,596,991</u>	<u>1,596,991</u>	<u>1,740,804</u>	<u>143,813</u>
Expenditures:				
Personal services	996,101	996,101	811,473	(184,628)
Other services and charges	1,728,707	1,728,707	1,011,350	(717,357)
Total expenditures	<u>2,724,808</u>	<u>2,724,808</u>	<u>1,822,823</u>	<u>(901,985)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,127,817)</u>	<u>\$ (1,127,817)</u>	<u>\$ (82,019)</u>	<u>\$ 1,045,798</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
County Bridge				
Revenues:				
Property taxes	\$ 867,380	\$ 867,380	\$ 843,977	\$ (23,403)
Interest on investments	300	300	477	177
Total revenues	<u>867,680</u>	<u>867,680</u>	<u>844,454</u>	<u>(23,226)</u>
Expenditures:				
Personal services	50,000	50,000	38,392	(11,608)
Contractual services	235,000	235,000	556	(234,444)
Office supplies	50,000	50,000	53,192	3,192
Capital outlay	3,347,068	3,347,068	76,575	(3,270,493)
Total expenditures	<u>3,682,068</u>	<u>3,682,068</u>	<u>168,715</u>	<u>(3,513,353)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,814,388)</u>	<u>\$ (2,814,388)</u>	<u>\$ 675,739</u>	<u>\$ 3,490,127</u>
Township Bridge				
Revenues:				
Intergovernmental	\$ 603,464	\$ 603,464	\$ -	\$ (603,464)
Interest on investments	11	11	17	6
Total revenues	<u>603,475</u>	<u>603,475</u>	<u>17</u>	<u>(603,458)</u>
Expenditures:				
Other services and charges	643,717	643,717	-	(643,717)
Total expenditures	<u>643,717</u>	<u>643,717</u>	<u>-</u>	<u>(643,717)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (40,242)</u>	<u>\$ (40,242)</u>	<u>\$ 17</u>	<u>\$ 40,259</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
Geographical Information System				
Revenues:				
Fines and fees	\$ 190,000	\$ 190,000	\$ 253,185	\$ 63,185
Interest on investments	100	100	96	(4)
Miscellaneous	3,500	3,500	6,000	2,500
Total revenues	193,600	193,600	259,281	65,681
Expenditures:				
Personal services	72,700	72,700	93,029	20,329
Contractual services	222,000	222,000	101,316	(120,684)
Office supplies	250	250	-	(250)
Capital outlay	12,000	12,000	9,842	(2,158)
Insurances	9,500	9,500	5,218	(4,282)
Other services and charges	4,100	4,100	119	(3,981)
Total expenditures	320,550	320,550	209,524	(111,026)
Excess (deficiency) of revenues over expenditures	\$ (126,950)	\$ (126,950)	\$ 49,757	\$ 176,707

Drug Court Fund

Revenues:				
Fines and fees	\$ -	\$ -	\$ 30	\$ 30
Total revenues	-	-	30	30
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 30	\$ 30

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 1,988	\$ 1,988
Interest on investments			1	1
Total revenues			1,989	1,989
Expenditures:				
Other services and charges			1,045	1,045
Total expenditures			1,045	1,045
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 944	\$ 944
WIA Grants				
Revenues:				
Intergovernmental	\$ 2,258,829	\$ 2,813,829	\$ 2,336,136	\$ (477,693)
Total revenues	2,258,829	2,813,829	2,336,136	(477,693)
Expenditures	2,258,829	2,813,829	2,336,136	(477,693)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1,743	\$ 1,743
Miscellaneous			22,000	22,000
Total revenues			23,743	23,743
Expenditures:				
Contractual services	-	-	20,880	20,880
Other services and charges			2,571	2,571
Total expenditures			23,451	23,451
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 292	\$ 292

Kankakee County, Illinois
 Combining Balance Sheet - Debt Service Funds
 November 30, 2015

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Juvenile Detention	Public Building Commission- Health Department	Total Debt Service Funds
Assets							
Cash	\$ 25,610	\$ 6,753	\$ 5,688	\$ 2,856	\$ (5,535)	\$ 112,246	\$ 147,618
Investments, at cost	-	-	-	-	10,031	-	10,031
Receivables, (net, where applicable of allowance for uncollectibles):							
Taxes, including interest, penalties and liens	257,933	657,593	405,894	627,060	11,156	-	1,959,636
Due from other funds	225,000	160,000	100,000	160,000	35,000	-	680,000
Total assets	<u>\$ 508,543</u>	<u>\$ 824,346</u>	<u>\$ 511,582</u>	<u>\$ 789,916</u>	<u>\$ 50,652</u>	<u>\$ 112,246</u>	<u>\$ 2,797,285</u>
Liabilities							
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources							
Property taxes related to future period	257,933	657,593	405,894	627,060	-	-	1,948,480
Fund balances							
Restricted for:							
Debt service	250,610	166,753	105,688	162,856	50,652	112,246	848,805
Total fund balances	250,610	166,753	105,688	162,856	50,652	112,246	848,805
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 508,543</u>	<u>\$ 824,346</u>	<u>\$ 511,582</u>	<u>\$ 789,916</u>	<u>\$ 50,652</u>	<u>\$ 112,246</u>	<u>\$ 2,797,285</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2015

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Juvenile Detention	Public Building Commission- Health Department	Total Debt Service Funds
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 658,933	\$ -	\$ 658,933
Interest on investments	-	-	-	-	252	-	252
Total revenues	-	-	-	-	659,185	-	659,185
Expenditures:							
General government	-	5,000	5,000	5,000	-	-	15,000
Judiciary and court related	-	-	-	-	317,254	-	317,254
Debt service principal	145,000	470,000	315,000	505,000	308,480	110,341	1,853,821
Debt service interest	160,175	193,813	96,353	133,223	34,263	73,684	691,511
Total expenditures	305,175	668,813	416,353	643,223	659,997	184,025	2,877,586
Excess (deficiency) of revenues over expenditures	(305,175)	(668,813)	(416,353)	(643,223)	(812)	(184,025)	(2,218,401)
Other financing sources (uses):							
Operating transfers in	305,175	668,813	416,353	643,223	-	184,025	2,217,589
Total other financing sources (uses)	305,175	668,813	416,353	643,223	-	184,025	2,217,589
Excess (deficiency) of revenues over expenditures and other sources (uses)	-	-	-	-	(812)	-	(812)
Fund balance, beginning of year	250,610	166,753	105,688	162,856	51,464	112,246	849,617
Fund balance, end of year	\$ 250,610	\$ 166,753	\$ 105,688	\$ 162,856	\$ 50,652	\$ 112,246	\$ 848,805

Kankakee County, Illinois
Combining Balance Sheet - Capital Projects Funds
November 30, 2015

	Integrated Justice Info System Project	Public Building Commission Project	Total Capital Projects Funds
Assets			
Cash	\$ -	\$ 367	\$ 367
Due from other funds	<u>-</u>	<u>620,000</u>	<u>620,000</u>
Total assets	<u>\$ -</u>	<u>\$ 620,367</u>	<u>\$ 620,367</u>
Liabilities			
Vouchers and accounts payable	<u>\$ -</u>	<u>\$ 13,621</u>	<u>\$ 13,621</u>
Total liabilities	<u>-</u>	<u>13,621</u>	<u>13,621</u>
Fund balances			
Restricted for:			
Capital projects	<u>-</u>	<u>606,746</u>	<u>606,746</u>
Total fund balances	<u>-</u>	<u>606,746</u>	<u>606,746</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 620,367</u>	<u>\$ 620,367</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Capital Projects Funds
For the Year Ended November 30, 2015

	Integrated Justice Info System Project	Public Building Commission Project	Total Capital Projects Funds
Revenues:			
Intergovernmental	\$ -	\$ 620,367	\$ 620,367
Total revenues	-	620,367	620,367
Expenditures:			
Judiciary and court related	33,563	-	33,563
Capital outlay	-	13,621	13,621
Total expenditures	33,563	13,621	47,184
Excess (deficiency) of revenues over expenditures	(33,563)	606,746	573,183
Fund balance, beginning of year	33,563	-	33,563
Fund balance, end of year	\$ -	\$ 606,746	\$ 606,746

