

AGENDA

INVOCATION: Stanley James, County Board Member

PLEDGE OF ALLEGIANCE

ROLL CALL: Bruce Clark

PUBLIC COMMENTARY

COMMUNICATIONS

PRESENTATIONS

VACANCY/APPOINTMENT

CERTIFICATES OF RECOGNITION

Brooke R. Payne	10 Years	Sheriff's Department
Shaun M. Luedtke	15 Years	Highway Department
Mary M. Boswell	20 Years	Public Defender's Office

MINUTES OF LAST MEETING: May 10, 2016

CLAIMS COMMITTEE REPORT: April Claims

DEPARTMENT REPORTS:

1. County Collector's Monthly Report for April 2016
2. County Treasurer's Monthly Report for April 2016
3. Coroner's Monthly Report for April 2016
4. Coroner's Monthly Receipt of Money for April 2016
5. Circuit Clerk's Monthly Report for April 2016
6. Recorder of Deeds Monthly Report for April 2016
7. County Clerk's Monthly Report for April 2016
8. Animal Control Monthly Report for April 2016
9. Monthly Building Reports for April 2016
10. Monthly Resolutions for May 2016

COMMITTEE PRESENTATIONS AND RESOLUTIONS:

1. Consent Agenda

- Declaration and Disposal of a Surplus and Unwanted Vehicle for Kankakee County Animal Control (65)
- Reappointment of Steve Cote to the Kankakee County Board of Review (71)
- Reappointment of Ken Allers to the Kankakee River Valley Forest Preserve District Board (72)
- Reappointment of David Sargeant to the Cabery Area Fire Protection District Board (73)
- Award of Bids for Public Highway Improvements (74)
- Prevailing Wage Resolution (75)
- ZBA Case #16-01; Request for a Variance to Section 121-281.c (Accessory Structure in Front Yard) on a Parcel Generally Situated in Section 15 of Aroma Township. The Petitioner is Andrew Benson, Property Owner and Applicant (76)
- Declaration and Disposal of Surplus and Unwanted Vehicles for the Kankakee County Sheriff's Department (77)
- Resolution Authorizing the Selection of Judges for the Election (78)

2. Finance Committee

- **Executive Session - Pending and Threatened Litigation - 5 ILCS 120/2(c)(11)**
- Liability and Property Insurance Coverage for 2016-2017 (79)
- Approval of the 2015 Comprehensive Annual Financial Report Prepared by Outside Auditors: Smith, Dykstra, Koelling and Ohm, P.C. (80)
- 2016 Budget Amendments

3. Community Services Committee

- Pembroke Polling Place Change – Dividing Precinct #1 into Two Separate Precincts Creating a Precinct #2 for the General Election and All Subsequent Elections (81)

OTHER BUSINESS

Opening

- One Opening on the Will Kankakee Regional Development Authority

OLD BUSINESS

NEW BUSINESS

ADJOURNMENT

**Kankakee County
Board Meeting
June 14, 2016**

The meeting of the Kankakee County Board, Kankakee, Illinois, held on June 14, 2016, pursuant to the adjourned meeting of September 8, 2015, was called to order at 9:00 a.m., by the Chairman of the Board, Mr. Bossert. Mr. James, County Board Member, delivered the invocation. The Pledge of Allegiance was recited. The following members were present:

Mr. Tripp, Mr. Washington, Jr., Mr. LaGessee, Mr. Stauffenberg, Mr. James, Mr. Vickery, Mr. Olthoff, Mr. Hess, Mr. Enz, Mr. Tholen, Mrs. Polk, Mr. McConnell, Mr. Mulcahy, Mr. Skutt, Mr. Snipes, Mr. Byrne, Mr. Sirois, Mr. Hildebrand, Mrs. Webber, Mr. Einfeldt, Mrs. Evans, Mr. Payton, Mr. Johnson, Mr. Bossert

Members Absent – Mr. Liehr, Mr. Wheeler, Mr. Reid, Mrs. Peters

Quorum - Present

Public Commentary – Mr. Bossert asked that a spokesperson be designated for each topic.

Mrs. Lori Gadbois, Recorder, stated budget reviews need to be a topic of discussion at every committee meeting for every department. She asked that before any more discussion on budget cuts were made, department heads, elected officials and county board should work through the 2015/2016 budget, identify areas in the budget where adjustments could be made and use the format to prepare the 2016/2017 budget together. She asked the board to not vote today on amending the budget.

Lisa Riegel spoke in opposition to the Great Lakes Basin Transportation Railroad project and presented to Mr. Bossert and board members over one thousand petitions that have been signed opposing the railroad in Kankakee County. She asked that board members write a letter of opposition to the proposed railroad.

Mayor Mark Hodge spoke in favor of two polling places in Pembroke Township.

Mr. James Rowe spoke against the current county insurance contract and encouraged the board to vote for the Illinois Risk Management Trust (ICRMT) proposal.

Communications – None

Presentations – None

Vacancy Appointment – None

Certificates of Recognition –

10 Years:	Brooke R. Payne	Sheriff's Department
15 Years:	Shaun M. Luedtke	Highway Department
20 Years:	Mary M. Boswell	Public Defender's Office

Minutes of the Last Meeting

The minutes of the May 10, 2016 county board meeting were submitted to the county board for approval. The reading of the minutes was waived. Mr. Enz made a motion to accept the minutes from the May 10, 2016 county board meeting, with a second by Mr. James. Motion carried by a voice vote.

Claims Committee Report

A motion to approve the claims reports from April 2016 was made by Mr. James and seconded by Mr. Tripp. A roll call vote was taken with the motion passing 24 ayes to 0 nays. Motion carried.

Department Reports

The department reports were read and accepted on the motion of Mr. Olthoff and seconded by Mr. Vickery. Motion carried by a voice vote.

1. County Collector's Monthly Report for April 2016
2. County Treasurer's Monthly Report for April 2016
3. Coroner's Monthly Report for April 2016
4. Coroner's Monthly Receipt of Money for April 2016
5. Circuit Clerk's Monthly Reports for April 2016
6. Recorder of Deeds Monthly Report for April 2016
7. County Clerk's Monthly Report for April 2016
8. Animal Control's Monthly Report for April 2016
9. Monthly Building Reports for April 2016
10. Monthly Resolutions for May 2016

Committee Presentations and Resolutions

Consent Agenda

The meeting was recessed at 9:35 a.m. to copy and distribute board resolutions 74, 75 and 76 to members. Back into session at 9:49 a.m. in which all board members who answered original roll call were present.

Mr. Vickery moved to adopt the consent agenda and the resolution regarding *Resolution Authorizing the Selection of Judges for the Election (78)* to be read separately. Mr. Sirois seconded the motion. Mr. Clark, County Clerk, read the items into the record. A roll call vote was taken with the motion passing 24 ayes to 0 nays. Motion carried.

- a) *Declaration and Disposal of a Surplus and Unwanted Vehicle for Kankakee County Animal Control (65)*
- b) *Reappointment of Steve Cote to the Kankakee County Board of Review (71)*
- c) *Reappointment of Ken Allers to the Kankakee River Valley Forest Preserve District Board (72)*
- d) *Reappointment of David Sargeant to the Cabery Area Fire Protection District Board (73)*
- e) *Award of Bids for Public Highway Improvements (74)*
- f) *Prevailing Wage Resolution (75)*
- g) *ZBA Case #16-01; Request for a Variance to Section 121-281.c (Accessory Structure in Front Yard) on a Parcel Generally Situated in Section 15 of Aroma Township. The Petitioner is Andrew Benson, Property Owner and Applicant (76)*
- h) *Declaration and Disposal of Surplus and Unwanted Vehicles for the Kankakee County Sheriff's Department (77)*

A resolution was read regarding *Authorizing the Selection of Judges for the Election (78)*. Mr. Vickery made a motion to adopt the resolution. Mr. Einfeldt seconded the motion. Motion carried by voice vote.

Executive Session

Mr. Tripp made the motion to enter executive session at 10:00 a.m. regarding pending and threatened litigation – 5 ILCS 120/2(c)(11). Mr. Mulcahy seconded the motion. A roll call vote was taken with the motion passing 24 ayes and 0 nays. Motion carried.

Mr. Vickery made the motion to exit executive session at 11:10 a.m. Mr. Enz seconded the motion. Motion carried by a voice vote.

A roll call vote was taken back in session at 11:33 a.m. The following members were present:

Mr. Tripp, Mr. LaGesse, Mr. Stauffenberg, Mr. James, Mr. Vickery, Mr. Olthoff, Mr. Enz, Mr. Tholen, Mrs. Polk, Mr. McConnell, Mr. Mulcahy, Mr. Skutt, Mr. Snipes, Mr. Byrne, Mr. Sirois, Mr. Hildebrand, Mrs. Webber, Mr. Einfeldt, Mrs. Evans, Mr. Payton, Mr. Bossert

Members Absent – Mr. Washington, Jr., Mr. Hess, Mr. Liehr, Mr. Wheeler, Mr. Reid, Mrs. Peters, Mr. Johnson

Mr. McConnell made a motion to table the *Liability and Property Insurance Coverage for 2016-2017 (79)* until the board reconvenes on Thursday, June 16th at 9:30 a.m. after Highway Committee. Mr. Enz seconded the motion. A roll call vote was taken with the motion passing 21 ayes and 0 nays. Motion carried.

Finance Committee

Mr. LaGesse made a motion to modify the agenda with resolution *Pembroke Polling Place Change – Dividing Precinct #1 into Two Separate Precincts Creating a Precinct #2 for the General Election and All Subsequent Elections (81)* to be placed before resolution (80) and 2016 budget amendments. Mr. Payton seconded the motion. Motion carried by voice vote.

A resolution was read regarding the *Pembroke Polling Place Change – Dividing Precinct #1 into Two Separate Precincts Creating a Precinct #2 for the General Election and All Subsequent Elections (81)*. Mr. Snipes made a motion to adopt the resolution. Mr. Payton seconded the motion. Mr. Bossert stated there has been extensive discussion over this issue for some time. Mr. Snipes wanted to know why early voting was not in the resolution. Mr. Boyd stated the board does not have the authority to dictate early voting requirements. The election authority establishes early voting. Mr. Clark commented that they have to meet the budget and that was the purpose of consolidation. He stated they have consolidated precincts over the years from 90 precincts to now 71 precincts. Mr. Olthoff stated these two buildings are 9/10 of a mile apart and if they are in a cost cutting mode then to pick which one they wanted. Mr. Enz wanted to know the cost involved. Mr. Clark stated the cost of splitting the precincts is going to cost an additional \$3,044.00 for the upcoming election. The cost of one precinct in Pembroke for the Primary Election that included seven judges was \$1,260.00. The cost for two precincts would be \$4,304.00. Mr. Clark gave in detail all the costs involved. Mr. Bossert stated they would have to increase budget for the county clerk to accommodate the change for elections. Mr. James asked to be excused. A roll call vote was taken with the motion passing 19 ayes and 2 nays. Motion carried.

A resolution was read regarding the *Approval of the 2015 Comprehensive Annual Financial Report Prepared by Outside Auditors: Smith, Dykstra, Koelling and Ohm, P.C. (80)*. Mr. LaGesse made a motion to adopt the resolution. Mr. Vickery seconded the motion. Mr. Bossert stated the presentation of the county's annual audit was given to the last Finance Committee and was presented again today by Carmen Huizenga along with a graph provided to each board member. Motion carried by voice vote.

Mr. Bossert pointed out that 2016 Budget Amendments is on the agenda and needed to be addressed. He suggested that the topic be discussed on Thursday at the continued county board meeting.

OTHER BUSINESS

Openings

There is one opening on the Will Kankakee Regional Development Authority.

Old Business – None

New Business –

Mr. Stauffenberg wanted to bring to the board a resolution opposing the Great Lakes Basin Railroad. Mr. Bossert referred the matter to the State's Attorney.

Mr. Vickery asked that a list of the county concerns on environmental issues of the proposed railroad be developed with the help from Planning and Zoning.

Recessed

Mr. Bossert at 12:05 p.m. declared the meeting in recess until Thursday, June 16, 2016 at 9:30 a.m.

Resumed recessed meeting on June 16, 2016 9:40 a.m.

Executive Session

Mr. James made the motion to enter executive session at 9:45 a.m. regarding pending and threatened litigation – 5 ILCS 120/2(c)(11). Mr. Olthoff seconded the motion. A roll call vote was taken with the motion passing 22 ayes and 0 nays. Motion carried.

Mr. Tripp made the motion to exit executive session at 10:30 a.m. Mr. Mulcahy seconded the motion. Motion carried by a voice vote.

Finance Committee

Mr. Bossert stated all board members from the original meeting are present. He stated today they would be hearing from the respective teams that have submitted quotes.

Representatives from Illinois Counties Risk Management (ICRMT) gave a presentation regarding a program that includes lower premiums, higher coverage limits and broader coverage term offerings when compared to Governmental Insurance Exchange program.

Representative, John McKnight from Governmental Interinsurance Exchange (GIE) gave a presentation regarding their program. Proposals are incorporated as a part of the minutes.

A comparison chart was also provided by M. Bossert.

Mr. Stauffenberg made motion to retain GIE as a renewal of the current policy of \$1,385,801 with the current level of the deductible. Mr. Washington, Jr. seconded the motion. Discussions were held. A roll call vote was taken with the motion failing 19 nays and 3 ayes.

Mr. Snipes made a motion to accept the proposal from Illinois Risk Management Trust (ICRMT) of current policy \$1,095,860. Mr. Payton seconded the motion. A roll call vote was taken with the motion passing 19 ayes and 3 nays. Motion carried.

Adjournment

Mr. Stauffenberg made the motion to adjourn the meeting at 12:05 p.m. Mr. Mulcahy seconded the motion. Motion carried by a voice vote.

Respectfully submitted,



Bruce Clark
Kankakee County Clerk

ROLL CALL AND VOTES

In County Board JUNE 14 Session, 2016 A.D.

Questions															
Roll Call	Members	On Motion		On Motion		On Motion		On Motion		On Motion		On Motion		On Motion	
		Claims		Consent Agenda		Executive Session		Roll Call After Exec		Pembroke (81)					
		Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay
✓	Mr. Tripp #24	✓		✓		✓		✓		✓					
✓	Mr. Washington, Jr. #17	✓		✓		✓		AB							
✓	Mr. LaGessee #21	✓		✓		✓		✓		✓					
✓	Mr. Stauffenberg #7	✓		✓		✓		✓		✓					
✓	Mr. James #5	✓		✓		✓		✓		✓					
✓	Mr. Vickery #2	✓		✓		✓		✓		✓					
✓	Mr. Olthoff #25	✓		✓		✓		✓			✓				
✓	Mr. Hess #1	✓		✓		✓		AB							
✓	Mr. Enz #13	✓		✓		✓		✓		✓					
✓	Mr. Tholen #10	✓		✓		✓		✓		✓					
✓	Mrs. Polk #19	✓		✓		✓		✓		✓					
✓	Mr. McConnell #27	✓		✓		✓		✓		✓					
✓	Mr. Mulcahy #14	✓		✓		✓		✓		✓					
✓	Mr. Skutt #26	✓		✓		✓		✓		✓					
9:15	Mr. Snipes #18	✓		✓		✓		✓		✓					
✓	Mr. Byrne #23	✓		✓		✓		✓		✓					
✓	Mr. Sirois #3	✓		✓		✓		✓		✓					
Absent	Mr. Liehr #28														
✓	Mr. Hildebrand #16	✓		✓		✓		✓		✓					
Absent	Mr. Wheeler #15														
Absent	Mr. Reid #6														
✓	Mrs. Webber #11	✓		✓		✓		✓		✓					
✓	Mr. Einfeldt #22	✓		✓		✓		✓		✓					
Absent	Mrs. Peters #8														
✓	Mrs. Evans #12	✓		✓		✓		✓		✓					
✓	Mr. Payton #4	✓		✓		✓		✓		✓					
✓	Mr. Johnson #20	✓		✓		✓		AB		✓					
✓	Mr. Bossert #9	✓		✓		✓		✓			✓				
Total Ayes		24		24		24		21		19					
Total Nays		0		0		0		0		2					
Total Abstain															
Total Present															
Total Absent		4		4		4		7		7					

ROLL CALL AND VOTES

In County Board (Continued from June 14) JUNE 16 Session, 2016 A.D.

Questions															
Roll Call	Members	On Motion Executive Session 6/16		On Motion GIE proposal Insurance (79)		On Motion ICRMT proposal Insurance (79)		On Motion		On Motion		On Motion		On Motion	
		Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay
✓	Mr. Tripp #24	✓			✓	✓									
✓	Mr. Washington, Jr. #17	✓		✓			✓								
✓	Mr. LaGesse #21	✓			✓	✓									
✓	Mr. Stauffenberg #7	✓		✓			✓								
✓	Mr. James #5	✓			✓	✓									
✓	Mr. Vickery #2	✓			✓	✓									
✓	Mr. Olthoff #25	✓			✓	✓									
✓	Mr. Hess #1	✓			✓	✓									
✓	Mr. Enz #13	✓			✓	✓									
✓	Mr. Tholen #10	✓			✓	✓									
✓	Mrs. Polk #19	✓			✓	✓									
✓	Mr. McConnell #27	✓			✓	✓									
✓	Mr. Mulcahy #14	✓			✓	✓									
Absent	Mr. Skutt #26														
✓	Mr. Snipes #18	✓			✓	✓									
✓	Mr. Byrne #23	✓			✓	✓									
✓	Mr. Sirols #3	✓			✓	✓									
Absent	Mr. Liehr #28														
✓	Mr. Hildebrand #16	✓			✓	✓									
Absent	Mr. Wheeler #15														
✓	Mr. Reid #6	✓			✓	✓									
✓	Mrs. Webber #11	✓			✓	✓									
✓	Mr. Einfeldt #22	✓			✓	✓									
Absent	Mrs. Peters #8														
Absent	Mrs. Evans #12														
✓	Mr. Payton #4	✓			✓	✓									
Absent	Mr. Johnson #20														
✓	Mr. Bossert #9	✓		✓			✓								
Total Ayes		22		3		19									
Total Nays		0		19		3									
Total Abstain															
Total Present															
Total Absent		6		6		6									

Kankakee County Board

Public Commentary Form

Name:

Lori Goodbois

Date:

6/14/16

Address:

39 Old Farm W. Ct Bradley

Phone Number(s):

937-2983

Summary of Issue:

2015/2016 Budget



Kankakee County Board

Public Commentary Form

Name: Lisa Riegel Date: 6-14-16

Address: 3156 N. 9000 W. Rd. Bonfield

Phone Number(s): 815-263-4251

Summary of Issue: Block GLB Railroad

Spokesperson
↓

Kankakee County Board

Public Commentary Form

Name: Julie Kokos Date: 6/14/16

Address: 8454 E 11000 N GP

Phone Number(s): 708-426-4180

Summary of Issue: GLB RR

Kankakee County Board

Public Commentary Form

Name: ART SERENO

Date: 6-14-14

Address: 12965W 1000 NRD BONFIELD

Phone Number(s): 815-426-2870

Summary of Issue: GLB RAIL ROAD

Kankakee County Board

Public Commentary Form

Name: Thomas P. TRASOT Date: 6/14/16

Address: 8539 N. 12000 E. Rd. Grant PR.

Phone Number(s): 815-405-7327

Summary of Issue: No Rail Road

Kankakee County Board

Public Commentary Form

Name: Mayor Mark Hodge Date: 6/14/10

Address: Pembroke Twp

Phone Number(s): _____

Summary of Issue: _____

Spokesperson
✓

Kankakee County Board

Public Commentary Form

Name: Gloria Hamilton Date: 6/14/16

Address: Pembroke Twp

Phone Number(s): _____

Summary of Issue: _____

Kankakee County Board

Public Commentary Form

Name: Mrs Gilmore Date: 6/14/16

Address: Pembroke Twp

Phone Number(s): _____

Summary of Issue: _____

Kankakee County Board

Public Commentary Form

Name: JIM ROWE

Date: 6-14-16

Address: 723 COBB, KANKAKEE IL 60901

Phone Number(s): 815-450-7459

Summary of Issue: INSURANCE CONTRACTS / BUDGETING
& PUBLIC SAFETY CUTS.

Dear Kankakee County Board Members,

There are approximately 1,000-signed Kankakee County petitions. Illinois citizens are very concerned with the proposed Great Lakes Basin Railroad (GLB) and will be following your actions.

The Surface Transportation Board (STB) has sent out approximately 1,500 letters to primarily companies in Illinois, Wisconsin, and Indiana alerting them of the proposed GLB project and requesting feedback by July 15, 2016. Were you one of the 1,500?

There are potentially over 400,000 people in the state of Illinois alone that would be affected by the GLB proposal of a 278 mile railroad that would run from La Porte, Indiana to Milton, Wisconsin with up to 110 trains per day running 70 mph. The GLB scoping comment period (docket # 35952) ends soon yet many who would be on the preferred route and its 30 miles each way study corridor are unaware. We citizens ask for your help in learning more about the proposed project.

We need you to contact the Surface Transportation Board (STB) by July 15, 2016. Comment may be submitted to www.stb.dot.gov. Click on the "E-Filing" link and then click on "Environmental Concerns." You may also write to The Honorable Daniel R. Elliot III, Chairman, United States Surface Transportation Board, 395 E. Street, SW, Washington, D.C. 20423-0001.

Reference: Surface Transportation Board (STB)
ATTN: Docket # FD 25952

- Ask that they grant a 6 month extension of the EIS scoping period
- Ask that they provide Illinois citizens' due process by either requiring GLB or the STB to provide notice of the project and of the STB scoping process. This would include the thousands of landowners, businesses and residents of the proposed project's 60-mile wide scoping area as well as those on the proposed preferred route.
- Please raise the question-How can an Environmental Impact Study be done when GLB will not disclose what would be hauled on the proposed rail and how the proposed 15,056 acre rail port in Kankakee County would be developed and for what purpose? How can an almost 25 square mile area be scoped in an EIS if its intended use is unknown?

Your constituents wish to better understand:

1. The need of this railroad, because the Chicago CREATE project has satisfied the congestion in the Chicago area.
2. The benefits of this railroad running at 70 mph to reduce time, because crude oil, coal, and grain are not perishable commodities and therefore speed to market is not critical.
3. The necessity of this project of Great Lakes Basin (GLB) to be given license to be a railroad, because then GLB will exercise eminent domain and take land based on what they feel is necessary. Patton, GLB spokesperson claims they will file in Delaware and use quick take eminent domain. GLB is also proposing a 15,056-acre rail port in Kankakee County, but do not say why they need one.

Respectfully submitted by,
Lisa Riegel
Block GLB grassroots group outreach volunteer

BlockGLBrailroad@gmail.com

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Respectfully submitted by,
Lisa Riegel
Block GLB grassroots group outreach volunteer

BlockGLBrailroad@gmail.com

Surface Transportation Board Environmental Concerns

Go to www.stb.dot.gov

Click on the "E-Filing" tab

On the drop down menu, click on "E-Filing"

On the right side of the page, click on "Environmental Comments"

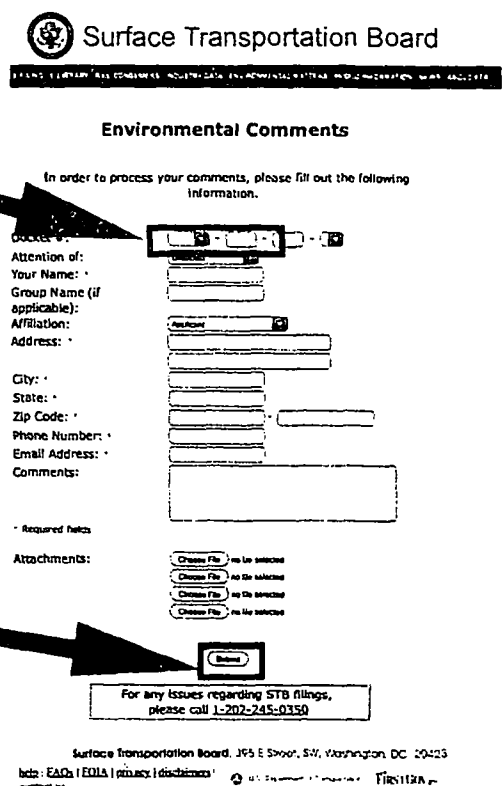
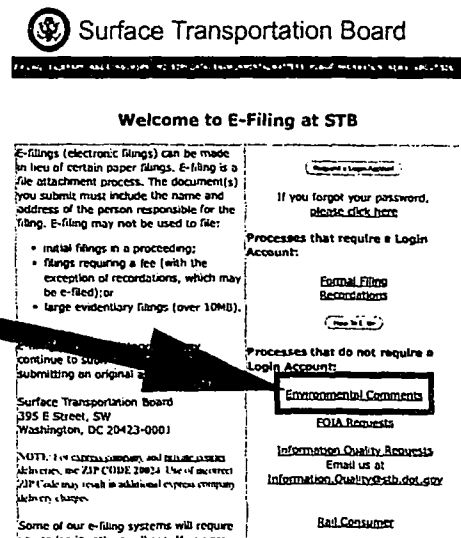
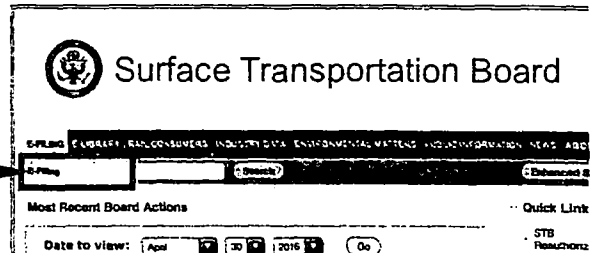
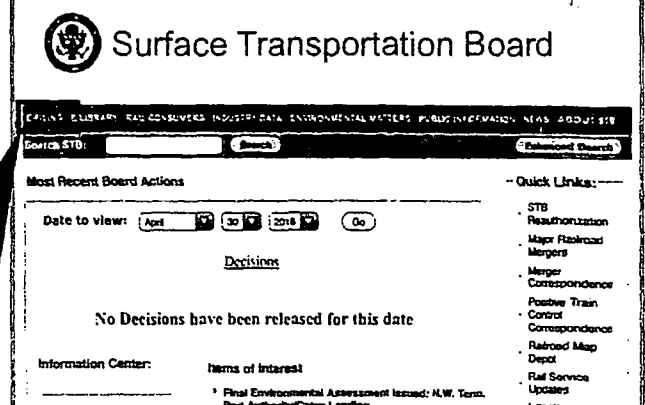
For Docket #, select "FD" and then type in the first blank "35952"

FD  - 35952 - (

Continue to fill out the rest of your personal information

When you're done, please click "Submit"

Thank you!



Concerns Regarding the GLB Railroad:

- Transportation Systems
 - Closing of township roads impacting rural school bus routes, emergency responders, commute times, businesses
- Safety
 - Increased amount of rail road crossing
 - Longer response times for police, fire, and ambulance vehicles due to railroad crossing and road closures
 - Increased possibility of spills and derailments with high speed rail
 - Need for fire dept. extensive training and equipment to deal with large spills and derailments
 - Who will bear the cost of this training and equipment?
 - Disrupts fire, medical personnel, police, and volunteers ; this will cost much extra volunteer time
- Impact on Current Land Use
 - Permanent destruction of prime farmland (appr. 6,700 acres: 20 per mile for 270 miles)
 - Large fields will be divided in small pieces which will decrease productivity
 - Increased compaction of soils due to shorter rows
 - Farm implements may be too big to use on newly created smaller fields
 - Large amounts of fill are needed to build 'fly-overs' and bridges
 - Livestock wandering on tracks due to poor or broken fencing
 - Maintenance of the unused portion of 200 foot wide easement
- Recreation
 - Goes over /through the Kankakee State Park
- Impact on Agricultural Activities (Biological Resources)
 - Delays at crossings for farm machinery and equipment ; this affects productivity and profits
 - RR will cause land locked fields and pastures
 - Increased traffic of farm equipment on township and country roads
 - Farmers will not be able to evacuate valuable livestock in case of evacuation need
 - Damage to existing field tile lines
 - Decreased production of crops and livestock
 - Increased use of herbicides to maintain unused portions of easement
- Water Resources
 - The natural grade of the land will be altered disrupting the natural flow of surface water, potentially creating artificial ponds and wetlands
 - Stagnant water will lead to issues with mosquitos, wildlife, and access to areas
 - Possible ground water contamination due to spills and/or derailments
- Navigation
- Geology and Soils
 - Risk permanent damage to surrounding soil with the transport of oil and chemicals

- Disturbing 23 acres, of mostly farmland, per mile of railroad track
 - Compacting soil during construction
 - The loss of some of the best soil in the world
- Air Quality and Climate
- Noise and Vibration
 - Increased noise and vibration levels both day and night. Two tracks will be able to handle 110 trains (not cars, trains!) per day. One train every 13 minutes.
- Energy Resources
- Socioeconomic
 - 24 acres per mile of railroad will be taken out of production forever, causing loss of farm income for current and all future farm owners. Over 6,000 acres of easements land taken
 - Limits use of bordering land
 - Decreased land values for surrounding properties resulting in a lower tax base and less real estate taxes
 - There are risk factors associated with a privately funded company taking on this huge project
 - This is not a company with a proven track record building railroads
 - What happens if they run out of money?
 - What happens if the company is not profitable?
 - Future maintenance issues
- Cultural and Historic Resources
- Aesthetics
- Environmental Justice
 - Wetlands
 - Subsurface Drainage
 - Wildlife Habitat
 - Eagles' Nests
 - Forestry
 - Farmland Protection
 - Once farmland is lost to another land use, it will never be brought back into crop production.
 - Farmland Fragmentation
 - Access to crops fields on both sides of corridor
 - Current efficient farmland equipment is made for bigger fields, hence, smaller fields and the current farmland equipment won't work together.
 - Stormwater Runoff
 - Erosion Control
 - Borrow Sites
 - Other Agricultural Program Impacts
 - Conservation Reserve Program / Conservation Reserve Enhancement Program

- Conservation Stewardship Program
- Cumulative Impacts
 - People in this township are living here because of the rural environment. Destroy that and people might be forced to go elsewhere
 - The forever destruction of valuable soils
 - Township roads will be altered or slowed – a tremendous inconvenience
 - It degrades the rural nature of the historic countryside
- Additional Issues
 - One of the main reasons that the Notice of Intent gives as the need for this is the congestion in the Chicago terminal. It says delays “can be up to 30 hours.” This line can decrease this to 8 hours.
 - This new line merely allows the rail shippers to get their product to their destination quicker which results in more profit for the shipper. Since when can eminent domain (the taking of private property for public use) be used to generate more corporate profits?
 - Suggest that the terminal allow Google to send in a team to determine how technology can be used to make the terminal more efficient. They are currently developing cars that drive themselves. Google is an organization that has concerns for the environment. They can help save precious needed farm land and can help preserve the peace and tranquility of the country.
 - The inefficiencies of the Chicago train terminal should not be solved by creating a problem in the countryside.
 - The Notice of Intent states that “the Board must approve a construction request unless it finds that the construction is inconsistent with the public convenience and necessity.” Convenience and necessity should be stressed in the issues.



Great Lakes Basin Rail Line

ENVIRONMENTAL IMPACT STATEMENT

How Do I Submit Comments?

- **Written Comments:** Complete and submit this form at a public meeting, or mail your comments to the Surface Transportation Board's address at the bottom of this page.
- **Recorded Comments:** Provide your comments to a court reporter at a public meeting.
- **Electronic Comments:** Submit electronic comments by visiting the Surface Transportation Board's website, www.stb.dot.gov, and clicking on the "E-Filing" link and then clicking on "Environmental Comments."

Please refer to Docket No. FD 35952 in all correspondence addressed to the Surface Transportation Board. The comment deadline is June 15, 2016.

NOTE: When an individual chooses to submit an Environmental Comment or some Other Submissions, his or her personal contact information is considered public information and is shared within and outside of STB without additional authorization.

NAME:

ADDRESS:

CITY, STATE, ZIP CODE:

PHONE:

E-MAIL:

Comments may be submitted
today or mailed to:

Dave Navecky
Surface Transportation Board
ATTN: Docket No. FD 35952
395 E Street, SW
Washington, D.C. 20423-0001

OPPOSITION, OBJECTION, AND CALL FOR ACTION AGAINST THE GREAT LAKES BASIN TRANSPORTATION, INC. RAILROAD DOCKET NO. FD 35952 To: The Surface Transportation Board ("STB"): As a resident and/or landowner in Illinois, I, the undersigned, oppose and object to the construction of the rail line proposed by Great Lakes Basin Transportation Inc. ("GLBT").** I urge and request the STB pursue the "no-action alternative" of denying the petition or application of GLBT due to the negative environmental, safety, social, and economic impact the rail line would have on me and all citizens that own property and/or reside near the proposed path of the rail line. The claimed (but unproven and unspecified) efficiencies possibly gained from the rail line are far outweighed by the loss of prime farmland, impact on the safety of local residents, and significant changes to the local environment and landscape. I request and call upon the STB to ensure the scope of the Environmental Impact Study ("EIS") associated with the project be as broad and stringent as possible, and include investigation of and weighing the relative impact of the proposed rail line's claimed economic efficiencies against the enormous tangible and intangible costs that would be imposed on residents and owners of property that fall on or near the path of the rail line. I further request and call up on the STB to deny any exemption from GLBT filing a formal application to ensure additional public comment is allowed prior to any approval of rail line construction. **The railway project as proposed by GLBT, recognized as Docket No. FD 35952, consisting of a rail line of approximately 278 miles in length, from La Porte, Indiana, through the State of Illinois to a point in the Town of Lima in Rock County, Wisconsin.

DATE _____ TOWNSHIP _____ COUNTY _____

SIGNATURE _____ PRINTED NAME _____

ADDRESS CITY, _____ STATE AND ZIP _____

E-MAIL _____

mail completed form to: Block GLB Railroad
P.O. Box 538
Earlville IL 62510

Tracking Harm: Health and Environmental Impacts of Rail Yards

THE Impact Project Policy Brief Series

January 2012



Trade, Health and Environment Impact Project
www.theimpactproject.org

Introduction

This report examines the role of rail yards in the goods movement system. Shipping containers arrive at marine ports and are transported to local rail yards by truck, and then transferred to trains for travel to their final destinations elsewhere in the country. This report highlights the health and community impacts from rail yards that are located in close proximity to homes, schools, and other sensitive receptors. Furthermore, the brief also draws upon the experience of environmental justice and public health organizations to suggest policy solutions for reducing harmful impacts from rail yards.

The Railroad Industry

The country's two largest freight railroads operate primarily in the western United States. These are BNSF Railway Company, which operates 32,000 route miles in 28 states and Union Pacific Corporation, which operates 32,100 route miles in 23 states¹. In California these two railroad companies operate 18 major rail yards. The largest freight railroads operating in the rest of the country are Norfolk Southern and CSX. *Figure 2* lists the operational revenue of the country's top railroads in 2008.²

Rail Yards

Southern California has the country's busiest container ports, with large volumes of international trade, much of it from Southeast Asia³. Once the containers arrive at the Ports of Los Angeles or Long Beach, they move to their destinations by truck or by train. Close to 50% of the goods entering these two Ports are destined for east of the Rockies – and will get there by rail,⁴ through one of the following scenarios. This always involves the container going to a railroad or intermodal facility. A rail yard or intermodal facility is a location where containers are moved from one mode of transport to another. For example, from a truck to a train or vice versa.

- (1) A container comes into the ports and is transferred from a ship to a train, which leaves the port property and hauls the containers out of California.
- (2) A container comes into the ports and is transferred from a ship to a truck, which then travels to a local rail yard where the container is placed onto a train, hauling containers East or North; the yard may be 5 to 20 miles from the ports.
- (3) A container comes into the ports and is transferred from a ship to a truck, which heads to a distribution center or warehouse, or to a "transload center." A transloading center can

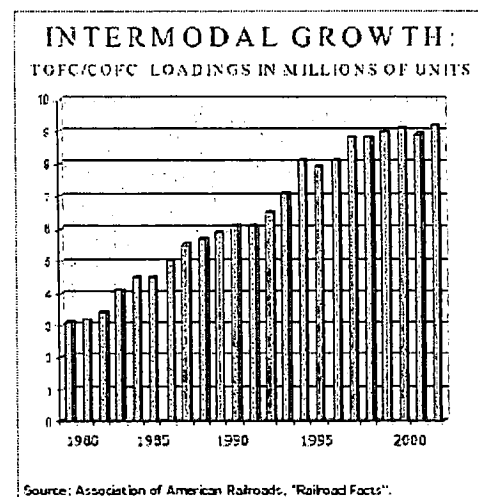


Figure 1

be a private warehouse center or a U.S. Customs warehouse. These facilities may be anywhere from 5 to 20 miles from the ports. At these facilities, the contents of the 40-foot international containers are repackaged and placed into larger 53-foot containers (saving retailers shipping costs) before heading to a rail yard to be placed on a train.

**Table 1: Major North American Railroads
By 2008 Operating Revenue
(million U.S. dollars)**

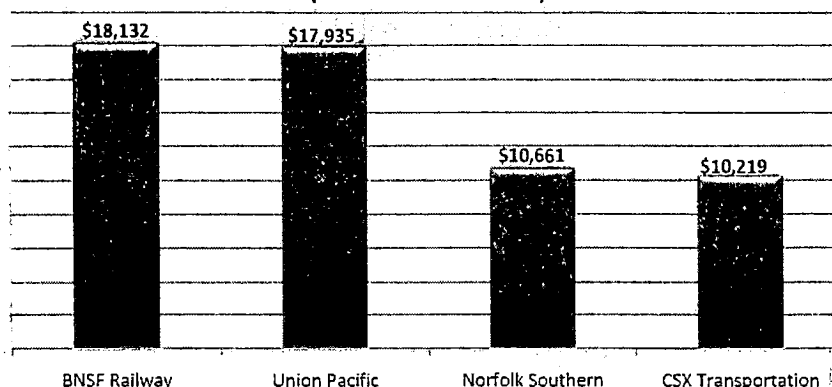


Figure 2

Rail yards employ a variety of equipment and vehicles that operate on diesel fuel. These include trucks, cranes, yard hostlers, switch locomotives, and line-haul locomotives. Switch locomotives move trains around the yard; line haul locomotives haul freight long distances.

Figure 1 shows the tremendous growth in intermodal rail traffic over the past several decades. Although cargo volume decreased recently because of the economic downturn, recent port projections see a steady rise in cargo growth that is projected to triple by 2030⁵. Due to the projected growth and the fact that existing local rail yards are reaching capacity, numerous railroads are proposing expanding existing yards and building new rail yards. Many of these yards are being proposed in close proximity to places where "sensitive receptors" live, learn, or play — homes, schools, nursing homes, day care centers, and parks.⁶

Case-Study - BNSF Hobart

BNSF's Hobart rail yard in Commerce, California is the largest rail yard of its kind in the United States. The 243-acre yard, which BNSF says has reached capacity, handles 1.5 million containers a year. The facility is classified as an intermodal yard, meaning inside the yard containers are transferred from trucks, which travel the 20 miles from the port, to rail for distribution across the country.

According to a Health Risk Assessment done by the California Air Resources Board, communities living near the yard are exposed to an increased risk of 250 chances in a million of developing cancer. It is estimated that 315,000 people are exposed to an excess cancer risk of at least 10 in a million (the Environmental Protection Agency's acceptable risk) around the BNSF Hobart rail yard.¹

Source: Li, W. (2007). Health Risk Assessment for the BNSF Railway. Hobart Railyard. California Environmental Protection Agency and California Air Resources Board. www.arb.ca.gov/railyard/hra/bnsf_hobart_hra.pdf

Community Impacts

Communities in the California South Coast Air Basin in close proximity to rail yards include the cities of Colton, Commerce, East Los Angeles, Industry, Lincoln Heights (in the City of Los Angeles), Riverside, San Bernardino, Carson, West Long Beach, and Wilmington. Many additional communities are affected by polluting trucks traveling to the rail yards and locomotives crossing through their neighborhoods. These trucks and trains are major contributors to traffic congestion in Southern California and other parts of the South Coast Air Basin.

Operation of the trucks, locomotives, and yard equipment that service rail yards negatively affects communities' health and quality of life with increased air pollution, noise, traffic congestion, and industrial blight. Most rail yards operate round-the-clock, with stadium style lights allowing night-time operations. Of particular concern are diesel particulate emissions, which have been linked to lung cancer and other health effects.⁷

In 2005, the California Air Resources Board conducted Health Risk Assessments for the 18 major California rail yards. This assessment looks at the rail yard's emissions inventory, wind dispersion data, where people live in relationship to the yard, and other factors that help the agency calculate the increased cancer risk caused by rail yard operations, including the emissions from diesel engines operating at the rail yard. The HRAs found that in total, the 18 rail yards are responsible for 210 tons of diesel pollution emissions a year, posing a significant public health risk and putting more than 3 million people at an elevated risk of cancer.⁸ Four of the rail yards (see Figure 3) pose an excessive cancer risk of 500-3,300 chances per million. This means that people living in close proximity to the rail yard have a higher risk of cancer compared to other residents who do not live near the yards.

Figure 3.

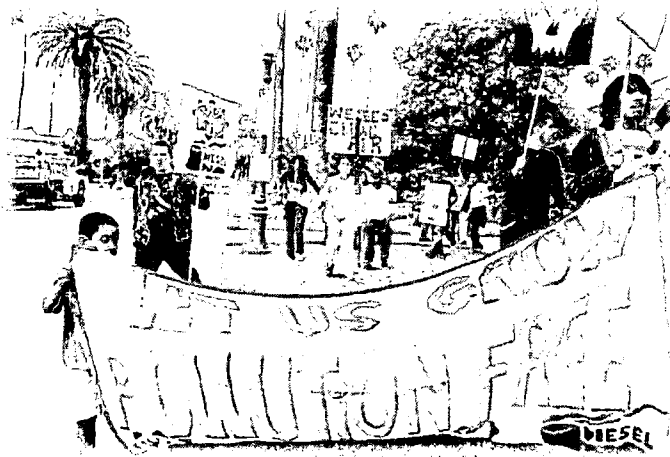
Rail Yard	Location	Total Cancer Risk PMI (point of max. impact)
BNSF	<i>San Bernardino</i>	3300
4 rail yards combined (UP and BNSF)	<i>Commerce</i>	3000
Union Pacific	<i>Roseville</i>	1000
Union Pacific	<i>Oakland</i>	640

Regulatory Issues

Communities across California have struggled to implement more stringent regulations on locomotives and rail operations, due to overlapping regulatory authority between national, state, and local entities. In 2004, community organizations worked to pass state legislation that would require the rail companies to reduce their emissions to levels that would protect public health. The rail companies countered that the state could not regulate locomotive emissions.⁹ In lieu of regulations or state legislation, the California Air Resources Board, BNSF Railroad, and

Union Pacific Railroad entered into a voluntary agreement without public process or input, and continue to use this type of agreement as their strategy for addressing emissions from rail yards and locomotives. Environmental justice organizations believe that this approach does not adequately reduce health and community impacts, and have continued to advocate for emission reduction regulations.

Community Action for Change

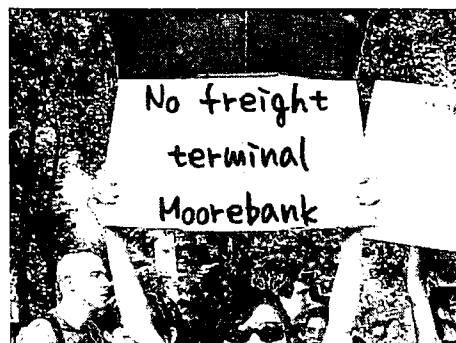
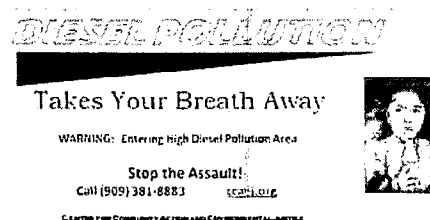


"I have lived in the Ayers Neighborhood in the City of Commerce for 33 years. For some time the noise from the locomotives and other equipment used in the rail yard has become unbearable. The constant beeping, tire changing, drilling, and banging on the containers, only to name a few. The noise from the locomotives can vary but will usually happen at night, typically running 2 or 3 engines at the same time about every hour at full speed. All of this affects how and when we go outside, how much rest we get and how much noise we will be exposed to. I am concerned about the smoke from the idling engines and what effect it will have on my health."

-Maria Vargas, resident

Over the last eight years, community members living in environmental justice neighborhoods have engaged in efforts to reduce pollution and adverse health impacts from rail yard facilities and related operations. Thousands of people have participated and testified in hearings, public meetings, and briefings. Communities have taken direct action throughout Southern California from San Bernardino to Commerce to West Long Beach to raise awareness on the impact that rail yard activity has on their health and quality of life. Community members have conducted demonstrations and protests that have elevated the public policy debate. In addition, they have mounted a billboard campaign to draw attention to diesel pollution near the rail yard in San Bernardino.

Rail yard pollution is certainly not just a California problem. Chicago has some of the largest rail yards in the United States and organizations there are beginning to evaluate the risks. Residents in Kansas are fighting for a more detailed environmental review on a large new intermodal rail yard in their state that would be the destination for cargo on BNSF trains from Los Angeles on their way to the Midwest. In Australia, more than 1,000 residents turned out to protest what is touted to be the largest intermodal facility in Australia, The Moorebank Terminal.^{10 11}



Policy Recommendations

The operations of rail yards and the passing diesel trucks through communities on their way to the ports and rail yards also impacts health and quality of life in adjacent communities. Policy makers and the railroad industry need to act responsibly to reduce impacts from rail yard operations. The Impact Project is committed to zero emissions technologies and regulations across all stages of goods movement. Policy recommendations to reduce rather than eliminate emissions should be considered important interim steps towards achieving zero emissions.

Promising policies and solutions that can be implemented include:

1. Strengthen federal regulation of locomotives

- › The Federal Government should strengthen federal regulation of emissions from the railroad industry. The 1990 Clean Air Act amendments give the U.S. EPA the power to adopt emission standards for new non-road engines including locomotive engines. Existing locomotive regulations have given too much time to the railroads to clean up the diesel emissions. Emission reductions should all be toward the goal of zero emissions.

2. Seek federal authority to allow additional state and local regulation of locomotives

- › The Federal Government should give states and local government or regional environmental agencies additional authority to address local air pollution caused by rail yards.¹²
- › Change regulations to allow rail yards to be regulated as stationary sources, so that local government agencies such as Air Quality Management Districts have the ability to control emissions.

3. Strengthen state regulation of rail yard equipment

U.S. EPA has confirmed that state regulation of rail equipment other than locomotives (such as older, polluting switch locomotives) is not preempted by federal law and these technologies are subject to regulation by California and other states¹³. We recommend that states:

- › Require railroads to replace all diesel fuel switch locomotives, cranes, yard hostlers, trucks and equipment with zero emission electric power equivalents or other lower emission technologies as soon as is feasible.
- › Mandate that all switch locomotives, cranes, yard hostlers, trucks, and equipment use the maximum achievable air pollution control technology.
- › Mandate the use of alternative technologies such as Advanced Locomotive Emissions Control System which uses an exhaust hood to capture and scrub clean the smoke stack emissions.¹⁴
- › Mandate that rail yards incorporate a 100% closed loop vapor recovery system in all diesel fuel storage tanks to prevent release of fugitive emissions.

4. Use land use rules and alternative transportation strategies to limit health impacts

- › The California Air Resources Board created land use guidelines that include “Avoid siting new sensitive land uses within 1000 feet of a service or maintenance yard.”¹⁵ The guidelines also state that: “Within one mile of a rail yard, consider possible siting limitations and mitigation approaches.”¹⁶ These guidelines should become mandatory, and should work in both directions. That means that a new rail yard should not be allowed to be sited within one mile of sensitive receptors.
 - › Eliminate near-dock rail yards, and instead use on-dock rail that transfers a container directly from a ship onto a train. For existing near-dock rail yards, transition to zero-emissions equipment.
5. Use city and county level measures
- › Cities/Counties have the right to refuse to issue business licenses. They can also refuse requested waivers, variances and conditional use permits, or refuse to permit facility expansion.
 - › Cities/Counties can revise master plans to limit certain types of industry growth.
 - › Cities/Counties can establish a facility truck operating capacity limit. This limits truck traffic, congestion, and accidents.
 - › Cities/Counties can charge extra street maintenance and repair fees for truck usage which causes a 50% reduction in the life of the public infrastructure.
 - › Cities/counties can require lower lighting and light deflectors to prevent light intruding in fenceline residential areas.
 - › Cities/Counties can restrict truck routes, and post no stopping and parking signs.
 - › Cities/Counties can restrict hours of operation to limit noise to nearby residential areas at night, as well as require sound barriers and higher walls.
 - › Cities/Counties can impose decorative block walls, fences, container/cargo storage height requirements, landscaping and weekly street cleaning.
 - › Cities/Counties can charge higher license fees which can be used to mitigate environmental, public health, community, public safety, city economic cost impacts such as extra city services support for police, fire department, public safety, business site inspections and city utilities whereby the city and residences pick up the majority of costs for new power plants, transmission lines etc.
 - › Cities/Counties can designate where facility entrances, gates, and parking lots are located.
 - › Cities/Counties can require Emergency Response, Evacuation and Public Care Plan.
6. Require additional air quality monitoring and public notification from federal, state and regional air regulatory agencies
- › Air quality agencies can perform 24/7 real time air quality monitoring at and nearby rail yard sites. This includes monitoring hot spot areas in fenceline communities.
 - › Agencies can monitor all Criteria Pollutants and volatile organic compounds (VOCs) and Hazardous Air Pollutants.
 - › Agencies should release findings of incident and violation reports to the public.
 - › Agencies should publish an annual compliance and incident report.
 - › Agencies can require a Health Impact Assessment, Community Nexus Impact

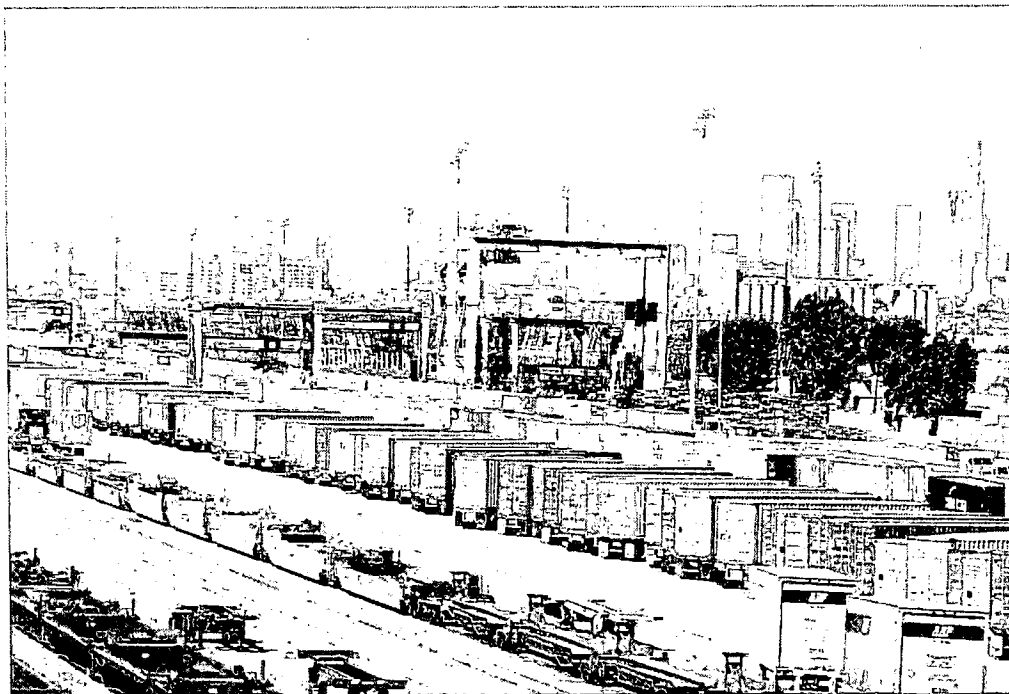
Assessment Study, Project Cost-Benefit Analysis, Public Health Care Mitigation, Alternative Green Technologies Assessment Study, Emergency Response, Evacuation and Public Care Plan and Updated Hazard Risk Assessment as part of the permit process.

