

COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2013

Prepared by:

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CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF GRUNDY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

To the Chairman and Members
of the County Board
County of Grundy
Morris, Illinois

We have audited the accompanying financial statements of the County of Grundy, Illinois, as of and for the year ended November 30, 2013, 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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 auditors' 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of November 30, 2013, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grundy, Illinois' basic financial statements. The IMRF schedule of funding progress on pages 40-41, budgetary comparison information on pages 42-50, the combining and individual nonmajor fund financial statements (with budgetary comparison) on pages 52-111, and the other supplemental information on pages 112-136, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The IMRF schedule of funding progress, budgetary comparison information and supplemental information 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 April 7, 2014, on our consideration of the County of Grundy, 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 County of Grundy, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 7, 2014

FINANCIAL STATEMENTS

Government-wide Financial Statement- Statement of Net Position- Modified Cash Basis
November 30, 2013

	Primary Government		
	Governmental Activities		
	2013	2012	Component Unit
<u>Assets</u>			<u>Public Building Commission</u>
Cash (including savings accounts and certificates of deposit)	\$ 20,020,769	20,449,235	841,827
Capitalized Lease Receivable	-	-	12,210,000
Revenue Stamps, at cost	-	193,415	-
Capital Assets			
Land	813,042	813,042	1,590,212
Buildings & Improvements	19,313,996	19,031,609	21,512,032
Equipment	4,456,291	4,388,845	60,107
Road Network	8,676,151	6,658,211	-
Bridge Network	11,989,616	11,394,464	-
Accumulated Depreciation	(24,730,574)	(23,010,571)	(3,119,704)
Total Assets	<u>\$ 40,539,291</u>	<u>39,918,250</u>	<u>33,094,474</u>
<u>Liabilities</u>			
Overdraft Payable	\$ 54,975	48,756	-
Current Liabilities	-	-	953,060
Long-term Obligations Payable			
Due within one year	135,879	116,027	145,000
Due in more than one year	225,549	213,237	12,065,000
Total Liabilities	<u>416,403</u>	<u>378,020</u>	<u>13,163,060</u>
<u>Net Position</u>			
Net Position Invested in Capital Assets, Net of Related Debt	20,157,094	18,946,336	7,832,647
Restricted	11,102,493	10,704,694	88,298
Unrestricted	8,863,301	9,889,200	12,010,469
Total Net Position	<u>\$ 40,122,888</u>	<u>39,540,230</u>	<u>19,931,414</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF GRUNDY, ILLINOIS

Government-wide Financial Statement- Statement of Activities- Modified Cash Basis
For the Year Ended November 30, 2013

Program Activities	Expenditures	Program Revenues		Net (Expenditures) Revenues		Component Unit
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
					2013	2012
Governmental Activities:						
General Government	\$ 6,653,587	1,274,337	284,882	-	(5,094,368)	(4,899,056)
Judiciary and Courts	2,527,706	1,288,410	303,215	-	(936,081)	(996,392)
Education	83,421	-	14,792	-	(68,629)	(78,006)
County Development	188,266	207,276	367,220	-	386,230	332,806
Public Safety	6,456,772	401,740	470,901	4,699	(5,579,432)	(5,122,924)
Highways and Bridges	4,490,442	68,160	-	1,890,006	(2,532,276)	(3,258,749)
Public Health	2,131,329	677,784	957,766	2,000	(493,779)	(426,436)
Employee Welfare	2,570,645	-	-	-	(2,570,645)	(2,440,752)
Employee Retirement Costs	2,474,938	-	-	-	(2,474,938)	(2,277,901)
Component Unit	-	-	-	-	-	(502,402)
Total Governmental Activities	27,577,106	3,917,707	2,398,776	1,896,705	(19,363,918)	(19,167,410)
Total Primary Government	\$ 27,577,106	3,917,707	2,398,776	1,896,705	(19,363,918)	(19,167,410)
General Revenues						
Taxes:						
Property Taxes					\$ 13,183,494	12,921,021
Retailers' Occupation Tax					479,469	375,644
Supplemental Sales Tax					3,914,433	4,222,898
Illinois Use Tax					199,413	180,485
Illinois Income Tax					1,204,500	1,103,822
Illinois Replacement Tax					466,763	411,342
Real Estate Transfer Tax					109,816	108,099
Other Taxes					12,862	7,752
Interest on Investments					31,942	31,059
Miscellaneous					537,299	541,588
Total General Revenues					20,139,991	19,903,710
Change in Net Position					776,073	736,300
Net Position at beginning of year					39,540,230	38,803,930
Prior Period Adjustment					(193,415)	-
Net Position at end of year					\$ 40,122,888	39,540,230
						19,931,414

The Notes to Financial Statements are an integral part of this statement.

STATEMENT C

STATEMENT C

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF GRUNDY, ILLINOIS

STATEMENT D

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2013

	General	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	Totals November 30, 2012
Revenues Received:							
Taxes:							
Property Tax	\$ 5,758,497	1,865,005	-	2,010,109	-	3,550,699	13,184,310
Retailers' Occupation Tax	479,469	-	-	-	-	-	479,469
Supplemental Sales Tax	3,914,433	-	-	-	-	-	3,914,433
Illinois Use Tax	1,204,500	-	-	-	-	-	1,204,500
Illinois Income Tax	456,763	-	-	-	-	-	456,763
Illinois Replacement Tax	109,816	-	-	-	-	10,000	120,816
Real Estate Transfer Tax	12,862	-	-	-	-	-	12,862
Other Taxes	552,135	297,881	1,103,054	-	-	2,095,983	3,454,461
Intergovernmental	662,791	11,061	-	-	-	382,429	1,056,281
Reimbursements	131,785	-	-	-	-	-	131,785
Licenses and Permits	1,713,033	-	-	-	-	1,258,220	2,971,253
Revenue from Services	18,128	1,527	2,016	163	6,474	3,634	31,942
Interest on Investments	330,854	121,831	-	-	-	84,614	537,299
Miscellaneous							
Total Revenues Received	15,544,479	2,297,305	1,105,070	2,010,272	6,474	7,389,579	28,353,179
Expenditures Disbursed:							
Current:							
General Government	4,791,528	-	-	965,225	-	773,469	6,530,222
Judiciary and Courts	2,012,404	-	-	-	-	513,933	2,526,337
Education	83,421	-	-	-	-	-	83,421
County Development	188,266	-	-	-	-	-	188,266
Public Safety	5,726,661	-	-	-	-	504,333	6,230,994
Highways and Bridges	-	2,181,421	1,502,264	-	379,154	1,389,051	5,451,890
Public Health	-	-	-	-	-	2,128,314	2,128,314
Employee Welfare	2,570,645	-	-	-	-	-	2,570,645
Employee Retirement Costs	-	-	-	-	-	2,474,938	2,474,938
Capital Outlay	151,985	128,085	-	-	-	322,767	602,837
Total Expenditures Disbursed	15,524,910	2,309,506	1,502,264	965,225	379,154	8,106,805	28,787,864
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	19,569	(12,201)	(397,194)	1,045,047	(372,680)	(717,226)	(434,685)
Other Financing Sources (Uses):							
Operating Transfers In	1,315,542	-	-	-	200,000	753,789	2,269,331
Operating Transfers Out	(723,789)	(200,000)	-	(1,330,000)	-	(15,542)	(2,269,331)
Total Other Financing Sources (Uses):	591,753	(200,000)	-	(1,330,000)	200,000	738,247	-
Net Change in Fund Balance	611,322	(212,201)	(397,194)	(284,953)	(172,680)	21,021	(434,685)
Fund Balance, beginning of year	8,330,424	930,735	870,942	2,050,047	3,228,755	5,182,991	20,593,894
Prior Period Adjustment	(193,415)	-	-	-	-	-	(193,415)
Fund Balance, end of year	\$ 8,748,331	718,534	473,748	1,765,094	3,056,075	5,204,012	19,965,794
							20,593,894

COUNTY OF GRUNDY, ILLINOIS

STATEMENT D
(Continued)

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2013

Reconciliation to the Statement of Activities:

Net Change in Fund Balances- Total Governmental Funds	\$ (434,685)	2,306,601
Amounts reported for governmental activities in the Statement of Activities are different because:		
Issuance of debt principal is a revenue in the governmental funds but the issuance increases long-term liabilities in the Statement of Net Position:		
Capital debt issuance	(181,273)	(289,356)
Capital debt retired	149,109	192,991
Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:		
Capital asset purchases	3,373,680	494,520
Capital asset dispositions	(410,755)	(68,889)
Depreciation adjustment for disposal of assets	394,561	48,223
Depreciation expense	(2,114,964)	(1,947,790)
Change in Net Position of Governmental Activities	\$ 776,073	736,300

Statement of Fiduciary Net Position
November 30, 2013

Assets				
	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Agency Funds	Total
Current Assets:				
Cash and Cash Equivalents	\$ 66,506	3,357,988	3,931,828	7,356,322
Investments	6,184,746	-	-	6,184,746
Total Assets	\$ 6,251,252	3,357,988	3,931,828	13,541,068
<u>Liabilities and Net Position</u>				
Due to taxing bodies and others	\$ -	-	3,211	3,211
Trust Deposits due to others	-	-	3,928,617	3,928,617
Long-term Obligations Payable:				
Due within one year	644,110	-	-	644,110
Due beyond one year	4,843,202	-	-	4,843,202
Total Liabilities	5,487,312	-	3,931,828	9,419,140
Net Position	763,940	3,357,988	-	4,121,928
Total Liabilities and Net Position	\$ 6,251,252	3,357,988	3,931,828	13,541,068

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF GRUNDY, ILLINOIS

Statement of Changes in Fiduciary Net Position
November 30, 2013

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Total
Additions:			
Insurance Reimbursement	\$ 931,493	-	931,493
Employer Contribution	-	3,007,741	3,007,741
Reinsurance	-	209,489	209,489
Interest Income	79,828	4,090	83,918
Miscellaneous	140,970	316,019	456,989
Total Additions	1,152,291	3,537,339	4,689,630
Deductions:			
Fees	248,036	-	248,036
Loss on Investment Sales	15,669	-	15,669
Interest Expense	256,185	-	256,185
Miscellaneous	-	-	-
Insurance Premiums and Claims	238,526	2,933,529	3,172,055
Total Deductions	758,416	2,933,529	3,691,945
Other Financing Sources (Uses):			
Bond Premium Issuance	20,276	-	20,276
Bond Issuance Costs	(81,276)	-	(81,276)
Net Increase (Decrease) in Net Position	332,875	603,810	936,685
Net Position - Beginning of the year	431,065	2,754,178	3,185,243
Net Position - End of the year	\$ 763,940	3,357,988	4,121,928

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

Grundy County (County) is a municipal corporation governed by an elected eighteen-member board and is the primary government presented in these financial statements. The government-wide financial statements do not include fiduciary funds. There is one component unit reflected in the accompanying financial statements.

Individual Component Unit Disclosure

The County's criteria for including organizations as component units include whether: the organization is legally separate, the County holds the corporate powers of the organization, the County appoints a voting majority of the organization's board, the County is able to impose its will on the organization, the organization has the potential to impose a financial benefit/burden on the County, and whether there is a fiscal dependency by the organization on the County. Based on these criteria, there is one component unit of the County, as follows:

- The Grundy County Public Building Commission (GCPBC) is a component unit of the primary government with an October 31, 2013 year end. Management has concluded that a blended presentation of the GCPBC in these accompanying financial statements would cause the reporting entity's financial statements to be misleading. Therefore, the GCPBC has been included discretely in the Government-wide financial statements only, after the County totals. For more information we direct the reader to the individual report of the GCPBC for more detailed information regarding this component unit. This report is located in the Grundy County Clerk's office at 111 E. Washington Street, Morris, Illinois.

B. Basis of Presentation

The County's basic financial statements consist of Government-wide Statements, including a Statement of Net Position, Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the County, the primary government, as a whole. These Statements include the financial activities of the overall government, except for fiduciary activities.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

B. Basis of Presentation - (continued)

The Government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are, therefore, clearly identifiable with a particular function. Program revenues include charges paid by the recipients of the goods and services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County.

Net position is the difference between assets and liabilities. Net position invested in capital assets, net of related debt are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by County legislation or external restrictions by other governments, creditors or grantors.

Fund Financial Statements

Fund Financial Statements report detailed information about the County. The focus of the Governmental Fund Financial Statements is on major funds rather than reporting funds by type.

C. Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The operations of each Fund are accounted for by providing a separate set of self-balancing accounts which include its assets, liabilities, fund balance, revenues, and expenditures, or expenses, as appropriate. County resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Funds are organized into three major categories: Governmental, Proprietary and Fiduciary. The County does not have any Proprietary Funds.

An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

C. Fund Accounting - (continued)

- b. Total assets, liabilities, revenue, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are legally restricted to expenditures for specified purposes. Major Special Revenue Funds identified are as follows:

1. County Highway Fund – this is used to account for the repair and maintenance of County roads.
2. County Motor Fuel Tax Fund – this is used to account for revenues from the State of Illinois for Motor Fuel Tax and highway related expenditures approved by the State.
3. Liability Insurance Fund – this is used to account for liability related claims and premiums related to the County's insurance, and expenditures in accordance with the County's risk management plan.
4. Highway Restricted Fund – this is used to account for future projects of the County's highways as restricted by the Board.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital assets or facilities.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for other governments and/or other funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

C. Fund Accounting - (continued)

The County's fiduciary funds are presented in the fiduciary fund financial statements by department or agency. The Self-Insurance Funds are presented in separate columns. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The two significant funds are:

1. The Self-Insurance Trust
2. The Self-Insurance Employee Health Insurance Fund

D. Measurement Focus

The government-wide statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. Governmental fund financial statements are prepared using the cash basis method of accounting. Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

All governmental funds are accounted for using the cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are issued. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. Cash basis financial statements omit recognition of receivables, payables and other accrued and deferred items that do not arise from previous cash transactions.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Revenues and the related assets are recognized when received rather than when earned. Expenditures are recognized when paid rather than when the obligation is incurred.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

F. Assets, Liabilities, and Fund Balance

Cash and Cash Equivalents

For the purpose of financial reporting, “cash and cash equivalents” include all demand and savings accounts and certificates of deposit or short-term investments. Trust account investments in open-ended mutual fund shares are also considered cash equivalents.

Investments

Investments classified in the financial statements consist entirely of long-term investments as described in Note 3. Investments are stated at cost.

Capital Assets

The County’s modified cash basis of accounting reports capital assets resulting from cash transactions and reports depreciation where appropriate.

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to December 1, 2003. Prior to December 1, 2003, governmental funds infrastructure assets were not capitalized. Infrastructure assets acquired since December 1, 2003 are recorded at cost.

Depreciation of all exhaustible capital assets arising from cash transactions are recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings	40-50 years
Improvements, other than buildings	10-25 years
Machinery, furniture, and equipment	3-20 years
Infrastructure	25-50 years

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

F. Assets, Liabilities, and Fund Balance - (continued)

Long-term Debt

All long-term debt arising from cash basis transactions to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures.

Net Position Classification

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net position - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - all other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

GASB 54 – Fund Balance Classification

In the governmental fund financial statements fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences and a reconciliation of how these balances are reported.

1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

F. Assets, Liabilities, and Fund Balance - (continued)

be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County has no nonspendable fund balance as of November 30, 2013.

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for these specified purposes. At November 30, 2013, the County had \$11,102,493 of fund balances restricted for the purposes of each special revenue fund.

3. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. At November 30, 2013, the County had \$171,300 in the Capital Project Fund committed for capital improvements.

The County Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the County Board itself or (b) the finance committee. At November 30, 2013, the County did not have an assigned fund balance.

5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

G. Revenues

Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

H. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the Government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund activity, if any, within the governmental fund categories is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental activities column of the Statement of Net Position.
2. Internal Activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

I. Budgets and Budgetary Accounting

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

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and some Fiduciary Funds.

The budget is prepared using the cash basis of accounting. Prior to December 1, the County Finance Committee submits to the County Board a proposed Statement of Budgets and Appropriation Ordinance for the fiscal year commencing December 1. The Statement of Budgets and Appropriation Ordinance includes proposed expenditures and the means of financing them. Prior to December 1, the budget is legally enacted through passage of an Appropriation Ordinance.

The transfers of budgeted amounts between departments within any fund must be approved by the County Board. The budget for fiscal year ended November 30, 2013 was passed by the Board on November 13, 2012 and was amended on November 12, 2013.

Budget to actual comparison schedules are presented in the other information section.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Fund Deficit

The following funds have deficit balances at the end of the year:

EDPA 2 Fund	(\$26,579)
Transit Grants Income Fund	(\$28,396)

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 3: CASH AND INVESTMENTS

A. Deposits

The County maintains a cash pool that is available for use by the various funds. In addition, cash and money market accounts are separately held by several of the County's funds.

Permitted Deposits and Investments – Statutes authorize the government to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool.

Interest Rate Risk – The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk – is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. The County's deposits and certificates of deposits are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution. None of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized deposits.

Illinois Funds - Based upon an interpretation of GASB No. 3, it was determined that the Illinois Funds should not be categorized. Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. 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 at which the investment could be sold.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

B. Investments

Investments are made in accordance with state statutes for the investment of public funds, and are stated at cost which approximates market value. The investments are normally categorized according to levels of risk. The County's investments include the security investments maintained by the County Self-Insurance Trust.

Investments are stated at cost, which approximates market. Investments consist of the following non-categorized items:

	<u>Carrying Amount</u>	<u>Market Value</u>
Security Investments	<u>\$ 6,184,746</u>	<u>6,184,746</u>
Total	<u>\$ 6,184,746</u>	<u>6,184,746</u>

Credit Risk: The County's investment policy is to avoid any transaction that might impair public confidence in the government of the County. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Concentration of Credit Risk: The County's investment policy places no limit on the amount the County may invest in any one issuer. All of the investments reported for the County are not subject to concentration risk.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 4: PROPERTY TAXES

The County is responsible for assessing, collecting, and distributing property taxes in accordance with enabling state legislation. Property taxes are levied and attach as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of levy. The taxes are usually received during the month they are due. The 2012 tax levy in the amount of \$14,752,500, reduced by abatements and statutory limitations to \$12,977,777, was received during the current fiscal year and was adopted by the County Board on December 11, 2012. The 2013 tax levy in the amount of \$14,802,000 was adopted by the County Board on December 10, 2013 and will be received in the subsequent fiscal year.