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
November 30, 2015

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Assets				
Cash	\$ 208,424	\$ 30,280	\$ 1,022,942	\$ 1,261,646
Investments, at cost	841,636	-	500,000	1,341,636
Receivables:				
Due from other governments	<u>493,530</u>	<u>-</u>	<u>-</u>	<u>493,530</u>
Total assets	<u><u>\$ 1,543,590</u></u>	<u><u>\$ 30,280</u></u>	<u><u>\$ 1,522,942</u></u>	<u><u>\$ 3,096,812</u></u>
Liabilities and Net Position				
Liabilities				
Vouchers payable	\$ 4,739	\$ -	\$ -	\$ 4,739
Total liabilities	<u>4,739</u>	<u>-</u>	<u>-</u>	<u>4,739</u>
Net Position				
Restricted for other purposes	1,538,851	30,280	1,522,942	3,092,073
Total net position	<u>1,538,851</u>	<u>30,280</u>	<u>1,522,942</u>	<u>3,092,073</u>
Total liabilities and net position	<u><u>\$ 1,543,590</u></u>	<u><u>\$ 30,280</u></u>	<u><u>\$ 1,522,942</u></u>	<u><u>\$ 3,096,812</u></u>

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
For the Year Ended November 30, 2015

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Additions:				
Intergovernmental	\$ 1,151,761	\$ -	\$ -	\$ 1,151,761
Miscellaneous	-	-	1,618,881	1,618,881
Interest	1,600	11	-	1,611
Total additions	1,153,361	11	1,618,881	2,772,253
Deductions:				
Transportation	1,346,048	-	-	1,346,048
Other	-	10,000	1,418,785	1,428,785
Total deductions	1,346,048	10,000	1,418,785	2,774,833
Change in net position	(192,687)	(9,989)	200,096	(2,580)
Net position, beginning of year	1,731,538	40,269	1,322,846	3,094,653
Net position, end of year	\$ 1,538,851	\$ 30,280	\$ 1,522,942	\$ 3,092,073

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2015

	Back Tax	Riverside Country Estates S.A.	Arrowhead Hills S.A.	Drainage Districts	Collector	Sheriff Civil Process	Condemnation Account	Unclaimed Legacies and Bonds
Assets								
Cash	\$ -	\$ (14,018)	\$ 58	\$ 300,206	\$ 3,855,767	\$ 88,987	\$ 287,625	\$ 3,452
Investments, at cost	-	-	13,389	153,920	-	-	-	-
Receivables:								
Accounts	-	14,018	-	681	-	-	-	-
Due from County	-	-	-	-	-	-	-	300,000
Total assets	\$ -	\$ -	\$ 13,447	\$ 454,807	\$ 3,855,767	\$ 88,987	\$ 287,625	\$ 303,452
Liabilities								
Vouchers payable	\$ -	\$ -	\$ -	\$ 15,577	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	3,855,767	-	-	-
Due to others	-	-	13,447	439,230	-	88,987	287,625	303,452
Total liabilities	\$ -	\$ -	\$ 13,447	\$ 454,807	\$ 3,855,767	\$ 88,987	\$ 287,625	\$ 303,452

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2015

	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk	County Clerk	Sheriff Safety	Teen Court	Total
Assets								
Cash	\$ 67,287	\$ 141,053	\$ 110,946	\$ 295,949	\$ 627,795	\$ 4,431	\$ 9,886	\$ 5,779,424
Investments, at cost	-	-	-	-	-	-	-	167,309
Receivables:								
Accounts	-	-	-	-	-	-	2,063	16,762
Due from County	-	-	-	-	-	-	-	300,000
Total assets	\$ 67,287	\$ 141,053	\$ 110,946	\$ 295,949	\$ 627,795	\$ 4,431	\$ 11,949	\$ 6,263,495
Liabilities								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 15,847
Due to other governments	-	-	-	-	-	-	-	3,855,767
Due to others	<u>67,287</u>	<u>141,053</u>	<u>110,946</u>	<u>295,949</u>	<u>627,795</u>	<u>4,431</u>	<u>11,679</u>	<u>2,391,881</u>
Total liabilities	\$ 67,287	\$ 141,053	\$ 110,946	\$ 295,949	\$ 627,795	\$ 4,431	\$ 11,949	\$ 6,263,495

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2015

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Back Tax				
Assets - cash	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>
Liabilities - due to other governments	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>
Riverside Country Estates Special Assessment				
Assets:				
Cash	<u>\$ (14,018)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,018)</u>
Accounts receivable	<u>14,018</u>	<u>-</u>	<u>-</u>	<u>14,018</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Arrowhead Hills Special Assessment				
Assets:				
Cash	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>
Investments	<u>13,385</u>	<u>4</u>	<u>-</u>	<u>13,389</u>
Total assets	<u>\$ 13,443</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 13,447</u>
Liabilities - due to others	<u>\$ 13,443</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 13,447</u>
Drainage Districts				
Assets:				
Cash	<u>\$ 291,201</u>	<u>\$ 114,873</u>	<u>\$ 105,868</u>	<u>\$ 300,206</u>
Investments	<u>177,315</u>	<u>-</u>	<u>23,395</u>	<u>153,920</u>
Accounts receivable	<u>-</u>	<u>681</u>	<u>-</u>	<u>681</u>
Total assets	<u>\$ 468,516</u>	<u>\$ 115,554</u>	<u>\$ 129,263</u>	<u>\$ 454,807</u>
Liabilities:				
Vouchers payable	<u>\$ 21,100</u>	<u>\$ -</u>	<u>\$ 5,523</u>	<u>\$ 15,577</u>
Due to others	<u>447,416</u>	<u>115,554</u>	<u>123,740</u>	<u>439,230</u>
Total liabilities	<u>\$ 468,516</u>	<u>\$ 115,554</u>	<u>\$ 129,263</u>	<u>\$ 454,807</u>
Collector				
Assets - cash	<u>\$ 72,674</u>	<u>\$ 231,469,380</u>	<u>\$ 227,686,287</u>	<u>\$ 3,855,767</u>
Liabilities - due to other governments	<u>\$ 72,674</u>	<u>\$ 231,469,380</u>	<u>\$ 227,686,287</u>	<u>\$ 3,855,767</u>
Sheriff Civil Process				
Assets - cash	<u>\$ 2,848</u>	<u>\$ 207,972</u>	<u>\$ 121,833</u>	<u>\$ 88,987</u>
Liabilities - due to others	<u>\$ 2,848</u>	<u>\$ 207,972</u>	<u>\$ 121,833</u>	<u>\$ 88,987</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2015

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Condemnation Account				
Assets - cash	<u>\$ 117,018</u>	<u>\$ 491,570</u>	<u>\$ 320,963</u>	<u>\$ 287,625</u>
Liabilities - due to others	<u>\$ 117,018</u>	<u>\$ 491,570</u>	<u>\$ 320,963</u>	<u>\$ 287,625</u>
Unclaimed Legacies and Bonds				
Assets:				
Cash	<u>\$ 28,890</u>	<u>\$ 24,562</u>	<u>\$ 50,000</u>	<u>\$ 3,452</u>
Due from County	<u>250,000</u>	<u>50,000</u>	<u>-</u>	<u>300,000</u>
Total assets	<u>\$ 278,890</u>	<u>\$ 74,562</u>	<u>\$ 50,000</u>	<u>\$ 303,452</u>
Liabilities - due to others	<u>\$ 278,890</u>	<u>\$ 74,562</u>	<u>\$ 50,000</u>	<u>\$ 303,452</u>
Sheriff Seizure				
Assets - cash	<u>\$ 39,881</u>	<u>\$ 51,925</u>	<u>\$ 24,519</u>	<u>\$ 67,287</u>
Liabilities - due to others	<u>\$ 39,881</u>	<u>\$ 51,925</u>	<u>\$ 24,519</u>	<u>\$ 67,287</u>
Sheriff Sale Account				
Assets - cash	<u>\$ 41,502</u>	<u>\$ 789,935</u>	<u>\$ 690,384</u>	<u>\$ 141,053</u>
Liabilities - due to others	<u>\$ 41,502</u>	<u>\$ 789,935</u>	<u>\$ 690,384</u>	<u>\$ 141,053</u>
Sheriff Commissary				
Assets - cash	<u>\$ 133,370</u>	<u>\$ 2,319,510</u>	<u>\$ 2,341,934</u>	<u>\$ 110,946</u>
Liabilities - due to others	<u>\$ 133,370</u>	<u>\$ 2,319,510</u>	<u>\$ 2,341,934</u>	<u>\$ 110,946</u>
Circuit Clerk				
Assets - cash	<u>\$ 330,045</u>	<u>\$ 5,351,521</u>	<u>\$ 5,385,617</u>	<u>\$ 295,949</u>
Liabilities - due to others	<u>\$ 330,045</u>	<u>\$ 5,351,521</u>	<u>\$ 5,385,617</u>	<u>\$ 295,949</u>
County Clerk				
Assets - cash	<u>\$ 744,181</u>	<u>\$ 4,357,740</u>	<u>\$ 4,474,126</u>	<u>\$ 627,795</u>
Liabilities - due to others	<u>\$ 744,181</u>	<u>\$ 4,357,740</u>	<u>\$ 4,474,126</u>	<u>\$ 627,795</u>
Sheriff Safety				
Assets - cash	<u>\$ 10,371</u>	<u>\$ 1,943</u>	<u>\$ 7,883</u>	<u>\$ 4,431</u>
Liabilities - due to others	<u>\$ 10,371</u>	<u>\$ 1,943</u>	<u>\$ 7,883</u>	<u>\$ 4,431</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2015