Conclusion:

Passenger and freight rail both have important roles in a more sustainable transportation system. But rail will not be truly “green” as long as environmental justice communities near rail yards, intermodal facilities, and rail line tracks are subjected to high burdens of pollution, and while federal law preempts local and state democratic processes from cleaning up the pollution. Affected communities have put forward solutions that would protect the public’s health, advance clean technology, and make railroads better neighbors. It is time for federal, state, regional, county and city officials, and the railroad companies to bring the railroad industry into the 21st century and end rail negative environmental, public health, public safety, and economic impacts.

Acknowledgements

Written by Jocelyn Vivar, East Yard Communities for Environmental Justice and Mark Vallianatos, Urban & Environmental Policy Institute (UEPI), Occidental College. Photo credits: East Yard Communities for Environmental Justice and Center for Community Action and Environmental Justice. This brief is part of a series of policy papers on goods movement produced by THE Impact Project, <http://www.theimpactproject.org>. Funded by The Kresge Foundation and The California Endowment.



References

- 1 BNSF Railway. (2010). Fact Sheet. http://www.bnsf.com/about-bnsf/pdf/fact_sheet.pdf; Union Pacific Railroad. (2011). Union Pacific Fact Sheet. http://www.uprr.com/newsinfo/media_kit/about_up/index.shtml
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- 3 US Department of Transportation, Maritime Administration. U.S. Waterborne Foreign Container Trade by U.S. Custom Port. http://www.marad.dot.gov/ports_landing_page/ports_landing_page.htm; Port of Long Beach. Facts at a glance. <http://www.polb.com/about/facts.asp>; Port of Los Angeles. Facts & Figures. http://www.portoflosangeles.org/newsroom/press_kit/facts.asp
- 4 Port of Los Angeles. Goods Movement Press Kit. www.portoflosangeles.org/newsroom/press_kit/goods.asp
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- 7 Garshick, E. et al. (2004). Lung cancer in railroad workers exposed to diesel exhaust. *Environ Health Perspect* 112(15): 1539-43.
- 8 California Air Resources Board. (2007). Health Risk Assessments for the Four Commerce Railyards. http://www.arb.ca.gov/railyard/hra/4com_hra.pdf
- 9 Kracov, G. (2010, Spring). Who's regulating emissions from California's trains and rail yards? *Environmental Law News*.
- 10 Street Corner Southwest Sydney. Liverpool residents mass rally NO freight intermodal Moorebank. August 15, 2010. <http://www.streetcorner.com.au/news/showPost.cfm?bid=18631&mycomm=SW>
- 11 Tarasov, A. (2009, November). Moorebank freight terminal to be biggest in Australia. <http://www.liverpoolchampion.com.au/news/local/news/general/moorebank-freight-terminal-to-be-biggest-in-australia/1680058.aspx>
- 12 The California Air Resources Board's authority over rail yard and locomotive pollution comes from the State Health and Safety Code: the board shall adopt and implement control measures that are necessary, cost effective, and technologically feasible for mobile goods movement sources including heavy duty motor vehicles, utility engines and locomotives, unless preempted by federal law [California Health & Safety Code 43013, 43018].
- 13 Federal Register. Vol. 72, page 15971 (2007, April 3).
- 14 Advanced Locomotive Emissions Control System. www.advancedcleanup.com
- 15 California Air Resources Board. (2005). Air Quality and Land Use Handbook: A Community Health Perspective. <http://www.arb.ca.gov/ch/landuse.htm>.
- 16 Same as above.

Surface Transportation Board

Incoming Correspondence Record

#EI-23533

Correspondence Information

Docket #:	FD 35952 0	Date Received:	06/08/2016
Name of Sender:	John Palan	Date of Letter:	06/08/2016
Group:			

Submitter's Comments

As a resident and Superintendent of Schools at Grant Park School District #6, I have several concerns regarding the Grant Lakes Basis Rail Project. From an environmental perspective, we are unaware of what types of materials will be transported and stored at the proposed rail yard. I was at a meeting with Mr. Patton, manager of this project, and the question was posed. Unfortunately, the answer was very evasive with little detail. Therefore, my concerns are with the potential spill of hazardous materials that would adversely affect the drinking water of thousands of residents. In addition, my school district has a right to know what types of materials would be transported for the simple preparation of emergency planning. I find it alarming that there has been no discussion with local school superintendents on the environmental concerns that this project clearly poses.

Opposition to Proposed Great Lakes Basin Rail Road .Docket# 35952

Dement Township Planning Commission

To: The Surface Transportation Board ("STB")

We the members of the Dement Township Planning Commission, Ogle County, Illinois oppose and object to the construction of the rail line proposed by Great Lakes Basin Transportation Inc. We urge and request the STB pursue the "no action alternative" of denying the application of GLBT due to the negative environmental, safety ,social and economic impact the rail road would have on the citizens of Dement Township.

The Great Lakes Basin Railroad would force the closing of many township roads, ruin many acres of farm land, increase response time for emergency vehicles and reduce the quality of life for Dement Township residents due to increased noise, pollution and traffic restrictions.

The Chicago Region Environmental Transportation and Efficiency Program ("CREATE") is a partnership between the U.S. Department of Transportation, the State of Illinois, the City of Chicago Metra, Amtrak, and the nation's freight railroads. CREATE was established to develop ways to relieve the congestion from rail traffic in the Chicago metropolitan area. This attempt by Great Lakes Basin Transportation, Inc. to build an alternate route,for the exclusive benefit of the GLB shareholders, circumvents authorized and legitimate public processes and procedures.

We urge that the STB deny the Great Lakes Basin Transportation, Inc. the authority to construct the railroad through Dement Township, Ogle County, Illinois.

Respectfully the Dement Township Planning Commission,

Doug Daily

Larry Creekmur

Geoff Payton

Tom Becker, Chairman

**Illinois Northern
Regional
Groundwater
Protection Planning
Committee**

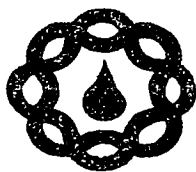
Phone: (815) 544-2951 ex: 231

Fax: (815) 544-2050

Website: [www.epa.state.il.us/
water/groundwater/images/
northern.html](http://www.epa.state.il.us/water/groundwater/images/northern.html)

Committee Members

- * Ruth Roth
- * Dan Kane
- * Cliff Runyard
- * Bill Hatfield
- * Nadine Miller
- * Chuck Martin
- * Dan Guif
- * Don Krizan
- * Kristy Morrison
- * James Mulcahy
- * Laurie Moyer
- * Heather Renko
- * Collin Belle
- * Gordon Geddes
- * Thomas Chinske
- * Brent Anderson
- * Clay Simonson
- * Ryan Kerch
- * Dennis Anthony
- * Edward Weskerna
- * Justin Krohn
- * Anthony Dulka
- * Jason Snudden



**Northern Regional
Groundwater
Protection Planning
Committee**

Mr. Dave Navecky
Office of Environmental Analysis
Surface Transportation Board
Docket No. FD 35952
395 E Street SW
Washington, DC 20423-0001

Re: Docket No. FD 35952 - Comments concerning the scope and content of the Environmental Impact Statement (EIS) relative to the Great Lakes Basin Transportation Corporation's proposed new railroad.

Dear Mr. Dave Navecky:

The Northern Regional Groundwater Protection Planning Committee is submitting this letter to express concerns for groundwater resources in Boone and Winnebago Counties. The proposed railroad route traverses a landscape with regions that are geologically sensitive relative to potential contaminants. Our organization consists of groundwater professionals, public water suppliers, natural resource agency staff, and others with expertise in groundwater issues.

It is our request that the Surface Transportation Board require a comprehensive assessment in their Environmental Impact Statement that specifically reviews the potential risks to contamination of surface and groundwater systems in the Boone and Winnebago Counties as well as all of the areas affected by the development of the proposed railroad, including areas planned for soil borrow excavations, wetlands, natural rivers & streams, aquatic habitats, agricultural drainage systems and other features likely to be impacted.

Please require a rigorous study of the environmental conditions in all areas that this proposed project will impact. Other local organizations and agencies have submitted or will submit comments and concerns as well as supporting documentation relative to these concerns. This letter incorporates those additional comments and concerns, as well as the supporting documents, by reference. Specifically, submittals made by:

- * The Boone County Conservation District
- * The Winnebago County Soil and Water Conservation District
- * The Winnebago Boone Farm Bureau
- * The Forest Preserve District of Winnebago County
- * The Boone County Board
- * The City of Belvidere
- * The Boone County Board of Public Health

Thank you for your time and consideration regarding the content of this letter and other documents incorporated by reference.

Sincerely,

Ruth Roth, Chairperson NRGPPC
C/O Boone County Health Department
1203 Logan Avenue
Belvidere, Illinois 61008

EL- 22621

Rochelle Scoping Mtg
4-20-16

Ogle County Board District One Representatives Oppose the Great Lakes Basin Railroad Project

We believe that the Great Lakes Basin Railroad Project would have numerous ill affects on the citizens in our Ogle County Board District. This project would cut through several small family farms and potentially close township roads. Property values will decrease and hundreds of acres of farmland will be lost.

Ogle has some of the best soil for crop growing in the entire world. Because of this, Ogle County farms feed tens of thousands of people a year. With this proposed railroad Ogle County would lose approximately 500 acres of pristine farm land. 500 acres is the equivalent to \$753,641 per year to the Ogle County farmer.

The addition of the rail line in Eastern Ogle County will have a negative impact on the value of surrounding properties. The simple truth is that people would pay less for property next to a very busy rail line. When property becomes less desired, its assessed value is less. The tax burden will be go up for all other citizens in Ogle County.

With township roads closed and over 100 trains going through the roads that are still open emergency response will be delayed. The Ogle County Sheriff's Office and local fire departments will have to make the decision to either go around or wait for the train while an emergency situation deteriorates. School buses full of kids will have to take longer routes to get students to and from school.

With Respect,

Nic Bolin

Ricky E. Fritz

Zachary S. Oltmanns

Town of Sharon
Walworth County, Wisconsin
Resolution #06-02-2016
The Scope of Study for Environmental Impact Statement for
Proposed Great Lakes Basin Railroad

WHEREAS, Great Lakes Basin Transportation, Inc., ("GLBT") has sought authority from the Surface Transportation Board of the United States Department of Transportation to construct and operate a rail line of approximately 278 miles in length, from LaPorte, Indiana, through the State of Illinois to a point in the Town of Lima in Rock County, Wisconsin; and

WHEREAS, in addition to the Town of Lima the proposed rail line would pass through the Towns of Johnstown, Bradford and Clinton in Rock County, Wisconsin, said towns being the local units of government under Wisconsin laws governing all of the lands through which the rail line would pass; and

WHEREAS, the construction and operation of the proposed rail line would have significant environmental impacts, such that the Office of Environmental Analysis ("OEA") has determined that an Environmental Impact Statement ("EIS") is required; and

WHEREAS, the OEA has, on March 18, 2016, issued a Notice of Intent to Prepare an EIS, a Notice of Availability of the Draft Scope of Study for the EIS, a Notice of Scoping Meetings, and a Request for Comments on Draft Scope of Study; and

WHEREAS, the draft Scope of Study proposes categories to be included in the EIS as follows: transportation systems, safety, land use, recreation, biological resources, water resources, including wetlands and other waters of the United States, navigation, geology and soils, air quality, noise, energy resources, socioeconomics, cultural and historic resources, aesthetics and environmental justice; and

WHEREAS, the Town of Clinton has adopted a Resolution in opposition to the construction of the proposed rail line; and

WHEREAS, the Town of Sharon has concerns that the rail line could be shifted to the east which would impact residential and agricultural land in the Town of Sharon; and

WHEREAS, the proposed rail line would pass through some of the richest farm land in the world, disrupting the safety and aesthetics of local residents and the economics of local agriculture as well as create severed farm parcels, landlocked parcels and decreased values of houses and farm grounds; and

WHEREAS, the Town of Sharon relies upon a volunteer fire department and first responders to meet the safety needs of township residents, a proposed rail line in the Town of Sharon brings the chance for a derailment or chemical spill the issue would arise as to who would be responsible for training volunteer responders and who would pay for the special equipment that would be needed to contain a chemical spill; and

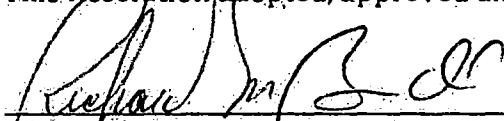
WHEREAS, the purported benefits of efficiency and time-savings attributed to the proposed rail line must properly be weighed against the enormous tangible and intangible costs that would be imposed on the residents and owners of property through which the rail line would run; and

WHEREAS, the Town of Sharon has a comprehensive land use plan that designates growth that would use up the least amount of agricultural land, a proposed rail line would contradict that plan;

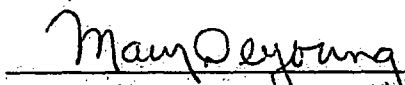
NOW THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE TOWN OF SHARON THAT:

1. The Sharon Town Board believes that the purported gains in efficiency from the proposed rail line would be far outweighed by the negative environmental impact from that railroad.
2. The Sharon Town Board calls upon the Surface Transportation Board, as part of the EIS, to assure that the scope of the EIS include a socioeconomic study that weighs the relative impact of the proposed rail line upon social and economic resources in relation to the purported efficiency to be gained from such rail line.
3. The Sharon Town Board, on behalf of the residents of the Town and in the strongest possible terms, expresses its concern and opposition to the construction of the proposed rail line.
4. The Sharon Town Board on behalf of the residents of the Town of Sharon expresses its opposition to shifting any proposed rail line to the Town of Sharon.

This Resolution adopted, approved and recorded on this 2nd day of June, 2016


Richard Brandl, Chairman

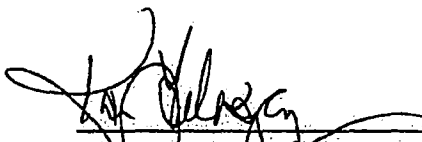

Matt Shinkus, Supervisor I

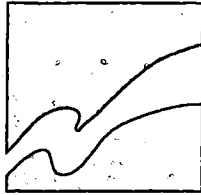

Mary DeYoung, Supervisor II

CERTIFICATE

I hereby certify that the above Resolution was adopted by the Town Board of the Town of Sharon, Walworth County, Wisconsin on the 2nd day of June, 2016, and that on the 2nd day of June, 2016; a copy of the above Resolution was posted in accordance with Wisconsin State Statutes. Posted at:

Sharon Town Hall
Allen's Grove Park
Town of Sharon website


Karen Teliszcak, Clerk/Treasurer
Town of Sharon



**PORTER COUNTY PLAN COMMISSION
Resolution No. 16-03**

Resolution concerning Great Lakes Basin, LLC and the proposed Great Lakes Basin Railroad and their proposed request to construct a railroad through southern unincorporated Porter County, Indiana.

Whereas, pursuant to I.C. 36-7-4-200 series, the Porter County Board of Commissioners has established the Porter County Plan Commission as advisory plan commission under Indiana Statute.

Whereas, the Porter County Plan Commission has by law been created to guide the growth and development of the unincorporated area of Porter County, IN accordance with the Porter County Land Use and Thoroughfare Plan (comprehensive plan) for the following purposes:

- To promote the public health, safety, morals, comfort, convenience, and general welfare.
- To promote the orderly, responsible, and beneficial development and growth of the areas within the unincorporated area.
- To protect the character and stability of residential, agricultural, institutional, commercial, industrial and natural areas.
- To minimize or avoid congestion in the public streets and to ensure safe, convenient, and efficient traffic circulation.
- To preserve and enhance the scenic beauty, aesthetics, and environmental integrity of the unincorporated area.
- To protect the scale and character of existing development from the encroachment of incompatible uses.

Whereas, the Plan Commission believes that the establishment of a proposed railroad and utility corridor through Porter County, Indiana is against the principles of the Porter County Land Use and Thoroughfare Plan and the Porter County Unified Development Ordinance.

Whereas, the Plan Commission believes that the creation of the Great Lakes Basin route as proposed before the Federal Surface Transportation Board will pose significant negative impacts upon the citizens of Porter County, Indiana, due to:

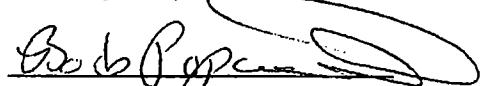
1. Proposed route is through the prime farmland of Porter County and some of the most productive soils in the Country. Said route will further damage the agricultural business with the proposed line going through Pinney-Purdue Research Farm. Said research farm that educates farmers on best practices and crop research for quality products. Said farm was positioned to be away from the urban area so as not to be affected by lights, noise, and vibration.
2. The agricultural drainage system is extensive and damage to this system that drains either towards the Lake Michigan or Kankakee River water shed could result in substantial loss of revenue due to flooded fields from broken drain tiles and interruption of the storm water flow. Numerous ditches traverse southern Porter County to drain unincorporated Porter County and cities such as Valparaiso. Maintenance of this drainage system is of vital importance.
3. Negatively impacting the agricultural land with a non-compatible land use will disrupt farm operations that counties strive to protect and foster the agricultural environment. The Porter County Land Use and Thoroughfare Plan outlines goals and visions for the preservation of farm land and protection of their operations.
4. The Future Land Use map attached to this Resolution from the Land Use and Thoroughfare Plan the protection of Porter County's valued land by focusing development next to the cities and towns for the use of their water and sanitary services. The map also shows the industrial nodes and the locations for future industrial development within the county. Proposing spurs along the Great Lakes Basin contradicts the goals set forth by Porter County's citizens and their elected officials. The industrial areas are focused next to the cities and towns for their services and to take advantage of the infrastructure in these areas. Spurs for future development shall bring in incompatible land uses next to existing; increase the costs of municipalities to develop safe infrastructure for the traveling public and place an undue burden on the costly to maintain such facilities. This is not economic development but fostering sprawl in the worst way in the costs to the counties air, water and visual qualities.
5. Increasing the probability of train accidents at any number of newly proposed at-grade railroad crossings.
6. Closed roads for railroad tracks will increase traffic trips and mileage for vehicular trips and most importantly farm operations furthering the emissions and damage of the air quality.

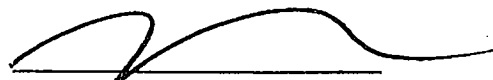
7. Effecting the transportation routes of local schools with increase route times added vehicular times and an increase danger due to railroad crossings.
8. Increasing critical response time for emergency response personnel with route changes to avoid train traffic and stoppage at grade crossings further endangering the health and safety of the citizens.
9. Increasing the costs of local emergency responders to handle train accidents or incidents due to lack of necessary equipment to deal with such situations.

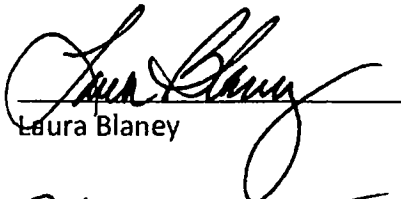
Now, Therefore, Be It Resolved, that effective April 27, 2016, the Porter County Plan Commission that the proposed railroad by Great Lakes Basin, LLC will burden the citizens of Porter County, Indiana and said impacts cannot be mitigated or engineered.

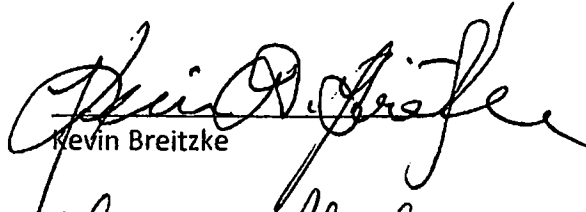
Therefore and Be It Further Resolved, for all reasons stated herein the Porter County Plan Commission hereby opposes and recommends the denial of the Great Lakes Basin Railroad project.

This Day of April 27, 2016


Bob Poparad, President


Mitch Peters, Vice-President


Laura Blaney

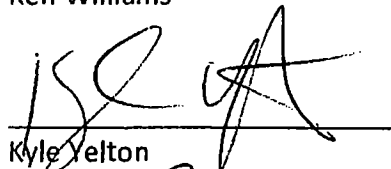

Kevin Breitzke

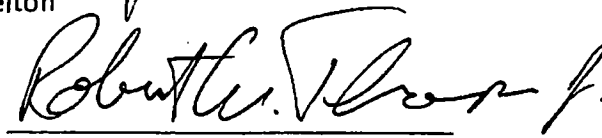

Richard Burns


Lyndsay Ploehn


Ken Williams


Luther Williams


Kyle Yelton

Attest: 
Robert W. Thompson, Jr., AICP
Director

Fellow Board Members:

In advance of the discussion over Pembroke voting, I'm sharing with you the perspective as Pembroke's representative to the board. You are all aware of the challenges facing my community and the failed attempts to bring development to the area. Because of that, it is of particular interest that we ensure the people of Pembroke Township are not disenfranchised of their right to vote, a right that is *fundamental to our democracy, our national heritage and our ability to govern.*

On the issue of adding a precinct and early voting:

When considering either of these issues, it's important to consider the number of registered voters rather than overall population. This will be the biggest factor on whether there could be issues of disenfranchisement on Election Day.

Pembroke Township-1,462 voters, 1 precinct

Norton Township-630 voters, 2 precincts

Pilot Township-1,246 voters, 2 precincts

Otto Township-1,285 voters, 3 precincts

St. Anne Township-1,202 voters, 2 precincts

It's obvious that any of these townships could be considered for precinct reductions in order to free up funds for an additional *Pembroke precinct and early voting.*

The one polling place in Pembroke currently we are working with has not been tested in a general election. There are questions of ADA accessibility, available parking space and if lines are too great, voters could leave, meaning they have been disenfranchised due to a lack of resources being allocated to Pembroke.

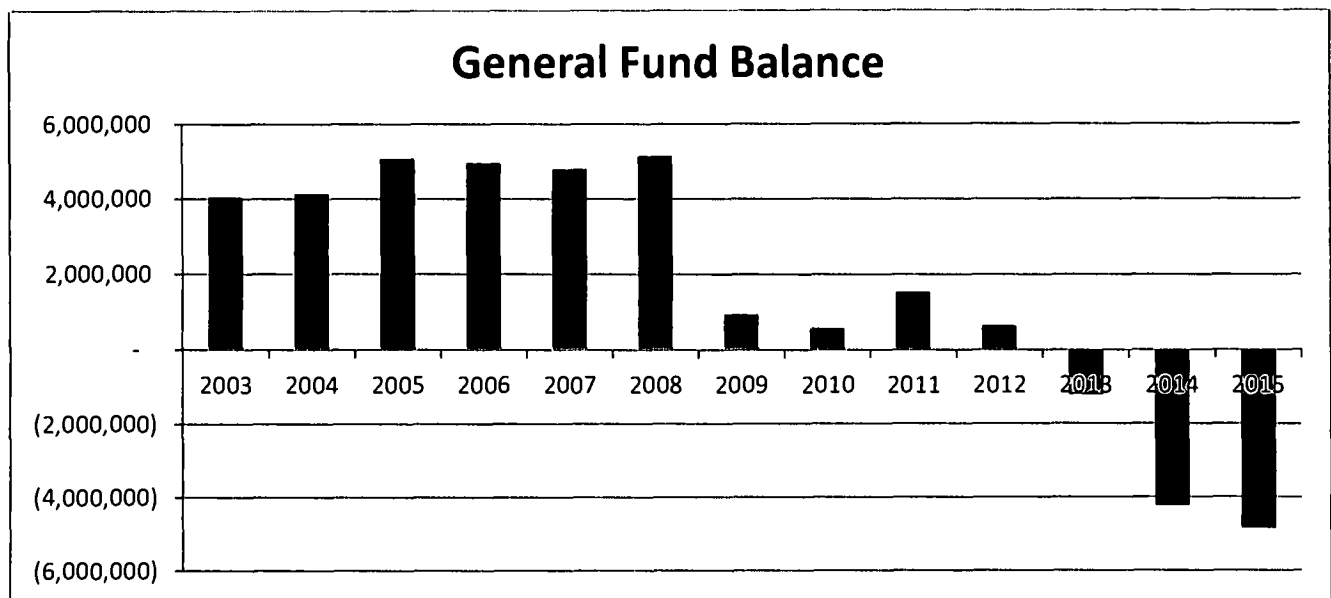
On the issue of adding an early voting site in Pembroke:

Adding 2 days of early voting in Pembroke would make it easier for Pembroke Township residents to early vote and reduce even further the number of voters showing up on election day. Currently, early voting locations are only located in the most affluent regions of the county, Bourbonnais and Manteno. These areas have access to regular fixed route transportation via Metro Bus, while Pembroke Township residents do not. Show bus does a great job, but it is not the same as fixed route, hourly transportation. Additionally, more residents in Bourbonnais and Manteno (and other rural areas) have access to a car to drive to the County Building to vote early.

I understand that our department heads and county officials need to have the latitude to run their own offices. However, ensuring that Pembroke Township, one of the poorest in the nation, has the ability to vote is an issue of policy and one I hope this board will address by supporting these issues. I also understand the county is cash strapped. The board could consider slightly reducing early voting hours in other satellite areas or eliminating a precinct in township with fewer voters as a way to cover the cost of ensuring our most at-risk residents have a chance to vote.

Thank you for your consideration.

Sam Payton, County Board Member



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.

Liability and Property Insurance Quotes

6/9/2016

GIE	6/20/14 -	8/20/15 -	6/20/16 -	deductible		6/20/16 -	deductible
(Governmental InterInsurance Exchange through Bliss-McKnight)	6/20/2015 premium	6/20/2016 premium annualized	6/20/2017 premium			6/20/2017 premium	
Liability	749,948	211,608 973,086 law	194,256 1,013,265	15,000 15,000		131,763 768,113	50,000 50,000
Employment Practices	35,086	34,728	34,452	5,000		34,452	5,000
Employee Benefits	4,538	3,028	3,004	2,500		3,004	2,500
Auto	186,117	171,588	140,824	0 1,000	liab damage	140,824	0 1,000
Total GIE	975,689	1,394,038				1,078,156	
	BOBBI THE RENEWAL WITH GIE =====>> IS THIS ONE		1,385,801				
Liberty Mutual			6/1/16 - 6/1/2017	deductible			deductible
Building & Contents			68,500	5,000		68,500	5,000
Total GIE + Liberty			1,454,301			1,146,656	

ICRMT
(Illinois Counties Risk Management
Trust through IPMG)

Liability	6/20/2017 915,759	50,000	
Employment Practices	included	10,000	
Employee Benefits	included	10,000	
Auto	included	5,000 5,000	liab damage
Building & Contents	included	10,000	
Total ICRMT	915,759		

Kankakee County

Governmental Insurance Exchange(GIE) 8/20/15-6/20/2016 (Current)

\$5 Million Total Limit

\$5 Million Occ \$10M Aggregate GIE \$15,000 Ded. General & Law Enforcement Liability, Public Officials Liability All Other Departments GIE02471 Claims Made Retro 8/20/2015 \$176,340	\$5 Million Occ \$10M Aggregate GIE \$15,000 Ded. Sheriffs Department and Jail Only Policy GIE02481 Claims Made Retro 8/20/2015 \$810,905	\$5 Million Occ \$10M Aggregate GIE \$2,500 Ded. Employee Benefit Liability GIE02471EB Claims Made Retro 6/20/1999 \$2,523	\$5 Million Occ \$10M Aggregate GIE \$5,000 Ded. Employment Practices Liability GIE02471EP Claims Made Retro 6/20/1999 \$28,940	\$5 Million Occ GIE None Automobile Liability GIE02471AU \$95,505	173 Units GIE \$1,000 Ded. Auto Physical Damage GIE02471AU \$47,484	Building Limit \$42,832,135 Personal Property \$7,320,759 Liberty Mutual \$5,000 Ded. Property and Inland Marine -- Building and Contents (6/1/16-17) CP8033385 \$284,388 <i>wrong</i>
Current GIE 12 Month Total Cost: \$1,678,423						

Illinois Counties Risk Management Trust (ICRMT) 6/20/2016 -17 Option #2 \$15,000 LEL Deductible

\$11Million Total Limit

\$10 Million Occ \$10M Aggregate ICRMT \$3 M Agg \$1 M Occ \$5,000 G.L. \$15,000 LEL Ded. General & Law Enforcement Liability Prior Acts Law Enforcement Retro 8/20/2015 \$1,095,860	\$10 Million Occ \$10M Aggregate ICRMT \$3 M Agg \$1 M Occ \$10,000 Ded. Employee Benefit Liability Claims Made Retro 6/20/1999 Included	\$10 Million Occ ICRMT \$1M Occ \$5,000 Ded. Automobile Liability Included	\$10 Million Occ \$10M Aggregate ICRMT \$1 M Agg \$1 M Occ \$10,000 Ded. Public Officials Employment Practices Liability Claims Made Retro 6/20/1999 Included	Building Limit \$42,832,135 Personal Property \$7,320,759 Extra Expense/ Business Inc. \$5,000,000 ICRMT \$10,000 Ded. \$5,000 IM Ded. Property -- Building and Contents (6/1/16-17) Included	173 Units ICRMT \$5,000 Ded. Auto Physical Damage Included	\$500K ICRMT \$5,000 Ded. Crime Employee Dishonesty Included
Proposed ICRMT Total Cost: \$1,095,860						

Program Savings of: \$582,563

All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer.

Kankakee County

Governmental Insurance Exchange(GIE) 8/20/15-6/20/2016 (Current)

\$5 Million Total Limit

\$5 Million Occ \$10M Aggregate GIE \$15,000 Ded. General & Law Enforcement Liability, Public Officials Liability All Other Departments GIE02471 Claims Made Retro 8/20/2015 \$176,340	\$5 Million Occ \$10M Aggregate GIE \$15,000 Ded. Sheriffs Department and Jail Only Policy GIE02481 Claims Made Retro 8/20/2015 \$810,905	\$5 Million Occ \$10M Aggregate GIE \$2,500 Ded. Employee Benefit Liability GIE02471EB Claims Made Retro 6/20/1999 \$2,523	\$5 Million Occ \$10M Aggregate GIE \$5,000 Ded. Employment Practices Liability GIE02471EP Claims Made Retro 6/20/1999 \$28,940	\$5 Million Occ GIE None Automobile Liability GIE02471AU \$95,505	173 Units GIE \$1,000 Ded. Auto Physical Damage GIE02471AU \$47,484	\$5 Million Occ \$10M Aggregate GIE \$5,000 Ded. Property and Inland Marine -- Building and Contents (6/1/16-17) CP8033385 \$284,388
Current GIE 12 Month Total Cost: \$1,678,423						

Illinois Counties Risk Management Trust (ICRMT) 6/20/2016 –17 Option #1 Law Deductible \$50,000

\$11Million Total Limit

\$10 Million Occ \$10M Aggregate ICRMT \$3 M Agg \$1 M Occ \$5,000 G.L. \$50,000 LEL Ded. General & Law Enforcement Liability Prior Acts Law Enforcement Retro 8/20/2015 \$915,759	\$10 Million Occ \$10M Aggregate ICRMT \$3 M Agg \$1 M Occ \$10,000 Ded. Employee Benefit Liability Claims Made Retro 6/20/1999 Included	\$10 Million Occ ICRMT \$1M Occ \$5,000 Ded. Automobile Liability Included	\$10 Million Occ \$10M Aggregate ICRMT \$1 M Agg \$1 M Occ \$10,000 Ded. Public Officials Employment Practices Liability Claims Made Retro 6/20/1999 Included	Building Limit \$42,832,135 Personal Property \$7,320,759 Extra Expense/ Business Inc. \$5,000,000 ICRMT \$10,000 Ded. \$5,000 IM Ded. Property -- Building and Contents (6/1/16-17) Included	173 Units ICRMT \$5,000 Ded. Auto Physical Damage Included	\$500K ICRMT \$5,000 Ded. Crime Employee Dishonesty Included
Proposed ICRMT Total Cost: \$915,759						

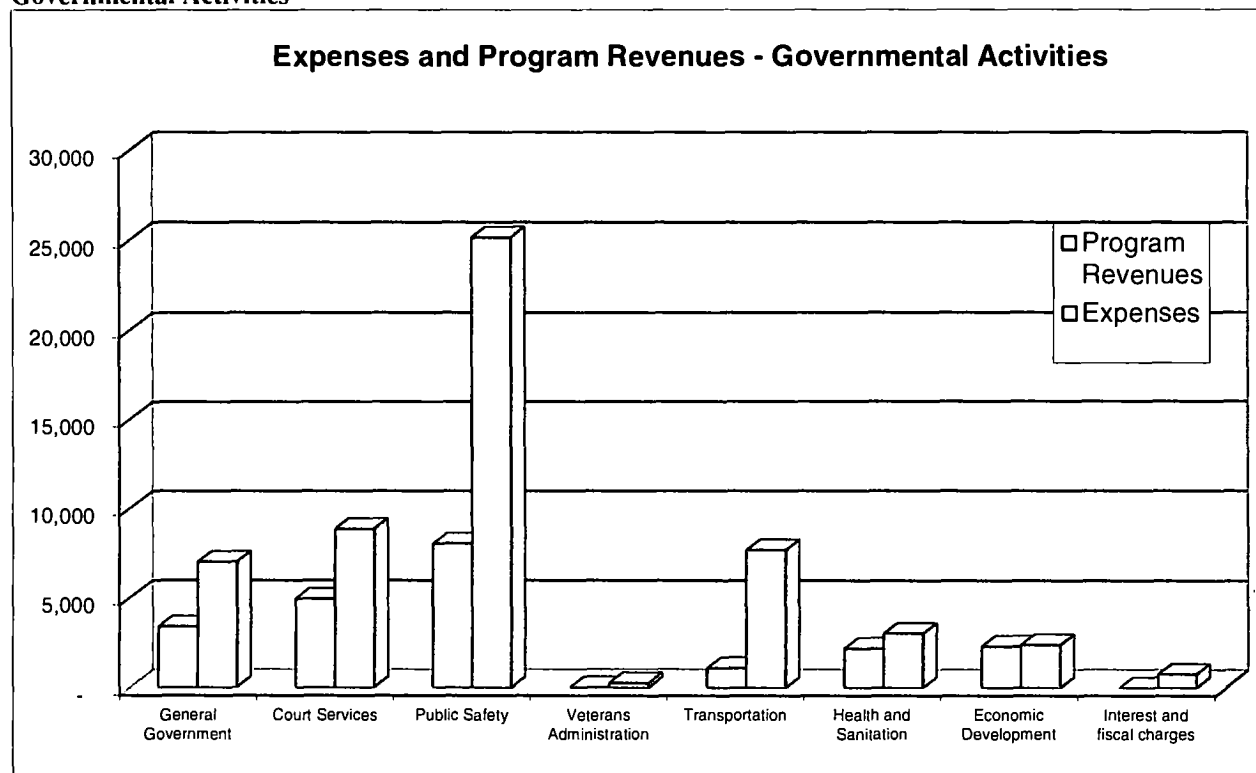
Program Savings of: \$762,664

All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer.



- 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



**ILLINOIS COUNTIES RISK MANAGEMENT TRUST
INSURANCE PROGRAM PROPOSAL**

160617-192

FILED

16 JUN 17 PM 3: 23

Clark
CLARK COUNTY

Named Insured: Kankakee County

Who Is An Insured: Kankakee County and any person or organization to whom the Named Insured is obligated to provide insurance afforded by this Policy, because of written contract, but only for damage or injury arising out of the premises or operations of the Named Insured;

Any member of the governing body of the Named Insured, any member of boards or commissions of the Named Insured, and any elected or appointed official of the Named Insured, but only while acting within the scope or the course of duties as a member or as an official;

Your employees acting within the scope or course of their employment;

Any volunteer or unpaid worker authorized by an official of the Named Insured but only while acting within the scope or course of their duties and on behalf of the Named Insured.

(See policy for complete wording)

Quote Number: Kankakee Co lower Ded

Program Year: Dec 01, 2015 - Dec 01, 2016 (Common Anniversary Date)

Requested Effective Date: 06/20/2016

ICRMT Features and Benefits:

- Property and Casualty Policy is Non-Auditable
- Terrorism Coverage included
- The ICRMT Trust Agreement contains a Resolution by the Executive Board making the program Non-Assessable
- Public Agency Training Council's Law Enforcement Consultation Services
- Open Door Legal Consultation
- Tailored Risk management Services
- Property Appraisals when applicable



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

GENERAL LIABILITY

Coverage	Limits
Each Occurrence	<u>\$1,000,000</u>
General Annual Aggregate	<u>\$3,000,000</u>
Products/Completed Operation Annual Aggregate	<u>\$1,000,000</u>
Premises Medical Payments	
Each Person	<u>\$1,000</u>
Each Occurrence	<u>\$50,000</u>

DEDUCTIBLE: \$5,000 each occurrence

Sexual Abuse Liability	
Each Occurrence	<u>\$1,000,000</u>
Annual Aggregate	<u>\$1,000,000</u>
Retroactive Date:	06/20/2016
Innocent Party Defense Coverage Included	

DEDUCTIBLE: \$10,000 each occurrence

Coverages to Include:

- Liquor Liability
- Medical Professional (excluding Doctors & Dentists)
- Special Events
- Terrorism
- Volunteers
- Non-Auditable



LAW ENFORCEMENT LIABILITY

	<u>Limits</u>
Each Occurrence	<u>\$1,000,000</u>
General Annual Aggregate	<u>\$3,000,000</u>

DEDUCTIBLE: \$15,000 each occurrence

Prior Acts

Retroactive Date: 08/20/2015
Limit of Liability is Equal to Limit Previously Carried
Reporting Period: 12/01/2015 - 12/01/2016

Coverages to Include:

- Auxiliary Officers
- Intergovernmental/Mutual Aid Agreements
- Jails/Holding Cells
- Good Samaritan
- Commandeered Autos

AUTOMOBILE

Auto Liability

	<u>Limits</u>
Each Occurrence	<u>\$1,000,000</u>
Auto Medical Payments	
Each Person	<u>\$5,000</u>
Each Accident	<u>\$25,000</u>

DEDUCTIBLE: \$5,000 each occurrence

Uninsured & Underinsured Motorist Liability

	<u>Limits</u>
Each Occurrence	<u>\$100,000</u>

DEDUCTIBLE: \$5,000 each occurrence

Auto Physical Damage

	<u>Limits</u>
Total Scheduled Value	<u>\$5,030,275</u>
Total Agreed Value	
Number of Vehicles:	<u>173</u>
Comprehensive Per Loss Deductible	<u>\$5,000</u>
Collision Per Loss Deductible	<u>\$5,000</u>

Coverages to Include:

- Automatic Liability for Newly Acquired Vehicles (Non-Auditable)	<u>Included</u>
- Newly Acquired Automobiles Physical Damage (Non-Auditable)	<u>\$500,000</u>
- Hired/Non-Owned Liability	<u>Included</u>
- Hired Auto Physical Damage	<u>Included</u>



- Garage Keepers Legal Liability - per Occurrence	<u>\$100,000</u>
- Pollution Caused by Upset/Overturn	<u>Included</u>
- Commandeered Autos	<u>Included</u>
- Loss of Use and Lease Gap Coverage	<u>Included</u>



PUBLIC OFFICIALS LIABILITY - CLAIMS MADE

	<u>Limits</u>
Each Occurrence	<u>\$1,000,000</u>
Public Officials Annual Aggregate	<u>\$1,000,000</u>
Retroactive Date:	<u>06/20/1999</u>

DEDUCTIBLE: \$10,000 each occurrence

Employment Practices Liability

Retroactive Date:

DEDUCTIBLE: \$10,000

Employee Benefits Liability

Retroactive Date:

DEDUCTIBLE: \$10,000 each occurrence

Cyber Liability Extension

Each Occurrence	<u>\$50,000</u>

Annual Aggregate	<u>\$100,000</u>

Retroactive Date: 6/20/2016

DEDUCTIBLE: \$10,000 each occurrence

Coverages to Include:

- Employee Wage Reimbursement

Each Occurrence	<u>\$10,000</u>

Annual Aggregate	<u>\$20,000</u>

- Non-Monetary Legal Defense

Each Occurrence	<u>\$25,000</u>

Annual Aggregate	<u>\$50,000</u>

- Sexual Harassment

- Discrimination

- Wrongful Termination

- FOIA / Open Meetings Act

- Attorney's Professional



EXCESS LIABILITY - Follow Form

		<u>Limits</u>
General Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Law Enforcement Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Auto Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Public Official (Claims Made)	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>

Coverages Excluded:

- Sanitary Sewer Backup
- Sexual Abuse
- Uninsured/Underinsured Motorist Coverage



PROPERTY & INLAND MARINE

LIMITS OF INSURANCE: In no event shall liability in any one occurrence for any one Building, and one Structure or Business Personal Property at any one location exceed 125% of the individually stated value for such property as shown in the latest Statement of Values or other documentation on file with the Trust, nor shall liability exceed any specific Limit of Insurance applying to any Insured, Loss, coverage or location(s).

PROPERTY DEDUCTIBLE	<u>\$10,000</u>
INLAND MARINE DEDUCTIBLE	<u>\$5,000</u>

Covered Property

	<u>Limits</u>
Building Values	<u>\$42,832,135</u>
Business Personal Property Including Stationary EDP	<u>\$7,320,759</u>
Personal Property of Others	<u>\$100,000</u>
Newly Constructed or Acquired Property	<u>\$1,000,000</u>
Foot Bridges & Appurtenant Structures	<u>\$100,000</u>
Covered Property in Transit	<u>\$100,000</u>

Additional Property Coverages

Earthquake (including mine subsidence)	<u>\$5,000,000</u>
\$300 million Program Aggregate	
Deductible - \$50,000 or 5% of the damaged location; whichever is greater.	
Flood, including backup sewer and water seepage	<u>\$5,000,000</u>
Excluding Flood Zone A and V, \$300 million Program Aggregate	
Deductible - \$50,000 of the damaged location or higher if higher selected.	

Covered Costs & Expenses

Debris Removal (whichever is greater)	<u>25% or \$500,000</u>
Pollutant Cleanup and Removal, aggregate in any one Policy year:	<u>\$25,000</u>
Fire Department Service Charge	<u>\$5,000</u>
Fire Protection Equipment Discharge	<u>\$5,000</u>
Ordinance or Law Coverage	<u>\$1,000,000</u>
Preservation of Property	<u>\$25,000</u>
Protection of Property	<u>\$25,000</u>



COVERAGE EXTENSION

\$250,000 Blanket Coverage Limit for the following Extension:

Extra Expense / Business Income	<u>Included</u>
Fine Arts	<u>Included</u>
Accounts Receivable	<u>Included</u>
Valuable Papers and Records	<u>Included</u>

SCHEDULED LIMITS

Extra Expense, Business Income, Rental Value - Excess	<u>\$5,000,000</u>
Course of Construction (Builders Risk)	<u>\$1,000,000</u>
Mobile Equipment greater than or equal to \$10,000 per item	<u>\$2,000,000</u>
Mobile Equipment less than \$10,000 per item	<u>\$500,000</u>

SUPPLEMENTAL COVERAGES

Communication Towers	<u>\$25,000</u>
Outdoor Property including debris removal, in any one occurrence:	<u>\$100,000</u>
Trees, shrubs and plants are subject to a maximum per item of:	<u>\$1,000</u>
Golf course tees and greens to a maximum per item of:	<u>\$5,000</u>
Contractors Equipment Non-Owned, per item:	<u>\$100,000</u>
Contractors Equipment Non-Owned, per occurrence:	<u>\$250,000</u>
Interruption of Computer Operations per occurrence:	<u>\$50,000</u>
Interruption of Computer Operations annual aggregate:	<u>\$100,000</u>
Personal Effects per location:	<u>\$10,000</u>
Personal Effects per occurrence:	<u>\$25,000</u>
Retaining Walls and Other Outdoor Walls	<u>\$10,000</u>
Underground Sprinkler System	<u>\$10,000</u>
Unintentional Errors and Omissions	<u>\$100,000</u>
Utility Services - Direct Damage	<u>\$25,000</u>
Utility Services - Time Element	<u>\$25,000</u>
Limited Fungus/Fungi, Wet Rot and Dry Rot Coverage:	
Direct Damage in any one occurrence:	<u>\$15,000</u>
Business Income and Extra Expense in any one occurrence:	<u>\$15,000</u>
Extra Expense Number of Days:	<u>30</u>



EQUIPMENT BREAKDOWN PROTECTION

Total Building and Contents Value \$50,152,894

Coverage Extensions

Combined Business Income	<u>Included</u>
Combined Extra Expense	<u>Included</u>
Spoilage Damage	<u>Included</u>
Utility Interruption - Time Element	<u>Included</u>
Civil Authority	<u>Included</u>
Electronic Data or Media	<u>Included</u>
Error in Description	<u>Included</u>
Expediting Expenses	<u>Included</u>
Fungus, Wet Rot or Dry Rot	<u>\$15,000</u>
Ordinance or Law	<u>Included</u>
Refrigerant Contamination	<u>Included</u>
Hazardous Substance	<u>Included</u>
Newly Acquired Property	<u>\$1,000,000</u>
Debris Removal	<u>25% or \$500,000</u>
Pollutant Cleanup & Removal	<u>Included</u>
Water Damage	<u>Included</u>

PROPERTY DAMAGE DEDUCTIBLE: \$10,000

BUSINESS INCOME, EXTRA EXPENSE & UTILITY INTERRUPTION DEDUCTIBLE: 24 hours

CRIME

Blanket Employee Dishonesty	<u>\$500,000</u>
Loss Inside the Premises - Money & Securities	<u>\$500,000</u>
Loss Outside the Premises	<u>\$500,000</u>
Money Orders and Counterfeit Currency	<u>\$500,000</u>
Depositors Forgery or Alterations	<u>\$500,000</u>
Computer Fraud	<u>\$500,000</u>
Funds Transfer Fraud	<u>\$500,000</u>
DEDUCTIBLE:	<u>\$5,000</u>

The ICRMT Crime Form includes coverage for any of your officials who are required by law to give bonds for the faithful performance of their service against Loss through the failure of any Employee under the supervision of that official to faithfully perform his or her duties as prescribed by law and will meet the requirements for Public Officials bonds up to the statutory limit or policy limit, whichever is less.

Please see policy forms for terms, conditions and exclusions.



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

PREMIUM SUMMARY

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016

Effective Date: 06/20/2016 - 12/01/2016

Quote Number: Kankakee Co lower Ded

True

Coverage Parts	Premium
General Liability	\$435,129
Law Enforcement Liability	Included
Commercial Auto	Included
Public Officials Liability - Claims Made	Included
Property, Inland Marine	Included
Equipment Breakdown	Included
Crime	Included
Special Coverage	Not Requested
Excess Liability	\$55,912
Total Annual Policy Premium:	\$1,095,860
Total Pro-Rated Policy Premium:	\$491,041

Acceptance Statement:

Please accept this as a formal confirmation that all terms and conditions of the proposed insurance program by the Illinois Counties Risk Management Trust are accepted effective 06/20/2016

Signature of Official *Vice Chairman*

Date

6-17-16

The rates used for this proposal are guaranteed for the full annual term from 12/1/16 to 12/1/17. Premiums may change based on updated exposure information.