Tort Immunity – Related expenditures paid from this restricted tax levy are accounted for in the General Fund and others identified in the plan. The total collected, expenditures and restricted fund balance were as follows:

Expenditures of the Risk Management Program Year Ended November 30, 2013

Salaries

<u>Department/Employee</u>	<u>Annual</u>	<u>Percentage</u>	<u>Cost</u>
County Board Salaries	\$ 255,179	10%	\$ 25,518
Insurance Trust	9,400	90%	8,460
Personnel Committee	7,400	80%	5,920
<u>Sheriff</u>			
Sheriff	103,222	50%	51,611
Administrative/Supervisory	969,806	60%	581,884
Deputies	1,454,710	5%	72,735
Training Salary	2,592	100%	2,592
Corrections	931,727	15%	139,759
Dispatchers	1,039,941	10%	103,994
Clerical Deputies	50,159	10%	5,016
<u>Coroner's Department</u>			
Coroner	76,696	15%	11,504
Personnel	81,278	10%	8,128
<u>Health Department</u>			
Supervisor	63,147	10%	6,315
Personnel	989,195	5%	49,460
Animal Control	140,431	20%	28,086
Circuit Clerk	76,696	1%	767
County Clerk	76,696	1%	767
Treasurer	76,696	1%	767
Planning and Zoning (Land Use)	127,368	2%	2,547
<u>Regional Office of Education</u>			
Personnel	39,196	1%	392

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 4: PROPERTY TAXES – (CONTINUED)

Expenses of the Risk Management Program (continued) Year Ended November 30, 2013			
	Annual	Percentage	Cost
<u>State's Attorney</u>			
State's Attorney	\$ 166,508	10%	\$ 16,651
Civil Liability Assistant			
State's Attorney	69,886	50%	34,943
Personnel	407,854	5%	20,393
Tort Liability Special Assistance	5,238	100%	5,238
County Administrator	28,055	30%	8,417
<u>Maintenance</u>			
Custodians	258,463	10%	25,846
Direct Expenses			
No Tolerance Task Force	63,600	100%	63,600
Court Related: Professional Liability Insurance	4,914	100%	4,914
Sheriff: Protective Clothing (bullet proof vests)	21,738	75%	16,304
Sheriff: MANS Contract	11,000	100%	11,000
Sheriff: LEADS rental	23,754	25%	5,939
Sheriff: Dues and Convention	2,490	100%	2,490
Sheriff: Continuing Education	30,768	100%	30,768
Jail Operations: Equipment Rental			
Fire and smoke alarm and surveillance cameras	14,978	60%	8,987
Jail Operations: Continuing Education	452	100%	452
Courthouse Operations: Repairs	88,666	15%	13,300
Admin. Building Repairs	32,270	15%	4,841
Coroner: Continuing Education	1,642	100%	1,642
Professional Services: Audit	37,844	75%	28,383
Public Defender- Continuing Education	275	100%	275
Total General Fund Risk Management Related Expense			<u>\$ 1,410,603</u>

Liability Insurance Fund

Balance, beginning of year	\$2,050,047
Property Tax Revenue	2,010,109
Interest Income	163
Self-Insurance Trust Payments	(891,469)
Insurance Expenses	(73,756)
Payments to Security System	(30,000)
Payments to General Fund	<u>(1,300,000)</u>
Net Change	<u>(284,953)</u>
Balance, end of year	
Restricted	<u>\$1,765,094</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 5: CHANGES IN CAPITAL ASSETS

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities:				
Capital Assets not being depreciated:				
Land and Improvements	\$ 813,042	-	-	813,042
Total Capital Assets not being depreciated	813,042	-	-	813,042
Depreciable Capital Assets:				
Buildings and Improvements	19,031,609	282,387	-	19,313,996
Equipment	4,388,845	478,201	410,755	4,456,291
Road Network	6,658,211	2,017,940	-	8,676,151
Bridge Network	11,394,464	595,152	-	11,989,616
Total Depreciable Capital Assets at historical cost	41,473,129	3,373,680	410,755	44,436,054
Less Accumulated Depreciation:				
Buildings and Improvements	13,795,157	197,783	-	13,992,940
Equipment	3,167,408	675,964	394,961	3,448,411
Road Network	2,500,578	578,410	-	3,078,988
Bridge Network	3,547,428	662,808	-	4,210,236
Total Accumulated Depreciation	23,010,571	2,114,964	394,961	24,730,574
Depreciable Capital Assets, net	18,462,558	1,258,716	15,794	19,705,480
Governmental Activities Capital Assets, net	\$ 19,275,600	1,258,716	15,794	20,518,522

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 290,735
Judiciary & Courts	1,369
Public Safety	262,033
Highways and Bridges	1,557,812
Public Health	3,015
Total	<u>\$ 2,114,964</u>

Significant capital purchases during the current fiscal year include:

Road & Bridge Projects	\$2,613,092
Sheriff Vehicles	142,825
2013 Deere 544K 4WD Loader	140,200
New Jail Security Cameras	54,450
Ford Expedition	38,448
HVAC Unit	28,800
Ford F-250 Crew Cab	26,885

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 6: LONG-TERM DEBT

The County's long-term debt arising from cash transactions is segregated between the amounts to be repaid from the governmental activities and amounts to be repaid from fiduciary funds. The total amount of long-term debt arising from governmental activities is as follows:

	Payable at November 30, 2012	Debt issued	Debt retired	Payable at November 30, 2013	Due within one year
Standard Bank 9002	\$ 93,646	-	42,741	50,905	50,905
Standard Bank 9003	18,437	-	5,910	12,527	6,237
Standard Bank 9004	64,640	-	64,640	-	-
Standard Bank 9006	152,541	-	35,818	116,723	37,470
Standard Bank 9007	-	142,825	-	142,825	34,061
Standard Bank 9008	-	38,448	-	38,448	7,206
Total	<u>\$ 329,264</u>	<u>181,273</u>	<u>149,109</u>	<u>361,428</u>	<u>135,879</u>

Governmental Activities

On February 5, 2010, the County signed a promissory note in the amount of \$173,638 for the purchase of seven 2010 Ford Crown Victorias and one 2010 Ford Expedition for the County Sheriff's Department. The loan has an interest rate of 5.75% and matures on February 5, 2014. The loan was amended when a damaged 2010 Crown Victoria was replaced with a 2011 Crown Victoria. The loan now has balance of \$50,905 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities. The County's next payment is due on February 5, 2014 as shown in the amortization table below:

	Principal	Interest	Total Payment
2014	\$ 50,905	2,665	53,570
	<u>\$ 50,905</u>	<u>2,665</u>	<u>53,570</u>

On April 25, 2011, the County signed a promissory note in the amount of \$124,515 for the purchase of three 2011 Ford Crown Victorias and two 2011 Ford Expeditions for the County Sheriff's Department. The original note was increased by \$2,284 for a total of \$126,799 issued. The loan has an interest rate of 3.75% and matures on May 5, 2014. The loan was amended when a damaged Ford Expedition was replaced with another 2011 Ford Expedition. Interest expense is allocated to general government on the Statement of Activities. The loan balance was paid in full during fiscal year 2013.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 6: LONG-TERM DEBT - (CONTINUED)

On December 27, 2010, the County signed a promissory note in the amount of \$29,517 for the purchase of a 2011 Ford Expedition for the County Coroner's Department. The loan has an interest rate of 5.75% and matures on January 5, 2015. The loan has a current balance of \$12,527 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities. The County's payments are due as shown in the amortization table below:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2014	\$ 6,237	748	6,985
2015	6,290	695	6,985
	<u>\$ 12,527</u>	<u>1,443</u>	<u>13,970</u>

On June 29, 2012, the County signed a promissory note in the amount of \$152,541 for the purchase of a 2012 Ford Expedition, four 2013 Ford Explorers, and three 2013 Ford Taurus' for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on July 5, 2016. The loan has a current balance of \$116,723 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2014	\$ 37,470	4,132	41,602
2015	38,799	2,802	41,601
2016	40,454	1,429	41,883
	<u>\$ 116,723</u>	<u>8,363</u>	<u>125,086</u>

On January 15, 2013, the County signed a promissory note in the amount of \$142,825 for the purchase of two 2013 Ford Explorers and five 2013 Ford Taurus vehicles for the County Sheriff's Department. The loan has an interest rate of 3.25% and matures on February 5, 2017. The loan has a current balance of \$142,825 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2014	\$ 34,061	4,706	38,767
2015	35,183	3,584	38,767
2016	36,343	2,424	38,767
2017	37,238	1,529	38,767
	<u>\$ 142,825</u>	<u>12,243</u>	<u>155,068</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 6: LONG-TERM DEBT - (CONTINUED)

On April 5, 2013, the County signed a promissory note in the amount of \$38,448 for the purchase of a Ford Expedition to be used by the Coroner's office. The loan has an interest rate of 3.25% and matures on April 5, 2018. The loan has a current balance of \$38,448 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2014	\$ 7,206	1,249	8,455
2015	7,440	1,015	8,455
2016	7,682	773	8,455
2017	7,931	524	8,455
2018	8,189	266	8,455
	<u>\$ 38,448</u>	<u>3,827</u>	<u>42,275</u>

Fiduciary Funds Debt

The County issued the General Obligation Self-Insurance Bonds, pursuant to the Local Governmental and Governmental Employees Tort Immunity Act, Illinois Revised Statutes Chapter 85, as amended, and Grundy County Ordinance 88-2. The proceeds of the bonds are to be used to finance the County's cost of maintaining a self-insurance program. The investments registered in the name of the County and the bonded debts are accounted for in the Self-Insurance Internal Service Fund.

	<u>Bonds Payable At November 30, 2012</u>	<u>Issued (Refunded)</u>	<u>Redeemed</u>	<u>Bonds Payable At November 30, 2013</u>	<u>Due in One Year</u>
County Self-Insurance General Obligation Refunding Bonds, Series 2002A	\$ 2,256,040	-	358,728	1,897,312	334,110
County Self Insurance General Obligation Refunding Bonds, Series 2013	-	3,590,000	-	3,590,000	310,000
	<u>\$ 2,256,040</u>	<u>3,590,000</u>	<u>358,728</u>	<u>5,487,312</u>	<u>644,110</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt - (Continued)

The debt service requirements on the County Self-Insurance General Obligation Refunding Bonds are as follows:

Principal payments are due annually for the General Obligation Self-Insurance Bonds on January 15 and interest payments are due semi-annually on January 15 and July 15. Interest rates range from 1.75% to 5.7%.

	<u>Principal</u>	<u>Interest</u>	<u>Total Payable</u>
2002A			
11/30/14	\$ 334,110	265,890	600,000
11/30/15	309,978	290,022	600,000
11/30/16	290,304	309,696	600,000
11/30/17	273,288	326,712	600,000
11/30/18	257,016	342,984	600,000
11/30/19	239,538	360,462	600,000
11/30/20	193,078	326,922	520,000
	<u>\$ 1,897,312</u>	<u>2,222,688</u>	<u>4,120,000</u>

Principal payments are due annually for the General Obligation Self-Insurance Bonds on December 1 and interest payments are due semi-annually on June 1 and December 1. Interest rates range from 2% to 4.4%.

	<u>Principal</u>	<u>Interest</u>	<u>Total Payable</u>
2013			
11/30/14	\$ 310,000	83,065	393,065
11/30/15	285,000	104,993	389,993
11/30/16	295,000	98,455	393,455
11/30/17	300,000	91,018	391,018
11/30/18	310,000	82,618	392,618
11/30/19	320,000	73,168	393,168
11/30/20	330,000	63,088	393,088
11/30/21	340,000	51,773	391,773
11/30/22	350,000	38,913	388,913
11/30/23	365,000	24,514	389,514
11/30/24	385,000	8,470	393,470
	<u>\$ 3,590,000</u>	<u>720,072</u>	<u>4,310,072</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt - (Continued)

The Grundy County Emergency Systems Board entered into a Note Agreement with Standard Bank on June 21, 2011 for the 911 Center. The Board has been approved for \$2,600,000. The interest rate is 2.65%. As of November 30, 2013, the balance of the note payable is \$1,559,104.

	Notes Payable At November 30, 2012	Issued	Retired	Notes Payable At November 30, 2013	Due in One Year
Standard Bank	\$ 1,726,399	-	167,295	1,559,104	171,240
	<u>\$ 1,726,399</u>	<u>-</u>	<u>167,295</u>	<u>1,559,104</u>	<u>171,240</u>

Following is the amortization schedule of future note payments:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payable</u>
2014	\$ 171,240	40,189	211,429
2015	175,888	35,542	211,430
2016	180,574	30,855	211,429
2017	185,562	25,867	211,429
2018	190,598	20,831	211,429
2019	195,771	15,658	211,429
2020	201,053	10,376	211,429
2021	206,541	4,889	211,429
2022	51,877	356	52,233
	<u>\$ 1,559,104</u>	<u>184,564</u>	<u>1,743,667</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 7: EMPLOYEE PENSION AND OTHER BENEFIT PLANS

A. *Defined Pension Plan – Illinois Municipal Retirement Fund*

Plan Description. The County's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, the County Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in additions to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2012 was 10.38 percent of the annual covered payroll. The employer annual required contribution rate for the calendar year 2012 was 12.34 percent. The employer 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 Board of Trustees, while the supplemental retirement benefit rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2012, the County's actual contributions for pension cost for the Regular Plan were \$571,392. Its required contribution for calendar year 2012 was \$679,285.

THREE-YEAR TREND INFORMATION

Calendar Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/12	\$679,285	84%	\$0
12/31/11	579,172	79%	0
12/31/10	559,737	77%	0

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 7: EMPLOYEE PENSION AND OTHER BENEFIT PLANS – (CONTINUED)

A. *Defined Pension Plan – Illinois Municipal Retirement Fund – (Continued)*

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 81.58 percent funded. The actuarial accrued liability for benefits was \$18,780,754 and the actuarial value of assets was \$15,320,878, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,459,876. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$5,504,738 and the ratio of the UAAL to the covered payroll was 63 percent.

The Schedule of Funding Progress, presented as Other Information 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.

B. *Defined Benefit Pension Plan - Sheriff's Law Enforcement Personnel*

Plan Description. The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 7: EMPLOYEE PENSION AND OTHER BENEFIT PLANS – (CONTINUED)

B. *Defined Benefit Pension Plan - Sheriff's Law Enforcement Personnel - (Continued)*

Funding Policy. As set by statute, the County Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent 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 employer annual required contribution rate for calendar year 2012 was 22.92 percent. The employer 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 Board of Trustees, while the supplemental retirement benefit rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2012 was \$975,729.

Calendar Year <u>Ending</u>	THREE-YEAR TREND INFORMATION		
	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/12	\$ 975,729	100%	\$0
12/31/11	1,053,432	100%	0
12/31/10	1,055,894	100%	0

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 7: EMPLOYEE PENSION AND OTHER BENEFIT PLANS – (CONTINUED)

B. *Defined Benefit Pension Plan – Sheriff's Law Enforcement Personnel - (continued)*

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 50.22 percent funded. The actuarial accrued liability for benefits was \$16,039,376 and the actuarial value of assets was \$8,054,365, resulting in an underfunded actuarial accrued liability (UAAL) of \$7,985,011. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$4,257,109 and the ratio of the UAAL to the covered payroll was 188 percent.

The Schedule of Funding Progress, presented as Other Information 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.

C. *Defined Benefit Pension Plan – Veterans' Assistance Commission*

Plan Description. The County's defined benefit pension plan for VAC employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, your employer VAC plan members are required to contribute 4.50% 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 employer annual required contribution rate for calendar year 2012 was 12.39 percent. 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 Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2012 was \$7,365.

THREE-YEAR TREND INFORMATION

Calendar Year <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/12	\$7,365	100%	\$0
12/31/11	8,795	100%	0
12/31/10	8,902	100%	0

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 7: EMPLOYEE PENSION AND OTHER BENEFIT PLANS – (CONTINUED)

C. Defined Benefit Pension Plan – Veterans' Assistance Commission – (Continued)

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 105.97 percent funded. The actuarial accrued liability for benefits was \$37,900 and the actuarial value of assets was \$40,162, resulting in an overfunded actuarial accrued liability (UAAL) of \$2,262. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$59,445. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

The Schedule of Funding Progress, presented as Other Information 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.

D. Deferred Compensation

The County offers a deferred compensation plan that is available to all County employees working 1,000 hours or more per year. The employee contribution to this plan during the year ended November 30, 2013 is \$120,560. As the County does not have fiduciary responsibility for the assets of this plan, the trust account and related liability are not included in the financial statements.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 8: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. Instead of purchasing commercial insurance to cover all of these risks, management believes it is more economical to manage its risks by funding self-insurance accounts and by having an outside agency administer its insurance claims. The County does not assume unlimited liability for insurance claims. The County maintains insurance to cover claims (stop-loss) in excess of certain amounts based on the type of insurance. The County makes payments to the self-insurance accounts based on the amounts needed to pay debt obligations. For insured programs there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 9: INTERFUND TRANSFERS

The transfers represent both routine and non-routine items. Generally, routine transfers occur from General Fund to the Nuclear Planning Grant, Drug Court, Health, and ESDA Funds to subsidize those funds. A routine transfer of \$1,300,000 was made from the Liability Insurance Fund to the General Fund to cover Tort related expenses as identified by the risk management plan. The transfers between Highway Funds were routine for reserve of funds for future projects. Transfers between funds of the primary government for the year-ended November 30, 2013, were as follows:

	Transfers In	Transfers Out
General Fund	\$ 1,315,542	-
General Fund	-	723,789
Liability Insurance Fund	-	1,330,000
Security System Fund	30,000	-
ESDA Fund	147,818	-
Capital Improvement Fund	50,000	-
Nuclear Planning Grant Fund	20,826	-
Transit Fund	10,000	-
Sale In Error Fund	-	15,542
Drug Court Fund	40,000	-
Health Department Fund	455,145	-
County Highway Fund	-	200,000
Restricted Highway Fund	200,000	-
Total Transfers	\$ 2,269,331	2,269,331

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 10: SELF-INSURANCE TRUST REIMBURSEMENTS

The Self-Insurance Trust receives a portion of its resources from other funds. During the fiscal year, the following transfers were made to the Self-Insurance Trust:

Liability Insurance Fund	\$891,469
Workmen's Compensation Fund	<u>50,322</u>
Total	<u>\$ 941,791</u>

These transfers are reported as reimbursements in the Self-Insurance Trust and as expenditures-insurance in the governmental fund types.

NOTE 11: EXPENDITURES EXCEEDING APPROPRIATIONS

Expenditures exceeded appropriations in the following funds:

General Fund	\$ 294,639
Liability Insurance Fund	285,225
Tuberculosis Care and Treatment Fund	2,085
Animal Control Fund	13,321
Local Emergency Planning Commission Fund	372
Unemployment Insurance Fund	164
Workmen's Compensation Insurance Fund	15,322
Circuit Clerk Automation Fund	3,135
Security System Fund	20,402
Circuit Clerk Document Storage Fund	3,454
Health Department Fund	11,606
Sheriff Vehicle Fees Fund	6,727
Circuit Clerk Operation and Administration Fund	3,207
State's Attorney Drug Court Fund	8,134
Transit Grants Income Fund	72,670
Adult Redeploy Grant Fund	1,046 *
Development Engineering Fees Fund	22,196 *
State's Attorney Fee Fund	6,514 *
Capital Improvement Fund	29,934

*No budget was adopted for these funds.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 12: LEASES

A. Grundy County Public Building Commission

The County has a lease agreement with the Grundy County Public Building Commission. The County, in return for the construction and occupancy of the new highway buildings and courthouse improvements, pays the following annual rental payments on or before the due date:

December			
2014	\$	764,947	2022 \$ 1,135,258
2015		794,311	2023 1,137,513
2016		836,292	2024 1,221,843
2017		885,467	2025 1,261,804
2018		921,568	2026 1,385,325
2019		964,379	2027 1,441,563
2020		974,668	2028 1,692,503
2021		1,095,299	2029 1,384,684
		Total	<u>\$ 17,897,424</u>

B. Operating Leases

The following lists the total amount of payments the County will be spending for the next five years on lease payments:

November 30, 2014	\$ 47,764
November 30, 2015	47,199
November 30, 2016	45,073
November 30, 2017	26,006
November 30, 2018	-

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 12: LEASES – (CONTINUED)

The County is the lessee of many operating leases. They are described below:

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Copiers			
Savin 9025b Copier	Monthly	48 months	\$ 113
Konica Minolta Copier	Monthly	60 months	445
Savin Digital Copier	Monthly	48 months	109
Savin 9040b Copier	Monthly	48 months	265
Savin 8055 Digital Copier	Monthly	60 months	295
Savin 9040 Digital Copier	Monthly	60 months	224
Savin MP4002SP Digital Copier	Monthly	48 months	275
Savin MP4002SP Digital Copier	Monthly	48 months	215
Copier/Fax	Monthly	60 months	1,169
Savin 2555 Copier	Monthly	12 months	375
Savin C9120 Color Copier	Monthly	60 months	100
Fax Machines			
Savin 3720 Laser Fax Machine	Monthly	48 months	48
Savin 3730 Laser Fax Machine	Monthly	12 months	40
Mailing Machine	Monthly	60 months	862

NOTE 13: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2013:

Assessed valuation (2012)	<u>\$ 1,855,340,974</u>
Statutory debt limitation (2.875%)	\$ 53,341,053
Amount of debt applicable to debt limitation	<u>361,428</u>
Legal Debt Margin	<u>\$ 52,979,625</u>

NOTE 14: COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operation.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 15: OTHER POST-EMPLOYMENT BENEFITS

The County adopted GASB Statement No. 45- *Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pensions*, as of November 30, 2008 on a prospective basis. The County determined their liability due to the adoption of this Standard to be \$2,991,653 at November 30, 2013. This amount is not actuarially determined.