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Teen Court				
Assets:				
Cash	\$ 6,427	\$ 33,189	\$ 29,730	\$ 9,886
Accounts receivable	2,251	-	188	2,063
Total assets	<u>\$ 8,678</u>	<u>\$ 33,189</u>	<u>\$ 29,918</u>	<u>\$ 11,949</u>
Liabilities:				
Vouchers payable	\$ 72	\$ 198	\$ -	\$ 270
Due to others	8,606	32,991	29,918	11,679
Total liabilities	<u>\$ 8,678</u>	<u>\$ 33,189</u>	<u>\$ 29,918</u>	<u>\$ 11,949</u>
Total Agency Funds				
Assets:				
Cash	\$ 1,804,509	\$ 245,214,120	\$ 241,239,205	\$ 5,779,424
Investments	190,700	4	23,395	167,309
Accounts receivable	16,269	681	188	16,762
Due from County	250,000	50,000	-	300,000
Total assets	<u>\$ 2,261,478</u>	<u>\$ 245,264,805</u>	<u>\$ 241,262,788</u>	<u>\$ 6,263,495</u>
Liabilities:				
Vouchers payable	\$ 21,172	\$ 198	\$ 5,523	\$ 15,847
Due to other governments	72,735	231,469,380	227,686,348	3,855,767
Due to others	2,167,571	13,795,227	13,570,917	2,391,881
Total liabilities	<u>\$ 2,261,478</u>	<u>\$ 245,264,805</u>	<u>\$ 241,262,788</u>	<u>\$ 6,263,495</u>

Kankakee County, Illinois
 Assessed Valuations, Rates and Extensions
 For the tax levy years 2005 through 2014

Extension year	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Assessed valuation, net of special districts and general abatements	\$ 1,736,597,353	\$ 1,750,453,487	\$ 1,836,225,848	\$ 1,894,580,741	\$ 1,977,819,149	\$ 1,936,746,108	\$ 1,895,536,281	\$ 1,775,003,707	\$ 1,706,053,999	\$ 1,518,196,140
Tax rates:										
General corporate	\$ 0.2500	\$ 0.2500	\$ 0.250	\$ 0.250	\$ 0.224	\$ 0.218	\$ 0.222	\$ 0.222	\$ 0.232	\$ 0.237
IMRF	0.2144	0.2050	0.180	0.158	0.151	0.131	0.119	0.117	0.116	0.112
County health	0.0260	0.0260	0.026	0.024	0.022	0.023	0.024	0.024	0.025	0.026
Liability insurance	0.1818	0.1662	0.142	0.121	0.113	0.107	0.117	0.130	0.133	0.134
County highway	0.1100	0.1070	0.103	0.096	0.090	0.092	0.093	0.094	0.096	0.098
Social security	0.1130	0.1110	0.102	0.096	0.092	0.089	0.090	0.091	0.092	0.091
Veterans	0.0090	0.0085	0.008	0.007	0.010	0.011	0.011	0.011	0.009	0.009
Highway matching	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046	0.047	0.049
Joint bridge	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046	0.047	0.049
Public Building Commission	0.0381	0.0371	0.034	0.031	0.029	0.029	0.032	0.033	0.016	0.016
Extension education	0.0130	0.0135	0.014	0.015	0.014	0.017	0.018	0.019	0.020	0.021
Total tax rates	\$ 1.0529	\$ 1.0219	\$ 0.953	\$ 0.890	\$ 0.833	\$ 0.807	\$ 0.816	\$ 0.833	\$ 0.833	\$ 0.842
Tax extensions:										
General corporate	\$ 4,341,493	\$ 4,376,134	\$ 4,590,565	\$ 4,736,452	\$ 4,430,315	\$ 4,222,107	\$ 4,208,091	\$ 4,090,085	\$ 3,818,656	\$ 3,598,125
IMRF	3,723,265	3,588,430	3,305,206	2,993,437	2,986,507	2,537,137	2,255,688	2,155,586	1,909,328	1,700,380
County health	451,515	455,118	477,419	454,699	435,120	445,452	454,929	442,171	411,493	394,731
Liability insurance	3,157,134	2,909,254	2,607,441	2,292,443	2,234,936	2,072,318	2,217,777	2,395,095	2,189,143	2,034,383
County highway	1,910,257	1,872,985	1,891,312	1,818,798	1,780,037	1,781,806	1,762,849	1,731,838	1,580,134	1,487,832
Social security	1,962,355	1,943,003	1,872,950	1,818,798	1,819,594	1,723,704	1,705,983	1,676,567	1,514,295	1,381,558
Veterans	156,294	148,789	146,898	132,621	197,782	213,042	208,509	202,662	148,138	136,638
Highway matching	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495	773,607	743,916
Joint bridge	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495	773,607	743,916
Public Building Commission	661,643	649,418	624,317	587,320	573,568	561,656	606,572	607,986	263,356	242,911
Extension education	225,758	236,311	257,072	284,187	276,895	329,247	341,196	350,052	329,194	318,821
Total tax extensions	\$ 18,284,634	\$ 17,887,884	\$ 17,499,232	\$ 16,861,769	\$ 16,475,234	\$ 15,629,541	\$ 15,467,576	\$ 15,347,032	\$ 13,710,951	\$ 12,783,211

Statistical Section (Unaudited)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
Net Invested in Capital Assets	39,604,174	41,836,826	45,762,286	44,479,679	44,642,921	44,708,893	41,962,453	43,520,320	42,378,562	41,993,978
Restricted										
Debt Service	21,567	4,188	11,372	16,187	218,627	287,286	566,671	852,428	849,617	848,805
Capital Projects	-	-	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746
Other Purposes	21,323,728	20,591,225	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487
Unrestricted	3,209,493	3,470,821	3,174,645	(3,926,143)	(2,854,373)	(1,085,048)	820,141	(842,941)	(2,849,145)	(18,952,828)
Total Governmental Activities	64,158,962	65,903,060	67,134,835	61,801,623	60,808,717	59,497,091	57,586,667	56,587,444	52,939,769	37,634,188
Business-Type Activities										
Net Invested in Capital Assets	958,312	964,870	734,549	520,917	913,710	909,769	1,238,259	1,582,985	2,221,269	1,903,514
Restricted										
Debt Service	239,602	236,011	243,249	250,507	235,783	253,706	253,516	253,841	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,491,992	3,692,192	4,200,380	4,460,518	4,024,416	4,201,294	3,959,681	3,655,903	3,248,290	3,322,145
Total Business-Type Activities	4,689,906	4,893,073	5,178,178	5,231,942	5,173,909	5,364,769	5,451,456	5,492,729	5,469,559	5,225,659
Primary Government										
Net Invested in Capital Assets	40,562,486	42,801,696	46,496,835	45,000,596	45,556,631	45,618,662	43,200,712	45,103,305	44,599,831	43,897,492
Restricted										
Debt Service	261,169	240,199	254,621	266,694	454,410	540,992	820,187	1,106,269	849,617	848,805
Capital Projects	-	-	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746
Other Purposes	21,323,728	20,591,225	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487
Unrestricted	6,701,485	7,163,013	7,375,025	534,375	1,170,043	3,116,246	4,779,822	2,812,962	399,145	(15,630,683)
Total Primary Government	68,848,868	70,796,133	72,313,013	67,033,565	65,982,626	64,861,860	63,038,123	62,080,173	58,409,328	42,859,847