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

TERMS AND CONDITIONS

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

Terms and Conditions:

- Policy is only cancellable at program anniversary and after 30 day written notice is given. If required notice is not given, full estimated premium is earned, due and payable.
- All terms and conditions of membership in the Illinois Counties Risk Management Trust are set forth in the Trust by-laws. A copy of this document is available for your review.
- The following must be received prior to binding:
 - Signed Acceptance Statement
 - Prior Acts Letter
 - ICRMT Application
 - Requested Payment Plan - ☐ Annual ☐ 50/50 ☐ 25/4
 - Note that all payment plans may not be available based on the effective date of coverage.
 - Contact Information (Primary, Claims, and Risk Management Contacts)
 -
 -

Signature of Official


Vice Chairman

Date

6-17-16



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

INVOICE

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

Coverage Parts	Premium
General Liability	\$435,129
Law Enforcement Liability	Included
Commercial Auto	Included
Public Officials Liability - Claims Made	Included
Property, Inland Marine	Included
Equipment Breakdown	Included
Crime	Included
Special Coverage	Not Requested
Excess Liability	\$55,912
Total Annual Policy Premium:	\$1,095,860
Total Pro-Rated Policy Premium:	\$491,041

Premium due by effective date of coverage

Please make checks payable to:

Illinois Counties Risk Management Trust
6580 Solution Center
Chicago, IL 60677-6005



ICRMT AUTO SUPPLEMENT

ILLINOIS

(To be completed and signed by the Named Insured)

Named Insured Kankakee County

UNINSURED/UNDERINSURED MOTORISTS COVERAGE

Uninsured Motorists (UM) Insurance provides protection for damages as a result of bodily injury caused by a negligent motorist who has no insurance. Underinsured Motorists (UIM) coverage provides protection for bodily injury caused by a negligent motorist who does not have enough liability insurance to pay for the injuries caused. UIM coverage will apply only if your own UIM limit is higher than the bodily injury limit of the negligent motorist.

Illinois law gives you the right to select UM coverage at a limit higher than the minimum limit required by law, but not higher than your policy's bodily injury liability limit. Please initial your choice below.

 I want to REJECT Uninsured/Underinsured Motorists coverage at the limit equal to my policy's bodily injury liability limit. I want to select Uninsured/Underinsured Motorists coverage at a limit lower than my policy's limit for bodily injury liability by initialing my choice below:

 X I want a limit of \$100,000.

 I want a limit of .

I understand that I have the right to purchase Uninsured/Underinsured Motorists bodily injury coverage at limits equal to my policy's limit for bodily injury liability. In response to this offer, I have indicated my selection of limits above.

 I want Uninsured/Underinsured Motorists Coverage at the limit equal to my policy's bodily injury liability limit.


Signature of Named Insured

Vice Chairman

6-17-16
Date



BUILDINGS

Kankakee County
06/20/2016 to 12/01/2016
Printed on 06/17/2016

BLD No.	ADDRESS	OCCUPANCY	YEAR	SPRINKLERED	PROT CLASS	UPDATED YR	BUILDING VALUE	CONTENTS VALUE	TOTAL
	DESCRIPTION	CONST	AREA	SMOKE DET	STORIES	ROOF			
				VALUATION		ELECTRIC PLUMBING			
-		Other Public Building		No	4	R	\$42,832,135	\$7,320,759	\$50,152,894
		Masonry		Replacement Cost / Margin Clause		E			
		Non-Combustible				P			
* Updates required if building built prior to 1980				1	Total		\$42,832,135	\$7,320,759	\$50,152,894
				Extra Expense/Business Income			\$5,000,000		



INLAND MARINE

Kankakee County
06/20/2016 to 12/01/2016
Printed on 06/17/2016

Mobile Equipment greater than or equal to \$10,000 per item

Item #	YEAR	MAKE / MODEL	SERIAL NUMBER	DEDUCTIBLE	COST NEW
		DESCRIPTION	DEPARTMENT		
					\$2,000,000
			1	Total	\$2,000,000

Mobile Equipment less than \$10,000 per item

Item #	YEAR	MAKE / MODEL	SERIAL NUMBER	DEDUCTIBLE	COST NEW
		DESCRIPTION	DEPARTMENT		
					\$500,000
			1	Total	\$500,000



June 13, 2016

Chairman Bossert and Lynn,

We are excited to be considered for Kankakee County's Property and Liability program at tomorrow's county board meeting.

Below you will find that the Illinois Counties Risk Management Trust (ICRMT) has offered a very competitive program that includes significantly lower premiums, higher coverage limits and broader coverage term offerings when compared to the expiring Governmental Insurance Exchange (GIE) program. For your convenience, I have provided a summary of the following:

- Program Pricing and Tower Illustration
- Highlight Summary of the Coverages and Limits
- Summary of Loss Control Services

Program Pricing and Tower Illustration

Option #1 - Same as presented at 5/23/16 insurance committee meeting
\$50,000 Law Enforcement Liability Deductible
\$762,664 premium savings compared to your 2015-2016 annualized premium

Option #2 – Reduced Law Enforcement Liability Deductible
\$15,000 Law Enforcement Liability Deductible was reduced to provide an apples to apples comparison
\$582,563 premium savings compared to your 2015-2016 annualized premium

Highlight Summary of Coverages and Limits

In addition to significant premium savings, also note that within the above tower illustrations that our program increases Kankakee County's Liability limits from the current \$5 million per occurrence to \$11 million per occurrence. This will protect the County in the event of a large catastrophic loss or class action claim. The standard benchmark for limits of a county of similar size to Kankakee County is \$10 million or higher in limits.

Also note that our expanded program offering include coverage for Medical Professional's, Health Department Medical Director's, States Attorney's and Public Defenders.

Program notable highlights include:

1. **Significantly lower premiums than expiring program**
2. **Increased Liability limits from \$5 million per occurrence to \$11 million per occurrence**
3. **Medical Professional (excluding Doctors and Dentists) covered under ICRMT program.**
Important coverage due to jail exposure
4. Law Enforcement Liability will be moved back to Occurrence form and will pick up the claims made tail coverage. GIE moved the Law Enforcement coverage to claims made form 8/20/15; the county has historically been on an occurrence form. Very few municipalities in Illinois are insured on claims made form for Law Enforcement Liability
5. Health Department Medical Director covered for administrative duties and standing errors
6. Cyber Liability \$50,000 each Occ./\$100,000 agg. included in ICRMT program. No coverage GIE program
7. Crime coverage included with \$500,000 employee dishonesty limit. No Coverage GIE program.
8. **Loss Control included in ICRMT program at no additional charge. Valued at \$56,700.**
Does GIE provide loss control services?
9. Risk Management seminars included at no cost. Does GIE include seminars?
10. Property appraisal's included when applicable in ICRMT program at no additional cost

The attached coverage highlight summary that applies to both option #1 and option #2.

Summary of Loss Control Services

Attached is a summary of the ICRMT Loss Control plan referenced above. This was first presented at the 5/23/2016 insurance committee meeting. This is valued at \$56,700 and would be part of our program at no additional cost if we are selected as your insurance provider.

I also wanted to mention that ICRMT is the endorsed program of the United Counties Council of Illinois (UCCI). The mission of the UCCI is to provide county members with training, consultative service and a forum for interaction and collaborative action within the membership. ICRMT has also become the leading risk management program for counties in Illinois and provides the broadest array of resources by tailoring both risk management resources and coverages to meet the needs of UCCI members.

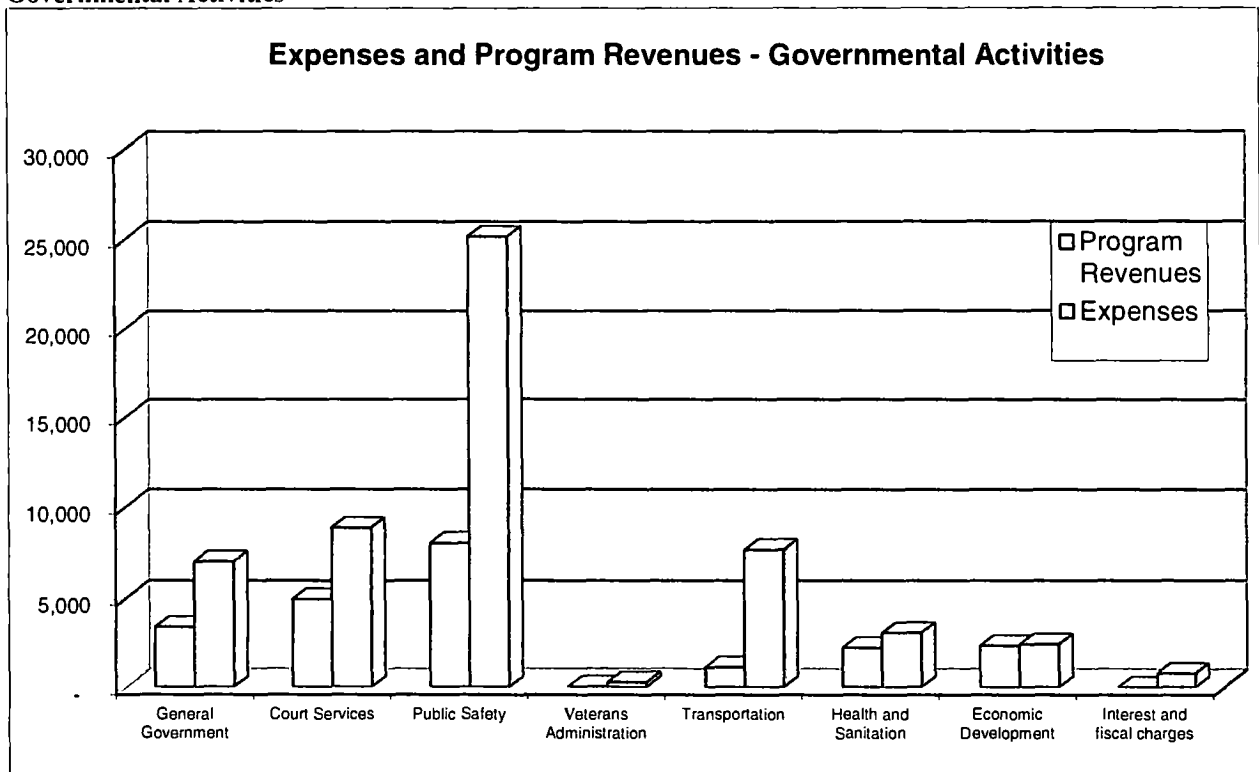
We thank you again for the consideration and look forward to answering any questions you have at tomorrow's board meeting.

Sincerely,

George Ryan, Jr.
George Ryan, Jr. Insurance Group, Inc.
719 N. Convent Street
Bourbonnais, IL 60914
815-378-1654 mobile
815-936-0075 office

- 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



STATE OF ILLINOIS
KANKAKEE COUNTY

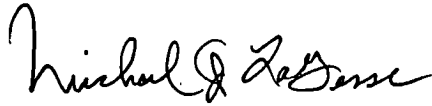
May 24, 2016

Mr. Chairman and Members of the County Board:

Your committee on County Claims would beg leave to report that they have examined the following claims presented and recommend payment and the Clerk is hereby authorized and directed to issue orders to the several claimants, payable out of the funds as follows:

HIGHWAY FUND	208,384.84
ALL OTHER FUNDS	394,056.75
TOTAL FOR THE MONTH OF APRIL 2016	<u>\$ 602,441.59</u>

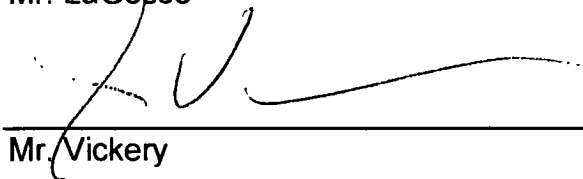
ALL OF WHICH IS RESPECTFULLY SUBMITTED:



Mr. LaGesse

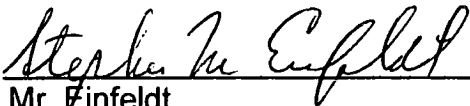


Ms. Peters



Mr. Vickery

Mr. Reid



Mr. Einfeldt

Mr. Skutt

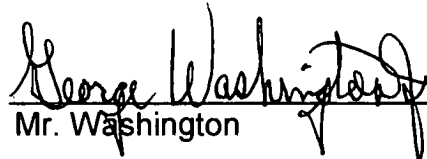


Mr. Enz

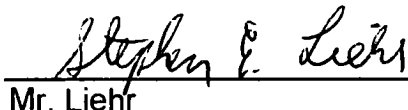


Mr. Stauffenberg

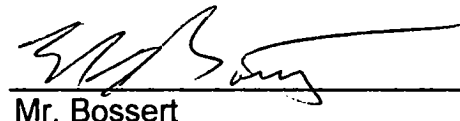
Mr. Johnson



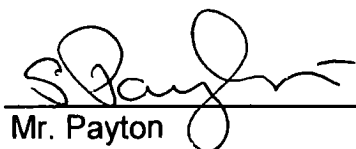
Mr. Washington



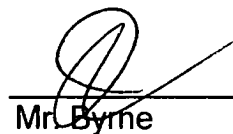
Mr. Liehr



Mr. Bossert



Mr. Payton



Mr. Byrne

STATE OF ILLINOIS
KANKAKEE COUNTY

May 24, 2016

Mr. Chairman and Members of the County Board:

Your committee on County Claims would beg leave to report that they have examined the following claims presented and recommend payment and the Clerk is hereby authorized and directed to issue orders to the several claimants, payable out of the funds as follows:

GENERAL FUND	375,445.67
ALL OTHER FUNDS	3,592,948.80
TOTAL FOR THE MONTH OF APRIL 2016	<u>\$ 3,968,394.47</u>

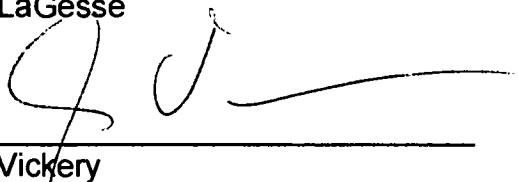
ALL OF WHICH IS RESPECTFULLY SUBMITTED:



Mr. LaGesse

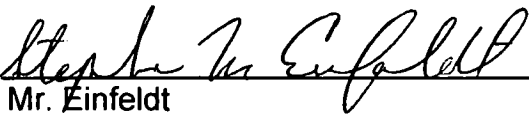


Ms. Peters



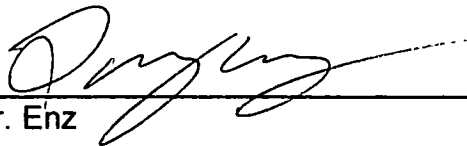
Mr. Vickery

Mr. Reid



Mr. Einfeldt

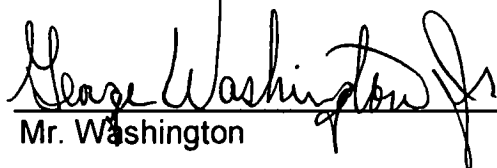
Mr. Skutt



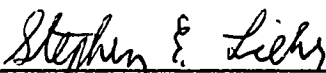
Mr. Enz

Mr. Stauffenberg

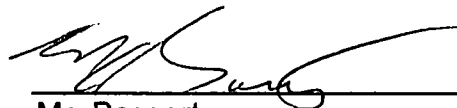
Mr. Johnson



Mr. Washington



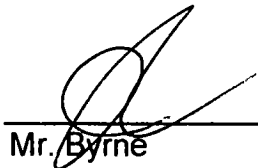
Mr. Liehr



Mr. Bossert



Mr. Payton



Mr. Byrne

April 2016 Claims Summary

3-Month Comparison

February, 2016

Highway Fund	184,772.42	Highway Funds Total	442,387.99
Highway Other Funds	257,615.57	Less Account Transfers	20,000.00
Total Highway	442,387.99	Total GF Expenditures	<u>422,387.99</u>
General Fund	704,196.56	General Fund Total	704,196.56
Special Funds	3,123,579.88	Less Account Transfers	200,000.00
Total Funds	3,827,776.44	Total GF Expenditures	<u>504,196.56</u>
Total February Claims	<u>4,270,164.43</u>	Special Funds Total	3,123,579.88
		Less Account Transfers	35,000.00
		Total SF Expenditures	<u>3,088,579.88</u>

March, 2016

Highway Fund	268,409.91	Highway Funds Total	623,638.77
Highway Other Funds	355,228.86	Less Account Transfers	200,000.00
Total Highway	623,638.77	Total GF Expenditures	<u>423,638.77</u>
General Fund	746,808.73	General Fund Total	746,808.73
Special Funds	3,173,251.89	Less Account Transfers	-
Total Funds	3,920,060.62	Total GF Expenditures	<u>746,808.73</u>
Total March Claims	<u>4,543,699.39</u>	Special Funds Total	3,173,251.89
		Less Account Transfers	-
		Total SF Expenditures	<u>3,173,251.89</u>

April, 2016

Highway Fund	208,384.84	Highway Funds Total	602,441.59
Highway Other Funds	394,056.75	Less Account Transfers	200,000.00
Total Highway	602,441.59	Total GF Expenditures	<u>402,441.59</u>
General Fund	375,445.67	General Fund Total	375,445.67
Special Funds	3,592,948.80	Less Account Transfers	20,000.00
Total Funds	3,968,394.47	Total GF Expenditures	<u>355,445.67</u>
Total April Claims	<u>4,570,836.06</u>	Special Funds Total	3,592,948.80
		Less Account Transfers	-
		Total SF Expenditures	<u>3,592,948.80</u>

April 2016 Claims Summary

3-Year Comparison

April, 2014

Highway Fund	315,382.30
Highway Other Funds	666,922.71
Total Highway	982,305.01
General Fund	2,310,395.05
Special Funds	4,559,591.22
Total Funds	6,869,986.27
Total April Claims	<u>7,852,291.28</u>

Highway Funds Total	982,305.01
Less Account Transfers	300,000.00
Total GF Expenditures	<u>682,305.01</u>
General Fund Total	2,310,395.05
Less Account Transfers	1,135,000.00
Total GF Expenditures	<u>1,175,395.05</u>
Special Funds Total	4,559,591.22
Less Account Transfers	-
Total SF Expenditures	<u>4,559,591.22</u>

April, 2015

Highway Fund	327,799.41
Highway Other Funds	646,519.40
Total Highway	974,318.81
General Fund	1,903,343.05
Special Funds	3,245,310.27
Total Funds	5,148,653.32
Total April Claims	<u>6,122,972.13</u>

Highway Funds Total	974,318.81
Less Account Transfers	200,000.00
Total GF Expenditures	<u>774,318.81</u>
General Fund Total	1,903,343.05
Less Account Transfers	1,025,000.00
Total GF Expenditures	<u>878,343.05</u>
Special Funds Total	3,245,310.27
Less Account Transfers	-
Total SF Expenditures	<u>3,245,310.27</u>

April, 2016

Highway Fund	208,384.84
Highway Other Funds	394,056.75
Total Highway	602,441.59
General Fund	375,445.67
Special Funds	3,592,948.80
Total Funds	3,968,394.47
Total April Claims	<u>4,570,836.06</u>

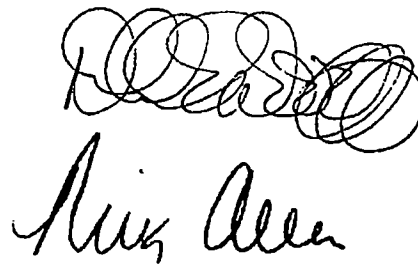
Highway Funds Total	602,441.59
Less Account Transfers	200,000.00
Total GF Expenditures	<u>402,441.59</u>
General Fund Total	375,445.67
Less Account Transfers	20,000.00
Total GF Expenditures	<u>355,445.67</u>
Special Funds Total	3,592,948.80
Less Account Transfers	-
Total SF Expenditures	<u>3,592,948.80</u>

COUNTY HIGHWAY FUND

7:48 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
25968	04/05/16	BENTLEY	BENTLEY SYSTEMS, INC.	0.00	3508.00
25969	04/05/16	BULK	BULK MASTER, INC.	0.00	119.00
25970	04/05/16	BUMPER	RT#50 BUMPER TO BUMPER 1	0.00	2576.91
25971	04/05/16	FLEETPRIDE	FLEETPRIDE	0.00	31.02
25972	04/05/16	GIRARD	GIRARD ELECTRIC, INC.	0.00	98.10
25973	04/05/16	HICKS	HICKSGAS KANKAKEE, INC.	0.00	119.08
25974	04/05/16	KIMBALL	KIMBALL-MIDWEST	0.00	1877.68
25975	04/05/16	KKKACE	KANKAKEE ACE HARDWARE	0.00	29.35
25976	04/05/16	KKKSPRING	KANKAKEE SPRING & ALIGNMENT CORP.	0.00	1925.86
25977	04/05/16	KKKTRUCK	KANKAKEE TRUCK EQUIPMENT	0.00	583.68
25978	04/05/16	MARQUIE	MARQUIE & LAMBERT	0.00	1177.00
25979	04/05/16	MCCANN	McCANN INDUSTRIES, INC.	0.00	116.73
25980	04/05/16	MONROE	MONROE TRUCK EQUIPMENT, INC.	0.00	101.17
25981	04/05/16	PRATT	PRATT GASES AND WELDING SUPPLIES	0.00	134.64
25982	04/05/16	ROADSAFE	ROADSAFE TRAFFIC SYSTEMS, INC.	0.00	89.68
25983	04/05/16	RUSH	RUSH TRUCK CENTER KANKAKEE	0.00	3405.34
25984	04/05/16	SHOUP	SHOUP MANUFACTURING CO.	0.00	344.80
25985	04/05/16	SMITH	SMITH FILTER CORP.	0.00	728.44
25986	04/05/16	VANSCO	VANSCO SUPPLY INC.	0.00	494.00
25987	04/05/16	WESTSIDE	WEST SIDE EXCHANGE	0.00	1650.38
Report Total				0.00	19110.86



Rick Allen

COUNTY HIGHWAY FUND

8:01 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
25988	04/14/16	ABETTER	A BETTER ANSWER	0.00	226.00
25989	04/14/16	ADCRAFT	ADCRAFT PRINTERS, INC.	0.00	108.16
25990	04/14/16	AIL	AQUA ILLINOIS, INC.	0.00	182.53
25991	04/14/16	B&B	B&B PUBLISHING, INC.	0.00	735.00
25992	04/14/16	BARON	BARON-HUOT OIL COMPANY	0.00	11007.36
25993	04/14/16	BROADUS	BROADUS OIL CORP. OF ILLINOIS	0.00	12078.33
25994	04/14/16	CLERK	KANKAKEE COUNTY CLERK	0.00	18.00
25995	04/14/16	COMCASTCBL	COMCAST CABLE	0.00	340.16
25996	04/14/16	COMMED	COMMONWEALTH EDISON	0.00	2809.02
25997	04/14/16	CONTECH	CONTECH ENGINEERING SOLUTIONS	0.00	2308.00
25998	04/14/16	JESTON	JESTON CLEANING COMPANY	0.00	591.00
25999	04/14/16	KKKCOAUD	KANKAKEE COUNTY TREASURER	0.00	612.00
26000	04/14/16	KKKDISPOSAL	KANKAKEE DISPOSAL	0.00	170.38
26001	04/14/16	LOWES	LOWES BUSINESS ACCOUNT	0.00	27.68
26002	04/14/16	MIKE	MIKE O'CONNOR	0.00	39.33
26003	04/14/16	NICOR	NICOR GAS	0.00	1379.54
26004	04/14/16	NOTARY	NOTARY PUBLIC ASSOC.	0.00	39.80
26005	04/14/16	PITNEYBOWES	PITNEY BOWES INC.	0.00	314.58
26006	04/14/16	POSTAGE	U. S. POSTAL SERVICE	0.00	200.00
26007	04/14/16	PRAIRIE	PRAIRIE MATERIALS/NCM	0.00	1021.27
26008	04/14/16	STAPLES	STAPLES CREDIT PLAN	0.00	54.96
26009	04/14/16	VERIZON	VERIZON WIRELESS	0.00	194.11
26010	04/14/16	VISA	VISA	0.00	861.29
26011	04/14/16	VULCAN	Vulcan Construction Materials LP	0.00	485.84
26012	04/14/16	WAREHOUSE	WAREHOUSE DIRECT	0.00	124.88
Report Total				0.00	35929.22



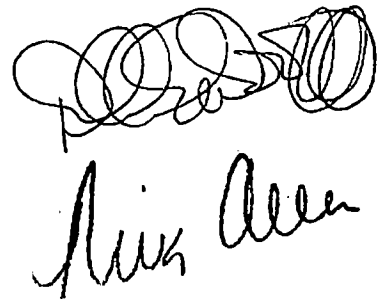
Mike Allen

COUNTY HIGHWAY FUND

7:27 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
26013	04/26/16	AIRACHE	A-I RAICHE LOCKSMITH	0.00	27.50
26014	04/26/16	ABETTER	A BETTER ANSWER	0.00	219.75
26015	04/26/16	ALEX	ALEXANDER EQUIPMENT RENTAL, INC	0.00	451.64
26016	04/26/16	B&B	B&B PUBLISHING, INC.	0.00	392.00
26017	04/26/16	BLAINS	BLAIN'S FARM & FLEET/SYNCB	0.00	10.95
26018	04/26/16	BUMPER	RT#50 BUMPER TO BUMPER 1	0.00	6293.11
26019	04/26/16	COMMED	COMMONWEALTH EDISON	0.00	98.47
26020	04/26/16	CONCHEV	COUNTRY CHEVROLET	0.00	181.61
26021	04/26/16	COURT	COURT STREET FORD, INC.	0.00	96.96
26022	04/26/16	CROPPROD	CROP PRODUCTION SERVICES	0.00	1936.85
26023	04/26/16	FLEETPRIDE	FLEETPRIDE	0.00	215.92
26024	04/26/16	FRATCO	FRATCO, INC.	0.00	1163.65
26025	04/26/16	GLASSWORKS	GLASSWORKS	0.00	255.00
26026	04/26/16	GRAINGER	GRAINGER	0.00	144.60
26027	04/26/16	HERCRYSTAL	HERITAGE CRYSTAL CLEAN, LLC	0.00	140.00
26028	04/26/16	HICKS	HICKSGAS KANKAKEE, INC.	0.00	24.00
26029	04/26/16	HOLOHAN	HOLOHAN HEATING & SHEET METAL, IN	0.00	460.00
26030	04/26/16	KKKSPRING	KANKAKEE SPRING & ALIGNMENT CORP.	0.00	750.36
26031	04/26/16	KKKTRUCK	KANKAKEE TRUCK EQUIPMENT	0.00	57.78
26032	04/26/16	LACAL	LACAL EQUIPMENT, INC.	0.00	2051.58
26033	04/26/16	MARQUIE	MARQUIE & LAMBERT	0.00	828.47
26034	04/26/16	MICKEY	MICKEY'S LINEN & TOWEL SUPPLY	0.00	381.20
26035	04/26/16	MOTION	MOTION INDUSTRIES INC.	0.00	5.56
26036	04/26/16	ROY	ROY BROTHERS, INC.	0.00	149.05
26037	04/26/16	RUSHSPRING	RUSH TRUCK CENTER, SPRINGFIELD	0.00	3961.99
26038	04/26/16	SHERWIN	SHERWIN WILLIAMS CO.	0.00	352.53
26039	04/26/16	SNAPON	SNAP-ON INDUSTRIAL	0.00	1281.55
26040	04/26/16	VANGUARD	VANGUARD ENERGY SERVICES, LLC	0.00	881.58
26041	04/26/16	WESTSIDE	WEST SIDE EXCHANGE	0.00	1149.87
Report Total				0.00	23963.53



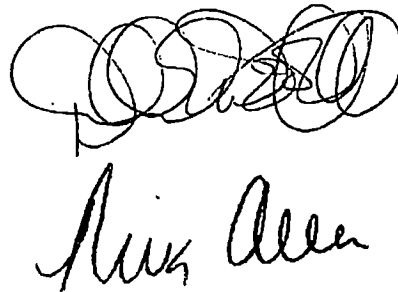
Rick Allen

COUNTY MOTOR FUEL TAX FUND

7:52 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
2315	04/14/16	PRAIRIE	PRAIRIE MATERIAL SALES INC.	0.00	3182.01
2316	04/14/16	VULCAN	Vulcan Construction Materials LP	0.00	455.85
Report Total				0.00	3637.86



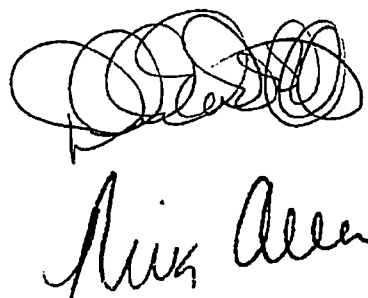
Rick Allen

COUNTY MOTOR FUEL TAX FUND

7:41 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
2317	04/26/16	KKKTREAS	KANKAKEE CO. TREASURER	0.00	163054.25
Report Total				0.00	163054.25



Nick Allen

Apr 14, 2016

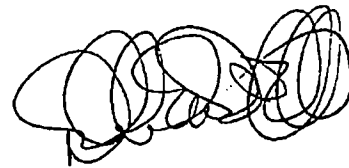
COUNTY BRIDGE FUND

Check Register

Page 1

7:26 am

Check Number	Date	Vendor	Name	Discounts	Net Amount
2587	04/14/16	ENGINEERING	ENGINEERING RESOURCE ASSOCIATES, I	0.00	1175.00
Report Total				0.00	1175.00



Rick Allen

Apr 14, 2016

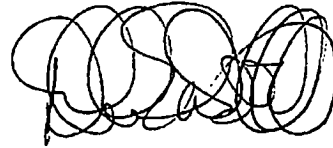
TOWNSHIP MOTOR FUEL TAX FUND

Page 1

7:37 am

Check Register

Check Number	Date	Vendor	Name	Discounts	Net Amount
2249	04/14/16	PEMBROKETWP	PEMBROKE TOWNSHIP	0.00	9113.85
2250	04/14/16	VULCAN	Vulcan Construction Materials LP	0.00	1771.31
Report Total				0.00	10885.16



Rick Allen

Payroll from March 1-31, 2016

FILE #	NAME	"P1"	"P2"	"P3"	"P4"	
		BOARD	COMMITTEE	LABOR	WASTE	Travel
		MEETING	MEETING	NEGOTI	MANAGE	Mileage
610017	BOSSERT, M					
610090	BYRNE, J	1	2	0	0	-
610098	EINFELDT, S	0	0	0	0	-
610085	ELLINGTON-SNIPES, R	1	1	0	0	-
610066	ENZ, L	1	1	0	0	-
610099	EVANS, S	1	1	0	0	
610016	HESS, R.	1	3	1	0	-
610092	HILDEBRAND, M	1	1	0	0	-
610032	JAMES, S	1	1	0	0	-
530014	JOHNSON, J	1	2	0	0	
610035	LAGESSE, M.	0	1	0	0	-
610018	LIEHR, S	1	3	0	0	-
610076	MCCONNEL, P	1	2	0	0	-
610077	MULCAHY, M	0	2	1	0	-
610011	OLTHOFF, W	0	0	0	0	-
610101	PAYTON, S	1	2	0	0	
610100	PETERS, J	0	1	0	0	
610075	POLK, P	1	1	0	0	-
610095	REID, R	0	0	0	0	-
610091	SIROIS, T	1	0	0	0	-
610089	SKUTT, J	0	0	0	0	-
610053	STAUFFENBERG, J	0	2	0	0	-
610073	THOLEN, C	1	1	0	0	-
610028	TRIPP, J.	1	2	0	0	-
610012	VICKERY, C.	0	1	0	0	-
610020	WASHINGTON, G	1	2	2	0	-
610097	WEBBER, C	0	0	0	0	-
610096	WHEELER, A	1	1	0	0	-
		17	33	4	0	-

Total Meetings

54

Total Pay

\$ 3,892.00

Add Mileage Amount

\$ -

GRAND TOTAL

\$ 3,892.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
0030 - 13 Formula 15-681011
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083758	GRUNDY LIVINGSTON KANKAK...	APRIL 2016 WIOA ADMIN PREPAID	<u>10,992.68</u>
Total 0083758			10,992.68
0083700	KANKAKEE COMMUNITY COLL...	JANUARY 2016 K3 & LIV TITLE 1 REIMB	<u>21.85</u>
Total 0083700			21.85
0083701	KANKAKEE COMMUNITY COLL...	FEBRUARY 2016 K3 & LIV TITLE 1 REIMB	<u>76,739.06</u>
Total 0083701			76,739.06
0083702	KANKAKEE COMMUNITY COLL...	FEBRUARY 2016 LIV YOUTH SUB REIMB	<u>6,136.96</u>
Total 0083702			6,136.96
0083769	KANKAKEE COMMUNITY COLL...	MARCH 2016 YPS REIMB	<u>16,694.97</u>
Total 0083769			16,694.97
		Total 0030 - 13 Formula 15-681011	<u>110,585.52</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
0049 - 14 TAA 14-661011
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083698	KANKAKEE COMMUNITY COLL...	FEBRUARY 2016 TAA REIMB PET # [REDACTED] & # [REDACTED]	<u>1,472.21</u>
Total 0083698			1,472.21
		Total 0049 - 14 TAA 14-661011	<u>1,472.21</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
0088 - IS Trade Case Mgt
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083699	KANKAKEE COMMUNITY COLL...	FEBRUARY 2016 CASE MGT REIMB	201.92
Total 0083699			201.92
		Total 0088 - IS Trade Case Mgt	201.92

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083787	A T T MOBILITY	ACCT# [REDACTED] (2/23/16-3/22/16) - SHERIFF	49.51
Total 0083787			49.51
0083644	ADCRAFT PRINTERS INC ADCRAFT PRINTERS INC	POSTCARDS, MAIL MERGE, POSTAGE - ELECTIONS PROPERTY FORM - MORGUE	234.15 73.00
Total 0083644			327.15
0083647	AIL	ACCT# [REDACTED] (1/13/16-2/11/16) - OLD JAIL	20.00
Total 0083647			20.00
0083665	AIL	ACCT# [REDACTED] (12/28/15-1/26/16) - NEW JAIL	2,186.16
Total 0083665			2,186.16
0083666	AIL	ACCT# [REDACTED] (12/28/15-1/27/16) - NEW JAIL	2,440.88
Total 0083666			2,440.88
0083646	ALL POWER EQUIPMENT	CUST# [REDACTED] SNOWBLOWER PARTS - ADMIN	31.98
Total 0083646			31.98
0083751	ANNA M CASTLE	CASE# [REDACTED] TRANSCRIPT	105.00
Total 0083751			105.00
0083648	AQUA	ACCT# [REDACTED] (1/14/16-2/11/16) - COURTHOUSE	139.14
Total 0083648			139.14
0083649	AQUA	ACCT# [REDACTED] (1/14/16-2/11/16) - ANNEX	54.59
Total 0083649			54.59
0083650	AQUA	ACCT# [REDACTED] (1/13/16-2/11/16) - OLD JAIL	311.57
Total 0083650			311.57
0083651	AQUA	ACCT# [REDACTED] (1/13/16-2/11/16) - OLD JAIL	213.69
Total 0083651			213.69
0083652	AQUA	ACCT# [REDACTED] (1/13/16-2/11/16) - OLD JAIL	77.50
Total 0083652			77.50
0083653	AQUA	ACCT# [REDACTED] (1/13/16-2/11/16) - OLD JAIL	192.50
Total 0083653			192.50
0083657	AQUA	ACCT# [REDACTED] (1/14/16-2/11/16) - COURTHOUSE	266.17

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
Total 0083657			266.17
0083659	AQUA	ACCT # [REDACTED] (1/13/16-2/11/16) - OLD JAIL	164.74
Total 0083659			164.74
0083660	AQUA	ACCT # [REDACTED] (1/14/16-2/11/16) - ANNEX	194.19
Total 0083660			194.19
0083662	AQUA	ACCT # [REDACTED] (1/6/16-2/4/16) - TREASURER	49.99
	AQUA	ACCT # [REDACTED] ADJUSTMENT - TREASURER	(20.00)
Total 0083662			29.99
0083663	AQUA	ACCT # [REDACTED] (1/6/16-2/4/16) - ADMIN	135.00
Total 0083663			135.00
0083664	AQUA	ACCT # [REDACTED] (1/6/16-2/4/16) - VAC	39.99
Total 0083664			39.99
0083654	AQUA IL	ACCT # [REDACTED] (12/29/15-1/29/16) - NEW JAIL	58.37
Total 0083654			58.37
0083655	AQUA IL	ACCT # [REDACTED] (12/29/15-1/29/16) - NEW JAIL	22.57
Total 0083655			22.57
0083656	AQUA ILLINOIS, INC.	ACCT # [REDACTED] (1/6/16-2/4/16) - ADMIN	386.23
Total 0083656			386.23
0083658	AQUA ILLINOIS, INC.	ACCT # [REDACTED] (1/6/16-2/4/16) - TREASURER	30.85
Total 0083658			30.85
0083661	AQUA ILLINOIS, INC.	ACCT # [REDACTED] (1/6/16-2/4/16) - VAC	39.36
Total 0083661			39.36
0083731	AT & T LONG DISTANCE	CORP ID # [REDACTED] (1/10/15-2/10/16) LONG DISTANCE SERVICES	567.64
Total 0083731			567.64
0083667	BEAUPRES INC	09F9 REPLACE SPARK PLUGS	160.83
	BEAUPRES INC	10G1 GOF	39.73
	BEAUPRES INC	12C10 BRAKES	827.67
	BEAUPRES INC	12C3 TRANSMISSION	371.95
	BEAUPRES INC	12C6 GOF	39.73

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
	BEAUPRES INC	12C9 GOF	39.73
	BEAUPRES INC	13C15 BRAKES	700.42
	BEAUPRES INC	IMPALA OIL CHANGE	39.73
	BEAUPRES INC	TAHOE FLATBED SERVICE	125.00
	BEAUPRES INC	TAHOE TIRE CHANGE	141.00
Total 0083667			2,485.79
0083750	BRADFORD SYSTEMS CORP	NUMERIC LABELS	11.48
Total 0083750			11.48
0083780	BRADLEY J O'KEEFE	APRIL 2016 HEALTH INSURANCE PREMIUM, RETIREMENT INCENTIVE	235.14
Total 0083780			235.14
0083669	CARDMEMBER SERVICE	ACCT # [REDACTED] MARCH 2016 CREDIT CARD PURCHASES	3,898.18
	CARDMEMBER SERVICE	ACCT # [REDACTED] MARCH 2016 CREDIT CARD PURCHASES	2,728.45
	CARDMEMBER SERVICE	ACCT # [REDACTED] MARCH 2016 CREDIT CARD PURCHASES	6,939.01
	CARDMEMBER SERVICE	ACCT # [REDACTED] MARCH 2016 CREDIT CARD PURCHASES	911.26
Total 0083669			14,476.90
0083668	CDW - GOVERNMENT, INC	CUST # [REDACTED] IPAD PRO	926.42
Total 0083668			926.42
0083670	CHRISTIANSEN AUTO	A# [REDACTED] OIL FOR TRACTOR	5.69
	CHRISTIANSEN AUTO	A# [REDACTED] BULBS	50.07
	CHRISTIANSEN AUTO	A# [REDACTED] LIGHT BULB CAPSULE, BATTERY	52.83
Total 0083670			108.59
0083673	COM ED	ACCT # [REDACTED] (1/11/16-2/10/16) - SAO	876.24
Total 0083673			876.24
0083674	COM ED	ACCT # [REDACTED] (1/13/16-2/12/16) - VAC	149.87
Total 0083674			149.87
0083672	COMCAST BUSINESS	ACCT # [REDACTED] (ACTIVITY UP TO & INCLUDING 2/14/16)	852.90
	COMCAST BUSINESS	ACCT # [REDACTED] (ACTIVITY UP TO & INCLUDING 3/14/16)	852.90
Total 0083672			1,705.80
0083671	COMCAST CABLE	ACCT # [REDACTED] (3/1/16-3/30/16)	239.85
	COMCAST CABLE	ACCT # [REDACTED] (3/31/16-4/30/16)	239.85
Total 0083671			479.70

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083753	COMCAST CABLE	ACCT # [REDACTED] (4/15/16-5/14/16) - CORRECTIONS	229.85
	COMCAST CABLE	ACCT # [REDACTED] (4/16/16-5/15/16)	209.85
Total 0083753			439.70
0083675	CONSOLIDATED ELECTRICAL	ACCT # [REDACTED] LIGHT BULBS	49.69
	CONSOLIDATED ELECTRICAL	ACCT # [REDACTED] LIGHT BULBS - ADMIN	466.40
Total 0083675			516.09
0003677	COUNTY BEVERAGE COMPANY	C45 COFFEE - SAO	25.00
	COUNTY BEVERAGE COMPANY	WATER - SAO	20.00
Total 0083677			45.00
0083679	CRAWFORD SUPPLY GROUP, INC.	ACCT # [REDACTED] CLEANOUT COVER	4.47
	CRAWFORD SUPPLY GROUP, INC.	ACCT # [REDACTED] MISC SUPPLY	64.47
	CRAWFORD SUPPLY GROUP, INC.	ACCT # [REDACTED] PART FOR TOILET - SAO	10.21
	CRAWFORD SUPPLY GROUP, INC.	ACCT # [REDACTED] RETURNED PRODUCT	(33.11)
Total 0083679			46.04
0083680	CULLIGAN WATER CONDITIONI..	ACCT # [REDACTED] BOTTLED WATER, DELIVERY	34.15
Total 0083680			34.15
0083760	DANIEL L HENDRICKSON	REIMB FOR FILE FOLDERS - COUNTY CLERK	21.91
Total 0083760			21.91
0003799	DAVE ZINANNI	APRIL 2016 HEALTH INSURANCE PREMIUM, RETIREMENT INCENTIVE	337.50
Total 0083799			337.50
0083703	DEBORAH KOLESAR-JEZIERSKI	KEY PRINTING - NOTARY STAMP REIMBURSEMENT	29.95
	DEBORAH KOLESAR-JEZIERSKI	NOTARY COMMISSION FEE REIMBURSEMENT	9.00
	DEBORAH KOLESAR-JEZIERSKI	SOS NOTARY FEE REIMBURSEMENT	10.00
Total 0083703			48.95
0083755	DOOR MASTERS	CUST # [REDACTED] REPAIRS TO NORTH GARAGE DOOR - NEW JAIL	1,413.10
Total 0083755			1,413.10
0083685	DOUGLAS R. HAYDEN	QUARTER MASTER PURCHASE - SHERIFF	72.83
Total 0083685			72.83
0003681	FEDERAL EXPRESS	ACCT # [REDACTED] OVERNIGHT PKG TO ICJA - SAO	8.30
	FEDERAL EXPRESS	ACCT # [REDACTED] MAILING CHARGES - CORRECTIONS	16.36
Total 0083681			24.66
0083756	FEDERAL EXPRESS	ACCT # [REDACTED] MAILING CHARGES - SHERIFF	21.15

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Total 0083756			21.15
0083692	HERBERT L. JAMISON & CO., LLC	ACCT # [REDACTED] POL # [REDACTED] PROF LIAB INS	1,705.68
Total 0083692			1,705.68
0083687	HICKSGAS KANKAKEE INC	SAND BAGS - ESDA	48.00
Total 0083687			48.00
0083688	HOMESTAR INSURANCE SERV..	CO PAID START UP FUND FOR EMPLOYEE IISA	250.00
Total 0083688			250.00
0083689	HOVE BUICK GMC	ACCT # [REDACTED] 12C4 WIPER BLADE, PARTS	66.83
	HOVE BUICK GMC	ACCT # [REDACTED] PARTS	19.70
	HOVE BUICK GMC	CUST # [REDACTED] 11G2 GOF	47.61
	HOVE BUICK GMC	CUST # [REDACTED] 12C4 GOF	44.61
	HOVE BUICK GMC	CUST # [REDACTED] 13C4 FUEL PUMP	493.32
Total 0083689			672.09
0083690	I.C.T.A.	2016 ANNUAL DUES - TREASURER	325.00
Total 0083690			325.00
040416	ILLINOIS DEPARTMENT OF REV..	RENTAL HOUSING SUPPORT PROGRAM SURCHARGE - MARCH 2016	0,820.00
Total 040416			0,820.00
0083762	ILLINOIS SHERIFFS ASSOCIATION	(4/20/16-4/23/16) CHIEF DEPUTY CONFERENCE - CORRECTIONS	350.00
Total 0083762			350.00
0083691	INTERSTATE BATTERY SYSTEM ..	11C10 BATTERY	116.95
Total 0083691			116.95
0083752	J BRUCE CLARK	(3/15/16) ELECTION DAY MILEAGE	116.10
Total 0083752			116.10
0083712	JEFF MORRIS DAIRY SERVICE	1/2 PINTS 2% MILK & 1/2 PINTS SKIM MILK	2,100.00
Total 0003712			2,100.00
0083777	JEFF MORRIS DAIRY SERVICE	1/2 PINTS 2% MILK & 1/2 PINTS SKIM MILK	933.00
Total 0083777			933.00
0083764	JOBVIEW, LLC	(12/2015-11/2016) JOBVIEW 2ND CHANCE KIOSK - CORRECTIONS	3,750.00
Total 0083764			3,750.00

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0083786	JOHN M RUCH	APRIL 2016 HEALTH INSURANCE PREMIUM, RETIREMENT INCENTIVE	77.70
Total 0083786			77.70
0083727	JOHN REDMOND	CONTRACTUAL SERVICES FOR JMH SERVICES	1,025.00
Total 0083727			1,025.00
0083784	JOHN REDMOND	CONTRACTUAL SERVICES FOR JMH PROGRAM	1,175.00
Total 0083784			1,175.00
0083693	JOLIET ORAL SURGEONS	INMATE MEDICAL CARE	2,165.00
Total 0083693			2,165.00
0083697	KANKAKEE ACE HARDWARE INC	CUSTOM SANDRUMS - CORRECTIONS	8.54
Total 0083697			8.54
040416A	KANKAKEE COUNTY RECORDER	IL DEPT OF REVENUE STATE STAMPS - MARCH 2016	34,944.50
Total 040416A			34,944.50
0083765	KANKAKEE COUNTY TREASUR...	NOTARY COMMISSION FEE PO FROM PETTY CASH	9.00
Total 0083765			9.00
0083766	KANKAKEE COUNTY TREASUR...	SUMTER CO CLERK RE: CERTIF COPIES	1.25
Total 0083766			1.25
0083767	KANKAKEE COUNTY TREASUR...	WEB FOOT DESIGN YEARLY FEE	120.00
Total 0083767			120.00
0083768	KANKAKEE COUNTY TREASUR...	AMAZON SOAP FOR MORGUE	40.99
Total 0083768			40.99
042816A	KANKAKEE COUNTY TREASUR...	TRANSFER FROM GENERAL FUND TO JURY	20,000.00
Total 042816A			20,000.00
0083696	KANKAKEE DISPOSAL	CUSTOM MARCH 2016 DISPOSAL SERVICE - ADMIN	274.72
	KANKAKEE DISPOSAL	CUSTOM MARCH 2016 DISPOSAL SERVICE - OLD JAIL	268.87
	KANKAKEE DISPOSAL	CUSTOM MARCH 2016 DISPOSAL SERVICE - NEW JAIL	952.74
Total 0083696			1,496.33
0083770	KNOWINK, LLC	POLL PAD PACKAGES & VERIZON PANTECH HOTSPOTS	51,690.00

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Total 0083770			51,690.00
0083761	LAZARUS HUGHES	(3/25/16) MEAL REIMB - INMATE TRANSPORT	10.21
Total 0083761			10.21
0083771	LEWIS PAPER	ACCT# WHIT MULTIQUE COPY SHOP 92 BRIGHT	1,270.35
Total 0083771			1,270.35
0083772	LEXIS NEXIS	ACCT# 12/1/15-12/31/15 - COURTS	650.00
Total 0083772			650.00
0083773	LOWE'S	ACCT# 4 FT CORNER GUARD - ADMIN	6.22
	LOWE'S	ACCT# OANCO OVAL TIREAD	9.48
	LOWE'S	ACCT# OVAL POLE TIMER - ADMIN	50.33
Total 0083773			66.03
0083705	MARKELA MCCARTER	CONTRACTUAL SERVICES FOR JMH PROGRAM	514.50
Total 0083705			514.50
0083774	MARKELA MCCARTER	CONTRACTUAL SERVICES FOR JMH PROGRAM	808.50
Total 0083774			808.50
0083704	MARQUE & LANBERT	13C6 TIRE	44.99
	MARQUE & LANBERT	13C8 TIRES	761.85
Total 0083704			806.84
EFT1218	MARTIN WHALEN OFFICE SOLU...	ACCT# REPLACE DRUM CLEAN OPTIC - SHERIFF	351.40
Total EFT1218			351.40
EFT1219	MARTIN WHALEN OFFICE SOLU...	ACCT# LEASE PAYMENT FOR SHREDDER - CORRECTIONS	135.50
Total EFT1219			135.50
0083706	MCKESSON MEDICAL SURGICAL	ACCT# MEDICAL SUPPLIES - CORRECTIONS	13.21
	MCKESSON MEDICAL SURGICAL	ACCT# MEDICAL SUPPLIES - CORR	209.10
Total 0083706			222.31
0083775	MEDPRO WASTE DISPOSAL, LLC	MEDICAL WASTE REMOVAL - MONTHLY SERVICE	467.25
Total 0083775			467.25
0083707	MENARDS	ACCT# CUT OFF WHEELS - ADMIN	4.49
	MENARDS	ACCT# DOWEL, BARREL BOLT - ADMIN	5.46
	MENARDS	ACCT# DUST PAN - NEW JAIL	11.96