Plan Description

The County provides post-employment health care benefits (OPEB) for retired employees per union contracts. The County Group Health Plan is a single-employer defined benefit healthcare plan administered by the County. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board.

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County Board. The required contribution is based on projected pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) should be 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 amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed twenty years.

NOTE 16: NON-CASH CONTRIBUTIONS

During the fiscal year ended November 30, 2013, the Grundy County Health Department received noncash vaccine donations in the amount of \$45,902 and WIC vouchers in the amount of \$402,923. The donated vaccines and vouchers were recorded as a revenue and expenditure in the County's Health Department Fund.

COUNTY OF GRUNDY, ILLINOIS

Notes to the Financial Statements For the Year Ended November 30, 2013

NOTE 17: CONTINGENCIES

From time to time the County is defendant in various pending lawsuits. The State's Attorney and attorneys for the insurance group are currently representing the County in these pending lawsuits. The potential claims not covered by insurance cannot be ascertained at this time. The County believes that claims will not materially affect the financial statements of the County.

The County participates in a number of federally and state-assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

NOTE 18: PRIOR PERIOD ADJUSTMENT

The County recorded a prior period adjustment in the amount of \$193,415. The adjustment was recorded to eliminate the inclusion of revenue stamp inventory which had been reported in the financial statements in prior fiscal years. The County recorded the adjustment to exclude the inventory based to comply with the County's cash basis financial statement presentation.

OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS
SCHEDULE OF FUNDING PROGRESS

SCHEDULE 1

Illinois Municipal Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
12/31/12	\$ 15,320,878	18,780,754	3,459,876	81.58%	5,504,738	62.85%
12/31/11	14,449,625	18,034,279	3,584,654	80.12%	4,993,078	71.79%
12/31/10	14,400,297	17,914,218	3,513,921	80.38%	4,997,655	70.31%
12/31/09	13,785,745	16,843,726	3,057,981	81.84%	4,887,918	62.56%
12/31/08	13,742,961	16,039,623	2,296,662	85.68%	4,872,757	47.13%
12/31/07	16,923,768	15,938,421	(985,347)	106.18%	4,626,569	0.00%
12/31/06	16,447,273	15,147,318	(1,299,955)	108.58%	4,353,380	0.00%
12/31/05	16,244,812	15,245,254	(999,558)	106.56%	6,492,237	0.00%
12/31/04	16,049,053	16,918,123	869,070	94.86%	7,527,787	11.54%
12/31/03	15,699,377	15,447,942	(251,435)	101.63%	7,091,824	0.00%

On a market value basis, the actuarial value as of December 31, 2012 is \$15,942,405.

On a market basis, the funded ratio would be 84.89%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Grundy County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
12/31/12	\$ 8,054,365	16,039,376	7,985,011	50.22%	4,257,109	187.57%
12/31/11	9,361,172	18,751,092	9,389,920	49.92%	4,600,138	204.12%
12/31/10	10,271,819	19,152,508	8,880,689	53.63%	4,574,930	194.12%
12/31/09	9,303,029	17,702,420	8,399,391	52.55%	4,273,986	196.52%
12/31/08	7,826,821	15,814,792	7,987,971	49.49%	4,046,990	197.38%
12/31/07	8,697,536	14,924,808	6,227,272	58.28%	3,920,549	158.84%
12/31/06	8,276,050	13,500,693	5,224,643	61.30%	3,434,123	152.14%
12/31/05	7,698,585	12,088,410	4,389,825	63.69%	3,142,827	139.68%
12/31/04	6,535,831	10,209,289	3,673,458	64.02%	3,027,853	121.32%
12/31/03	7,642,355	10,257,994	2,615,639	74.50%	2,705,106	96.69%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$8,466,549.

On a market basis, the funded ratio would be 52.79%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Grundy County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

COUNTY OF GRUNDY, ILLINOIS
SCHEDULE OF FUNDING PROGRESS

SCHEDULE 1
(Continued)

Illinois Municipal Retirement Fund - Veterans' Assistance Commission

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
12/31/12	\$ 40,162	37,900	(2,262)	105.97%	59,445	0.00%
12/31/11	88,062	108,917	20,855	80.85%	68,232	30.56%
12/31/10	71,662	93,944	22,282	76.28%	69,277	32.16%
12/31/09	59,882	84,995	25,113	70.45%	71,091	35.33%
12/31/08	31,887	42,499	10,612	75.03%	66,072	16.06%
12/31/07	21,693	31,494	9,801	68.88%	61,968	15.82%
12/31/06	9,797	20,580	10,783	47.60%	61,440	17.55%
12/31/05	1,483	7,138	5,655	20.78%	12,307	45.95%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$42,107.

On a market basis, the funded ratio would be 111.10%.

The actuarial value of assets and accrued liability cover active and inactive members who have served credit with the Veterans' Assistance Commission of Grundy County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash on Hand	\$ 8,748,331
Total Assets	<u>\$ 8,748,331</u>
<u>Liabilities and Fund Balance</u>	
Unassigned Fund Balance	\$ 8,748,331
Total Liabilities and Fund Balance	<u>\$ 8,748,331</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received (Schedule A-3)	\$ 14,529,781	14,544,136	15,544,479	15,282,233
Expenditures Disbursed (Schedule A-4)	15,060,510	15,230,271	15,524,910	15,090,928
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(530,729)	(686,135)	19,569	191,305
Other Financing Sources (Uses) -				
Operating Transfer (To) From:				
Emergency Services and Disaster Agency Fund	(147,818)	(147,818)	(147,818)	(130,000)
Health Department Fund	(464,300)	(463,854)	(455,145)	(410,237)
Transfer to Emergency Nuclear Planning Fund	(20,653)	(20,826)	(20,826)	(60,000)
Drug Court Participation Fund	(86,500)	(40,000)	(40,000)	(10,000)
Transit Fund	-	(10,000)	(10,000)	-
Sale in Error Fund	-	15,000	15,542	-
Capital Improvement Fund	(50,000)	(50,000)	(50,000)	-
Liability Insurance Fund	1,300,000	1,300,000	1,300,000	1,300,000
Total Other Financing Sources (Uses)	530,729	582,502	591,753	689,763
Net Change in Fund Balance	<u>\$ -</u>	<u>(103,633)</u>	611,322	881,068
Fund Balance, beginning of year			8,330,424	7,449,356
Prior Period Adjustment			(193,415)	-
Fund Balance, end of year			<u>\$ 8,748,331</u>	<u>8,330,424</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Taxes:				
Property Taxes	\$ 5,145,498	5,009,421	5,040,539	4,778,439
Property Tax - PBC Lease	713,571	713,571	717,958	704,426
Retailers' Occupation Tax	320,000	437,000	479,469	375,644
Supplemental Sales Tax	3,923,075	3,800,000	3,914,433	4,222,898
Illinois Local Use Tax	170,000	170,000	199,413	180,485
Illinois Income Tax	900,000	902,584	1,204,500	1,103,822
Illinois Replacement Tax	400,000	400,000	456,763	401,342
EDPA Distribution	-	-	6,805	7,752
Gaming Tax Revenue	-	-	5,052	-
Pull Tab Revenue	-	-	1,005	-
Real Estate Transfer Tax	65,000	82,223	109,816	108,099
Total Taxes	11,637,144	11,514,799	12,135,753	11,882,907
Intergovernmental:				
Aux Sable TIF Agreement	247,891	231,928	252,957	325,627
County Clerk Stamp Revenues	130,000	130,000	219,632	216,198
Sheriff IDOT Traffic Safety Grant	3,000	3,000	-	27,726
Sheriff INSPA Grant	-	-	4,699	-
Franchise Fees	-	-	31,381	41,229
Election Fund Grant Income	12,900	12,900	14,685	37,511
ERCO Grants	-	8,070	2,000	3,811
Energy Grant	-	-	-	18,541
Death Certificate Surcharge Grant	-	-	1,731	-
Violence/Victim Witness Grant	18,900	18,900	25,050	23,625
Total Intergovernmental	412,691	404,798	552,135	694,268
Reimbursements:				
State's Attorney	135,000	135,000	156,733	193,008
Supervisor of Assessments	35,000	28,946	38,679	38,107
Supervisor of Assessments - Township	40,000	60,174	75,584	49,731
Election Judges	14,400	14,400	6,537	22,733
Juvenile Justice	-	-	-	13,530
Sheriff	125,000	125,000	107,955	110,619
Sheriff Reimbursement - 911	98,185	98,185	98,185	95,790
Sheriff St of IL PTI	5,000	150	323	5,785
Public Defender	55,000	75,254	100,451	124,553
Circuit Clerk	20,000	13,976	25,236	18,681
Housing of Prisoners	50,000	50,000	38,316	26,485
Regional Supt. of Schools	25,166	11,660	14,792	20,617
Total Reimbursements	602,751	612,745	662,791	719,639

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30, 2013	2012
Revenues Received: (Continued)				
Licenses and Permits:				
Liquor Licenses	\$ 14,800	14,300	14,300	14,800
Contractor License	8,600	9,000	13,300	12,000
Zoning, Planning and Building Fees	70,000	86,000	104,185	71,061
Total Licenses and Permits	93,400	109,300	131,785	97,861
Revenues Received from Services:				
State's Attorney Fees	-	6,000	-	340
County Coroner Fees	81,500	1,500	2,190	2,130
County Clerk and Recorder Fees	200,000	253,004	245,236	238,155
Tax Collection Charges	200,000	225,000	188,800	236,843
Contractual Police Protection	116,000	116,000	128,081	123,562
Sheriff	80,000	80,000	62,412	71,860
County Treasurer-Inheritance Tax Fee	-	-	-	28,635
Clerk of Circuit Court	382,000	375,065	386,356	354,846
Court Finance Fees	52,000	46,237	55,487	49,490
Solid Waste Fees	25,795	31,277	26,128	30,680
Public Defender Fees	-	-	341	-
Fines and Forfeitures	454,000	454,000	613,902	484,471
Transit Fare Box	-	-	1,665	-
Juvenile Justice - Fee Income	-	2,500	2,435	3,355
Total Revenues Received From Services	1,591,295	1,590,583	1,713,033	1,624,367
Interest on Investments	20,000	20,000	18,128	19,636
Other Revenues Received				
School Site Donation	10,000	10,000	21,391	5,193
Aux Sable Settlement	-	-	57,426	-
Probation Electric Monitoring	-	-	660	435
Dependent and Neglected Children	-	12,729	9,945	20,497
Circuit Clerk Misc. Income	-	5,250	3,500	-
Supervisor miscellaneous	-	528	-	-
Solid Waste Misc. Income	500	266	3,831	2,996
Solid Waste Recycling Drop Off	-	2,607	-	-
Lyondell Bankruptcy Payments	-	-	38,816	37,792
County Clean Energy Income	20,000	20,000	20,000	20,000
Planning & Zoning- Miscellaneous	500	500	500	566
Sheriff e-Citations	-	4,500	3,772	3,118
Sheriff Miscellaneous	60,000	60,000	63,843	66,773
County Treasurer Misc. Income	1,500	2,500	-	-
Coroner misc. income	-	9,000	-	-
Drug Testing	-	435	-	-
Transit Department	-	38,000	-	-
Tech Reimbursable	-	38,000	-	-
P & Z Reimbursement	-	-	-	1,801
County Clerk Miscellaneous	-	2,596	-	-
Sale of Equipment	-	-	-	-
Miscellaneous	80,000	85,000	107,170	84,384
Total Other Revenues Received	172,500	291,911	330,854	243,555
Total Revenues Received (Schedule A-2)	\$ 14,529,781	14,544,136	15,544,479	15,282,233

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Expenditures Disbursed: (Schedule 2)				
County Board	\$ 328,225	328,008	351,051	314,304
Publishing and Printing	5,000	5,000	4,145	2,892
County Administrator	74,250	47,027	44,279	53,069
County Clerk and Recorder	372,964	373,073	367,470	451,536
County Treasurer	186,763	186,763	173,843	181,228
Supplies to County Offices	130,000	134,118	122,393	132,796
Circuit Clerk	211,550	218,409	227,279	203,826
Public Defender	292,731	294,717	292,824	287,570
Court Related Expenses	92,587	86,241	83,627	73,806
Jurors' Fees	47,620	26,001	34,925	28,824
State's Attorney	790,572	751,962	734,132	783,753
Sheriff	3,619,098	3,610,598	3,555,671	3,477,945
Jail Operations	2,117,080	2,319,870	2,283,953	1,926,162
Courthouse Operations	436,812	493,950	413,060	366,205
Administration Building	250,717	246,717	230,944	245,509
Coroner	231,117	219,109	213,204	237,735
Probation Office	351,183	322,392	314,528	345,530
Dependent and Neglected Children	200,000	174,006	175,514	204,559
Grundy 911 Center	48,000	47,350	32,037	51,863
ERCO	49,090	24,319	34,416	59,667
County Planning and Zoning	151,294	144,481	150,309	144,533
Zoning Board of Appeals	3,300	2,116	1,829	2,879
Planning Commission	4,000	1,685	1,712	2,121
Board of Review	28,230	24,622	24,543	27,686
Supervisor of Assessments	380,331	358,096	325,789	337,350
Election Costs	349,619	347,804	335,623	448,110
Regional Superintendent of Schools	82,176	58,516	71,748	71,318
Employee Welfare	5,000	6,751	4,501	4,500
Professional Services	358,416	406,416	379,770	360,879
Grundy Co. Public Building Lease	713,571	713,571	714,571	701,658
Contingent Expenses	247,500	75,000	96,373	32,989
Employee Health Insurance	1,750,000	2,005,000	2,566,144	2,436,252
Juvenile Justice	80,613	82,709	85,166	80,608
Victim Witness Costs	59,307	60,300	54,142	58,967
Human Resource Department	78,790	67,445	58,306	80,635
Veterans' Assistance	188,396	196,439	202,764	169,144
Technology Department	634,608	759,690	750,652	637,704
School Site	10,000	10,000	11,673	27,305
HAVA Polling Place Grant	-	-	-	37,511
Reimbursable Expenditures	100,000	-	-	-
Total Expenditures Disbursed (Schedule A-2)	\$ 15,060,510	15,230,271	15,524,910	15,090,928

COUNTY OF GRUNDY, ILLINOIS
COUNTY HIGHWAY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

	<u>Assets</u>	
Cash in Bank		\$ 718,534
		<hr/>
	<u>Fund Balance</u>	
Fund Balance		\$ 718,534
		<hr/>
Total Fund Balance		\$ 718,534
		<hr/>

COUNTY OF GRUNDY, ILLINOIS
COUNTY HIGHWAY FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 1,905,740	1,905,740	1,865,005	1,875,097
Miscellaneous Revenues	30,000	269,729	121,831	215,832
NCIC Revenue	-	-	18,000	-
Aux Sable TIF Agreement	77,736	73,240	79,881	-
Interest Income	1,000	1,000	1,527	986
Sale of Equipment	37,000	-	-	-
IDOT Grant - Federal	-	-	11,061	-
Equipment Rental - MFT Fund	100,000	100,000	100,000	100,000
Salaries Reimbursed- Motor Fuel Tax Fund	100,000	100,000	100,000	100,000
Total Revenues Received	2,251,476	2,449,709	2,297,305	2,291,915
Expenditures Disbursed:				
Salaries-Maintenance	356,262	344,678	368,194	356,201
Salary-Engineer	118,972	107,134	116,930	95,921
Salary-Office Manager	32,159	30,550	33,120	32,129
Salaries-Overtime and Extra Help	75,000	59,293	46,223	40,341
Employee Insurance	168,000	168,000	162,077	154,987
Office Supplies	7,500	7,500	8,895	11,352
Operating Supplies	15,000	15,000	14,241	12,604
Fuel	90,000	84,215	84,215	82,582
Road Repairs and Maintenance	1,092,500	1,058,114	904,077	345,489
Engineering Services	30,000	298,890	262,579	136,302
Travel Expense	3,500	7,000	5,101	1,839
Utilities	50,000	30,000	23,309	29,778
Maintenance and Repairs-Equipment	50,000	85,000	100,775	84,486
Building Repairs and Maintenance	7,500	18,000	25,718	8,888
Contingencies	10,000	30,000	25,370	9,604
Drug Testing	1,000	1,000	597	461
Future Projects	50,000	-	-	-
Purchase of Equipment	175,000	154,780	128,085	289,483
Total Expenditures Disbursed	2,332,393	2,499,154	2,309,506	1,692,447
Excess of Revenues Received Over (Under) Expenditures Disbursed	(80,917)	(49,445)	(12,201)	599,468
Operating Transfer (To) From: Highway - Restricted Fund	(200,000)	(200,000)	(200,000)	(200,000)
Net Change in Fund Balance	\$ (280,917)	(249,445)	(212,201)	399,468
Fund Balance, beginning of year			930,735	531,267
Fund Balance, end of year			\$ 718,534	930,735

COUNTY OF GRUNDY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 473,748
<u>Fund Balance</u>	
Fund Balance:	
Restricted For Future Projects	\$ 473,748

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Allotments - State of Illinois	\$ 900,000	900,000	1,052,894	1,043,627
Salary Reimbursements	48,925	50,148	50,160	48,925
Interest income	1,200	1,200	2,016	1,464
Total Revenues Received	950,125	951,348	1,105,070	1,094,016
Expenditures Disbursed:				
Salary - County Superintendent of highways	97,850	100,296	99,264	97,850
Reimbursement to County Highway - Labor	100,000	100,000	100,000	100,000
Reimbursement to County Highway - Equipment	100,000	100,000	100,000	100,000
County Highway Road Maintenance and Construction	1,300,000	1,439,569	1,203,000	447,100
Total Expenditures Disbursed	1,597,850	1,739,865	1,502,264	744,950
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (647,725)	(788,517)	(397,194)	349,066
Fund Balance, beginning of year			870,942	521,876
Fund Balance, end of year			\$ 473,748	870,942

COUNTY OF GRUNDY, ILLINOIS
LIABILITY INSURANCE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 1,765,094</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 1,765,094</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 1,500,000	1,500,000	1,509,144	1,508,121
Property Taxes - Bond and Interest	600,000	600,000	500,965	523,424
Interest Income	-	-	163	-
Total Revenues Received	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,010,272</u>	<u>2,031,545</u>
Expenditures Disbursed:				
Insurance Expenses	200,000	80,000	73,756	-
Self Insurance Bond Retirement	600,000	600,000	891,469	362,597
Total Expenditures Disbursed	<u>800,000</u>	<u>680,000</u>	<u>965,225</u>	<u>362,597</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,300,000	1,420,000	1,045,047	1,668,948
Other Financing Sources (Uses)				
Transfer to the Security System Fund	(30,000)	(30,000)	(30,000)	-
Transfer to the General Fund	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,300,000)</u>
Net Change in Fund Balance	<u>\$ (30,000)</u>	<u>90,000</u>	<u>(284,953)</u>	<u>368,948</u>
Fund Balance, beginning of year			<u>2,050,047</u>	<u>1,681,099</u>
Fund Balance, end of year			<u>\$ 1,765,094</u>	<u>2,050,047</u>

COUNTY OF GRUNDY, ILLINOIS
HIGHWAY- RESTRICTED FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 3,056,075</u>
 <u>Fund Balance</u>	
Restricted Fund Balance - Future Projects	<u>\$ 3,056,075</u>
Total Fund Balance	<u>\$ 3,056,075</u>

SCHEDULE A-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Interest Income	\$ -	5,000	6,474	5,996
Municipal Reimbursement	-	107,534	-	-
Total Revenues Received	-	112,534	6,474	5,996
Expenditures Disbursed	250,000	543,813	379,154	178,385
Excess of Revenues Received Over (Under) Expenditures Disbursed	(250,000)	(431,279)	(372,680)	(172,389)
Operating Transfer (To) From: Highway Fund	200,000	200,000	200,000	200,000
Net Change in Fund Balance	<u>\$ (50,000)</u>	<u>(231,279)</u>	(172,680)	27,611
Fund Balance, beginning of year			3,228,755	3,201,144
Fund Balance, end of year			<u>\$ 3,056,075</u>	<u>3,228,755</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information For the Year Ended November 30, 2013

NOTE 1: BUDGETARY COMPARISON – OTHER INFORMATION

The following departments in the General Fund were over budget for the current fiscal year:

- County Board – over by \$23,043 due to salary and per diem overages and postage to mail voter registration cards not budgeted in election funds.
- Circuit Clerk – over by \$8,870 due to additional clerk salaries.
- Jurors' Fees – over by \$8,924 due to per diem.
- Dependent and Neglected Children – over by \$1,508 due to room and board expenditures.
- ERCO - over by \$10,097 primarily due to clean energy expenses relating to windmill operations.
- County Planning & Zoning – over by \$5,828 due to salary increases.
- Planning Commission – over by \$27 due to travel expenses.
- Regional Superintendent of Schools – over by \$13,232 due to salaries and capital outlay not properly budgeted.
- Grundy Co. Public Building Lease – over by \$1,000 due to an administrative fee which was not budgeted for.
- Contingent Expenses – over by \$21,373 due to capital purchases/repairs.
- Employee Health Insurance – over by \$561,144 due to not properly budgeting.
- Juvenile Justice – over by \$2,457 due to a newly hired counseling service.
- Veterans' Assistance – over by \$6,325 due to an insurance increase.
- School Site – over by \$1,673 due to the timing of school site payments.