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities										
General Government	8,734,873	9,110,120	8,565,292	8,980,438	8,534,467	8,776,907	9,483,436	9,880,814	9,064,835	7,042,629
Court Services	9,384,242	9,479,918	9,328,680	10,402,497	9,556,219	9,478,698	9,463,167	9,109,459	8,998,615	8,877,536
Public Safety	17,536,639	18,251,241	21,980,747	21,652,108	22,570,675	21,752,864	23,087,317	25,533,900	25,172,223	25,174,170
Health & Sanitation	3,630,108	3,228,057	3,588,164	3,264,901	3,037,891	3,266,113	3,395,624	3,006,442	2,893,612	3,056,755
Transportation	6,595,782	6,403,317	7,745,609	8,598,611	7,504,248	8,877,314	7,250,004	7,260,319	8,253,217	7,701,481
Veterans Administration	249,266	256,813	228,652	243,706	189,285	236,894	230,436	313,913	251,957	275,934
Economic Development	2,712,225	2,738,136	2,347,651	4,483,899	4,337,950	3,406,529	2,430,630	1,946,789	2,139,385	2,421,815
Interest & Fiscal Charges	1,206,722	1,174,858	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695
Total Governmental Activities Expenses	50,049,857	50,642,460	54,912,387	58,697,966	56,919,933	56,958,439	56,355,058	57,906,795	57,583,837	55,329,015
Business-Type Activities										
911 Emergency Services	2,344,950	2,481,993	2,559,781	2,648,016	2,809,976	2,608,200	2,747,237	2,782,618	2,856,433	2,932,790
Animal Control	271,962	285,765	317,606	339,809	303,342	298,339	276,278	298,905	319,021	319,512
Total Business-Type Activities Expenses	2,616,912	2,767,758	2,877,387	2,987,825	3,113,318	2,906,539	3,023,515	3,081,523	3,175,454	3,252,302
Total Primary Government Expenses	52,666,769	53,410,218	57,789,774	61,685,791	60,033,251	59,864,978	59,378,573	60,988,318	60,759,291	58,581,317
Program Revenues										
Governmental Activities										
General Government	3,922,359	3,369,373	2,748,025	2,689,443	2,757,480	2,973,183	2,892,118	3,179,827	3,896,307	3,418,176
Court Services	4,219,042	4,312,415	4,293,751	4,391,732	4,496,352	4,195,149	3,816,368	3,602,479	4,406,531	4,978,206
Public Safety	6,215,398	7,948,058	9,863,791	9,633,269	10,335,111	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822
Health & Sanitation	2,958,411	2,466,247	2,925,425	2,675,988	2,808,970	2,441,200	2,393,731	2,363,861	2,311,388	2,211,289
Transportation	976,474	2,667,146	4,068,774	2,304,188	2,043,549	2,429,201	2,010,312	3,139,562	1,855,897	1,118,217
Veterans Administration	-	-	-	52,926	25,500	51,622	49,361	61,372	116	29,077
Economic Development	2,711,840	2,737,903	2,347,605	3,657,378	4,037,209	3,264,206	2,269,247	1,783,328	2,139,385	2,336,136
Interest & Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	21,003,524	23,501,142	26,247,371	25,404,924	26,504,171	26,356,271	25,116,360	26,023,519	23,955,649	22,152,923
Business-Type Activities										
911 Emergency Services	2,439,181	2,563,149	2,737,184	2,672,054	2,686,374	2,736,836	2,810,149	2,808,869	2,848,699	2,950,636
Animal Control	282,174	289,846	338,458	326,756	329,157	328,074	291,673	299,965	306,412	326,775
Total Business-Type Activities Program Revenues	2,721,355	2,852,995	3,075,642	2,998,810	3,015,531	3,064,910	3,101,822	3,108,834	3,155,111	3,277,411
Total Primary Government Program Revenues	23,724,879	26,354,137	29,323,013	28,403,734	29,519,702	29,421,181	28,218,182	29,132,553	27,110,760	25,430,334
Net (Expense) Revenue										
Governmental Activities	(29,046,333)	(27,141,318)	(28,665,016)	(33,293,042)	(30,415,762)	(30,602,168)	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)
Business-Type Activities	104,443	85,237	198,255	10,985	(97,787)	158,371	78,307	27,311	(20,343)	25,109
Total Primary Government Net (Expense) Revenue	(28,941,890)	(27,056,081)	(28,466,761)	(33,282,057)	(30,513,549)	(30,443,797)	(31,160,391)	(31,855,965)	(33,648,531)	(33,150,983)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	12,413,065	13,316,162	14,368,482	15,140,928	15,300,704	16,204,323	16,528,453	17,181,977	17,550,415	18,029,074
Sales	9,183,846	8,936,714	9,245,653	7,449,926	7,861,656	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718
State Income	2,477,260	2,599,321	2,701,486	2,297,742	2,216,252	2,233,440	2,521,619	2,734,356	2,747,656	3,053,559
Replacement & Other	2,939,020	3,180,540	2,964,294	2,697,931	3,630,194	2,606,459	2,494,507	2,623,064	2,739,880	2,791,871
Interest	963,933	910,467	447,025	89,157	43,020	25,714	20,903	18,761	13,576	12,764
Misc.	213,869	117,660	148,046	132,098	346,863	270,750	220,617	229,383	577,451	465,132
Special Items - Gain (loss) on Disposal of Asset(s)	59,952	(175,449)	21,805	27,268	24,167	62,080	56,854	46,518	(54,175)	
Total Governmental Activities	28,250,945	28,885,415	29,896,791	27,835,050	29,422,856	29,290,542	29,328,274	30,541,359	30,283,974	29,476,118
Business-Type Activities										
Interest	105,995	117,930	86,850	42,779	39,754	32,489	8,380	13,962	5,719	5,428
Total Business-Type Activities	105,995	117,930	86,850	42,779	39,754	32,489	8,380	13,962	5,719	5,428
Total Primary Government	28,356,940	29,003,345	29,983,641	27,877,829	29,462,610	29,323,031	29,336,654	30,555,321	30,289,693	29,481,546
Changes In Net Position										
Governmental Activities	(795,388)	1,744,097	1,231,775	(5,457,992)	(992,906)	(1,311,626)	(1,910,424)	(1,341,917)	(3,344,214)	(3,699,974)
Business-Type Activities	210,438	203,167	285,105	53,764	(58,033)	190,860	86,687	41,273	(14,624)	30,537
Total Primary Government Change In Net Position	(584,950)	1,947,264	1,516,880	(5,404,228)	(1,050,939)	(1,120,766)	(1,823,737)	(1,300,644)	(3,358,838)	(3,669,437)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Non-Spendable										
Prepaid Expenses	552,294	116,289	49,393	44,766	57,917	294,504	320,227	659,884	253,733	407,466
Inventory	81,653	79,745	91,285	72,338	154,207	174,653	163,437	-	29,093	21,599
Restricted for:										
Tort Liability / Claims	-	-	-	-	-	1,688,373	1,038,404	477,926	412,250	176,251
Unassigned - Designated for Capital Projects	1,801,121	1,801,121	1,801,121	-	-	-	-	-	-	-
Unassigned	2,528,082	2,791,208	3,200,670	821,132	361,248	1,308,005	451,953	(1,368,366)	(4,305,261)	(4,920,326)
Total General Fund	4,963,150	4,788,363	5,142,469	938,236	573,372	3,465,535	1,974,021	(230,556)	(3,610,185)	(4,315,010)
Pension Fund										
Non-Spendable										
Prepaid Expenses	1,510	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	-	-	-	-	-	1,490,112	1,121,036	344,819	-	-
Unassigned	3,569,910	2,924,746	2,227,055	1,672,307	1,224,828	-	-	-	(196,990)	(259,665)
Total Pension Fund	3,571,420	2,924,746	2,227,055	1,672,307	1,224,828	1,490,112	1,121,036	344,819	(196,990)	(259,665)
County Highway Fund										
Non-Spendable										
Inventory	36,996	45,994	32,844	159,204	196,294	221,097	251,304	240,246	254,993	251,289
Assigned to Transportation	2,398,240	2,454,444	2,529,633	2,744,762	2,716,730	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613
Total County Highway Funds	2,435,236	2,500,438	2,562,477	2,903,966	2,913,024	2,811,182	3,200,550	3,163,067	3,238,069	3,509,902
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	602,906	607,884	320,528	653,293	180,422	6,927	4,503	82,476	7,066	12,189
Inventory	32,877	23,456	19,629	9,213	139,591	99,938	178,493	116,261	62,108	62,064
Restricted for:										
General Government	-	-	-	-	-	597,368	632,685	726,679	672,671	813,609
Debt Service	21,567	-	-	16,187	218,627	287,286	566,671	852,428	849,617	848,805
Judiciary & Court	-	-	-	-	-	2,004,949	1,448,304	1,277,662	1,217,609	1,325,358
Public Safety	-	-	-	-	-	324,071	133,024	11,432	44,860	767,236
Health & Welfare	-	-	-	-	-	2,342,362	2,165,684	2,211,258	2,151,233	1,848,171
Transportation	-	-	-	-	-	7,496,518	5,612,198	5,724,958	7,183,088	7,674,636
Economic Development	-	-	-	-	-	538,248	540,505	540,806	541,044	472,616
Public Building Commission	-	-	-	-	-	-	-	227,922	227,845	228,137
Capital Projects	368,660	4,188	11,372	2,900,001	1,705,989	791,596	462,193	146,954	33,563	606,746
Unassigned	14,218,689	14,558,591	14,894,310	14,345,684	14,630,660	-	-	-	-	-
Total All Other Governmental Funds	15,244,699	15,194,119	15,245,839	17,924,378	16,875,289	14,489,263	11,744,260	11,918,836	12,990,704	14,659,567
Total Governmental Funds	26,214,505	25,407,666	25,177,840	23,438,887	21,586,513	22,256,092	18,039,867	15,196,166	12,421,598	13,594,794

County of Kankakee, Illinois

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Taxes	21,596,911	22,252,876	23,614,135	22,590,854	23,162,360	24,092,099	24,013,774	24,889,277	24,289,041	23,197,404
Intergovernmental	18,481,151	19,777,353	21,818,455	21,879,555	15,223,941	13,515,050	12,814,338	13,077,031	14,149,188	13,496,601
Charges for Services	4,015,830	3,892,331	4,276,471	4,016,169	13,047,116	13,855,876	14,661,941	14,919,498	13,099,206	10,659,964
Licenses & Permits	616,089	459,512	545,855	443,386	461,992	519,576	541,925	519,826	519,961	522,137
Fines & Forfeits	3,167,438	3,242,894	2,278,129	2,206,380	2,268,979	2,343,303	2,092,136	2,157,875	2,070,943	3,238,996
Interest on Investments	963,933	910,467	447,025	89,157	43,020	25,714	20,903	18,761	13,618	12,772
Miscellaneous	579,722	478,885	489,913	470,563	423,966	381,419	291,818	345,254	693,723	535,681
Total Revenues	49,421,074	51,014,318	53,469,983	51,696,064	54,631,374	54,733,037	54,436,835	55,927,522	54,835,680	51,663,555
Expenditures:										
General Government	14,854,416	16,060,433	16,821,360	17,075,085	16,543,429	16,497,139	18,315,161	19,310,137	19,662,199	16,648,088
Judiciary & Court	7,217,580	7,362,565	7,370,537	7,885,723	7,464,692	7,741,145	7,335,570	7,075,228	6,689,760	6,074,130
Public Safety	11,531,484	12,033,779	13,411,582	15,199,695	14,624,686	14,021,310	15,619,118	16,343,747	15,972,709	13,334,959
Health & Welfare	3,385,030	3,083,032	3,400,731	3,139,100	2,773,463	2,923,675	2,767,472	2,886,401	2,771,932	2,807,170
Transportation	6,025,560	5,054,285	6,110,729	4,471,587	5,202,994	5,408,111	6,704,224	5,570,439	5,283,559	4,760,516
Economic Development	2,675,293	2,721,144	2,344,451	4,461,902	4,247,490	3,406,196	2,430,630	1,946,789	1,772,790	2,404,716
Capital Outlay	13,993,264	3,096,965	1,439,864	2,683,226	3,030,815	1,680,268	3,175,728	3,603,699	2,340,170	1,627,268
Debt Service Principle	1,200,378	1,664,269	1,672,963	1,662,602	1,406,981	1,562,163	1,964,317	2,018,835	2,307,138	2,054,815
Debt Service Interest	1,398,552	1,174,858	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695
Total Expenditures	62,281,557	52,251,330	53,699,809	57,650,726	56,483,748	54,403,127	59,326,664	59,610,434	57,610,250	50,490,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,860,483)	(1,237,012)	(229,826)	(5,954,662)	(1,852,374)	329,910	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198
Other Financing Sources (Uses):										
Transfers In	375,238	532,000	37,000	31,000	364,653	395,789	1,406,788	2,387,154	2,229,029	2,225,823
Transfers Out	(375,238)	(532,000)	(37,000)	(31,000)	(364,653)	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)
Proceeds from Refunding Bonds	-	-	-	-	-	-	3,690,000	5,395,000	-	-
Proceeds from Long-term Debt	275,949	430,172	-	4,090,929	-	6,939,669	673,604	493,390	-	-
Premium on Bonds Sold	-	-	-	-	-	86,846	59,569	25,966	-	-
Refunded Debt Proceeds Paid to Escrow	-	-	-	-	-	(6,549,238)	(3,672,287)	(5,311,965)	-	-
Cost of Issuance of Long-term Debt	-	-	-	-	-	(137,608)	(77,282)	(105,874)	-	-
Total Other Financing Sources (Uses)	275,949	430,172	-	4,090,929	-	339,669	673,604	496,517	-	-
Net Change In Fund Balance	(12,584,534)	(806,840)	(229,826)	(1,863,733)	(1,852,374)	669,579	(4,216,225)	(3,186,395)	(2,774,570)	1,173,198

131 Debt Service as a Percentage of Noncapital Expenditure

5.38% 5.78% 5.36% 4.97% 4.86% 5.17% 5.30% 5.13% 5.64% 5.80%

Data Source

Audited Financial Statements

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Merchandise	2,121	5,144	-	-	-	-	-	-	-	-
Food	28,906	10,266	8,315	8,179	6,500	10,078	3,738	6,253	6,980	6,540
Drinking and Eating Places	38,773	39,283	29,806	32,594	27,387	27,803	37,272	30,222	26,357	30,032
Apparel	248	-	-	-	-	-	-	412	1,665	234
Furniture & HH & Radio	13,711	7,512	6,417	6,731	10,550	10,450	9,709	11,599	12,730	13,728
Lumber, Building, Hardware	74,156	81,539	79,608	61,327	50,224	48,171	46,041	50,203	47,919	56,263
Automotive & Filling Stations	91,172	87,474	101,838	72,382	77,021	88,995	69,710	117,081	119,235	72,421
Drugs & Misc. Retail	64,177	73,909	77,919	6,186	116,227	129,028	106,868	84,054	93,030	161,859
Agriculture & All Others	417,884	419,487	639,490	411,350	505,583	426,455	340,630	475,605	711,781	442,791
Manufacturers	101,575	84,739	39,743	122,936	103,299	13,159	61,057	33,338	42,271	61,382
	832,723	809,512	986,139	721,746	896,875	756,820	675,563	808,768	1,061,969	845,249
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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Aroma Park	14,869	16,985	17,888	14,347	15,048	15,545	14,819	14,862	10,187	11,275
Bonfield	1,864	2,138	1,412	1,205	1,374	1,099	1,421	1,440	1,328	1,290
Bourbonnais	447,747	440,541	447,344	414,489	406,120	444,075	502,425	486,751	512,817	518,828
Bradley	1,250,661	1,232,780	1,228,703	1,196,352	1,250,476	1,277,343	1,359,510	1,381,814	1,389,472	1,445,523
Buckingham	162	69	35	75	226	(54)	102	87	67	134
Cabery	555	739	649	267	124	222	245	100	209	135
Chebanse	14,733	14,923	12,432	10,572	8,314	7,504	4,499	5,871	7,463	11,456
Essex	2,766	2,184	2,403	2,066	3,058	2,273	1,961	1,838	2,646	2,436
Grant Park	21,755	22,920	23,206	19,083	20,392	22,524	23,698	21,269	21,882	21,490
Herscher	39,142	44,926	51,619	46,181	50,132	55,152	57,867	66,671	75,445	77,933
Hopkins Park	293	1,197	1,141	1,394	2,482	2,503	2,441	1,865	2,468	2,022
Irwin	554	1,176	1,018	949	488	603	698	509	518	750
Kankakee	5,504,683	5,553,172	5,430,660	4,250,873	4,419,834	4,450,020	3,919,414	3,994,151	1,976,192	960,455
Limestone	-	4,887	3,586	2,583	2,662	3,209	3,432	3,437	3,660	3,301
Manteno	185,201	183,318	172,331	137,662	146,059	164,859	202,968	259,777	362,868	233,894
Momence	82,923	70,337	64,225	50,389	58,924	59,003	63,684	63,881	69,400	62,877
Reddick	453	481	308	568	380	274	268	263	283	270
Sammons Point	-	-	-	96	89	117	70	54	245	48
St. Anne	21,354	23,198	24,612	21,154	26,507	30,134	35,517	32,972	31,962	25,184
Sun River Terrace	-	-	1	-	10	1	1	2	12	15
Union Hill	1,659	4,294	1,653	1,140	1,080	1,192	1,325	2,195	1,296	1,581
	<u>7,591,374</u>	<u>7,620,265</u>	<u>7,485,226</u>	<u>6,171,445</u>	<u>6,413,779</u>	<u>6,537,598</u>	<u>6,196,365</u>	<u>6,339,809</u>	<u>4,470,420</u>	<u>3,380,897</u>

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

13 Source: Illinois Department of Revenue
CST = Countywide Sales Tax

County of Kankakee, Illinois

Median Tax Rates per \$100 by Tax Year

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

Source: Kankakee County Clerk

County of Kankakee, Illinois
Extended Taxes By District

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
County	20,084,585	18,284,634	17,887,884	17,499,232	16,861,769	16,475,234	15,629,541	15,467,576	14,785,781	13,710,951	12,783,212
Townships or Road Districts	9,482,217	9,505,185	9,396,755	8,200,030	9,042,041	8,921,008	8,467,360	8,337,419	7,920,126	7,553,936	7,107,469
Cities and Villages	26,565,746	26,255,886	26,306,840	25,262,585	23,880,817	23,226,335	25,103,558	22,163,970	20,582,697	19,176,359	17,292,156
TIF	5,391,288	5,080,001	4,832,991	4,492,988	4,301,333	4,244,214	7,344,327	6,478,273	5,680,332	5,115,417	4,306,397
Other Municipalities*	21,391,288	21,175,885	21,473,849	20,769,597	19,579,484	18,982,121	17,759,231	15,685,697	14,902,365	14,060,943	12,985,760
School Districts	108,010,398	103,875,294	101,993,577	100,220,868	98,566,835	97,754,974	93,499,286	90,939,450	85,425,660	80,734,226	75,448,492
Elementary Districts	26,607,437	25,859,671	25,591,895	25,071,050	24,274,638	23,592,569	22,212,687	21,859,685	20,575,926	19,576,330	18,449,986
High School Districts	16,075,996	15,763,084	15,452,793	15,159,092	14,697,909	14,646,487	13,840,887	13,583,839	12,731,579	11,998,903	11,159,471
Unit Districts	56,805,742	54,256,380	53,058,715	52,328,979	51,941,071	51,684,706	50,009,562	48,350,676	45,356,284	43,431,323	40,980,730
Community College Districts	8,521,223	7,996,160	7,890,174	7,661,747	7,653,218	7,831,212	7,436,151	7,145,250	6,761,871	5,727,670	4,858,304
Special Districts	15,889,622	15,150,291	14,231,090	14,515,613	14,115,702	13,765,858	13,097,762	12,653,173	11,961,778	11,400,603	10,769,041
Fire Protection Districts	7,518,585	7,383,764	7,184,826	7,047,500	6,837,065	6,607,931	6,315,117	6,035,134	5,680,363	5,330,910	4,955,831
Park Districts	5,046,280	4,691,187	3,959,049	4,530,994	4,409,073	4,325,043	4,083,054	3,959,000	3,784,304	3,690,457	3,553,685
Sanitary Districts	0	0	0	0	0	0	0	0	0	0	0
Library Districts	2,598,926	2,348,335	2,359,739	2,200,118	2,124,734	2,082,601	1,984,646	1,947,980	1,823,700	1,715,266	1,618,522
Multi-township Districts	243,066	239,260	233,653	229,113	219,041	212,028	203,956	200,527	187,648	176,244	164,549
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	275,586	275,915	276,414	276,464	281,761	283,118	269,025	272,815	261,110	270,272	266,047
Mass Transit Districts	0	0	0	0	0	0	0	0	0	0	0
Cemetery Districts	21,462	20,817	20,811	21,060	20,831	21,060	24,511	24,547	23,420	22,507	21,574
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	176,542	182,001	187,575	201,333	214,049	225,001	208,727	204,544	192,881	186,965	181,174
Conservancy Districts	9,176	9,012	9,024	9,032	9,148	9,076	8,727	8,627	8,351	7,985	7,660
Total Current Tax Extensions	180,032,568	173,071,290	169,816,146	165,698,328	162,467,164	160,143,408	155,797,508	149,561,589	140,676,042	132,576,076	123,400,370

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois

Equalized Assessed Valuations less exemptions by district

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
County	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707	1,645,972,492
Townships or Road Districts	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707	1,646,043,432
Cities and Villages	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725	1,254,059,331	1,316,809,322	1,286,737,058	1,263,007,871	1,180,651,324	1,078,553,750
School Districts										
Elementary Districts	723,203,310	722,920,889	730,253,698	764,242,428	782,820,567	821,939,094	797,448,383	776,295,443	713,355,081	649,622,515
High School Districts	723,203,310	722,920,889	730,189,882	764,114,796	782,629,120	821,620,079	797,001,801	776,104,188	713,100,075	649,303,757
Unit Districts	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052	1,111,951,621	1,156,199,070	1,139,744,307	1,119,432,093	1,061,903,632	996,739,675
Community College Districts	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281	1,775,003,707	1,646,043,432
Special Districts										
Fire Protection Districts	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524	1,359,846,401	1,407,144,562	1,385,822,248	1,355,805,373	1,260,498,109	1,167,360,103
Park Districts	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371	1,282,897,155	1,353,070,698	1,310,248,106	1,285,614,141	1,203,745,548	1,106,642,142
Sanitary Districts										
Library Districts	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220	1,208,742,286	1,258,032,415	1,244,356,983	1,217,067,186	1,121,549,523	1,025,263,193
Multi-township Districts	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941	413,115,813	424,671,047	415,203,869	384,598,961	355,576,912
Street Lighting Districts										
Hospital Districts										
Airport Districts	609,702,701	620,033,902	635,433,580	674,303,222	704,402,414	745,047,796	707,959,970	699,525,016	669,513,106	628,538,842
Mass Transit Districts										
Cemetery Districts	27,621,571	26,826,450	27,097,304	28,848,790	28,536,046	29,249,937	28,173,243	26,395,146	25,456,186	23,691,148
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	294,236,119	303,334,990	312,624,503	335,555,396	356,747,628	381,357,733	366,188,131	365,256,959	357,187,903	333,865,214
Conservancy Districts	11,886,228	11,857,327	12,194,013	13,684,276	14,520,470	15,125,860	14,791,572	14,873,693	14,398,282	13,533,533

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	Railraod Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2005	160,468,833	994,269,107	355,467,997	7,990,203	1,518,196,140	50,606,031,935	0.842
2006	165,295,132	1,098,491,271	373,515,356	8,670,733	1,645,972,492	54,865,201,076	0.833
2007	172,660,058	1,226,576,613	366,180,381	9,586,655	1,775,003,707	59,166,198,565	0.833
2008	184,243,548	1,312,871,169	387,398,662	11,022,902	1,895,536,281	63,183,910,855	0.816
2009	193,266,313	1,337,089,087	393,069,647	13,321,061	1,936,746,108	64,557,558,018	0.807
2010	197,800,017	1,340,311,979	423,292,398	16,414,755	1,977,819,149	65,926,645,694	0.833
2011	198,200,401	1,263,376,813	417,092,295	15,911,232	1,894,580,741	63,152,059,840	0.890
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	61,206,916,191	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	58,347,866,082	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	57,885,999,568	1.0529

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 2014				Tax Year 2004			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV	Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Midway Snacks LLC	\$10,385,094	0.60%	1	Baggy Wrinkle Part LTD	\$11,229,842	0.81%
2	K-Mart Corp	10,292,085	0.59%	2	K-Mart Corp	10,248,975	0.74%
3	Muffrey LLC	9,563,284	0.55%	3	Northfield Square LLC	9,460,664	0.69%
4	Riverside Medical Center	7,226,132	0.42%	4	TRG II LLC	9,207,044	0.67%
5	Northfield Square LLC	5,888,695	0.34%	5	Sears Logistics Services Inc	6,719,467	0.49%
6	Sears Logistics Services Inc	5,779,128	0.33%	6	Cognis Corp	6,414,135	0.47%
7	Walmart Real Estate Business TR	4,963,459	0.29%	7	CS Illinois LLC Levitt Properties	4,396,386	0.32%
8	BHCP Bourbonnais LLC	4,843,765	0.28%	8	Aventis Behring LLC	4,066,318	0.29%
9	Cognis Corp	4,799,019	0.28%	9	Tri Star Estates LLC	4,060,969	0.29%
10	Santefort Family Holdings LLC	4,332,900	0.25%	10	Great Oak LLC	4,052,572	0.29%
Total - Top Ten		<u>\$68,073,561</u>		Total - Top Ten		<u>\$69,856,372</u>	
Total EAV		\$1,736,597,353		Total EAV		\$1,379,219,189	

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
2005	2006	12,825,641	12,703,864	99.05%	-	12,703,864	99.05%
2006	2007	13,738,132	13,625,472	99.18%	-	13,625,472	99.18%
2007	2008	14,711,976	14,690,379	99.85%	-	14,690,379	99.85%
2008	2009	15,490,373	15,463,536	99.83%	-	15,463,536	99.83%
2009	2010	15,642,907	15,615,181	99.82%	-	15,615,181	99.82%
2010	2011	16,481,105	16,453,195	99.83%	-	16,453,195	99.83%
2011	2012	17,000,231	16,947,659	99.69%	-	16,947,659	99.69%
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%

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				Percentage of				
	General Obligation Bonds		Debt Certificates	Note Payable	Capital Leases	Alternate Revenue Source Bonds		Capital Leases	Total Outstanding Debt	Per Capita Income	Personal Income	Population	Debt Per Capita
	Debt Certificates	Note Payable	Capital Leases	Capital Leases	Outstanding Debt	Per Capita Income	Personal Income	Population	Debt Per Capita				
2006	-	21,785,000	652,755	4,934,982	2,530,000	17,630	29,920,367	29,838	0.10%	109,090	274.27		
2007	-	20,910,000	426,320	4,977,353	2,310,000	8,998	28,632,671	31,302	0.11%	110,705	258.64		
2008	-	20,163,129	187,653	4,443,057	2,085,000	-	26,878,839	32,866	0.12%	112,524	238.87		
2009	3,500,000	19,226,331	175,000	4,314,037	1,855,000	-	29,070,368	32,451	0.11%	113,215	256.77		
2010	3,500,000	18,264,324	175,000	3,862,056	1,625,000	31,400	27,457,780	32,643	0.12%	113,449	242.03		
2011	10,108,629	10,821,627	175,000	3,699,562	1,395,000	24,359	26,224,177	33,945	0.13%	113,698	230.65		
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804	24,829,852	35,243	0.14%	113,040	219.66		
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	36,892	0.16%	112,120	210.72		
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	35,657	0.17%	111,375	183.00		
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	35,657	0.19%	110,879	165.06		

Source: Audited Financial Statements

Note - 2014 Per Capita Income used for 2015

2015 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			Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
		Total				
2006	-	-		-	-	-
2007	-	-		-	-	-
2008	-	-		-	-	-
2009	3,500,000	-	3,500,000		0.18%	30.91
2010	3,500,000	189,043	3,310,957		0.17%	29.18
2011	10,108,629	189,043	9,919,586		0.52%	87.46
2012	13,089,199	524,040	12,565,159		0.68%	111.35
2013	18,064,033	685,907	17,378,126		0.99%	155.00
2014	17,331,626	685,907	16,645,719		0.96%	149.46
2015	16,304,699	685,907	15,618,792		0.89%	140.86

Source: Audited Financial Statements & CAFR Property Tax Rates

COUNTY OF KANKAKEE, ILLINOIS

Overlapping Bonded Indebtedness

(As of May 18, 2016)

<u>Taxing Body</u>	<u>Total Outstanding Bonded Debt⁽¹⁾</u>	<u>Applicable to District Percent⁽²⁾</u>	<u>Applicable to District Amount</u>
Cities and Villages:			
Village of Bourbonnais	\$ 0	100.000%	\$ 0
Village of Bradley	0	100.000%	0
Village of Hopkins Park	40,000	100.000%	40,000
City of Kankakee	47,549,532	100.000%	47,549,532
Village of Manteno	0	100.000%	0
City of Momence	0	100.000%	0
TOTAL CITIES AND VILLAGES			\$ 47,589,532
Park Districts:			
Bourbonnais Township Park District	\$ 3,101,330	100.000%	\$ 3,101,330
Kankakee Park District	1,497,510	100.000%	1,497,510
Momence Park District	85,000	100.000%	85,000
TOTAL PARK DISTRICTS			\$ 4,683,840
School Districts:			
Bourbonnais School District Number 53	\$ 7,605,000	100.000%	\$ 7,605,000
Bradley School District Number 61	2,760,000	100.000%	2,760,000
St. Anne School District Number 256	200,000	78.456%	156,912
St. George School District Number 258	3,120,000	100.000%	3,120,000
Momence Unit School District Number 1	12,306,700	100.000%	12,306,700
Herscher Unit School District Number 2	8,770,000	92.441%	8,107,102
Central Unit School District Number 4	6,808,794	28.371%	1,931,737
Manteno Unit School District Number 5	34,786,901	99.588%	34,643,651
Grant Park Unit School District Number 6	2,780,000	100.000%	2,780,000
Tri-Point Unit School District Number 6J	1,150,000	5.086%	58,494
Kankakee Unit School District Number 111	8,688,400	100.000%	8,688,400
Peotone Unit School District Number 207U	19,070,000	0.028%	5,271
Gardner-South High School District Number 73	755,000	0.916%	6,915
St. Anne High School District Number 302	1,605,000	82.889%	1,330,370
Bradley-Bourbonnais High School Dist. Number 307	4,935,000	100.000%	4,935,000
Kankakee Community College District Number 520	16,365,000	79.823%	13,062,993
Joliet Community College District Number 525	79,505,000	0.003%	2,620
TOTAL SCHOOL DISTRICTS			\$101,501,165
Other:			
Kankakee Airport	\$ 756,000	100.000%	\$ 756,000
TOTAL OTHER			\$ 756,000
TOTAL OVERLAPPING BONDED DEBT			\$154,530,537
COUNTY OF KANKAKEE DIRECT BONDED DEBT			1,865,000⁽³⁾
TOTAL DIRECT AND OVERLAPPING BONDED DEBT			\$156,395,537

Source: Kankakee County Clerk's Office.

⁽¹⁾ Excludes the following amounts of alternate revenue bonded debt:

Village of Bourbonnais - \$4,685,000
 Village of Bradley - \$4,475,000
 Village of Manteno - \$3,040,000
 City of Momence - \$380,000
 Bradley-Bourbonnais HSD #307 - \$7,285,000
 Joliet Comm. College Dist. #525 - \$111,730,000

⁽²⁾ Applicable debt percentages are based on 2015 Equalized Assessed Valuations (EAV), the most recent available. Percentages shown represent the ratio of the portion of each entity's EAV within Kankakee County to its total EAV.

⁽³⁾ Excludes alternate revenue bonded debt in the amount of \$16,640,000.

County of Kankakee, Illinois

Schedule of Legal Debt Margin

2015	
Equalized Assessed Valuation (EAV)	1,758,258,357
Legal Debt Limit (2.875% of EAV)	50,549,928
Outstanding Debt	18,301,150
Less Self Supporting Debt	<u>(18,301,150)</u>
Total Debt Applicable to Limit	0
Legal Debt Margin	<u><u>50,549,928</u></u>

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Equalized Assessed Valuation (EAV)	1,645,972,492	1,775,003,707	1,895,536,281	1,936,746,108	1,977,819,149	1,894,580,741	1,836,225,848	1,750,453,487	1,736,597,353	1,758,258,357
Legal Debt Limit (2.875% of EAV)	47,321,709	51,031,357	54,496,668	55,681,451	56,862,301	54,469,196	52,791,493	50,325,538	49,927,174	50,549,928
Outstanding Debt	29,920,367	28,632,671	26,878,839	29,070,368	27,457,780	26,224,177	24,829,852	23,626,135	20,382,113	18,301,150
Less Self Supporting Debt	(29,920,367)	(28,632,671)	(26,878,839)	(29,070,368)	(27,457,780)	(26,224,177)	(24,829,852)	(23,626,135)	(20,382,113)	(18,301,150)
Total Debt Applicable to Limit	0	0	0	0	0	0	0	0	0	0
Legal Debt Margin	<u>47,321,709</u>	<u>51,031,357</u>	<u>54,496,668</u>	<u>55,681,451</u>	<u>56,862,301</u>	<u>54,469,196</u>	<u>52,791,493</u>	<u>50,325,538</u>	<u>49,927,174</u>	<u>50,549,928</u>

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)
2006	109,090	3,274,230	29,838	34.7	18,622	5.5%
2007	110,705	3,490,196	31,302	35.4	18,615	6.3%
2008	112,524	3,702,643	32,866	34.9	18,286	8.3%
2009	113,215	3,670,478	32,451	36.2	18,093	12.2%
2010	113,449	3,703,686	32,643	36.5	18,083	12.3%
2011	113,698	3,849,936	33,945	36.6	18,042	11.5%
2012	113,040	3,977,091	35,243	36.7	17,802	10.5%
2013	112,120	4,136,363	36,892	36.9	17,489	10.5%
2014	111,375	3,971,295	35,657	37.3	17,286	8.1%
2015	110,879	N/A	N/A	N/A	17,157	6.8%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census.
- (2) US Department of Commerce - Bureau of Economic Analysis
- (3) U.S. Census Bureau, American Community Survey
- (4) Illinois State Board of Education - School Summary Enrollment Count Report
- (5) Illinois Department of Employment Security - Annual Average Data

N/A = Not Available

County of Kankakee, Illinois

Principal Employers

Current Year & Ten Years Ago

Employer	2015			2006		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	2,600	1	4.60%	2,100	1	3.81%
Shapiro Developmental Center	1,167	2	2.06%	1,288	2	2.34%
Cigna Health Care	1,100	3	1.94%	900	4	1.63%
CSL Behring	1,000	4	1.77%	550	10	1.00%
Kankakee School District #111	887	5	1.57%	800	5	1.45%
Presence St Mary's Hospital	850	6	1.50%	1,000	3	1.81%
Olivet Nazarene University	727	7	1.29%	400	11	0.73%
Baker & Taylor Co	580	8	1.03%	640	6	1.16%
Kankakee Community College	517	9	0.91%	396	12	0.72%
County of Kankakee	464	10	0.82%	550	9	1.00%
Van Drunen Farms	400	11	0.71%			
Illinois Veterans Home	360	12	0.64%			
Flanders ~ Precisionaire	350	13	0.62%			
NUCOR	325	14	0.57%	300	15	0.54%
Del Monte Fresh Produce Company	300	15	0.53%			
Sears Logistic Services				633	7	1.15%
K-Mart				601	8	1.09%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

County of Kankakee, Illinois

Employees by Function

Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government	126	121	128	118	124	110	116	114	102	95
Court Services	155	156	155	151	144	139	132	129	118	112
Public Safety	214	214	216	223	218	211	222	236	211	190
VAC	3	3	3	3	3	2	3	3	4	3
Animal Control	8	8	9	10	8	9	10	8	9	7
ETSB-911	25	25	27	28	26	28	29	27	28	28
Health	51	47	49	43	42	39	38	39	38	34
Highway	36	36	36	34	35	30	31	37	40	29
Total	618	610	623	610	600	568	581	593	550	498

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Government Activities</u>										
General Government										
Passports Issued	1,992	1,547	305	614	724	511	611	623	646	873
Birth Certificates	1,689	1,704	1,624	1,499	1,503	1,456	1,440	1,481	1,450	1,514
Death Certificates	1,069	1,057	1,166	1,097	1,026	1,072	1,069	1,132	1,171	1,189
Marriage Registrations	690	664	637	627	627	666	643	657	654	655
Registered Voters	62,344	62,605	65,279	66,422	64,306	65,439	64,366	65,782	61,292	62,350
Ballots Counted	41,753	13,267	67,182	19,175	44,055	8,358	58,292	23,664	45,411	9,243
Number of Documents Recorded	32,217	28,487	26,271	25,083	18,202	16,084	18,400	18,272	14,752	16,518
Assessed Billing Value	1,897,223,304	2,040,783,176	2,060,515,445	2,255,652,604	2,245,465,281	2,154,689,011	2,082,823,792	1,992,446,053	1,976,338,717	2,002,264,255
New Property Value	53,335,355	45,700,589	43,329,683	25,833,142	14,679,590	13,957,256	10,254,908	8,001,133	13,244,207	35,020,455
Total Parcels	54,611	54,992	51,288	55,052	55,137	55,127	55,200	55,193	55,190	55,264
Taxable Parcels	52,573	53,411	49,502	53,579	53,625	53,595	53,578	53,425	53,842	53,861
Total Board of Review Appeals	471	497	1,082	1,159	823	768	870	492	369	326
Real Estate Transfer Declarations Processed	6,134	5,340	4,116	3,744	3,153	3,265	3,582	4,355	3,912	4,468
Inspections Conducted	N/A	2,941	2,424	2,663	2,401	2,102	2,254	1,893	1,237	1,082
Building Permits Issued	1,076	1,003	1,120	1,193	963	938	1,031	1,078	1,076	729
Number of Maintenance Work Orders	N/A	N/A	N/A	N/A	N/A	N/A	1,809	1,843	1,516	1,996
Number of Claims for Payment Processed	N/A	N/A	N/A	N/A	N/A	N/A	8,956	9,752	8,962	7,286
Court Services										
Number of Dissolution of Marriage Filed	232	258	246	212	245	250	222	200	192	131
Total Civil Cases Filed	2,217	2,464	2,297	2,206	2,950	2,337	2,668	2,408	2,130	1,784
Total Criminal Cases Filed	1,240	1,266	1,340	1,314	1,288	1,173	1,158	1,139	1,290	1,020
Total Juvenile Cases Filed	277	331	188	208	221	186	284	195	221	159
Number of Driving under the Influence Filed	310	248	268	301	373	212	239	289	209	208
Total Traffic Cases Filed	6,243	6,567	5,274	4,670	11,863	3,859	4,158	5,647	4,928	3,277
Jurors Summoned	5,955	5,685	5,861	8,180	10,215	10,725	7,635	7,685	6,175	6,480
Jurors Served	3,833	2,985	2,191	2,209	2,678	4,297	3,336	3,484	2,852	2,828
Number of Judges	9	9	9	9	9	10	10	10	10	10
Public Defender Total Pending Cases	3,082	3,692	4,065	4,384	4,345	3,759	3,785	3,768	4,424	3,435
Public Defender Felony Pending Cases	448	387	439	444	387	398	390	310	390	384
Public Defender Felony Cases Closed	768	777	780	822	769	717	691	659	460	622
Juvenile Probation Intakes	208	270	215	188	212	227	203	147	123	121
Total Juvenile Probation Caseload	543	585	603	508	435	416	426	436	437	353
Adult Probation Intakes	327	370	361	405	347	390	363	341	303	316
Total Adult Probation Caseload	1,140	1,141	1,172	1,328	1,293	1,265	1,246	1,203	1,153	1,140
Public Safety										
Patrol Division										
Calls for Service	38,457	36,602	35,306	31,657	42,462	33,295	38,925	41,287	40,179	31,799
Civil Process	N/A	7,849	6,898	6,245	6,566	5,536	4,948	4,799	4,227	4,666
Citations	8,866	7,181	4,794	3,183	4,194	2,024	3,116	2,601	1,648	331
Arrests	548	991	1,059	916	807	625	747	610	486	289
Traffic Accidents	534	605	536	513	413	385	389	423	472	457
Fatal Traffic Accidents	11	23	16	12	6	17	18	17	15	7
Homicides	-	2	-	1	-	-	1	2	5	2
Orders of Protection	N/A	840	835	869	1,022	1,136	1,042	1,204	1,081	1,059

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Domestic Battery	203	219	236	179	140	197	159	91	121	102
Corrections Division										
Average Daily Population	457	540	637	589	642	672	677	626	503	460
Bookings	6,733	7,371	7,389	6,392	6,790	6,060	5,784	5,773	4,960	4,311
Number of Coroner Calls	1,049	1,052	1,134	1,095	1,030	1,069	1,067	1,148	1,146	1,313
Autopsies	79	85	89	85	85	94	116	126	118	76
Health and Sanitation										
Food Sanitation Inspections	1,211	1,809	1,577	1,337	1,400	1,339	1,331	1,406	1,519	1,509
Food Sanitation Licenses Issued	687	671	672	638	654	604	651	623	654	601
Mammograms Provided	493	619	1,067	612	135	193	469	343	63	34
Tobacco Prevention Participants	1,491	1,382	1,175	1,288	1,213	1,274	1,055	673	506	404
Tuberculosis Skin Tests	1,760	1,443	1,187	1,282	1,122	1,548	1,105	473	667	413
Lead Screenings	2,139	2,163	2,646	2,632	1,399	1,465	1,198	1,286	1,439	1,128
Number of Patients Vaccinated	4,351	5,655	2,027	8,042	5,256	1,951	2,964	1,985	1,315	1,775
WIC Average Monthly Caseload	2,464	2,520	2,708	2,933	2,896	2,803	2,685	2,647	2,481	2,240
Veterans Assistance Commission										
Veterans Served	1,651	1,537	1,281	978	613	394	2,411	2,813	3,136	3,810
Financial Assistance Provided for Veterans	121,652	126,627	95,789	70,337	42,429	45,110	40,441	48,625	64,874	86,109
Business-Type Activities										
ETSB-911										
Total 911 Calls	58,937	58,036	57,128	54,272	53,676	57,456	58,056	46,986	48,192	49,744
Cellular 911 Calls	34,649	35,941	36,992	38,614	39,924	44,520	45,243	37,571	39,104	41,268
Wireline 911 Calls	24,288	22,095	20,136	15,658	13,752	12,936	12,813	9,415	9,088	8,476

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois

Capital Asset Statistics

Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration										
Buildings	4	4	4	4	4	4	4	4	4	4
Buildings/Land Improvements	1	3	7	7	7	7	7	8	8	8
Land	2	2	1	4	4	4	4	4	5	5
Total	7	9	12	15	15	15	15	16	17	17
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	2	3	3	4	6	7	7
Land	0	0	0	0	0	0	0	1	1	1
Total	3	3	3	3	4	4	5	8	9	9
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	5	7	4	2	5	5	6	6	8	8
Land	3	2	4	4	4	4	4	4	4	4
Total	17	18	17	15	18	18	19	19	21	21
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	7	7	7	7	8	8	8	8	8	9
Highways	59	65	70	70	73	73	74	76	76	77
Land	1	1	1	2	2	2	2	2	2	2
Total	73	79	84	85	89	89	90	92	92	94
Health & Welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	2	2	2	2	2	2	2
Misc Equipment	3	3	3	3	3	3	3	3	3	3
Total	6	6	6	6	6	6	6	6	6	6
TOTAL Capital Assets	106	115	122	124	132	132	135	141	145	147