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Check Number	Vendor Name	Transaction Description	Check Amount
	MENARDS	ACCT# [REDACTED] ELECTRICAL TAPE - PUBLIC SAFETY	1.30
	MENARDS	ACCT# [REDACTED] HAND SOAP - COURTHOUSE	11.48
	MENARDS	ACCT# [REDACTED] MOUSE TRAP - COURTHOUSE	3.99
	MENARDS	ACCT# [REDACTED] MOUSE TRAPS - COURTHOUSE	7.16
	MENARDS	ACCT# [REDACTED] PARTS FOR GENERATOR - ADMIN	29.12
	MENARDS	ACCT# [REDACTED] PIPE, SCREWS - ADMIN	21.23
	MENARDS	ACCT# [REDACTED] SCRUB BRUSH - NEW JAIL	14.93
	MENARDS	ACCT# [REDACTED] TOGGLE BOLTS - ADMIN	10.99
	MENARDS	ACCT# [REDACTED] WASHERS - ADMIN	2.97
Total 0083707			125.32
0083776	MENARDS	ACCT# [REDACTED] MISC SUPPLIES - ADMIN	22.27
	MENARDS	ACCT# [REDACTED] REACH TOOL - COURTHOUSE	9.97
	MENARDS	ACCT# [REDACTED] REACH TOOL - PUBLIC SAFETY	9.97
Total 0083776			42.21
0083709	MID-STATE ORGANIZED CRIME	FY16 ANNUAL MEMBERSHIP FEES - SHERIFF	200.00
Total 0083709			200.00
0083708	MIDAMERICAN ENERGY COMP...	ACCT# [REDACTED] (1/18/16-2/9/16) - OLD JAIL/ANNEX COURTHOUSE	11,363.49
Total 0083708			11,363.49
0083710	MIDWEST FORENSIC PATH LIML...	[REDACTED] AUTOPSY	1,075.00
	MIDWEST FORENSIC PATH LIML...	[REDACTED] AUTOPSY	1,075.00
	MIDWEST FORENSIC PATH LIML...	[REDACTED] AUTOPSY	1,075.00
Total 0083710			3,225.00
0083695	MITRA KALELKAR, M.D.	[REDACTED] AUTOPSY	1,075.00
Total 0083695			1,075.00
0083711	MJS ADVANTAGE, INC.	JANUARY 2016 MANAGEMENT FEES - CORRECTIONS	10,443.33
Total 0083711			10,443.33
0083714	NATIONAL COMMISSION ON	(4/9/16-4/12/16) SPRING CONF ON CORREC HEALTH CARE/NASHVILLE	595.00
Total 0083714			595.00
0083716	NEXT DAY TONER SUPPLIES, INC.	TONER CARTRIDGES - SHERIFF	165.10
Total 0083716			165.10
0083779	NEXT DAY TONER SUPPLIES, INC.	INK CARTRIDGES - CORONER	192.45
	NEXT DAY TONER SUPPLIES, INC.	PRINTHEADS - AUDITOR	166.25
Total 0083779			358.70
0083715	NEXTEL COMMUNICATIONS	ACCT# [REDACTED] (1/25/16-2/24/16) - ADMIN	225.28

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Total 0083715			235.28
0083778	NEXTEL COMMUNICATIONS	ACCT# [REDACTED] (2/24/16-3/24/16) - ADMIN	235.63
Total 0083778			235.63
0083718	NEXUS - ONARGA ACADEMY	CASE # [REDACTED] JUVENILE ALT PLACEMENT	17,563.00
Total 0083718			17,563.00
0083645	NICKOLAS P. ALLEN	MARCH 2016 MILEAGE REIMB TO BANKS FOR DEPOSITS	35.31
Total 0083645			35.31
0083717	NICOR GAS	ACCT# [REDACTED] (12/31/15-2/1/16) - SAO	411.05
Total 0083717			411.05
0083763	OFFICE OF STATE COMPTROLLER	UNIT CODE [REDACTED] FY14 AUDIT FEES	10.00
Total 0083763			10.00
0083719	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	10.75
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	10.77
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	10.75
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	52.94
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	10.75
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	11.10
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	11.10
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	24.85
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	24.85
	ON-LINE RADIOLOGY MEDICAL	[REDACTED] INMATE MEDICAL CARE	52.94
Total 0083719			220.80
0083720	PCS INDUSTRIES	CUST# [REDACTED] ARSENAL/CLEANERS - NEW JAIL	2,266.68
Total 0083720			2,266.68
0083721	PRECISION PIPING	(9/22/15) CUST# [REDACTED] REPAIR COMPRESSOR - COURTHOUSE	5,069.21
	PRECISION PIPING	CUST# [REDACTED] REPAIR HEAT UNIT - TREAS	467.08
Total 0083721			5,536.29
0083722	PRESENCE ST. MARY'S HOSPITAL	[REDACTED] INMATE MEDICAL CARE	31.90
	PRESENCE ST. MARY'S HOSPITAL	[REDACTED] INMATE MEDICAL CARE	21.80
	PRESENCE ST. MARY'S HOSPITAL	[REDACTED] INMATE MEDICAL CARE	10.77
	PRESENCE ST. MARY'S HOSPITAL	[REDACTED] INMATE MEDICAL CARE	255.69
	PRESENCE ST. MARY'S HOSPITAL	[REDACTED] INMATE MEDICAL CARE	1,774.99

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	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE	11.10
	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE	21.80
	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE	24.85
	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE	11.10
	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE	24.85
	PRESENCE ST. MARY'S HOSPITAL	MEDICAL CARE INMATE MEDICAL	1,774.99
Total 0083722			3,964.84
0083723	PROTECTION ASSOCIATES	FIRE INSPECTION, REPLACE BATTERIES	1,348.75
	PROTECTION ASSOCIATES	MONITORING SERVICE FEES (2/1/16-4/30/16)	78.00
	PROTECTION ASSOCIATES	OPEN CLOSE REPORTS/MONITORING FEE (2/1/16-4/30/16)	126.00
	PROTECTION ASSOCIATES	SERVICE ALARM PANEL - CORRECTIONS	95.00
Total 0083723			1,647.75
0083783	PROTECTION ASSOCIATES	(3/1/16-5/31/16) FIRE ALM RADIO FEE-FIRE ALM MONIT @KANCOMM	420.00
	PROTECTION ASSOCIATES	(3/1/16-5/31/16) HIGH SPEED MONITORING FEE - ANNEX	102.00
	PROTECTION ASSOCIATES	(3/2/16-6/1/16) OPEN/CLOSE REPORTS; HIGH SPEED MONIT FEE-ANN	126.00
	PROTECTION ASSOCIATES	REMOTE PROGRAM CHARGE - ANNEX	45.00
	PROTECTION ASSOCIATES	REMOTE PROGRAM CHARGE - COURTHOUSE	45.00
	PROTECTION ASSOCIATES	REMOTE PROGRAM CHARGE - SAO	45.00
Total 0083783			783.00
0083725	QUEST DIAGNOSTICS	INMATE MED CARE	41.62
	QUEST DIAGNOSTICS	INMATE MED CARE	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	37.77
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	134.67
	QUEST DIAGNOSTICS	INMATE MED CARE	141.06
	QUEST DIAGNOSTICS	CARE INMATE MED	138.79
	QUEST DIAGNOSTICS	CARE INMATE MED	13.26

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	QUEST DIAGNOSTICS	MED CARE INMATE	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.83
	QUEST DIAGNOSTICS	CARE INMATE MED	147.28
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	CARE INMATE MED	41.62
	QUEST DIAGNOSTICS	INMATE MED CARE	41.62
	QUEST DIAGNOSTICS	INMATE MED CARE	41.62
	QUEST DIAGNOSTICS	INMATE MED CARE	41.62
	QUEST DIAGNOSTICS	MED CARE INMATE	41.62
Total 0083725			1,195.72
0083726	QUILL CORPORATION	PAPER & FLASHDRIVES - ADMIN	148.90
Total 0083726			148.90
EFT1220	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	786.53
Total EFT1220			786.53
EFT1221	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	793.32
Total EFT1221			793.32
EFT1222	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	549.78
Total EFT1222			549.78
EFT1223	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	355.95
Total EFT1223			355.95
EFT1224	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	748.17
Total EFT1224			748.17
EFT1225	RAY O'HERRON COMPANY INC	CUST QUARTER MASTER PURCHASE - CORRECTIONS	794.79
Total EFT1225			794.79

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EFT1226	RAY O'HERRON COMPANY INC	CUST [REDACTED] QUARTER MASTER PURCHASE - CORRECTIONS	799.97
Total EFT1226			799.97
EFT1227	RAY O'HERRON COMPANY INC	CUST [REDACTED] QUARTER MASTER PURCHASE - CORRECTIONS	649.47
Total EFT1227			649.47
EFT1228	RAY O'HERRON COMPANY INC	CUST [REDACTED] QUARTER MASTER PURCHASE - CORRECTIONS	416.06
Total EFT1228			416.06
EFT1229	RAY O'HERRON COMPANY INC	CUST [REDACTED] QUARTER MASTER PURCHASE - CORRECTIONS	693.31
Total EFT1229			693.31
0083683	REYNA HAMMERLUND REYNA HAMMERLUND	(3/23/15) INTERPRETER SERVICES (10.50 HRS) (4/1/16) INTERPRETER SERVICES (24.00 HRS)	120.50 <u>504.00</u>
Total 0083683			724.50
0083759	REYNA HAMMERLUND REYNA HAMMERLUND	(4/4/16) INTERPRETER SERVICES (3.50 HRS) 4/15/16 INTERPRETER SERVICES (7.0 HRS)	73.50 <u>147.00</u>
Total 0083759			220.50
0083785	RIVER VALLEY METRO MASS T.	FY16 LOCAL CONTRIBUTION	<u>7,209.07</u>
Total 0083785			7,209.07
0083728	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	362.00
	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	725.68
	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	389.52
	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	202.20
	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	1,005.12
	RIVERSIDE MEDICAL CENTER	[REDACTED] INMATE MEDICAL CARE	179.00
Total 0083728			2,863.52
EFT1230	RIVERVIEW PHARMACY	OCTOBER 2015 INMATE PRESCRIPTIONS - LOCAL	<u>6,534.92</u>
Total EFT1230			6,534.92
EFT1231	RIVERVIEW PHARMACY	OCTOBER 2015 INMATE PRESCRIPTIONS - COOK	<u>49.76</u>
Total EFT1231			49.76

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EFT1232	RIVERVIEW PHARMACY	OCTOBER 2015 INMATE PRESCRIPTIONS - JMH PROGRAM	36.74
Total EFT1232			36.74
EFT1233	RIVERVIEW PHARMACY	OCTOBER 2015 INMATE PRESCRIPTIONS - FEOS	<u>125.75</u>
Total EFT1233			125.75
EFT1234	RIVERVIEW PHARMACY	OCTOBER 2015 INMATE PRESCRIPTIONS - COOK COUNTY	<u>2,115.57</u>
Total EFT1234			2,115.57
EFT1235	RIVERVIEW PHARMACY	NOVEMBER 2015 JMH PRESCRIPTIONS - CORRECTIONS	<u>228.21</u>
Total EFT1235			228.21
0083729	ROUTE 1 CHEVROLET BUICK	11C10 BRAKES	<u>607.89</u>
Total 0083729			607.89
0083730	RUDER TECHNOLOGIES RUDER TECHNOLOGIES	ACCT [REDACTED] CHANGE NORTEL PROGRAMMING ACCT [REDACTED] SERV CALL FOR BAD SWITCH IN EOC, REPL SWITCH	110.00 <u>220.00</u>
Total 0083730			330.00
0083732	SCHUYLER AVENUE PROPERTIES...	(1/7/16-2/4/16) AQUA & SEWER BILLS - SAO	<u>68.74</u>
Total 0083732			68.74
0083788	SCHUYLER AVENUE PROPERTIES...	MAY 2016 RENT - SAO	<u>4,750.00</u>
Total 0083788			4,750.00
0083733	SECRETARY OF STATE	CONT [REDACTED] TRANSFER OF TITLE - SHERIFF	<u>95.00</u>
Total 0083733			95.00
0083734	SECRETARY OF STATE	CONT [REDACTED] TRANSFER OF TITLE - SHERIFF	<u>95.00</u>
Total 0083734			95.00
0083789	SIRCHIE FINGER PRINT	CUST [REDACTED] INVESTIGATION SUPPLIES - SHERIFF	<u>56.26</u>
Total 0083789			56.26
0083736	SOE SOFTWARE CORPORATION	CLARIFY ELECTION NIGHT REPORTING (ENR) 2015 - ELECTIONS	<u>4,416.67</u>
Total 0083736			4,416.67
0083737	SOUTHERN RUBBER STAMP CO....	DATE/FILE STAMPS - CIRCUIT CLERK	<u>547.43</u>
Total 0083737			547.43

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0083738	SPIEGEL ASSOCIATES, INC.	ELECTION JUDGE MANUALS - ELECTIONS	5,555.00
Total 0083738			5,555.00
EFT1236	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] OFFICE SUPPLIES - FINANCE	69.92
Total EFT1236			69.92
EFT1237	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] MISC OFFICE SUPPLIES - SHERIFF	82.26
Total EFT1237			82.26
EFT1238	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] MISC SUPPLIES - ADM	82.33
Total EFT1238			82.33
EFT1239	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] MISC SUPPLIES	166.17
Total EFT1239			166.17
EFT1240	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] POWER STRIP - ELECTIONS	1,320.00
Total EFT1240			1,320.00
EFT1241	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] RED CLASP ENVELOPES - ELECTIONS	43.99
Total EFT1241			43.99
EFT1242	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] MISC SUPPLIES - SAO	391.10
Total EFT1242			391.10
EFT1244	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] MISC SUPPLIES - SAO	282.63
Total EFT1244			282.63
EFT1254	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] OFFICE SUPPLIES - CIRCUIT CLERK	448.27
Total EFT1254			448.27
EFT1255	STAPLES BUSINESS ADVANTAGE	CUST [REDACTED] OFFICE SUPPLIES - CIRCUIT CLERK	130.66
Total EFT1255			130.66
0083790	STATE ATTY APPELLATE PROS	(12/14,12/20,12/22,12/23/15) NEGOTIATIONS, DRAFT PROPOSALS	990.00
Total 0083790			990.00
0083791	STERICYCLE INC	CUST [REDACTED] MEDICAL WASTE DISPOSAL	1,001.98
Total 0083791			1,001.98
0083676	THE COUNTRY TABLE	(3/21/16) JUICE	1,447.10

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Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
	THE COUNTRY TABLE	(3/21/16-4/3/16) JCDC MEALS	19,746.90
	THE COUNTRY TABLE	(3/28/16) JUICE	1,447.10
	THE COUNTRY TABLE	TRIMARK DISPOSABLES	489.53
Total 0083676			23,170.63
0083754	THE COUNTRY TABLE	(4/1/16) JUICE	1,447.10
	THE COUNTRY TABLE	(4/4/16) JUICE	1,447.10
	THE COUNTRY TABLE	(4/8/16-4/17/16) JCDC MEALS	19,528.28
	THE COUNTRY TABLE	TRIMARK DISPOSABLES	158.83
Total 0083754			22,581.31
0083686	THE HELEN WHEELER CENTER	FY2015 JMI MENTAL HEALTH SERVICES - CORRECTIONS	8,466.69
Total 0083686			8,466.69
0083740	THOMS PROESTLER CO	CUST [REDACTED] CEREAL	2,517.70
Total 0083740			2,517.70
0083741	TOBEY'S CONSTRUCTION & CA...	ACCT [REDACTED] SAND FOR SANDBAGS	848.59
Total 0083741			848.59
0083739	TOMIKA TALLEY-WEST	CONTRACTUAL SERVICES FOR JMI PROGRAM	884.50
Total 0083739			884.50
0083792	TOMIKA TALLEY-WEST	CONTRACTUAL SERVICES FOR JMI PROGRAM	228.75
Total 0083792			228.75
0083793	U.S. BANK EQUIPMENT FINANCE	ACCT [REDACTED] LEASE PAYMENT ON SHREDDER - CORRECTIONS	157.56
Total 0083793			157.56
EFT1246	UNIFIRST CORPORATION	CUST [REDACTED] UNIFORMS - ADMIN	47.55
Total EFT1246			47.55
EFT1247	UNIFIRST CORPORATION	CONTR [REDACTED] UNIFORMS - ADM	47.55
Total EFT1247			47.55
EFT1248	UNIFIRST CORPORATION	CONTR [REDACTED] UNIFORMS - ADM	48.15
Total EFT1248			48.15
0083743	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - TREASURER	395.45
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - NEW JAIL	8,086.82
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - ADMIN	2,747.80
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - OLD JAIL	2,679.13
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - MORGUE	804.69
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - COURTHOUSE	2,401.67
	VANGUARD ENERGY SERVICES...	ACCT [REDACTED] (1/1/16-1/31/16) - ANNEX	1,105.83

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Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
110 - General Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
	VANGUARD ENERGY SERVICES...	ACCT # [REDACTED] (1/1/16-1/31/16) - PUBLIC SAFETY	1,105.35
Total 0083743			19,326.74
041416	VARIOUS INDIVIDUALS	JURORS ORDERS CK # [REDACTED] (VOID)	2,725.00
Total 041416			2,725.00
042816	VARIOUS INDIVIDUALS	JURORS ORDERS CK # [REDACTED]	6,200.00
Total 042816			6,200.00
0083744	VERIZON WIRELESS	ACCT # [REDACTED] (2/16/16-3/15/16) - CORONER	293.37
Total 0083744			293.37
0083745	VERIZON WIRELESS	ACCT # [REDACTED] (2/16/16-3/15/16) - ESDA	168.53
	VERIZON WIRELESS	ACCT # [REDACTED] (2/16/16-3/15/16) - SHERIFF	5,212.73
	VERIZON WIRELESS	ACCT # [REDACTED] (2/16/16-3/15/16) - CORRECTIONS	1,356.17
Total 0083745			6,737.43
0083795	VERIZON WIRELESS	ACCT # [REDACTED] (2/19/16-3/18/16) - SHERIFF	127.56
Total 0083795			127.56
0083796	VILLAGE OF BRADLEY	APRIL 2016 INSURANCE PREMIUM	156.39
Total 0083796			156.39
EFT1250	WAREHOUSE DIRECT	ACCT # [REDACTED] OFFICE SUPPLIES	31.59
Total EFT1250			31.59
0083797	WEX BANK	ACCT # [REDACTED] MARCH 2016 FUEL - CORRECTIONS	39.02
	WEX BANK	ACCT # [REDACTED] MARCH 2016 FUEL - SHERIFF	126.99
Total 0083797			166.01
0083746	WOODY'S EMS	SUPPLIES FOR KITCHEN FREEZER - NEW JAIL	74.76
	WOODY'S EMS	SUPPLIES FOR PHASE II - NJ	564.22
Total 0083746			638.98
Total 110 - General Fund			375,445.67

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
200 - Tort Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083748	AEDEC	DELUX SAFETY CHAIR II	2,092.00
Total 0083748			2,092.00
EFT1251	BOB BARKER CO	CUST CODE # [REDACTED] (2) SHIELD CAPTURE 24X48X150	349.98
Total EFT1251			349.98
0083750	BRADFORD SYSTEMS CORP	NUMERIC LABELS	4.83
Total 0083750			4.83
0083681	FEDERAL EXPRESS	ACCT # [REDACTED] OVERNIGHT PKG TO ICJA - SAO	8.31
Total 0083681			8.31
0083713	NATIONAL DISTRICT ATT ASSOC	2016 MEMBERSHIP DUES - SAO	366.00
Total 0083713			366.00
0083782	PHYSIO-CONTROL INC	2 AED'S MEDICAL - JCDC	714.00
Total 0083782			714.00
0083789	SIRCHIE FINGER PRINT	CUST # [REDACTED] INVESTIGATION SUPPLIES - SHERIFF	137.51
Total 0083789			137.51
EFT1243	STAPLES BUSINESS ADVANTAGE	CUST # [REDACTED] MISC SUPPLIES - SAO	164.30
Total EFT1243			164.30
EFT1245	STAPLES BUSINESS ADVANTAGE	CUST # [REDACTED] MISC SUPPLIES - SAO	118.70
Total EFT1245			118.70
0083742	TRESSLER LLP	CLIENT/MATTER # [REDACTED] PROFESSIONAL SERVICES	250.00
Total 0083742			250.00
Total 200 - Tort Fund			4,205.63

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
210 - Pension Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
041916	ILL MUNICIPAL RETIREMENT F..	DMRF MARCH 2016	<u>406,635.54</u>
Total 041916			<u>406,635.54</u>
		Total 210 - Pension Fund	<u>406,635.54</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
220 - Recorder Computer Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083682	FIDLAR TECHNOLOGIES, INC.	CUST # [REDACTED] FEBRUARY 2016 LAREDO USAGE - RECORDER	<u>1,050.44</u>
Total 0083682			<u>1,050.44</u>
0083757	FIDLAR TECHNOLOGIES, INC.	CUST # [REDACTED] MARCH 2016 LAREDO USAGE - RECORDER	<u>1,313.40</u>
Total 0083757			<u>1,313.40</u>
		Total 220 - Recorder Computer Fund	<u>2,363.84</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
230 - Co. Clerk Vital Record Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
007646	CATALYST CONSULTING GROUP..	DECEMBER 2015 HOSTING FEE, GENEALOGY RECORDS DOWNLOADED	375.00
	CATALYST CONSULTING GROUP..	HOSTING FEE, GENEALOGY RECORDS DOWNLOADED - COUNTY CLERK	311.25
Total 007646			686.25
007653	CATALYST CONSULTING GROUP..	MARCH 2016 HOSTING FEE, GENEALOGY RECORDS DOWNLOADED	375.00
Total 007653			375.00
EFT1011	IMAGETEK, INC.	ANNUAL MAINT (3/30/16 - 3/29/17)	3,136.00
Total EFT1011			3,136.00
EFT1012	IMAGETEK, INC.	(12/25/15-1/24/16) PROFESSIONAL SERVICES - COUNTY CLERK	150.00
Total EFT1012			150.00
007647	ISP	CUST ID # [] - DEATH CERTIFICATE SAFETY PAPER	1,349.75
Total 007647			1,349.75
007648	SMITH, KOELLING, DYKSTRA & ...	ID # [] PROF SERVICES RENDERED	800.00
Total 007648			800.00
		Total 230 - Co. Clerk Vital Record Fund	6,497.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
240 - Treasurers Computer Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
007654	ILLINOIS NATIONAL BANK	SERVICE ANALYSIS # [] E-PAY	12.00
Total 007654			12.00
007644	KANKAKEE COUNTY TREASUR..	TREASURER COMP FUND PAYROLL 04-01-16	1,462.56
Total 007644			1,462.56
007649	KANKAKEE COUNTY TREASUR..	TREASURER COMP FUND PAYROLL 04-15-16	1,478.40
Total 007649			1,478.40
		Total 240 - Treasurers Computer Fund	2,952.96

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
260 - Court Security Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083723	PROTECTION ASSOCIATES	FINANCE CHARGE ON INV [REDACTED] - SHERIFF	10.00
	PROTECTION ASSOCIATES	FINANCE CHG ON INVOICE [REDACTED]	10.00
Total 0083723			20.00
0083730	RUDER TECHNOLOGIES	ACCT [REDACTED] PLUG IN TRANSFORMER - SHERIFF	17.00
	RUDER TECHNOLOGIES	ACCT [REDACTED] SERVICE CALL ON CAMERA - SHERIFF	325.65
Total 0083730			342.65
		Total 260 - Court Security Fund	362.65

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
270 - Court Document Storage Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083678	CRANE IMAGING SOLUTIONS, L...	CUST [REDACTED] SERVICE CONTRACT RENEWAL - CIRCUIT CLERK	1,954.00
Total 0083678			1,954.00
		Total 270 - Court Document Storage Fund	1,954.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
275 - Foreclosure Mediation Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010563	FORECLOSURE MEDIATION	MARCH 2016 FORECLOSURE MEDIATION SERVICES	<u>4,650.00</u>
Total 0010563			4,650.00
0810568	ILLINOIS BAR FOUNDATION	ASSISTANCE WITH MORTGAGE FORECLOSURE MEDIATION (JAN-MAR 2016)	<u>375.00</u>
Total 0010568			375.00
		Total 275 - Foreclosure Mediation Fund	<u>5,025.00</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
290 - Probation Service Fees Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083735	GRACE SEGGEBRUCH	(3) JACKETS - PROBATION	<u>28.00</u>
Total 0083735			28.00
0083684	JAMES S. HAMM	MARCH 2016 EARLY INTERVENTION (SEX OFFENDER COUNSELING)	<u>100.00</u>
Total 0083684			100.00
0083798	RON WHITTINGTON	(4/6/16) TRAINING REGISTRATIONS (2) - PROBATION	<u>20.00</u>
Total 0083798			20.00
0083794	VERIZON	ACCT # [REDACTED] (2/16/16-3/15/16) - PROBATION	<u>1,325.29</u>
Total 0083794			1,325.29
EFT1249	WAREHOUSE DIRECT	CUST # [REDACTED] TONER - PROBATION	<u>79.89</u>
Total EFT1249			79.89
		Total 290 - Probation Service Fees Fund	<u>1,553.18</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
300 - Forfeited Funds (SAO)
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
007651	BEAUPRES INC	2002 CHEV IMPALA NEW BATTERY - SAO	222.53
	BEAUPRES INC	2002 CHEV IMPALA NEW STARTER - SAO	547.00
Total 007651			769.53
007652	BRADFORD SYSTEMS CORP	NUMERIC LABELS	8.79
Total 007652			8.79
007655	VERIZON WIRELESS	ACCT # [REDACTED] (3/4/16-4/3/16) - SAO	468.67
Total 007655			468.67
		Total 300 - Forfeited Funds (SAO)	1,246.99

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
310 - Gang Violence Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
EFT1013	STAPLES BUSINESS ADVANTAGE	CUST # [REDACTED] MISC SUPPLIES - SAO	299.05
Total EFT1013			299.05
EFT1014	STAPLES BUSINESS ADVANTAGE	CUST # [REDACTED] MISC SUPPLIES - SAO	216.10
Total EFT1014			216.10
		Total 310 - Gang Violence Fund	515.15

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
325 - Circuit Clerk Oper/Admin Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083747	IACC COMPTROLLER	2016 ANNUAL DUES - CIRCUIT CLERK	<u>445.00</u>
Total 0083747			<u>445.00</u>
		Total 325 - Circuit Clerk Oper/Admin Fund	<u>445.00</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
330 - Court Automation Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
005575	COURTVIEW JUSTICE SOLUTIONS	CUST# [REDACTED] COURTVIEW EACCESS RE-HOSTING	1,258.00
	COURTVIEW JUSTICE SOLUTIONS	CUST# [REDACTED] LIS BROKER REHOSTING	4,088.00
	COURTVIEW JUSTICE SOLUTIONS	CUST# [REDACTED] MIGRATE COURTVIEW DATABASES TO MSSQL 2014	3,459.00
	COURTVIEW JUSTICE SOLUTIONS	CUST# [REDACTED] NETDMS APPLICATION SERVER REHOST	3,295.00
Total 005575			<u>12,100.00</u>
005576	IRON MOUNTAIN INTELLECTUAL	(5/14/16-5/13/17) FLEXSAFE BENEFICIARY	<u>255.00</u>
Total 005576			<u>255.00</u>
005573	KANKAKEE COUNTY TREASUR...	COURT AUTO PAYROLL 04-01-16	<u>12,242.35</u>
Total 005573			<u>12,242.35</u>
005577	KANKAKEE COUNTY TREASUR...	COURT AUTO PAYROLL 04-15-16	<u>12,211.23</u>
Total 005577			<u>12,211.23</u>
		Total 330 - Court Automation Fund	<u>36,808.58</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
340 - Driver Improvement Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
007645	KANKAKEE COUNTY TREASUR...	DRIVER IMPR PAYROLL 04-01-16	<u>619.36</u>
Total 007645			619.36
007650	KANKAKEE COUNTY TREASUR...	DRIVER IMPR PAYROLL 04-15-16	<u>619.36</u>
Total 007650			619.36
		Total 340 - Driver Improvement Fund	<u>1,238.72</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
355 - Coroner Fees Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
001068	KANKAKEE COUNTY TREASUR...	JANUARY 2016 CREDIT CARD CHARGES - CORONER	<u>1,503.65</u>
Total 001068			1,503.65
001069	KANKAKEE COUNTY TREASUR...	FEBRUARY 2016 CREDIT CARD CHARGES - CORONER	<u>55.96</u>
Total 001069			55.96
		Total 355 - Coroner Fees Fund	<u>1,559.61</u>

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
380 - V.A.C. Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010560	AIL	ACCT # [REDACTED] (2/18/16-3/21/16) - VETS WATER	34.54
Total 0010560			34.54
0010580	BILL & DIANE KONITZ	APRIL 2016 VETS SHELTER ASSISTANCE	283.00
Total 0010580			283.00
0010556	CNA SURETY	BOND#POL [REDACTED] SURETY BOND [REDACTED] - VAC	100.00
Total 0010556			100.00
0010561	COM ED	ACCT # [REDACTED] (2/10/16-3/9/16) - VETS ELECTRIC	50.00
Total 0010561			50.00
0010562	COM ED	ACCT # [REDACTED] (2/12/16-3/11/16) - VETS ELECTRIC	80.00
Total 0010562			80.00
0010558	DR JAMES R. MARTELL LTD DR JAMES R. MARTELL LTD DR JAMES R. MARTELL LTD DR JAMES R. MARTELL LTD	[REDACTED] VETS MEDICAL CARE [REDACTED] VETS MEDICAL CARE [REDACTED] VETS MEDICAL CARE [REDACTED] VETS MEDICAL CARE	275.00 1,260.00 1,320.00 300.00
Total 0010558			3,155.00
0010581	DR JAMES R. MARTELL LTD DR JAMES R. MARTELL LTD	[REDACTED] VETS MEDICAL CARE [REDACTED] VETS MEDICAL CARE	29.00 120.00
Total 0010581			149.00
0010564	F WEBER PRINTING CO	FLYERS - VAC	121.00
Total 0010564			121.00
0010566	HINCKLEY SPRINGS	CUST ACCT # [REDACTED] APRIL 2016 WATER SERVICE - VAC	15.71
Total 0010566			15.71
0010567	HOMESTAR BANK	LOAN # [REDACTED] APRIL 2016 VETS SHELTER ASSISTANCE	350.00
Total 0010567			350.00
0010565	HOWARD L. HAYES	APRIL 2016 VETS SHELTER ASSISTANCE	350.00
Total 0010565			350.00
0010557	JOE'S AUTOMOTIVE, INC.	ACCT # [REDACTED] VEHICLE REPAIRS - VAC	41.22
Total 0010557			41.22
0010578	KANKAKEE COUNTY HIGHWAY ...	MARCH 2016 FUEL - VAC	326.81
Total 0010578			326.81

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
380 - V.A.C. Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010577	KANKAKEE COUNTY SHIP & REC KANKAKEE COUNTY SHIP & REC	FEBRUARY 2016 POSTAGE - VAC MARCH 2016 POSTAGE - VAC	53.81 40.88
Total 0010577			94.69
0010554	KANKAKEE COUNTY TREASUR...	VAC SALARIES 04-01-16	4,227.42
Total 0010554			4,227.42
0010559	KANKAKEE COUNTY TREASUR...	VAC SALARIES 04-13-16	4,302.67
Total 0010559			4,302.67
0010571	KANKAKEE COUNTY TREASUR...	JANUARY 2016 CREDIT CARD CHARGES - VAC	394.51
Total 0010571			394.51
0010572	KANKAKEE COUNTY TREASUR...	FEBRUARY 2016 CREDIT CARD CHARGES - VAC	765.43
Total 0010572			765.43
0010573	KANKAKEE COUNTY TREASUR...	MARCH 2016 CREDIT CARD CHARGES - VAC	620.12
Total 0010573			620.12
0010574	KANKAKEE COUNTY TREASUR...	DECEMBER 2015 PHONE - VAC	11.12
Total 0010574			11.12
0010575	KANKAKEE COUNTY TREASUR...	FEBRUARY 2016 PHONE - VAC	11.34
Total 0010575			11.34
0010576	KANKAKEE COUNTY TREASUR...	JANUARY 2016 PHONE - VAC	11.06
Total 0010576			11.06
0010579	KANKAKEE REVITALIZATION G...	APRIL 2016 VETS SHELTER ASSISTANCE	300.00
Total 0010579			300.00
0010586	MARY & EDGAR TOWNSEND	APRIL 2016 VETS SHELTER ASSISTANCE	252.00
Total 0010586			252.00
0010582	MICHAEL R. MITCHELL	APRIL 2016 VETS SHELTER ASSISTANCE	88.00
Total 0010582			88.00
0010585	MICHAEL W. ROOF	(4/5/16) MILEAGE REIMB - LEADING AGE/SCHAUMBURG	79.16
Total 0010585			79.16
0010583	NICOR GAS BILL PAYMENT CEN...	ACCT # [REDACTED] (2/11/16-3/12/16) - VETS GAS/HEAT	50.00
Total 0010583			50.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
380 - V.A.C. Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010584	ORAL SURGERY CENTER	[REDACTED] VETS MEDICAL CARE	1,445.00
Total 0010584			1,445.00
0010587	VERIZON WIRELESS	ACCT [REDACTED] (3/3/16-4/2/16) - VAC	76.35
Total 0010587			76.35
EFT1006	WEST GROUP PAYMENT CENTER	ACCT [REDACTED] ASSURED PRINT BOOKS - VAC	98.30
Total EFT1006			98.30
0010588	ZINGER PROPERTY GROUP INC	APRIL 2016 VETS SHELTER ASSISTANCE	205.00
Total 0010588			205.00
		Total 380 - V.A.C. Fund	18,088.47

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
395 - Fed Seized Task Force Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010555	CELLEBRITE, INC.	FORENSIC MOBILE TECHNOLOGY TRAINING - SHERIFF	6,580.00
Total 0010555			6,580.00
0010570	KANKAKEE COUNTY TREASUR...	FEBRUARY 2016 CREDIT CARD CHARGES - SHERIFF	1,081.77
Total 0010570			1,081.77
		Total 395 - Fed Seized Task Force Fund	7,661.77

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
410 - County Highway
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
040816	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK/ [REDACTED]	19,110.86
Total 040816			19,110.86
041316	COUNTY HIGHWAY FUND	TRANS TO P/R 04/15/16	64,607.48
Total 041316			64,607.48
041416B	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK/ [REDACTED]	35,929.22
Total 041416B			35,929.22
042716	COUNTY HIGHWAY FUND	TRANS TO P/R 04/29/16	64,773.75
Total 042716			64,773.75
042716B	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK/ [REDACTED]	23,963.53
Total 042716B			23,963.53
		Total 410 - County Highway	208,384.84

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
420 - County Motor Fuel Tax
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
041316A	CO MOTOR FUEL FUND	TRANS TO P/R 4/15/16	7,652.24
Total 041316A			7,652.24
041416A	CO MOTOR FUEL FUND	TRANSFER FROM IPTIP ACCT/ [REDACTED] TO CHECKING	200,000.00
Total 041416A			200,000.00
042716A	CO MOTOR FUEL FUND	TRANS TO P/R 04/29/16	7,652.24
Total 042716A			7,652.24
041416D	VARIOUS INDIVIDUALS	CO MFT FUND CK/ [REDACTED] (VOID [REDACTED])	3,637.06
Total 041416D			3,637.86
042716C	VARIOUS INDIVIDUALS	CO MFT FUND CK/ [REDACTED]	163,054.25
Total 042716C			163,054.25
		Total 420 - County Motor Fuel Tax	381,996.59

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
440 - County Bridge
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
041416C	COUNTY HIGHWAY FUND	CO BRIDGE FUND DISBURSEMENT CKA (VDD	1,175.00
Total 041416C			1,175.00
Total 440 - County Bridge			1,175.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
500 - GIS Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
EFT1252	ESRI INC	CUST ARCGIS MAINT (2/10/16 - 2/9/17)	13,805.12
Total EFT1252			13,805.12
EFT1253	ESRI INC	CUST ESRI LICENSE	1,729.27
Total EFT1253			1,729.27
Total 500 - GIS Fund			15,534.39

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
600 - 911 System Fee Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
009227	AT & T	ACCT # [REDACTED] (2/14/16-3/13/16) - BRADLEY	37.76
Total 009227			37.76
009228	AT&T	ACCT # [REDACTED] (2/11/16-3/10/16) - DSL	122.73
Total 009228			122.73
009234	CHICAGO COMMUNICATIONS, L...	ACCT # [REDACTED] MAY 2016 PAGING MAINT - 911	564.70
	CHICAGO COMMUNICATIONS, L...	ACCT # [REDACTED] MAY 2016 PTP MAINT - 911	113.35
Total 009234			678.05
009235	CLEAR TALK COMMUNICATIONS	APRIL 2016 TOWER RENTAL - 911	150.00
Total 009235			150.00
009230	COM ED	ACCT # [REDACTED] (2/19/16-3/18/16) - ST ANNE	214.12
Total 009230			214.12
009236	COM ED	ACCT # [REDACTED] (3/2/16-3/29/16) - BONFIELD	280.40
Total 009236			280.40
009237	COM ED	ACCT # [REDACTED] (3/3/16-3/31/16) - BRADLEY	84.85
Total 009237			84.85
009238	COM ED	ACCT # [REDACTED] (3/8/16-4/6/16) - GRANT PARK	286.47
Total 009238			286.47
009239	CUMMINS NPOWER L.L.C	CUST # [REDACTED] GENERATOR MAINTENANCE - 911	1,243.64
Total 009239			1,243.64
009240	ILLINOIS PUBLIC RISK FUND	ACCT # [REDACTED] AUDIT & FEES - 911	77.00
Total 009240			77.00
009243	KANKAKEE COUNTY SHIP & REC	FEBRUARY 2016 POSTAGE - 911	13.11
	KANKAKEE COUNTY SHIP & REC	MARCH 2016 POSTAGE - 911	7.28
Total 009243			20.39
009226	KANKAKEE COUNTY TREASUR...	KAN-COMM PAYROLL 04-01-16	59,635.40
Total 009226			59,635.40
009233	KANKAKEE COUNTY TREASUR...	KAN-COMM PAYROLL 04-15-16	62,549.97
Total 009233			62,549.97
009241	KANKAKEE COUNTY TREASUR...	JANUARY 2016 CREDIT CARD CHARGES - 911	539.10
Total 009241			539.10

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
600 - 911 System Fee Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
009242	KANKAKEE COUNTY TREASUR...	FEBRUARY 2016 CREDIT CARD CHARGES - 911	2,815.26
Total 009242			2,815.26
009244	MOTOROLA	ACCT # [REDACTED] MAY 2016 MAINTENANCE - 911	6,524.36
Total 009244			6,524.36
009231	NCS	MARCH 2016 CLEANING - 911	1,000.00
Total 009231			1,000.00
009245	OTTOSEN BRITZ KELLY COOPER	MARCH 2016 SERVICES - BOURB CONSOLIDATION - 911	820.00
Total 009245			820.00
009232	RIVERSIDE WORKFORCE HEALT...	ACCT # [REDACTED] DRUG SCREENS - 911	55.00
Total 009232			55.00
009246	RIVERSIDE WORKFORCE HEALT...	ACCT # [REDACTED] - DRUG SCREENS - 911	55.00
Total 009246			55.00
009229	TIMOTHY BROWN, PSY.D.	PSYCH SCREENING - 911	550.00
Total 009229			550.00
009217	U.S. BANK EQUIPMENT FINANCE	ACCT # [REDACTED] (3/28/16-4/28/16) COPIER CONTRACT - 911	384.79
Total 009217			384.79
009248	VOIANCE LANGUAGE SERVICE...	CUST ID # [REDACTED] MARCH 2016 OVER-THE-PHONE INTERPRETATION	13.86
Total 009248			13.86
Total 600 - 911 System Fee Fund			138,138.15

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
680 - Animal Control Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
005579	AQUA	ACCT # [REDACTED] (1/11/16-2/8/16) - ANIMAL CONTROL	20.00
Total 005579			20.00
005580	AQUA	ACCT # [REDACTED] (1/11/16-2/8/16) - ANIMAL CONTROL	95.81
Total 005580			95.81
005581	COM ED	ACCT # [REDACTED] (1/19/16-2/15/16) - ANIMAL CONTROL	289.80
Total 005581			289.80
005582	DEUSCHLE/GILMORE DNS AGEN...	ACCT # [REDACTED] BOND RENEWAL - ANIMAL CONTROL	100.00
Total 005582			100.00
005584	KANKAKEE COUNTY HIGHWAY ...	JANUARY 2016 FUEL - ANIMAL CONTROL	188.40
Total 005584			188.40
005574	KANKAKEE COUNTY TREASUR...	ANIMAL CONTROL PAYROLL 04-01-16	9,395.95
Total 005574			9,395.95
005578	KANKAKEE COUNTY TREASUR...	ANIMAL CONTROL PAYROLL 04-15-16	8,525.42
Total 005578			8,525.42
005583	KANKAKEE COUNTY TREASUR...	JANUARY 2016 CREDIT CARD CHARGES - ANIMAL CONTROL	257.41
Total 005583			257.41
005585	KANKAKEE DISPOSAL	CUST # [REDACTED] FEBRUARY 2016 SERVICE - ANIMAL CONTROL	85.15
Total 005585			85.15
005586	MICKEY'S LINEN & TOWEL SUP...	ACCT # [REDACTED] MATS,RUGS,T PAPER,HAND SOAP/SANITIZER-ANIM CNTRL	109.68
Total 005586			109.68
005587	MINUTEMAN PRESS	JOB # [REDACTED] SNIP COUPONS - ANIMAL CONTROL	44.67
Total 005587			44.67
005588	NICOR GAS	ACCT # [REDACTED] (1/26/16-2/23/16) - ANIMAL CONTROL	377.86
Total 005588			377.86
005589	RAZZLE DAZZLE DOGGIE BOW...	CUST ID # [REDACTED] DOG/CAT FOOD - ANIMAL CONTROL	409.78

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
680 - Animal Control Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
Total 005589			409.78
005590	VERIZON WIRELESS	ACCT # [REDACTED] (1/20/16-2/19/16) - ANIMAL CONTROL	239.15
Total 005590			239.15
		Total 680 - Animal Control Fund	20,139.08

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
730 - Township Motor Fuel Tax
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
041416E	VARIOUS INDIVIDUALS	CO TWP MFT DISBURSEMENTS CK# [REDACTED]	10,885.16
Total 041416E			10,885.16
Total 730 - Township Motor Fuel Tax			10,885.16

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
790 - Teen Court Fund
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083749	AT&T	ACCT# [REDACTED] (2/26/16-3/25/16) - TEEN COURT	80.77
Total 0083749			80.77
0083781	PEOPLE ETC	APRIL 2016 SALARY, TAXES, ADMIN FEE - TEEN COURT	2,140.00
Total 0083781			2,140.00
Total 790 - Teen Court Fund			2,220.77

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
834 - Union #6 Drainage District
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0010569	PAULA M. JACOBI	PROF SERVICES RENDERED MANTENO-BOURB UNION #6 D.D.	300.00
Total 0010569			300.00
Total 834 - Union #6 Drainage District			300.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
836 - Little Beaver Drainage District
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
001161	ANDERSON EXCAVATING	DITCH CLEANING & TREE WORK - LITTLE BEAVER D.D.	6,890.00
Total 001161			6,890.00
Total 836 - Little Beaver Drainage District			6,890.00

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
860 - Cafeteria Plan
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
R20160093134	WAGE WORKS	FSA REIMB	<u>1,323.81</u>
Total R20160...			1,323.81
R20160097043	WAGE WORKS	FSA REIMB	<u>1,589.67</u>
Total R20160...			1,589.67
R20160101186	WAGE WORKS	FSA REIMB	<u>1,785.27</u>
Total R20160...			1,785.27
R20160117089	WAGE WORKS	FSA REIMB	<u>3,108.84</u>
Total R20160...			3,108.84
		Total 860 - Cafeteria Plan	7,807.59

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
875 - HRA Account
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
010001505	TIPPECANOE ANESTHESIA SERV..	HRA REIMB	<u>278.39</u>
Total 0100015...			278.39
20160404	UNITED HEALTHCARE	HRA REIMB	<u>1,283.87</u>
Total 20160404			1,283.87
20160411	UNITED HEALTHCARE	HRA REIMB	<u>18,914.37</u>
Total 20160411			18,914.37
20160418	UNITED HEALTHCARE	HRA REIMB	<u>7,340.89</u>
Total 20160418			7,340.89
20160425	UNITED HEALTHCARE	HRA REIMB	<u>20,471.52</u>
Total 20160425			20,471.52
		Total 875 - HRA Account	48,489.04

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report
900 - Payroll Clearing
From 4/1/2016 Through 4/30/2016

Check Number	Vendor Name	Transaction Description	Check Amount
0083694	KANKAKEE COUNTY TREASUR...	DEARBORN NATL PR DEDUCTIONS EMP, SPOUSE, CHILD 4/1/16	2,718.54
Total 0083694			2,718.54
040116	VARIOUS INDIVIDUALS	AFSCME	794.10
	VARIOUS INDIVIDUALS	AGENCY CHECKS	110,031.12
	VARIOUS INDIVIDUALS	DEFERRED COMP-EDWARD JONES	590.00
	VARIOUS INDIVIDUALS	DEFERRED COMP-NATIONWIDE	3,973.85
	VARIOUS INDIVIDUALS	DEFERRED COMP-WACHOVIA	2,165.00
	VARIOUS INDIVIDUALS	DIRECT DEPOSITS	546,353.89
	VARIOUS INDIVIDUALS	FEDERAL WITHHOLDING	96,852.59
	VARIOUS INDIVIDUALS	FICA	123,394.26
	VARIOUS INDIVIDUALS	FOP	4,011.85
	VARIOUS INDIVIDUALS	IL EE STATE	27,884.63
	VARIOUS INDIVIDUALS	IL ER SUI	8,081.61
	VARIOUS INDIVIDUALS	PAYLOCITY FEES	659.54
	VARIOUS INDIVIDUALS	READY CHECKS	1,596.49
	VARIOUS INDIVIDUALS	TEAMSTERS	278.00
Total 040116			926,666.93
041816	VARIOUS INDIVIDUALS	AFSCME	794.10
	VARIOUS INDIVIDUALS	AGENCY CHECKS	113,584.55
	VARIOUS INDIVIDUALS	DEFERRED COMP-EDWARD JONES	590.00
	VARIOUS INDIVIDUALS	DEFERRED COMP-NATIONWIDE	3,704.76
	VARIOUS INDIVIDUALS	DEFERRED COMP-WACHOVIA	2,165.00
	VARIOUS INDIVIDUALS	DIRECT DEPOSITS	538,811.51
	VARIOUS INDIVIDUALS	FEDERAL WITHHOLDING	96,376.72
	VARIOUS INDIVIDUALS	FICA	122,507.62
	VARIOUS INDIVIDUALS	FOP	4,011.85
	VARIOUS INDIVIDUALS	IL EE STATE	27,749.67
	VARIOUS INDIVIDUALS	IL ER SUI	5,587.74
	VARIOUS INDIVIDUALS	PAYLOCITY FEES	3,508.78
	VARIOUS INDIVIDUALS	READY CHECKS	3,810.22
	VARIOUS INDIVIDUALS	TEAMSTERS	278.00
Total 041816			923,480.52
042916	VARIOUS INDIVIDUALS	AGENCY CHECKS	51,068.40
	VARIOUS INDIVIDUALS	DIRECT DEPOSITS	576,218.28
	VARIOUS INDIVIDUALS	FEDERAL WITHHOLDING	99,410.30
	VARIOUS INDIVIDUALS	FICA	125,119.70
	VARIOUS INDIVIDUALS	IL EE STATE	28,518.31
	VARIOUS INDIVIDUALS	IL ER SUI	4,710.32
	VARIOUS INDIVIDUALS	PAYLOCITY FEES	2,213.54
	VARIOUS INDIVIDUALS	READY CHECKS	1,931.20
Total 042916			889,190.05
		Total 900 - Payroll Clearing	2,742,056.04
Report Total			4,570,836.06

POLICY

Kankakee County reimburses employees for certain expenses incurred while conducting company business out of the County.

PROCEDURE

If an employee is required to travel outside of Kankakee County on County Business, the following is a list of eligible reimbursable expenses: (All expenses must be pre-approved by the appropriate department head and be in accordance with the domestic meals and incidental expense breakdown per Amendment 109 of the Federal Travel Regulation, effective Oct 1, 2002).

- ◆ The mileage reimbursement rate shall be the same as the mileage rate established by the State of Illinois, currently .445 per mile
- ◆ Hotel bills
- ◆ Daily (non-cumulative) per diem-up to \$39.00 (this amount shall be equal to the Federal CONUS rate); this allotment may be prorated up to \$19.50 for partial day travel/attendance
- ◆ Parking fees and tolls
- ◆ Registration fees (if not prepaid)
- ◆ Other transportation costs if pre-approved by department head and County Auditor
- ◆ "Safety Call" home to family. One per each day away up to 3 minutes per call
- ◆ Business-related expenses approved by department head

You must have itemized receipts for all hotel expenses, meals, and parking fees, if feasible, as well as a copy of the registration form or event information sheet.

The County will not reimburse for:

- ◆ Expenses for an employee's spouse
- ◆ Personal phone calls beyond the "Safety Call" guidelines (see above)
- ◆ Alcoholic beverages, Movie rentals, Cleaning, or Other personal expenses not listed in the approved reimbursements

All bills must be approved by the Department Head and the County Auditor.

Registrations are usually paid in advance of attending seminars, workshops or conferences. A business Credit Card is available from each department head for hotel and restaurant charges, subject to the County Board Restrictions.

To receive payment for any reimbursed business expenses, the employee should complete the attached reimbursed Business Expense Form and a Claim for Payment Form and attach all verifying receipts.

POLICY

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PROCEDURE

If an employee is required to travel outside of Kankakee County on County Business, the following is a list of eligible reimbursable expenses: (All expenses must be pre-approved by the appropriate department head and be in accordance with the domestic meals and incidental expense breakdown per Amendment 109 of the Federal Travel Regulation, effective Oct 1, 2002).

- ◆ Transportation costs
 - All travel shall be by the most economical mode of transportation available considering travel time, costs and work requirements. Modes of transportation authorized for official travel include automobiles, railroads, airlines, buses, taxicabs and other usual means of conveyance.
 - Reimbursement for use of a private vehicle shall be on a mileage basis and shall be in accordance with the mileage rate established by the State of Illinois. In the event the rate set by the State of Illinois Governor's Travel Control Board increases or decreases during the course of the County's fiscal year, the effective date of the new rate shall be the effective date of the change in the State rate. All travel shall be by the most direct route. Expenses due to deviations for convenience shall be borne by the employee. Distances between destinations shall be as shown on Google Maps or other similar resource.
- ◆ Lodging expenses
- ◆ Daily (non-cumulative) per diems equal to the Federal CONUS rates as indicated on the General Services Administration website (<http://www.gsa.gov/portal/content/104877>); this allotment may be prorated for partial day travel/attendance.
- ◆ Parking fees and tolls
- ◆ Registration fees (if not prepaid)
- ◆ Other transportation costs if pre-approved by department head and County Auditor
- ◆ "Safety Call" home to family. One per each day away up to 3 minutes per call
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To receive payment for any reimbursed business expenses, the employee should complete the attached reimbursed Business Expense Form and a Claim for Payment Form and attach all verifying receipts.