In total, General Fund expenditures exceeded final appropriations by \$294,639.

In addition to the General Fund, funded primarily by property, sales, and income taxes, the County maintains four Major Special Revenue Funds:

1. County Highway Fund
2. County Motor Fuel Tax Fund
3. Liability Insurance Fund
4. Highway Restricted Fund

Of the Major Special Revenues funds, all funds other than the Liability Insurance Fund operated in compliance with the final approved budget. Liability Insurance Fund expenditures exceeded final appropriations by \$285,225. The excess resulted from the issuance of bonds by the Self-Insurance Trust. A prepayment for new debt issuances was allocated to the Liability Insurance Fund as the County levies for Bond & Interest within this fund.

SUPPLEMENTAL INFORMATION

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue					
	Totals	County Bridge	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security
<u>Assets</u>						
Cash in Bank	\$ 5,258,987	344,980	1,137,969	123,752	32,202	1,106,537
Total Assets	<u>\$ 5,258,987</u>	<u>344,980</u>	<u>1,137,969</u>	<u>123,752</u>	<u>32,202</u>	<u>1,106,537</u>
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ 54,975	-	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance	5,089,042	344,980	1,137,969	123,752	32,202	1,106,537
Committed Fund Balance	171,300	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	(56,330)	-	-	-	-	-
Total Fund Balances	5,204,012	344,980	1,137,969	123,752	32,202	1,106,537
Total Liabilities and Fund Balances	\$ 5,258,987	344,980	1,137,969	123,752	32,202	1,106,537

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue					
	Child Support Fee Collection	Animal Control Fund	Indemnity	Local		Unemployment Insurance
Assets				Emergency Planning Commission	Law Library	
Cash in Bank	\$ 174,025	25,681	97,429	21,693	17,093	37,976
Total Assets	\$ 174,025	25,681	97,429	21,693	17,093	37,976
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ -	-	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance	174,025	25,681	97,429	21,693	17,093	37,976
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	174,025	25,681	97,429	21,693	17,093	37,976
Total Liabilities and Fund Balances	\$ 174,025	25,681	97,429	21,693	17,093	37,976

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue						
	Workmen's Compensation Insurance	County Clerk Record Document Storage	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	
Cash in Bank	\$ 56,277	113,722	303,506	47,719	315,356	58,367	
Total Assets	\$ 56,277	113,722	303,506	47,719	315,356	58,367	
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	
Nonspendable Fund Balance	-	-	-	-	-	-	
Restricted Fund Balance	56,277	113,722	303,506	47,719	315,356	58,367	
Committed Fund Balance	-	-	-	-	-	-	
Assigned Fund Balance	-	-	-	-	-	-	
Unassigned Fund Balance	-	-	-	-	-	-	
Total Fund Balances	56,277	113,722	303,506	47,719	315,356	58,367	
Total Liabilities and Fund Balances	\$ 56,277	113,722	303,506	47,719	315,356	58,367	

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue				
	Probation & Court Services	County Health	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund
Cash in Bank	\$ 139,546	-	31,806	53,524	112,507
Total Assets	\$ 139,546	-	31,806	53,524	112,507
<u>Liabilities and Fund Balances</u>					
Overdraft Payable	\$ -	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-
Restricted Fund Balance	139,546	1,355	31,806	53,524	112,507
Committed Fund Balance	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-
Unassigned Fund Balance	-	(1,355)	-	-	-
Total Fund Balances	139,546	-	31,806	53,524	112,507
Total Liabilities and Fund Balances	\$ 139,546	-	31,806	53,524	112,507
					83,316
					83,316

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue					
	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Drug Court	EDPA I	Juvenile Justice Fees	Drug Court Participation
Cash in Bank	\$ 31,682	33,582	13,316	258,277	37,457	3,826
Total Assets	\$ 31,682	33,582	13,316	258,277	37,457	3,826
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ -	-	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance	31,682	33,582	13,316	258,277	37,457	3,826
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	31,682	33,582	13,316	258,277	37,457	3,826
Total Liabilities and Fund Balances	\$ 31,682	33,582	13,316	258,277	37,457	3,826

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue					
	Sale In Error	Coroner's Operating	Transit Grants Income Fund	EDPA 2	Probation & Court Services Operations	Transit Project
<u>Assets</u>						
Cash in Bank	\$ 120,340	36,759	-	-	40,413	26,690
Total Assets	\$ 120,340	36,759	-	-	40,413	26,690
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ -	-	28,396	26,579	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance	120,340	36,759	-	-	40,413	26,690
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	(28,396)	(26,579)	-	-
Total Fund Balances	120,340	36,759	(28,396)	(26,579)	40,413	26,690
Total Liabilities and Fund Balances	\$ 120,340	36,759	-	-	40,413	26,690

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Statement of Assets, Liabilities,
and Fund Balances- Arising from Cash Transactions
November 30, 2013

	Special Revenue						Capital Project
	Adult Redevelop Grant Fund	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	RHSP Fund	Trustee Fund	
Cash in Bank	\$ 5,250	12,920	3,808	14,137	14,247	-	171,300
Total Assets	\$ 5,250	12,920	3,808	14,137	14,247	-	171,300
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-	-
Restricted Fund Balance	5,250	12,920	3,808	14,137	14,247	-	-
Committed Fund Balance	-	-	-	-	-	-	171,300
Assigned Fund Balance	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-	-
Total Fund Balances	5,250	12,920	3,808	14,137	14,247	-	171,300
Total Liabilities and Fund Balances	\$ 5,250	12,920	3,808	14,137	14,247	-	171,300

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					
	Totals	County Bridge	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security
Revenues Received:						
Taxes	\$ 3,550,699	264,126	591,710	42,372	-	2,515,163
Intergovernmental	2,109,983	-	184,360	-	47,298	10,000
Reimbursements	382,429	361,810	-	-	-	-
Revenue from Services	1,258,220	-	-	-	-	-
Interest on Investments	3,634	588	2,810	-	-	-
Miscellaneous	84,614	-	-	-	14,648	-
Total Revenues Received	7,389,579	626,524	778,880	42,372	61,946	2,525,163
Expenditures Disbursed:						
General Government	773,469	-	-	-	-	-
Judiciary and Courts	513,933	-	-	-	-	-
Public Safety	504,333	-	-	-	186,437	-
Highway & Bridges	1,389,051	484,546	904,505	-	-	-
Public Health	2,128,314	-	-	42,244	-	-
Employee Retirement Costs	2,474,938	-	-	-	-	2,474,938
Capital Outlay	322,767	-	-	-	8,285	-
Total Expenditures Disbursed	8,106,805	484,546	904,505	42,244	194,722	2,474,938
Excess of Revenue received over (under)	(717,226)	141,978	(125,625)	128	(132,776)	50,225
Expenditures disbursed						
Other Financial Resources						
Transfer In	753,789	-	-	-	147,818	-
Transfer Out	(15,542)	-	-	-	-	-
Total Other Financing Sources (Uses)	688,247	-	-	-	147,818	-
Net Change in Fund Balance	21,021	141,978	(125,625)	128	15,042	50,225
Fund Balance (Deficit), beginning of year	5,182,991	203,002	1,263,594	123,624	17,160	1,056,312
Fund Balance (Deficit), end of year	\$ 5,204,012	344,980	1,137,969	123,752	32,202	1,106,537

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					
	Child Support Fee Collection	Animal Control Fund	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance
Revenues Received:						
Taxes	-	-	-	-	-	10,232
Intergovernmental	9,304	41,888	-	587	-	-
Reimbursements	-	-	-	4,700	-	-
Revenue from Services	17,575	100,344	9,210	-	14,568	-
Interest on Investments	221	-	-	-	-	-
Miscellaneous	-	713	-	-	-	-
Total Revenues Received	27,100	142,945	9,210	5,287	14,568	10,232
Expenditures Disbursed:						
General Government	-	-	-	-	-	15,664
Judiciary and Courts	22,892	-	-	-	14,696	-
Public Safety	-	191,290	-	6,372	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	22,892	191,290	-	6,372	14,696	15,664
Excess of Revenue received over (under)	4,208	(48,345)	9,210	(1,085)	(128)	(5,432)
Expenditures disbursed						
Other Financial Resources						
Transfer In	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	4,208	(48,345)	9,210	(1,085)	(128)	(5,432)
Fund Balance (Deficit), beginning of year	169,817	74,026	88,219	22,778	17,221	43,408
Fund Balance (Deficit), end of year	\$ 174,025	25,681	97,429	21,693	17,093	37,976

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance

For the Year Ended November 30, 2013

	Special Revenue					
	Workmen's Compensation Insurance	County Clerk Record Document Storage	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation
Revenues Received:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	148	-	-	-	-	-
Revenue from Services	-	135,571	71,489	158,932	66,196	6,913
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	148	135,571	71,489	158,932	66,196	6,913
Expenditures Disbursed:						
General Government	50,322	148,732	-	-	-	2,310
Judiciary and Courts	-	-	102,724	195,894	36,570	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	1,324	-	-	-	-
Total Expenditures Disbursed	50,322	150,056	102,724	195,894	36,570	2,310
Excess of Revenue received over (under)	(50,174)	(14,485)	(31,235)	(36,962)	29,626	4,603
Expenditures disbursed						
Other Financial Resources						
Transfer In	-	-	-	30,000	-	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	30,000	-	-
Net Change in Fund Balance	(50,174)	(14,485)	(31,235)	(6,962)	29,626	4,603
Fund Balance (Deficit), beginning of year	106,451	128,207	334,741	54,681	285,730	53,764
Fund Balance (Deficit), end of year	\$ 56,277	\$ 113,722	\$ 303,506	\$ 47,719	\$ 315,356	\$ 58,367

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					
	Probation & Court Services	County Health	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees
Revenues Received:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	1,401,966	-	-	127,045	-
Reimbursements	-	-	-	-	771	-
Revenue from Services	41,427	228,959	-	168,045	-	11,603
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	1,976	-	-	-
Total Revenues Received	41,427	1,630,925	1,976	168,045	127,816	11,603
Expenditures Disbursed:						
General Government	-	-	-	145,406	-	-
Judiciary and Courts	26,618	-	-	-	-	-
Public Safety	-	-	3,147	-	90,257	1,500
Highway & Bridges	-	-	-	-	-	-
Public Health	-	2,086,070	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	846	-	-	-	1,692	-
Total Expenditures Disbursed	27,464	2,086,070	3,147	145,406	91,949	1,500
Excess of Revenue received over (under) Expenditures disbursed	13,963	(455,145)	(1,171)	22,639	35,867	10,103
Other Financial Resources						
Transfer In	-	455,145	-	-	20,826	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	455,145	-	-	20,826	-
Net Change in Fund Balance	13,963	-	(1,171)	22,639	56,693	10,103
Fund Balance (Deficit), beginning of year	125,583	-	32,977	30,885	55,814	73,213
Fund Balance (Deficit), end of year	\$ 139,546	-	31,806	53,524	112,507	83,316

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					
	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Court	EDPA 1	Juvenile Justice Fees	Drug Court Participation
Revenues Received:						
Taxes	-	-	-	126,132	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	27,577	15,746	25,332	-	17,795	3,360
Interest on Investments	-	15	-	-	-	-
Miscellaneous	-	-	14,130	-	-	-
Total Revenues Received	27,577	15,761	39,462	126,132	17,795	3,360
Expenditures Disbursed:						
General Government	-	-	-	103,354	-	-
Judiciary and Courts	-	16,207	76,573	-	14,199	-
Public Safety	25,330	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	25,330	16,207	76,573	103,354	14,199	-
Excess of Revenue received over (under)	2,247	(446)	(37,111)	22,778	3,596	3,360
Expenditures disbursed						
Other Financial Resources						
Transfer In	-	-	40,000	-	-	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	40,000	-	-	-
Net Change in Fund Balance	2,247	(446)	2,889	22,778	3,596	3,360
Fund Balance (Deficit), beginning of year	29,435	34,028	10,427	235,499	33,861	466
Fund Balance (Deficit), end of year	\$ 31,682	\$ 33,582	\$ 13,316	\$ 258,277	\$ 37,457	\$ 3,826

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					
	Sale in Error	Coroner's Operating	Transit Grants Income Fund	EDPA 2	Probation & Court Services Operations	Transit Project
Revenues Received:						
Taxes	-	-	-	964	-	-
Intergovernmental	-	4,625	276,614	-	-	-
Reimbursements	-	-	-	-	-	15,000
Revenue from Services	20,340	7,809	1,090	-	32,233	1,690
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	4	-	-	-
Total Revenues Received	20,340	12,434	277,708	964	32,233	16,690
Expenditures Disbursed:						
General Government	-	-	284,891	-	-	-
Judiciary and Courts	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	-	284,891	-	-	-
Excess of Revenue received over (under)	20,340	12,434	(7,183)	964	32,233	16,690
Expenditures disbursed						
Other Financial Resources						
Transfer In	-	-	-	-	-	10,000
Transfer Out	(15,542)	-	-	-	-	-
Total Other Financing Sources (Uses)	(15,542)	-	-	-	-	10,000
Net Change in Fund Balance	4,798	12,434	(7,183)	964	32,233	26,690
Fund Balance (Deficit), beginning of year	115,542	24,325	(21,213)	(27,543)	8,180	-
Fund Balance (Deficit), end of year	\$ 120,340	\$ 36,759	\$ (28,396)	\$ (26,579)	\$ 40,413	\$ 26,690

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Special Revenue					Capital Projects	
	Adult Redeploy Grant	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	RHSP Fund	Trustee Fund	Capital Improvement
Revenues Received:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	6,296	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Revenue from Services	-	35,116	3,808	20,651	14,247	594	-
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	53,143
Total Revenues Received	6,296	35,116	3,808	20,651	14,247	594	53,143
Expenditures Disbursed:							
General Government	-	22,196	-	-	-	594	-
Judiciary and Courts	1,046	-	-	6,514	-	-	-
Public Safety	-	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	310,620
Total Expenditures Disbursed	1,046	22,196	-	6,514	-	594	310,620
Excess of Revenue received over (under)	5,250	12,920	3,808	14,137	14,247	-	(257,477)
Expenditures disbursed							
Other Financial Resources	-	-	-	-	-	-	50,000
Transfer In	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	50,000
Total Other Financing Sources (Uses)							
Net Change in Fund Balance	5,250	12,920	3,808	14,137	14,247	-	(207,477)
Fund Balance (Deficit), beginning of year	-	-	-	-	-	-	378,777
Fund Balance (Deficit), end of year	5,250	12,920	3,808	14,137	14,247	-	171,300

COUNTY OF GRUNDY, ILLINOIS
COUNTY BRIDGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 344,980
<u>Fund Balance</u>	
Fund Balance	\$ 344,980

SCHEDULE B-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 262,418	262,418	264,126	264,010
Reimbursements From Other Agencies	-	376,481	361,810	-
Interest Income	1,000	500	588	491
Total Revenues Received	263,418	639,399	626,524	264,501
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	169,496	4,963
New Bridge Construction	512,000	521,117	315,050	384,370
Total Expenditures Disbursed	522,000	531,117	484,546	389,333
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (258,582)	108,282	141,978	(124,832)
Fund Balance, beginning of year			203,002	327,834
Fund Balance, end of year			\$ 344,980	203,002

COUNTY OF GRUNDY, ILLINOIS
FEDERAL AID MATCHING FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 1,137,969</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 1,137,969</u>

SCHEDULE B-6

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 587,646	587,646	591,710	591,210
Federal Grant Revenue	-	-	184,360	-
Interest Income	2,000	2,000	2,810	2,161
Total Revenues Received	589,646	589,646	778,880	593,371
Expenditures Disbursed:				
County Highway and Bridge Construction	1,550,000	1,490,519	904,505	421,850
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (960,354)</u>	<u>(900,873)</u>	(125,625)	171,521
Fund Balance, beginning of year			1,263,594	1,092,073
Fund Balance, end of year			<u>\$ 1,137,969</u>	<u>1,263,594</u>

COUNTY OF GRUNDY, ILLINOIS
TUBERCULOSIS CARE AND TREATMENT FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 123,752</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 123,752</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2013</u>	<u>2012</u>
Revenues Received:				
Property Taxes	<u>\$ 42,000</u>	<u>42,000</u>	<u>42,372</u>	<u>42,375</u>
Expenditures Disbursed:				
Nursing and Medical Supplies	-	-	44	44
Medical Care	-	-	-	375
Pharmaceuticals	5,000	-	1,748	1,192
Professional Services	4,000	-	-	-
Contractual Services to				
Grundy County Health Dept.	40,000	40,000	40,000	40,000
X-ray and Laboratory Expense	4,000	-	256	908
Travel Expense and Mileage	200	54	37	-
Continuing Education	-	-	159	32
Board Member Expenses	<u>250</u>	<u>105</u>	<u>-</u>	<u>-</u>
Total Expenditures Disbursed	<u>53,450</u>	<u>40,159</u>	<u>42,244</u>	<u>42,551</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,450)</u>	<u>1,841</u>	<u>128</u>	<u>(176)</u>
Fund Balance, beginning of year			<u>123,624</u>	<u>123,800</u>
Fund Balance, end of year			<u>\$ 123,752</u>	<u>123,624</u>

COUNTY OF GRUNDY, ILLINOIS
EMERGENCY SERVICES AND DISASTER AGENCY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 32,202</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 32,202</u>

COUNTY OF GRUNDY, ILLINOIS
EMERGENCY SERVICES AND DISASTER AGENCY FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
EMA Grant	\$ 17,000	4,500	26,995	27,141
Donations or Grants	2,000	1,505	3,219	25,350
Hazard Mitigation Grant - Federal	-	-	20,303	-
Miscellaneous Income	12,000	28,554	11,429	11,686
Total Revenues Received	31,000	34,559	61,946	64,177
Expenditures Disbursed:				
Salary-Director	62,358	63,358	63,319	62,299
Salary-Deputy Director	43,050	44,050	44,012	42,000
Salaries-Secretary	22,170	23,170	23,132	23,159
Office Supplies	2,500	2,515	2,501	2,643
Telephone	2,790	2,691	4,200	2,189
Cellular Phones	3,240	3,240	3,098	3,720
Travel Expense and Mileage	7,210	2,344	2,660	3,944
Maintenance and Repairs to Equipment	4,000	3,250	3,003	4,632
Copier Rental	1,250	1,200	1,368	794
Continuing Education	4,350	4,350	5,310	2,281
Emergency Operating Center	15,000	14,750	30,812	15,637
Contingencies	2,000	23,324	3,022	21,000
Capital Outlay	1,900	-	1,000	7,276
Purchase of Equipment	7,000	7,000	7,285	15,419
Total Expenditures Disbursed	178,818	195,242	194,722	206,993
Excess of Revenues Received Over (Under) Expenditures Disbursed	(147,818)	(160,683)	(132,776)	(142,816)
Other Financing Sources - Transfer From General Fund	147,818	147,818	147,818	130,000
Net Change in Fund Balance	\$ -	(12,865)	15,042	(12,816)
Fund Balance, beginning of year			17,160	29,976
Fund Balance, end of year			\$ 32,202	17,160