A PROPOSAL FOR SPECIALIZED INSURANCE
FOR LOCAL GOVERNMENTS

BLISS McKNIGHT®, INC.

PREPARED FOR:

COUNTY OF KANKAKEE

YOUR BROKER:

Pat Gilmore
Deuschle-Gilmore Insurance Agency, Inc.

YOUR BLISS MCKNIGHT TEAM:

Connie Nardi Taylor
Senior Underwriter

Steve Vedas
Marketing Specialist

Tim Drury
Risk Manager

DATE SUBMITTED:

June 8, 2016



● 2016/2017 INSURANCE PROPOSAL ●**SECTION I
LIABILITY INSURANCE (COUNTY EXCLUDING LAW)
(not including Automobile Liability)****A. Limits of Liability and Deductibles proposed for each Coverage Part:****1. Multi-Class Liability Coverage Part: Occurrence Basis**

Limit of Liability	\$ 5,000,000	Per Occurrence
Limit of Liability	\$10,000,000	Coverage Part Aggregate

Subject to the Limits of Liability, separate Deductibles and Sub-limits of Liability proposed for specific coverages or sub coverages, if any, are listed below.

**Bodily Injury, Assault and Battery & Property Damage
Personal Injury Liability and Advertising Liability**

Separate Deductible	\$ 15,000	Per Occurrence

Errors or Omissions Liability

Separate Deductible	\$ 15,000	Per Occurrence

Civil Rights Coverage

Separate Deductible	\$ 15,000	Per Occurrence

Fire Damage Legal Liability

Sub-Limit of Liability	\$ 100,000	Per Occurrence

2. Designated Wrongful Employment Practices Liability Coverage Part: Claims Made Basis

Limit of Liability	\$ 5,000,000	Per Occurrence
Limit of Liability	\$10,000,000	Coverage Part Aggregate
Deductible	\$ 5,000	Per Occurrence

3. Employee Benefits Errors or Omissions Liability Coverage Part: Claims Made Basis

Limit of Liability	\$ 5,000,000	Per Occurrence
Limit of Liability	\$10,000,000	Coverage Part Aggregate
Deductible	\$ 2,500	Per Occurrence

● 2016/2017 INSURANCE PROPOSAL ●

- B. This is a general list of primary proposed Insureds, coverages and some policy provisions:
See Notes, and see policy forms for full coverage details and special features.

	YES	NO
<i>Insureds:</i>		
1. The Entity is the Named Insured	X	
2. All Elected and Appointed Officials and Employees (including part time and temporary Employees)	X	
3. All members of Boards or Commissions	X	
4. Volunteers (rostered)	X	
<i>Coverages: Bodily Injury and Property Damage-Occurrence Basis:</i>		
1. Premises and Operations	X	
2. Contractual Liability (BI & PD)	X	
3. Independent Contractors	X	
4. Completed Operations	X	
5. Products	X	
6. Assault & Battery Coverage (not limited to reasonable force)	X	
7. Fire Damage Legal Liability	X	
8. Watercraft Liability (under 26 feet)	X	
9. Incidental Malpractice Liability	X	
10. Medical Malpractice Liability	X	
11. Host Liquor Liability	X	
12. Automatic Coverage of newly acquired operations	X	
13. Failure to Supply	X	
14. Sewer Backup	X	
15. Potable Water	X	
16. Mace or Pepper Spray Use	X	
<i>Coverages: Pollution</i>		
1. Fire Scene Pollution Liability for fire suppression operations		X
2. Above Ground Tank Pollution Liability		X
3. Pesticides and Herbicides Pollution Liability		X
4. Paint Spray Pollution Liability		X
<i>Coverages: Personal Injury and Advertising Injury-Occurrence Basis</i>		
1. Contractual Liability for Law Enforcement, Fire & Civil Defense Mutual Aid Agreements	X	
2. Advertising Liability	X	
<i>Coverages: Errors & Omissions-Occurrence Basis</i>		
1. Attorney Professional Liability Coverage	X	
2. Fiduciary or Trustee Liability	X	

●2016/2017 INSURANCE PROPOSAL●**B. Coverages and Policy Provisions continued:**

	YES	NO
<i>Coverages: Civil Rights, Occurrence Basis</i>		
1. Intentional Injury	X	
2. Fiduciary or Trustee Liability	X	
3. Contractual Liability for Law Enforcement, Fire & Civil Defense Mutual Aid Agreements	X	
<i>Coverages: Designated Wrongful Employment Practices-Claims Made Basis</i>		
1. Bodily Injury Liability	X	
2. Intentional Injury	X	
3. Sexual Harassment	X	
4. ADA Handicapped Employee Discrimination Liability	X	
5. Whistleblower Act Liability	X	
6. All Officials and Employees are Insureds	X	
<i>Coverages: Employee Benefits Errors and Omissions Liability-Claims Made Basis</i>		
1. Administration of Unemployment Insurance and Social Security	X	
2. Administration of Group Life, Health, and Disability Plans	X	
3. Administration of Pensions, Workers Compensation, and Savings Plans	X	
4. Administration of similar benefits plans	X	

*Coverages: Terrorism Included***NOTES:**

1. Coverages or provisions for which "NO" is X'd may be available, but are not included in this proposal. Check with your insurance broker to obtain a revised proposal.
2. Where coverage is provided on a Claims Made Basis, coverage is limited to certain occurrences for which claims are first made against the insured during the policy period.
3. Supplementary Payments are included within the Limits of Liability.
4. The policy will not be audited providing our receipt of the most recent Workers Compensation Audit.
5. Exclusion of Specified Premises and Operations Endorsement, L17U203 9/97, will apply (specimen attached).

•2016/2017 INSURANCE PROPOSAL•**SECTION II
LIABILITY INSURANCE (LAW)
(not including Automobile Liability)****A. Limits of Liability and Deductibles proposed for each Coverage Part:****1. Multi-Class Liability Coverage Part: Claims Made Basis**

Limit of Liability	\$ 5,000,000	Per Occurrence
Limit of Liability	\$10,000,000	Coverage Part Aggregate

Subject to the Limits of Liability, separate Deductibles and Sub-limits of Liability proposed for specific coverages or sub coverages, if any, are listed below.

**Bodily Injury, Assault and Battery & Property Damage
Personal Injury Liability and Advertising Liability**

Separate Deductible	\$ 15,000	Per Occurrence

Errors or Omissions Liability

Separate Deductible	\$ 15,000	Per Occurrence

Civil Rights Coverage

Separate Deductible	\$ 15,000	Per Occurrence

Fire Damage Legal Liability

Sub-Limit of Liability	\$ 100,000	Per Occurrence

● 2016/2017 INSURANCE PROPOSAL ●

- B. This is a general list of primary proposed Insureds, coverages and some policy provisions:
See Notes, and see policy forms for full coverage details and special features.

	YES	NO
<i>Insureds:</i>		
1. The Entity is the Named Insured	X	
2. All Elected and Appointed Officials and Employees (including part time and temporary Employees)	X	
3. All members of Boards or Commissions	X	
4. Volunteers (rostered)	X	
<i>Coverages: Bodily Injury and Property Damage-Occurrence Basis:</i>		
1. Premises and Operations	X	
2. Contractual Liability (BI & PD)	X	
3. Independent Contractors	X	
4. Completed Operations	X	
5. Products	X	
6. Assault & Battery Coverage (not limited to reasonable force)	X	
7. Fire Damage Legal Liability	X	
8. Watercraft Liability (under 26 feet)	X	
9. Incidental Malpractice Liability	X	
10. Medical Malpractice Liability	X	
11. Host Liquor Liability	X	
12. Automatic Coverage of newly acquired operations	X	
13. Failure to Supply	X	
14. Sewer Backup	X	
15. Potable Water	X	
16. Mace or Pepper Spray Use	X	
<i>Coverages: Pollution</i>		
1. Fire Scene Pollution Liability for fire suppression operations		X
2. Above Ground Tank Pollution Liability		X
3. Pesticides and Herbicides Pollution Liability		X
4. Paint Spray Pollution Liability		X
<i>Coverages: Personal Injury and Advertising Injury-Occurrence Basis</i>		
1. Contractual Liability for Law Enforcement, Fire & Civil Defense Mutual Aid Agreements	X	
2. Advertising Liability	X	
<i>Coverages: Errors & Omissions-Occurrence Basis</i>		
1. Attorney Professional Liability Coverage	X	
2. Fiduciary or Trustee Liability	X	

● 2016/2017 INSURANCE PROPOSAL ●**B. Coverages and Policy Provisions continued:**

	YES	NO
<i>Coverages: Civil Rights, Occurrence Basis</i>		
1. Intentional Injury	X	
2. Fiduciary or Trustee Liability	X	
3. Contractual Liability for Law Enforcement, Fire & Civil Defense Mutual Aid Agreements	X	
<i>Coverages: Law Enforcement</i>		
1. All of the proposal liability coverages apply to Law Enforcement operations.	X	
2. Contractual liability for Law Enforcement Mutual Aid Agreements included in Bodily Injury, Property Damage, Personal Injury and Civil Rights coverages.	X	

*Coverages: Terrorism Included***NOTES:**

1. Coverages or provisions for which "NO" is X'd may be available, but are not included in this proposal. Check with your insurance broker to obtain a revised proposal.
2. Where coverage is provided on a Claims Made Basis, coverage is limited to certain occurrences for which claims are first made against the insured during the policy period.
3. Supplementary Payments are included within the Limits of Liability.
4. The policy will not be audited providing our receipt of the most recent Workers Compensation Audit.
5. Exclusion of Specified Premises and Operations Endorsement, L17U203 9/97, will apply (specimen attached).

•2016/2017 INSURANCE PROPOSAL•**SECTION III
AUTOMOBILE LIABILITY AND PHYSICAL DAMAGE COVERAGE
Including Hired & Non-Owned Automobile Coverage****Proposed Limits of Liability and Deductibles for this Coverage Part:****A. Limits of Liability:**

1. Bodily Injury & Property Damage	\$5,000,000	Combined Single Limit Per Occurrence
2. Uninsured/Underinsured Motorists	\$ 100,000	Each Accident
3. Uninsured Motorists Property Damage Coverage		

B. Physical Damage Deductibles:

1. Comprehensive Physical Damage	\$ 1,000	Deductible on (175) units
2. Collision Coverage	\$ 1,000	Deductible on (175) units

C. Terrorism Coverage Included**NOTES:**

1. The Schedule of Automobiles provided by the proposed Named Insured consists of **one hundred seventy-seven (177) (units)**.
2. No aggregate Limit of Liability applies to the proposed Automobile Liability and Physical Damage Coverage Part.
3. The proposed policy does not include automobile medical payments coverage as Workers Compensation applies to employees while on official business.

●2016/2017 INSURANCE PROPOSAL●**PREMIUM RECAP SHEET**

		Annual Premium
Section I (a)	Public Agency Multi-Class Liability (County Excluding Law)	\$ 194,256
Section I (b)	Designated Wrongful Employment Practices Liability	\$ 34,452
Section I (c)	Employee Benefits Errors or Omissions Liability	\$ 3,004
Section II	Public Agency Multi-Class Liability (Law)	\$1,013,265
Section III	Comprehensive Automobile Insurance	\$ 140,824
Total All Sections		\$1,385,801

THIS IS A RENEWAL QUOTE, AND AS SUCH, ALL EXPIRING TERMS, CONDITIONS, AND EXCLUSIONS APPLY.

OPTIONS

Section I (a)	Annual Premium at \$50,000 Deductible	\$ 131,763
Section II	Annual Premium at \$50,000 Deductible	\$ 768,113

PAYMENT PLANS

Sections I, II, III Semi Annual or Quarterly Payment Options Without Finance Charge

● 2016/2017 INSURANCE PROPOSAL ●**NAMES OF COMPANIES**

Sections I, II, III

Governmental Interinsurance Exchange

Generally Applicable Notes:

- This proposal contemplates an integrated insurance program that includes all lines of business, pricing, terms and conditions as outlined. The lines of business, pricing, terms and conditions shown in this proposal cannot be separated without our prior agreement. If you reject individual components of the proposal or if any part of the program is cancelled and/or non-renewed, the pricing, terms and conditions of the remaining portion of the program are subject to reevaluation by the Bliss McKnight, Inc. and its Companies and all elements including program structure, pricing, terms and conditions may be subject to change.
- Additional Limits of Liability may be available for some or all coverages listed in this Proposal, and additional coverages may be available. Please check with your broker to obtain a proposal.
- This quotation is valid for thirty days from the date listed on the first page of this document.
- No oral binders are issued.
- All proposals are subject to and hereby include by reference all terms and conditions of proposed policies. This proposal is not a part of any insurance policy. Descriptions of coverage in this proposal are general, and policy terms and conditions will prevail in the event of any conflict with this proposal. Read and review with professional assistance all proposed policy forms and other insurer documents prior to acceptance of any proposal.
- All coverages and coverage provisions are subject to negotiation, but no amendment or modification of this proposal or any proposed insurance policy or other related document will be effective unless the agreement to amend or modify is in writing and is executed by the proposed Named Insured and the proposed insurer(s).
- The Bliss McKnight logo is a trademark of Bliss McKnight Properties, Inc., used under license by Bliss McKnight, Inc., and other independently owned and operated corporations.

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●2016/2017 INSURANCE PROPOSAL●

With respect to coverage proposed by Governmental Interinsurance Exchange in this quotation, the following Disclosure Notice applies:

**POLICYHOLDER DISCLOSURE
NOTICE OF TERRORISM INSURANCE COVERAGE**

Coverage for acts of terrorism is included in your proposed policy. This policy contains coverage for certain losses caused by terrorism, including, but not limited to, "acts of terrorism" certified under the federal Terrorism Risk Insurance Act.

Definition of "Act Of Terrorism"

You are hereby notified that under the Terrorism Risk Insurance Act as amended in 2015 the definition of "act of terrorism" has changed. As defined in Section 102(1) of the Act the term "act of terrorism" means: ...any act or acts that are certified by the Secretary of the Treasury in consultation with the Secretary of Homeland Security and the Attorney General of the United States to be an act of terrorism; to be a violent act or an act that is dangerous to human life property or infrastructure; to have resulted in damage within the United States or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission, and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

Disclosure Of Premium:

We are required by the "Act" to notify you of the portion of the premium, if any, for this policy that is attributable to coverage for terrorist acts certified under the federal Terrorism Risk Insurance Act.

- The portion of your premium that is attributable to coverage for "acts of terrorism" is **\$ 0**

Disclosure Of Federal Participation In Payment Of Terrorism Losses:

The United States Government, Department of the Treasury, will pay a share of terrorism losses insured under the federal program. The federal share equals a percentage (as shown in the following paragraph) of that portion of the amount of such insured losses that exceeds the applicable insurer retention. However, if aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year, the Treasury shall not make any payment for any portion of the amount of such losses that exceeds \$100 billion.

The percentage federal share of terrorism losses for the following calendar years shall be:

- 85% in 2015; 84% in 2016; 83% in 2017; 82% in 2018; 81% in 2019; and 80% in 2020

Cap On Insurer Participation In Payment Of Terrorism Losses

The Terrorism Risk Insurance Act as amended contains a \$100 billion cap that limits US Government reimbursement, as well as insurer's liability, for losses resulting from certified acts of terrorism when the amount of such losses exceeds \$100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed \$100 billion your coverage may be reduced.

Effect Of This Endorsement

Other than as specifically stated above, this Policy Declarations – (Supplemental) does not modify, extend or reduce coverage provided by the Policy.

I ACKNOWLEDGE THAT I HAVE BEEN NOTIFIED THAT UNDER THE TERRORISM RISK INSURANCE ACT, AS AMENDED, ANY LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM UNDER MY POLICY COVERAGE MAY BE PARTIALLY REIMBURSED BY THE UNITED STATES GOVERNMENT, MAY BE SUBJECT TO A \$100 BILLION CAP THAT MAY REDUCE MY COVERAGE, AND I HAVE BEEN NOTIFIED OF THE PORTION OF MY PREMIUM ATTRIBUTABLE TO SUCH COVERAGE.

Name of Insured

Title of Authorized Official

Signature of Authorized Official

Date

NOTE:

ACKNOWLEDGEMENT NOT REQUIRED

COMMITTEE REPORT

TO THE HONORABLE COUNTY BOARD OF KANKAKEE COUNTY:

Your Committee, to whom was referred the matter
of COUNTY COLLECTOR'S MONTHLY REPORT

Beg to submit the following report on the matter
before them:

WE HAVE EXAMINED THE APRIL 30, 2016 MONTHLY
REPORT OF THE COUNTY TREASURER AND EX-OFFICIO
COUNTY COLLECTOR AND TO THE BEST OF OUR KNOWLEDGE
FINDS IT TO BE TRUE AND CORRECT.

FINANCE COMMITTEE,

All of which is respectfully submitted.

Michael J. Reese
James H. Z
Darryl King
Stephen J. Enfield
S. Pearson
GMD

Steve Washington
Z. J. Gandy
Stephen J. Lech

COMMITTEE

MONTHLY REPORT - COUNTY COLLECTOR

MONTH ENDING: **April 30, 2016**

RECAPITULATION OF COLLECTOR'S ACCOUNTS

Current Tax Account:	\$	1,148,599.68
Current Tax Investment:		

	\$	1,148,599.68

TOTAL CASH IN BANKS AND INVESTMENTS:	\$	1,148,599.68

Collector's Remarks:

..... 9

I, Nick Allen, County Treasurer, Kankakee County, State of Illinois do solemnly swear that to the best of my knowledge and belief, the above is a true statement of all funds and accounts in my custody, I have received neither directly nor indirectly for my own use, nor for the benefit of others, any other monies than herein specified for the period ending April 30, 2016



Nick Allen
County Collector

MONTHLY REPORT - COUNTY COLLECTOR

MONTH ENDING - April 30, 2016

	<u>Current Tax</u>	
Balance:	<u>March 31, 2016</u>	<u>\$849,095.28</u>
Receipts:		<u>\$537,232.85</u>
Total:		<u>\$1,386,328.13</u>
Disbursements:		<u>\$237,728.45</u>
Balance in Bank:	<u>April 30, 2016</u>	<u>\$1,148,599.68</u>
Investments:		<u>\$0.00</u>
Total Cash and Investments:		<u>\$1,148,599.68</u>

ARMSTRONG CREDIT UNION	5.00
BANK OF BOURBONNAIS	25.93
CENTRUE	20.03
COMMONWEALTH	100.63
ELITE	50.72
FARMERS	20.47
FEDERATED (CHEBANSE)	21.18
FIRST AMERICAN COLL	0.00
FIRST AMERICAN CHECKING	1,147,004.30
FIRST TRUST	20.04
FORTE	24.10
HERSCHER	20.81
HOMESTAR	20.06
MAIN SOURCE	875.83
MATERNITY BVM	20.00
MIDLAND	0.00
MUNICIPAL	302.78
PNC	1.79
PEOPLES	20.02
RIVERSIDE CREDIT UNION	25.99
ST.ANNE	20.00
TOTAL	1,148,599.68

COMMITTEE REPORT

TO THE HONORABLE COUNTY BOARD OF KANKAKEE COUNTY:

Your Committee, to whom was referred the matter of
COUNTY TREASURER'S MONTHLY REPORT

Beg to submit the following report on the matter
before them:

WE HAVE EXAMINED THE APRIL 30, 2016 MONTHLY
REPORT OF THE COUNTY TREASURER AND EX-OFFICIO
COUNTY COLLECTOR AND TO THE BEST OF OUR KNOWLEDGE
FINDS IT TO BE TRUE AND CORRECT.

FINANCE COMMITTEE,

All of which is respectfully submitted.

Michael J. LaBarr
James R. LaBarr
Mary Ann
Stephen M. Einfeldt
George
JML

George Washington
E. J. LaBarr
Stephen R. Liebr

COMMITTEE

Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

		Total	General Fund
Checking Accounts/Cash			
1st American KanCom 911	10118	1,377,273.12	0.00
1st Amer-Juror Account	10121	21,845.04	21,845.04
1st Amer-Special Funds	10122	725,862.88	(5,314,410.99)
1st Amer-County Hwy	10124	1,129,864.71	0.00
1st Amer-County Bridge	10126	1,021,687.86	0.00
1st Amer-Twp Bridge	10128	56,694.35	0.00
1st Amer-Hwy Payroll	10129	0.00	0.00
Homestar-Special Funds	10130	212,254.23	0.00
Homestar-Matching Tax	10131	258,452.69	0.00
First Trust-Special Funds	10132	679,142.58	0.00
Municipal Trust-Special Funds	10134	8,105.19	0.00
Homestar - Coroner Fund	10135	39,289.55	0.00
National Bank of St Anne-SF	10136	10,803.48	0.00
Peoples Bank - Fund 960	10137	245,330.00	0.00
Peoples Bank - CDAP	10139	302,033.30	0.00
Watseka 1st Natl Bank-SF	10140	0.00	0.00
Federated Bank - 911 Rev 2001	10141	0.00	0.00
Peoples Bank - Special Funds	10143	266,421.59	0.00
Peoples Bank-#911	10144	0.00	0.00
Peoples Bank - Non Interest	10145	0.00	0.00
Manteno-CO MFT	10146	312,174.96	0.00
Manteno-Twp MFT	10148	144,420.34	0.00
Petty Cash	10190	775.00	0.00
Total Checking Accounts/Cash		<u>6,812,430.87</u>	<u>(5,292,565.95)</u>
Type of Investment			
Mainsource-Var.Rt.Ckg-116025	10300	0.00	0.00
StBankofHerscher CD15526	10500	0.00	0.00
SBH CD#16054	10510	800,874.48	0.00
SBH CD#12052	10520	1,018,669.90	0.00
St Bank of Herscher CD15527	10540	0.00	0.00
St Bank of Herscher CD 15528	10600	0.00	0.00
St Bank of Herscher CDARS 2	10620	0.00	0.00
VAC CD#124-0668932844	10700	50,922.31	0.00
VAC CD#124-0668932801	10710	51,112.00	0.00
Federated Bank CD 400445	10720	50,845.16	0.00
ILL.Funds-SupTax-7139132166	10800	1,739.56	1,739.56
IL.Funds-CoMFT-7139132331	10810	1,025,512.27	0.00
IL.Funds-TwpMFT-7139132497	10820	1,209,195.75	0.00
IL.Funds-MtchgTax-7139153493	10830	6,362.68	0.00
IL.Funds-JntBridge-7139153501	10840	902,966.63	0.00
IL.Funds-CoHwy-7139153519	10850	750,088.45	0.00
IL.Funds-Var.Accts-7139153766	10860	1,551,297.57	0.00
MMIA-1712-Co Highway	10910	503,546.45	0.00
MMIA-1713-Co Motor Fuel Tax	10920	0.00	0.00
MMIA-1714-Joint Bridge	10930	0.00	0.00
MMIA-1715-Matching Tax	10940	634,097.12	0.00
MMIA-1716-Twp Motor Fuel Tax	10950	503,546.45	0.00
MMIA - Pension Fund	10970	10,039.79	0.00
Total Type of Investment		<u>9,070,816.57</u>	<u>1,739.56</u>

Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

County Highway	County Motor Fuel Tax	Matching Tax	County Bridge	Township Bridge
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000,000.00	1,500,000.00	0.00
1,129,864.71	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,021,687.86	0.00
0.00	0.00	0.00	0.00	56,694.35
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	258,452.69	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	312,174.96	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
75.00	0.00	0.00	0.00	0.00
<u>1,129,939.71</u>	<u>312,174.96</u>	<u>2,258,452.69</u>	<u>2,521,687.86</u>	<u>56,694.35</u>
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	1,025,512.27	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,362.68	0.00	0.00
0.00	0.00	0.00	902,966.63	0.00
750,088.45	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
503,546.45	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	634,097.12	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>1,253,634.90</u>	<u>1,025,512.27</u>	<u>640,459.80</u>	<u>902,966.63</u>	<u>0.00</u>

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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Kankakee County Finance Department
Balance Sheet - Treasurer Investment Report III
As of 4/30/2016

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**Kankakee County Coroner
2016 Calender Year Summary Report**

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Totals
Total Calls	111	124	113	116	99	0	0	0	0	0	0	0	563
Coroners	14	11	14	16	17	0	0	0	0	0	0	0	72
Autopsies	7	2	5	6	12	0	0	0	0	0	0	0	32
Toxicology	7	2	5	6	12	0	0	0	0	0	0	0	32
Outside Autopsies	3	3	2	1	1	0	0	0	0	0	0	0	10
Donations	0	0	0	0	3	0	0	0	0	0	0	0	3
Indigents	0	0	1	0	0	0	0	0	0	0	0	0	1
X-rays	2	0	1	0	1	0	0	0	0	0	0	0	4
Cremations	55	51	57	61	46	0	0	0	0	0	0	0	270
Natural	10	10	10	11	7	0	0	0	0	0	0	0	48
Heart	8	9	9	7	4	0	0	0	0	0	0	0	37
CVA	0	0	0	0	0	0	0	0	0	0	0	0	0
COPD	0	0	0	1	0	0	0	0	0	0	0	0	1
Cancer	0	1	0	1	1	0	0	0	0	0	0	0	3
Other	2	0	1	2	2	0	0	0	0	0	0	0	7
Homicide	1	0	0	0	1	0	0	0	0	0	0	0	2
Firearm	1	0	0	0	1	0	0	0	0	0	0	0	2
Stabbing	0	0	0	0	0	0	0	0	0	0	0	0	0
Blunt Trauma	0	0	0	0	0	0	0	0	0	0	0	0	0
Strangulation	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Suicide	1	0	1	0	2	0	0	0	0	0	0	0	4
Firearm	0	0	1	0	1	0	0	0	0	0	0	0	2
Hanging	1	0	0	0	1	0	0	0	0	0	0	0	2
CO	0	0	0	0	0	0	0	0	0	0	0	0	0
Sharp Object	0	0	0	0	0	0	0	0	0	0	0	0	0
Overdose	0	0	0	0	0	0	0	0	0	0	0	0	0
Fall	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Accident	2	2	3	5	3	0	0	0	0	0	0	0	15
Fire	1	0	0	0	0	0	0	0	0	0	0	0	1
Drowning	0	0	1	0	0	0	0	0	0	0	0	0	1
Vehicle Mis.	0	2	0	1	0	0	0	0	0	0	0	0	3
Motorcylce	0	0	0	0	0	0	0	0	0	0	0	0	0
Overdose	1	0	0	2	3	0	0	0	0	0	0	0	6
Asphyxia	0	0	0	0	0	0	0	0	0	0	0	0	0
Fall	0	0	1	2	0	0	0	0	0	0	0	0	3
Other	0	0	1	0	0	0	0	0	0	0	0	0	1
Undetermined	0	0	0	0	1	0	0	0	0	0	0	0	1
Incomplete	0	0	0	0	3	0	0	0	0	0	0	0	3

Roger Hess
Victoria Polk
Janis Peters
Ray
Phm

Locke
Michael J. Huser
gms

Kankakee County Coroner

April Income Summary Report 2016

Invoice #	Agency	Case #	Item	Amount	Special Fund
	Cotter Funeral Home	16-0350	Credit Card Cremation Permit	\$53.00	X
	Neptune Society		Check Cremation Permit	\$50.00	X
	Russell Jensen		Check Cremation Permit	\$500.00	X
	Heights Crematory	16-0388	Check Cremation Permit	\$50.00	X
	Goodale Funeral Home	16-0346	Check Cremation Permit	\$50.00	X
	Baier Funeral Home		Check Cremation Permit	\$100.00	X
	Colonial Chapel	16-0354	Check Cremation Permit	\$200.00	X
	Ralph Massey	16-0338	Check Cremation Permit	\$50.00	X
	Heights Crematory		Credit Card Cremation Permit	\$203.00	X
16-006	Iroquois County	16-019	Morgue Use 16-019	\$325.00	
	Tosha Warren	843	FOIA	\$137.00	X
	Leggett Funeral Home	16-0395	Cash Cremation Permit	\$50.00	X
	Hagi Funeral Home	16-0394	Check Cremation Permit	\$50.00	X
	Clancy Gernon Funeral Home		Check Cremation Permit	\$1,000.00	X
16-007	Eversight		Morgue Use 16-0362	\$200.00	
	Hallowell and James		Check Cremation Permit	\$50.00	X
			Total	\$3,068.00	

Roger Huns
Bob Gold
Opriest
Justin
Mike
Michael J. Huns
JMS

Todd A.
[Signature]
[Signature]

Disbursed Total

APRIL 2016 MONTH END CHECKS

382,065.48

Account	Payee Name	Check Number	Check Status Code	Disbursed Amount	Number of Cases
CLERK FEES/11050030340	KANKAKEE COUNTY TREASURER	N/A	N/A	45,225.78	928
SURCHARGE/11050030356	KANKAKEE COUNTY TREASURER	N/A	N/A	2,870.15	60
DRIVERS ED FUND	IL STATE TREASURERS OFFICE	N/A	N/A	748.46	25
VICTIMS FUND-VIOLENT CRIME	IL STATE TREASURERS OFFICE	N/A	N/A	3,380.17	70
ST ATTY/11053030353	KANKAKEE COUNTY TREASURER	N/A	N/A	3,896.42	333
OFF. RET/11050030341	KANKAKEE COUNTY TREASURER	N/A	N/A	10,960.70	163
SH FEE-TR/CRIM/11070030350	KANKAKEE COUNTY TREASURER	N/A	N/A	4,065.05	93
PROB FEE/29055030510	KANKAKEE COUNTY TREASURER	N/A	N/A	12,807.29	57
LAW LIBR/28051030510	KANKAKEE COUNTY TREASURER	N/A	N/A	3,456.00	336
AUTOM FUND/33050030510	KANKAKEE COUNTY TREASURER	N/A	N/A	21,536.39	1116
COURT FEE/11051030355	KANKAKEE COUNTY TREASURER	N/A	N/A	3,235.49	378
CT SECURITY/26070030510	KANKAKEE COUNTY TREASURER	N/A	N/A	9,102.52	412
MISC/+-/CHRGs/11050030340	KANKAKEE COUNTY TREASURER	N/A	N/A	691.21-	0
ABANDONED RESIDENTIAL PROP MUNC RELIEF FND	IL STATE TREASURERS OFFICE	N/A	N/A	4,550.00	13
ANIMAL CNTRL/680-999-30454	KANKAKEE COUNTY TREASURER	N/A	N/A	11.13	1
ALT JUROR FEE/11052030337999	KANKAKEE COUNTY TREASURER	N/A	N/A	600.00	2
ACCESS TO JUSTICE FUND	IL STATE TREASURERS OFFICE	N/A	N/A	628.00	310
AROMA PARK	VILLAGE OF AROMA PARK TREASURER	N/A	N/A	474.19	13
AROMA PARK/E-CITATION FUND	VILLAGE OF AROMA PARK TREASURER	N/A	N/A	20.00	10
AROMA PARK/VEHICLE FUND	VILLAGE OF AROMA PARK TREASURER	N/A	N/A	80.00	4
AROMA PK PD ARREST-AGENCY WAR PROC FEE	VILLAGE OF AROMA PARK TREASURER	N/A	N/A	31.00	1
BOURBONNAIS	VILLAGE OF BOURBONNAIS TREASURER	N/A	N/A	9,527.50	95
BOURBONNAIS/ DUI EQUIP	VILLAGE OF BOURBONNAIS TREASURER	N/A	N/A	1,917.90	8
BOURBONNAIS/E-CITATION FUND	VILLAGE OF BOURBONNAIS TREASURER	N/A	N/A	154.00	78
BOURBONNAIS/ VEHICLE FUND	VILLAGE OF BOURBONNAIS TREASURER	N/A	N/A	703.52	36
BOURBONNAIS PD ARREST-AGNCY WAR PROC FEE	VILLAGE OF BOURBONNAIS TREASURER	N/A	N/A	140.00	2
BRADLEY	VILLAGE OF BRADLEY TREASURER	N/A	N/A	9,865.68	114
BRADLEY/ DUI EQUIPMT	VILLAGE OF BRADLEY TREASURER	N/A	N/A	805.00	5
BRADLEY/E-CITATION FUND	VILLAGE OF BRADLEY TREASURER	N/A	N/A	160.00	80
BRADLEY/ VEHICLE FUND	VILLAGE OF BRADLEY TREASURER	N/A	N/A	786.94	40
BRADLEY PD ARREST-AGENCY WAR PROC FEE	VILLAGE OF BRADLEY TREASURER	N/A	N/A	202.00	3
CHILDREN'S ADVOCACY CENTER	CHILDREN'S ADVOCACY CENTER	N/A	N/A	6,252.90	328
CO BOND FORF/11050030354	KANKAKEE COUNTY TREASURER	N/A	N/A	6,368.72	14
CIRCLK E-CIT /33550030510	KANKAKEE COUNTY TREASURER	N/A	N/A	1,722.00	580
CTDA/11050030342	KANKAKEE COUNTY TREASURER	N/A	N/A	325.00	21
CHILD ABUSE PREVENTION FUND	IL STATE TREASURERS OFFICE	N/A	N/A	40.00	1
CRIM JUSTICE INFORMATION PROJECTS FUND	CRIMINAL JUSTICE INFORMATION AUTHORITY	N/A	N/A	6.35	5
CRIMJUST INFO PROJFND/ST. TREAS.	IL STATE TREASURERS OFFICE	N/A	N/A	100.00	4
CERT MAIL /11050030344	KANKAKEE COUNTY TREASURER	N/A	N/A	1,125.00	28
ISP CO-TRAF/11050030346	KANKAKEE COUNTY TREASURER	N/A	N/A	15,719.76	214
CLK OP ADM FUND/32550030510	KANKAKEE COUNTY TREASURER	N/A	N/A	2,644.35	607
CO ORD VIOL/11050030348	KANKAKEE COUNTY TREASURER	N/A	N/A	99.80	6

CIRCUIT CLERK CASH BOOK

From 03/31/2016 14:31:15.10

To 04/29/2016 14:32:32.85

CONSERVATION POL OPER ASSIST FUND	IL STATE TREASURERS OFFICE	N/A	N/A	90.00	6
CONSERVATION-FINES	DEPT OF NATURAL RESOURCES	N/A	N/A	1,687.76	20
CONSERVATION/E-CITATION FUND	DEPT OF NATURAL RESOURCES	N/A	N/A	34.00	17
CONSERVATION/ VEHICLE FUND	DEPT OF NATURAL RESOURCES	N/A	N/A	10.00	1
YOUTH DRUG ABUSE PREVENTION	DEPARTMENT OF HUMAN SERVICES	N/A	N/A	287.50	7
DOM BATTERY FUND	IL STATE TREASURERS OFFICE	N/A	N/A	18.00	2
DRUG COURT /750-999-30355	KANKAKEE COUNTY TREASURER	N/A	N/A	210.00	21
DR IMPROV/ 34050030434	KANKAKEE COUNTY TREASURER	N/A	N/A	970.00	100
DNA ANALYSIS FEE	IL ST POLICE/ACCTS RECEIVABLE	N/A	N/A	1,215.82	10
DISPUTE RESOL/32051030520	KANKAKEE COUNTY TREASURER	N/A	N/A	300.00	301
DR SCHOOL /34050030436	KANKAKEE COUNTY TREASURER	N/A	N/A	2,863.50	100
DOC STOR/ 27050030510	KANKAKEE COUNTY TREASURER	N/A	N/A	21,304.24	1098
DRUG TREATMENT ASSMNT FUND	IL STATE TREASURERS OFFICE	N/A	N/A	2,277.81	14
ST TREAS-DUI EQUIPMT	IL STATE TREASURERS OFFICE	N/A	N/A	9,140.37	32
DOM VIOLENCE FINE	IL STATE TREASURERS OFFICE	N/A	N/A	709.07	5
FORCLOS PREV PROG FUND	IL STATE TREASURERS OFFICE	N/A	N/A	637.00	13
FORCLOS PREV PROG GRAD FUND	IL STATE TREASURERS OFFICE	N/A	N/A	1,820.00	13
FIRE PREVENTION FUND	IL STATE TREASURERS OFFICE	N/A	N/A	30.00	3
FIRE TRUCK REVOLV LOAN FUND	IL STATE TREASURERS OFFICE	N/A	N/A	30.00	3
GUARDIANSHIP AND ADVOCACY FUND	IL STATE TREASURERS OFFICE	N/A	N/A	1,710.00	18
GEN FUND % /11050030368	KANKAKEE COUNTY TREASURER	N/A	N/A	43,508.75	728
GRANT PARK	VILLAGE OF GRANT PARK	N/A	N/A	474.85	12
	TREASURER				
GRANT PARK/E-CITATION FUND	VILLAGE OF GRANT PARK	N/A	N/A	28.00	14
	TREASURER				
GRANT PARK/ VEHICLE FUND	VILLAGE OF GRANT PARK	N/A	N/A	60.00	3
	TREASURER				
GANG VIOL/ 31053030520	KANKAKEE COUNTY TREASURER	N/A	N/A	137.00	53
HERSCHER	VILLAGE OF HERSCHER TREASURER	N/A	N/A	89.23	1
HERSCHER/E-CITATION FUND	VILLAGE OF HERSCHER TREASURER	N/A	N/A	2.00	1
HERSCHER/ VEHICLE FUND	VILLAGE OF HERSCHER TREASURER	N/A	N/A	20.00	1
HARRIS & HARRIS COLLECTION AGENCY	ARNOLD SCOTT HARRIS P. C.	N/A	N/A	14,819.74	218
INT-INVT./11050030610	KANKAKEE COUNTY TREASURER	N/A	N/A	42.37	0
ISP/ DUI EQUIP FUND	IL STATE POLICE/DUI EQUIPMENT	N/A	N/A	1,680.59	10
IL STATE POLICE E-CITATION FUND	IL STATE TREASURERS OFFICE	N/A	N/A	332.00	168
ISP/ VEHICLE FUND	STATE POLICE VEHICLE FUND #246	N/A	N/A	1,766.48	93
JURY DEMAND/11052030345	KANKAKEE COUNTY TREASURER	N/A	N/A	3,612.50	16
CRIME STOPPERS	KANKAKEE COUNTY CRIME STOPPERS	N/A	N/A	410.00	370
K3 CITY	CITY OF KANKAKEE TREASURER	N/A	N/A	9,973.07	167
K3 CITY/ DUI EQUIP	CITY OF KANKAKEE TREASURER	N/A	N/A	650.00	4
K3 CITY/E-CITATION FUND	CITY OF KANKAKEE TREASURER	N/A	N/A	256.00	130
CO FINE-CRIM/ 11050030362	KANKAKEE COUNTY TREASURER	N/A	N/A	6,972.13	37
K3 CITY/ VEHICLE FUND	CITY OF KANKAKEE TREASURER	N/A	N/A	1,187.05	62
K3 CITY PD ARREST-AGENCY WAR PROC	CITY OF KANKAKEE TREASURER	N/A	N/A	313.00	5
FEE					
KAMEG	K.A.M.E.G.	N/A	N/A	627.50	4
KAMEG ARREST-AGENCY WAR PROC FEE	K.A.M.E.G.	N/A	N/A	70.00	1
LAB FEE-ST CRIME LAB	IL ST POLICE/ACCTS RECEIVABLE	N/A	N/A	1,003.34	13
LEADS FUND	IL STATE TREASURERS OFFICE	N/A	N/A	407.24	51
LAW ENFORCMT CAMERA FUND	IL STATE TREASURERS OFFICE	N/A	N/A	431.00	34
MANTENO	VILLAGE OF MANTENO TREASURER	N/A	N/A	2,992.19	42
MANTENO/E-CITATION FUND	VILLAGE OF MANTENO TREASURER	N/A	N/A	60.00	30
MANTENO/ VEHICLE FUND	VILLAGE OF MANTENO TREASURER	N/A	N/A	400.00	20
MANTENO PD ARREST-AGENCY WAR PROC	VILLAGE OF MANTENO TREASURER	N/A	N/A	210.00	2
FEE					
ARRESTEE MED/ 35071030510	KANKAKEE COUNTY TREASURER	N/A	N/A	436.25	46
MAJOR CRIMES TASK FORCE	KANKAKEE COUNTY SHERIFF'S	N/A	N/A	507.49	2
	DEPARTMENT				
MCTF-ARRESTING AGENCY/ADDITIONAL	KANKAKEE COUNTY SHERIFF'S	N/A	N/A	495.00	1
CHILD PORN FINE	DEPARTMENT				
MOMENCE	CITY OF MOMENCE TREASURER	N/A	N/A	2,787.66	24

MOMENCE/ DUI EQUIP	CITY OF MOMENCE TREASURER	N/A	N/A	350.00	1
MOMENCE/E-CITATION FUND	CITY OF MOMENCE TREASURER	N/A	N/A	44.00	22
MOMENCE/ VEHICLE FUND	CITY OF MOMENCE TREASURER	N/A	N/A	168.00	9
MOMENCE PD ARREST AGENCY WAR PROC FEE	CITY OF MOMENCE TREASURER	N/A	N/A	210.00	2
DOM VIOL ABUSER FUND	IL STATE TREASURERS OFFICE	N/A	N/A	18.00	1
PUB DEFENDER/11054030359	KANKAKEE COUNTY TREASURER	N/A	N/A	3,898.35	41
PRESCRIPTION PILL AND DRUG DISPOSAL FUND	IL STATE TREASURERS OFFICE	N/A	N/A	114.30	5
PROB & CT SERV/ 29055030379	KANKAKEE COUNTY TREASURER	N/A	N/A	1,510.00	153
PRISONER REVIEW BOARD VEH FUND	IL STATE TREASURERS OFFICE	N/A	N/A	3.50	7
PERFORM-ENHANC SUBST TEST FUND	IL STATE TREASURERS OFFICE	N/A	N/A	10.00	1
RM & BOARD/11071030376	KANKAKEE COUNTY TREASURER	N/A	N/A	286.24	3
RES FORCL MED/275-510-30510-999	KANKAKEE COUNTY TREASURER	N/A	N/A	1,950.00	13
SEXUAL ASSAULT SERVICES FUND	IL STATE TREASURERS OFFICE	N/A	N/A	360.00	2
SA FORFEITURE/300-530-30510	KANKAKEE COUNTY TREASURER	N/A	N/A	1,128.06	4
SA REC AUTO/ 31553030510	KANKAKEE COUNTY TREASURER	N/A	N/A	568.00	287
ST BOND FORFEITURE	IL STATE TREASURERS OFFICE	N/A	N/A	68.00	2
SPINAL CORD/11050030366	KANKAKEE COUNTY TREASURER	N/A	N/A	55.39	13
SH FINE/ 11070030364	KANKAKEE COUNTY TREASURER	N/A	N/A	4,635.70	55
SH DUI EQUIP/11070030378	KANKAKEE COUNTY TREASURER	N/A	N/A	213.89	6
SH E-CITATION /26570030510	KANKAKEE COUNTY TREASURER	N/A	N/A	46.00	25
SH VEHICLE/11070030780	KANKAKEE COUNTY TREASURER	N/A	N/A	398.50	20
SH WAR PROC /11070030365	KANKAKEE COUNTY TREASURER	N/A	N/A	1,901.50	25
STATE OVERWEIGHT	ILLINOIS STATE POLICE	N/A	N/A	1,768.50	6
SEX OFFENDER INVESTIGATION FUND	IL STATE TREASURERS OFFICE	N/A	N/A	900.00	2
SOS-TRAF K3CO/11050030363	KANKAKEE COUNTY TREASURER	N/A	N/A	49.33	1
STOP PMT FEE/11050030340	KANKAKEE COUNTY TREASURER	N/A	N/A	45.00	2
ST POLICE OPERATIONS ASSISTANCE FUND	IL STATE TREASURERS OFFICE	N/A	N/A	10,361.03	705
SOS/ DUI EQUIP FUND	SECRETARY OF STATE	N/A	N/A	5.69	1
SOS/ VEHICLE FUND	SECRETARY OF STATE	N/A	N/A	12.80	1
ST. ANNE	VILLAGE OF ST. ANNE TREASURER	N/A	N/A	180.23	5
ST. ANNE/E- CITATION FUND	VILLAGE OF ST. ANNE TREASURER	N/A	N/A	12.00	6
STATE TREAS PERCENTAGE	IL STATE TREASURERS OFFICE	N/A	N/A	19,118.69	728
ST. ANNE/ VEHICLE FUND	VILLAGE OF ST. ANNE TREASURER	N/A	N/A	40.00	2
TEEN COURT/79099930355	KANKAKEE COUNTY TREASURER	N/A	N/A	2,389.51	516
TRAUMA FUND/11050030357	KANKAKEE COUNTY TREASURER	N/A	N/A	1,330.82	44
TR/CRIM SURCHARGE FUND	IL STATE TREASURERS OFFICE	N/A	N/A	28.00	7
TRNS SAFETY HWY HIRE-BACK FUND	IDOT-HANLEY BLDG ROOM 126	N/A	N/A	125.00	1

*** End of Report ***

[Handwritten signatures and initials]

W. H. Q. [unclear]

SP [unclear]

[unclear]

April 2016 Kankakee County Recorder Monthly Report

Report of Lori Gadbois, Kankakee County Recorder, for the month of April, 2016
To the Chairman and Kankakee County Board

Balance – April, 2016

Receipts

RHSPS	\$ 9,513.00
GIS Recorder	\$ 1,246.00
GIS Fee	\$ 19,916.00
Recording Fees	\$ 21,892.50
Photostat	\$ 292.25
State Stamps	\$ 19,642.50
County Stamps	\$ 9,821.25
Computer Fees	\$ 11,484.25
UCC	\$ 70.00

\$93,877.75

Total Cash Available

Disbursement Fees paid to County Treasurer

\$93,877.75

Bank Balance

Less cash in Box

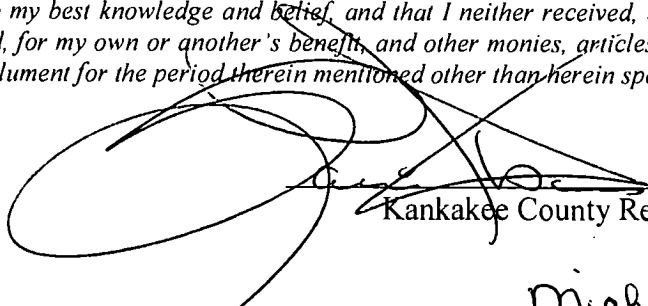
\$300.00

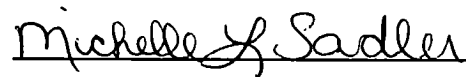
Cash in Safe and Bank

State of Illinois

County of Kankakee

I, Lori Gadbois, Kankakee County Recorder, do solemnly swear that the foregoing account is, in all respects are just and true, according to my best knowledge and belief, and that I neither received, directly or indirectly nor directly or indirectly agree to receive or be paid, for my own or another's benefit, and other monies, articles of consideration than therein stated, nor am I entitled to any fee, or emolument for the period therein mentioned other than herein specified.


Kankakee County Recorder

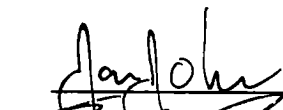
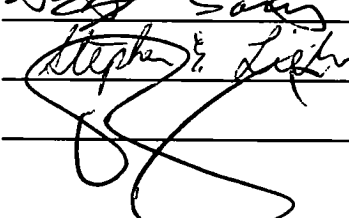

Michelle L Sadler

Signed and sworn to before me this

Approved by Recorder's Committee:

Notary



Kankakee County Recorder of Deeds

2015/2016Monthly Consolidation

	Month	RHSPF Fee	GIS Recorder	GIS Fees	Recorder Fees	Photostat	State Stamps	County Stamps	UCC Fees	Computer Fee	Total	Deposits
	2015 December	\$9,099.00	\$1,297.00	\$20,747.00	\$22,721.50	\$224.00	\$28,933.50	\$14,466.75	\$20.00	\$12,625.75	\$110,134.50	\$110,134.50
2016	January	\$8,532.00	\$1,199.00	\$19,184.00	\$20,733.00	\$167.50	\$28,496.50	\$14,248.25	\$65.00	\$11,808.50	\$104,433.75	\$104,433.75
	February	\$8,307.00	\$1,115.00	\$17,830.00	\$19,949.50	\$309.00	\$21,956.00	\$10,978.00	\$105.00	\$10,554.00	\$91,103.50	\$91,103.50
	March	\$8,820.00	\$1,165.00	\$18,630.00	\$20,577.00	\$277.00	\$34,944.50	\$17,472.25	\$20.00	\$11,700.15	\$113,605.90	\$113,605.90
	April	\$9,513.00	\$1,246.00	\$19,916.00	\$21,892.50	\$292.25	\$19,642.50	\$9,821.25	\$70.00	\$11,484.25	\$93,877.75	\$93,877.75
	May											
	June											
	July											
	August											
	September											
	October											
	November											
	Total	\$44,271.00	\$6,022.00	\$96,307.00	\$105,873.50	\$1,269.75	\$133,973.00	\$66,986.50	\$280.00	\$58,172.65	\$513,155.40	\$513,155.40

	Month	RHSPF Fee	GIS Recorder	GIS Fees	Recorder Fees	Photostat	State Stamps	County Stamps	UCC Fees	Computer Fee	Total	Deposits
	2014 December	\$10,062.00	\$1,454.00	\$23,224.00	\$25,060.00	\$181.25	\$47,772.50	\$23,886.25	\$260.00	\$13,844.21	\$145,744.21	\$145,744.21
2015	January	\$8,658.00	\$1,183.00	\$18,908.00	\$20,458.00	\$973.00	\$20,552.50	\$10,276.25	\$110.00	\$12,920.50	\$94,039.25	\$94,039.25
	February	\$7,002.00	\$1,018.00	\$16,263.00	\$17,661.00	\$617.50	\$8,411.50	\$4,205.75	\$50.00	\$9,845.75	\$65,074.50	\$65,074.50
	March	\$8,973.00	\$1,262.00	\$20,162.00	\$21,969.50	\$432.00	\$21,600.00	\$10,800.00	\$80.00	\$13,081.00	\$98,359.50	\$98,359.50
	April	\$9,747.00	\$1,369.00	\$21,899.00	\$23,930.50	\$346.75	\$27,600.50	\$13,800.25	\$65.00	\$13,052.75	\$111,810.75	\$111,810.75
	May	\$9,576.00	\$1,323.00	\$21,143.00	\$23,109.00	\$1,118.50	\$22,593.50	\$11,296.75	\$55.00	\$11,719.00	\$101,933.75	\$101,933.75
	June	\$11,574.00	\$1,621.00	\$25,926.00	\$28,493.00	\$631.50	\$44,616.00	\$22,308.00	\$140.00	\$16,025.17	\$151,334.67	\$151,334.67
	July	\$10,206.00	\$1,343.00	\$21,473.00	\$23,662.00	\$1,179.00	\$36,797.50	\$18,398.75	\$35.00	\$12,168.00	\$125,262.25	\$125,262.25
	August	\$9,828.00	\$1,279.00	\$20,444.00	\$22,603.00	\$1,324.50	\$42,540.50	\$21,270.25	\$15.00	\$11,840.25	\$131,144.50	\$131,144.50
	September	\$9,117.00	\$1,200.00	\$19,185.00	\$21,031.50	\$310.00	\$33,277.00	\$16,638.50	\$92.00	\$11,556.45	\$112,407.45	\$112,407.45
	October	\$9,297.00	\$1,392.00	\$22,257.00	\$24,117.50	\$342.25	\$24,135.50	\$12,067.75	\$92.00	\$12,158.25	\$105,859.25	\$105,859.25
	November	\$7,983.00	\$1,394.00	\$22,299.00	\$23,632.50	\$127.50	\$22,226.50	\$11,113.25	\$40.00	\$12,845.75	\$101,661.50	\$101,661.50
	Total	\$112,023.00	\$15,838.00	\$253,183.00	\$275,727.50	\$7,583.75	\$352,123.50	\$176,061.75	\$1,034.00	\$151,057.08	\$1,344,631.58	\$1,344,631.58

	Month	RHSPF Fee		GIS Fees	Recorder Fees	Photostat	State Stamps	County Stamps	UCC Fees	Computer Fee	Total	Deposits
	2013 December	\$9,423.00		\$14,988.00	\$18,144.50	\$265.25	\$19,513.50	\$9,756.75	\$60.00	\$9,469.12	\$81,620.12	\$81,620.12
2014	January	\$7,119.00		\$12,084.00	\$14,380.50	\$296.50	\$25,235.00	\$12,617.50	\$76.00	\$9,332.00	\$81,140.50	\$81,140.50
	February	\$6,714.00		\$11,256.00	\$13,534.00	\$340.50	\$12,233.00	\$6,116.50	\$120.00	\$7,801.64	\$58,115.64	\$58,115.64
	March	\$7,659.00		\$12,756.00	\$15,243.50	\$478.50	\$19,754.00	\$9,877.00	\$20.00	\$8,348.50	\$74,136.50	\$74,136.50
	April	\$8,109.00		\$19,003.00	\$19,655.50	\$713.75	\$20,104.00	\$10,052.00	\$140.00	\$10,655.75	\$88,433.00	\$88,433.00
	May	\$8,091.00		\$18,522.00	\$19,053.50	\$424.25	\$19,450.50	\$9,725.25	\$115.00	\$11,031.25	\$86,412.75	\$86,412.75
	June	\$8,748.00		\$22,350.00	\$22,644.00	\$918.50	\$28,968.50	\$14,484.25	\$20.00	\$13,406.85	\$111,540.10	\$111,540.10
	July	\$9,108.00		\$20,905.00	\$21,493.00	\$233.00	\$24,908.00	\$12,454.00	\$60.00	\$13,443.50	\$102,604.50	\$102,604.50
	August	\$8,289.00		\$19,005.00	\$20,002.50	\$288.00	\$23,762.50	\$11,881.25	\$85.00	\$12,496.20	\$95,809.45	\$95,809.45
	September	\$8,937.00		\$19,610.00	\$20,340.50	\$919.25	\$18,006.00	\$9,003.00	\$75.00	\$10,708.53	\$87,599.28	\$87,599.28
	October	\$9,702.00		\$24,346.00	\$24,812.00	\$649.50	\$23,582.50	\$11,791.25	\$75.00	\$12,964.95	\$107,923.20	\$107,923.20
	November	\$7,938.00		\$19,416.00	\$19,989.00	\$664.00	\$19,079.00	\$9,539.50	\$165.00	\$10,665.42	\$87,455.92	\$87,455.92
	Total	\$99,837.00		\$214,241.00	\$229,292.50	\$6,191.00	\$254,596.50	\$127,298.25	\$1,011.00	\$130,323.71	\$1,062,790.96	\$1,062,790.96

										Fiscal Year Totals		
Total Documents Recorded for April 2016					1291			2016 April Deeds		348		1714
YTD Docs For Calendar Year					4916			2016 April LP		19		131
YTD Docs For Fiscal Year					6302							

Calendar Year End Document Totals

2008	26271
2009	25082
2010	18202
2011	16084
2012	18400
2013	18272
2014	14752
2015	16518

KANKAKEE COUNTY CLERK

TO THE CHAIRMAN OF THE KANKAKEE COUNTY BOARDBALANCE OF: April 30, 2016LESS \$400.00 CASH ON HAND \$0.00RECEIPTS:

MARRIAGE/CIVIL LICENSES ISSUED:	<u>\$1,425.00 / \$0.00</u>	
ISSUE MISC. CERTIFICATES:	<u>\$ 7,882.00</u>	
REDEMPTION FEES:	<u>\$ 4,272.00</u>	
MISC. PUBLIC SERVICES	<u>\$ 4,030.25</u>	
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,471.25 / \$0.00</u>	<u>\$24,913.91</u>
POSTAGE REIMBURSEMENT	<u>\$ 0.00</u>	
PUBLIC HEALTH/STATE TREASURER (DEATH / COLD) (DOMESTIC VIOLENCE)	<u>\$3,428.00 / \$285.00</u>	
INTEREST EARNED	<u>\$ 120.41</u>	
TOTAL:		<u>\$24,913.91</u>

DISBURSEMENTS:

EXCESS FEES TRANSFERRED TO COUNTY	<u>\$ 17,609.25</u>	
EXCESS FEES TRANSFERRED TO COUNTY	<u>\$3,471.25 / \$0.00</u>	
EXCESS FEES TRANSFERRED TO COUNTY	<u>\$ 0.00</u>	
EXCESS FEES TRANSFERRED TO IL DEPT PUBLIC HEALTH / EXCESS FEES TRANSFERRED TO IL STATE TREASURER	<u>\$3,428.00 / \$285.00</u>	
INTEREST	<u>\$ 120.41</u>	
TOTAL:		<u>\$24,913.91</u>

STATE OF ILLINOIS)
COUNTY OF KANKAKEE)

I, BRUCE CLARK, KANKAKEE COUNTY CLERK, do solemnly swear that the foregoing account is, in all respects, just and true according to the best of my knowledge and belief; and that I have neither received or agreed to receive or be paid directly or indirectly, for my own or another's benefit, any other monies, articles or consideration than herein stated, nor am I entitled to any fee or emolument for the period therein mentioned than herein specified.

Bruce Clark
BRUCE CLARK, COUNTY CLERK

SIGNED AND SWORN TO BEFORE ME THIS 6th DAY OF May, 20 16.

James Smith
Carol Weber
Patricia Cook
John
APPROVED BY COUNTY CLERK'S COMMITTEE

Linda S. Settle
NOTARY PUBLIC



COUNTY CLERK'S OFFICE

STATEMENT OF FUNDS RECEIVED AND DISBURSED

FOR THE PERIOD OF	<u>April 1, 2016</u>	TO	<u>April 30, 2016</u>
OFFICE FUND BALANCE OF:	<u>April 1, 2016</u>		<u>\$400.00</u>
<u>RECEIPTS:</u>			
FEES			
MARRIAGE/CIVIL LICENSES ISSUED:	<u>\$1,425.00</u>	<u>/</u>	<u>0.00</u>
ISSUE MISC. CERTIFICATES:	<u>\$</u>		<u>7,882.00</u>
REDEMPTION FEES:	<u>\$</u>		<u>4,272.00</u>
MISC. PUBLIC SERVICES	<u>\$</u>		<u>4,030.25</u>
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,471.25</u>	<u>/</u>	<u>0.00</u>
			<u>\$24,913.91</u>
POSTAGE REIMBURSEMENT	<u>\$</u>		<u>0.00</u>
PUBLIC HEALTH/STATE TREASURER (DEATH/CODLF) (DOMESTIC	<u>\$3,428.00</u>	<u>/</u>	<u>285.00</u>
INTEREST EARNED	<u>\$</u>		<u>120.41</u>
TOTAL PUBLIC SERVICE:			<u>\$25,313.91</u>
<u>DISBURSEMENTS:</u>			
EXCESS FEES TRANSFERRED TO COUNTY, ILLINOIS DEPT. OF PUBLIC HEALTH & STATE TREASURER			
COUNTY CLERK'S FEES	<u>\$</u>		<u>17,609.25</u>
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,471.25</u>	<u>/</u>	<u>\$0.00</u>
PUBLIC HEALTH/STATE TREASURER (DEATH/CODLF) (DOMESTIC	<u>\$3,428.00</u>	<u>/</u>	<u>\$285.00</u>
POSTAGE REIMBURSEMENT	<u>\$</u>		<u>0.00</u>
INTEREST EARNED	<u>\$</u>		<u>120.41</u>
TOTAL DISBURSEMENTS:			<u>\$24,913.91</u>
BALANCE OF <u>April 30, 2016</u>			<u>\$400.00</u>
<u>FEES OF OTHERS:</u>			
BALANCE OF <u>April 1, 2016</u>	<u>\$</u>		<u>947,247.27</u>
MONTHLY RECEIPTS	<u>\$</u>		<u>342,130.27</u>
CASH AVAILABLE	<u>\$</u>		<u>1,289,377.54</u>
MONTHLY DISBURSEMENTS	<u>\$</u>		<u>526,532.51</u>
BALANCE OF <u>April 30, 2016</u>	<u>\$</u>		<u>762,845.03</u>
			<u>\$762,845.03</u>
BALANCE COUNTY CLERK'S ACCOUNT	<u>\$</u>		<u>762,845.03</u>
CASH ON HAND	<u>\$</u>		<u>400.00</u>
DEPOSIT IN TRANSIT	<u>\$</u>		<u>0.00</u>
TOTAL:	<u>\$</u>		<u>763,245.03</u>
			<u>\$763,245.03</u>
RAFFLE LICENSE	<u>\$10.00</u>		

Kankakee County Animal Control Department
1270 Stanford Drive
Kankakee, Illinois 60901

Report to the Kankakee County Board for the month of

APRIL, 2016

FUNDS SUBMITTED TO COUNTY TREASURER

	This month	Last year	Total - This year	Total - Last year
Impoundment	325.00	475.00	1,575.00	1,782.00
Board	380.00	1,365.00	1,530.00	2,485.00
Service fees	125.00	325.00	750.00	1,125.00
Fines	400.00	795.00	2,200.00	2,960.00
Euth. & Disposal	225.00	175.00	1,805.00	2,125.00
Adoptions	425.00	480.00	1,515.00	2,205.00
Microchip	195.00	295.00	995.00	1,415.00
Trip Pickup	20.00	0.00	140.00	0.00
Owner Surrender	175.00	120.00	825.00	400.00
Miscellaneous fees received	80.00	19.50	1,128.00	192.32
Donations	30.00	1,135.00	1,505.00	2,200.00
Trap Rental	0.00	0.00	0.00	0.00
Total for month	2,380.00	5,184.50	13,968.00	16,889.32
Registration	17,685.00	21,095.00	78,325.00	85,895.00
Population Control Fund	1,540.00	2,015.00	6,945.00	8,605.00
Village revenue	1,110.00	1,695.00	8,865.00	11,540.00
TOTAL	22,715.00	29,989.50	108,103.00	122,929.32
IPTIP (Building fund)	36.36	3.66	151,982.22	186,785.44

ANIMAL BITES	This month	Last year	Total- This year	Last year
a. bites reported	19	28	102	101
b. in house bites impounded	3	9	22	32
c. bites impounded @ home	8	12	37	42
d. out of County	2	0	8	3
e. specimens for lab exam	3	4	23	13
f. animals tested positive	0	0	0	0

ANIMAL INVENTORY	Beginning of the Month	Last year	End of the Month	Last year
DOGS	5	21	17	13
CATS	14	18	41	24
OTHER	0	0	0	43
WILD LIFE	0	0	0	0

STRAY ANIMAL DISPOSITION	This month	Last year	Total - This year	Last year
a. Animals euthanized	30	20	103	122
Dogs	3	9	47	67
Cats	26	9	49	40
Wildlife	1	2	7	6
Other	0	0	0	0
b. Owner reclaimed animals	15	19	70	81
c. Animals adopted	49	44	206	149
Dogs/T-10,A-5	15	36	85	85
Cats/T-33,A-1	34	8	121	64
Wildlife	2	0	3	0
Other	1	1	3	2
DOA	2	1	18	15
Total animals handled	99	85	403	369
Investigate and examine farm animals destroyed by dogs	0	0	0	0

Approved by Community Services Committee at meeting held

MAY 25, 2015

Chairman _____

Vehicle Mileage
2003 GMC TRUCK -

2006 FORD F150 TRUCK - 128,970
 2010 GMC VAN - 64,158
 2014 Truck #2 - 24,021
 2014 Truck #3 - 36,620

Respectfully submitted,

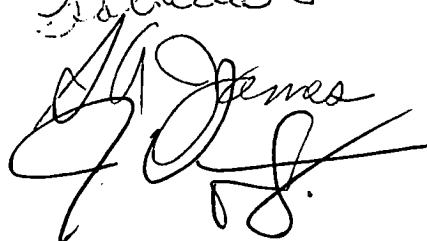
Julie Boudreau
 Julie Boudreau, Director
 Animal Control Department

KANKAKEE COUNTY
MONTHLY BUILDING DIVISION REPORT
April 2016

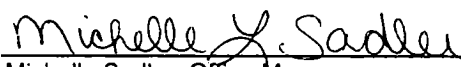
TYPE	NUMBER ISSUED	VALUATION	FEES
RESIDENTIAL			
House	3	\$1,092,531	\$8,998
Mobile Homes	1	\$58,713	\$601
Accessory Structures	7	\$236,428	\$2,476
Residential Repairs	44	\$326,293	\$4,770
Remodel/Additions	5	\$478,343	\$4,228
Others (Fence, Pool, Demo)	9	\$32,865	\$625
House - Floodplain	1	\$135,211	NC
Total Residential	70	\$2,360,384	\$21,698
AGRICULTURAL			
House	1	\$340,526	exempt
Mobile Home			exempt
Remodel/Additions			exempt
Accessory Structures	2	\$161,200	exempt
Repairs	3	\$73,876	exempt
Demo			exempt
Total Ag Bldgs	6	\$575,602	\$0
COMMERCIAL	2	\$48,500	\$560
COMMERCIAL EZ			
Total Commercial	2	\$48,500	\$560
INDUSTRIAL	1	\$10,500	\$158
INDUSTRIAL EZ			exempt
Total Industrial	1	\$10,500	\$158
Total Permits	79	\$2,994,986	\$22,416
Fines	1		\$250
Re-Inspection Fee	2		\$100
Plan Review			
Walk-thru	1		\$50
Administrative Fees	71		\$1,775
Smoke	1		\$50
Permit Add-On	2		\$44
Total Extra Fees	78	\$0	\$2,269
TOTALS		\$2,994,986	\$24,685



Patricia Belk



James



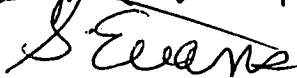
Michelle X. Sadler
Michelle Sadler, Office Manager



James C. Lewis



Stephen E. Lecky



S. Evans

Med
7580

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: DECLARATION AND DISPOSAL OF A SURPLUS AND UNWANTED
VEHICLE FOR KANKAKEE COUNTY ANIMAL CONTROL**

WHEREAS, the Animal Control Director has advised that a vehicle at the Kankakee County Animal Control facility is old, outdated, and in poor condition and needs to be removed from their inventory; and,

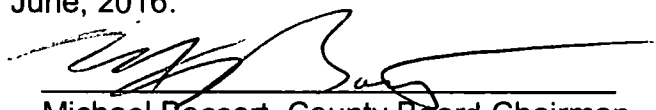
WHEREAS, at the Community Services Committee Meeting of March 23, 2016, after review, discussion, and consideration, it was determined that the 2003 GMC Truck - VIN Number is 1GDHC24183E283369 with mileage of 239,321 miles should be declared as a surplus and unwanted vehicle, being of no further use to the Kankakee County Animal Control Department; and,

WHEREAS, by a resolution (95-12-12-163) adopted by the County Board on December 12, 1995, Kankakee County has established procedures for disposing of surplus and unwanted property; and,

WHEREAS, the Kankakee County Board, having considered the findings and recommendation of the Community Services Committee Meeting of March 23, 2016, and on request by the Animal Control Director, finds and declares the vehicle listed as surplus and unwanted property being of no further use to the Kankakee County Government.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, the Animal Control Director is hereby directed to dispose of the 2003 GMC Truck – VIN Number 1GDHC24183E283369 as an unwanted or surplus vehicle and will be disposed of in a manner consistent with established procedures for disposing of surplus and unwanted property.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Community Services Committee

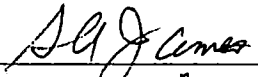
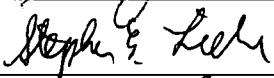
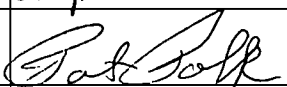
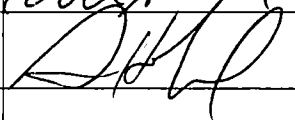
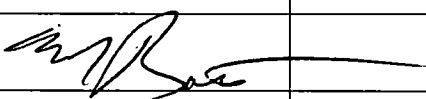
To the Honorable County Board of Kankakee County:

Your committee, to whom was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. James			
Mr. Liehr			
Ms. Polk			
Mr. Skutt			
Mr. Snipes			
Mr. Sirois			
Mr. Wheeler			
Ms. Webber			
Ms. Evans			
Mr. Johnson			
Mr. Bossert			
Mr. Byrne			

Approval to Dispose of Surplus Vehicle (2003 GMC Truck)

(Issue)

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF STEVE COTE TO THE KANKAKEE COUNTY BOARD OF REVIEW

WHEREAS, pursuant to 35 ILCS 200/6-5, which provides the Chairman of the County Board shall appoint, with the approval of the County Board, citizens of the County to comprise the Board of Review for the County, and;

WHEREAS, to be eligible for appointment, a person must be qualified by virtue of experience and training in the field of property appraisal, property tax administration and must pass an examination prepared and administered by the Department of Local Government Affairs to determine competency to hold such office, and be a resident of Kankakee County, and;

WHEREAS, Steve Cote resides in Kankakee County and has qualified by meeting the eligibility requirements and has expressed an interest in continuing to serve as a member of the Board of Review; and,

WHEREAS, at the Executive Committee Meeting of May 26th, 2016 after consideration and review the Executive Committee recommends the reappointment of Steve Cote for a two (2) year term commencing immediately and his term will expire May 31, 2018, or until a successor may be appointed.

NOW, THEREFORE BE IT RESOLVED, by the Kankakee County Board that Steve Cote is hereby reappointed to serve as a member of the Board of Review for a term of two (2) years commencing immediately and ending May 31, 2018, or until a successor can be appointed.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Executive Committee

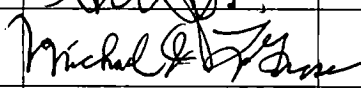
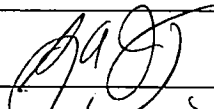
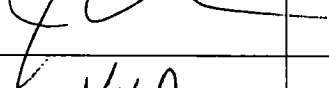
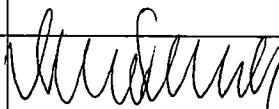
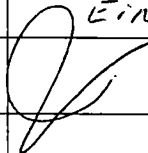
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Tripp			
Mr. Washington			
Mr. LaGesse			
Mr. Stauffenberg			
Mr. James			
Mr. Vickery			
Mr. Olthoff			
Mr. Hess			
Mr. Mulcahy			
Mr. Einfeldt	STEPHEN M. Einfeldt		
Mr. Byrne			
Mr. Bossert			

Reappointment of Steve E. Cote to the Kankakee County Board of Review

(Issue)

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: REAPPOINTMENT OF KEN ALLERS TO THE KANKAKEE RIVER VALLEY
FOREST PRESERVE DISTRICT BOARD**

WHEREAS, pursuant to 70 ILCS 805/3(a) the Downstate Forest Preserve District Act was created; and,

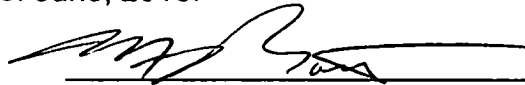
WHEREAS, the voters of Kankakee and Aroma Townships approved the formation of a Forest Preserve District on November 4, 1986, and;

WHEREAS, Ken Allers has served on the Kankakee River Valley Forest Preserve District since 2001 and has expressed an interest in continuing to serve on the committee for a term of five (5) years and his term expires June 30, 2021; and,

WHEREAS, the Executive Committee at their regularly scheduled meeting of May 26, 2016, upon review, discussion and consideration, recommends the reappointment of Ken Allers for a five (5) year term to the Kankakee River Valley Forest Preserve District, and his term shall expire on June 30, 2021, or until a successor can be appointed.

NOW, THEREFORE BE IT RESOLVED that Ken Allers is hereby reappointed by the Kankakee County Board, for a five (5) year term commencing immediately, and his reappointment shall end June 30, 2021, or until a successor can be appointed.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Executive Committee

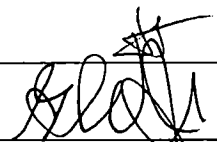
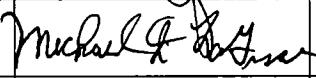
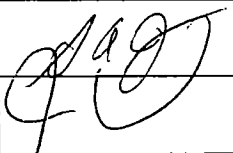
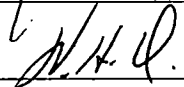
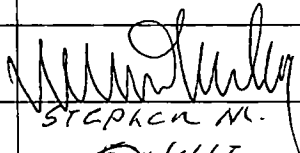
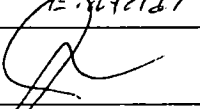
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Tripp			
Mr. Washington			
Mr. LaGesse			
Mr. Stauffenberg			
Mr. James			
Mr. Vickery			
Mr. Olthoff			
Mr. Hess			
Mr. Mulcahy			
Mr. Einfeldt			
Mr. Byrne			
Mr. Bossert			

**Reappointment of Ken Allers to the Kankakee River Valley
Forest Preserve District Board**

(Issue)

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF DAVID SARGEANT TO THE CABERY AREA FIRE PROTECTION DISTRICT BOARD

WHEREAS, pursuant to 70 ILCS 705/4 the Fire Protection District Act was created; and,

WHEREAS, David Sargeant has lived in Cabery and has served as Trustee on the Cabery Area Fire Protection District for many years, and has expressed an interest in continuing to serve on the Cabery Area Fire Protection District Board; and,

WHEREAS, the Executive Committee at their regularly scheduled meeting of May 26, 2016, and after review, discussion and consideration, recommends the reappointment of David Sargeant to the Cabery Area Fire Protection District Board for a three (3) year term; and,

WHEREAS, after posting the official bond and filing his oath with the County Clerk, David Sargeant shall be reappointed to serve a three (3) year term and his term shall expire the first Monday in May, 2019 or until a replacement has been approved.

NOW, THEREFORE BE IT RESOLVED by the Kankakee County Board that David Sargeant is hereby reappointed as a member of the Cabery Area Fire Protection Board and shall file his oath of office and post his official bond with the County Clerk, and is reappointed for a three (3) year term and his term will end the first Monday in May, 2019 or until a replacement has been approved.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Executive Committee

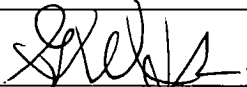
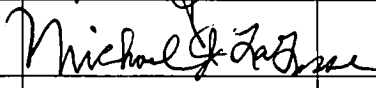
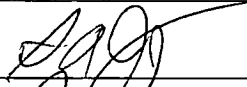
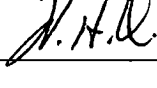
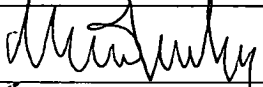
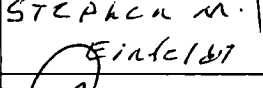
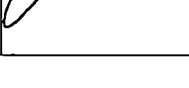
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Tripp			
Mr. Washington			
Mr. LaGesse			
Mr. Stauffenberg			
Mr. James			
Mr. Vickery			
Mr. Olthoff			
Mr. Hess			
Mr. Mulcahy			
Mr. Einfeldt			
Mr. Byrne			
Mr. Bossert			

**Reappointment of David Sargeant to the Cabery Area Fire
Protection District Board**

(Issue)

***Resolution of the County Board
Of
Kankakee County, Illinois***

WHEREAS, on May 12, 2016 bids were received and opened and the committee on Public Highways and Bridges of the Kankakee County Board met to consider the bid for the public highway improvements now coming under the jurisdiction of the Kankakee County Board,

WHEREAS, the said Committee determined that the following qualified bidder submitted the low bid as listed below for the work herein described and did award the bid subject to the confirmation of this County Board.

WHEREAS, the said Committee recommends that the confirmation of the award of the contract be as follows:

<u>BIDDER</u>	<u>JOB</u>	<u>AMOUNT</u>
GROSSO CONSTRUCTION CO. 4594 B W. RTE 17 KANKAKEE, IL 60901	SEC. 16-00000-00-GM SUPP 2 COUNTY	\$ 142,869.25
TOBEY'S CONSTRUCTION PO BOX 588 HERSCHER, IL 60941	SEC. 16-00000-00-GM SUPP 3 COUNTY	\$ 323,586.25
KANKAKEE VALLEY CONST. 4356 W RTE 17 KANKAKEE, IL 60901	SEC. 16-01000-00-GM AROMA	\$ 26,350.64
GRAY'S MATERIAL SERVICE 834 E. SECOND STREET GILMAN, IL 60938	SEC. 16-01000-00-GM SUPP 1 AROMA	\$ 32,799.85
GROSSO CONSTRUCTION CO. 4594 B W. RTE 17 KANKAKEE, IL 60901	SEC. 16-03000-00-GM ESSEX	\$ 56,926.77
TOBEY'S CONSTRUCTION PO BOX 588 HERSCHER, IL 60941	SEC. 16-09000-00-GM NORTON	\$ 280,957.00

GROSSO CONSTRUCTION CO.
4594 B W. RTE 17
KANKAKEE, IL 60901

SEC. 16-16000-00-GM
SUMNER

\$ 109,588.50

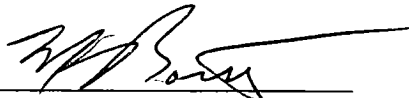
BE IT FURTHER RESOLVED, that the County Board of Kankakee County confirm the award of the foregoing contracts heretofore awarded by the Committee on Public Highways and Bridges contingent on IDOT approval; and, subject to the confirmation hereby enacted.

ADOPTED AND PASSED THIS 14th DAY OF JUNE 2016.

ATTEST:



BRUCE CLARK, COUNTY CLERK
(SEAL)



MICHAEL BOSSERT
COUNTY BOARD CHAIRMAN

COMMITTEE REPORT

Highway and Bridge Committee

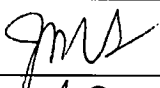
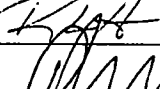
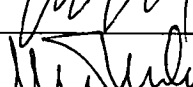
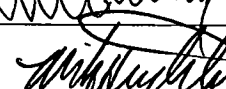
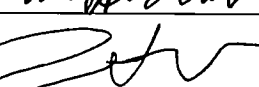
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Stauffenberg			
Mr. James			
Mr. Olthoff			
Mr. Hess			
Mr. McConnell			
Mr. Mulcahy			
Mr. Hildebrand			
Mr. Wheeler			
Ms. Webber			
Mr. Payton			
Mr. Bossert			
Mr. Tripp			
Mr. Byrne			

AWARD OF BIDS FOR PUBLIC HIGHWAY IMPROVEMENTS: County – Section 16-00000-00-GM Supp 2; County – Section 16-00000-00-GM Supp 3; Aroma – Section 16-01000-00-GM; Aroma – Section 16-01000-00-GM Supp 1; Essex – Section 16-03000-00-GM; Norton – Section 16-09000-00-GM; Sumner – Section 16-16000-00-GM

***Resolution of the County Board
Of
Kankakee County, Illinois***

**A RESOLUTION DETERMINING PREVAILING WAGES FOR PUBLIC WORKS
CONTRACTS IN KANKAKEE COUNTY.**

WHEREAS, the State of Illinois has enacted "An Act regulating wages of laborers, mechanics and other workers employed in any public works by the State, county, city or any public body or any political subdivision or by any one under contract for public works," approved June 26, 1941, as amended, (Illinois Compiled Statutes (820 ILCS 130/1 et seq.)) as amended and

WHEREAS, the aforesaid Act requires that the County Board of the County of Kankakee investigate and ascertain the prevailing rate of wages as defined in said Act for laborers, mechanics and other workers in the locality of said County of Kankakee employed in performing construction of public works, for said County of Kankakee.

NOW THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF KANKAKEE COUNTY:

SECTION 1: To the extent and as required by "An Act regulating wages of laborers, mechanics and other workers employed in any public works by State, county, city or any public body or any political subdivision or by any one under contract for public works," approved June 26, 1941, as amended, the general prevailing rate of wages in this locality for laborers, mechanics and other workers engaged in construction of public works coming under the jurisdiction of the Kankakee County Board is hereby ascertained to be the same as the prevailing rate of wages for construction work in the Kankakee County area as determined by the Department of Labor of the State of Illinois as of June of the current year a copy of that determination being attached hereto and incorporated herein by reference. As required by said Act, any and all revisions of the prevailing rate of wages by the Department of Labor of the State of Illinois shall supersede the Department's June determination and apply to any and all public works construction undertaken by the Kankakee County Board. The definition of any terms appearing in this Resolution which are also used in aforesaid Act shall be the same as in said Act.

SECTION 2: Nothing herein contained shall be construed to apply said general prevailing rate of wages as herein ascertained to any work or employment except public works of the County of Kankakee to the extent required by the aforesaid Act.

SECTION 3: The Kankakee County Clerk shall publicly post or keep available for inspection by any interested party in the main office of the Kankakee County Clerk this determination or any revisions of such prevailing rate of wage. A copy of this determination or of the current revised determination of prevailing rate of wages then in effect shall be attached to all contract specifications.

SECTION 4: The Kankakee County Clerk shall mail a copy of this determination to any employer, and to any association of employers and to any person or association of employers who have filed their names and addresses requesting copies of any determination stating the particular rates and the particular class of workers whose wages will be affected by such rates.

SECTION 5: The Kankakee County Clerk shall promptly file a certified copy of this Resolution with the Department of Labor of the State of Illinois.

SECTION 6: The Kankakee County Clerk shall cause to be published in a newspaper of general circulation within the area a notice that this Ordinance has been adopted and such publication shall constitute notice that the determination is effective and that this is the determination of this public body.

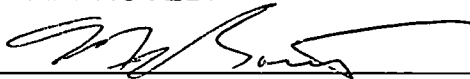
PASSED AND ADOPTED THIS 14TH DAY OF JUNE, 2016.

ATTEST:



Bruce Clark, County Clerk

APPROVED:



Michael Bossert, County Board Chairman

(SEAL)

Kankakee County Prevailing Wage for July 2015

(See explanation of column headings at bottom of wages)

Per Mark Rogers
no changes from
last year 2015

Trade Name	RG	TYP	C	Base	FRMAN	M-F>8	OSA	OSH	H/W	Pensn	Vac	Trng
=====	==	==	=	=====	=====	=====	===	===	=====	=====	=====	=====
ASBESTOS ABT-GEN		BLD		36.010	37.010	1.5	1.5	2.0	8.420	14.93	0.000	0.800
ASBESTOS ABT-GEN		HWY		36.010	37.010	1.5	1.5	2.0	8.420	14.93	0.000	0.800
ASBESTOS ABT-MEC		BLD		36.340	38.840	1.5	1.5	2.0	11.47	10.96	0.000	0.720
BOILERMAKER		BLD		47.070	51.300	2.0	2.0	2.0	6.970	18.13	0.000	0.400
BRICK MASON		BLD		41.520	43.520	1.5	1.5	2.0	8.600	10.83	0.000	0.650
CARPENTER		BLD		35.840	37.840	1.5	1.5	2.0	12.40	16.40	0.000	0.630
CARPENTER		HWY		34.940	36.940	1.5	1.5	2.0	12.40	16.40	0.000	0.630
CEMENT MASON		BLD		41.520	43.520	1.5	1.5	2.0	9.050	14.49	0.000	0.500
CERAMIC TILE FNSHER		BLD		37.370	0.000	1.5	1.5	2.0	8.600	10.83	0.000	0.650
COMMUNICATION TECH		BLD		32.000	33.500	1.5	1.5	2.0	13.92	11.66	0.000	0.720
ELECTRIC PWR EQMT OP		ALL		46.100	51.100	1.5	1.5	2.0	10.76	14.87	0.000	0.460
ELECTRIC PWR GRNDMAN		ALL		37.050	52.500	1.5	2.0	2.0	8.630	12.28	0.000	0.370
ELECTRIC PWR LINEMAN		ALL		47.500	52.500	1.5	2.0	1.5	10.76	14.87	0.000	0.480
ELECTRICIAN		BLD		39.600	43.160	1.5	1.5	2.0	14.77	16.38	0.000	1.200
ELEVATOR CONSTRUCTOR		BLD		41.690	46.900	2.0	2.0	2.0	13.57	14.21	3.340	0.600
GLAZIER		BLD		40.500	42.000	1.5	2.0	2.0	13.14	16.99	0.000	0.940
HT/FROST INSULATOR		BLD		48.450	50.950	1.5	1.5	2.0	11.47	12.16	0.000	0.720
IRON WORKER		ALL		41.000	45.410	2.0	2.0	2.0	10.04	21.66	0.000	0.850
LABORER		BLD		34.220	35.220	1.5	1.5	2.0	8.420	15.06	0.000	0.800
LABORER		HWY		35.010	36.010	1.5	1.5	2.0	8.420	14.93	0.000	0.800
LABORER, SKILLED		BLD		34.220	35.220	1.5	1.5	2.0	8.420	15.06	0.000	0.800
LABORER, SKILLED		HWY		35.010	36.010	1.5	1.5	2.0	8.420	14.93	0.000	0.800
LATHER		BLD		35.840	37.840	1.5	1.5	2.0	12.40	16.40	0.000	0.630
MACHINIST		BLD		45.350	47.850	1.5	1.5	2.0	7.260	8.950	1.850	0.000
MARBLE FINISHERS		BLD		37.370	0.000	1.5	1.5	2.0	8.600	10.83	0.000	0.650
MARBLE MASON		BLD		41.520	43.520	1.5	1.5	2.0	8.600	10.83	0.000	0.650
MATERIAL TESTER I		ALL		33.560	0.000	1.5	1.5	2.0	8.240	16.39	0.000	0.800
MATERIALS TESTER II		ALL		33.560	0.000	1.5	1.5	2.0	8.240	16.39	0.000	0.800
MILLWRIGHT		BLD		35.840	37.840	1.5	1.5	2.0	12.40	16.40	0.000	0.630
OPERATING ENGINEER		BLD 1		48.100	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 2		46.800	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 3		44.250	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 4		42.500	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 5		51.850	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 6		49.100	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		BLD 7		51.100	52.100	2.0	2.0	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 1		46.300	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 2		45.750	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 3		43.700	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 4		42.300	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 5		41.100	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 6		49.300	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
OPERATING ENGINEER		HWY 7		47.300	50.300	1.5	1.5	2.0	17.55	12.65	1.900	1.250
PAINTER		ALL		33.650	35.650	1.5	1.5	1.5	10.30	8.200	0.000	1.350
PAINTER SIGNS		BLD		33.920	38.090	1.5	1.5	1.5	2.600	2.710	0.000	0.000
PILEDRIIVER		BLD		35.840	37.840	1.5	1.5	2.0	12.40	16.40	0.000	0.630
PIPEFITTER		BLD		46.000	49.000	1.5	1.5	2.0	9.000	15.85	0.000	1.780
PLASTERER		BLD		41.520	43.520	1.5	1.5	2.0	9.050	13.58	0.000	0.500
PLUMBER		BLD		45.410	47.410	1.5	1.5	2.0	13.18	11.46	0.000	0.880
ROOFER		BLD		41.000	44.000	1.5	1.5	2.0	8.280	10.54	0.000	0.530
SHEETMETAL WORKER		BLD		44.720	46.720	1.5	1.5	2.0	10.65	13.31	0.000	0.820
SIGN HANGER		BLD		35.390	37.390	1.5	1.5	2.0	10.00	13.15	0.000	0.530
SPRINKLER FITTER		BLD		37.120	39.870	1.5	1.5	2.0	8.420	8.500	0.000	0.350
~~SURVEY WORKER~~		~~ALL~~	~~NOT IN EFFECT~~									
TERRAZZO FINISHER		BLD		37.370	0.000	1.5	1.5	2.0	8.600	10.83	0.000	0.650
TERRAZZO MASON		BLD		41.520	43.520	1.5	1.5	2.0	8.600	10.83	0.000	0.650
TILE MASON		BLD		41.520	43.520	1.5	1.5	2.0	8.600	10.83	0.000	0.650
TRUCK DRIVER		ALL 1		33.410	33.960	1.5	1.5	2.0	8.040	5.610	0.000	0.250
TRUCK DRIVER		ALL 2		33.610	33.960	1.5	1.5	2.0	8.040	5.610	0.000	0.250

TRUCK DRIVER	ALL 3	33.810	33.960	1.5	1.5	2.0	8.040	5.610	0.000	0.250
TRUCK DRIVER	ALL 4	33.960	33.960	1.5	1.5	2.0	8.040	5.610	0.000	0.250
TUCKPOINTER	BLD	41.520	43.520	1.5	1.5	2.0	8.600	10.83	0.000	0.650

Legend: RG (Region)

TYP (Trade Type - All, Highway, Building, Floating, Oil & Chip, Rivers)

C (Class)

Base (Base Wage Rate)

FRMAN (Foreman Rate)

M-F>8 (OT required for any hour greater than 8 worked each day, Mon through Fri.)

OSA (Overtime (OT) is required for every hour worked on Saturday)

OSH (Overtime is required for every hour worked on Sunday and Holidays)

H/W (Health & Welfare Insurance)

Pensn (Pension)

Vac (Vacation)

Trng (Training)

Explanations**KANKAKEE COUNTY**

The following list is considered as those days for which holiday rates of wages for work performed apply: New Years Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day and Veterans Day in some classifications/counties. Generally, any of these holidays which fall on a Sunday is celebrated on the following Monday. This then makes work performed on that Monday payable at the appropriate overtime rate for holiday pay. Common practice in a given local may alter certain days of celebration. If in doubt, please check with IDOL.

EXPLANATION OF CLASSES

ASBESTOS - GENERAL - removal of asbestos material/mold and hazardous materials from any place in a building, including mechanical systems where those mechanical systems are to be removed. This includes the removal of asbestos materials/mold and hazardous materials from ductwork or pipes in a building when the building is to be demolished at the time or at some close future date.

ASBESTOS - MECHANICAL - removal of asbestos material from mechanical systems, such as pipes, ducts, and boilers, where the mechanical systems are to remain.

CERAMIC TILE FINISHER, MARBLE FINISHER, AND TERRAZZO FINISHER

The laying, setting and finishing of all tile where used for floors, walls, ceilings, walks, promenade roofs, stair treads, stair risers, facings, hearths, fireplaces, and decorative inserts, together with any marble plinths, thresholds or window stools used in connection with any tile work; also to prepare and set all concrete, cement, brickwork, or other foundation or materials that may be required to properly set and complete such work; the setting or bedding of all tiling, stone, marble, composition, glass, mosaic, or other materials forming the facing, hearth or fireplace of a mantle, or the mantle complete, together with the setting of all cement, brickwork, or other material required in connection with the above work; also the slabbing and fabrication of tile mantels, counters and tile panels of every description and the erection and installation of same and the building, shaping, forming, construction, or repairing of all fireplace work, whether in connection with the mantle hearth facing or not, and the setting and preparing of all material, such as cement, plaster, mortar, brickwork, iron work or other materials necessary for the proper and safe construction and completion of such work. The term "Ceramic" is used for naming the classification only and is in no way a limitation of the product handled. Ceramic takes into consideration most hard tiles.

COMMUNICATIONS TECHNICIAN

Installing, manufacturing, assembling and maintaining sound and intercom, protection alarm (security), fire alarm, master antenna television, closed circuit television, low voltage control for computers and/or door monitoring, school communications systems, telephones and servicing of nurse and emergency calls, and the installation and maintenance of transmit and receive antennas, transmitters, receivers, and associated apparatus which operates in conjunction with above systems. All work associated with these

system installations will be included EXCEPT the installation of protective metallic conduit in new construction projects (excluding less than ten-foot, runs strictly for protection of cable) and 120 volt AC (or higher) power wiring and associated hardware.

LABORER, SKILLED - BUILDING

The skilled laborer building (BLD) classification shall encompass the following types of work, irrespective of the site of the work: caisson workers plus depth, gunnite nozzle men, lead man on sewer work, welders, cutters, burners and torchmen, chain saw operators, paving breaker, jackhammer and drill operators, layout man and/or drainage tile layer, steel form setters - street and highway, air tamping hammerman, signal man on crane, concrete saw operator, screenman on asphalt pavers, front end man on chip spreader, laborers tending masons with hot materials or where foreign materials are used, multiple concrete duct-leadman, luteman, asphalt raker, curb asphalt machine operator, ready mix scalemen (permanent, portable or temporary plant), laborers handling masterplate or similar materials, laser beam operator, concrete burning machine operator, coring machine operator, plaster tenders, underpinning and shoring of buildings, material selector when working with fire-brick or castable material, fire watch, signaling of all power equipment, and tree topper or trimmer when in connection with construction.

LABORER, SKILLED - HIGHWAY

The skilled laborer heavy and highway (HWY) classification shall encompass the following types of work, irrespective of the site of the work: handling of materials treated with oil, creosote, asphalt and/or any foreign materials harmful to skin or clothing, track laborers, chloride handlers, the unloading and loading with steel workers and re-bars, concrete workers (wet), tunnel helpers in free air, batch dumpers, mason tenders, kettle and tar men, plastic installers, scaffold workers, motorized buggies or motorized unit used for wet concrete or handling of building materials, laborers with de-watering systems, sewer workers plus depth, rod and chainmen, vibrator operators, mortar mixer operators, cement silica, clay, fly ash, lime and plasters, handlers (bulk or bag), cofferdam workers plus depth, on concrete paving, placing, cutting and tying or reinforcing, deck hand, dredge hand shore laborers, bankmen on floating plant, asphalt workers with machine, and layers, grade checker, power tools, stripping of all concrete forms excluding paving forms, dumpmen and spotters, when necessary, caisson workers plus depth, gunnite nozzle men, welders, cutters, burners and torchmen, chain saw operators, paving breaker, jackhammer and drill operators, layout man and/or drainage tile layer, steel form setters - street and highway, air tamping hammerman, signal man on crane, concrete saw operator, screedman on asphalt pavers, front end man on chip spreader, multiple concrete duct, luteman, asphalt raker, curb asphalt machine operator, ready mix scalemen (portable or temporary plant), laser beam operator, concrete burning machine operator, and coring machine operator.

MATERIAL TESTER I: Hand coring and drilling for testing of materials; field inspection of uncured concrete and asphalt.

MATERIAL TESTER II: Field inspection of welds, structural steel, fireproofing, masonry, soil, facade, reinforcing steel, formwork, cured concrete, and concrete and asphalt batch plants; adjusting proportions of bituminous mixtures.

OPERATING ENGINEER - BUILDING

Class 1. Asphalt Plant; Asphalt Spreader; Autograde; Backhoes with Caisson Attachment; Batch Plant; Benoto (requires Two Engineers); Boiler and Throttle Valve; Caisson Rigs; Central Redi-Mix Plant; Combination Back Hoe Front End-loader Machine; Compressor and Throttle Valve; Concrete Breaker (Truck Mounted); Concrete Conveyor; Concrete Conveyor (Truck Mounted); Concrete Paver Over 27E cu. ft; Concrete Paver 27E cu. ft. and Under; Concrete Placer; Concrete Placing Boom; Concrete Pump (Truck Mounted); Concrete Tower; Cranes, All; Cranes, Hammerhead; Cranes, (GCI and similar Type); Creter Crane; Spider Crane; Crusher, Stone, etc.; Derricks, All; Derricks, Traveling; Formless Curb and Gutter Machine; Grader, Elevating; Grouting Machines; Heavy Duty Self-Propelled Transporter or Prime Mover; Highlift Shovels or Front Endloader 2-1/4 yd. and over; Hoists, Elevators, outside type rack and pinion and similar machines; Hoists, One, Two and Three Drum; Hoists, Two Tugger One Floor; Hydraulic Backhoes; Hydraulic Boom Trucks; Hydro Vac (and similar equipment); Locomotives, All; Motor Patrol; Lubrication Technician; Manipulators;

Pile Drivers and Skid Rig; Post Hole Digger; Pre-Stress Machine; Pump Cretes Dual Ram; Pump Cretes: Squeeze Cretes-Screw Type Pumps; Gypsum Bulker and Pump; Raised and Blind Hole Drill; Roto Mill Grinder; Scoops - Tractor Drawn; Slip-Form Paver; Straddle Buggies; Operation of Tie Back Machine; Tournapull; Tractor with Boom and Side Boom; Trenching Machines.

Class 2. Boilers; Broom, All Power Propelled; Bulldozers; Concrete Mixer (Two Bag and Over); Conveyor, Portable; Forklift Trucks; Highlift Shovels or Front Endloaders under 2-1/4 yd.; Hoists, Automatic; Hoists, Inside Elevators; Hoists, Sewer Dragging Machine; Hoists, Tugger Single Drum; Laser Screed; Rock Drill (Self-Propelled); Rock Drill (Truck Mounted); Rollers, All; Steam Generators; Tractors, All; Tractor Drawn Vibratory Roller; Winch Trucks with "A" Frame.

Class 3. Air Compressor; Combination Small Equipment Operator; Generators; Heaters, Mechanical; Hoists, Inside Elevators (remodeling or renovation work); Hydraulic Power Units (Pile Driving, Extracting, and Drilling); Pumps, over 3" (1 to 3 not to exceed a total of 300 ft.); Low Boys; Pumps, Well Points; Welding Machines (2 through 5); Winches, 4 Small Electric Drill Winches.

Class 4. Bobcats and/or other Skid Steer Loaders; Oilers; and Brick Forklift.

Class 5. Assistant Craft Foreman.

Class 6. Gradall.

Class 7. Mechanics; Welders.

OPERATING ENGINEERS - HIGHWAY CONSTRUCTION

Class 1. Asphalt Plant; Asphalt Heater and Planer Combination; Asphalt Heater Scarfire; Asphalt Spreader; Autograder/GOMACO or other similar type machines: ABG Paver; Backhoes with Caisson Attachment; Ballast Regulator; Belt Loader; Caisson Rigs; Car Dumper; Central Redi-Mix Plant; Combination Backhoe Front Endloader Machine, (1 cu. yd. Backhoe Bucket or over or with attachments); Concrete Breaker (Truck Mounted); Concrete Conveyor; Concrete Paver over 27E cu. ft.; Concrete Placer; Concrete Tube Float; Cranes, all attachments; Cranes, Tower Cranes of all types: Creter Crane; Spider Crane; Crusher, Stone, etc.; Derricks, All; Derrick Boats; Derricks, Traveling; Dredges; Elevators, Outside type Rack & Pinion and Similar Machines; Formless Curb and Gutter Machine; Grader, Elevating; Grader, Motor Grader, Motor Patrol, Auto Patrol, Form Grader, Pull Grader, Subgrader; Guard Rail Post Driver Truck Mounted; Hoists, One, Two and Three Drum; Heavy Duty Self-Propelled Transporter or Prime Mover; Hydraulic Backhoes; Backhoes with shear attachments up to 40' of boom reach; Lubrication Technician; Manipulators; Mucking Machine; Pile Drivers and Skid Rig; Pre-Stress Machine; Pump Cretes Dual Ram; Rock Drill - Crawler or Skid Rig; Rock Drill - Truck Mounted; Rock/Track Tamper; Roto Mill Grinder; Slip-Form Paver; Snow Melters; Soil Test Drill Rig (Truck Mounted); Straddle Buggies; Hydraulic Telescoping Form (Tunnel); Operation of Tieback Machine; Tractor Drawn Belt Loader; Tractor Drawn Belt Loader (with attached pusher - two engineers); Tractor with Boom; Tractaire with Attachments; Traffic Barrier Transfer Machine; Trenching; Truck Mounted Concrete Pump with Boom; Raised or Blind Hole Drills (Tunnel Shaft); Underground Boring and/or Mining Machines 5 ft. in diameter and over tunnel, etc; Underground Boring and/or Mining Machines under 5 ft. in diameter; Wheel Excavator; Widener (APSCO).