COUNTY OF GRUNDY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 1,106,537
<u>Fund Balance</u>	
Reserved For:	
IMRF	673,074
Social Security	433,463
Total Fund Balance	\$ 1,106,537

SCHEDULE B-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
IMRF Property Taxes	\$ 1,725,000	1,725,000	1,735,412	1,658,882
Social Security Property Taxes	775,000	775,000	779,751	779,282
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Interest Income	-	-	-	45
Total Revenues Received	2,510,000	2,510,000	2,525,163	2,448,209
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,650,000	1,650,000	1,612,532	1,520,838
Contributions to Social Security System	723,500	723,500	713,637	757,063
Contributions for 911 dispatchers	147,670	147,670	148,769	-
Total Expenditures Disbursed	2,521,170	2,521,170	2,474,938	2,277,901
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (11,170)	(11,170)	50,225	170,308
Fund Balance, beginning of year			1,056,312	886,004
Fund Balance, end of year			\$ 1,106,537	1,056,312

COUNTY OF GRUNDY, ILLINOIS
CHILD SUPPORT FEE COLLECTION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 174,025
<u>Fund Balance</u>	
Fund Balance	\$ 174,025

SCHEDULE B-14

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Child Support Fees	\$ 19,000	19,000	17,575	19,150
State of Illinois Reimbursement	7,000	7,000	9,304	9,708
Interest Income	100	100	221	253
Total Revenues Received	26,100	26,100	27,100	29,111
Expenditures Disbursed:				
Salary	18,484	18,484	15,161	12,828
Employee Benefits	2,369	2,369	2,962	1,777
Postage	2,000	2,000	1,188	1,113
Office Supplies	2,000	2,000	3,576	3,934
Miscellaneous	700	700	5	508
Total Expenditures Disbursed	25,553	25,553	22,892	20,160
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 547	547	4,208	8,951
Fund Balance, beginning of year			169,817	160,866
Fund Balance, end of year			\$ 174,025	169,817

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 25,681</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 25,681</u>

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Adoption/Altering Fees	\$ 10,000	6,201	21,132	14,971
Rabies/Neutering Fees	18,000	13,660	8,007	7,708
Dog Registration Fees	70,000	49,875	71,205	71,828
Reimbursements From Municipalities	40,000	40,925	41,888	35,981
Miscellaneous Revenues	-	407	713	1,460
Total Revenues Received	138,000	111,068	142,945	131,948
Expenditures Disbursed:				
Salary- Warden	80,249	79,237	86,572	73,412
Salary- Director	51,250	51,250	52,212	51,202
Over-time Extra Help	2,000	1,605	1,647	1,200
Supplies	-	-	12,000	-
Automobile Gasoline and Maintenance	12,000	9,299	10,820	11,080
Utilities	11,000	10,156	10,908	11,113
Building Maintenance	-	-	-	1,440
Kennel Expenses	9,000	10,567	8,482	23,744
Vet Payments on Adoptions	10,000	5,686	5,446	6,189
Coyote Bounty	-	765	-	-
Miscellaneous	8,000	6,742	1,203	180
Restricted Use	-	662	-	-
Capital Outlay	1,000	2,000	2,000	-
Total Expenditures Disbursed	184,499	177,969	191,290	179,560
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (46,499)	(66,901)	(48,345)	(47,612)
Fund Balance, beginning of year			74,026	121,638
Fund Balance, end of year			\$ 25,681	74,026

COUNTY OF GRUNDY, ILLINOIS
INDEMNITY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 97,429</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 97,429</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended <u>November 30,</u>	
			2013	2012
Revenues Received:				
Indemnity Fees, Tax Sale	<u>\$ 13,000</u>	<u>13,000</u>	<u>9,210</u>	<u>12,780</u>
Expenditures Disbursed:				
Contingencies	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,000</u>	<u>13,000</u>	<u>9,210</u>	<u>12,780</u>
Fund Balance, beginning of year			<u>88,219</u>	<u>75,439</u>
Fund Balance, end of year			<u>\$ 97,429</u>	<u>88,219</u>

COUNTY OF GRUNDY, ILLINOIS
LOCAL EMERGENCY PLANNING COMMISSION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 21,693
<u>Fund Balance</u>	
Fund Balance	\$ 21,693

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
HMEP Grant	\$ 2,000	-	587	4,603
Dues/Donations	3,000	4,600	4,700	4,200
Total Revenues Received	5,000	4,600	5,287	8,803
Expenditures Disbursed:				
LEPC Expenses	10,000	6,000	6,372	6,392
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (5,000)	(1,400)	(1,085)	2,411
Fund Balance, beginning of year			22,778	20,367
Fund Balance, end of year			\$ 21,693	22,778

COUNTY OF GRUNDY, ILLINOIS
LAW LIBRARY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 17,093
<u>Fund Balance</u>	
Fund Balance	\$ 17,093

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Law Library Fees	\$ 15,000	13,000	14,568	13,578
Expenditures Disbursed:				
Law Library Books and Periodicals	15,000	15,890	14,696	14,719
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	(2,890)	(128)	(1,141)
Fund Balance, beginning of year			17,221	18,362
Fund Balance, end of year			\$ 17,093	17,221

COUNTY OF GRUNDY, ILLINOIS
UNEMPLOYMENT INSURANCE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 37,976
<u>Fund Balance</u>	
Fund Balance	\$ 37,976
Total Fund Balance	\$ 37,976

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 10,000	10,000	10,232	55,311
Total Revenues Received	10,000	10,000	10,232	55,311
Expenditures Disbursed:				
Unemployment Insurance Costs	15,000	15,500	15,664	5,366
Total Expenditures Disbursed	15,000	15,500	15,664	5,366
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (5,000)	(5,500)	(5,432)	49,945
Fund Balance (Deficit), beginning of year			43,408	(6,537)
Fund Balance, end of year			\$ 37,976	43,408

COUNTY OF GRUNDY, ILLINOIS
WORKMEN'S COMPENSATION INSURANCE FUND

SCHEDULE B-25

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 56,277
<u>Fund Balance</u>	
Fund Balance	\$ 56,277

SCHEDULE B-26

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Insurance Reimbursement	\$ -	148	148	-
Expenditures Disbursed:				
Insurance Premium	35,000	35,000	50,322	40,025
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (35,000)	(34,852)	(50,174)	(40,025)
Fund Balance, beginning of year			106,451	146,476
Fund Balance, end of year			\$ 56,277	106,451

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK RECORD DOCUMENT STORAGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 113,722
<u>Fund Balance</u>	
Fund Balance	\$ 113,722

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Document Recording Fees	\$ 100,500	144,463	135,571	136,722
Total Revenues Received	100,500	144,463	135,571	136,722
Expenditures Disbursed:				
Salaries	82,587	82,695	82,458	78,184
Extra Clerk Salaries	4,000	4,000	58	2,500
Employee Benefits	50,000	47,763	47,764	46,293
Imaging Supplies	25,000	25,000	18,452	21,320
Capital outlay	4,000	4,000	1,324	8,925
Total Expenditures Disbursed	165,587	163,458	150,056	157,222
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (65,087)	(18,995)	(14,485)	(20,500)
Fund Balance, beginning of year			128,207	148,707
Fund Balance, end of year			\$ 113,722	128,207

COUNTY OF GRUNDY, ILLINOIS
CIRCUIT CLERK AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 303,506
<u>Fund Balance</u>	
Fund Balance	\$ 303,506

SCHEDULE B-30

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Court Automation Fees	\$ 74,700	49,709	71,489	66,783
Total Revenues Received	74,700	49,709	71,489	66,783
Expenditures Disbursed:				
Salaries	44,107	46,338	50,232	47,801
Employee Benefits	3,500	2,625	3,500	1,750
Office Supplies	5,000	915	611	449
Reimbursement	2,400	3,955	3,746	3,576
Travel	600	450	-	-
Continuing Education	1,000	-	300	-
Furniture and Equipment	37,000	37,093	37,419	3,334
Computer Maintenance	10,000	8,213	6,916	6,288
Total Expenditures Disbursed	103,607	99,589	102,724	63,198
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (28,907)	(49,880)	(31,235)	3,585
Fund Balance, beginning of year			334,741	331,156
Fund Balance, end of year			\$ 303,506	334,741

COUNTY OF GRUNDY, ILLINOIS
SECURITY SYSTEM FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 47,719
<u>Liabilities and Fund Balance</u>	
Fund Balance	\$ 47,719

SCHEDULE B-32

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Security System Fees	\$ 170,000	113,094	158,932	145,088
Expenditures Disbursed:				
Salaries	200,000	175,492	195,894	139,778
Excess of Revenues Received Over (Under) Expenditures Disbursed	(30,000)	(62,398)	(36,962)	5,310
Transfer (to) from:				
Liability Insurance Fund	30,000	30,000	30,000	-
Net Change in Fund Balance	\$ -	(32,398)	(6,962)	5,310
Fund Balance, beginning of year			54,681	49,371
Fund Balance, end of year			\$ 47,719	54,681

COUNTY OF GRUNDY, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 315,356
<u>Fund Balance</u>	
Fund Balance	\$ 315,356

SCHEDULE B-34

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Document Recording Fees	\$ 69,000	45,939	66,196	62,200
Total Revenues Received	69,000	45,939	66,196	62,200
Expenditures Disbursed:				
Salaries	26,798	25,640	27,806	26,724
Employee Benefits	2,426	1,819	2,426	1,213
Office Supplies	10,000	5,657	6,338	7,301
Documents	30,000	-	-	7,124
Miscellaneous	1,500	-	-	-
Total Expenditures Disbursed	70,724	33,116	36,570	42,362
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (1,724)	12,823	29,626	19,838
Fund Balance, beginning of year			285,730	265,892
Fund Balance, end of year			\$ 315,356	285,730

COUNTY OF GRUNDY, ILLINOIS
TREASURER AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 58,367
<u>Fund Balance</u>	
Fund Balance	\$ 58,367

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Court Automation Fees	\$ 13,000	5,600	6,913	5,606
Expenditures Disbursed:				
Fee Related Expenses	4,000	4,000	2,310	3,479
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 9,000	1,600	4,603	2,127
Fund Balance, beginning of year			53,764	51,637
Fund Balance, end of year			\$ 58,367	53,764

COUNTY OF GRUNDY, ILLINOIS
PROBATION AND COURT SERVICES FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 139,546
<u>Fund Balance</u>	
Fund Balance	\$ 139,546

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Probation Fees	\$ 38,000	25,549	41,427	38,318
Expenditures Disbursed:				
Auto Gas and Maintenance	2,000	1,000	476	1,052
Drug Alcohol Testing	3,500	3,821	4,548	3,718
Substance Abuse Evaluation Counsel	2,000	-	-	-
Emergency Shelter	500	-	-	-
Family Counseling	2,000	-	-	-
Psychiatrist-Psychologist	4,000	3,825	4,980	980
Cell Phone	1,700	1,720	1,447	804
Travel Expense, Mileage	1,800	932	1,819	2,136
Sex Offender Testing	1,000	-	-	100
Miscellaneous	4,000	6,269	4,180	6,768
Capital outlay	4,500	330	846	1,390
Continuing Education	1,500	2,130	1,440	647
Lease of Autos	9,600	11,592	7,728	7,728
Total Expenditures Disbursed	38,100	31,619	27,464	25,323
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (100)	(6,070)	13,963	12,995
Fund Balance, beginning of year			125,583	112,588
Fund Balance, end of year			\$ 139,546	125,583

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUNDStatement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

	<u>Assets</u>	
Cash in Bank		\$ -
		<hr/>
	<u>Fund Balance</u>	
Unassigned Fund Balance		\$ (1,355)
Restricted Fund Balance		<hr/> 1,355
		<hr/>
Total Fund Balance		\$ -
		<hr/>

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Grants	\$ 819,267	910,000	953,141	775,578
WIC Vouchers	400,000	400,000	402,923	319,020
Vaccines	80,000	80,000	45,902	59,448
Fees and Services	301,360	220,800	228,959	295,306
Total Revenues Received	1,600,627	1,610,800	1,630,925	1,449,352
Expenditures Disbursed:				
Salary- Administrator	60,875	63,147	63,147	59,720
Salary- Supervisory	221,342	214,818	214,518	221,590
Salary- Other	773,916	770,082	767,687	721,581
Salary- Contractual	5,000	5,250	6,990	3,438
Overtime	300	-	-	-
Office Supplies	4,000	4,078	9,519	4,984
Environmental Health Supplies	3,100	3,159	4,081	3,599
Nursing Supplies	5,000	5,100	8,174	4,678
Mental Health Supplies	2,000	2,073	2,181	524
Senior Program Supplies	2,000	2,292	515	879
Pharmaceuticals	12,000	12,000	25	10,000
Health Insurance	245,000	223,910	250,240	232,724
CARF Accreditation	450	200	-	-
West Nile Virus	5,508	5,508	5,367	7,551
Psychiatrist-Psychologist Services	57,800	38,740	32,610	44,050
Telephone	4,116	5,238	5,694	6,707
Postage	500	899	810	329
Printing and Advertising	1,000	2,927	6,210	3,933
Auto Expense	3,000	4,858	4,972	3,397
Copier Rental	2,000	-	1,985	-
Travel Expense and Mileage	10,000	10,141	7,934	6,655
Association Dues and Expense	1,800	2,664	2,209	2,232
Miscellaneous	3,000	3,219	191	-
Contingencies	-	-	2,601	2,904
Continuing Education	8,725	9,818	6,449	6,793
Auditing Services	-	500	500	1,000
Restricted Use Expenses	8,594	9,352	8,998	16,928
Communicable Disease Control	15,000	15,000	18,386	16,272
Labor Relations	3,000	7,285	7,285	3,960
Tobacco Free	20,000	19,105	19,126	14,557
Bio-terrorism	40,882	41,495	43,961	28,811
SFIA State	-	125	125	200

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Expenditures Disbursed (continued)				
Title III	\$ 16,227	11,686	16,560	16,090
One-time Grants	-	26,845	34,764	-
Equipment and Furniture	500	500	1,820	452
Computer Equipment	10,000	10,211	16,906	6,406
Radon	250	-	-	-
Mental Health Comm. Care Grant	-	23,574	23,724	2,282
Mental Health Labs	1,500	1,501	1,176	2,836
Health Education Supplies	1,000	1,234	750	6
WIC Food Coupons	400,000	400,000	402,923	319,020
Women's Health Fair	95	95	141	-
CRI	35,447	35,834	38,914	23,053
Vaccines	80,000	80,000	45,902	59,448
Total Expenditures Disbursed	2,064,927	2,074,464	2,086,070	1,859,589
Excess of Revenues Received Over (Under) Expenditures Disbursed	(464,300)	(463,664)	(455,145)	(410,237)
Other Financing Sources- General Fund Subsidy	464,300	463,664	455,145	410,237
Net Change in Fund Balance	\$ -	-	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ -	-

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL DONATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 31,806
<u>Fund Balance</u>	
Fund Balance	\$ 31,806

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Donations	\$ 2,000	2,000	1,976	2,166
Total Revenues Received	2,000	2,000	1,976	2,166
Expenditures Disbursed:				
Restricted Use Expenses	10,000	10,000	3,147	2,901
Total Expenditures Disbursed	10,000	10,000	3,147	2,901
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (8,000)	(8,000)	(1,171)	(735)
Fund Balance, beginning of year			32,977	33,712
Fund Balance, end of year			\$ 31,806	32,977

COUNTY OF GRUNDY, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM (G.I.S.) FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 53,524
<u>Fund Balance</u>	
Fund Balance	\$ 53,524

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 160,000	160,000	168,045	179,967
Total Revenues Received	160,000	160,000	168,045	179,967
Expenditures Disbursed:				
Salary	50,286	50,286	50,979	43,252
Fee Related Expenses	97,000	97,000	94,427	98,070
Total Expenditures Disbursed	147,286	147,286	145,406	141,322
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 12,714	12,714	22,639	38,645
Fund Balance (Deficit), beginning of year			30,885	(7,760)
Fund Balance, end of year			\$ 53,524	30,885

COUNTY OF GRUNDY, ILLINOIS
ESDA NUCLEAR EMERGENCY PLANNING GRANT FUND (INSPA)

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 112,507
<u>Fund Balance</u>	
Fund Balance	\$ 112,507

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
ESDA Nuclear Planning Grant	\$ -	-	127,045	80,450
Exelon Payments	-	500	771	-
Miscellaneous	62,500	92,553	-	1,134
Total Revenues Received	62,500	93,053	127,816	81,584
Expenditures Disbursed:				
Salaries	36,653	37,653	37,614	36,619
Nuclear Safety Expenses	34,000	35,000	42,838	32,208
Reimbursable Expenses	5,000	9,803	9,805	-
Capital Outlay	7,500	10,300	1,692	20,571
Total Expenditures Disbursed	83,153	92,756	91,949	89,398
Excess of Revenues Received Over (Under) Expenditures Disbursed	(20,653)	297	35,867	(7,814)
Other Financing Sources - Transfer from the General Fund	20,653	20,826	20,826	60,000
Net Change in Fund Balance	\$ -	21,123	56,693	52,186
Fund Balance, beginning of year			55,814	3,628
Fund Balance, end of year			\$ 112,507	55,814

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL POPULATION FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 83,316</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 83,316</u>

SCHEDULE B-48

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 10,000	7,902	11,603	11,106
Total Revenues Received	10,000	7,902	11,603	11,106
Expenditures Disbursed	10,000	3,000	1,500	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>4,902</u>	10,103	11,106
Fund Balance, beginning of year			73,213	62,107
Fund Balance, end of year			<u>\$ 83,316</u>	<u>73,213</u>

**COUNTY OF GRUNDY, ILLINOIS
SHERIFF VEHICLE FEES FUND**

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013**

<u>Assets</u>	
Cash in Bank	<u>\$ 31,682</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 31,682</u>

SCHEDULE B-50

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)**

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	<u>\$ 32,000</u>	<u>21,489</u>	<u>27,577</u>	<u>28,465</u>
Total Revenues Received	<u>32,000</u>	<u>21,489</u>	<u>27,577</u>	<u>28,465</u>
Expenditures Disbursed:				
Sheriff Vehicle Expenses	<u>30,000</u>	<u>18,603</u>	<u>25,330</u>	<u>32,436</u>
Total Expenditures Disbursed	<u>30,000</u>	<u>18,603</u>	<u>25,330</u>	<u>32,436</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,000</u>	<u>2,886</u>	<u>2,247</u>	<u>(3,971)</u>
Fund Balance, beginning of year			<u>29,435</u>	<u>33,406</u>
Fund Balance, end of year			<u>\$ 31,682</u>	<u>29,435</u>

COUNTY OF GRUNDY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 33,582
<u>Fund Balance</u>	
Fund Balance	\$ 33,582

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 13,000	13,000	15,746	13,149
Interest	30	30	15	27
Total Revenues Received	13,030	13,030	15,761	13,176
Expenditures Disbursed	13,000	13,000	16,207	8,978
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 30	30	(446)	4,198
Fund Balance, beginning of year			34,028	29,830
Fund Balance, end of year			\$ 33,582	34,028