Class 2. Batch Plant; Bituminous Mixer; Boiler and Throttle Valve; Bulldozers; Car Loader Trailing Conveyors; Combination Backhoe Front Endloader Machine (Less than 1 cu. yd. Backhoe Bucket or over or with attachments); Compressor and Throttle Valve; Compressor, Common Receiver (3); Concrete Breaker or Hydro Hammer; Concrete Grinding Machine; Concrete Mixer or Paver 7S Series to and including 27 cu. ft.; Concrete Spreader; Concrete Curing Machine, Burlap Machine, Belting Machine and Sealing Machine; Concrete Wheel Saw; Conveyor Muck Cars (Haglund or Similar Type); Drills, All; Finishing Machine - Concrete; Highlift Shovels or Front Endloader; Hoist - Sewer Dragging Machine; Hydraulic Boom Trucks (All Attachments); Hydro-Blaster; Hydro Excavating (excluding hose work); Laser Screed; All Locomotives, Dinky; Off-Road Hauling Units (including articulating) Non Self-Loading Ejection Dump; Pump Cretes: Squeeze Cretes - Screw Type Pumps, Gypsum Bulker and Pump; Roller, Asphalt; Rotary Snow Plows; Rototiller, Seaman, etc., self-propelled; Self-Propelled Compactor; Spreader - Chip - Stone, etc.; Scraper - Single/Twin Engine/Push and Pull; Scraper - Prime Mover in Tandem (Regardless of Size); Tractors

pulling attachments, Sheeps Foot, Disc, Compactor, etc.; Tug Boats.

Class 3. Boilers; Brooms, All Power Propelled; Cement Supply Tender; Compressor, Common Receiver (2); Concrete Mixer (Two Bag and Over); Conveyor, Portable; Farm-Type Tractors Used for Mowing, Seeding, etc.; Forklift Trucks; Grouting Machine; Hoists, Automatic; Hoists, All Elevators; Hoists, Tugger Single Drum; Jeep Diggers; Low Boys; Pipe Jacking Machines; Post-Hole Digger; Power Saw, Concrete Power Driven; Pug Mills; Rollers, other than Asphalt; Seed and Straw Blower; Steam Generators; Stump Machine; Winch Trucks with "A" Frame; Work Boats; Tamper-Form-Motor Driven.

Class 4. Air Compressor; Combination - Small Equipment Operator; Directional Boring Machine; Generators; Heaters, Mechanical; Hydraulic Power Unit (Pile Driving, Extracting, or Drilling); Light Plants, All (1 through 5); Pumps, over 3" (1 to 3 not to exceed a total of 300 ft.); Pumps, Well Points; Vacuum Trucks (excluding hose work); Welding Machines (2 through 5); Winches, 4 Small Electric Drill Winches.

Class 5. SkidSteer Loader (all); Brick Forklifts; Oilers.

Class 6. Field Mechanics and Field Welders

Class 7. Dowell Machine with Air Compressor; Gradall and machines of like nature.

SURVEY WORKER - Operated survey equipment including data collectors, G.P.S. and robotic instruments, as well as conventional levels and transits.

TRUCK DRIVER - BUILDING, HEAVY AND HIGHWAY CONSTRUCTION

Class 1. Two or three Axle Trucks. A-frame Truck when used for transportation purposes; Air Compressors and Welding Machines, including those pulled by cars, pick-up trucks and tractors; Ambulances; Batch Gate Lockers; Batch Hopperman; Car and Truck Washers; Carry-alls; Fork Lifts and Hoisters; Helpers; Mechanics Helpers and Greasers; Oil Distributors 2-man operation; Pavement Breakers; Pole Trailer, up to 40 feet; Power Mower Tractors; Self-propelled Chip Spreader; Skipman; Slurry Trucks, 2-man operation; Slurry Truck Conveyor Operation, 2 or 3 man; Teamsters; Unskilled dumpman; and Truck Drivers hauling warning lights, barricades, and portable toilets on the job site.

Class 2. Four axle trucks; Dump Crets and Adgetors under 7 yards; Dumpsters, Track Trucks, Euclids, Hug Bottom Dump Turnapulls or Turnatrailers when pulling other than self-loading equipment or similar equipment under 16 cubic yards; Mixer Trucks under 7 yards; Ready-mix Plant Hopper Operator, and Winch Trucks, 2 Axles.

Class 3. Five axle trucks; Dump Crets and Adgetors 7 yards and over; Dumpsters, Track Trucks, Euclids, Hug Bottom Dump Turnatrailers or turnapulls when pulling other than self-loading equipment or similar equipment over 16 cubic yards; Explosives and/or Fission Material Trucks; Mixer Trucks 7 yards or over; Mobile Cranes while in transit; Oil Distributors, 1-man operation; Pole Trailer, over 40 feet; Pole and Expandable Trailers hauling material over 50 feet long; Slurry trucks, 1-man operation; Winch trucks, 3 axles or more; Mechanic--Truck Welder and Truck Painter.

Class 4. Six axle trucks; Dual-purpose vehicles, such as mounted crane trucks with hoist and accessories; Foreman; Master Mechanic; Self-loading equipment like P.B. and trucks with scoops on the front.

Other Classifications of Work:

For definitions of classifications not otherwise set out, the Department generally has on file such definitions which are available. If a task to be performed is not subject to one of the classifications of pay set out, the Department will upon being contacted state which neighboring county has such a classification and provide such rate, such rate being deemed to exist by reference in this document. If no neighboring county rate applies to the task, the Department shall undertake a special determination, such special determination being then deemed to have existed under this determination. If a project requires these, or any classification not listed, please contact IDOL at 217-782-1710 for wage rates or clarifications.

LANDSCAPING

Landscaping work falls under the existing classifications for laborer, operating engineer and truck driver. The work performed by landscape plantsman and landscape laborer is covered by the existing classification of laborer. The work performed by landscape operators (regardless of equipment used or its size) is covered by the classifications of operating engineer. The work performed by landscape truck drivers (regardless of size of truck driven) is covered by the classifications of truck driver.

COMMITTEE REPORT

Highway and Bridge Committee

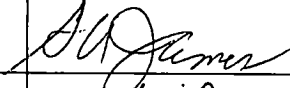
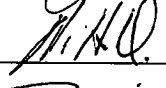
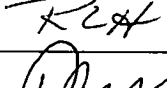
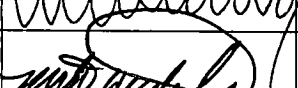
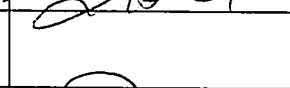
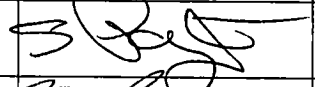
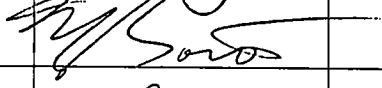
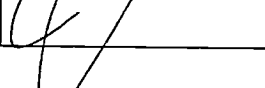
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Stauffenberg			
Mr. James			
Mr. Olthoff			
Mr. Hess			
Mr. McConnell			
Mr. Mulcahy			
Mr. Hildebrand			
Mr. Wheeler			
Ms. Webber			
Mr. Payton			
Mr. Bossert			
Mr. Tripp			
Mr. Byrne			

**A RESOLUTION DETERMINING PREVAILING WAGES FOR PUBLIC WORKS
CONTRACTS IN KANKAKEE COUNTY**

(Issue)

Resolution of the County Board of Kankakee County, Illinois

RE: ZBA CASE #16-01; VARIANCE TO SECTION 121-281.C (ACCESSORY STRUCTURE IN FRONT YARD)

WHEREAS, an application pursuant to the terms of the Kankakee County Zoning Ordinance, has been filed by Andrew Benson, property owner and applicant in the Office of the County Clerk of Kankakee County for a Variance to Section 121-281.c (Accessory Structure in Front Yard) on a parcel legally described herein Exhibit A, a copy of which is attached; and,

WHEREAS, the Zoning Board of Appeals held a duly noticed public hearing, on the application on April 18, 2016 and from the testimony and evidence presented findings were made as described in Exhibit B, a copy is attached and the ZBA recommends that the request of Andrew Benson, property owner and applicant, be approved; and,

WHEREAS, the Planning, Zoning, and Agriculture Committee (PZA), at its regularly scheduled and duly noticed meeting of May 18, 2016, having reviewed, discussed and considered the matter, has approved the request and adopted the findings and recommendation of the Zoning Board of Appeals, Exhibit B; and,

WHEREAS, all matters required by law of the State of Illinois and the Zoning Ordinance of Kankakee County have been completed; and,

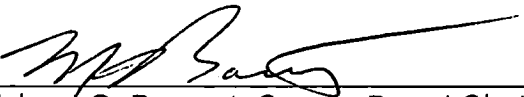
WHEREAS the County Board at its regularly scheduled meeting of June 14, 2016 after review, discussion, and consideration, agrees with the findings of the Zoning Board of Appeals and committee minutes of the PZA Committee, and finds that the conclusions expressed are both reasonable and rationally supported by the evidence presented, and the variance will not be detrimental to the public health, safety, and economic and general welfare.

NOW, THEREFORE, be it resolved by the Kankakee County Board, State of Illinois as follows:

1. The findings of the Zoning Board of Appeals are hereby approved, confirmed, ratified, and adopted and the conclusions of the Planning, Zoning and Agriculture Committee based upon those findings are rational and in the public interest.
2. The findings, conclusions and recommendation expressed in the minutes of the Planning, Zoning, and Agriculture Committee meeting of May 18, 2016 are also supported by the record and are in the public interest and are also approved, confirmed, ratified and adopted.

3. The Variance to Section 121-281.c (Accessory Structure in Front Yard) be approved on a parcel legally described in Exhibit A, a copy of which is attached herein and made a part hereof.

PASSED and adopted this 14th day of June 2016.



Michael G. Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

EXHIBIT A (ZBA CASE#16-01)

LEGAL DESCRIPTION:

LOT 18, OAK WOODS SUBDIVISION, BEING A PART OF LOT 3 AND ALL OF LOT 4
OF JEDDIAH WOOLLEY'S SUBDIVISION OF THE NORTHWEST FRACTIONAL
PART OF SECTION 15, TOWNSHIP 30 NORTH, RANGE 13 WEST OF THE SECOND
PRINCIPAL MERIDIAN, IN KANKAKEE COUNTY, ILLINOIS

EXHIBIT B (ZBA CASE#16-01)

Kankakee County Zoning Board of Appeals

Mr. John Fetherling, Chairman

189 East Court Street
Kankakee, IL 60901
(815) 937-2940

FINDINGS OF FACT AND RECOMMENDATION OF THE KANKAKEE COUNTY ZONING BOARD OF APPEALS

This is the findings of fact and the recommendation of the Kankakee County Zoning Board of Appeals concerning an application from property owner Andrew Benson in **ZBA Case No. 16-01**. The applicant / owner is requesting a variance to Section 121-281.c to allow the construction of a detached garage in front of the principle dwelling on property located at 18 Elmwood Drive in Aroma Township.

The property which is located in Oakwoods Subdivision, Lot 18, contains a single family home which was constructed along the rear lot line in 1949. No accessory structures exist on the property. In 2006, a variance was granted to the property for rear yard setback for the existing residence (ZBA Case 06-16).

After due notice required by law, the Zoning Board of Appeals held a public hearing on this case on April 18, 2016 in the County Board Room, 4th Floor, Kankakee County Administration Building, Kankakee, Illinois, and hereby report their findings of fact and their recommendation as follows:

Site Information: See Staff Report (attached herewith).

Public Comments: There were no objectors present. (See transcripts)

Analysis of Four Standards: After considering all the evidence and testimony presented at the public hearing, the Board makes the following analysis of the four (4) standards listed in Section 17.03.G5 (Standards for Variances) of the *Kankakee County Zoning Ordinance* that must all be found in the affirmative prior to recommending granting of the petition.

- 1. That a particular hardship to the owner would result, as distinguished from a mere inconvenience, if the letter of the regulations were to be carried out.**

The Board finds that the location of the existing single-family residence on the property coupled with the location of utility facilities combine to create a hardship for the owner which dramatically limits the usability of the property.

- 2. That the conditions for this request are unique to the property in question and would not apply, generally, to other property with the same zoning classification.**

The Board finds that the location of the existing single-family residence

on the property coupled with the location of utility facilities combine to create a condition that is unique to this property and as not a frequently encountered condition. The conditions would not, therefore, apply generally to other property within the same zoning classification.

3. That the granting of the variance would not be detrimental to the public welfare or injurious to the property or improvements in the neighborhood in which the property is located.

The Board finds that the construction of a garage on the property in front of the principal structure would not be detrimental to the public's welfare nor would it be injurious to property or improvements in the neighborhood.

4. That the variance will not impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.

The Board finds that the construction of a garage on the property in front of the principal structure would not impair an adequate supply of light and air to adjoining properties nor would it substantially increase congestion on the public roads, increase the danger of fire, or endanger the public safety.

Recommendation: We find that the proposed variances does meet all the standards for recommending granting as found in Section 17.03.G5 of the *Kankakee County Zoning Ordinance* and that such request is in the public interest. Therefore, the Zoning Board of Appeals hereby recommends that the variance regarding the construction of an accessory structure in the front yard hereby be granted.

Roll Call Vote: The roll call vote was five (5) members for the motion to recommend approval, zero (0) opposed.

Respectfully submitted this 18th day of April, 2016 by the Kankakee County Zoning Board of Appeals.

A.

John Fetherling, Chairman – Aye

Gene Rademacher – Aye

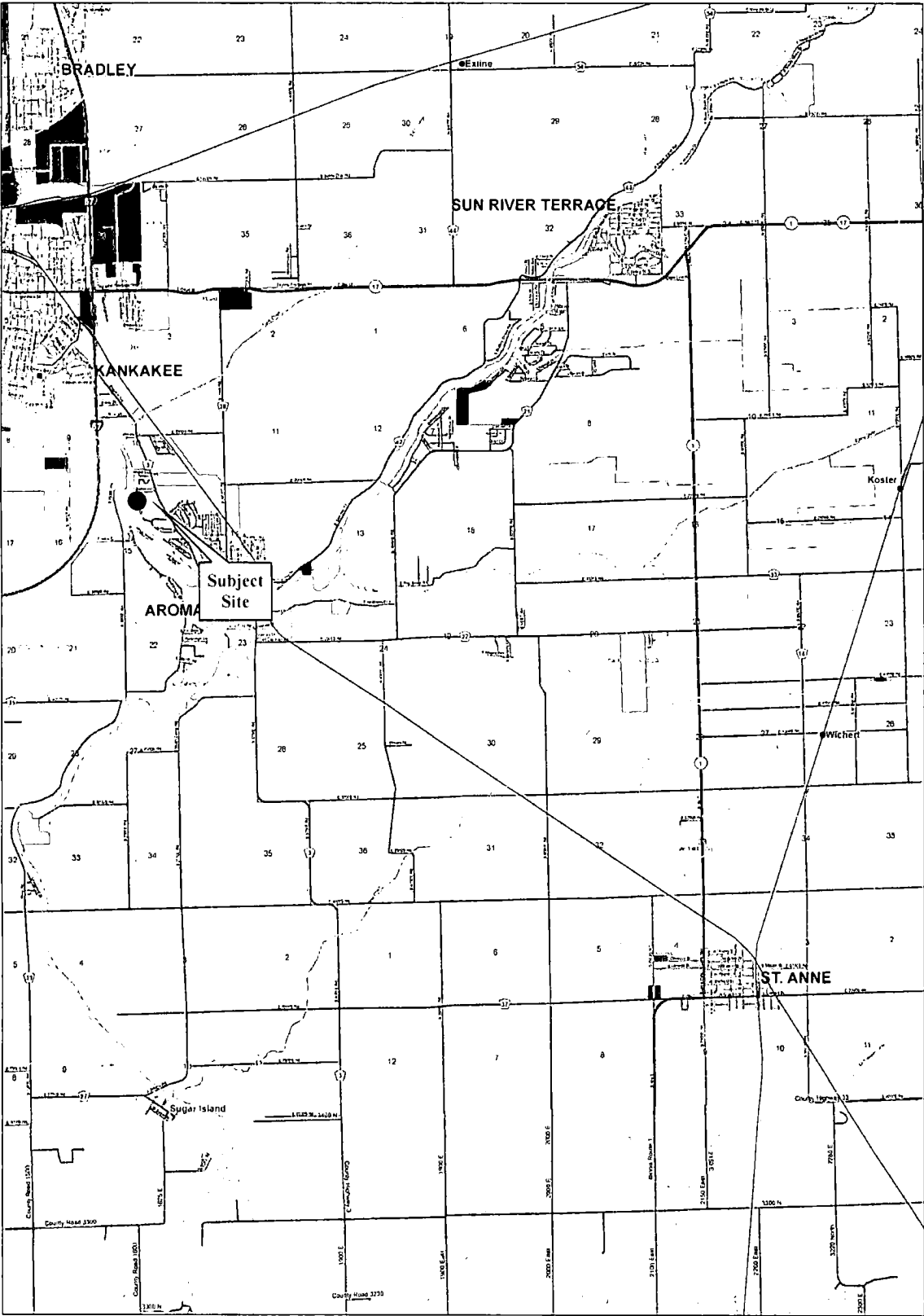
Edwin Meents – Aye

William Hemm-Absent

Elizabeth Scanlon – Aye

David DeYoung - Aye

Exhibit A – Location Map, Aroma Township



COMMITTEE REPORT

Planning, Zoning, and Agriculture Committee

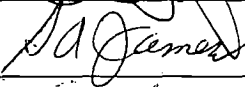
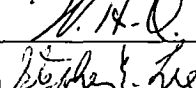
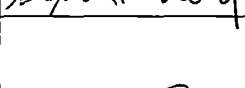
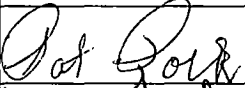
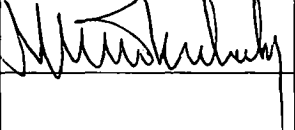
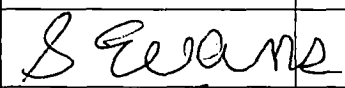
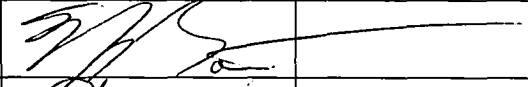
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Tripp			
Mr. Washington			
Mr. James			
Mr. Vickery			
Mr. Olthoff			
Mr. Liehr			
Mr. Tholen			
Ms. Polk			
Mr. Mulcahy			
Mr. Reid			
Mr. Einfeldt			
Ms. Evans			
Mr. Bossert			
Mr. Byrne			

ZBA Case#16-01; Request for a Variance to Section 121-281.c (Accessory Structure in Front Yard) on a Parcel Generally Situated in Section 15 of Aroma Township. The Petitioner is Andrew Benson, Property Owner and Applicant

(Issue)

Resolution of the County Board of Kankakee County, Illinois

**RE: DECLARATION AND DISPOSAL OF SURPLUS AND UNWANTED VEHICLES
FOR THE KANKAKEE COUNTY SHERIFF'S DEPT.**

WHEREAS, the Sheriff's Department has advised that four (4) vehicles at the Sheriff's Department is old, outdated, and in poor condition and need to be removed from their inventory; and,

Year	Make	Model	VIN NUMBER
2001	Chevrolet	Venture	1GNDX13E71D245549
1998	Ford	Expedition	1FMPU18L9WLC49942
1997	Plymouth	Voyager	2P4FP25B9VR144828
1992	Buick	Riviera	1G4EZ13LONU401048

WHEREAS, at the Public Safety Committee Meeting of May 19th, 2016, after review, discussion, and consideration, it was determined that all of the vehicles listed should be declared as surplus and unwanted property, being of no further use to the Kankakee County Sheriff's Department; and,

WHEREAS, by resolution (95-12-12-163) adopted by the Kankakee County Board on December 12, 1995, Kankakee County has established procedures for disposing of surplus and unwanted property; and,

WHEREAS, the Kankakee County Board, having considered the findings and recommendation of the Public Safety Committee, and on request by the Sheriff's Department, finds and declares all of the vehicles listed above as surplus and unwanted property and of no further use to the Kankakee County Government.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, the Sheriff is hereby directed to dispose of all unwanted or surplus vehicles listed above, and will be disposed of in a manner consistent with established procedures for disposing of surplus and unwanted property.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Public Safety Committee

To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. Hess	<i>R.H.</i>		
Mr. LaGesse	<i>Michael LaGesse</i>		
Mr. Stauffenberg	<i>MS</i>		
Mr. Enz	<i>Enz</i>		
Mr. Tholen	<i>Tholen</i>		
Mr. McConnell	<i>McConnell</i>		
Ms. Polk	<i>Polk</i>		
Mr. Snipes	<i>Snipes</i>		
Mr. Byrne	<i>Byrne</i>		
Mr. Reid	<i>Reid</i>		
Ms. Peters	<i>Peters</i>		
Mr. Sirois	<i>Sirois</i>		
Mr. Bossert			

APPROVAL TO DISPOSE OF SURPLUS VEHICLES (SHERIFF)

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: RESOLUTION AUTHORIZING THE SELECTION OF JUDGES FOR THE
ELECTION**

WHEREAS, pursuant to 10 ILCS 5/13-2 and 13-3, the County Board in each even-numbered year shall appoint in each election precinct, five (5) capable and discrete persons meeting the qualifications of Section 13-4 to be judges of election; and,

WHEREAS, pursuant to Law, candidates have been recommended who are certified to serve as Judges of Election and the names of said individuals are listed, by precinct, in the attached "exhibit A," and,

WHEREAS, at the Community Services Committee Meeting of May 25, 2016 it was determined that it is in the interest and welfare of the public, and pursuant to law, that the County Clerk shall appoint individuals to serve as election judges and to fill existing vacancies which may occur.

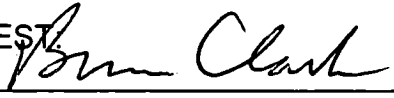
NOW, THEREFORE BE IT RESOLVED that the County Board of Kankakee County does approve the selection of individuals whose names are listed on the attached "exhibit A" to serve as Judges of Election for the statutory term.

BE IT FURTHER RESOLVED that the County Clerk is also authorized to appoint individual(s) to serve as Judge of Election in the event of a vacancy and pursuant to the statute.

PASSED and adopted this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST 

Bruce Clark, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: LIABILITY, PROPERTY AND CASUALTY INSURANCE CARRIER
 SELECTION OF ILLINOIS COUNTIES RISK MANAGEMENT TRUST (ICRMT)**

WHEREAS, Deuschle Gilmore Insurance Agency has been the insurance brokers for the County for the past several decades and Governmental Interinsurance Exchange (GIE), an insurance carrier, has been the County insurance carrier for property, casualty and liability insurance for approximately the past three decades, and the County Board has entertained proposals from the Illinois Counties Risk Management Trust (ICRMT), an insurance pool, through George Ryan, Jr. as insurance agent, and with the goal to obtain the best possible premiums for property, casualty and liability insurance coverage for Kankakee County, its employees and officials; and,

WHEREAS, after review, discussion and consideration of the proposals submitted by both GIE and ICRMT at the recessed meeting held on June 16, 2016, of the regularly scheduled meeting of the full county board of June 14, 2016, with various deductible proposals being considered, the County Board has decided to change insurance carriers to ICRMT effective June 20, 2016, with an initial coverage period from that date to December 1, 2016, and a promise by ICRMT of further coverage for a subsequent year at the same cost, and,

WHEREAS, the current amended insurance pool trust agreement of which the county has applied to be a member is attached as Exhibit A herein, and the proposal for a general deductible of \$15,000.00 from ICRMT as accepted by the County Board is attached as Exhibit B herein.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board, after review, discussion and consideration that a proposal for general liability, property and casualty insurance from the Illinois Counties Risk Management Trust (ICMRT) with a general deductible of \$15,000.00 is hereby accepted and agreed upon as contained within Exhibit B, and the County hereby authorizes the application to become a member, and membership, in the ICRMT insurance pool, Exhibit A herein.

BE IT FURTHER RESOLVED that the County Board Chairman or the Vice Chairman is hereby authorized to execute agreements for the benefits and premiums as outlined in Exhibits A & B attached, for the period June 20, 2016 through December 1, 2016, as well as for the subsequent year for the same premium.

PASSED and adopted this 16th day of June, 2016.



Jim Byrne, County Board Vice- Chairman

ATTEST:



Bruce Clark, County Clerk

ILLINOIS COUNTIES RISK MANAGEMENT TRUST INSURANCE PROGRAM PROPOSAL

Named Insured: Kankakee County

Who Is An Insured: Kankakee County and any person or organization to whom the Named Insured is obligated to provide insurance afforded by this Policy, because of written contract, but only for damage or injury arising out of the premises or operations of the Named Insured;

Any member of the governing body of the Named Insured, any member of boards or commissions of the Named Insured, and any elected or appointed official of the Named Insured, but only while acting within the scope or the course of duties as a member or as an official;

Your employees acting within the scope or course of their employment;

Any volunteer or unpaid worker authorized by an official of the Named Insured but only while acting within the scope or course of their duties and on behalf of the Named Insured.

(See policy for complete wording)

Quote Number: Kankakee Co lower Ded

Program Year: Dec 01, 2015 - Dec 01, 2016 (Common Anniversary Date)

Requested Effective Date: 06/20/2016

ICRMT Features and Benefits:

- Property and Casualty Policy is Non-Auditable
- Terrorism Coverage included
- The ICRMT Trust Agreement contains a Resolution by the Executive Board making the program Non-Assessable
- Public Agency Training Council's Law Enforcement Consultation Services
- Open Door Legal Consultation
- Tailored Risk management Services
- Property Appraisals when applicable



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

GENERAL LIABILITY

Coverage

Limits

Each Occurrence	<u>\$1,000,000</u>
General Annual Aggregate	<u>\$3,000,000</u>
Products/Completed Operation Annual Aggregate	<u>\$1,000,000</u>
Premises Medical Payments	
Each Person	<u>\$1,000</u>
Each Occurrence	<u>\$50,000</u>

DEDUCTIBLE: \$5,000 each occurrence

Sexual Abuse Liability

Each Occurrence	<u>\$1,000,000</u>
Annual Aggregate	<u>\$1,000,000</u>

Retroactive Date: 06/20/2016

Innocent Party Defense Coverage Included

DEDUCTIBLE: \$10,000 each occurrence

Coverages to Include:

- Liquor Liability
- Medical Professional (excluding Doctors & Dentists)
- Special Events
- Terrorism
- Volunteers
- Non-Auditable



LAW ENFORCEMENT LIABILITY

Each Occurrence	<u>Limits</u>
	<u>\$1,000,000</u>
General Annual Aggregate	<u>\$3,000,000</u>
DEDUCTIBLE: <u>\$15,000 each occurrence</u>	

Prior Acts

Retroactive Date: 08/20/2015
Limit of Liability is Equal to Limit Previously Carried
Reporting Period: 12/01/2015 - 12/01/2016

Coverages to Include:

- Auxiliary Officers
- Intergovernmental/Mutual Aid Agreements
- Jails/Holding Cells
- Good Samaritan
- Commandeered Autos

AUTOMOBILE

Auto Liability

Each Occurrence	<u>Limits</u>
	<u>\$1,000,000</u>
Auto Medical Payments	
Each Person	<u>\$5,000</u>
Each Accident	<u>\$25,000</u>
DEDUCTIBLE: <u>\$5,000 each occurrence</u>	

Uninsured & Underinsured Motorist Liability

Each Occurrence	<u>Limits</u>
	<u>\$100,000</u>
DEDUCTIBLE: <u>\$5,000 each occurrence</u>	

Auto Physical Damage

Total Scheduled Value	<u>Limits</u>
	<u>\$5,030,275</u>
Total Agreed Value	
Number of Vehicles:	<u>173</u>
Comprehensive Per Loss Deductible	<u>\$5,000</u>
Collision Per Loss Deductible	<u>\$5,000</u>

Coverages to Include:

- Automatic Liability for Newly Acquired Vehicles (Non-Auditable)	<u>Included</u>
- Newly Acquired Automobiles Physical Damage (Non-Auditable)	<u>\$500,000</u>
- Hired/Non-Owned Liability	<u>Included</u>
- Hired Auto Physical Damage	<u>Included</u>



- Garage Keepers Legal Liability - per Occurrence	<u>\$100,000</u>
- Pollution Caused by Upset/Overturn	<u>Included</u>
- Commandeered Autos	<u>Included</u>
- Loss of Use and Lease Gap Coverage	<u>Included</u>



PUBLIC OFFICIALS LIABILITY - CLAIMS MADE

	<u>Limits</u>
Each Occurrence	<u>\$1,000,000</u>
Public Officials Annual Aggregate	<u>\$1,000,000</u>
Retroactive Date:	<u>06/20/1999</u>
DEDUCTIBLE:	<u>\$10,000 each occurrence</u>

Employment Practices Liability
Retroactive Date:
DEDUCTIBLE: \$10,000

Employee Benefits Liability
Retroactive Date:
DEDUCTIBLE: \$10,000 each occurrence

Cyber Liability Extension	
Each Occurrence	<u>\$50,000</u>
Annual Aggregate	<u>\$100,000</u>
Retroactive Date:	<u>6/20/2016</u>
DEDUCTIBLE:	<u>\$10,000 each occurrence</u>

Coverages to Include:

- Employee Wage Reimbursement	
Each Occurrence	<u>\$10,000</u>
Annual Aggregate	<u>\$20,000</u>
- Non-Monetary Legal Defense	
Each Occurrence	<u>\$25,000</u>
Annual Aggregate	<u>\$50,000</u>
- Sexual Harassment	
- Discrimination	
- Wrongful Termination	
- FOIA / Open Meetings Act	
- Attorney's Professional	



EXCESS LIABILITY - Follow Form

		<u>Limits</u>
General Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Law Enforcement Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Auto Liability	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>
Public Official (Claims Made)	Excess of \$1,000,000 Per Occurrence	<u>\$10,000,000</u>

Coverages Excluded:

- Sanitary Sewer Backup
- Sexual Abuse
- Uninsured/Underinsured Motorist Coverage



PROPERTY & INLAND MARINE

LIMITS OF INSURANCE: In no event shall liability in any one occurrence for any one Building, and one Structure or Business Personal Property at any one location exceed 125% of the individually stated value for such property as shown in the latest Statement of Values or other documentation on file with the Trust, nor shall liability exceed any specific Limit of Insurance applying to any Insured, Loss, coverage or location(s).

PROPERTY DEDUCTIBLE	<u>\$10,000</u>
INLAND MARINE DEDUCTIBLE	<u>\$5,000</u>

Covered Property	<u>Limits</u>
Building Values	<u>\$42,832,135</u>
Business Personal Property Including Stationary EDP	<u>\$7,320,759</u>
Personal Property of Others	<u>\$100,000</u>
Newly Constructed or Acquired Property	<u>\$1,000,000</u>
Foot Bridges & Appurtenant Structures	<u>\$100,000</u>
Covered Property in Transit	<u>\$100,000</u>

Additional Property Coverages	
Earthquake (including mine subsidence)	<u>\$5,000,000</u>
\$300 million Program Aggregate	
Deductible - \$50,000 or 5% of the damaged location; whichever is greater.	
Flood, including backup sewer and water seepage	<u>\$5,000,000</u>
Excluding Flood Zone A and V, \$300 million Program Aggregate	
Deductible - \$50,000 of the damaged location or higher if higher selected.	

Covered Costs & Expenses	
Debris Removal (whichever is greater)	<u>25% or \$500,000</u>
Pollutant Cleanup and Removal, aggregate in any one Policy year:	<u>\$25,000</u>
Fire Department Service Charge	<u>\$5,000</u>
Fire Protection Equipment Discharge	<u>\$5,000</u>
Ordinance or Law Coverage	<u>\$1,000,000</u>
Preservation of Property	<u>\$25,000</u>
Protection of Property	<u>\$25,000</u>



COVERAGE EXTENSION**\$250,000 Blanket Coverage Limit for the following Extension:**

Extra Expense / Business Income	<u>Included</u>
Fine Arts	<u>Included</u>
Accounts Receivable	<u>Included</u>
Valuable Papers and Records	<u>Included</u>

SCHEDULED LIMITS

Extra Expense, Business Income, Rental Value - Excess	<u>\$5,000,000</u>
Course of Construction (Builders Risk)	<u>\$1,000,000</u>
Mobile Equipment greater than or equal to \$10,000 per item	<u>\$2,000,000</u>
Mobile Equipment less than \$10,000 per item	<u>\$500,000</u>

SUPPLEMENTAL COVERAGES

Communication Towers	<u>\$25,000</u>
Outdoor Property including debris removal, in any one occurrence:	<u>\$100,000</u>
Trees, shrubs and plants are subject to a maximum per item of:	<u>\$1,000</u>
Golf course tees and greens to a maximum per item of:	<u>\$5,000</u>
Contractors Equipment Non-Owned, per item:	<u>\$100,000</u>
Contractors Equipment Non-Owned, per occurrence:	<u>\$250,000</u>
Interruption of Computer Operations per occurrence:	<u>\$50,000</u>
Interruption of Computer Operations annual aggregate:	<u>\$100,000</u>
Personal Effects per location:	<u>\$10,000</u>
Personal Effects per occurrence:	<u>\$25,000</u>
Retaining Walls and Other Outdoor Walls	<u>\$10,000</u>
Underground Sprinkler System	<u>\$10,000</u>
Unintentional Errors and Omissions	<u>\$100,000</u>
Utility Services - Direct Damage	<u>\$25,000</u>
Utility Services - Time Element	<u>\$25,000</u>
Limited Fungus/Fungi, Wet Rot and Dry Rot Coverage:	
Direct Damage in any one occurrence:	<u>\$15,000</u>
Business Income and Extra Expense in any one occurrence:	<u>\$15,000</u>
Extra Expense Number of Days:	<u>30</u>



EQUIPMENT BREAKDOWN PROTECTION

Total Building and Contents Value \$50,152,894

Coverage Extensions

Combined Business Income	<u>Included</u>
Combined Extra Expense	<u>Included</u>
Spoilage Damage	<u>Included</u>
Utility Interruption - Time Element	<u>Included</u>
Civil Authority	<u>Included</u>
Electronic Data or Media	<u>Included</u>
Error in Description	<u>Included</u>
Expediting Expenses	<u>Included</u>
Fungus, Wet Rot or Dry Rot	<u>\$15,000</u>
Ordinance or Law	<u>Included</u>
Refrigerant Contamination	<u>Included</u>
Hazardous Substance	<u>Included</u>
Newly Acquired Property	<u>\$1,000,000</u>
Debris Removal	<u>25% or \$500,000</u>
Pollutant Cleanup & Removal	<u>Included</u>
Water Damage	<u>Included</u>

PROPERTY DAMAGE DEDUCTIBLE: \$10,000

BUSINESS INCOME, EXTRA EXPENSE & UTILITY INTERRUPTION DEDUCTIBLE: 24 hours

CRIME

Blanket Employee Dishonesty	<u>\$500,000</u>
Loss Inside the Premises - Money & Securities	<u>\$500,000</u>
Loss Outside the Premises	<u>\$500,000</u>
Money Orders and Counterfeit Currency	<u>\$500,000</u>
Depositors Forgery or Alterations	<u>\$500,000</u>
Computer Fraud	<u>\$500,000</u>
Funds Transfer Fraud	<u>\$500,000</u>
DEDUCTIBLE:	<u>\$5,000</u>

The ICRMT Crime Form includes coverage for any of your officials who are required by law to give bonds for the faithful performance of their service against Loss through the failure of any Employee under the supervision of that official to faithfully perform his or her duties as prescribed by law and will meet the requirements for Public Officials bonds up to the statutory limit or policy limit, whichever is less.

Please see policy forms for terms, conditions and exclusions.



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

PREMIUM SUMMARY

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

True

Coverage Parts	Premium
General Liability	\$435,129
Law Enforcement Liability	Included
Commercial Auto	Included
Public Officials Liability - Claims Made	Included
Property, Inland Marine	Included
Equipment Breakdown	Included
Crime	Included
Special Coverage	Not Requested
Excess Liability	\$55,912
Total Annual Policy Premium:	\$1,095,860
Total Pro-Rated Policy Premium:	\$491,041

Acceptance Statement:

Please accept this as a formal confirmation that all terms and conditions of the proposed insurance program by the Illinois Counties Risk Management Trust are accepted effective 06/20/2016

Signature of Official *[Signature]* Vice Chairman

Date

6-17-16

The rates used for this proposal are guaranteed for the full annual term from 12/1/16 to 12/1/17. Premiums may change based on updated exposure information.



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

TERMS AND CONDITIONS

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

Terms and Conditions:

- Policy is only cancellable at program anniversary and after 30 day written notice is given. If required notice is not given, full estimated premium is earned, due and payable.
- All terms and conditions of membership in the Illinois Counties Risk Management Trust are set forth in the Trust by-laws. A copy of this document is available for your review.
- The following must be received prior to binding:
 - Signed Acceptance Statement
 - Prior Acts Letter
 - ICRMT Application
 - Requested Payment Plan - ☐ Annual ☐ 50/50 ☐ 25/4
 - Note that all payment plans may not be available based on the effective date of coverage.
 - Contact Information (Primary, Claims, and Risk Management Contacts)
 -
 -

Signature of Official

[Handwritten Signature]
Vice Chairman

Date

6-17-16



ILLINOIS COUNTIES RISK MANAGEMENT TRUST

Insurance Program Proposal

INVOICE

Named Insured: Kankakee County
189 E. Court Street
Kankakee, IL 60901

Program Year: 12/01/2015 - 12/01/2016
Effective Date: 06/20/2016 - 12/01/2016
Quote Number: Kankakee Co lower Ded

Coverage Parts	Premium
General Liability	\$435,129
Law Enforcement Liability	Included
Commercial Auto	Included
Public Officials Liability - Claims Made	Included
Property, Inland Marine	Included
Equipment Breakdown	Included
Crime	Included
Special Coverage	Not Requested
Excess Liability	\$55,912
Total Annual Policy Premium:	\$1,095,860
Total Pro-Rated Policy Premium:	\$491,041

Premium due by effective date of coverage

Please make checks payable to:

Illinois Counties Risk Management Trust
6580 Solution Center
Chicago, IL 60677-6005



ICRMT AUTO SUPPLEMENT

ILLINOIS

(To be completed and signed by the Named Insured)

Named Insured Kankakee County

UNINSURED/UNDERINSURED MOTORISTS COVERAGE

Uninsured Motorists (UM) Insurance provides protection for damages as a result of bodily injury caused by a negligent motorist who has no insurance. Underinsured Motorists (UIM) coverage provides protection for bodily injury caused by a negligent motorist who does not have enough liability insurance to pay for the injuries caused. UIM coverage will apply only if your own UIM limit is higher than the bodily injury limit of the negligent motorist.

Illinois law gives you the right to select UM coverage at a limit higher than the minimum limit required by law, but not higher than your policy's bodily injury liability limit. Please initial your choice below.

_____ I want to REJECT Uninsured/Underinsured Motorists coverage at the limit equal to my policy's bodily injury liability limit. I want to select Uninsured/Underinsured Motorists coverage at a limit lower than my policy's limit for bodily injury liability by initialing my choice below:

~~X~~ I want a limit of \$100,000.

_____ I want a limit of _____.

I understand that I have the right to purchase Uninsured/Underinsured Motorists bodily injury coverage at limits equal to my policy's limit for bodily injury liability. In response to this offer, I have indicated my selection of limits above.

_____ I want Uninsured/Underinsured Motorists Coverage at the limit equal to my policy's bodily injury liability limit.

Signature of Named Insured

Vice Chairman

Date _____



BUILDINGS

Kankakee County
06/20/2016 to 12/01/2016
Printed on 06/17/2016

BLD No.	ADDRESS	OCCUPANCY	YEAR	SPRINKLERED	PROT CLASS	UPDATED YR	BUILDING VALUE	CONTENTS VALUE	TOTAL
	DESCRIPTION	CONST	AREA	SMOKE DET	STORIES	ROOF			
				VALUATION		ELECTRIC			
-		Other Public Building		No	4	R	\$42,832,135	\$7,320,759	\$50,152,894
		Masonry		Replacement Cost / Margin Clause		E			
		Non-Combustible				P			
* Updates required if building built prior to 1980				1 Total			\$42,832,135	\$7,320,759	\$50,152,894
Extra Expense/Business Income							\$5,000,000		



INLAND MARINE

Kankakee County
06/20/2016 to 12/01/2016
Printed on 06/17/2016

Mobile Equipment greater than or equal to \$10,000 per item

Item #	YEAR	MAKE / MODEL	SERIAL NUMBER	DEDUCTIBLE	COST NEW
		DESCRIPTION	DEPARTMENT		
					\$2,000,000
1				Total	\$2,000,000

Mobile Equipment less than \$10,000 per item

Item #	YEAR	MAKE / MODEL	SERIAL NUMBER	DEDUCTIBLE	COST NEW
		DESCRIPTION	DEPARTMENT		
					\$500,000
1				Total	\$500,000



**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: APPROVAL OF THE 2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT
PREPARED BY OUTSIDE AUDITORS: SMITH, DYKSTRA, KOELLING AND OHM, P.C.**

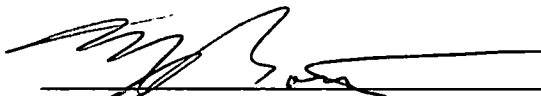
WHEREAS, the County Board authorized the hiring of an independent auditor to audit the County's revenue and expenses for the fiscal year (FY) 2015 and to prepare the annual financial statements for Kankakee County; and,

WHEREAS, the independent audit firm of Smith, Koelling, Dykstra and Ohm, P.C. was hired pursuant to Kankakee County Resolution 2015-12-08-157 and the audit firm has prepared a preliminary draft of the County's annual financial statements performed in accordance with government standards and pursuant to generally accepted auditing practices and standards; and,

WHEREAS, the independent auditor's report by Smith, Koelling, Dykstra and Ohm, P.C. (exhibit A) for the fiscal year 2015 is presented to the County Board for acceptance.

NOW, THEREFORE, BE IT RESOLVED, by the Kankakee County Board that the Financial Statement for fiscal year (FY) 2015 which ended November 30, 2015, as submitted by Smith, Koelling, Dykstra and Ohm, P.C. (exhibit A) herein, be approved, accepted and adopted and placed on file as necessary and required by law as an independent audit of the County's financial records for Fiscal Year (FY) 2015. (exhibit A)

PASSED and approved this 14th day of June, 2016.



Michael Bossert, County Board Chairman

ATTEST:



Bruce Clark, County Clerk

COMMITTEE REPORT

Finance Committee

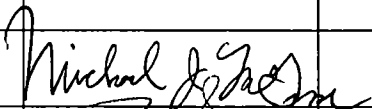
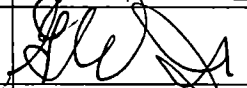
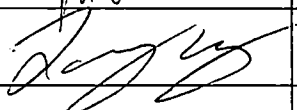
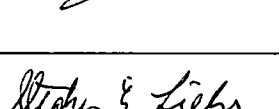
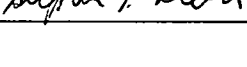
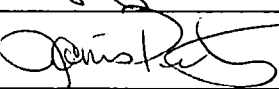
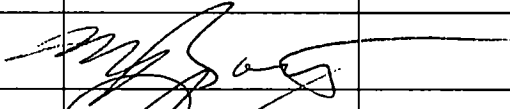
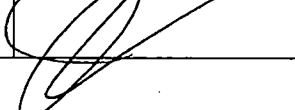
To the Honorable County Board of Kankakee County:

Your committee, to who was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. LaGesse			
Mr. Vickery			
Mr. Washington			
Mr. Stauffenberg			
Mr. Enz			
Mr. Skutt			
Mr. Liehr			
Mr. Reid			
Mr. Einfeldt	STEPHEN M. EINFELDT		
Mr. Payton			
Ms. Peters			
Mr. Johnson			
Mr. Bossert			
Mr. Byrne			

FY15 Comprehensive Annual Financial Report – S.K.D.O.

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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Kankakee County, Illinois
Comprehensive Annual Financial Report
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COUNTY OF KANKAKEE

FINANCE DEPARTMENT

Steven P. McCarty, Finance Director

189 East Court Street, Suite 300

Kankakee, Illinois 60901

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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.

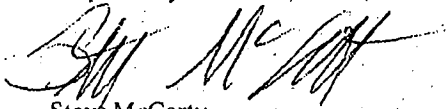
The County Board is committed to curbing the recent downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation.

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.