COUNTY OF GRUNDY, ILLINOIS
STATE'S ATTORNEY DRUG COURT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 13,316

<u>Fund Balance</u>	
Fund Balance	\$ 13,316

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 20,000	15,843	25,332	21,778
Donations	-	14,820	14,130	-
Sheriff Drug Fund	3,000	-	-	-
St. Attorney Drug Fund	3,000	-	-	-
County Drug Fund	-	2,917	-	-
Total Revenues Received	26,000	33,580	39,462	21,778
Expenditures Disbursed				
Salaries	58,000	27,927	23,322	57,770
Expenditures	-	885	2,412	-
Program Supplies	6,500	5,108	6,333	4,690
Miscellaneous	500	335	538	280
Reimbursable Health	40,000	14,184	24,026	-
Continuing Education	20,000	20,000	19,942	4,370
Capital Outlay	40	-	-	-
Total Expenditures Disbursed	125,040	68,439	76,573	67,110
Excess of Revenues Received Over (Under) Expenditures Disbursed	(99,040)	(34,859)	(37,111)	(45,332)
Other Financing Sources (Uses)- Drug Court Transfer	86,500	40,000	40,000	10,000
Net Change in Fund Balance	\$ (12,540)	5,141	2,889	(35,332)
Fund Balance, beginning of year			10,427	45,759
Fund Balance, end of year			\$ 13,316	10,427

COUNTY OF GRUNDY, ILLINOIS
EDPA 1 INCOME FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 258,277
<u>Fund Balance</u>	
Fund Balance	\$ 258,277

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Property Taxes	\$ 145,000	145,000	126,132	140,444
Total Revenues Received	145,000	145,000	126,132	140,444
Total Expenditures Disbursed	130,000	130,000	103,354	126,639
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 15,000	15,000	22,778	13,805
Fund Balance, beginning of year			235,499	221,694
Fund Balance, end of year			\$ 258,277	235,499

COUNTY OF GRUNDY, ILLINOIS
JUVENILE JUSTICE FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	<u>\$ 37,457</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 37,457</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2013</u>	<u>2012</u>
Revenues Received:				
Fees	<u>\$ 20,000</u>	<u>16,000</u>	<u>17,795</u>	<u>16,358</u>
Total Revenues Received	<u>20,000</u>	<u>16,000</u>	<u>17,795</u>	<u>16,358</u>
Expenditures Disbursed:				
Expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,592</u>	<u>10,693</u>
Contractual	<u>10,000</u>	<u>10,000</u>	<u>7,607</u>	<u>7,347</u>
Expenditures Disbursed	<u>20,000</u>	<u>20,000</u>	<u>14,199</u>	<u>18,040</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(4,000)</u>	<u>3,596</u>	<u>(1,682)</u>
Fund Balance, beginning of year			<u>33,861</u>	<u>35,543</u>
Fund Balance, end of year			<u>\$ 37,457</u>	<u>33,861</u>

COUNTY OF GRUNDY, ILLINOIS
DRUG COURT PARTICIPATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 3,826
<u>Fund Balance</u>	
Fund Balance	\$ 3,826

SCHEDULE B-60

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 5,000	1,866	3,360	2,908
Total Revenues Received	5,000	1,866	3,360	2,908
Expenditures Disbursed	5,000	-	-	3,600
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	1,866	3,360	(692)
Fund Balance, beginning of year			466	1,158
Fund Balance, end of year			\$ 3,826	466

COUNTY OF GRUNDY, ILLINOIS
SALE IN ERROR FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 120,340
<u>Fund Balance</u>	
Fund Balance	\$ 120,340

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-
Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 25,000	30,000	20,340	30,660
Total Revenues Received	25,000	30,000	20,340	30,660
Expenditures Disbursed	35,000	15,000	-	15,043
Excess of Revenues Received Over (Under) Expenditures Disbursed	(10,000)	15,000	20,340	15,617
Transfers (to) from:				
General Fund	-	(15,000)	(15,542)	-
Net Change in Fund Balance	\$ (10,000)	-	4,798	15,617
Fund Balance, beginning of year			115,542	99,925
Fund Balance, end of year			\$ 120,340	115,542

COUNTY OF GRUNDY, ILLINOIS
CORONER'S OPERATING EXPENSE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 36,759
<u>Fund Balance</u>	
Fund Balance	\$ 36,759

SCHEDULE B-64

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-
Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Fees	\$ 9,000	3,913	7,809	10,570
Grants	-	-	4,625	4,000
Donations	-	-	-	100
Total Revenues Received	9,000	3,913	12,434	14,670
Expenditures Disbursed	9,000	-	-	2,190
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	3,913	12,434	12,480
Fund Balance, beginning of year			24,325	11,845
Fund Balance, end of year			\$ 36,759	24,325

COUNTY OF GRUNDY, ILLINOIS
TRANSIT GRANTS INCOME FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 28,396
Fund Balance (Deficit)	(28,396)
Total Liabilities & Fund Balance	\$ -

SCHEDULE B-66

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Grants	\$ 352,480	186,189	276,614	224,932
Service Contract	1,000	8,184	-	169
Fare Box Revenue	18,000	20,000	1,090	11,481
Miscellaneous Income	-	-	4	-
Total Revenues Received	371,480	214,373	277,708	236,582
Expenditures Disbursed:				
Supplies	1,500	52	143	1,312
Salaries	47,663	46,884	50,872	47,618
Benefits	17,775	15,572	13,655	11,863
Fuel	60,000	-	45,416	34,870
Professional Services	850	1,125	750	750
Transit Service Provider	206,000	140,954	161,463	116,685
Computer	500	-	1,142	1,246
Telephone	-	-	680	299
Publishing	2,000	202	135	1,461
Postage	250	3	63	230
Dues and Subscriptions	400	540	710	115
Continuing Education	1,500	668	1,114	1,265
Advertising	3,000	182	289	6,106
Copier Expense	-	254	170	729
Mileage	1,000	135	356	569
Maintenance	15,000	5,650	5,533	11,472
Rent	-	-	2,400	-
Contingencies	1,000	-	-	1,452
Total Expenditures Disbursed	358,438	212,221	284,891	238,042
Excess of Revenues Received Over (Under) Expenditures Disbursed	13,042	2,152	(7,183)	(1,460)
Other Financing Sources (Uses):				
Transfer From General Fund	-	10,000	-	-
Net Change in Fund Balance	\$ 13,042	12,152	(7,183)	(1,460)
Fund Balance (Deficit), beginning of year			(21,213)	(19,753)
Fund Balance (Deficit), end of year			\$ (28,396)	(21,213)

COUNTY OF GRUNDY, ILLINOIS
EDPA 2 FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 26,579
Fund Balance (Deficit)	(26,579)
Total Liabilities & Fund Balance	\$ -

SCHEDULE B-68

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
EDPA Income	\$ 15,000	15,000	964	-
Total Revenues Received	15,000	15,000	964	-
Expenditures Disbursed	15,000	15,000	-	11,868
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	964	(11,868)
Fund Balance (Deficit), beginning of year			(27,543)	(15,675)
Fund Balance (Deficit), end of year			\$ (26,579)	(27,543)

COUNTY OF GRUNDY, ILLINOIS
PROBATION & COURT SERVICES OPERATIONS FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 40,413
<u>Fund Balance</u>	
Fund Balance	\$ 40,413

SCHEDULE B-70

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Service Fees	\$ -	-	32,233	8,180
Total Revenues Received	-	-	32,233	8,180
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	32,233	8,180
Fund Balance, beginning of year			8,180	-
Fund Balance, end of year			\$ 40,413	8,180

SCHEDULE B-71

COUNTY OF GRUNDY, ILLINOIS
TRANSIT PROJECT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 26,690
 <u>Fund Balance</u>	
Fund Balance	\$ 26,690

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Service Fees	\$ -	-	1,690	-
Donations	-	-	15,000	-
Total Revenues Received	-	-	16,690	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	16,690	-
Other Financing Sources:				
Transfer from the General Fund	-	-	10,000	-
Net Change in Fund Balance	\$ -	-	26,690	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 26,690	-

SCHEDULE B-73

COUNTY OF GRUNDY, ILLINOIS
ADULT REDEPLOY GRANT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 5,250
<u>Fund Balance</u>	
Fund Balance	\$ 5,250

SCHEDULE B-74

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Grant Revenue - State	\$ -	-	6,296	-
Total Revenues Received	-	-	6,296	-
Expenditures Disbursed	-	-	1,046	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	5,250	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 5,250	-

COUNTY OF GRUNDY, ILLINOIS
DEVELOPMENT ENGINEERING FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 12,920
<u>Fund Balance</u>	
Fund Balance	\$ 12,920

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Development Engineering Fees	\$ -	-	35,116	-
Total Revenues Received	-	-	35,116	-
Expenditures Disbursed:				
Engineering Fees	-	-	22,196	-
Total Expenditures Disbursed	-	-	22,196	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	12,920	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 12,920	-

SCHEDULE B-77

COUNTY OF GRUNDY, ILLINOIS
STATE'S ATTORNEY AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 3,808
 <u>Fund Balance</u>	
Fund Balance	\$ 3,808

SCHEDULE B-78

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2013</u>	<u>2012</u>
Revenues Received:				
Fees	\$ -	-	3,808	-
Total Revenues Received	-	-	3,808	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	3,808	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 3,808	-

SCHEDULE B-79

COUNTY OF GRUNDY, ILLINOIS
STATE'S ATTORNEY FEE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 14,137
<u>Liabilities and Fund Balance</u>	
Fund Balance	\$ 14,137

SCHEDULE B-80

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2013</u>	<u>2012</u>
Revenues Received:				
Fees	\$ -	-	20,651	-
Total Revenues Received	-	-	20,651	-
Expenditures Disbursed	-	-	6,514	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	14,137	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 14,137	-

SCHEDULE B-81

COUNTY OF GRUNDY, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM (RHSP) FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 14,247
<u>Fund Balance</u>	
Fund Balance	\$ 14,247

SCHEDULE B-82

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
RHSP Fees	\$ -	-	14,247	-
Total Revenues Received	-	-	14,247	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	14,247	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ 14,247	-

COUNTY OF GRUNDY, ILLINOIS
TRUSTEE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ -
<u>Fund Balance</u>	
Fund Balance	\$ -

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2013</u>	<u>2012</u>
Revenues Received:				
Fees	\$ 1,500	-	594	-
Total Revenues Received	1,500	-	594	-
Expenditures Disbursed	1,500	891	594	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	(891)	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ -	-

COUNTY OF GRUNDY, ILLINOIS
CAPITAL IMPROVEMENT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2013

<u>Assets</u>	
Cash in Bank	\$ 171,300
<u>Fund Balance</u>	
Fund Balance	\$ 171,300

SCHEDULE C-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Revenues Received:				
Capital Improvements	\$ 55,000	55,000	53,143	-
Total Revenues Received	55,000	55,000	53,143	-
Expenditures Disbursed:				
HVAC repairs	75,000	26,298	23,695	-
Parking lot paving	100,000	224,388	264,374	-
Purchase of equipment	-	30,000	22,551	32,706
Total Expenditures Disbursed	175,000	280,686	310,620	32,706
Excess of Revenues Received Over (Under) Expenditures Disbursed	(120,000)	(225,686)	(257,477)	(32,706)
Other Financing Sources (Uses):				
Transfer from General Fund	50,000	50,000	50,000	-
Net Change in Fund Balance	\$ (70,000)	(175,686)	(207,477)	(32,706)
Fund Balance, beginning of year			378,777	411,483
Fund Balance, end of year			\$ 171,300	378,777

COUNTY OF GRUNDY, ILLINOIS
TRUST AND AGENCY FUNDS

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2013

	Totals	County Treasurer Agency Funds	County Clerk Agency Funds	911 Agency Funds	Clerk of the Circuit Court Agency Funds	State's Attorney Agency Funds	County Sheriff Agency Funds	Self Insurance Trust	Self Insurance Employee Health Insurance Fund
<u>Assets</u>									
Cash in Bank	\$ 7,356,322	1,855,098	67,534	1,130,709	488,211	181,710	208,566	66,506	3,357,988
Investments	6,184,746	-	-	-	-	-	-	6,184,746	-
Total Assets	\$ 13,541,068	1,855,098	67,534	1,130,709	488,211	181,710	208,566	6,251,252	3,357,988
<u>Liabilities</u>									
Trust Deposits - Due to Others	\$ 3,931,828	1,855,098	67,534	1,130,709	488,211	181,710	208,566	-	-
Long-term Obligations Payable:									
Due within one year	644,110	-	-	-	-	-	-	644,110	-
Due beyond one year	4,843,202	-	-	-	-	-	-	4,843,202	-
Total Liabilities	9,419,140	1,855,098	67,534	1,130,709	488,211	181,710	208,566	5,487,312	-
<u>Net Position</u>									
Net Position	4,121,928	-	-	-	-	-	-	763,940	3,357,988
Total Liabilities and Net Position	\$ 13,541,068	1,855,098	67,534	1,130,709	488,211	181,710	208,566	6,251,252	3,357,988

COUNTY OF GRUNDY, ILLINOIS
COUNTY TREASURER AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Totals	County Collector	Cemetery Road	Township Bridge Income	Municipal Retirement	Tax Protest	Township Motor Fuel Tax Fund	Illinois Funds	Treasurer Special Trust Fund
Additions:									
Real Estate Tax Collected	\$ 135,438,320	135,438,320	-	-	-	-	-	-	-
Inheritance Taxes and Interest	-	-	-	-	-	-	-	-	-
Interest Income	7,246	4,190	-	920	32	-	2,093	11	-
Allotments from State of Illinois	827,146	-	-	-	-	-	827,146	-	-
Deposits for Payroll	13,945,038	-	-	-	5,854,126	-	-	8,090,912	-
Other	2,005,978	-	5,986	-	-	-	-	-	1,999,992
Total Additions	152,223,728	135,442,510	5,986	920	5,854,158	-	829,239	8,090,923	1,999,992
Deductions:									
Remitted to Taxing Bodies	135,439,420	135,439,420	-	-	-	-	-	-	-
Township Road and Bridge	-	-	-	160,092	-	-	1,083,468	-	-
Maintenance and Construction	1,243,560	-	-	-	-	-	-	-	-
Other	1,673,795	-	-	-	-	31,995	-	-	1,641,800
Employee Payroll Deductions	13,818,253	-	-	-	5,727,293	-	-	8,090,960	-
Total Deductions	152,175,028	135,439,420	-	160,092	5,727,293	31,995	1,083,468	8,090,960	1,641,800
Net Increase (Decrease)	48,700	3,090	5,986	(159,172)	126,865	(31,995)	(254,229)	(37)	358,192
Cash Balance, beginning of year	1,806,398	121	94,934	519,956	53,921	56,672	1,020,416	46	60,332
Cash Balance, end of year	\$ 1,855,098	3,211	100,920	360,784	180,786	24,677	766,187	9	418,524

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK AGENCY FUNDS

SCHEDULE E-3

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Real Estate Transfer Tax Fund	Tax Redemption Fund	Special Trust
Additions:							
Tax Sale Redemptions	\$ 1,388,248	-	-	-	-	1,388,248	-
Fees	1,181,377	113,236	844,925	-	223,216	-	-
Overpayment of Tax Redemptions, Fees, etc.	2,995	-	-	500	-	-	2,495
Total Additions	2,572,620	113,236	844,925	500	223,216	1,388,248	2,495
Deductions:							
Reimbursements to Tax Buyers, etc.	1,620,305	-	-	-	223,216	1,394,594	2,495
Payments to County	966,239	113,236	852,662	341	-	-	-
Total Deductions	2,586,544	113,236	852,662	341	223,216	1,394,594	2,495
Net Increase (Decrease)	(13,924)	-	(7,737)	159	-	(6,346)	-
Cash Balance, beginning of year	81,458	-	7,737	306	-	73,415	-
Cash Balance, end of year	\$ 67,534	-	-	465	-	67,069	-

COUNTY OF GRUNDY, ILLINOIS
911 AGENCY FUNDS

SCHEDULE E-4

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	911 Operations Fund	Consolidated 911 Center	Year Ended November 30,	
			2013	2012
Additions:				
911 Surcharge	\$ 820,545	-	820,545	865,386
Intergovernmental	-	1,871,462	1,871,462	1,062,948
Grants	13,266	-	13,266	-
Loan Proceeds	-	-	-	1,025,000
Interest Income	1,009	-	1,009	1,760
Miscellaneous Income	2,795	1,024	3,819	3,564
Total Additions	837,615	1,872,486	2,710,101	2,958,658
Deductions:				
Salaries	147,430	1,144,151	1,291,581	767,774
Loan Payments	211,429	-	211,429	936,273
Payroll Taxes	-	287,645	287,645	124,695
Restricted Use Expense	682,385	7,297	689,682	1,358,349
Total Deductions	1,041,244	1,439,093	2,480,337	3,187,091
Net Increase (Decrease)	(203,629)	433,393	229,764	(228,433)
Cash Balance, beginning of year	620,711	280,234	900,945	1,129,378
Cash Balance, end of year	\$ 417,082	713,627	1,130,709	900,945

COUNTY OF GRUNDY, ILLINOIS
CLERK OF THE CIRCUIT COURT AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Year Ended November 30,	
	2013	2012
Additions:		
Bail Bond Deposits	\$ 688,024	672,519
Fines and Costs	1,745,341	1,788,833
Other Receipts	13,472	2,339
Interest Income	383	346
Total Additions	2,447,220	2,464,037
Deductions:		
Bail Bond Refunds	217,343	245,589
Fines Remitted To:		
State of Illinois	557,846	3,683
County	621,330	361,531
Municipalities	158,505	128,397
Fees Remitted	904,343	1,692,867
Other Expenditures	21,146	25,392
Total Deductions	2,480,513	2,457,459
Net Increase (Decrease)	(33,293)	6,578
Cash Balance, beginning of year	521,504	514,926
Cash Balance, end of year	\$ 488,211	521,504

COUNTY OF GRUNDY, ILLINOIS
STATE'S ATTORNEY AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Total	Crime Victim Progress Fund	Forfeited Fund	Restitution Fund
Additions:				
Collections	\$ 248,311	7,067	105,845	135,399
Total Additions	248,311	7,067	105,845	135,399
Deductions:				
Amounts Distributed	224,017	2,879	64,767	156,371
Total Deductions	224,017	2,879	64,767	156,371
Net Increase (Decrease)	24,294	4,188	41,078	(20,972)
Cash Balance, beginning of year	157,416	15,454	115,289	26,673
Cash Balance, end of year	\$ 181,710	19,642	156,367	5,701

COUNTY OF GRUNDY, ILLINOIS
COUNTY SHERIFF AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Totals	Sheriff Miscellaneous Account	Sheriff Civil Process Account	Sheriff Special Account	Sheriff Commissary Account (1)	Sheriff Commissary Account (2)	Sheriff DARE Account	Sheriff Fee Account	Sheriff Evidence & Forfeiture
Additions:									
D.A.R.E. Proceeds	\$ 2,116	-	-	-	-	-	2,116	-	-
Fees	257,344	-	-	45,327	-	-	-	195,776	16,241
Civil Process Fees	52,462	-	52,462	-	-	-	-	-	-
Commissary Sales to Prisoners	99,639	-	-	-	2,378	97,261	-	-	-
Sheriff Grant Revenue	-	-	-	-	-	-	-	-	-
Miscellaneous	10,987	10,987	-	-	-	-	-	-	-
Total Additions	422,548	10,987	52,462	45,327	2,378	97,261	2,116	195,776	16,241
Deductions:									
D.A.R.E. Distributions	3,850	-	-	-	-	-	3,850	-	-
Fees	188,038	-	-	34,937	-	-	-	147,581	5,520
Distributions of Civil Process	52,327	-	52,327	-	-	-	-	-	-
Commissary	93,346	-	-	-	5,613	87,733	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Miscellaneous	1,287	1,287	-	-	-	-	-	-	-
Total Deductions	338,848	1,287	52,327	34,937	5,613	87,733	3,850	147,581	5,520
Net Increase (Decrease)	83,700	9,700	135	10,390	(3,235)	9,528	(1,734)	48,195	10,721
Transfer	-	-	-	-	-	-	-	-	-
Cash Balance, beginning of year	124,866	1,904	541	67,063	3,424	34,689	5,012	7,661	4,572
Cash Balance, end of year	\$ 208,566	11,604	676	77,453	189	44,217	3,278	55,856	15,293

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE TRUST

Statement of Fiduciary Net Position
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 66,506
Investments	<u>6,184,746</u>
Total assets	<u>\$ 6,251,252</u>
 <u>Liabilities and Net Position</u>	
Liabilities - General Obligation Self-Insurance Bonds Payable	
Due within one year	\$ 644,110
Due in more than one year	<u>4,843,202</u>
Total Liabilities	\$ 5,487,312
Net Position	<u>763,940</u>
Total Liabilities and Net Position	<u>\$ 6,251,252</u>

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE TRUST

SCHEDULE E-9

Statement of Changes in Fiduciary Net Position- Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Additions:				
Insurance Cost Reimbursements from Other Funds	\$ 500,000	500,000	931,493	430,024
Interest Income	250,000	250,000	79,828	102,150
Miscellaneous Receipts	50,000	50,000	140,970	92,681
Total Additions	800,000	800,000	1,152,291	624,855
Deductions:				
Administrative and Advisory Fees	-	-	87,323	43,847
Legal Fees	-	-	160,713	286,840
Expenditures	800,000	800,000	-	3,050
Gain (Loss) on Investment Sales	-	-	15,669	7,707
Interest Expense	-	-	256,185	221,706
Insurance Premiums and Claims	-	-	238,526	364,958
Total Deductions	800,000	800,000	758,416	928,108
Other Financing Sources (Uses):				
Bond Premium Issuance	-	-	20,276	-
Bond Issuance Costs	-	-	(81,276)	-
Net increase (Decrease) in Net Position	\$ -	-	332,875	(303,253)
Net Position - beginning of year			431,065	734,318
Net Position- end of year			\$ 763,940	431,065

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE EMPLOYEE HEALTH INSURANCE FUND

Statement of Fiduciary Net Position
November 30, 2013

Assets

Cash in bank	\$ 3,357,988
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Net Position

Net Position	\$ 3,357,988
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COUNTY OF GRUNDY, ILLINOIS
 SELF-INSURANCE EMPLOYEE HEALTH INSURANCE FUND

Statement of Changes in Fiduciary Net Position- Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
Additions:				
Employer Contribution	\$ 2,426,999	2,623,672	3,007,741	2,512,221
Income/Employee	300,000	207,459	316,019	268,554
Interest Income	10,000	3,429	4,090	3,843
Reinsurance	325,000	132	209,489	327,752
Total Additions	3,061,999	2,834,692	3,537,339	3,112,370
Deductions:				
Insurance Premiums and Claims	3,500,000	3,110,397	2,933,529	3,104,184
Total Deductions	3,500,000	3,110,397	2,933,529	3,104,184
Net Increase (Decrease) in Net Position	\$ (438,001)	(275,705)	603,810	8,186
Net Position- beginning of year			2,754,178	2,745,992
Net Position -end of year			\$ 3,357,988	2,754,178

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>County Board:</u>				
Secretary Salaries	\$ 40,475	40,475	44,964	40,437
Salaries - Board	155,500	155,500	157,629	150,125
Per Diem - Board Meetings	16,500	16,500	14,705	13,120
Per Diem - Committee Work	90,000	90,000	99,645	89,545
Travel Expense and Mileage	15,000	15,000	15,122	11,875
Association Dues	3,000	3,000	1,366	2,620
Office Supplies	250	450	465	297
Copier Rental	5,000	3,540	3,540	4,235
Capital Outlay	-	122	123	-
Postage	-	53	11,032	-
Employee Recognition	1,500	1,500	632	1,780
Miscellaneous Expense	1,000	1,868	1,828	270
Total County Board	328,225	328,008	351,051	314,304
<u>Publishing and Printing:</u>				
County Board Notices	5,000	5,000	4,145	2,892
<u>County Administrator:</u>				
Salary - Department Head	71,750	38,000	28,055	50,158
Travel Expense and Mileage	-	15	180	-
Miscellaneous Expense	-	300	-	1,864
Office Supplies	-	2,000	3,229	-
Data Processing	-	4,600	10,748	-
Continuing Education	2,000	2,000	1,485	-
Sterling Codifiers	-	-	507	1,047
Association Dues and Conventions	500	112	75	-
Total County Administrator	74,250	47,027	44,279	53,069

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 76,696	76,696	76,696	76,696
Salaries - Clerk Hire	133,768	134,877	130,644	131,535
Salaries - Extra Clerk Hire	11,000	11,000	9,372	10,734
Travel Expense	1,000	1,000	1,182	674
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,000	1,000	974	660
Revenue Stamps Purchases	130,000	130,000	130,000	215,625
Capital Outlay	1,000	1,000	-	129
Office Supplies	8,000	8,000	9,561	6,362
Copier Expense	9,000	9,000	8,541	8,621
Continuing Education	1,000	-	-	-
Total County Clerk and Recorder	372,964	373,073	367,470	451,536
<u>County Treasurer:</u>				
Salary - County Treasurer	76,696	76,696	76,696	76,696
Salaries - Clerk Hire	89,817	89,817	83,070	88,447
Salaries - Extra Clerk Hire	2,000	2,000	2,293	474
Printing and Advertising	6,000	6,000	4,461	4,462
Travel Expense and Mileage	500	500	226	324
Miscellaneous Expense	300	300	300	186
Association Dues and Meetings	450	450	400	-
Capital Outlay	500	500	-	376
Office Supplies	1,500	1,500	663	1,492
Computer Lease	9,000	9,000	5,734	8,771
Total County Treasurer	186,763	186,763	173,843	181,228
<u>Supplies to County Offices:</u>				
Office Supplies	15,000	18,183	15,621	18,986
Gas & Maintenance	-	-	1,616	-
Cell Phone	35,000	35,000	29,040	31,492
Postage	65,000	65,000	62,187	71,654
Furniture and Equipment	-	935	-	102
Postage Meter Rental	15,000	15,000	13,929	10,562
Total Supplies to County Offices	130,000	134,118	122,393	132,796

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	\$ 76,696	76,696	76,696	76,696
Salaries - Clerk Hire	125,854	132,281	142,521	117,235
Travel Expense	500	-	-	284
Miscellaneous Expense	500	816	711	594
Association Dues and Convention	1,000	487	625	899
Copier Rental	4,000	3,178	3,219	3,369
Office Supplies	3,000	4,951	3,507	4,749
Total Circuit Clerk	211,550	218,409	227,279	203,826
<u>Public Defender:</u>				
Salary - Adult Public Defender	152,438	152,028	150,819	149,814
Salaries - Secretary	35,136	19,038	39,848	35,103
Assistant Public Defender	49,732	49,732	50,502	49,686
New Assistant	20,500	20,500	20,500	20,481
Paralegal/Office Manager	-	20,809	-	-
Investigator	1,000	200	105	98
Special Assistant Attorney	15,725	15,725	15,725	15,725
Office Supplies	2,000	2,000	1,818	1,487
Office Expense	8,000	8,000	8,000	7,800
Travel and Mileage	750	200	209	466
Miscellaneous Expense	750	750	530	594
Capital Outlay	-	-	-	-
Association Dues	700	735	700	700
Law Library	4,500	4,500	3,793	4,758
Continuing Education	1,500	500	275	858
Total Public Defender	292,731	294,717	292,824	287,570
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	10,000	846	2,184	1,350
Secretary Salaries	12,000	8,754	9,967	10,557
Law Clerk	3,000	2,500	1,773	-
Association Dues	1,800	1,860	1,190	1,376
13th Judicial District Expense	27,937	37,832	32,494	30,773
Interpreters	12,000	11,361	11,179	9,026
Transcripts	2,500	3,432	2,451	594
Court Appointed Experts	6,000	6,000	5,815	4,875
Professional Insurance	4,600	2,254	4,914	4,372
Office Supplies	12,500	11,402	11,660	9,908
Conferences	250	-	-	-
Capital Outlay	-	-	-	975
Total Court Related Expenses	92,587	86,241	83,627	73,806

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Jurors' Fees:</u>				
Salary	\$ 7,320	5,769	6,181	5,983
Circuit Court - Per Diem	40,000	19,983	27,033	22,681
Office Supplies	300	249	1,711	160
Total Jurors' Fees	47,620	26,001	34,925	28,824
<u>State's Attorney:</u>				
Salary - State's Attorney	166,508	166,507	166,508	166,508
Salaries - Assistant State's Attorneys	351,330	345,000	336,219	350,844
Salaries - Special Assistant State's Attorney	2,000	2,000	2,000	1,985
Salaries - Secretaries	139,660	143,659	139,521	140,078
Salaries - Overtime	1,000	1,000	640	800
Contracted Special Assistant	5,000	5,000	5,238	4,965
Contractual Services	4,500	4,500	3,627	4,306
Investigation Expense	5,500	5,500	4,218	5,481
Appellate Services	15,000	15,000	15,000	15,000
Extradition Expense	2,500	2,500	1,436	-
Transcript Expense	14,500	14,500	14,375	14,497
Intern Expense	6,500	6,500	6,596	6,468
Investigator	39,324	2,903	2,904	37,749
Books and Periodicals	15,000	15,000	14,796	13,942
Travel and Training Expense	3,500	3,500	3,025	3,326
Miscellaneous Expense	500	500	197	239
Association Dues and Convention	6,300	6,300	6,050	5,811
Copier Expense	3,200	3,200	3,163	3,127
Contingency	250	250	-	-
Covert Activities	-	-	105	57
Capital Outlay	1,500	1,643	1,644	1,494
Office Supplies	7,000	7,000	6,870	7,076
Total State's Attorney	790,572	751,962	734,132	783,753
<u>Sheriff:</u>				
Salary - Sheriff	103,314	103,314	103,222	100,712
Salaries - Full-time Deputies and Radio Operators	2,263,128	2,263,128	2,269,853	2,218,998
Salaries - Clerical Deputies	90,971	90,971	113,868	92,411
Salary - Training/Public Safety	2,500	2,500	2,592	2,582
Special Deputies	55,000	65,000	49,101	73,107
Holiday Pay	100,000	100,000	76,895	96,255
Overtime Compensation	220,000	200,000	207,875	184,151
Overtime Clerical	5,500	1,500	1,058	4,589
Office Supplies	12,000	12,000	10,646	11,945
Clothing for Personnel	30,000	30,000	21,738	18,736
Automobile Gasoline, Maintenance, etc.	300,000	310,000	311,141	277,677
Contractual M.A.N.S.	11,000	11,000	11,000	11,000
Equipment Rental	25,000	25,000	23,847	24,772
Miscellaneous Expense	3,500	2,000	1,000	3,000

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Sheriff: (Continued)</u>				
Association Dues and Meetings	\$ 3,000	3,000	2,490	2,500
Continuing Education	35,000	35,000	30,768	24,655
Purchase of Automobiles	145,000	145,000	145,000	130,000
Reimbursable Expenditures	60,000	60,000	35,092	53,348
Reimbursable Expenditures - 911	98,185	98,185	98,207	96,825
Capital Outlay	20,000	20,000	10,680	20,000
Copier Rental	6,000	6,000	5,844	5,928
LEADS Machine Rental	30,000	27,000	23,754	24,754
Total Sheriff	3,619,098	3,610,598	3,555,671	3,477,945
<u>Jail Operations:</u>				
Salaries - Correction Staff	815,210	882,000	841,300	773,768
Salaries - Dispatchers	1,003,370	1,003,370	1,002,270	723,083
Holiday Pay - Corrections	40,000	40,000	37,671	39,672
Overtime - Correction Staff	35,000	74,000	90,427	57,036
Overtime - Dispatchers	-	-	-	85,000
Holiday Pay - Dispatchers	-	-	-	42,000
Office Supplies	4,500	4,500	4,047	4,286
Equipment Rental	23,000	23,000	14,978	22,332
Capital Outlay	10,000	60,000	59,665	10,000
Board of Prisoners	115,000	115,000	120,299	106,592
Medical Care of Prisoners	68,000	115,000	112,844	61,993
Continuing Education	3,000	3,000	452	400
Total Jail Operations	2,117,080	2,319,870	2,283,953	1,926,162
<u>Courthouse Operations:</u>				
Salaries - Janitors	158,812	158,812	146,469	133,446
Overtime and Extra Help	12,000	12,000	9,907	16,138
Janitorial Supplies	35,000	35,000	32,841	31,523
Electricity and Water	108,000	108,000	87,420	97,607
Heating of Buildings	43,000	40,000	19,275	17,802
Repairs and Maintenance	50,000	100,000	88,666	49,689
Construction/Remodeling of Facilities	30,000	40,138	28,482	20,000
Total Courthouse Operations	436,812	493,950	413,060	366,205

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Administration Building:</u>				
Salary - Receptionist	\$ 22,981	22,981	21,975	19,531
Salaries - Janitors	101,936	101,936	102,087	99,749
Salary - Overtime and Extra Help	9,000	9,000	-	10,657
Janitorial Supplies	6,000	6,000	6,806	6,193
Utilities	50,000	50,000	49,131	51,304
Heating	25,000	25,000	15,414	19,196
Repairs and Maintenance	30,000	25,000	32,270	34,996
Capital Outlay	1,000	1,000	999	1,000
Mileage and Travel	300	300	43	174
Miscellaneous	3,500	3,500	1,703	2,353
Remodeling and Painting	1,000	2,000	516	356
Total Administration Building	250,717	246,717	230,944	245,509
<u>Coroner:</u>				
Salary - Coroner	76,696	76,696	76,696	73,956
Salary - Deputy Coroners	-	-	2,070	3,279
Salary - Admin. Deputy	77,286	79,278	79,208	76,907
Court Reporter	4,000	4,000	-	-
Extra Clerk Salaries	1,200	1,200	606	1,140
Professional Services	35,000	22,000	23,354	39,263
Toxicology Services	8,500	5,500	4,659	10,027
Travel Expense and Mileage	2,750	2,750	1,504	2,056
Auto Expense	5,500	7,500	7,178	9,828
Miscellaneous	2,000	2,000	1,414	2,000
Continuing Education	2,000	2,000	1,642	1,972
Books and Periodicals	1,200	1,200	726	1,200
Association Dues and Convention	800	800	625	800
Morgue supplies	5,000	5,000	4,965	4,770
Capital Outlay	1,500	1,500	1,164	1,274
Office Supplies	700	700	408	666
Automobile Purchase	6,985	6,985	6,985	6,200
Reimbursement Expense	-	-	-	2,397
Total Coroner	231,117	219,109	213,204	237,735

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Probation Office:</u>				
Salaries - Probation Office	\$ 195,439	170,000	166,935	229,954
Employee Benefits	150,244	150,000	145,526	113,400
Office Supplies	2,000	2,392	2,067	2,176
Drug & Alcohol Testing	2,000	-	-	-
Adult Monitoring	1,500	-	-	-
Total Probation Office	351,183	322,392	314,528	345,530
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	174,006	175,514	204,559
<u>Grundy 911 Center</u>				
Operating Supplies	8,000	8,200	7,733	11,986
Office Supplies	-	950	-	7,500
Repairs and Maintenance	4,000	9,000	7,675	8,000
Miscellaneous	-	1,200	-	-
Capital Expenditures	-	-	-	2,000
Utilities	36,000	28,000	16,629	22,377
Total Grundy 911 Center	48,000	47,350	32,037	51,863
<u>ERCO:</u>				
Salary - Department Head	20,020	4,034	2,690	40,002
Salaries - Secretaries	9,686	9,367	10,160	9,677
Employee FICA	2,988	-	-	-
IMRF Costs	3,086	-	-	-
Office Supplies	400	257	398	400
Office Rent & Costs	2,010	-	-	-
Green Energy	-	4,076	9,622	-
Travel Expense and Mileage	500	53	74	500
Liability Insurance	2,000	-	-	-
Special Projects	1,500	638	1,500	1,500
Conferences	600	-	196	300
Capital Outlay	-	-	-	199
Training	-	-	-	254
Educational Supplies	500	419	500	497
Copier Lease	500	750	500	500
ERCO Grants	3,800	2,700	7,276	3,792
Recycle Program	1,500	2,025	1,500	2,046
Total ERCO	49,090	24,319	34,416	59,667

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>County Planning and Zoning:</u>				
Salary - Department Head	\$ 68,770	64,345	69,655	68,706
Salary - Building Inspector	25,550	24,104	26,196	25,526
Plumbing Inspector	4,000	2,400	3,160	3,400
Salaries - Secretary	27,924	30,883	31,517	27,898
Office Supplies	800	479	794	296
Auto Expense	5,000	3,143	3,567	4,718
Association Dues and Convention	250	330	255	250
Reimbursable Expenditures	5,000	8,597	-	-
Capital Outlay	-	-	-	300
Copier Rental	7,000	8,371	6,746	5,807
Contingencies - Land Use	-	-	-	1,351
Continuing Education - Land Use	1,500	-	79	1,499
Printing & Publications	2,000	-	338	1,282
Reimbursable Expenditures	2,500	1,759	5,731	2,119
Updating Plan	-	-	1,173	896
Miscellaneous Expense	1,000	70	1,098	485
Total County Planning and Zoning	151,294	144,481	150,309	144,533
<u>Zoning Board of Appeals:</u>				
Salaries	2,500	1,912	1,650	2,175
Printing and Advertising	500	-	-	502
Travel Expense and Mileage	300	204	179	202
Total Zoning Board of Appeals	3,300	2,116	1,829	2,879
<u>Planning Commission:</u>				
Travel Expense and Mileage	4,000	1,685	1,712	2,121
Total Planning Commission	4,000	1,685	1,712	2,121
<u>Board of Review:</u>				
Salaries - Board of Review	25,930	23,048	22,894	25,880
Salary - Chairman Supplement	700	690	742	748
Publication and advertising	1,500	884	907	1,058
Travel Expense and Mileage	100	-	-	-
Total Board of Review	28,230	24,622	24,543	27,686

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 76,515	77,515	77,486	76,453
Salaries - Office/Field	181,791	166,871	156,629	185,224
Extra Clerk Salaries	20,000	39,099	33,137	-
Office Supplies	2,000	1,636	1,194	1,913
Professional Services - Legal	30,000	9,857	11,638	15,828
Appraisals	25,000	16,813	16,778	17,378
Printing and Advertising	32,710	37,864	21,804	36,158
Travel and Mileage	2,150	1,339	663	614
Copier Rental	2,000	879	1,010	575
Dues and Publications	1,985	1,888	1,868	1,282
Continuing Education	5,760	4,335	3,582	1,925
Farmland Review Committee	420	-	-	-
Total Supervisor of Assessments	380,331	358,096	325,789	337,350
<u>Election Costs:</u>				
Salaries - Clerk Hire	59,219	58,336	58,289	59,273
Salaries - Election Judges	65,000	47,457	47,458	109,747
Salaries - Extra Clerk Hire	15,000	15,000	10,449	14,575
Contractual Services	138,000	120,660	120,660	203,302
Supplies and Ballots	18,500	18,000	17,689	12,191
Printing of Notices and Ballots	12,300	12,300	9,090	13,904
Registration Supplies	10,000	10,000	7,774	-
Data Processing Services	23,000	24,570	23,743	23,397
Travel Expense and Mileage	3,800	2,256	2,270	5,421
Polling Place Rental	4,800	3,225	3,225	6,300
Purchase Computer Equipment	-	36,000	34,976	-
Total Election Costs	349,619	347,804	335,623	448,110
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	38,026	33,272	39,196	35,498
Contractual Services	6,000	6,242	5,990	3,857
Employee Benefits	18,000	6,142	7,020	5,493
Office Supplies	3,200	3,641	3,654	2,511
Copier Rental	800	572	654	867
Telephone	1,600	1,401	1,633	6,507
Postage	2,300	1,717	1,954	2,735
Books and Subscriptions	550	618	412	412
Travel Expense and Mileage	5,000	4,485	5,708	6,455
Insurance	2,000	-	878	2,550
Capital Outlay	2,000	-	1,739	1,334
Association Dues and Conferences	2,600	412	2,901	3,028
Regional Board of Trustees Expense	100	14	9	71
Total Regional Superintendent of Schools	82,176	58,516	71,748	71,318

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	5,000	6,751	4,501	4,500
Total Employee Welfare	5,000	6,751	4,501	4,500
<u>Professional Services:</u>				
Professional Services	90,000	90,000	125,665	73,283
Labor Relations	7,000	50,000	47,208	36,068
Services - Chamber Commerce	7,509	7,509	7,509	7,906
Environmental Services	-	-	-	415
Budget Preparation Service	8,000	8,000	(60,337)	10,875
Auditing Expense	36,500	36,500	37,844	29,750
Liability Insurance	80,000	80,000	73,756	71,471
GEDC	25,032	25,032	25,032	25,032
Carbon Hill Museum	1,425	1,425	1,425	1,425
Historical Society	6,750	6,750	6,750	6,750
Professional Services	-	5,000	5,000	-
Kendall Grundy Community Action	14,200	14,200	17,918	15,904
Grundy County Soil & Water	2,500	2,500	2,500	2,500
Co-Op Extension	50,000	50,000	50,000	50,000
Hazmat Contribution	20,000	20,000	20,000	20,000
Canal Corridor	4,750	4,750	4,750	4,750
Heritage Corridor	4,750	4,750	4,750	4,750
Transit	-	-	10,000	-
Total Professional Services	358,416	406,416	379,770	360,879
Grundy Co. Public Building Lease:	713,571	713,571	714,571	701,658
<u>Contingent Expenses:</u>				
Miscellaneous	200,000	75,000	96,373	32,989
Salary Stipend	47,500	-	-	-
Total Contingent Expenses	247,500	75,000	96,373	32,989

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Employee Health Insurance:</u>	\$ 1,750,000	2,005,000	2,566,144	2,436,252
<u>Juvenile Justice:</u>				
Department Head Salary	57,834	58,834	60,338	57,780
Secretary Salaries	15,779	16,779	16,292	15,764
Office Supplies	1,000	1,000	726	946
Contractual Services	-	-	3,670	49
Patient Care	4,000	4,096	2,720	4,045
Dues and Training	2,000	2,000	1,420	2,024
Total Juvenile Justice	80,613	82,709	85,166	80,608
<u>Victim Witness Costs:</u>				
Salaries	42,707	43,700	43,668	42,725
Program Administration	3,000	3,000	1,888	2,899
Children's Advocacy Center	10,000	10,000	6,812	9,862
Printing and Advertising	1,700	1,700	1,145	1,691
Dues and Training	1,500	1,500	429	1,390
Capital Outlay	200	200	-	200
Emergency Services	200	200	200	200
Total Victim Witness Costs	59,307	60,300	54,142	58,967
<u>Human Resources Department:</u>				
Department Head Salary	61,500	47,220	33,581	63,335
Administrative Assistant	15,965	16,000	19,009	15,951
Office Supplies	100	2,886	4,386	235
Travel & Mileage	-	159	159	-
Continuing Education	1,000	1,000	991	879
Association Dues	225	180	180	235
Total Human Resources Department	78,790	67,445	58,306	80,635

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

		Budget Original	Budget Final	Year Ended November 30,	
				2013	2012
<u>Veterans' Assistance:</u>					
Department Head Salary	\$	42,849	43,810	43,811	42,974
Salaries - Clerical		10,900	2,130	1,830	627
Salaries - Secretary		30,318	31,233	31,233	19,300
IMRF Benefits		10,600	9,083	9,800	7,412
FICA Benefits		6,300	5,490	5,500	4,544
Liability Insurance		8,500	7,755	11,841	8,474
Workers Compensation		500	-	-	-
Data Processing Services		2,000	1,599	1,532	2,464
Contract Services		14,400	24,024	21,882	12,922
Professional Fees		5,000	10,836	13,914	13,495
Insurance		23,213	23,213	25,132	27,266
Unemployment Benefits		400	2,626	2,643	252
Utilities		1,500	875	918	884
Rent Expense		8,316	8,316	8,316	7,653
Office Equipment		500	474	224	495
Computer Equipment		600	600	247	1,418
Continuing Education		500	400	400	890
Office Supplies		600	308	391	620
Telephone		1,000	982	1,049	689
Auto Expense		8,600	11,686	10,203	6,897
Postage		500	491	497	487
Printing and Advertising		1,000	995	925	608
Books & Periodicals		150	110	456	276
Travel Expenses		4,000	1,355	1,355	2,990
Assistance to Veterans		4,000	5,783	6,158	4,004
Copier Expense		1,500	1,477	1,511	1,150
Contingency Fund		300	278	486	228
Association Dues		350	510	510	125
Total Veterans' Assistance		188,396	196,439	202,764	169,144

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 2
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Budget Original	Budget Final	Year Ended November 30,	
			2013	2012
<u>Technology:</u>				
Salaries - Technology Manager	\$ 73,690	73,690	74,653	73,622
Salaries - Technology	114,328	112,000	116,557	106,006
Data Processing Services	45,000	35,000	29,577	40,299
County Treasurer	38,590	50,000	40,797	635
Computer Supplies	20,000	16,000	15,697	15,808
County Clerk	10,000	9,000	-	-
County Assessor	-	-	-	2,509
County Assessor Data Processing	48,000	72,000	78,470	36,838
County Clerk/Recorder Data Processing	-	-	4,154	13,457
Technology Replacement	-	45,000	31,001	11,565
Telephone	200,000	232,000	265,491	240,842
Continuing Education - Tech	6,000	6,000	3,440	4,887
Vehicle Expense	4,000	4,000	-	2,932
Web Maintenance	10,000	8,000	1,958	-
Capital Outlay	65,000	97,000	88,857	88,304
Total Technology	634,608	759,690	750,652	637,704
<u>School Site:</u>	10,000	10,000	11,673	27,305
<u>Hava Polling Place Grant:</u>	-	-	-	37,511
<u>Reimbursable Expenditures:</u>	100,000	-	-	-
Total Expenditures	\$ 15,060,510	15,230,271	15,524,910	15,090,928

COUNTY OF GRUNDY, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collection

	Tax Year				
	2008	2009	2010	2011	2012
Assessed valuations	\$ 1,932,358,038	1,951,893,690	1,887,216,330	1,865,150,031	1,855,340,974
Tax Rates:					
General	0.2700	0.2700	0.2700	0.2546	0.2700
County Highway	0.1000	0.1000	0.1000	0.0999	0.1000
County Bridge	0.0136	0.0135	0.0139	0.0141	0.0142
Tuberculosis	0.0022	0.0022	0.0022	0.0023	0.0023
I.M.R.F	0.0751	0.0769	0.0832	0.0884	0.0930
Social Security	0.0492	0.0385	0.0408	0.0415	0.0418
Federal Aid Matching	0.0305	0.0302	0.0312	0.0315	0.0317
Liability Insurance	0.0777	0.0820	0.0795	0.0804	0.0809
Bonds and Interest	0.0582	0.0385	0.0390	0.0654	0.0653
Unemployment Insurance	0.0006	0.0006	0.0015	0.0029	0.0005
Prior Period Adjustment	-	-	(0.0008)	-	-
Totals	0.6771	0.6524	0.6605	0.6811	0.6996
Tax Extensions:					
General	\$ 5,217,378	5,270,113	5,095,531	4,748,875	5,008,791
County Highway	1,932,358	1,951,894	1,887,234	1,863,766	1,855,108
County Bridge	262,800	263,506	262,514	262,418	262,498
Tuberculosis	42,511	42,942	42,085	42,121	42,111
I.M.R.F	1,451,200	1,501,006	1,570,179	1,648,874	1,724,879
Social Security	950,720	751,479	770,180	774,581	775,064
Federal Aid Matching	589,369	589,472	588,062	587,645	588,069
Liability Insurance	1,501,442	1,600,553	1,500,162	1,499,027	1,499,855
Bonds and Interest	1,124,632	751,479	735,455	1,220,394	1,211,385
Unemployment Insurance	11,594	11,711	28,120	54,981	10,018
Prior Period Adjustment	-	-	(15,475)	-	-
Totals	\$ 13,084,004	12,734,154	12,464,047	12,702,683	12,977,777
Tax Collections	\$ 12,295,176	12,093,199	12,561,330	12,780,528	13,012,273

OTHER REPORTS



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**INDEPENDENT AUDITORS' 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**

To the Chairman and Members
of the County Board
County of Grundy
Morris, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County of Grundy, Illinois' basic financial statements, and have issued our report thereon dated April 7, 2014.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questions costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: Findings 2013-4 and 2013-5.

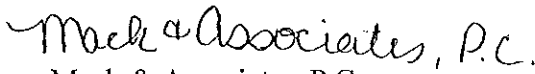
A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies: Findings 2013-1, 2013-2, and 2013-3.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Grundy, Illinois' financial statements are free from 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.


Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 7, 2014

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings & Questioned Costs – Significant Deficiencies & Material Weaknesses For the Year Ended November 30, 2013

Significant Deficiencies:

Finding 2013-1: Financial Reporting

The County did not have adequate financial reporting processes in place. Enhancements to procedures are needed to ensure the accuracy and completeness of the financial statements produced by the County. The County's financial reporting was inaccurate throughout a majority of the fiscal year due to a change in accounting software which staff was unable to implement. As a result of the incomplete financial reporting, department heads and elected officials were unable to perform a sufficient financial review of their respective departments and offices throughout the year. In addition, the County was unable to accurately prepare an amended budget with incomplete financial reports. At year end, complete reports were not yet available. As a result of the conversion back to the original accounting software, additional time was required by County employees to reconcile bank accounts and provide complete financials. As a result expenditures exceeded appropriations in multiple county funds along with multiple departments within the County General Fund.

Additionally, the Health Department does not have an adequate accounting system and chart of accounts for recording and tracking grant revenues and expenditures, as well as fees and related expenditures.

Finding 2013-2: Lack of Segregation of Duties

Due to the limited number of personnel performing accounting functions in the various departments and offices of the County, the County does not have adequate segregation of duties over accounting transactions in those departments and offices. As a result of this condition, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

Finding 2013-3: Schedule of Expenditures of Federal Awards

The County's financial personnel do not have sufficient financial reporting and accounting knowledge to prepare the County's schedule of expenditures of federal awards and there are not processes, procedures and controls related to financial reporting to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected. As a result, our firm was required to complete a draft of the schedule of expenditures of federal awards which the County has taken responsibility for.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings & Questioned Costs – Significant Deficiencies & Material Weaknesses For the Year Ended November 30, 2013

Material Weaknesses:

Finding 2013-4: Significant Audit Adjustments

During the course of our audit, we noted items improperly classified in the general ledger for which we proposed and made material reclassification entries as approved by the County. We recommend that account classification in the general ledger be reviewed by appropriate personnel both on a periodic basis and at year end to ensure accurate financial statement classification at year end.

Finding 2013-5: Financial Oversight

There is an inadequate control environment and lack of financial oversight by County personnel and those charged with governance of the County. The County's processes, procedures, and controls related to financial reporting were not effective to ensure the financial statements and related disclosures were accurate. In order to effectively implement these controls, County personnel involved in the financial reporting process, and those charged with governance should gain an understanding of financial matters County operations sufficient to take responsibility for the County's financial operations and internal controls.

SINGLE AUDIT



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**Independent Auditors' Report On Compliance With Requirements
That Could Have A Direct And Material Effect On
Each Major Program And On Internal Control
Over Compliance In Accordance With OMB Circular A-133**

To the Chairman and Members
of the County Board
County of Grundy
Morris, Illinois

Report on Compliance for Each Major Federal Program

We have audited the County of Grundy, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County of Grundy, Illinois' major federal programs for the year ended November 30, 2013. The County of Grundy, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion for each of the County of Grundy, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Grundy, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Grundy, Illinois' compliance.

Opinion

In our opinion, the County of Grundy, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.

Report on Internal Control Over Compliance

Management of the County of Grundy, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County of Grundy, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Grundy, Illinois' internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs to be material weaknesses: Findings 2013-4 and 2013-5.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs to be significant deficiencies: Findings 2013-1, 2013-2, and 2013-3.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.
Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 7, 2014

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	Major Program
<u>U.S. Department of Agriculture</u>				
Passed through Illinois Department of Human Services:				
Special supplemental food program for women, infants, and children (WIC)	10.557	FCSSQ00082	25,535	*
		FCSRE00882	60,045	*
Food coupons		Non-cash - FY13	328,989	
		Non-cash - FY14	73,934	*
Total passed through Illinois Department of Human Services			488,503	
Total Department of Agriculture			488,503	
<u>U.S. Department of Health and Human Services</u>				
Passed through Illinois Department of Human Services:				
Preventative health and health services block grant	93.959	43CRC00289	34,485	
		43CSC00134	11,063	
Total Preventative health and health services block grant			45,548	
Title XX - Block Grant	93.667	FCSSU03231	2,000	
Community Mental Health Services	93.958	45CRB00249 FY13	15,079	
Total passed through Illinois Department of Human Services			62,627	
Passed through Region Two Area Agency on Aging:				
Title III B - Grants for state and community programs on aging	93.044	9117 FY13	63,403	
	93.044	9117 FY12	1,576	
Total Title III B			64,979	
Title III E - Grants for state and community programs on aging	93.052	9117 FY13	22,337	
	93.052	9117 FY12	553	
Total Title III E			22,890	
Total passed through Region Two Area Agency on Aging			87,869	
Passed through Illinois Department of Healthcare & Family Services				
Child Support Enforcement	93.563		6,141	
Medical Assistance Program	93.778		5,004	
Dependent and Neglected Children Federal Match (FFP) Medicaid	93.669		9,465	
Total passed through Illinois Department of Healthcare & Family Services			20,610	

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	Major Program
Passed through Illinois Department of Public Health				
Immunization	93.268	non-cash vaccines	45,902	
Bioterrorism (PHEP)	93.069	37180033A	9,799	
CRI	93.069	37180104A	7,020	
Risk Based Funding Initiative	93.069	37180127A	19,167	
Total CFDA #93.069			35,986	
Bioterrorism (PHEP)	93.074	37180033A 47180033B	42,221 4,405	
CRI	93.074	37180104A 47180104B	36,316 7,092	
Total CFDA #93.074			90,034	
Non-Community Water	66.605		988	
Total passed through Illinois Department of Public Health			172,910	
Assessment Building of the Nation's Infrastructure (NACCHO)	93.008	5MRCSG101005-3	9,645	
Total US Department of Health and Human Services			353,661	
<u>US Department of Homeland Security</u>				
Passed through Illinois Emergency Management Agency				
Emergency Preparedness	97.042	012EMAGRUNDY 013EMAGRUNDY1-2	2,321 24,674	
Total Emergency Preparedness			26,995	
DMA2k Mitigation Plan	97.039		20,303	
Total US Department of Homeland Security			47,298	
<u>US Department of Transportation</u>				
Passed through Illinois Department of Transportation				
Illinois Emergency Management Agency	20.703		587	
Total Illinois Emergency Management Agency			587	
Highway Planning & Construction	20.205	BRM5047-009-000 BROS-0063(100)	184,360 18,982	
Total Illinois Emergency Management Agency			203,342	*
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	IL-18-X028(4286)	99,480	
Passed through Illinois Department of Natural Resources				
Off-Highway Vehicle Recreation Program			119,871	
Total US Department of Transportation			423,280	

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	Major Program
<u>Election Assistance Commission</u>				
Passed through State Board of Elections				
VAID IV	93.617		<u>1,717</u>	
Total Election Assistance Commission			<u>1,717</u>	
Total Expenditures of Federal Awards			<u>\$ 1,314,459</u>	

COUNTY OF GRUNDY, ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2013

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County of Grundy, Illinois and is presented using the cash basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B: Subrecipients

The County of Grundy, Illinois did not provide federal awards to subrecipients.

Note C: Non-Cash Commodities

Non-monetary assistance of \$402,923 for the Special Supplemental Nutrition Program for Women, Infants and Children is reported at the fair market value of the commodities received and disbursed. During the fiscal year ended November 30, 2013, the Grundy County Health Department also received noncash vaccine donations in the amount of \$45,902. Each of these amounts have been reported as a revenue and expenditure in the Health Department Fund.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

A. SUMMARY OF AUDITORS' RESULTS

1. The Auditors' Report expresses an unqualified opinion on the financial statements.
2. Significant deficiencies and material weaknesses relating to the audit of the County's financial statements are reported in the Independent Auditors' Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Refer to the Schedule of Findings & Questioned Costs on pages 139-140 for more information.
3. No instances of noncompliance material to the financial statements of the County of Grundy, Illinois were disclosed during the audit.
4. Significant deficiencies and material weaknesses relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance With OMB Circular A-133. Refer to Section C on page 148-149 for more information.
5. The Independent Auditors' Report on Compliance for the major federal award programs for the County of Grundy, Illinois expresses an unqualified opinion on all major federal programs.
6. Audit findings (if applicable) relative to the major federal award programs for the County of Grundy, Illinois are reported in Part C of this Schedule.
7. The programs tested as major programs include Special Supplemental Food Program for Women, Infants, and Children (WIC) - CFDA #10.557 and Highway Planning & Construction - CFDA #20.205.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Grundy, Illinois was not determined to be a high-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

Refer to pages 139-140 for more information.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Significant Deficiencies:

Finding 2013-1: Financial Reporting

The County did not have adequate financial reporting processes in place. Enhancements to procedures are needed to ensure the accuracy and completeness of the financial statements produced by the County. The County's financial reporting was inaccurate throughout a majority of the fiscal year due to a change in accounting software which staff was unable to implement. As a result of the incomplete financial reporting, department heads and elected officials were unable to perform a sufficient financial review of their respective departments and offices throughout the year. In addition, the County was unable to accurately prepare an amended budget with incomplete financial reports. At year end, complete reports were not yet available. As a result of the conversion back to the original accounting software, additional time was required by County employees to reconcile bank accounts and provide complete financials. As a result expenditures exceeded appropriations in multiple county funds along with multiple departments within the County General Fund.

Additionally, the Health Department does not have an adequate accounting system and chart of accounts for recording and tracking grant revenues and expenditures, as well as fees and related expenditures.

Finding 2013-2: Lack of Segregation of Duties

Due to the limited number of personnel performing accounting functions in the various departments and offices of the County, the County does not have adequate segregation of duties over accounting transactions in those departments and offices. As a result of this condition, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

Finding 2013-3: Schedule of Expenditures of Federal Awards

The County's financial personnel do not have sufficient financial reporting and accounting knowledge to prepare the County's schedule of expenditures of federal awards and there are not processes, procedures and controls related to financial reporting to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected. As a result, our firm was required to complete a draft of the schedule of expenditures of federal awards which the County has taken responsibility for.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT – (Continued)

Material Weaknesses:

Finding 2013-4: Significant Audit Adjustments

During the course of our audit, we noted items improperly classified in the general ledger for which we proposed and made material reclassification entries as approved by the County. We recommend that account classification in the general ledger be reviewed by appropriate personnel both on a periodic basis and at year end to ensure accurate financial statement classification at year end.

Finding 2013-5: Financial Oversight

There is an inadequate control environment and lack of financial oversight by County personnel and those charged with governance of the County. The County's processes, procedures, and controls related to financial reporting were not effective to ensure the financial statements and related disclosures were accurate. In order to effectively implement these controls, County personnel involved in the financial reporting process, and those charged with governance should gain an understanding of financial matters County operations sufficient to take responsibility for the County's financial operations and internal controls.

D. FINDINGS – SUMMARY SCHEDULE OF PRIOR FINDINGS

None.