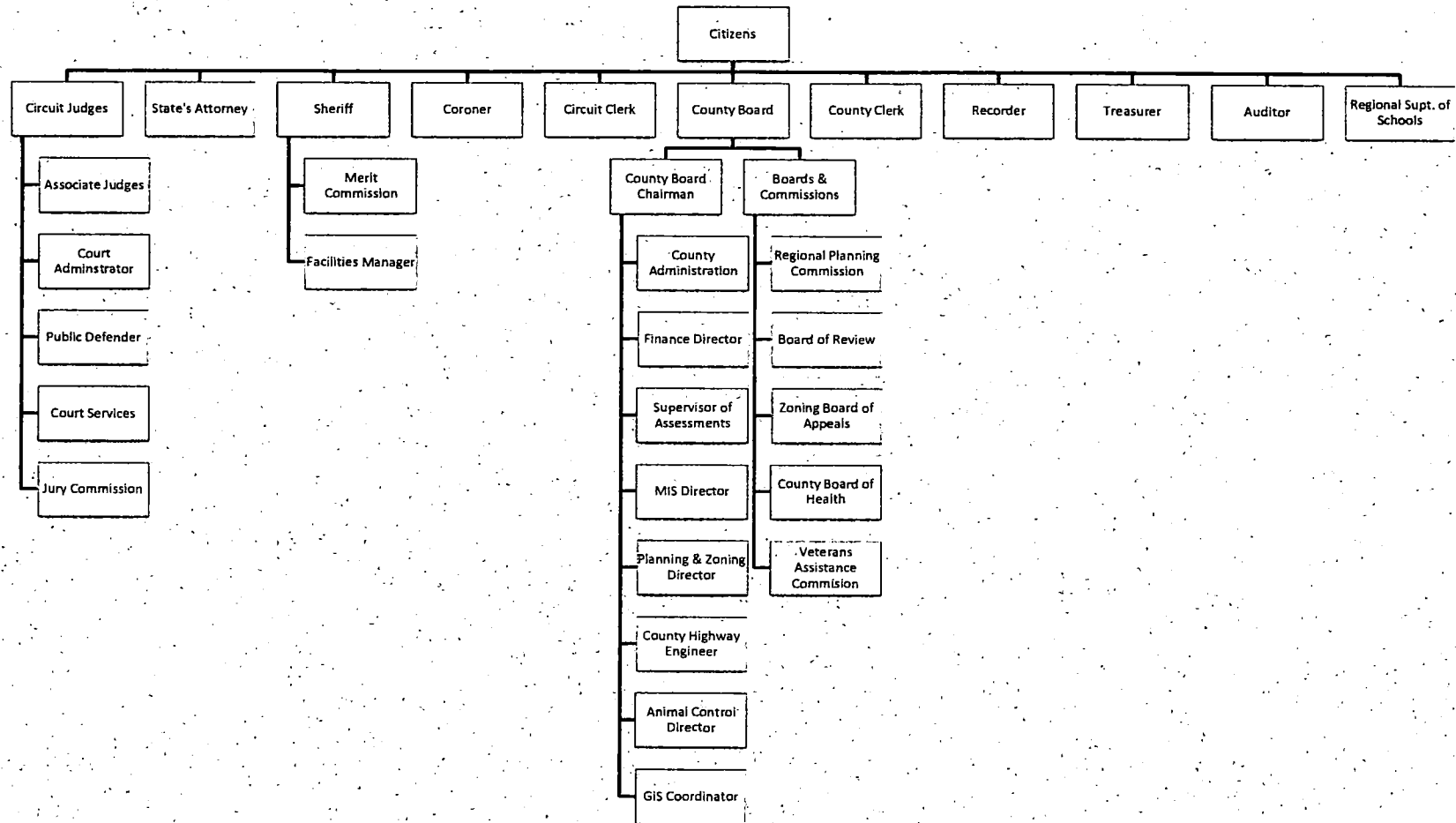
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the county. Each of those County elected officials, County department heads, and County employees has our genuine gratitude for the contributions made in 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
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COUNTY BOARD

Chairman
Michael Bossert

Vice Chair
Jim Byrne

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

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
Wicki L. DeYoung

Mark L. Smith
Curtis L. Dykstra



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

Wayne D. Koelling
Lawrence K. Ohm
Richard S. Stenzinger
Marcie Meents Kolberg
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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, Kelling, 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

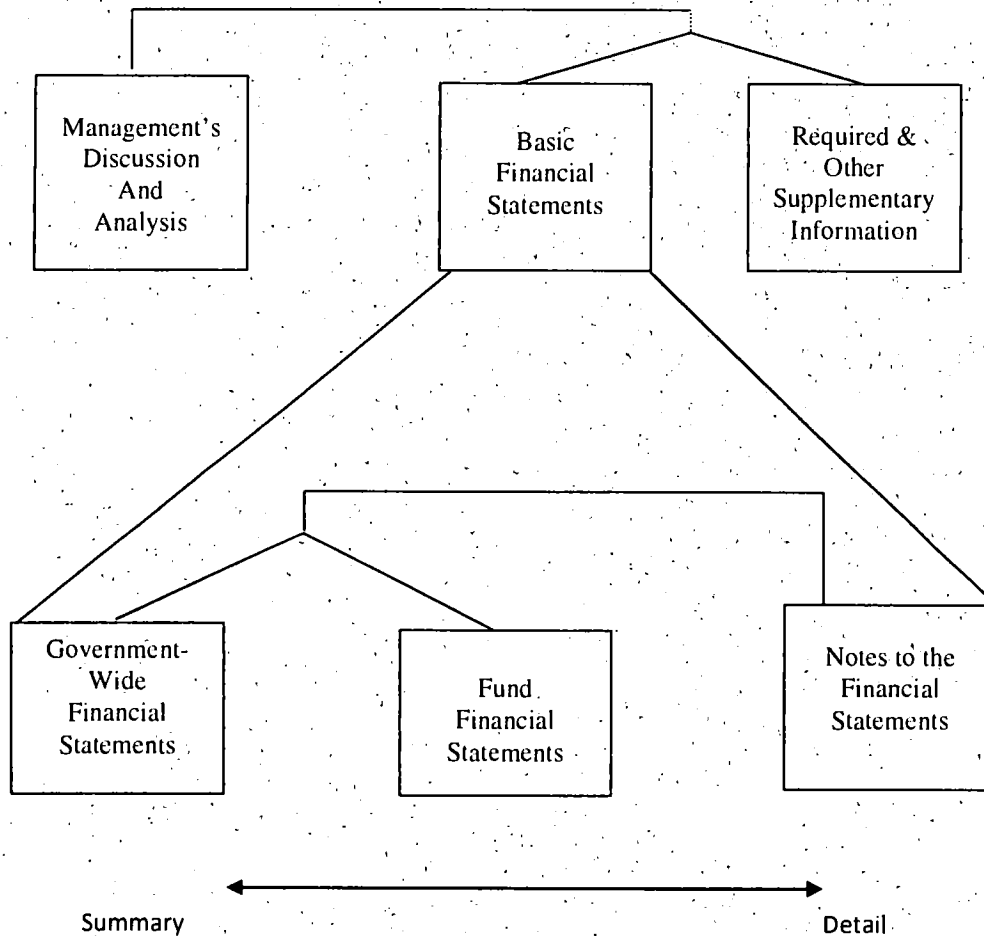


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of 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
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	- Statement of net position - Statement of activities	- Balance sheet - Statement of revenues, expenditures, and changes in fund balances	- Statement of net position - Statement of revenues, expenses, and changes in net position - Statement of cash flows	- 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 I 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)

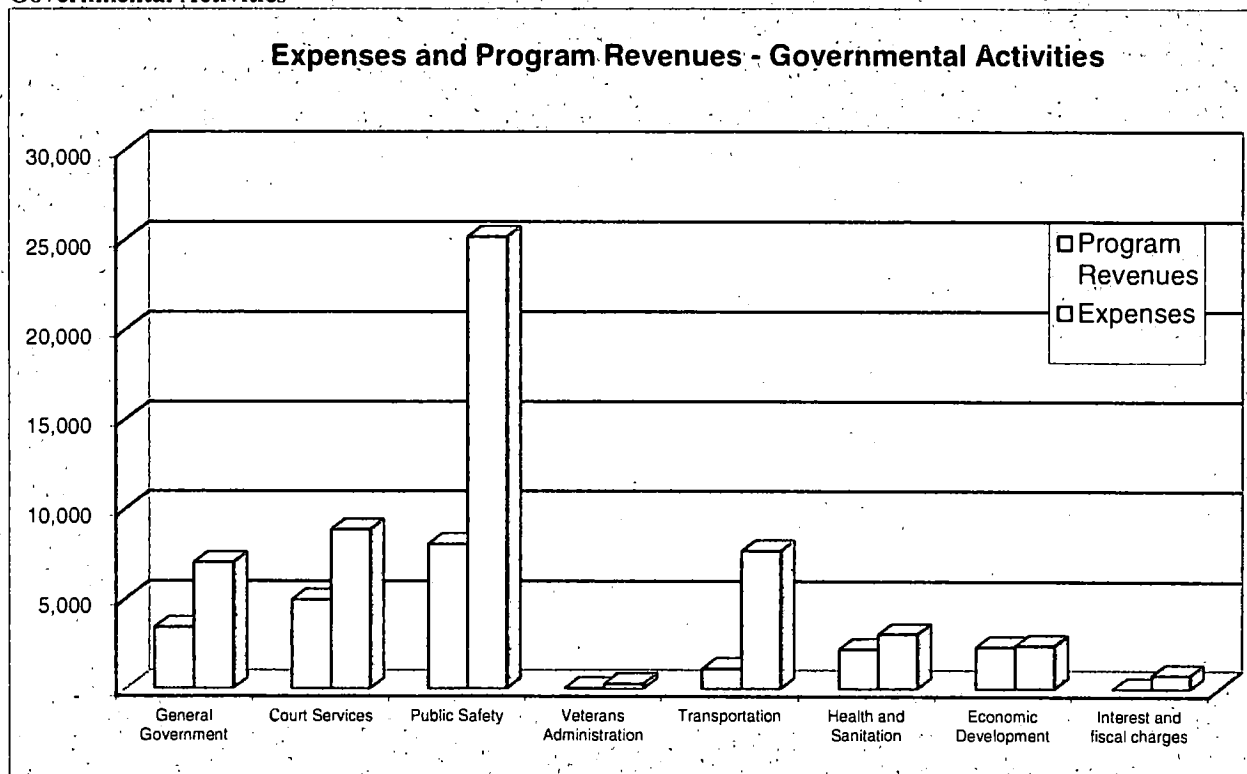
	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for Services	\$ 14,294	\$ 15,444	\$ 3,277	\$ 3,155	\$ 17,571	\$ 18,600
Operating Grants and Contributions	7,186	7,460	-	-	7,186	7,460
Capital Grants and Contributions	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	<u>\$ 37,634</u>	<u>\$ 52,940</u>	<u>\$ 5,226</u>	<u>\$ 5,470</u>	<u>\$ 42,860</u>	<u>\$ 58,409</u>

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

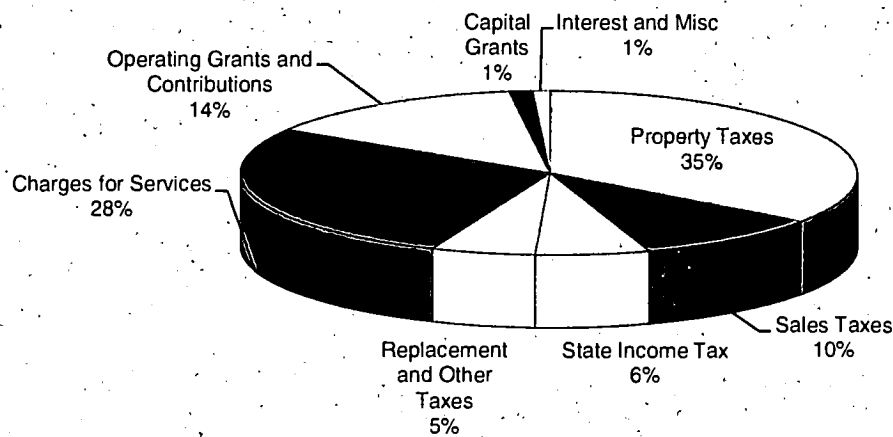
- Charges for services for governmental activities decreased overall by \$1.1 million (7.4 percent). There was a decrease in Public Safety of over \$1.2 million as a result of continued diminished population in the inmate rental program. This was partially offset by an increase of \$0.3 million in charges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

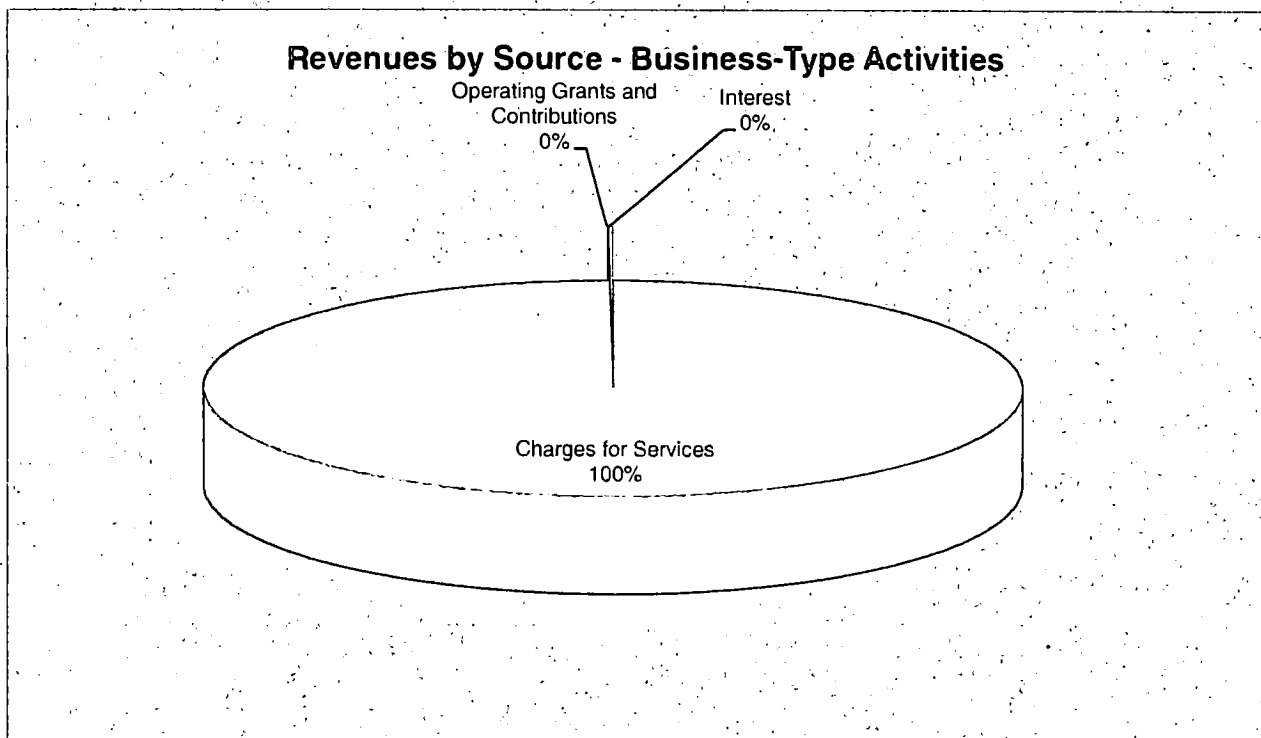
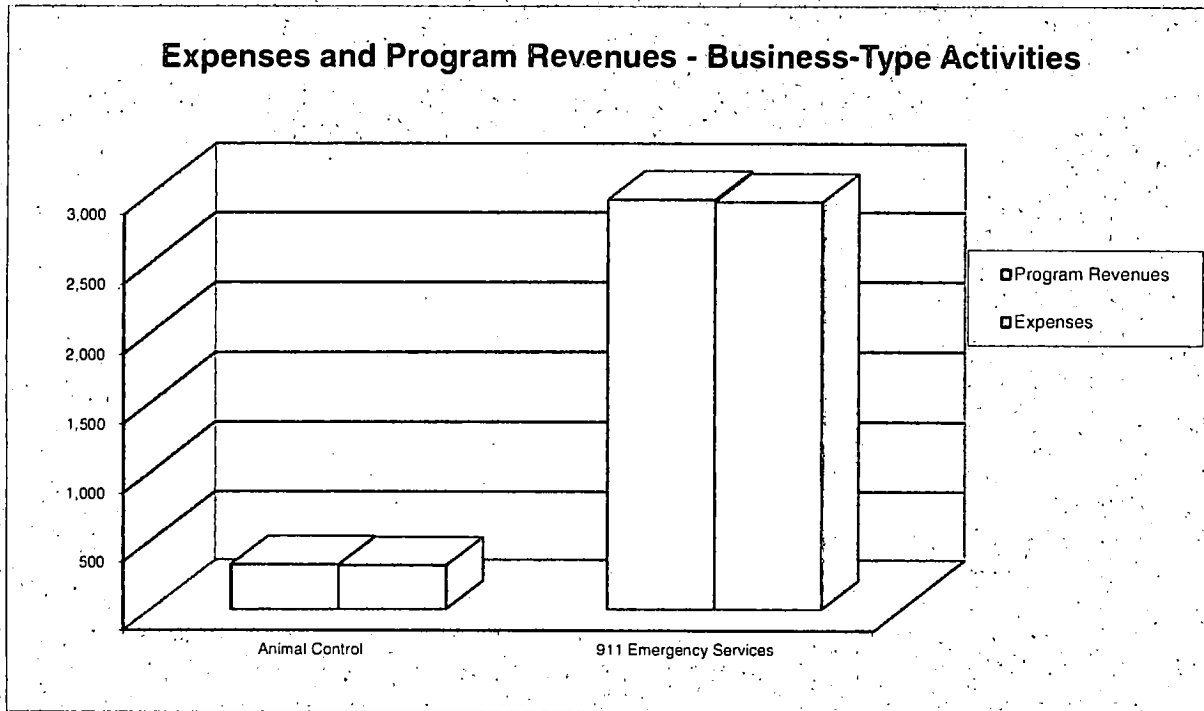


Revenues by Source - Governmental Activities



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.

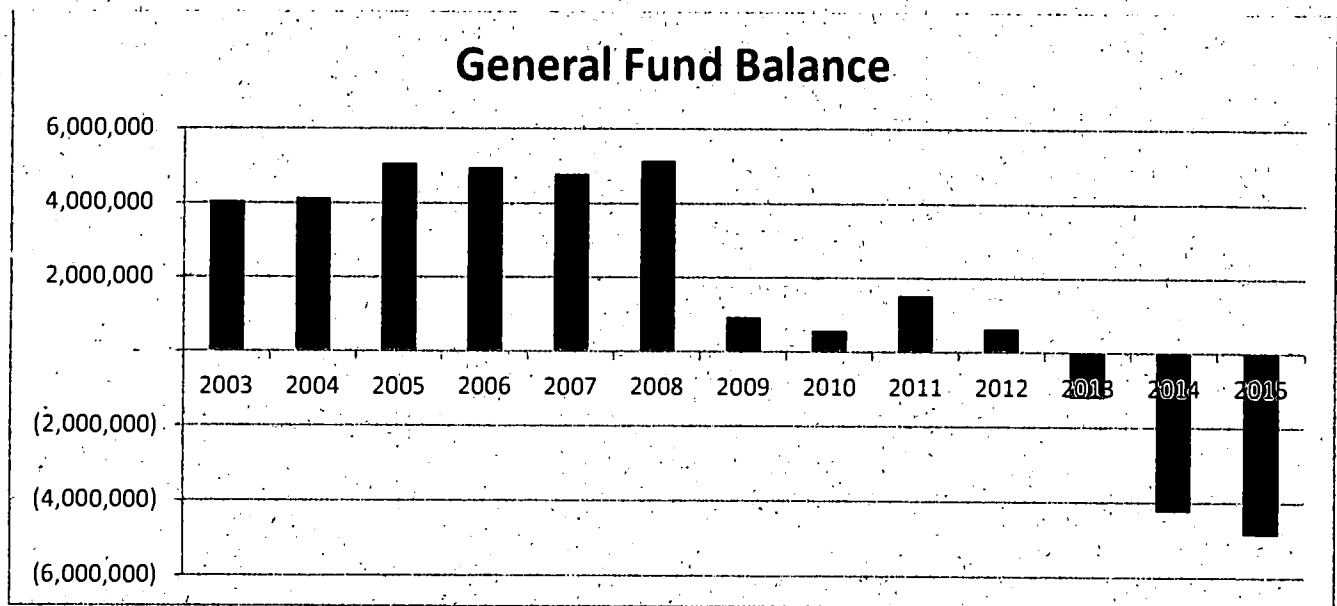
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2014 and 2015, along with the dollar and percentage change.

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.



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.

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>
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.

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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.

<u>Expenses</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	6,950,881	335,564	7,286,445
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	41,221,978	840,916	42,062,894
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	19,711,770	-	19,711,770
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	(18,952,828)	3,322,145	(15,630,683)
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	Primary Government		
					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	55,329,015	14,293,702	7,186,416	628,193	(33,220,704)		(33,220,704)
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	3,252,302	3,277,411	-	-		25,109	25,109
Total primary government	\$ 58,581,317	\$ 17,571,113	\$ 7,186,416	\$ 628,193	(33,220,704)	25,109	(33,195,595)
General revenues:							
Taxes							
Property taxes					18,029,074	-	18,029,074
Sales and video gaming taxes					5,168,330	-	5,168,330
State income tax					3,053,559	-	3,053,559
Replacement and other taxes					2,791,871	-	2,791,871
Interest					12,764	5,428	18,192
Miscellaneous					465,132	-	465,132
Total general revenues					29,520,730	5,428	29,526,158
Change in net position					(3,699,974)	30,537	(3,669,437)
Net position - beginning (Restated, see Note 22)					41,334,162	5,195,122	46,529,284
Net position - ending					\$ 37,634,188	\$ 5,225,659	\$ 42,859,847

See accompanying notes to the basic financial statements.

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	7,752,010	5,953,691	1,931,022	4,075,047	19,711,770
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	(4,920,326)	(259,665)	-	-	(5,179,991)
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>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 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	<u>30,034,444</u>	<u>5,696,206</u>	<u>2,907,672</u>	<u>13,025,233</u>	<u>51,663,555</u>
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	<u>28,997,032</u>	<u>5,758,881</u>	<u>2,635,839</u>	<u>13,098,605</u>	<u>50,490,357</u>
Excess (deficiency) of revenues: over (under) expenditures	<u>1,037,412</u>	<u>(62,675)</u>	<u>271,833</u>	<u>(73,372)</u>	<u>1,173,198</u>
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)	<u>(1,742,237)</u>	<u>-</u>	<u>-</u>	<u>1,742,237</u>	<u>-</u>
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	<u>\$ (4,315,010)</u>	<u>\$ (259,665)</u>	<u>\$ 3,509,902</u>	<u>\$ 14,659,567</u>	<u>\$ 13,594,794</u>

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	(5,122,065)	(106,138)	(5,228,203)	-
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			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	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	<u>2,950,636</u>	<u>326,775</u>	<u>3,277,411</u>	<u>617,891</u>
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	<u>2,983,113</u>	<u>329,805</u>	<u>3,312,918</u>	<u>553,975</u>
Operating income (loss)	<u>(32,477)</u>	<u>(3,030)</u>	<u>(35,507)</u>	<u>63,916</u>
Nonoperating revenue (expense):				
Interest income	5,333	95	5,428	53
Net nonoperating revenue (loss)	<u>5,333</u>	<u>95</u>	<u>5,428</u>	<u>53</u>
Change in net position	(27,144)	(2,935)	(30,079)	63,969
Net position, beginning of year (Restated - see Note 22)	<u>4,842,074</u>	<u>340,734</u>	<u>5,182,808</u>	<u>157,709</u>
Net position, end of year	<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 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			<u>\$ 30,537</u>	

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 Enter- prise 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	386,872	(10,113)	376,759	(23,196)
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	(101,485)	-	(101,485)	-
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	(499,612)	95	(499,517)	53
Net increase (decrease) in cash and cash investments	(214,225)	(10,018)	(224,243)	(23,143)
Cash and cash investments, beginning of year	1,427,717	238,033	1,665,750	24,877
Cash and cash investments, end of year	\$ 1,213,492	\$ 228,015	\$ 1,441,507	\$ 1,734
Reported on balance sheet as cash	\$ 1,213,492	\$ 41,185	\$ 1,254,677	\$ 1,734
Included in balance sheet investments	-	186,830	186,830	-
	\$ 1,213,492	\$ 228,015	\$ 1,441,507	\$ 1,734
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	\$ 386,872	\$ (10,113)	\$ 376,759	\$ (23,196)

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	493,530	-
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	-	2,391,881
Total liabilities	<u>4,739</u>	<u>6,263,495</u>
Net Position		
Restricted for other purposes	3,092,073	-
Total net position	<u>3,092,073</u>	<u>-</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><u>\$ 3,092,073</u></u>

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

Note I – 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.

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

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.

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.

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	(25,860)
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 that an employee must use each year's vacation days during the year. Sick and extended illness days may be accumulated to a total of 120 days per employee with no amount payable upon separation from service. Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, 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.

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>\$ 8,398,783</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>\$ 8,398,783</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 AAAm 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.

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

	Balances November 30, 2014	Additions	Retirements and Reclassifications	Balances November 30, 2015
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	1,770,000	-	-	1,770,000
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	6,613,619	453,879	465,938	6,601,560
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	4,560,691	557,382	438,666	4,679,407
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	81,953	-	-	81,953
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	69,345	5,819	-	75,164
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	146,626	-	(11,927)	134,699	-
Total bonds – general obligation	17,331,626	-	(1,026,927)	16,304,699	1,475,000
Debt Certificates	420,000	-	(420,000)	-	-
Plus issuance premiums	14,221	-	(14,221)	-	-
Total debt certificates	434,221	-	(434,221)	-	-
Capital leases (Note 8)	2,616,266	-	(619,815)	1,996,451	558,027
Net pension liability	19,981,383	4,326,613	-	24,307,996	-
Compensated absences	672,419	206,572	(205,153)	673,838	27,979
Total Governmental Activities	\$41,035,915	\$4,533,185	\$(2,286,116)	\$43,282,984	\$2,061,006
Business-Type Activities:					
Net pension liability	\$ 627,219	\$ 167,637	\$ -	\$ 794,856	\$ -
Compensated absences	35,787	58,839	(48,566)	46,060	-
Total Business-Type Activities	\$ 663,006	\$ 226,476	\$ (48,566)	\$ 840,916	\$ -
Total Governmental Activities and Business-Type Activities	\$41,698,921	\$4,759,661	\$(2,334,682)	\$44,123,900	\$2,061,006

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

For fiscal years ending November 30,	Governmental Activities – Outstanding Bond Issues		
	Principal	Interest	Total
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	1,120,000	176,060	1,296,060
	<u>\$16,170,000</u>	<u>\$3,447,236</u>	<u>\$19,617,236</u>
For fiscal years ending November 30,	Governmental Activities – Capital Leases		
	Principal	Interest	Total
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	169,548	7,505	177,053
	<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:

	Governmental Activities			
	Will County Public Building Commission	Kankakee County Public Building Commission	Other	Total
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	-	177,053	-	177,053
Total minimum lease payments	666,199	1,992,074	125,911	2,784,184
Less: Amount representing estimated executory costs (maintenance and insurance), included in total minimum lease payments	331,857	-	-	331,857
Net minimum lease payments	334,342	1,992,074	125,911	2,452,327
Less: Amount representing interest	17,365	437,715	796	455,876
Present value of net minimum lease payments	\$ 316,977	\$1,554,359	\$125,115	\$1,996,451

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:

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

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
- ½ 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	417	1	55
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 (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
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 (6.49%)	Current Discount (7.49%)	1% Higher (8.49%)
Net Pension Liability – Regular Plan	\$23,959,463	\$10,363,176	\$ (532,578)
	1% Lower (5.95%)	Current Discount (6.95%)	1% Higher (7.95%)
Net Pension Liability – ECO	\$ 5,199,259	\$ 4,361,653	\$ 3,657,124
	1% Lower (6.47%)	Current Discount (7.47%)	1% Higher (8.47%)
Net Pension Liability – SLEP	\$17,081,547	\$10,378,023	\$4,933,598

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	Deferred Outflows of Resources	Deferred Inflows of Resources
<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>	<u>-</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>	<u>-</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:

Year Ending December 31	Net Deferred Outflows of Resources
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	Deferred Outflows of Resources
<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:

Year Ending December 31	Net Deferred Outflows of Resources
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

Deferred Amounts to be Recognized in Pension Expense In Future Periods

	Deferred Outflows of Resources
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>

Pension contributions made subsequent to the measurement date: 1,093,421

Total Deferred Amounts Related to Pensions \$2,633,315

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

Year Ending December 31	Net Deferred Outflows of Resources
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.

	IMRF Regular Plan	IMRF ECO Plan	IMRF SLEP Plan	Total
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)	500,000	-
Total General Fund	560,245	6,834,288
Pension	94,553	-
County Highway	468,130	-
Other Governmental Funds	6,179,735	688,375
Subtotal	7,302,663	7,522,663
Elimination in General/Tort Funds	(500,000)	(500,000)
Subtotal Governmental Funds	6,802,663	7,022,663
Internal Service Fund	220,000	-
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	184,025	-
	<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	951
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	(25,631)
Net OPEB obligation (prepayment) end of year	<u>\$(156,378)</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%	\$(156,378)
11/30/14	\$283,758	146.1%	\$(156,378)
11/30/13**	\$100,501	114.7%	\$(25,631)

**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.

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
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	156,707	156,707	156,699	(8)
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	30,000	30,000	27,969	(2,031)
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	250,972	276,972	276,196	(776)
Central Services				
Contractual services	-	172,000	171,273	(727)
Total Central Services	-	172,000	171,273	(727)
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	105,000	105,000	103,856	(1,144)

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
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	128,000	128,000	112,694	(15,306)
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	390,275	389,275	373,511	(15,764)
Regional Superintendent of Schools				
Contractual services	208,441	208,441	208,441	-
Total Regional Superintendent of Schools	208,441	208,441	208,441	-
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	115,324	116,324	116,098	(226)
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	649,098	699,098	698,532	(566)

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
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	513,223	413,223	369,365	(43,858)
Health Insurance				
Other services and charges	15,000	15,000	14,425	(575)
Insurances	3,094,210	2,594,210	2,551,811	(42,399)
Total Health Insurance	3,109,210	2,609,210	2,566,236	(42,974)
Utilities				
Other services and charges	1,200,000	1,142,500	1,071,357	(71,143)
Total Utilities	1,200,000	1,142,500	1,071,357	(71,143)
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	30,000	30,000	30,854	854
Total Planning Department	716,454	756,454	722,651	(33,803)
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	4,950	4,950	4,888	(62)
Total County Treasurer	166,000	175,000	174,266	(734)

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
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	90,996	90,996	89,595	(1,401)
Contingency				
Other services and charges	500,000	-	-	-
Total Contingency	500,000	-	-	-
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	203,316	272,316	271,352	(964)
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	6,500	7,500	7,003	(497)
Total General Government	8,539,516	7,749,016	7,517,094	(231,922)

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

	Original Budget	Final Budget	Actual	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	854,068	1,115,068	1,114,587	(481)
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	526,755	602,755	601,844	(911)
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	956,726	1,641,726	1,579,571	(62,155)
DNDC				
Contractual Services	-	-	750	750
Other services and charges	32,308	147,308	146,273	(1,035)
Total DNDC	32,308	147,308	147,023	(285)
Juvenile Detention Center				
Contractual services	790,000	490,000	468,259	(21,741)
Total Juvenile Detention Center	790,000	490,000	468,259	(21,741)
Total Judiciary and Court Related	4,072,570	5,064,070	4,976,220	(87,850)

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
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	2,049,846	3,269,846	3,238,051	(31,795)
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	9,500,000	8,870,000	8,859,819	(10,181)
Auxiliary Police				
Supplies	1,600	1,600	1,600	-
Total Auxiliary Police	1,600	1,600	1,600	-
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	251,585	394,585	393,932	(653)

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

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	578,200	589,200	588,825	(375)
Total Dispatch Services	578,200	589,200	588,825	(375)
Merit Commission				
Personal services	100	100	100	-
Supplies	1,100	1,100	1,091	(9)
Other services and charges	3,000	3,000	2,534	(466)
Total Merit Commission	4,200	4,200	3,725	(475)
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	105,687	110,687	109,723	(964)
Total Public Safety	12,491,118	13,240,118	13,195,675	(44,443)
Other financing uses:				
Transfers out	1,728,389	1,728,389	1,750,471	22,082
Total other financing uses	1,728,389	1,728,389	1,750,471	22,082
Total expenditures and other financing uses	26,831,593	27,781,593	27,439,460	(342,133)
Budgetary to GAAP Reconciliation:				
Tort fund expenditures	3,039,400	3,614,400	3,308,043	(306,357)
Total general fund expenditures as reported	\$ 29,870,993	\$ 31,395,993	\$ 30,747,503	\$ (648,490)

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	<u>2,254,880</u>	<u>2,254,880</u>	<u>2,907,672</u>	<u>652,792</u>
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	<u>5,077,926</u>	<u>5,077,926</u>	<u>2,635,839</u>	<u>(2,442,087)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,823,046)</u>	<u>\$ (2,823,046)</u>	<u>\$ 271,833</u>	<u>\$ 3,094,879</u>

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	4,364,876	3,387,134	-	7,752,010
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	<u>26,809,349</u>	<u>3,225,095</u>	<u>30,034,444</u>
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	<u>25,688,989</u>	<u>3,308,043</u>	<u>28,997,032</u>
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	(4,237,515)	627,330	(3,610,185)
Fund balances, end of year	<u>\$ (4,859,392)</u>	<u>\$ 544,382</u>	<u>\$ (4,315,010)</u>

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	<u>11,745,681</u>	<u>659,185</u>	<u>620,367</u>	<u>13,025,233</u>
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	<u>10,173,835</u>	<u>2,877,586</u>	<u>47,184</u>	<u>13,098,605</u>
Excess (deficiency) of revenues over expenditures	<u>1,571,846</u>	<u>(2,218,401)</u>	<u>573,183</u>	<u>(73,372)</u>
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)	<u>(475,352)</u>	<u>2,217,589</u>	<u>-</u>	<u>1,742,237</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>1,096,494</u>	<u>(812)</u>	<u>573,183</u>	<u>1,668,865</u>
Fund balance, beginning of year	<u>12,107,522</u>	<u>849,617</u>	<u>33,563</u>	<u>12,990,702</u>
Fund balance, end of year	<u>\$ 13,204,016</u>	<u>\$ 848,805</u>	<u>\$ 606,746</u>	<u>\$ 14,659,567</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
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
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	-	3,187	14,803	13,510	-
Accounts	96,592	204,331	14,289	498	-	-	-	-
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>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	\$ 14,264	\$ 8,453	\$ 8,706	\$ 1,100
Investments, at cost	-	-	-	9,307	-	-	-	-
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							
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIA Grants	Public Building Commission	Total Nonmajor Funds	Total
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	<u>5,696,206</u>	<u>2,907,672</u>	<u>845,953</u>	<u>167,028</u>	<u>43,394</u>	<u>25,426</u>	<u>13,571</u>	<u>580,248</u>
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	<u>5,758,881</u>	<u>2,635,839</u>	<u>956,587</u>	<u>86,414</u>	<u>23,650</u>	<u>50,116</u>	<u>1,101</u>	<u>580,305</u>
Excess (deficiency) of revenues over expenditures	<u>(62,675)</u>	<u>271,833</u>	<u>(110,634)</u>	<u>80,614</u>	<u>19,744</u>	<u>(24,690)</u>	<u>12,470</u>	<u>(57)</u>
Other financing sources (uses):								
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(62,675)</u>	<u>271,833</u>	<u>(110,634)</u>	<u>80,614</u>	<u>19,744</u>	<u>(24,690)</u>	<u>12,470</u>	<u>(57)</u>
Fund balance, beginning of year	<u>(196,990)</u>	<u>3,238,069</u>	<u>3,008,851</u>	<u>181,637</u>	<u>38,420</u>	<u>24,890</u>	<u>73,614</u>	<u>62</u>
Fund balance, end of year	<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>

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	<u>7,035</u>	<u>3,796</u>	<u>32,557</u>	<u>360,222</u>	<u>15,862</u>	<u>41,971</u>	<u>8,243</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>41,019</u>	<u>403,418</u>	<u>-</u>	<u>45,235</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,035</u>	<u>3,796</u>	<u>(8,462)</u>	<u>(43,196)</u>	<u>15,862</u>	<u>(3,264)</u>	<u>8,243</u>	<u>-</u>
Other financing sources (uses):								
Operating transfers out	-	-	-	(152,588)	-	-	(8,234)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(152,588)</u>	<u>-</u>	<u>-</u>	<u>(8,234)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>7,035</u>	<u>3,796</u>	<u>(8,462)</u>	<u>(195,784)</u>	<u>15,862</u>	<u>(3,264)</u>	<u>9</u>	<u>-</u>
Fund balance, beginning of year	<u>12,784</u>	<u>10,033</u>	<u>65,107</u>	<u>673,149</u>	<u>-</u>	<u>8,159</u>	<u>801</u>	<u>1,100</u>
Fund balance, end of year	<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>

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	50,000	50,000	69,292	19,292
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	-	-	34,090	34,090
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

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

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	<u>20,000</u>	<u>20,000</u>	<u>1,101</u>	<u>(18,899)</u>
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	<u>700,100</u>	<u>700,100</u>	<u>580,305</u>	<u>(119,795)</u>
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

	Original Budget	Final Budget	Actual, Budgetary Basis	Over, (Under) Budget
Court Security Fee				
Revenues:				
Fines and fees	\$ 150,000	\$ 150,000	\$ 122,661	\$ (27,339)
Interest on investments	50	50	-	(50)
Total revenues	150,050	150,050	122,661	(27,389)
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	150,050	233,050	126,290	(106,760)
Excess (deficiency) of revenues over expenditures	\$ -	\$ (83,000)	\$ (3,629)	\$ 79,371
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 480	\$ 480
Total revenues	-	-	480	480
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 480	\$ 480

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
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	322,050	322,050	308,121	(13,929)
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	135,000	135,000	126,055	(8,945)
Excess (deficiency) of revenues over expenditures	187,050	187,050	182,066	(4,984)
Transfers out	152,588	152,588	152,588	-
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ 34,462	\$ 34,462	\$ 29,478	\$ (4,984)
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 46,500	\$ (3,500)
Interest on investments	50	50	13	(37)
Total revenues	50,050	50,050	46,513	(3,537)
Expenditures:				
Contractual services	40,000	40,000	44,250	4,250
Supplies	10,000	10,000	-	(10,000)
Total expenditures	50,000	50,000	44,250	(5,750)
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ 2,263	\$ 2,213

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

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under), Budget
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	5,150	5,150	2,416	(2,734)
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	30,000	30,000	16,000	(14,000)
Excess (deficiency) of revenues over expenditures	\$ (24,850)	\$ (24,850)	\$ (13,584)	\$ 11,266
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 7,032	\$ 32
Interest on investments	25	25	3	(22)
Total revenues	7,025	7,025	7,035	10
Expenditures:				
Other services and charges	3,000	3,000	-	(3,000)
Total expenditures	3,000	3,000	-	(3,000)
Excess (deficiency) of revenues over expenditures	\$ 4,025	\$ 4,025	\$ 7,035	\$ 3,010

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
Dispute Resolution				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 3,784	\$ (1,216)
Interest on investments	10	10	12	2
Total revenues	5,010	5,010	3,796	(1,214)
Expenditures:				
Other services and charges	5,010	5,010	-	(5,010)
Total expenditures	5,010	5,010	-	(5,010)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 3,796	\$ 3,796
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 33,000	\$ 33,000	\$ 32,545	\$ (455)
Interest on investments	15	15	12	(3)
Total revenues	33,015	33,015	32,557	(458)
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	46,500	46,500	41,019	(5,481)
Excess (deficiency) of revenues over expenditures	\$ (13,485)	\$ (13,485)	\$ (8,462)	\$ 5,023

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	(152,588)	(152,588)	(152,588)	-
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

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

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
Coroner's Fee				
Revenues:				
Fines and fees	\$ 29,000	\$ 29,000	\$ 34,836	\$ 5,836
Interest on investments	100	100	61	(39)
Total revenues	29,100	29,100	34,897	5,797
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	20,100	46,100	46,714	614
Excess (deficiency) of revenues over expenditures	\$ 9,000	\$ (17,000)	\$ (11,817)	\$ 5,183
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	2,623,273	2,623,273	2,321,025	(302,248)
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	2,465,273	2,465,273	2,396,668	(68,605)
Excess (deficiency) of revenues over expenditures	158,000	158,000	(75,643)	(233,643)
Transfers out	(158,000)	(158,000)	(161,942)	(3,942)
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ (237,585)	\$ (237,585)

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	-	-	297	297
Total revenues	<u>-</u>	<u>-</u>	<u>793,383</u>	<u>793,383</u>
Expenditures:				
Capital outlay	-	-	55,654	55,654
Other services and charges	-	-	396	396
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	-	1,210,559	-	(1,210,559)
Transfers out	-	(500,000)	-	500,000
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	<u>1,000</u>	<u>1,000</u>	<u>68,580</u>	<u>67,580</u>
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	<u>1,728,707</u>	<u>1,728,707</u>	<u>1,011,350</u>	<u>(717,357)</u>
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	<u>193,600</u>	<u>193,600</u>	<u>259,281</u>	<u>65,681</u>
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	<u>320,550</u>	<u>320,550</u>	<u>209,524</u>	<u>(111,026)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (126,950)</u>	<u>\$ (126,950)</u>	<u>\$ 49,757</u>	<u>\$ 176,707</u>
Drug Court Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 30	\$ 30
Total revenues	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual, Budgetary Basis</u>	<u>Over (Under) Budget</u>
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	-	620,000	620,000
Total assets	<u>\$ -</u>	<u>\$ 620,367</u>	<u>\$ 620,367</u>
Liabilities			
Vouchers and accounts payable	\$ -	\$ 13,621	\$ 13,621
Total liabilities	<u>-</u>	<u>13,621</u>	<u>13,621</u>
Fund balances			
Restricted for:			
Capital projects	-	606,746	606,746
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	493,530	-	-	493,530
Total assets	<u>\$ 1,543,590</u>	<u>\$ 30,280</u>	<u>\$ 1,522,942</u>	<u>\$ 3,096,812</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>\$ 1,543,590</u>	<u>\$ 30,280</u>	<u>\$ 1,522,942</u>	<u>\$ 3,096,812</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,447</u>	<u>\$ 454,807</u>	<u>\$ 3,855,767</u>	<u>\$ 88,987</u>	<u>\$ 287,625</u>	<u>\$ 303,452</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,447</u>	<u>\$ 454,807</u>	<u>\$ 3,855,767</u>	<u>\$ 88,987</u>	<u>\$ 287,625</u>	<u>\$ 303,452</u>

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	<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>\$ 11,949</u>	<u>\$ 6,263,495</u>
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	<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>\$ 11,949</u>	<u>\$ 6,263,495</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>
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

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

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

	Beginning of Year	Additions	Reductions	End of Year
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	3,106,529	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	2,010,512	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	29,132,353	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	2,697,951	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
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%

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	Railroad 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			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Midway Snacks LLC	\$10,385,094	0.60%
2	K-Mart Corp	10,292,085	0.59%
3	Muffrey LLC	9,563,284	0.55%
4	Riverside Medical Center	7,226,132	0.42%
5	Northfield Square LLC	5,888,695	0.34%
6	Sears Logistics Services Inc	5,779,128	0.33%
7	Walmart Real Estate Business TR	4,963,459	0.29%
8	BHCP Bourbonnais LLC	4,843,765	0.28%
9	Cognis Corp	4,799,019	0.28%
10	Santefort Family Holdings LLC	4,332,900	0.25%
Total - Top Ten		<u>\$68,073,561</u>	
Total EAV		\$1,736,597,353	

Tax Year 2004			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Baggy Wrinkle Part LTD	\$11,229,842	0.81%
2	K-Mart Corp	10,248,975	0.74%
3	Northfield Square LLC	9,460,664	0.69%
4	TRG II LLC	9,207,044	0.67%
5	Sears Logistics Services Inc	6,719,467	0.49%
6	Cognis Corp	6,414,135	0.47%
7	CS Illinois LLC Levitt Properties	4,396,386	0.32%
8	Aventis Behring LLC	4,066,318	0.29%
9	Tri Star Estates LLC	4,060,969	0.29%
10	Great Oak LLC	4,052,572	0.29%
Total - Top Ten		<u>\$69,856,372</u>	
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						
	General	Debt Certificates	Note Payable	Capital Leases	Alternate	Capital Leases	Total	Per Capita Income	Percentage of		
	Obligation				Revenue		Outstanding		Personal	Debt	
	Bonds				Source Bonds		Debt		Income	Population	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	Total	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
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)

Taxing Body	Total Outstanding Bonded Debt ⁽¹⁾	Applicable to District	
		Percent ⁽²⁾	Amount
<u>Cities and Villages:</u>			
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			<u>\$ 47,589,532</u>
<u>Park Districts:</u>			
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			<u>\$ 4,683,840</u>
<u>School Districts:</u>			
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
Herschler 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			<u>\$101,501,165</u>
<u>Other:</u>			
Kankakee Airport	\$756,000	100.000%	\$ 756,000
TOTAL OTHER			<u>\$ 756,000</u>
TOTAL OVERLAPPING BONDED DEBT			\$154,530,537
COUNTY OF KANKAKEE DIRECT BONDED DEBT			<u>1,865,000⁽³⁾</u>
TOTAL DIRECT AND OVERLAPPING BONDED DEBT			<u>\$156,395,537</u>

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	(18,301,150)
Total Debt Applicable to Limit	0
Legal Debt Margin	50,549,928

	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	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

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
Government Activities										
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	6,175	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

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: PEMBROKE POLLING PLACE CHANGE – DIVIDING PRECINCT #1 INTO TWO SEPARATE PRECINCTS CREATING A PRECINCT #2 FOR THE NOVEMBER 8TH, 2016 GENERAL ELECTION AND ALL SUBSEQUENT ELECTIONS

WHEREAS, the Kankakee County Board established the various polling places for the Election Precincts of Kankakee County under the authority of 10 ILCS 5/11-2; and,

WHEREAS, the Community Services Committee at their meeting of May 25, 2016 recommends a polling place change to take effect for the November 8, 2016 general election and all subsequent elections; and,

WHEREAS, the Community Services Committee at their meeting of May 25, 2016 has determined the current polling place for Pembroke Precinct #1 would better serve the voters by dividing precinct #1 and making a #2 Precinct with both precincts in Pembroke for the general election of November 8, 2016 and all subsequent elections; and,

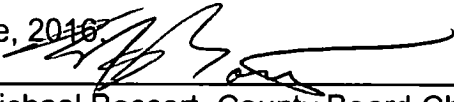
WHEREAS, Precinct #1 shall remain at the Pembroke Township Library located at 13795 East Central Street, Pembroke, IL; and,

WHEREAS, Precinct #2 will be located at the Senior Citizens Building located at 4019 S Wheeler Road, Pembroke, IL; and,

WHEREAS, the legal description of the two precincts are attached as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board that Pembroke Precinct #1 remains located at the Pembroke Township Library, 13795 E. Central Street in Pembroke and Precinct #2 is located at the Senior Citizens Center, 4019 S. Wheeler Road in Pembroke for the November 8th, 2016 general election and all subsequent elections.

PASSED and adopted this 14th day of June, 2016



Michael Bossert, County Board Chairman

ATTEST:



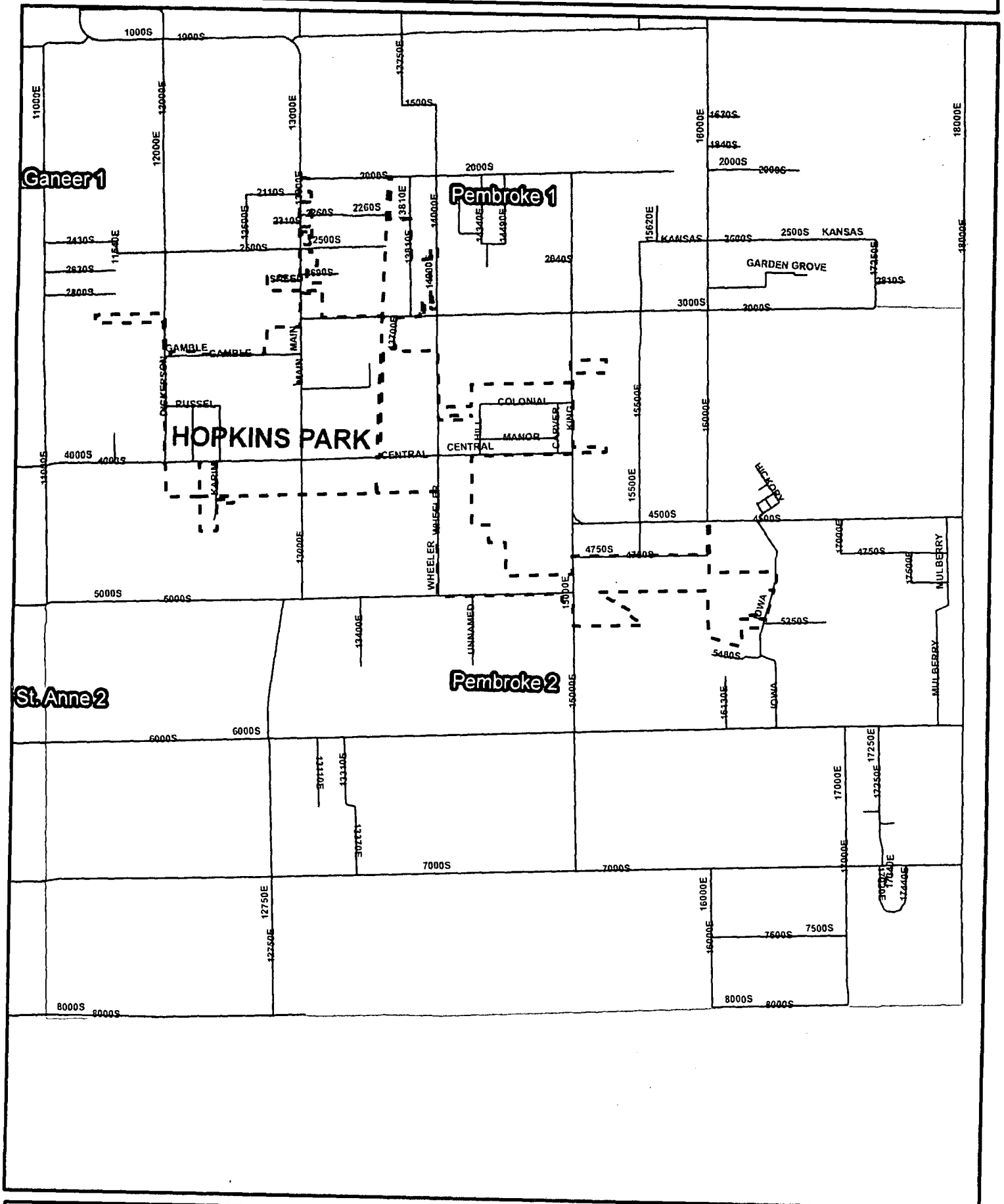
Bruce Clark, County Clerk

Legal Description for Pembroke Polling Place's #1 and #2

Precinct Maps are attached, legal descriptions are as follows:

Pembroke #1 – Commencing at the intersection of 4000 S Rd and 11000 E Rd, thence east along the centerline of 4000 S Rd to the intersection of the centerline of 13000 E Rd, thence north along the centerline of 13000 E Rd to the intersection of the centerline of 3000 S Rd, thence east along the centerline of 3000 S Rd and 3000 S Rd extended to the intersection of 18000 E Rd, thence north along the centerline of 18000 E Rd to the intersection of the centerline of Baseline Rd, thence west along the centerline of Baseline Rd extended to the northwest corner of section 6, thence south along the west section line of sections 6, 7, 18 and 19 to the point of beginning.

Pembroke #2 – Commencing at the intersection of 4000 S Rd and 11000 E Rd, thence east along the centerline of 4000 S Rd to the intersection of the centerline of 13000 E Rd, thence north along the centerline of 13000 E Rd to the intersection of the centerline of 3000 S Rd, thence east along the centerline of 3000 S Rd and 3000 S Rd extended to the intersection of 18000 E Rd, thence south along 18000 E Rd to the southeast corner of section 7, thence west along the south section line of sections 7,12,11,10,9,8, and 7 to the southwest corner of section 7, thence north along the west section lines of sections 7,6,31, and 30 to the point of beginning.



COMMITTEE REPORT

Community Services Committee

To the Honorable County Board of Kankakee County:

Your committee, to whom was referred the matter of:

Beg to submit the following report on the matter before them:

The committee recommends the adoption of said resolution herewith submitted.

All of which is respectfully submitted:

Committee Members	Aye	Nay	Abstain
Mr. James	<i>SAJ</i>		
Mr. Liehr	<i>Stephen F. Liehr</i>	<i>Stephen F. Liehr</i>	
Ms. Polk	<i>Pat Polk</i>		
Mr. Skutt			
Mr. Snipes			
Mr. Sirois	<i>Todd Sirois</i>	<i>Todd Sirois</i>	
Mr. Wheeler	<i>Don Wheeler</i>		
Ms. Webber	<i>Carol Webber</i>		
Ms. Evans			
Mr. Johnson	<i>Jan John</i>		
Mr. Bossert			
Mr. Byrne			

Two Precincts at Pembroke (1 at Senior Citizens Bldg. in front, 1 at Library) with Precinct Lines Reverting Back to what They were (Issue)

RES#	Account	Type	Account Name	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Treasurer
05-16-001	2011-01192	DEF-REC	CINDY BAKER	2,893.00	55.29	0.00	0.00	1,332.94	1,504.77
Totals				\$2,893.00	\$55.29	\$0.00	\$0.00	\$1,332.94	\$1,504.77

Michael J. Toomey Steve L.
James R. ... Jim ...
... ...
Stephen J. Enfield ...
... Stephen E. Liehn
... ...

Committee Members

Clerk Fees \$55.29
 Recorder/Sec of State Fees \$0.00
 Total to County \$1,560.06

RESOLUTION



WHEREAS, The County of Kankakee, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid pursuant to 35 ILCS 200/21-90, and

AND WHEREAS, Pursuant to this program, the County of Kankakee, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

NORTH DAMONS ADDNLOTS 1 & 4 EX TRACTBLK 2 11-29-14W

PERMANENT PARCEL NUMBER: 13-24-11-413-006 sold on November 01, 2012

Commonly known as: 165 N. LOCUST ST.

and it appearing to the Finance Committee that the redemption/reconveyance party, Cindy Baker, has defaulted a time payment contract.

Of the total amount due of \$16,395.48, the redemption/reconveyance party has only paid \$2,893.00. After several attempts to collect the balance, the Finance Committee feels that the above mentioned party has defaulted on the contract and the funds collected should be disbursed.

THEREFORE, your Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF KANKAKEE COUNTY, ILLINOIS, that the sum paid under this defaulted contract for redemption/reconveyance be disbursed as follows:

\$55.29 to be paid to the County Clerk to reimburse the revolving account for the charges advanced from this account, \$1,332.94 is to be paid to the Agent for his services under his contract and the balance, \$1,504.77, shall be paid to the Treasurer of Kankakee County, Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 14th day of June, 2016

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN