

COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2016



CERTIFIED PUBLIC ACCOUNTANTS

Prepared by:

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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 modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2016, 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of November 30, 2016, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash 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 Other Information (including Notes to Other Information) on pages 49-63 and Supplemental Information on pages 124-158 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements on pages 64-123 and 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 non-major fund financial statements and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Budgetary Comparison Information on pages 49-57 and 78-123, IMRF Supplementary Schedules on pages 58-61, notes to other information on pages 62-63, and Other Supplemental Information on pages 124-158 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.

Comparative Information

We previously audited the November 30, 2015 financial statements of the County of Grundy, Illinois. The summarized comparative information included in the accompanying financial statements is consistent, in all material respects, with the audited financial statements from which it has been derived. Such information is presented for comparison purposes only.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2017, 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
February 14, 2017

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statement
Statement of Net Position - Modified Cash Basis
November 30, 2016

	Primary Government		Component Unit
	Governmental Activities		Public Building
	2016	2015	Commission
<u>Assets</u>			
Cash and Equivalents	\$ 20,405,080	18,976,112	-
Investments, at Cost	-	-	905,448
Capitalized Lease Receivable	-	-	10,510,000
Capital Assets			
Land	813,042	813,042	969,143
Construction in Progress	-	490,275	-
Buildings & Improvements	20,087,152	19,945,885	22,133,101
Equipment	5,131,165	4,932,997	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	13,491,657	12,967,598	-
Accumulated Depreciation	(30,149,884)	(28,259,071)	(4,431,509)
Total Assets	\$ 39,741,523	39,830,149	30,146,290
<u>Liabilities</u>			
Current Liabilities	\$ 1,276	-	792,203
Long-term Obligations Payable			
Due within one year	149,583	157,453	480,000
Due in more than one year	213,252	244,528	10,030,000
Total Liabilities	364,111	401,981	11,302,203
<u>Net Position</u>			
Net Investment in Capital Assets	18,973,608	20,452,056	18,730,842
Restricted	9,683,505	11,589,107	113,245
Unrestricted	10,720,299	7,387,005	-
Total Net Position	\$ 39,377,412	39,428,168	18,844,087

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

COUNTY OF GRUNDY, ILLINOIS

STATEMENT B

Government-wide Financial Statement
Statement of Activities - Modified Cash Basis
For the Year Ended November 30, 2016

Program Activities	Program Revenues		Net (Expenditures) Revenues		Component Unit
	Expenditures	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Grundy County
General Government	\$ 7,950,183	1,521,939	266,512	-	Public Building
Judiciary and Courts	2,640,336	1,121,500	465,568	-	Commission
Education	79,617	12,393	-	-	
County Development	185,525	584,245	34,728	-	
Public Safety	5,765,473	663,953	145,709	-	
Highways and Bridges	5,653,605	488,565	-	-	
Public Health	2,042,876	482,046	1,176,117	-	
Employee Welfare	1,297,690	-	-	6,884	
Employee Retirement Costs	2,578,633	-	-	-	
Total Governmental Activities	28,193,938	4,874,641	2,088,634	6,884	
Component Unit	1,291,893	771,238	51,155	-	(469,500)
Total Government	\$ 29,485,831	5,645,879	2,139,789	6,884	(469,500)

General Revenues

Taxes:

Property Taxes	\$ 14,866,619	13,887,561	-
Retailers' Occupation Tax	600,924	579,413	-
Supplemental Sales Tax	1,751,738	1,813,952	-
Illinois Use Tax	351,390	195,219	-
Illinois Income Tax	1,202,384	1,266,310	-
Illinois Replacement Tax	454,000	512,809	-
Real Estate Transfer Tax	139,607	123,616	-
Motor Fuel Taxes	1,334,691	689,366	-
Other Taxes	37,123	16,194	-
Interest on Investments	96,487	20,878	352
Miscellaneous	338,060	390,475	(9,813)
Total General Revenues	21,173,023	19,495,793	(9,461)
Change in Net Position	(50,756)	(2,851,160)	(478,961)
Net Position at beginning of year	39,428,168	42,279,328	19,323,048
Net Position at end of year	\$ 39,377,412	39,428,168	18,844,087

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

Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds
November 30, 2016

<u>Assets</u>							
	General Fund	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	Totals November 30, 20162015
Cash and Equivalents	\$ 8,719,137	892,631	1,336,625	1,332,989	2,185,739	6,200,511	19,098,288
Due from Other Funds	-	-	-	60,733	-	-	41,993
Total Assets	\$ 8,719,137	892,631	1,336,625	1,393,722	2,185,739	6,200,511	19,140,281
<u>Liabilities and Fund Balances</u>							
Liabilities							
Overdraft Payable	\$ -	-	-	-	-	262,552	122,176
Payroll Liabilities	1,143	3	-	-	-	130	-
Due to Other Funds	60,733	-	-	-	-	-	41,993
Total Liabilities	61,876	3	-	-	-	262,682	164,169
Fund Balances:							
Restricted Fund Balance	-	892,628	1,336,625	1,393,722	-	6,060,530	11,589,107
Committed Fund Balance	-	-	-	-	2,185,739	139,863	163,445
Unassigned Fund Balance	8,657,261	-	-	-	-	(262,564)	7,223,560
Total Fund Balances	8,657,261	892,628	1,336,625	1,393,722	2,185,739	5,937,829	18,976,112
Total Liabilities and Fund Balances	\$ 8,719,137	892,631	1,336,625	1,393,722	2,185,739	6,200,511	19,140,281

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds

\$ 20,403,804 18,976,112

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.

Capital assets

Accumulated depreciation

49,486,327 49,113,108
(30,149,884) (28,259,071)

Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore are not reported in the funds.

Net Position of Governmental Activities

(362,835) (401,981)
\$ 39,377,412 39,428,168

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

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2016**

	General Fund	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	Totals November 30,	
							2016	2015
Revenues Received:								
Taxes:								
Property Tax	\$ 5,594,259	1,728,275	-	2,279,338	-	5,264,747	14,866,619	13,887,561
Retailers' Occupation Tax	600,924	-	-	-	-	-	600,924	579,413
Supplemental Sales Tax	1,751,738	-	-	-	-	-	1,751,738	1,813,952
Illinois Use Tax	351,390	-	-	-	-	-	351,390	195,219
Illinois Income Tax	1,202,384	-	-	-	-	-	1,202,384	1,266,310
Illinois Replacement Tax	444,000	-	-	-	-	10,000	454,000	512,809
Real Estate Transfer Tax	139,607	-	-	-	-	-	139,607	123,616
Other Taxes	37,123	-	-	-	-	-	37,123	16,194
Intergovernmental	487,613	200,000	1,387,792	-	-	44,150	2,119,555	2,002,057
Grants & Contributions	433,259	-	-	-	-	1,662,259	2,095,518	1,683,409
Reimbursements	293,152	-	-	-	-	238,872	532,024	317,487
Licenses and Permits	111,669	-	-	-	-	-	111,669	113,135
Revenue from Services	1,894,213	-	-	-	-	1,551,871	3,446,084	3,157,663
Interest on Investments	87,856	624	2,846	-	3,943	1,218	96,487	20,878
Miscellaneous	168,788	133,478	-	-	-	35,794	338,060	390,475
Total Revenues Received	13,597,975	2,062,377	1,390,638	2,279,338	3,943	8,808,911	28,143,182	26,080,178
Expenditures Disbursed:								
Current:								
General Government	4,834,992	-	-	892,218	-	1,549,729	7,276,939	8,475,212
Judiciary and Courts	2,065,128	-	-	-	-	590,845	2,655,973	2,599,282
Education	79,617	-	-	-	-	-	79,617	97,047
County Development	185,525	-	-	-	-	-	185,525	178,087
Public Safety	5,565,037	-	-	-	-	433,001	5,998,038	6,053,807
Highways and Bridges	-	1,591,616	810,705	-	395,211	1,502,140	4,299,672	3,419,452
Public Health	-	-	-	-	-	2,042,063	2,042,063	2,144,553
Employee Welfare	1,297,690	-	-	-	-	-	1,297,690	1,719,986
Employee Retirement Costs	-	-	-	-	-	2,578,633	2,578,633	2,381,705
Capital Outlay	164,574	85,924	-	-	-	50,842	301,340	1,842,459
Total Expenditures Disbursed	14,192,563	1,677,540	810,705	892,218	395,211	8,747,253	26,715,490	28,911,590

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2016

	General Fund	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	Totals November 30, 2016	2015
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ (594,588)	384,837	579,933	1,387,120	(391,268)	61,658	1,427,692	(2,831,412)
Other Financing Sources (Uses):								
Operating Transfers In	1,653,155	-	-	-	-	602,338	2,255,493	2,481,095
Operating Transfers Out	(522,338)	-	-	(1,634,000)	-	(99,155)	(2,255,493)	(2,585,723)
Total Other Financing Sources (Uses):	1,130,817	-	-	(1,634,000)	-	503,183	-	(104,628)
Net Change in Fund Balance	536,229	384,837	579,933	(246,880)	(391,268)	564,841	1,427,692	(2,831,412)
Fund Balance, Beginning of Year	8,121,032	507,791	756,692	1,640,602	2,577,007	5,372,988	18,976,112	21,807,524
Fund Balance, End of Year	\$ 8,657,261	892,628	1,336,625	1,393,722	2,185,739	5,937,829	20,403,804	18,976,112

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds

\$ 1,427,692 (2,831,412)

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:

Debt issuance

Debt retired

(118,538) (169,938)
157,684 120,481

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

Capital asset dispositions

Depreciation adjustment for disposal of assets

Depreciation expense

551,398 2,163,114
(178,179) (342,223)
178,179 252,846
(2,068,991) (2,044,028)

Change in Net Position of Governmental Activities

\$ (50,756) (2,851,160)

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

Statement of Fiduciary Net Position
November 30, 2016

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Agency Funds	Total
<u>Assets</u>				
Current Assets:				
Cash and Equivalents	\$ 97,910	2,759,266	3,274,426	6,131,602
Investments	5,094,691	-	-	5,094,691
Capital Assets, Net	-	-	675,044	675,044
Total Assets	<u>\$ 5,192,601</u>	<u>2,759,266</u>	<u>3,949,470</u>	<u>11,901,337</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Due to Taxing Bodies and Others	\$ -	-	38,798	38,798
Trust Deposits Due to Others	-	-	2,878,648	2,878,648
Long-term Obligations Payable:				
Due Within One Year	573,288	-	185,562	758,850
Due Beyond One Year	3,089,632	-	846,462	3,936,094
Total Liabilities	<u>3,662,920</u>	<u>-</u>	<u>3,949,470</u>	<u>7,612,390</u>
Net Position Held in Trust for Employee Benefits	<u>1,529,681</u>	<u>2,759,266</u>	<u>-</u>	<u>4,288,947</u>
Total Liabilities and Net Position	<u>\$ 5,192,601</u>	<u>2,759,266</u>	<u>3,949,470</u>	<u>11,901,337</u>

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

Statement of Changes in Fiduciary Net Position
November 30, 2016

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Total
Additions:			
County Contribution	\$ 918,750	-	918,750
Employer Contribution	-	1,889,597	1,889,597
Reinsurance	-	61,708	61,708
Interest Income	168,464	3,561	172,025
Miscellaneous	43,312	376,920	420,232
Total Additions	1,130,526	2,331,786	3,462,312
Deductions:			
Fees	121,551	-	121,551
Loss on Investment Sales	28,296	-	28,296
Interest Expense	408,151	-	408,151
Insurance Premiums and Claims	346,201	2,755,782	3,101,983
Total Deductions	904,199	2,755,782	3,659,981
Other Financing Sources (Uses):			
Bond Issuance Premium	(1,250)	-	(1,250)
Net Increase (Decrease) in Net Position	225,077	(423,996)	(198,919)
Net Position - Beginning of Year	1,304,604	3,183,262	4,487,866
Net Position - End of Year	\$ 1,529,681	2,759,266	4,288,947

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

NOTES TO BASIC FINANCIAL STATEMENTS

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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:

Grundy County Public Building Commission

The Grundy County Public Building Commission was created by a resolution of Grundy County adopted by the Grundy County Board (the "County Board") on November 27, 1990 as a multipurpose Commission, to provide for the financing to acquire the site, construct, and equip a new administrative facility to be leased by the County. The Commission's nine Commissioners are appointed for staggered terms by the County Board Chairman with the consent of the County Board. Subsequent Commissioners will also be appointed by the County Board Chairman with the consent of the County Board.

The Commission is organized as a multi-purpose Commission with the authority to issue bonds or notes to finance the acquisition and construction of public building facilities for the County.

The Grundy County Public Building Commission (GCPBC) is a component unit of the primary government with an October 31st 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

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.

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 investment in capital assets represents 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 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

C. Fund Accounting - (continued)

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;
- 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 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 committed 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

C. Fund Accounting - (continued)

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.

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 current financial resources measurement focus and the cash basis 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.

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.

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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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, certificates of deposit, and 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.

As of November 30, 2016, the County prospectively applied Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures to all fair value measurements.

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	39-50 years
Improvements, other than buildings	10-25 years
Machinery, furniture, and equipment	5-20 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 Basic Financial Statements For the Year Ended November 30, 2016

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 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. Net investment in capital assets - 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. Net investment in capital assets is calculated as follows:

Capital Assets, Net of Accumulated Depreciation	\$ 19,336,443
Less: Long-Term Obligations Payable	<u>(362,835)</u>
Net Investment in Capital Assets	<u>\$ 18,973,608</u>

- 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

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

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 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 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, 2016.

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity, 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.

At November 30, 2016, the County’s special revenue funds had the following restricted fund balances, resulting from property taxes, grants, and other restricted sources:

<u>Fund</u>	<u>Balance</u>	<u>Fund</u>	<u>Balance</u>
County Highway Fund	\$ 892,628	Probation & Court Services Fund	163,383
Motor Fuel Tax Fund	1,336,625	Animal Control Donation Fund	18,888
Liability Insurance Fund - Tort	646,635	G.I.S. Fund	9,171
Liability Insurance Fund - Self-Insurance	747,087	Nuclear Emergency Planning Grant Fund	42,872
County Bridge	209,005	Animal Control Population Fees Fund	15,419
Federal Aid Matching	448,271	Sheriff Vehicle Fees Fund	80,043
Tuberculosis	58,404	Circuit Clerk Operations and Admin. Fund	40,796
Emergency Services & Disaster	48,155	State's Attorney Drug Court Fund	48,709
IMRF and Social Security - IMRF	829,160	EDPA 1 Fund	1,681,586
IMRF and Social Security - FICA	572,404	Juvenile Justice Fees Fund	62,464
Child Support Fee Collection Fund	157,100	Drug Court Participation Fund	19,036
Animal Control Fund	46,029	Sale in Error Fund	100,000
Indemnity Fund	138,889	Coroner's Operating Fund	58,950
Local Emergency Planning Commission Fund	14,148	Probation & Court Services Ops. Fund	130,439
Law Library Fund	9,092	Transit Project Fund	118,127
Unemployment Insurance Fund	54,227	Development Engineering Fees Fund	12,695
Workmen's Compensation Fund	13,648	State's Attorney Automation Fund	21,442
County Clerk Record Doc. Storage Fund	26,087	State's Attorney Fee Fund	66,083
Circuit Clerk Automation Fund	306,686	Dispute Resolution Fund	4,270
Security System Fund	21,444	Merit Commission Fund	5,576
Circuit Clerk Document Storage	347,250	GIS Automation Fund	3,521
Treasurer Automation Fund	40,008	Mental Health Court Grant Fund	17,053
		Total Restricted Fund Balance	\$ 9,683,505

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

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

GASB 54 – Fund Balance Classification – (continued)

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, 2016, the County had \$2,185,739 committed for future projects of the County's highways in the Highway Restricted Fund and \$139,863 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, 2016, the County did not have any 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. Deficit fund balances are also considered to be unassigned in the financial statements.

It is the County's policy to use fund balances in the following order when an expense is incurred for multiple fund balance classifications:

1. Committed
2. Assigned
3. Unassigned

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

G. 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.

NOTE 2: DEFICIT FUND BALANCES

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

EDPA 2 Fund	(\$21,040)
Transit Fund	(\$241,524)

These balances are reported as overdraft payable and unassigned fund balance on the Statement of Assets, Liabilities, & Fund Balances. The overdrafts have been eliminated for reporting on the Government-wide Statement of Net Position.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

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.

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.

As of November 30, 2016, the County had uninsured deposits totaling \$12,492,476. Of this amount, \$12,488,613 was collateralized by securities held by the pledging financial institution, and \$3,863 was uncollateralized.

B. *Investments*

Primary Government

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, a fiduciary fund, which are not reported on the Government-wide Statement of Net Position.

Investments are stated at cost, which approximates market value. At November 30, 2016, the County's investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 729,143	729,143
Municipal Bonds	4,165,548	4,047,662
Gov't Agency Securities	100,000	99,674
Certificates of Deposit	100,000	100,009
Total	<u>\$ 5,094,691</u>	<u>4,976,488</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Self-Insurance Trust (continued):

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Cash & Money Market	\$ 729,143	-	-	-	729,143
Municipal Bonds	596,254	535,120	2,020,176	1,013,998	4,165,548
Gov't Agency Securities	-	-	100,000	-	100,000
Certificates of Deposit	-	100,000	-	-	100,000
Total	<u>\$ 1,325,397</u>	<u>635,120</u>	<u>2,120,176</u>	<u>1,013,998</u>	<u>5,094,691</u>

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.

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.

Custodial Credit Risk – The County does not have a policy regarding custodial credit risk of investments. As of November 30, 2016, there are no investments with custodial credit risk.

Foreign Currency Credit Risk – The County has no foreign currency risk for investments at November 30, 2016.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Presented below is the actual rating as of November 30, 2016, for the County's investments.

Credit Risk Rating*		Total
S&P	Moody's	
AAA	Aaa	\$ 206,243
AA+	Aa1	100,000
AA	Aa2	2,019,588
AA-	Aa3	614,080
A+	A1	536,107
A-	A3	216,534
Not Rated		572,996
U.S. Gov't Backed Money		
Market Accounts		729,143
Certificate of Deposit		100,000
Total Investments		<u>\$ 5,094,691</u>

**Not all securities are rated by both
Standard & Poor's and Moody's. Both
scales are presented for comparability.*

Discretely Presented Component Unit – Grundy County Public Building Commission

At October 31, 2016, the component unit's investments include bank accounts, and all short-term investments such as certificates of deposit, governmental money market funds and repurchase agreements.

All investments of the Grundy County Public Building Commission are investments in short-term United States Government obligations. The securities are held by a trust department of a financial institution in the name of the Grundy County Public Building Commission.

Investments are stated at cost in the accompanying financial statements. The following is a summary of investments as of October 31, 2016:

	<u>Carrying Amount</u>	<u>Market Value</u>
Federated U.S. Treasury Obligations	<u>\$ 905,448</u>	<u>905,448</u>

The entire amount was fully insured or collateral with securities held by an agent in the Commission's name and stated at cost, which approximates market. All obligations mature within 12 months, and are not rated.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 4: FAIR VALUE MEASUREMENTS

For disclosure purposes, the County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

Investments measured at fair value (for disclosure purposes only) on a recurring basis are disclosed below:

	Balance at November 30, 2016	Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
County Investments (Self-Insurance Trust):				
Cash & Money Market	\$ 729,143	729,143	-	-
Municipal Bonds	4,047,662	-	4,047,662	-
Government Agency Securities	99,674	99,674	-	-
Negotiable Certificates of Deposit	100,009	-	100,009	-
Total County Investments	<u>\$ 4,976,488</u>	<u>828,817</u>	<u>4,147,671</u>	<u>-</u>
Component Unit Investments				
US Treasury Obligations	\$ 905,448	905,448	-	-
Total Component Unit Investments	<u>\$ 905,448</u>	<u>905,448</u>	<u>-</u>	<u>-</u>

Cash, money market funds, municipal bonds, certificates of deposit, and US Treasury Obligations classified in Level 1 are valued using prices quoted in active markets for those securities.

NOTE 5: PROPERTY TAXES

The County is responsible for assessing, collecting, and distributing property taxes in accordance with enabling state legislation. The County's property tax levy must be adopted by the County Board by the last Tuesday in December. 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 2015 tax levy in the amount of \$14,685,399, reduced by abatements and statutory limitations to \$13,514,281, was received during the current fiscal year and was adopted by the County Board on December 8, 2015. The 2016 tax levy in the amount of \$14,341,159, which will be reduced by statutory limitations was adopted by the County Board on December 13, 2016 and will be received in the subsequent fiscal year.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 5: PROPERTY TAXES – (CONTINUED)

Bond & Interest - Grundy County Public Building Commission – Related expenditures paid from this restricted tax levy are accounted for in the General Fund. A portion of the Bond and Interest levy is allocated for the rent payment to GCPBC. The levy dollars are deposited into the County General Fund prior to being disbursed to the GCPBC for rent to cover debt payment. As of November 30, 2016, the General Fund paid the full levy amount and had no restricted fund balance.

Bond & Interest – Grundy County Self-Insurance Trust – Related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A portion of the Bond and Interest levy is allocated for payment to the Self-Insurance Trust. The levy dollars are deposited into the County Liability Insurance Fund prior to being disbursed to the Self-Insurance Trust to cover debt payments. As of November 30, 2016, the Liability Insurance Fund has a balance of \$747,087 restricted for future payment to the Self-Insurance Trust.

Tort Immunity – Related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. Per the County risk management plan, transfers are made to the General Fund and Security System Fund for tort related expenditures allocated to these funds. The restrictions within these funds are as follows:

	General Fund	Security System Fund
Restricted balance, December 1, 2015	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	1,564,000	70,000
Expenditures:		
Salaries	1,350,469	161,129
Direct expenses	424,552	-
Restricted balance, November 30, 2016	<u>\$ -</u>	<u>-</u>

NOTE 6: PERSONAL PROPERTY REPLACEMENT TAXES

The County receives Personal Property Replacement Tax, which represents an additional State of Illinois income tax on corporations (certain utilities), trusts, partnerships, and Subchapter S corporations, and a new tax on the invested capital of public utilities providing gas, communications, electrical, and waste services.

During the year ended November 30, 2016, the State of Illinois uncovered a misallocation of the Personal Property Replacement Tax (PPRT) Fund, resulting in an overpayment to the taxing districts receiving PPRT that will be recouped by the State of Illinois over an extended period of time. The County's share of the overpayment of PPRT funds is estimated at \$58,907.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 7: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2016 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 813,042	-	-	813,042
Construction in Progress	490,275	-	(490,275)	-
Total Capital Assets Not Being Depreciated	1,303,317	-	(490,275)	813,042
Depreciable Capital Assets:				
Buildings and Improvements	19,945,885	141,267	-	20,087,152
Equipment	4,932,997	376,347	(178,179)	5,131,165
Road Network	9,963,311	-	-	9,963,311
Bridge Network	12,967,598	524,059	-	13,491,657
Total Depreciable Capital Assets	47,809,791	1,041,673	(178,179)	48,673,285
Total Capital Assets	49,113,108	1,041,673	(668,454)	49,486,327
Less Accumulated Depreciation:				
Buildings and Improvements	14,416,091	226,180	-	14,642,271
Equipment	3,801,741	415,646	(178,179)	4,039,208
Road Network	4,374,990	664,221	-	5,039,211
Bridge Network	5,666,250	762,944	-	6,429,194
Total Accumulated Depreciation	28,259,071	2,068,991	(178,179)	30,149,884
Depreciable Capital Assets, Net	19,550,720	(1,027,318)	-	18,523,401
Total Capital Assets, Net	\$ 20,854,037	(1,027,318)	(490,275)	19,336,443

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:	
General Government	\$ 428,327
Judiciary & Courts	3,276
Public Safety	25,203
Highways and Bridges	1,611,372
Public Health	813
Total	<u>\$ 2,068,991</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: CHANGES IN CAPITAL ASSETS - (CONTINUED)

Significant capital purchases for the primary government during the current fiscal year include:

John Deere Backhoe	\$ 85,924
Sheriff Vehicles	118,538
Security System Upgrade	124,000
Salt Storage Shed Roof	79,661

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2016 was as follows:

	Beginning Balance 10/31/2015	Increase	Decrease	Ending Balance 10/31/2016
Capital Assets Not Being Depreciated:				
Land	\$ 969,143	-	-	969,143
Land Improvements	621,069	-	-	621,069
Total Capital Assets Not Being Depreciated	1,590,212	-	-	1,590,212
Capital Assets Being Depreciated:				
Buildings & improvements	21,512,032	-	-	21,512,032
Equipment	60,107	-	-	60,107
Total Capital Assets Being Depreciated	21,572,139	-	-	21,572,139
Total Capital Assets	23,162,351	-	-	23,162,351
Less Accumulated Depreciation:				
Buildings & Improvements	3,974,206	433,262	-	4,407,468
Equipment	20,035	4,006	-	24,041
Total Accumulated Depreciation	3,994,241	437,268	-	4,431,509
Grundy County PBC Capital Assets, Net	\$ 19,168,110	(437,268)	-	18,730,842

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT

Primary Government

The County's primary government 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:

Governmental Activities

	Payable at November 30, 2015	Debt Issued	Debt Retired	Payable at November 30, 2016	Due within one year
Standard Bank 9006	\$ 40,170	-	40,170	-	-
Standard Bank 9007	73,823	-	36,315	37,508	37,508
Standard Bank 9008	23,733	-	7,682	16,051	7,931
Standard Bank 0195	94,317	-	33,637	60,680	34,402
Standard Bank 1722	169,938	-	39,880	130,058	41,723
Standard Bank 0132	-	118,538	-	118,538	28,019
	<u>\$ 401,981</u>	<u>118,538</u>	<u>157,684</u>	<u>362,835</u>	<u>149,583</u>

Standard Bank #9006

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 Tauruses for the County Sheriff's Department. The loan had an interest rate of 3.50% and matured on July 5, 2016. The loan has been paid in full out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Standard Bank #9007

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 \$37,508 and is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due February 5,	Principal	Interest	Total Payment
2017	\$ 37,508	1,259	38,767
	<u>\$ 37,508</u>	<u>1,259</u>	<u>38,767</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

Standard Bank #9008

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 \$16,051 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

<u>Payment Due April 5,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2017	\$ 7,931	524	8,455
2018	8,120	335	8,455
	<u>\$ 16,051</u>	<u>859</u>	<u>16,910</u>

Standard Bank #0195

On February 24, 2014, the County signed a promissory note in the amount of \$135,512 for the purchase of a 2014 Ford Expedition, two 2014 Ford Explorers, and a 2014 Ford Police Interceptor for the County Sheriff's Department, and one 2014 Ford Explorer for ESDA. The loan has an interest rate of 3.25% and matures on March 5, 2018. The loan has a current balance of \$60,680 and is paid out of the General Fund and Emergency Services & Disaster (ESDA) Fund. Interest is allocated to public safety on the Statement of Activities.

<u>Payment Due March 5,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2017	\$ 34,402	2,272	36,675
2018	26,278	1,154	27,432
	<u>\$ 60,680</u>	<u>3,427</u>	<u>64,107</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

Standard Bank #1722

On February 25, 2015, the County signed a promissory note in the amount of \$169,938 for the purchase of six Ford Explorers for the County Sheriff's Department. The loan has an interest rate of 4.00% and matures on March 5, 2019. The loan has a current balance of \$130,058 and will be paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due March 5,	Principal	Interest	Total Payment
2017	\$ 41,723	5,270	46,993
2018	43,391	3,602	46,993
2019	44,944	2,049	46,993
	<u>\$ 130,058</u>	<u>10,921</u>	<u>140,979</u>

Standard Bank #0132

On February 24, 2016, the County signed a promissory note in the amount of \$118,538 for the purchase of four Ford Explorers for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on March 5, 2020. The loan has a current balance of \$118,538 and will be paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due March 5,	Principal	Interest	Total Payment
2017	\$ 28,019	4,321	32,340
2018	29,128	3,212	32,340
2019	30,162	2,179	32,340
2020	31,229	1,111	32,340
	<u>\$ 118,538</u>	<u>10,823</u>	<u>129,360</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds

Self-Insurance Trust

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.

	Payable at November 30, 2015	Debt Issued	Debt Retired	Payable at November 30, 2016	Due within one year
General Obligation Refunding Bonds - Series 2002A	\$ 1,253,224	-	290,304	962,920	273,288
General Obligation Refunding Bonds - Series 2013	2,995,000	-	295,000	2,700,000	300,000
	<u>\$ 4,248,224</u>	<u>-</u>	<u>585,304</u>	<u>3,662,920</u>	<u>573,288</u>

County Self-Insurance General Obligation Refunding Bonds – Series 2002A

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%.

Fiscal Year Ending	Principal	Interest	Total Payable
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>\$ 962,920</u>	<u>1,357,080</u>	<u>2,320,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds-- (continued)

Self-Insurance Trust - continued

County Self-Insurance General Obligation Refunding Bonds – Series 2013

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>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payable</u>
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>\$ 2,700,000</u>	<u>433,559</u>	<u>3,133,559</u>

Emergency Telephone System Board

The Grundy County Emergency Telephone System 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, 2016, the balance of the note payable is \$1,032,024.

	<u>Notes Payable at November 30, 2015</u>	<u>Issued</u>	<u>Retired</u>	<u>Notes Payable at November 30, 2016</u>	<u>Due in One Year</u>
Standard Bank	\$ 1,212,220	-	180,196	1,032,024	185,562
	<u>\$ 1,212,220</u>	<u>-</u>	<u>180,196</u>	<u>1,032,024</u>	<u>185,562</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt – (continued)

Emergency Telephone System Board - continued

Following is the amortization schedule of future note payments:

<u>Fiscal Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payable</u>
11/30/17	\$ 185,562	25,867	211,429
11/30/18	190,598	20,831	211,429
11/30/19	195,771	15,658	211,429
11/30/20	201,053	10,376	211,429
11/30/21	206,541	4,888	211,429
11/30/22	52,499	2,483	54,982
	<u>\$ 1,032,024</u>	<u>80,103</u>	<u>1,112,127</u>

Discretely Presented Component Unit – Grundy County Public Building Commission

	<u>Bonds Payable</u> <u>10/31/2015</u>	<u>Issued</u>	<u>Redeemed/</u> <u>Refunded</u>	<u>Bonds Payable</u> <u>10/31/2016</u>	<u>Due within</u> <u>one year</u>
Revenue Bonds:					
Series 2008	\$ 1,290,000	-	245,000	1,045,000	300,000
Series 2010	2,600,000	-	2,600,000	-	-
Series 2015	7,155,000	-	160,000	6,995,000	165,000
Series 2016	-	2,470,000	-	2,470,000	15,000
Total	<u>\$ 11,045,000</u>	<u>2,470,000</u>	<u>3,005,000</u>	<u>10,510,000</u>	<u>480,000</u>

Series 2008 Revenue Bonds

The bonds are dated December 1, 2008 at a per annum interest rate range of 4.00% to 5.25%. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2010. Principal for the bonds is payable annually on December 1, commencing December 1, 2010. Bonds are subject to redemption prior to maturity on and after December 1, 2018 at the option of the Commission as a whole or in part on any date in integral multiples of \$5,000 in any order of maturity designated by the Commission, on the applicable redemption date and a redemption price equal to the principal amount to be redeemed, plus accrued interest to the redemption date. On February 25, 2015, the Series 2008 Revenue Bonds were partially refunded with the issuance of the Series 2015 Revenues Bonds.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2017	\$ 300,000	43,933	343,933
2018	345,000	28,336	373,336
2019	400,000	10,000	410,000
Totals	<u>\$ 1,045,000</u>	<u>82,269</u>	<u>1,127,269</u>

Series 2010 Revenue Bonds

The bonds are dated July 13, 2010 at a per annum interest rate range of 4.70% to 6.60%. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2012. Principal for the bonds is payable annually on December 1, commencing June 1, 2012. Bonds are subject to redemption prior to maturity on and after December 1, 2029 at the option of the Commission as a whole or in part on any date in integral multiples of \$5,000 in any order of maturity designated by the Commission on the applicable redemption date and a redemption price equal to the principal amount to be redeemed plus accrued interest to the redemption date.

The Bond has been paid in full by the 2016 Refunding Bonds.

Series 2015 Revenue Bonds

The bonds are dated February 26, 2015 at a per annum interest rate range of 2% to 4%. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2015. Principal for the bonds is payable annually on December 1, commencing December 1, 2016. Bonds are subject to redemption prior to maturity on and after December 1, 2026 at the option of the Commission.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2017	\$ 165,000	233,125	398,125
2018	170,000	229,775	399,775
2019	170,000	226,375	396,375
2020	635,000	216,738	851,738
2021	660,000	200,550	860,550
2022	745,000	181,125	926,125
2023	805,000	157,875	962,875
2024	835,000	129,100	964,100
2025	955,000	93,300	1,048,300
2026	1,035,000	53,500	1,088,500
2027	820,000	16,400	836,400
Totals	<u>\$ 6,995,000</u>	<u>1,737,863</u>	<u>8,732,863</u>

Series 2016 Revenue Refunding Bonds

The bonds are dated February 9, 2016 at a per annum interest rate range of 2% to 4%. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2016. Principal for the bonds is payable annually on December 1, commencing December 1, 2016. Bonds are subject to redemption prior to maturity on and after December 1, 2027 at the option of the Commission.

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2017	\$ 15,000	81,900	96,900
2018	35,000	81,400	116,400
2019	35,000	80,700	115,700
2020	35,000	80,000	115,000
2021	35,000	79,300	114,300
2022	95,000	78,000	173,000
2023	95,000	76,100	171,100
2024	95,000	74,033	169,033
2025	100,000	71,743	171,743
2026	105,000	69,334	174,334
2027	490,000	60,750	550,750
2028	1,335,000	26,700	1,361,700
Totals	<u>\$ 2,470,000</u>	<u>859,960</u>	<u>3,329,960</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO was closed to new participants after that date). Grundy County no longer has employees who participate in the ECO plan.

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

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2015, the County's plan membership consisted of the following:

	County RP	SLEP	VAC RP	County Total
Retirees and beneficiaries	199	36	1	236
Inactive, non-retired members	268	13	1	282
Active members	139	47	2	188
Total	606	96	4	706

Contributions

As set by statute, the County's Regular, SLEP, and VAC plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2015 and the fiscal year ended November 30, 2016 are summarized below. 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.

	County RP	SLEP	VAC RP
Plan member required contribution rate	4.50%	7.50%	4.50%
County required contribution rate for 2015	10.50%	23.65%	4.44%
County required contribution rate for 2016	10.90%	23.58%	4.55%
County actual contributions for 2015	\$ 734,092	899,314	3,270
County actual contributions for fiscal year 2016	\$ 743,577	879,977	3,230

Net Pension Liability (Asset)

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2015, the County had a net pension liability for the plan, determined as follows:

	County RP	SLEP	VAC RP	Total
Total Pension Liability	\$ 41,620,516	34,983,658	127,986	76,732,160
Plan Fiduciary Net Position	36,374,775	26,912,343	134,606	63,421,724
Net Pension Liability (Asset)	\$ 5,245,741	8,071,315	(6,620)	13,310,436

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.47% (County RP & SLEP) and 7.50% (VAC RP).
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Single Discount Rate

A single discount rate of 7.47% was used to measure the total pension liabilities for the Regular and SLEP Plans, and a single discount rate of 7.50% was used to measure the total pension liability (asset) for the VAC Plan. The projections of cash flows used to determine the single discount rate assumed that the plan members' contributions would be made at the current contribution rate, and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

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

For purposes of the most recent valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	County RP	SLEP	VAC RP
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.57%	3.57%	3.57%
Resulting single discount rate	7.47%	7.47%	7.50%

Changes in the Net Pension Liability

A schedule of changes in the net pension liability and related ratios can be found on Schedule 1 of the Other Information section of this report.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates

The following represents the County's proportionate share of the net pension liabilities calculated using the above-referenced single discount rate, as well as what the County's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

County Regular Plan			
	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Total Pension Liability	\$ 46,495,716	41,620,516	37,604,164
Plan Fiduciary Net Position	36,374,775	36,374,775	36,374,775
Net Pension Liability/(Asset)	<u>\$ 10,120,941</u>	<u>5,245,741</u>	<u>1,229,389</u>

SLEP Plan			
	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Total Pension Liability	\$ 40,243,004	34,983,658	30,732,551
Plan Fiduciary Net Position	26,912,343	26,912,343	26,912,343
Net Pension Liability/(Asset)	<u>\$ 13,330,661</u>	<u>8,071,315</u>	<u>3,820,208</u>

VAC Regular Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 136,986	127,986	120,464
Plan Fiduciary Net Position	134,606	134,606	134,606
Net Pension Liability/(Asset)	<u>\$ 2,380</u>	<u>(6,620)</u>	<u>(14,142)</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 10: 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.

The County purchases commercial insurance to cover risks related to workers' compensation claims.

For property and related coverage, the County participates in the Counties of Illinois Risk Management Agency, a protected self-insurance risk management program.

Employee health insurance claims are managed through the Self-Insurance Employee Health Insurance Fund (a fiduciary fund of the County). The County and employees contribute a monthly premium to this fund. Claims are administered by a third party, and the County maintains stop-loss insurance to cover claims in excess of a certain amount.

For all other 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 claims and 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 11: SELF-INSURANCE TRUST REIMBURSEMENTS

Grundy County levies for bond and interest to cover debt obligations of the Self-Insurance Trust. During the 2016 fiscal year, a transfer of \$837,258 was made to the Self-Insurance Trust from the Liability Insurance Fund.

The transfer was reported as a reimbursement in the Self-Insurance Trust and as an expenditure in the governmental fund types.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 12: INTERFUND ACTIVITY

Interfund Transfers:

The transfers represent both routine and non-routine items. Generally, routine transfers occur from General Fund to the Health Department, Drug Court Participation, and ESDA Funds to subsidize those funds. In addition, the County Board budgeted routine transfers from the General Fund to the Animal Control and Transit Funds during the current year to subsidize those funds. Routine transfers of \$1,564,000 to the General Fund and \$70,000 to the Security System Fund were made from the Liability Insurance Fund to cover Tort related expenses as identified by the risk management plan. The Sale in Error Fund and the Recorder's Document Storage Fund also transferred excess funds to the General Fund. Transfers between funds of the primary government for the year-ended November 30, 2016 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,653,155	522,338
Liability Insurance Fund	-	1,634,000
Non-Major Funds:		
Security System Fund	70,000	-
ESDA Fund	120,000	-
Animal Control Fund	41,000	-
Animal Control Donation Fund	-	10,000
Transit Fund	20,000	-
Drug Court Fund	31,000	-
Recorder Document Storage Fund	-	64,200
Sale in Error Fund	-	24,955
Health Department Fund	320,338	-
Total Transfers	<u>\$ 2,255,493</u>	<u>2,255,493</u>

Interfund Balances:

At November 30, 2016, the General Fund owed the Liability Insurance fund \$60,733 as a result of tax year 2014 and 2015 bond and interest property tax levy allocated improperly between funds.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 13: LEASES

A. *Grundy County Public Building Commission*

During the fiscal year 2016, a new lease between the Grundy County Public Building Commission and the County of Grundy was adopted. 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:

<u>Year</u>	<u>Amount</u>
2017	\$ 899,541
2018	932,075
2019	976,738
2020	984,850
2021	1,109,125
2022-2026	6,187,136
2027-2029	1,391,700
	<u>12,481,165</u>
Less:	
Amount representing interest	<u>971,165</u>
Total	<u>\$ 11,510,000</u>

During the 2016 fiscal year, the County paid \$850,458 to GCPBC for leasing purposes.

B. *Operating Leases*

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

<u>Fiscal Year Ended</u>	<u>Amount</u>
November 30, 2017	\$100,827
November 30, 2018	13,636
November 30, 2019	11,676
November 30, 2020	5,967
November 30, 2021	<u>436</u>
Total	<u>\$132,542</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 13: LEASES – (CONTINUED)

B. Operating Leases (Continued)

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

Lease	Type	Terms	Rate
Copiers			
Savin 9025b Copier	Monthly	48 months	\$ 113
Konica Minolta Copier	Monthly	60 months	445
Konica Minolta Copier	Monthly	60 months	445
Savin Digital Copier	Monthly	60 months	109
Savin MP4002SP Copier	Monthly	48 months	275
Savin 8055 Digital Copier	Monthly	60 months	295
Bizhub C552DS	Quarterly	60 months	1,169
Savin MP4002SP Digital Copier	Monthly	48 months	149
Savin MP4002SP Digital Copier	Monthly	60 months	224
Savin MP4002SP Digital Copier	Monthly	48 months	215
Savin MPC 305	Monthly	60 months	60
Copier/Fax	Quarterly	60 months	1,169
Savin C9120 Color Copier	Monthly	60 months	100
Bizhub C224e	Monthly	60 months	160
Konica Minolta Copier	Monthly	60 months	431
Fax Machines			
Savin 3720 Laser Fax Machine	Monthly	48 months	48
Savin 3760 Laser Fax Machine	Monthly	12 months	40
Mailing Machine	Monthly	60 months	862
Election Equipment	Annual	2 Years	61,600

NOTE 14: 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, 2016:

Assessed valuation (2015)	<u>\$ 1,768,410,022</u>
Statutory debt limitation (2.875%)	\$ 50,841,788
Amount of debt applicable to debt limitation	<u>362,835</u>
Legal Debt Margin	<u>\$ 50,478,953</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 15: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County provides post-employment health care benefits (OPEB) for retired employees in accordance with union contracts through a single-employer defined benefit plan administered by the County. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The November 30, 2015 actuarial valuation is used for the following sections.

Benefits Provided

The County provides medical and dental insurance benefits to eligible retirees and their dependents. To be eligible for benefits, an employee must qualify for retirement under one of the County's IMRF plans or meet COBRA requirements.

All health care benefits are provided through the County's self-insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions.

Membership

At November 30, 2015, membership consisted of:

Retirees and beneficiaries currently receiving benefits	12
Terminated employees entitled to, but not yet receiving benefits	-
Active plan members fully eligible to retire	34
Active plan members not yet fully eligible to retire	<u>163</u>
Total	<u>209</u>

Funding Policy

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy, which may result in an implicit subsidy to the County as defined by GASB Statement No. 45. Since the County is self-insured, this amount fluctuates on an annual basis. For the fiscal year ending November 30, 2016, retirees contributed \$126,457 and the County was estimated to contribute \$0 toward the implicit subsidy. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement. The General Fund typically has been used to liquidate the OPEB obligation.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 15: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost (expense) was \$359,998, while the Annual Required Contribution (ARC) was \$359,998 for the fiscal year ended November 30, 2015. The County's OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for November 30, 2016 were as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2016	N/A	N/A	N/A	N/A
11/30/2015	\$ 359,998	249,854	69.40%	110,144
11/30/2014	N/A	N/A	N/A	N/A

Funded Status and Funding Progress

The funded status of the Plan as of November 30, 2015, was as follows:

Actuarial accrued liability (AAL)	\$ 4,408,179
Actuarial value of Plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 4,408,179</u>
Funded ratio (actual value of plan assets / AAL)	0%
Covered payroll (active plan members)	\$ 9,598,638
UAAL as a percentage of covered payroll	46%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the County are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as Other Information following the notes to the financial statements, present multi-year trend information that shows whether the actuarial value of Plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 15: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Actuarial Methods and Assumptions

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

In the November 30, 2015 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 4.50% initially and 4.50% ultimately. Both rates include a 3.50% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2015 was 30 years.

The actuarial results are based on the December 1, 2014 measurement date. Actuarial calculations were estimated based on this measurement date.

NOTE 16: NON-CASH CONTRIBUTIONS

During the fiscal year ended November 30, 2016, the Grundy County Health Department received noncash vaccine donations in the amount of \$62,771 and WIC vouchers in the estimated amount of \$217,884. The donated vaccines and vouchers were recorded as a revenue and expenditure in the County's Health Department Fund.

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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 18: CHANGES IN ACCOUNTING PRONOUNCEMENTS

Current Changes

During the year ended November 30, 2016, the County adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. This standard addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The County reports all investments at cost; however, fair value measurements are required for disclosure purposes. See Note 4 for the disclosures required under this statement.

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 were effective for the fiscal year ending November 30, 2016 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement No. 68, which will be effective for the fiscal year ending November 30, 2017. The provisions of this statement did not have an impact on the County's financial statements for the year ended November 30, 2016, as it does not participate in any such pension plans. The provisions of this statement are also not anticipated to have an impact on the County's financial statements for the year ending November 30, 2017.

Future Accounting Pronouncements

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting For Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures for OI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year OI schedules. The provisions of Statement No. 74 are effective for the County's OPEB plan for the fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 18: NEW ACCOUNTING PRONOUNCEMENTS – (CONTINUED)

Future Accounting Pronouncements – (Continued)

GASB Statement No. 77, Tax Abatement Disclosures, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017. The provisions of this statement are expected to have a significant impact on the County's disclosures for the year ending November 30, 2017.

GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans, establishes requirements for pensions provided to employees of state or local government employers through cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provide defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local government employers, and (3) has no predominate state or local government employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements, as it does not participate in any such pension plans.

GASB Statement No. 79, Certain External Investment Pools and Pool Participants, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

NOTE 19: SUBSEQUENT EVENTS

Management evaluated subsequent events through February 14, 2017, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2016, as a result of events occurring between December 1, 2016 and February 14, 2017.

Effective February 1, 2017, Sheriff sergeants and deputies are operating without a contract. It is uncertain at this time what the effect of these negotiations will have on the County going forward.

OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>		
Cash in Bank		\$ 8,719,137
Total Assets		<u>\$ 8,719,137</u>
<u>Liabilities & Fund Balance</u>		
Liabilities:		
Due to Liability Insurance Fund		\$ 60,733
Payroll liabilities		<u>1,143</u>
Total Liabilities		<u>61,876</u>
Fund Balance:		
Unassigned Fund Balance		<u>8,657,261</u>
Total Fund Balance		<u>8,657,261</u>
Total Liabilities and Fund Balance		<u>\$ 8,719,137</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received (Schedule A-3)	\$ 12,892,823	13,393,128	13,597,975	13,097,275
Expenditures Disbursed (Schedule A-4)	<u>14,464,280</u>	<u>14,488,934</u>	<u>14,192,563</u>	<u>16,436,266</u>
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(1,571,457)	(1,095,806)	(594,588)	(3,338,991)
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(423,000)	(433,213)	(320,338)	(326,511)
Emergency Services and Disaster Agency Fund	(120,000)	(120,000)	(120,000)	(98,000)
Liability Insurance Fund	1,440,000	1,564,000	1,564,000	1,440,000
Drug Court Participation Fund	(30,000)	(30,000)	(31,000)	(40,000)
Treasurer Automation Fund	-	-	-	30,000
Animal Control Fund	(31,000)	(31,000)	(31,000)	(35,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	5,000	10,000	24,955	49,631
Capital Project Fund	-	-	-	(125,263)
Merit Commission Fund	(5,000)	-	-	(5,000)
Child Support Collection Fund	-	-	-	30,000
Workman's Compensation	-	(17,714)	-	-
Recorder Document Storage Fund	64,200	64,200	64,200	11,380
Adult Redeploy Grant Fund	-	-	-	(310)
Total Other Financing Sources (Uses)	<u>880,200</u>	<u>986,273</u>	<u>1,130,817</u>	<u>910,927</u>
Net Change in Fund Balance	<u>\$ (691,257)</u>	<u>(109,533)</u>	536,229	(2,428,064)
Fund Balance, Beginning of Year			<u>8,121,032</u>	<u>10,549,096</u>
Fund Balance, End of Year			<u>\$ 8,657,261</u>	<u>8,121,032</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Taxes:				
Property Taxes	\$ 4,731,208	4,702,438	4,763,500	4,610,349
Property Tax - PBC Lease	846,292	831,395	830,759	775,296
Illinois Local Use Tax	260,000	330,000	351,390	195,219
Retailers' Occupation Tax	587,312	595,000	600,924	579,413
Gaming Tax Revenue	18,375	38,000	37,123	10,213
Supplemental Sales Tax	1,900,000	1,737,686	1,751,738	1,813,952
Illinois Income Tax	877,500	1,210,000	1,202,384	1,266,310
Illinois Replacement Tax	507,500	427,000	444,000	502,809
EDPA Distribution	-	-	-	5,981
Real Estate Transfer Tax	95,000	123,656	139,607	123,616
Total Taxes	9,823,187	9,995,175	10,121,425	9,883,158
Intergovernmental:				
Channahon TIF Agreement	377,359	377,359	377,359	367,713
County Clerk Stamp Revenues	50,000	-	34,934	220,609
Sheriff IDOT Traffic Safety Grant	29,000	11,437	11,437	21,696
Violence/Victim Witness Grant	26,350	32,938	39,525	11,963
ERCO Grants	2,000	6,884	6,884	3,476
Franchise Fees	-	-	75,320	68,136
Energy Grant	-	-	-	43,177
VAC Grant	7,500	3,500	3,307	13,335
Total Intergovernmental	492,209	432,118	548,766	750,105
Reimbursements:				
Public Defender Salary	105,000	139,300	135,925	75,421
Reimbursements from Circuit Clerk	20,500	20,500	28,284	20,932
Sheriff Salaries	65,000	62,162	44,455	55,368
Housing of Prisoners	40,000	24,000	21,302	28,076
Sheriff Reimbursement - 911	106,256	103,153	103,153	103,682
State's Attorney Salary	144,672	192,900	192,903	84,395
Mental Health Reimbursement	-	12,510	13,421	-
Supervisor of Assessments Salary	36,000	31,346	34,728	24,022
Supervisor of Assessments - Township	65,723	65,723	50,159	59,825
Election Judges	30,000	30,000	8,550	31,392
Regional Superintendent of Schools	14,101	12,475	12,393	9,529
Transit Rental & Utilities	20,000	20,000	19,985	21,674
Total Reimbursements	647,252	714,069	665,258	514,316
Licenses and Permits:				
Liquor Licenses	13,500	16,600	16,600	13,500
Contractor License	11,000	20,200	21,550	21,750
Zoning, Planning and Building Fees	60,000	65,157	73,519	77,885
Total Licenses and Permits	84,500	101,957	111,669	113,135

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 495,000	430,000	449,857	512,524
Public Defender Fees	-	610	1,120	1,880
County Clerk and Recorder Fees	380,000	395,316	476,101	426,231
Tax Collection Charges	140,000	144,110	302,665	-
Clerk of Circuit Court Fees	352,600	356,000	343,957	356,197
Drug Addiction Services Fee	-	180	405	-
Court Finance Fees	43,000	43,350	42,528	43,601
Juvenile Justice Fees	1,500	1,500	1,180	1,065
Sheriff Civil Process Fees	60,000	66,000	58,157	56,146
Sheriff E-Citation Fees	5,000	3,618	3,608	3,112
Contractual Police Protection Fees	150,000	166,474	168,480	147,313
Conceal Carry Fingerprinting Fees	2,500	10,000	8,311	4,807
County Coroner Fees	2,500	2,000	1,203	2,239
Solid Waste Fees	1,475	36,641	36,641	30,533
Total Revenues Received From Services	1,633,575	1,655,799	1,894,213	1,585,648
Interest on Investments	20,000	60,000	87,856	13,564
Other Income:				
County Miscellaneous Income	100,000	322,878	15,849	68,382
Human Resources Miscellaneous Income	-	1,429	1,429	714
County Board Miscellaneous Income	-	-	-	803
County Clerk Miscellaneous Income	-	38	1,491	50,000
County Treasurer Miscellaneous Income	-	236	286	63
Court-Related Miscellaneous Income	-	6,512	6,512	8,799
State's Attorney Miscellaneous Income	-	32	32	2,533
Sheriff Miscellaneous Income	55,000	62,000	98,024	36,989
Coroner Miscellaneous Income	-	633	1,000	-
Drug Testing Income	-	1,050	1,270	420
Public Aid - Dependent and Neglected Children	4,000	4,000	2,571	14,708
Solid Waste Miscellaneous Income	600	200	202	399
County Clean Energy Income	20,000	20,000	20,000	20,000
Planning & Zoning Miscellaneous Income	-	917	917	153
School Site Donation	12,000	12,000	11,693	27,162
Supervisor of Assessment Miscellaneous Income	-	878	899	1,338
Elections Miscellaneous Income	-	-	2,644	-
VAC Miscellaneous Income	-	-	670	4,374
Technology Miscellaneous Income	500	1,207	3,299	512
Total Other Revenues Received	192,100	434,010	168,788	237,349
Total Revenues Received (Schedule A-2)	\$ 12,892,823	13,393,128	13,597,975	13,097,275

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Expenditures Disbursed: (Schedule 4)				
Human Resource Department	\$ 93,839	102,200	105,902	85,873
County Board	328,907	321,263	311,611	332,365
Publishing and Printing	5,000	5,000	1,979	1,658
County Administrator	134,620	133,125	132,320	99,585
County Clerk and Recorder	294,873	262,762	264,058	463,713
County Treasurer	208,558	210,699	208,416	183,845
Circuit Clerk	161,647	228,308	242,118	223,265
Supplies to County Offices	123,000	119,000	106,714	99,866
Public Defender	288,660	293,038	292,853	332,164
Court Related Expenses	114,950	114,950	90,191	98,180
Probation Office	383,777	412,277	397,078	374,576
Dependent and Neglected Children	225,000	165,000	151,991	252,233
Jurors' Fees	30,300	30,000	30,407	16,259
State's Attorney	753,053	776,401	773,697	755,659
Sheriff	3,631,736	3,631,736	3,435,201	3,517,311
Jail Operations	1,245,728	1,369,728	1,313,381	1,186,560
Courthouse Operations	354,274	354,274	338,590	327,089
Administration Building	208,270	227,257	222,455	232,516
Coroner	232,011	237,863	224,841	232,395
Grundy 911 Center	56,000	59,050	60,237	61,032
ERCO	33,084	33,084	35,125	26,542
County Planning and Zoning	146,194	148,152	149,341	148,499
Zoning Board of Appeals	2,000	1,500	740	1,816
Planning Commission	1,500	1,500	319	1,230
Board of Review	27,426	25,788	23,214	27,293
Employee Welfare	1,079,000	1,084,000	1,297,690	1,719,986
Grundy County Public Building Lease	804,311	804,311	850,458	2,510,246
School Site	12,000	12,000	11,693	27,162
Supervisor of Assessments	388,184	373,529	377,512	377,310
Election Costs	474,936	477,208	447,143	307,057
Regional Superintendent of Schools	68,861	68,436	67,924	69,885
Professional Services	1,190,055	1,199,980	1,187,408	1,244,714
Contingent Expenses	366,428	200,000	50,115	133,978
Juvenile Justice	81,473	85,224	84,200	83,172
Victim Witness Costs	54,906	60,068	58,112	53,242
Veterans' Assistance	196,108	196,968	185,513	199,180
Technology Department	663,611	663,255	662,016	628,810
Total Expenditures Disbursed (Schedule A-2)	\$ 14,464,280	14,488,934	14,192,563	16,436,266

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 892,631
Total Assets	<u>\$ 892,631</u>
<u>Liabilities & Fund Balance</u>	
Liabilities:	
Payroll liabilities	\$ 3
Total Liabilities	<u>3</u>
Restricted Fund Balance	<u>892,628</u>
Total Liabilities and Fund Balance	<u>\$ 892,631</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE A-6

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 1,728,772	1,728,772	1,728,275	1,707,526
Sale of Equipment	-	20,000	-	-
Miscellaneous Revenues	214,700	528,519	133,478	92,078
Interest Income	700	700	624	793
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
Traffic Lights Reimbursement	2,000	3,400	-	2,992
Total Revenues Received	2,146,172	2,481,391	2,062,377	2,003,389
Expenditures Disbursed:				
Salaries - Maintenance	392,640	392,640	392,298	382,846
Salary - Engineer	123,099	123,099	123,008	120,594
Salary - Office Manager	35,000	35,000	39,365	33,159
Salaries - Overtime and Extra Help	75,000	65,000	53,408	63,985
Overtime	-	3,161	5,962	-
Employee Insurance	180,000	168,000	147,897	149,187
Office Supplies	7,500	7,500	6,475	7,163
Operating Supplies	15,000	15,000	15,666	13,634
Fuel	90,000	50,000	43,163	64,159
Traffic Light Expense	8,000	20,000	16,394	6,514
Road Repairs and Maintenance	568,000	783,215	362,330	367,599
Engineering Services	30,000	100,168	28,730	31,350
Drug Testing	1,000	1,000	589	951
Travel Expense	3,500	3,500	3,013	2,669
Utilities	40,000	40,000	33,621	35,086
Maintenance and Repairs-Equipment	75,000	100,000	147,034	106,936
Building Repairs and Maintenance	17,500	177,252	164,132	395,753
Copier rental	1,440	1,440	1,607	605
Contingencies	10,000	1,000	6,924	6,800
Purchase of Equipment	230,000	230,000	85,924	256,509
Total Expenditures Disbursed	1,902,679	2,316,975	1,677,540	2,045,499
Excess of Revenues Received Over (Under) Expenditures Disbursed	243,493	164,416	384,837	(42,110)
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	(200,000)	-	-	(200,000)
Net Change in Fund Balance	\$ 43,493	164,416	384,837	(242,110)
Fund Balance, Beginning of Year			507,791	749,901
Fund Balance, End of Year			\$ 892,628	507,791

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016**

<u>Assets</u>	
Cash in Bank	\$ 1,336,625
Total Assets	<u>\$ 1,336,625</u>
<u>Fund Balance</u>	
Fund Balance Restricted For Future Projects	\$ 1,336,625
Total Fund Balance	<u>\$ 1,336,625</u>

SCHEDULE A-8

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)**

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Allotments - State of Illinois	\$ 900,000	1,260,000	1,334,691	689,366
Salary Reimbursements	51,715	53,101	53,101	52,060
Interest income	1,200	1,360	2,846	1,409
Total Revenues Received	<u>952,915</u>	<u>1,314,461</u>	<u>1,390,638</u>	<u>742,835</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	103,431	103,431	105,613	103,287
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	590,000	1,119,400	505,092	592,882
Total Expenditures Disbursed	<u>893,431</u>	<u>1,422,831</u>	<u>810,705</u>	<u>896,169</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 59,484</u>	<u>(108,370)</u>	579,933	(153,334)
Fund Balance, Beginning of Year			<u>756,692</u>	<u>910,026</u>
Fund Balance, End of Year			<u>\$ 1,336,625</u>	<u>756,692</u>

COUNTY OF GRUNDY, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE A-9

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 1,332,989
Due from Other Funds	60,733
Total Assets	<u>\$ 1,393,722</u>
<u>Fund Balance</u>	
Fund Balance Restricted for Liability Insurance	\$ 646,635
Fund Balance Restricted for Self-Insurance Trust	747,087
Total Fund Balance	<u>\$ 1,393,722</u>

SCHEDULE A-10

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,400,000	1,378,859	1,368,279	1,352,524
Property Taxes - Bond and Interest	991,018	991,018	911,059	902,915
Total Revenues Received	<u>2,391,018</u>	<u>2,369,877</u>	<u>2,279,338</u>	<u>2,255,439</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	80,000	80,000	54,960	40,045
Self Insurance Bond Retirement	991,018	991,018	837,258	857,166
Total Expenditures Disbursed	<u>1,071,018</u>	<u>1,071,018</u>	<u>892,218</u>	<u>897,211</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,320,000	1,298,859	1,387,120	1,358,228
Other Financing Sources (Uses):				
Transfer to Security System Fund	(70,000)	(70,000)	(70,000)	(70,000)
Transfer to General Fund	(1,440,000)	(1,564,000)	(1,564,000)	(1,440,000)
Total Other Financing Sources (Uses)	<u>(1,510,000)</u>	<u>(1,634,000)</u>	<u>(1,634,000)</u>	<u>(1,510,000)</u>
Net Change in Fund Balance	<u>\$ (190,000)</u>	<u>(335,141)</u>	<u>(246,880)</u>	<u>(151,772)</u>
Fund Balance, Beginning of Year			<u>1,640,602</u>	<u>1,792,374</u>
Fund Balance, End of Year			<u>\$ 1,393,722</u>	<u>1,640,602</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 2,185,739
Total Assets	<u>\$ 2,185,739</u>
<u>Fund Balance</u>	
Fund Balance Committed For Future Projects	\$ 2,185,739
Total Fund Balance	<u>\$ 2,185,739</u>

SCHEDULE A-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Interest Income	\$ 4,000	4,000	3,943	3,492
Other Revenues	-	292,708	-	36,641
Total Revenues Received	<u>4,000</u>	<u>296,708</u>	<u>3,943</u>	<u>40,133</u>
Expenditures Disbursed	<u>1,150,000</u>	<u>1,340,807</u>	<u>395,211</u>	<u>336,299</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,146,000)	(1,044,099)	(391,268)	(296,166)
Other Financing Sources (Uses):				
Operating Transfer from Highway Fund	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Net Change in Fund Balance	<u>\$ (946,000)</u>	<u>(1,044,099)</u>	<u>(391,268)</u>	<u>(96,166)</u>
Fund Balance, Beginning of Year			<u>2,577,007</u>	<u>2,673,173</u>
Fund Balance, End of Year			<u>\$ 2,185,739</u>	<u>2,577,007</u>

Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - Regular Plan

Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 658,777	672,061	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	2,812,785	2,617,160	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	1,874,585	(168,415)	-	-	-	-	-	-	-	-
Assumption Changes	134,590	1,396,262	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(2,069,276)	(1,734,893)	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	3,411,461	2,782,175	-	-	-	-	-	-	-	-
Total Pension Liability - Beginning	38,209,055	35,426,880	-	-	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 41,620,516	38,209,055	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 734,092	710,604	-	-	-	-	-	-	-	-
Contributions - Employee	340,288	289,425	-	-	-	-	-	-	-	-
Net Investment Income	182,440	2,193,764	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(2,069,276)	(1,734,893)	-	-	-	-	-	-	-	-
Other (Net Transfer)	201,742	(804,184)	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(610,714)	654,716	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	36,985,489	36,330,773	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 36,374,775	36,985,489	-	-	-	-	-	-	-	-
Net Pension Liability (Asset)	\$ 5,245,741	1,223,566	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.40%	96.80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 6,661,684	5,937,689	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	78.74%	20.61%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Changes in Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel											
Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
Total Pension Liability											
Service Cost	\$ 846,464	831,119	-	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	2,498,212	2,380,259	-	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(704,941)	(636,527)	-	-	-	-	-	-	-	-	-
Assumption Changes	48,100	442,507	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,358,989)	(1,452,303)	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	1,328,846	1,565,055	-	-	-	-	-	-	-	-	-
Total Pension Liability - Beginning	33,654,812	32,089,757	-	-	-	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 34,983,658	33,654,812	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position											
Contributions - Employer	\$ 899,314	1,052,070	-	-	-	-	-	-	-	-	-
Contributions - Employee	283,084	374,004	-	-	-	-	-	-	-	-	-
Net Investment Income	134,468	1,584,903	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,358,989)	(1,452,303)	-	-	-	-	-	-	-	-	-
Other (Net Transfer)	(27,365)	(571,972)	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(69,488)	986,702	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	26,981,831	25,995,129	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 26,912,343	26,981,831	-	-	-	-	-	-	-	-	-
Net Pension Liability (Asset)	\$ 8,071,315	6,672,981	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.93%	80.17%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,831,414	4,320,519	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	210.66%	154.45%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - Veterans' Assistance Commission

Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 7,431	7,431	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	8,657	7,390	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	4,852	4,969	-	-	-	-	-	-	-	-
Assumption Changes	-	6,163	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(9,320)	(8,814)	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	11,620	17,139	-	-	-	-	-	-	-	-
Total Pension Liability - Beginning	116,366	99,227	-	-	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 127,986	116,366	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 3,270	3,219	-	-	-	-	-	-	-	-
Contributions - Employee	3,314	3,376	-	-	-	-	-	-	-	-
Net Investment Income	651	7,450	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(9,320)	(8,814)	-	-	-	-	-	-	-	-
Other (Net Transfer)	5,169	3,051	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	3,084	8,282	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	131,522	123,240	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 134,606	131,522	-	-	-	-	-	-	-	-
Net Pension Liability (Asset)	\$ (6,620)	(15,156)	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	105.17%	113.02%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 73,642	75,028	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	-8.99%	-20.20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedules of Contributions
Illinois Municipal Retirement Fund

Regular Plan					
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2014	\$ 669,771	710,604	(40,833)	5,937,689	11.97%
12/31/2015	699,477	734,092	(34,615)	6,661,684	11.02%

Sheriff's Law Enforcement Personnel					
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2014	\$ 1,010,137	1,052,070	(41,933)	4,320,519	24.35%
12/31/2015	906,129	899,314	6,815	3,831,414	23.47%

Veterans' Assistance Commission					
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2014	\$ 3,219	3,219	-	75,028	4.29%
12/31/2015	3,270	3,270	-	73,642	4.44%

Notes to Schedules:Valuation Date:

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

Methods and Assumptions Used to Determine 2015 Contribution Rates:

<i>Actuarial Cost Method</i>	Aggregate Entry Age Normal
<i>Amortization Method</i>	Level Percentage of Payroll, Closed
<i>Remaining Amortization Period</i>	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two employers were financed over 32 years).
<i>Asset Valuation Method</i>	5-Year smoothed market; 20% corridor
<i>Wage Growth</i>	4.00%
<i>Price Inflation</i>	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases</i>	4.40% to 16% including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.
<i>Mortality</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes There were no benefit changes during the year.

NOTES TO OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information For the Year Ended November 30, 2016

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for all County funds present comparisons of the budget with actual data on a modified cash basis. This is consistent with the modified cash basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for those funds.

NOTE 2: BUDGETING PROCEDURES

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, 2016 was passed by the Board on November 10, 2015 and was amended on November 9, 2016.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS

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

Department	Excess	Cause
Human Resources	\$ 3,702	Administrative assistant salary
County Clerk & Recorder	1,296	Salaries
Circuit Clerk	13,810	Salaries
Jurors' Fees	407	Circuit court per-diem
Grundy 911 Center	1,187	Operating supplies and utilities
ERCO	2,041	Salaries and Green Energy
Land Use	1,189	Professional services
Employee Welfare	213,690	Employee Health Insurance expense
Grundy County PBC Lease	46,147	Lease expenditures
Supervisor of Assessments	3,983	Contractual services and printing

In total, General Fund expenditures were less than final appropriations by \$296,371.

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information
For the Year Ended November 30, 2016

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – (CONTINUED)

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

All of the County's Major Special Revenue Funds operated in compliance with the final approved budget for the year ended November 30, 2016.

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, 2016

	Special Revenue Funds						
	Totals	County Bridge	Federal Aid Matching	Tuberculosis Care and Treatment	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection
<u>Assets</u>							
Cash in Bank	\$ 6,200,511	209,005	448,271	58,404	48,161	1,401,564	157,100
Total Assets	\$ 6,200,511	209,005	448,271	58,404	48,161	1,401,564	157,100
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$ 262,552	-	-	-	-	-	-
Payroll Liabilities	130	-	-	-	6	-	-
Total Liabilities	262,682	-	-	-	6	-	-
Fund Balance:							
Restricted Fund Balance	6,060,530	209,005	448,271	58,404	48,155	1,401,564	157,100
Committed Fund Balance	139,863	-	-	-	-	-	-
Unassigned Fund Balance	(262,564)	-	-	-	-	-	-
Total Fund Balances	5,937,829	209,005	448,271	58,404	48,155	1,401,564	157,100
Total Liabilities and Fund Balances	\$ 6,200,511	209,005	448,271	58,404	48,161	1,401,564	157,100

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,
and Fund Balances - Arising from Cash Transactions
November 30, 2016

SCHEDULE B-1
(Continued)

	Special Revenue Funds						
	Animal Control Fund	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
<u>Assets</u>							
Cash in Bank	\$ 46,032	138,889	14,148	9,092	54,227	13,648	26,093
Total Assets	\$ 46,032	138,889	14,148	9,092	54,227	13,648	26,093
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$ -	-	-	-	-	-	-
Payroll Liabilities	3	-	-	-	-	-	6
Total Liabilities	3	-	-	-	-	-	6
Fund Balance:							
Restricted Fund Balance	46,029	138,889	14,148	9,092	54,227	13,648	26,087
Committed Fund Balance	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-	-
Total Fund Balances	46,029	138,889	14,148	9,092	54,227	13,648	26,087
Total Liabilities and Fund Balances	\$ 46,032	138,889	14,148	9,092	54,227	13,648	26,093

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,
and Fund Balances - Arising from Cash Transactions
November 30, 2016

SCHEDULE B-1
(Continued)

		Special Revenue Funds						
		Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health	Animal Control Donation
<u>Assets</u>								
Cash in Bank	\$	306,686	21,444	347,250	40,008	163,383	-	18,888
Total Assets	\$	306,686	21,444	347,250	40,008	163,383	-	18,888
<u>Liabilities and Fund Balances</u>								
<u>Liabilities:</u>								
Overdraft Payable	\$	-	-	-	-	-	-	-
Payroll Liabilities		-	-	-	-	-	-	-
Total Liabilities		-	-	-	-	-	-	-
<u>Fund Balance:</u>								
Restricted Fund Balance		306,686	21,444	347,250	40,008	163,383	-	18,888
Committed Fund Balance		-	-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-	-
Total Fund Balances		306,686	21,444	347,250	40,008	163,383	-	18,888
Total Liabilities and Fund Balances	\$	306,686	21,444	347,250	40,008	163,383	-	18,888

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, 2016

		Special Revenue Funds					
		Nuclear Emergency Planning Grant Fund		Animal Control Population Fees	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Drug Court
	G.I.S.						
Cash in Bank	9,171	42,872		15,419	80,043	40,796	48,709
Total Assets	9,171	42,872		15,419	80,043	40,796	48,709
<u>Assets</u>							
Cash in Bank							
Total Assets							
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	-	-	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-
Fund Balance:							
Restricted Fund Balance	9,171	42,872	15,419	80,043	40,796	48,709	
Committed Fund Balance	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-	-
Total Fund Balances	9,171	42,872	15,419	80,043	40,796	48,709	
Total Liabilities and Fund Balances	9,171	42,872	15,419	80,043	40,796	48,709	

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, 2016

Special Revenue Funds						
	EDPA 1	Juvenile Justice Fees	Drug Court Participation	Sale In Error	Coroner's Operating	Transit Fund
<u>Assets</u>						
Cash in Bank	\$ 1,681,586	62,464	19,036	100,000	58,950	-
Total Assets	\$ 1,681,586	62,464	19,036	100,000	58,950	-
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	-	-	-	241,512
Payroll Liabilities	-	-	-	-	-	12
Total Liabilities	-	-	-	-	-	241,524
Fund Balance:						
Restricted Fund Balance	1,681,586	62,464	19,036	100,000	58,950	-
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	(241,524)
Total Fund Balances	1,681,586	62,464	19,036	100,000	58,950	(241,524)
Total Liabilities and Fund Balances	\$ 1,681,586	62,464	19,036	100,000	58,950	-

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, 2016

		Special Revenue Funds					
		EDPA 2	Probation & Court Services Operations	Transit Project	Adult Redeploy Grant Fund	Development Engineering Fees	State's Attorney Automation
<u>Assets</u>							
Cash in Bank		\$ -	130,439	118,127	-	12,695	21,442
Total Assets		\$ -	130,439	118,127	-	12,695	21,442
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$ 21,040	-	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-	-	-
Total Liabilities	21,040	-	-	-	-	-	-
Fund Balance:							
Restricted Fund Balance	-	130,439	118,127	-	-	12,695	21,442
Committed Fund Balance	-	-	-	-	-	-	-
Unassigned Fund Balance	(21,040)	-	-	-	-	-	-
Total Fund Balances	(21,040)	130,439	118,127	-	-	12,695	21,442
Total Liabilities and Fund Balances	\$ -	130,439	118,127	-	-	12,695	21,442

COUNTY OF GRUNDY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,
and Fund Balances - Arising from Cash Transactions
November 30, 2016

SCHEDULE B-1
(Continued)

Special Revenue Funds						
	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Capital Project Fund
Cash in Bank	\$ 66,083	4,270	5,576	3,521	17,156	139,863
Total Assets	\$ 66,083	4,270	5,576	3,521	17,156	139,863
<u>Assets</u>						
Cash in Bank	\$ 66,083	4,270	5,576	3,521	17,156	139,863
Total Assets	\$ 66,083	4,270	5,576	3,521	17,156	139,863
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	-	-	-	-
Payroll Liabilities	-	-	-	-	103	-
Total Liabilities	-	-	-	-	103	-
<u>Fund Balance:</u>						
Restricted Fund Balance	66,083	4,270	5,576	3,521	17,053	-
Committed Fund Balance	-	-	-	-	-	139,863
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	66,083	4,270	5,576	3,521	17,053	139,863
Total Liabilities and Fund Balances	\$ 66,083	4,270	5,576	3,521	17,156	139,863

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, 2016

	Special Revenue Funds						
	Totals	County Bridge	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection
Revenues Received:							
Taxes	\$ 5,264,747	390,939	846,707	41,134	-	2,492,502	-
Intergovernmental	54,150	-	-	-	1,700	10,000	-
Reimbursements	238,872	235,464	-	-	-	-	-
Revenue from Services	1,551,871	-	-	-	-	-	18,246
Grants & Contributions	1,662,259	-	-	-	30,649	-	7,727
Interest on Investments	1,218	312	675	-	-	-	190
Miscellaneous	35,794	-	-	-	15,275	3,173	-
Total Revenues Received	8,808,911	626,715	847,382	41,134	47,624	2,505,675	26,163
Expenditures Disbursed:							
General Government	1,549,729	-	-	-	-	-	-
Judiciary and Courts	590,845	-	-	-	-	-	24,400
Public Safety	433,001	-	-	-	160,766	-	-
Highway & Bridges	1,502,140	719,976	782,164	-	-	-	-
Public Health	2,042,063	-	-	53,313	-	-	-
Employee Retirement Costs	2,578,633	-	-	-	-	2,578,633	-
Capital Outlay	50,842	-	-	-	8,000	-	-
Total Expenditures Disbursed	8,747,253	719,976	782,164	53,313	168,766	2,578,633	24,400
Excess of Revenue Received Over (Under) Expenditures Disbursed	61,658	(93,261)	65,218	(12,179)	(121,142)	(72,958)	1,763
Other Financing Sources (Uses):							
Transfers In	602,338	-	-	-	120,000	-	-
Transfers Out	(99,155)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	503,183	-	-	-	120,000	-	-
Net Change in Fund Balance	564,841	(93,261)	65,218	(12,179)	(1,142)	(72,958)	1,763
Fund Balance (Deficit), Beginning of Year	5,372,988	302,266	383,053	70,583	49,297	1,474,522	155,337
Fund Balance (Deficit), End of Year	\$ 5,937,829	209,005	448,271	58,404	48,155	1,401,564	157,100

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, 2016

	Special Revenue Funds						
	Animal Control Fund	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
Revenues Received:							
Taxes	\$ -	-	-	-	24,512	111,275	-
Intergovernmental	42,450	-	-	-	-	-	-
Reimbursements	-	-	2,400	-	-	-	-
Revenue from Services	102,833	19,800	-	11,448	-	-	146,751
Grants & Contributions	-	-	4,014	-	-	-	-
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	1,040	-	-	-	-	-	-
Total Revenues Received	146,323	19,800	6,414	11,448	24,512	111,275	146,751
Expenditures Disbursed:							
General Government	-	-	-	-	13,827	104,583	136,324
Judiciary and Courts	-	-	-	15,194	-	-	-
Public Safety	174,294	-	2,561	-	-	-	-
Highway & Bridges	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures Disbursed	174,294	-	2,561	15,194	13,827	104,583	136,324
Excess of Revenue Received Over (Under)	(27,971)	19,800	3,853	(3,746)	10,685	6,692	10,427
Expenditures Disbursed							
Other Financing Sources (Uses):							
Transfers In	41,000	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(64,200)
Total Other Financing Sources (Uses)	41,000	-	-	-	-	-	(64,200)
Net Change in Fund Balance	13,029	19,800	3,853	(3,746)	10,685	6,692	(53,773)
Fund Balance (Deficit), Beginning of Year	33,000	119,089	10,295	12,838	43,542	6,956	79,860
Fund Balance (Deficit), End of Year	\$ 46,029	138,889	14,148	9,092	54,227	13,648	26,087

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, 2016

	Special Revenue Funds						
	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health	Animal Control Donation
Revenues Received:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Revenue from Services	66,041	131,844	65,904	13,345	47,154	482,046	-
Grants & Contributions	-	-	-	-	-	1,176,117	4,357
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	10,249	-
Total Revenues Received	66,041	131,844	65,904	13,345	47,154	1,668,412	4,357
Expenditures Disbursed:							
General Government	-	-	-	4,670	-	-	-
Judiciary and Courts	68,681	201,525	79,125	-	30,500	-	-
Public Safety	-	-	-	-	-	-	697
Highway & Bridges	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	1,988,750	-
Employee Retirement Costs	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,517	-	-
Total Expenditures Disbursed	68,681	201,525	79,125	4,670	32,017	1,988,750	697
Excess of Revenue Received Over (Under) Expenditures Disbursed	(2,640)	(69,681)	(13,221)	8,675	15,137	(320,338)	3,660
Other Financing Sources (Uses):							
Transfers In	-	70,000	-	-	-	320,338	-
Transfers Out	-	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	-	70,000	-	-	-	320,338	(10,000)
Net Change in Fund Balance	(2,640)	319	(13,221)	8,675	15,137	-	(6,340)
Fund Balance (Deficit), Beginning of Year	309,326	21,125	360,471	31,333	148,246	-	25,228
Fund Balance (Deficit), End of Year	\$ 306,686	21,444	347,250	40,008	163,383	-	18,888

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, 2016

	Special Revenue Funds					
	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Drug Court
Revenues Received:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	1,008	-	-	-	-
Revenue from Services	173,568	-	6,565	35,308	14,584	20,948
Grants & Contributions	-	87,525	-	-	-	10,450
Interest on Investments	-	-	-	-	14	-
Miscellaneous	-	801	-	-	-	-
Total Revenues Received	173,568	89,334	6,565	35,308	14,598	31,398
Expenditures Disbursed:						
General Government	162,268	-	-	-	-	-
Judiciary and Courts	-	-	-	-	12,180	50,182
Public Safety	-	91,716	2,967	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	17,743	-	-	-	-	-
Total Expenditures Disbursed	180,011	91,716	2,967	-	12,180	50,182
Excess of Revenue Received Over (Under)	(6,443)	(2,382)	3,598	35,308	2,418	(18,784)
Expenditures Disbursed						
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	31,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	31,000
Net Change in Fund Balance	(6,443)	(2,382)	3,598	35,308	2,418	12,216
Fund Balance (Deficit), Beginning of Year	15,614	45,254	11,821	44,735	38,378	36,493
Fund Balance (Deficit), End of Year	\$ 9,171	\$ 42,872	\$ 15,419	\$ 80,043	\$ 40,796	\$ 48,709

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, 2016

Special Revenue Funds						
	EDPA 1	Juvenile Justice Fees	Drug Court Participation	Sale In Error	Coroner's Operating	Transit Fund
Revenues Received:						
Taxes	\$ 1,355,173	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	15,293	8,128	44,880	13,014	480
Grants & Contributions	-	-	-	-	-	249,645
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	18
Total Revenues Received	1,355,173	15,293	8,128	44,880	13,014	250,143
Expenditures Disbursed:						
General Government	680,141	-	-	19,925	761	417,431
Judiciary and Courts	-	4,445	200	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	680,141	4,445	200	19,925	761	417,431
Excess of Revenue Received Over (Under)	675,032	10,848	7,928	24,955	12,253	(167,288)
Expenditures Disbursed						
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	20,000
Transfers Out	-	-	-	(24,955)	-	-
Total Other Financing Sources (Uses)	-	-	-	(24,955)	-	20,000
Net Change in Fund Balance	675,032	10,848	7,928	-	12,253	(147,288)
Fund Balance (Deficit), Beginning of Year	1,006,554	51,616	11,108	100,000	46,697	(94,236)
Fund Balance (Deficit), End of Year	\$ 1,681,586	62,464	19,036	100,000	58,950	(241,524)

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, 2016

	Special Revenue Funds						
	EDPA 2	Probation & Court Services Operations	Transit Project	Adult Redeploy Grant	Development Engineering Fees	State's Attorney Automation	
Revenues Received:							
Taxes	2,505	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Revenue from Services	-	31,320	12,181	-	8,417	6,182	-
Grants & Contributions	-	-	5,010	-	-	-	-
Interest on Investments	-	-	27	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues Received	2,505	31,320	17,218	-	8,417	6,182	
Expenditures Disbursed:							
General Government	150	-	-	-	7,856	-	-
Judiciary and Courts	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures Disbursed	150	-	-	-	7,856	-	-
Excess of Revenue Received Over (Under)	2,355	31,320	17,218	-	561	6,182	
Expenditures Disbursed							
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balance	2,355	31,320	17,218	-	561	6,182	
Fund Balance (Deficit), Beginning of Year	(23,395)	99,119	100,909	-	12,134	15,260	
Fund Balance (Deficit), End of Year	\$ (21,040)	130,439	118,127	-	12,695	21,442	

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, 2016

	Special Revenue Funds					
	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Capital Project Fund
Revenues Received:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	35,979	17,400	-	2,212	-	-
Grants & Contributions	-	-	-	-	86,765	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	5,238	-
Total Revenues Received	35,979	17,400	-	2,212	92,003	-
Expenditures Disbursed:						
General Government	-	-	884	909	-	-
Judiciary and Courts	17,208	16,800	-	-	70,405	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	23,582
Total Expenditures Disbursed	17,208	16,800	884	909	70,405	23,582
Excess of Revenue Received Over (Under) Expenditures Disbursed	18,771	600	(884)	1,303	21,598	(23,582)
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	18,771	600	(884)	1,303	21,598	(23,582)
Fund Balance (Deficit), Beginning of Year	47,312	3,670	6,460	2,218	(4,545)	163,445
Fund Balance (Deficit), End of Year	\$ 66,083	4,270	5,576	3,521	17,053	139,863

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 209,005
Total Assets	<u>\$ 209,005</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 209,005
Total Fund Balance	<u>\$ 209,005</u>

SCHEDULE B-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 390,702	390,702	390,939	386,410
Reimbursements From Other Agencies	240,000	443,633	235,464	773
Federal Projects	-	-	-	6,010
Interest Income	500	500	312	581
Total Revenues Received	<u>631,202</u>	<u>834,835</u>	<u>626,715</u>	<u>393,774</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	7,891	35,873
New Bridge Construction	523,200	806,201	712,085	594,626
Total Expenditures Disbursed	<u>533,200</u>	<u>816,201</u>	<u>719,976</u>	<u>630,499</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 98,002</u>	<u>18,634</u>	(93,261)	(236,725)
Fund Balance, Beginning of Year			<u>302,266</u>	<u>538,991</u>
Fund Balance, End of Year			<u>\$ 209,005</u>	<u>302,266</u>

COUNTY OF GRUNDY, ILLINOIS
FEDERAL AID MATCHING FUND

SCHEDULE B-5

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016**

<u>Assets</u>	
Cash in Bank	\$ 448,271
Total Assets	<u>\$ 448,271</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 448,271
Total Fund Balance	<u>\$ 448,271</u>

SCHEDULE B-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)**

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 867,000	867,000	846,707	725,047
Interest Income	1,000	1,000	675	762
Total Revenues Received	<u>868,000</u>	<u>868,000</u>	<u>847,382</u>	<u>725,809</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>500,000</u>	<u>1,056,299</u>	<u>782,164</u>	<u>955,003</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 368,000</u>	<u>(188,299)</u>	65,218	(229,194)
Fund Balance, Beginning of Year			<u>383,053</u>	<u>612,247</u>
Fund Balance, End of Year			<u>\$ 448,271</u>	<u>383,053</u>

COUNTY OF GRUNDY, ILLINOIS
TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE B-7

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 58,404
Total Assets	<u>\$ 58,404</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 58,404
Total Fund Balance	<u>\$ 58,404</u>

SCHEDULE B-8

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 42,000	42,000	41,134	40,637
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	268	336
Medical Care	500	2,200	10,072	225
Pharmaceuticals	5,000	3,500	1,909	2,070
Professional Services	4,000	4,000	-	-
Contractual Services to Grundy County Health Dept.	40,000	40,000	40,000	40,000
X-ray and Laboratory Expense	3,000	3,000	946	364
Travel Expense and Mileage	200	150	118	186
Continuing Education	300	150	-	-
Total Expenditures Disbursed	53,500	53,500	53,313	43,181
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(11,500)</u>	(12,179)	(2,544)
Fund Balance, Beginning of Year			70,583	73,127
Fund Balance, End of Year			<u>\$ 58,404</u>	<u>70,583</u>

COUNTY OF GRUNDY, ILLINOIS
EMERGENCY SERVICES AND DISASTER AGENCY FUND

SCHEDULE B-9

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 48,161
Total Assets	<u>\$ 48,161</u>
<u>Liabilities & Fund Balance</u>	
Liabilities:	
Payroll Liabilities	\$ 6
Fund Balance:	
Restricted Fund Balance	48,155
Total Liabilities and Fund Balance	<u>\$ 48,161</u>

SCHEDULE B-10

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
EMA Grant	\$ 24,500	24,500	30,649	24,487
Donations or Grants	2,000	2,000	1,700	5,582
Miscellaneous Income	12,000	12,000	15,275	10,725
Total Revenues Received	<u>38,500</u>	<u>38,500</u>	<u>47,624</u>	<u>40,794</u>
Expenditures Disbursed:				
Salary - Director	57,630	58,787	58,738	57,587
Salary - Deputy Director	40,800	41,616	41,585	42,000
Salaries - Secretary	23,166	25,233	26,717	21,939
Office Supplies	2,000	1,500	1,362	1,289
Telephone	3,700	3,000	2,681	2,962
Cellular Phones	3,600	3,500	3,164	3,240
Travel Expense and Mileage	6,000	5,000	4,685	5,344
Maintenance and Repairs to Equipment	2,000	2,000	3,921	2,983
Copier Rental	1,700	1,000	392	1,051
Contingencies	4,000	4,000	3,553	3,686
Continuing Education	3,750	2,000	1,751	2,979
Emergency Operating Center	14,000	14,000	11,803	14,058
Capital Outlay	-	-	-	4,962
Reimbursable Expenditures	3,000	2,200	414	4,868
Purchase of Equipment	8,000	8,000	8,000	8,000
Total Expenditures Disbursed	<u>173,346</u>	<u>171,836</u>	<u>168,766</u>	<u>176,948</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(134,846)	(133,336)	(121,142)	(136,154)
Other Financing Sources (Uses):				
Transfer From General Fund	120,000	120,000	120,000	98,000
Net Change in Fund Balance	<u>\$ (14,846)</u>	<u>(13,336)</u>	<u>(1,142)</u>	<u>(38,154)</u>
Fund Balance, Beginning of Year			49,297	87,451
Fund Balance, End of Year			<u>\$ 48,155</u>	<u>49,297</u>

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

SCHEDULE B-11

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 1,401,564
Total Assets	<u>\$ 1,401,564</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	\$ 829,160
Social Security	572,404
Total Fund Balance	<u>\$ 1,401,564</u>

SCHEDULE B-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
IMRF Property Taxes	\$ 1,700,000	1,674,416	1,661,720	1,642,683
Social Security Property Taxes	850,000	837,208	830,782	821,145
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Miscellaneous Income	-	3,173	3,173	-
Total Revenues Received	<u>2,560,000</u>	<u>2,524,797</u>	<u>2,505,675</u>	<u>2,473,828</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,650,000	1,650,000	1,675,912	1,495,823
Contributions to Social Security System	750,000	750,000	755,051	738,212
Contributions for 911 dispatchers	147,670	147,670	147,670	147,670
Total Expenditures Disbursed	<u>2,547,670</u>	<u>2,547,670</u>	<u>2,578,633</u>	<u>2,381,705</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,330</u>	<u>(22,873)</u>	<u>(72,958)</u>	<u>92,123</u>
Fund Balance, Beginning of Year			<u>1,474,522</u>	<u>1,382,399</u>
Fund Balance, End of Year			<u>\$ 1,401,564</u>	<u>1,474,522</u>

COUNTY OF GRUNDY, ILLINOIS
CHILD SUPPORT FEE COLLECTION FUND

SCHEDULE B-13

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 157,100
Total Assets	<u>\$ 157,100</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 157,100
Total Fund Balance	<u>\$ 157,100</u>

SCHEDULE B-14

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Child Support Fees	\$ 21,000	16,600	18,246	18,943
State of Illinois Reimbursement	5,000	5,000	7,727	7,467
Interest Income	100	200	190	213
Total Revenues Received	<u>26,100</u>	<u>21,800</u>	<u>26,163</u>	<u>26,623</u>
Expenditures Disbursed:				
Salary	13,944	13,994	18,733	13,994
Employee Benefits	7,108	7,108	2,369	2,369
Postage	2,000	1,242	1,255	273
Office Supplies	1,000	264	263	1,140
Miscellaneous	-	-	1,780	3,026
Total Expenditures Disbursed	<u>24,052</u>	<u>22,608</u>	<u>24,400</u>	<u>20,802</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	2,048	(808)	1,763	5,821
Other Financing Sources (Uses):				
Transfer To General Fund	-	-	-	(30,000)
Net Change in Fund Balance	<u>\$ 2,048</u>	<u>(808)</u>	<u>1,763</u>	<u>(24,179)</u>
Fund Balance, Beginning of Year			<u>155,337</u>	<u>179,516</u>
Fund Balance, End of Year			<u>\$ 157,100</u>	<u>155,337</u>

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE B-15

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>		
Cash in Bank		\$ 46,032
Total Assets		<u>\$ 46,032</u>
<u>Liabilities & Fund Balance</u>		
Liabilities:		
Payroll Liabilities		\$ 3
Fund Balance:		
Restricted Fund Balance		46,029
Total Liabilities and Fund Balance		<u>\$ 46,032</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Adoption/Altering Fees	\$ 18,000	15,305	16,719	22,325
Rabies/Neutering Fees	5,000	5,000	4,182	4,460
Dog Registration Fees	71,000	71,148	81,932	80,181
Reimbursements From Municipalities	37,000	37,000	42,450	34,962
Coyote Bounty Donations	-	1,000	1,000	-
Miscellaneous Revenues	-	-	40	-
Total Revenues Received	<u>131,000</u>	<u>129,453</u>	<u>146,323</u>	<u>141,928</u>
Expenditures Disbursed:				
Salary - Warden	84,587	93,028	93,031	81,867
Salary - Administration	53,295	41,305	41,305	53,255
Over-time and Extra Help	2,000	2,000	2,333	2,586
Supplies	8,000	8,000	7,887	10,373
Vet Payments on Adoptions	2,000	2,500	2,928	2,534
Coyote Bounty	-	-	330	60
Automobile Gasoline and Maintenance	12,000	12,000	5,305	5,560
Utilities	11,000	11,000	11,020	11,987
Building Maintenance	1,000	1,500	1,629	447
Miscellaneous	1,000	1,000	730	500
Restricted Use	6,000	6,000	6,796	6,384
Capital Outlay	1,000	1,000	1,000	-
Total Expenditures Disbursed	<u>181,882</u>	<u>179,333</u>	<u>174,294</u>	<u>175,553</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(50,882)	(49,880)	(27,971)	(33,625)
Other Financing Sources (Uses):				
Transfer From Donation Fund	10,000	10,000	10,000	-
Transfer From General Fund	31,000	31,000	31,000	35,000
Total Other Financing Sources (Uses)	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>	<u>35,000</u>
Net Change in Fund Balance	<u>\$ (9,882)</u>	<u>(8,880)</u>	13,029	1,375
Fund Balance, Beginning of Year			33,000	31,625
Fund Balance, End of Year			<u>\$ 46,029</u>	<u>33,000</u>

COUNTY OF GRUNDY, ILLINOIS
INDEMNITY FUND

SCHEDULE B-17

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 138,889
Total Assets	<u>\$ 138,889</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 138,889
Total Fund Balance	<u>\$ 138,889</u>

SCHEDULE B-18

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 18,000	29,000	19,800	-
Expenditures Disbursed:				
Contingencies	6,000	6,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,000</u>	<u>23,000</u>	19,800	-
Fund Balance, Beginning of Year			<u>119,089</u>	<u>119,089</u>
Fund Balance, End of Year			<u>\$ 138,889</u>	<u>119,089</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 14,148
Total Assets	<u>\$ 14,148</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 14,148
Total Fund Balance	<u>\$ 14,148</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
HMEP Grant	\$ 5,530	8,495	4,014	5,486
Dues/Donations	3,000	3,000	2,400	3,200
Total Revenues Received	<u>8,530</u>	<u>11,495</u>	<u>6,414</u>	<u>8,686</u>
Expenditures Disbursed:				
Office Supplies	-	1,500	-	-
Travel & Mileage	-	1,000	-	-
Continuing Education	-	2,000	-	-
Exercise Expense	-	1,500	-	-
Public Relations / Education	-	5,000	-	-
LEPC Expenses	8,000	-	2,561	16,308
Total Expenditures Disbursed	<u>8,000</u>	<u>11,000</u>	<u>2,561</u>	<u>16,308</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 530</u>	<u>495</u>	3,853	(7,622)
Fund Balance, Beginning of Year			<u>10,295</u>	<u>17,917</u>
Fund Balance, End of Year			<u>\$ 14,148</u>	<u>10,295</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 9,092
Total Assets	<u>\$ 9,092</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 9,092
Total Fund Balance	<u>\$ 9,092</u>

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Law Library Fees	\$ 16,000	16,000	11,448	12,435
Expenditures Disbursed:				
Law Library Books and Periodicals	16,000	16,000	15,194	14,720
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	(3,746)	(2,285)
Fund Balance, Beginning of Year			12,838	15,123
Fund Balance, End of Year			<u>\$ 9,092</u>	<u>12,838</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 54,227
Total Assets	<u>\$ 54,227</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 54,227
Total Fund Balance	<u>\$ 54,227</u>

SCHEDULE B-24

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2016</u>	<u>2015</u>
Revenues Received:				
Property Taxes	\$ 25,000	24,731	24,512	19,433
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	25,000	13,827	4,172
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(269)</u>	10,685	15,261
Fund Balance, Beginning of Year			<u>43,542</u>	<u>28,281</u>
Fund Balance, End of Year			<u>\$ 54,227</u>	<u>43,542</u>

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, 2016

<u>Assets</u>	
Cash in Bank	\$ 13,648
Total Assets	<u>\$ 13,648</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 13,648
Total Fund Balance	<u>\$ 13,648</u>

SCHEDULE B-26

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 114,089	112,510	111,275	48,165
Expenditures Disbursed:				
Insurance Premiums	114,089	137,180	104,583	58,298
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	(24,670)	6,692	(10,133)
Other Financing Sources (Uses):				
Transfer from General Fund	-	17,714	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>(6,956)</u>	6,692	(10,133)
Fund Balance, Beginning of Year			6,956	17,089
Fund Balance, End of Year			<u>\$ 13,648</u>	<u>6,956</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK RECORD DOCUMENT STORAGE FUND

SCHEDULE B-27

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 26,093
Total Assets	<u>\$ 26,093</u>
<u>Liabilities & Fund Balance</u>	
Liabilities:	
Payroll Liabilities	\$ 6
Fund Balance:	
Restricted Fund Balance	26,087
Total Liabilities and Fund Balance	<u>\$ 26,093</u>

SCHEDULE B-28

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Document Recording Fees	\$ 195,000	140,000	146,751	164,660
Expenditures Disbursed:				
Salaries	82,695	82,695	94,214	82,264
Extra Clerk Salaries	4,000	4,000	349	1,431
Employee Benefits	-	-	-	50,000
Imaging Supplies	60,000	45,000	41,761	38,287
Training	-	-	-	787
Capital Outlay	7,000	-	-	-
Total Expenditures Disbursed	153,695	131,695	136,324	172,769
Excess of Revenues Received Over (Under) Expenditures Disbursed	41,305	8,305	10,427	(8,109)
Other Financing Sources (Uses):				
Transfer to General Fund	(64,200)	(64,200)	(64,200)	(11,380)
Net Change in Fund Balance	<u>\$ (22,895)</u>	<u>(55,895)</u>	(53,773)	(19,489)
Fund Balance, Beginning of Year			79,860	99,349
Fund Balance, End of Year			<u>\$ 26,087</u>	<u>79,860</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 306,686
Total Assets	<u>\$ 306,686</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 306,686
Total Fund Balance	<u>\$ 306,686</u>

SCHEDULE B-30

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Court Automation Fees	\$ 70,000	70,000	66,041	79,507
Expenditures Disbursed:				
Salaries	74,107	50,284	50,284	50,284
Employee Benefits	3,500	3,500	3,500	5,250
Reimbursement	-	-	-	6,173
Furniture and Equipment	8,000	41,000	2,291	2,791
Computer Maintenance	6,500	12,877	12,606	12,877
Total Expenditures Disbursed	92,107	107,661	68,681	77,375
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (22,107)</u>	<u>(37,661)</u>	(2,640)	2,132
Fund Balance, Beginning of Year			309,326	307,194
Fund Balance, End of Year			<u>\$ 306,686</u>	<u>309,326</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 21,444
Total Assets	<u>\$ 21,444</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 21,444
Total Fund Balance	<u>\$ 21,444</u>

SCHEDULE B-32

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Security System Fees	\$ 120,000	120,000	131,844	132,555
Expenditures Disbursed:				
Salaries	204,398	204,398	201,525	216,738
Excess of Revenues Received Over (Under) Expenditures Disbursed	(84,398)	(84,398)	(69,681)	(84,183)
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	70,000	70,000	70,000	70,000
Net Change in Fund Balance	<u>\$ (14,398)</u>	<u>(14,398)</u>	319	(14,183)
Fund Balance, Beginning of Year			21,125	35,308
Fund Balance, End of Year			<u>\$ 21,444</u>	<u>21,125</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 347,250
Total Assets	<u>\$ 347,250</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 347,250
Total Fund Balance	<u>\$ 347,250</u>

SCHEDULE B-34

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Document Recording Fees	\$ 67,000	67,000	65,904	71,876
Expenditures Disbursed:				
Salaries	56,798	56,798	56,798	27,851
Employee Benefits	2,426	2,426	2,426	3,639
Office Supplies	10,000	10,000	6,418	6,667
Documents	20,000	20,000	13,483	11,900
Miscellaneous	1,500	1,500	-	-
Total Expenditures Disbursed	90,724	90,724	79,125	50,057
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (23,724)</u>	<u>(23,724)</u>	(13,221)	21,819
Fund Balance, Beginning of Year			360,471	338,652
Fund Balance, End of Year			<u>\$ 347,250</u>	<u>360,471</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 40,008
Total Assets	<u>\$ 40,008</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 40,008
Total Fund Balance	<u>\$ 40,008</u>

SCHEDULE B-36

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Court Automation Fees	\$ 13,000	16,750	13,345	9,353
Expenditures Disbursed:				
Salaries	2,500	2,500	4,670	1,430
Fee Related Expenses	4,000	3,000	-	12,660
Total Expenditures Disbursed	6,500	5,500	4,670	14,090
Excess of Revenues Received Over (Under) Expenditures Disbursed	9,000	13,750	8,675	(4,737)
Other Financing Sources (Uses):				
Transfers to General Fund	-	-	-	(30,000)
Net Change in Fund Balance	<u>\$ 9,000</u>	<u>13,750</u>	8,675	(34,737)
Fund Balance, Beginning of Year			31,333	66,070
Fund Balance, End of Year			<u>\$ 40,008</u>	<u>31,333</u>

COUNTY OF GRUNDY, ILLINOIS
PROBATION AND COURT SERVICES FUND

SCHEDULE B-37

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 163,383
Total Assets	<u>\$ 163,383</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 163,383
Total Fund Balance	<u>\$ 163,383</u>

SCHEDULE B-38

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Probation Fees	\$ 45,000	45,000	47,154	38,797
Expenditures Disbursed:				
Office Supplies	2,000	2,937	3,175	2,120
Auto Gas and Maintenance	2,000	1,500	948	1,536
Drug Alcohol Testing	3,500	4,777	3,628	4,207
Substance Abuse Evaluation Counsel	2,000	-	-	-
Emergency Shelter	500	-	-	-
Family Counseling	1,500	-	-	-
Psychiatrist-Psychologist	3,000	-	-	650
Cell Phone	1,700	2,102	1,852	1,730
Travel Expense, Mileage	2,700	4,292	4,610	4,147
Sex Offender Testing	1,000	-	-	-
Miscellaneous	4,500	4,300	4,454	4,370
Capital Outlay	4,600	2,500	1,517	7,729
Continuing Education	2,200	2,200	2,557	3,543
Lease of Autos	10,500	9,276	9,276	9,816
Total Expenditures Disbursed	41,700	33,884	32,017	39,848
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 3,300	11,116	15,137	(1,051)
Fund Balance, Beginning of Year			148,246	149,297
Fund Balance, End of Year			<u>\$ 163,383</u>	<u>148,246</u>

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-39

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

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

SCHEDULE B-40

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Donations	\$ -	860	1,941	-
Fees and Services	481,000	469,350	482,046	526,862
State Grants	651,075	700,010	405,807	899,737
Federal Grants	3,500	129,882	319,757	-
WIC Vouchers	400,000	400,000	217,884	286,876
State Reimbursements	163,000	193,000	167,957	4,473
Vaccines	80,000	80,000	62,771	56,913
Miscellaneous Income	-	8,656	10,249	-
Total Revenues Received	1,778,575	1,981,758	1,668,412	1,774,861
Expenditures Disbursed:				
Salary - Administrator	73,620	73,319	74,217	72,756
Salary - Union	779,448	832,016	765,667	784,317
Salary - Contractual	102,800	107,132	98,272	80,996
Salary - Supervisory	306,353	295,133	287,802	275,567
Overtime	-	-	60	-
Office Supplies	16,653	11,790	5,783	7,687
Senior Program Supplies	-	-	-	243
Program Commodities	18,021	28,812	31,534	22,550
Environmental Health Supplies	-	-	-	2,689
Nursing Supplies	-	-	-	376
Mental Health Supplies	-	-	-	300
Mental Health Labs	-	-	-	6,000
Health Education Supplies	500	150	-	-
Mental Health Pharmaceuticals	-	-	-	5,000
Auto Fuel	5,000	4,382	1,817	-
Professional Services	17,400	32,810	24,432	-
Labor Relations	3,000	2,000	600	330
Psychiatrist-Psychologist Services	-	-	-	19,400
Telephone	-	848	1,666	7,401
Cellular Phones	9,227	9,057	7,246	-
Postage	753	774	547	490
Books and Periodicals	100	856	156	-
Printing and Advertising	6,165	8,725	6,287	8,724
Travel Expense and Mileage	22,242	24,230	17,598	11,858
Auto Expense	8,000	3,008	1,553	8,188
Advertising	4,956	8,163	2,404	-
Health Insurance	249,306	257,482	243,686	259,407
Copier Rental	5,000	6,043	5,343	3,325

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE B-40

(Continued)

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2016
 (With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 5,400	3,950	3,910	3,703
Miscellaneous	-	75	75	11,680
Continuing Education	16,610	19,585	11,008	4,644
Educational Materials	782	7,409	1,509	-
Auditing Services	500	-	-	-
WIC Food Coupons	400,000	400,000	217,884	286,876
Vaccines	80,000	80,000	62,771	56,913
Restricted Use Expenses	-	-	-	1,166
Communicable Disease Control	16,000	14,000	31,546	30,832
Liability Insurance	22,000	9,852	9,852	-
Equipment and Furniture	4,650	1,950	4,010	6,040
Computer-Related Expenses	1,400	12,004	9,514	79,007
Reimbursable Expenditures	-	384	560	8,636
Tobacco Free	-	-	-	3,067
Contingencies	-	-	-	372
Electronic Records	-	-	32,940	-
West Nile Virus	-	-	-	40
Bio-terrorism	-	-	-	1,640
CRI	-	135,329	-	452
One-time Grants	-	-	-	410
Web Maintenance	2,525	-	-	-
External Health Fairs	-	1,000	575	50
Internal Health Fairs	2,175	-	-	-
Accreditation	1,000	175	-	184
Hospitality	19,989	1,740	1,427	1,124
Mini-Grants	-	800	800	-
Direct Service Reimbursement	-	19,988	23,699	26,932
Total Expenditures Disbursed	2,201,575	2,414,971	1,988,750	2,101,372
Excess of Revenues Received Over (Under) Expenditures Disbursed	(423,000)	(433,213)	(320,338)	(326,511)
Other Financing Sources (Uses):				
General Fund Subsidy	423,000	433,213	320,338	326,511
Net Change in Fund Balance	\$ -	-	-	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			\$ -	-

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 18,888
Total Assets	<u>\$ 18,888</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 18,888
Total Fund Balance	<u>\$ 18,888</u>

SCHEDULE B-42

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Donations	\$ 2,000	4,201	4,357	2,366
Expenditures Disbursed:				
Restricted Use Expenses	2,000	2,000	697	886
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	2,201	3,660	1,480
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>(7,799)</u>	(6,340)	1,480
Fund Balance, Beginning of Year			25,228	23,748
Fund Balance, End of Year			<u>\$ 18,888</u>	<u>25,228</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 9,171
Total Assets	<u>\$ 9,171</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 9,171
Total Fund Balance	<u>\$ 9,171</u>

SCHEDULE B-44

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 176,000	171,828	173,568	161,243
Expenditures Disbursed:				
Salary - Department Head	-	67,680	-	-
Salary	51,285	4,100	74,644	51,286
Overtime	7,500	1,144	1,144	8,501
Supplies	9,010	4,640	2,236	2,480
Capital Outlay/Fee Related Expenses	25,000	25,000	17,743	112,473
Continuing Education	-	1,431	3,270	-
Aerial Photography	43,700	43,700	43,699	-
Software	37,590	37,590	37,275	-
Total Expenditures Disbursed	174,085	185,285	180,011	174,740
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,915</u>	<u>(13,457)</u>	(6,443)	(13,497)
Fund Balance, Beginning of Year			15,614	29,111
Fund Balance, End of Year			<u>\$ 9,171</u>	<u>15,614</u>

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

SCHEDULE B-45

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 42,872
Total Assets	<u>\$ 42,872</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 42,872
Total Fund Balance	<u>\$ 42,872</u>

SCHEDULE B-46

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 86,944	87,525	87,525	48,520
Miscellaneous	-	801	801	-
Exelon Payments	1,000	1,000	1,008	1,004
Total Revenues Received	<u>87,944</u>	<u>89,326</u>	<u>89,334</u>	<u>49,524</u>
Expenditures Disbursed:				
Salaries	37,635	40,326	47,499	37,653
Nuclear Safety Expenses	37,000	400	44,217	32,623
Planning / Training / Exercise / Education	-	18,318	-	-
Travel & Mileage	-	500	-	-
Telecommunications	-	10,200	-	-
Office Supplies	-	4,700	-	-
Capital Outlay	-	12,500	-	-
Total Expenditures Disbursed	<u>74,635</u>	<u>86,944</u>	<u>91,716</u>	<u>70,276</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 13,309</u>	<u>2,382</u>	(2,382)	(20,752)
Fund Balance, Beginning of Year			<u>45,254</u>	<u>66,006</u>
Fund Balance, End of Year			<u>\$ 42,872</u>	<u>45,254</u>

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL POPULATION FEES FUND

SCHEDULE B-47

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 15,419
Total Assets	<u>\$ 15,419</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 15,419
Total Fund Balance	<u>\$ 15,419</u>

SCHEDULE B-48

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 10,000	10,000	6,565	6,635
Expenditures Disbursed	20,000	6,000	2,967	40,018
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (10,000)</u>	<u>4,000</u>	3,598	(33,383)
Fund Balance, Beginning of Year			11,821	45,204
Fund Balance, End of Year			<u>\$ 15,419</u>	<u>11,821</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 80,043
Total Assets	<u>\$ 80,043</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 80,043
Total Fund Balance	<u>\$ 80,043</u>

SCHEDULE B-50

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 30,000	33,019	35,308	28,678
Expenditures Disbursed:				
Sheriff Vehicle Expenses	30,000	30,000	-	26,289
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>3,019</u>	35,308	2,389
Fund Balance, Beginning of Year			44,735	42,346
Fund Balance, End of Year			<u>\$ 80,043</u>	<u>44,735</u>

COUNTY OF GRUNDY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE B-51

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 40,796
Total Assets	<u>\$ 40,796</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 40,796
Total Fund Balance	<u>\$ 40,796</u>

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 14,000	13,000	14,584	15,890
Interest	11	11	14	13
Total Revenues Received	<u>14,011</u>	<u>13,011</u>	<u>14,598</u>	<u>15,903</u>
Expenditures Disbursed	<u>13,000</u>	<u>12,000</u>	<u>12,180</u>	<u>11,685</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,011</u>	<u>1,011</u>	2,418	4,218
Fund Balance, Beginning of Year			<u>38,378</u>	<u>34,160</u>
Fund Balance, End of Year			<u>\$ 40,796</u>	<u>38,378</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 48,709
Total Assets	<u>\$ 48,709</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 48,709
Total Fund Balance	<u>\$ 48,709</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Drug Court Fines	\$ 18,000	18,000	20,948	20,970
Donations	10,000	10,450	10,450	14,500
Total Revenues Received	<u>28,000</u>	<u>28,450</u>	<u>31,398</u>	<u>35,470</u>
Expenditures Disbursed				
Salaries	10,000	10,150	10,280	16,250
Expenditures	2,500	6,000	3,998	2,366
Program Supplies	6,500	8,000	6,894	6,500
Miscellaneous	500	600	504	2,977
Health Department Reimbursement	36,000	26,000	17,011	18,293
Continuing Education	13,000	13,000	11,495	4,113
Capital Outlay	40	-	-	-
Total Expenditures Disbursed	<u>68,540</u>	<u>63,750</u>	<u>50,182</u>	<u>50,499</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(40,540)	(35,300)	(18,784)	(15,029)
Other Financing Sources (Uses):				
Transfer from Drug Court Fund	<u>30,000</u>	<u>30,000</u>	<u>31,000</u>	<u>40,000</u>
Net Change in Fund Balance	<u>\$ (10,540)</u>	<u>(5,300)</u>	12,216	24,971
Fund Balance, Beginning of Year			36,493	11,522
Fund Balance, End of Year			<u>\$ 48,709</u>	<u>36,493</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 1,681,586
Total Assets	<u>\$ 1,681,586</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 1,681,586
Total Fund Balance	<u>\$ 1,681,586</u>

SCHEDULE B-56

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Property Taxes	\$ 1,016,074	1,340,443	1,355,173	853,375
Expenditures Disbursed:				
Salary	-	4,500	4,500	-
GEDC	50,063	50,063	50,063	51,651
EDPA Distributions:				
Aux Sable Township	-	-	1,487	151
Aux Sable Township Road	-	-	5,777	597
Goose Lake Township	-	-	64	2
Goose Lake Township Road	-	-	474	11
Morris Township	-	-	15	10
Saratoga Township	-	-	53	32
Saratoga Township Road	-	-	183	110
Morris Grade School 54	-	-	756	508
Saratoga Grade School 60C	-	-	9,822	4,604
Minooka Grade School 201	-	-	212,052	19,164
Morris High School 101	-	-	6,508	3,080
Minooka High School 111	-	-	152,307	14,631
Coal City Unit School 1	-	-	12,538	294
Coal City Fire	-	-	1,326	31
Minooka Fire	-	-	57,979	5,335
Morris Fire & Ambulance	-	-	1,404	660
Coal City Library	-	-	618	15
Morris Library	-	-	256	160
Three Rivers Library	-	-	7,900	821
Channahon Park District	-	-	801	330
Village of Channahon	-	-	1,831	873
Village of Minooka	-	-	46,896	3,075
City of Morris	-	-	94	62
Joliet Junior College 525	-	-	23,180	2,371
Grundy County	-	-	57,253	5,981
Expenditures	1,103,272	750,000	24,004	173
Total Expenditures Disbursed	1,153,335	804,563	680,141	114,732
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (137,261)</u>	<u>535,880</u>	675,032	738,643
Fund Balance, Beginning of Year			1,006,554	267,911
Fund Balance, End of Year			<u>\$ 1,681,586</u>	<u>1,006,554</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 62,464
Total Assets	<u>\$ 62,464</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 62,464
Total Fund Balance	<u>\$ 62,464</u>

SCHEDULE B-58

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 15,000	15,000	15,293	15,158
Expenditures Disbursed:				
Expenditures	10,000	10,000	980	4,314
Contractual	10,000	10,000	3,465	-
Expenditures Disbursed	20,000	20,000	4,445	4,314
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (5,000)</u>	<u>(5,000)</u>	10,848	10,844
Fund Balance, Beginning of Year			51,616	40,772
Fund Balance, End of Year			<u>\$ 62,464</u>	<u>51,616</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 19,036
Total Assets	<u>\$ 19,036</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 19,036
Total Fund Balance	<u>\$ 19,036</u>

SCHEDULE B-60

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
 For the Year Ended November 30, 2016
 (With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 5,000	6,805	8,128	3,935
Expenditures Disbursed	5,000	5,000	200	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>1,805</u>	7,928	3,935
Fund Balance, Beginning of Year			11,108	7,173
Fund Balance, End of Year			<u>\$ 19,036</u>	<u>11,108</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 100,000
Total Assets	<u>\$ 100,000</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 100,000
Total Fund Balance	<u>\$ 100,000</u>

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 35,000	40,000	44,880	17,454
Expenditures Disbursed	30,000	30,000	19,925	20,259
Excess of Revenues Received Over (Under) Expenditures Disbursed	5,000	10,000	24,955	(2,805)
Other Financing Sources (Uses):				
Transfer to General Fund	(5,000)	(10,000)	(24,955)	(49,631)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	(52,436)
Fund Balance, Beginning of Year			100,000	152,436
Fund Balance, End of Year			<u>\$ 100,000</u>	<u>100,000</u>

COUNTY OF GRUNDY, ILLINOIS
CORONER'S OPERATING EXPENSE FUND

SCHEDULE B-63

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 58,950
Total Assets	<u>\$ 58,950</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 58,950
Total Fund Balance	<u>\$ 58,950</u>

SCHEDULE B-64

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 10,000	14,000	13,014	11,003
Grants	4,300	4,300	-	4,334
Donations	-	-	-	539
Total Revenues Received	<u>14,300</u>	<u>18,300</u>	<u>13,014</u>	<u>15,876</u>
Expenditures Disbursed:				
Expenses	-	761	761	11,960
Grant Expenses	4,300	4,300	-	-
Total Expenditures Disbursed	<u>4,300</u>	<u>5,061</u>	<u>761</u>	<u>11,960</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 10,000</u>	<u>13,239</u>	12,253	3,916
Fund Balance, Beginning of Year			46,697	42,781
Fund Balance, End of Year			<u>\$ 58,950</u>	<u>46,697</u>

COUNTY OF GRUNDY, ILLINOIS
TRANSIT FUND

SCHEDULE B-65

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 241,512
Payroll Liabilities	12
Total Liabilities	241,524
Unassigned Fund Balance (Deficit)	(241,524)
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, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Grants	\$ 617,690	438,970	249,645	363,629
Service Contract	-	31,000	210	-
Fare Box Revenue	100	46,000	270	5,023
Miscellaneous Income	-	-	18	24
Total Revenues Received	617,790	515,970	250,143	368,676
Expenditures Disbursed:				
Salaries	70,232	73,400	72,261	63,213
Benefits	28,650	28,600	26,053	29,820
Office Supplies	3,000	800	653	1,716
Fuel	85,000	43,000	41,716	48,006
Professional Services	6,000	880	2,503	1,510
Transit Service Provider	413,858	245,700	242,576	230,237
Computer	3,500	1,020	1,020	1,105
Other Materials & Operational Supplies	18,290	1,000	512	540
Desk Phone	1,500	1,080	1,080	1,170
Cell Phone	2,000	960	960	1,040
Postage	250	200	114	199
Advertising	5,000	1,500	1,301	3,786
Mileage	4,000	800	1,354	2,348
Maintenance	60,000	7,500	17,178	12,734
Dues and Subscriptions	500	500	920	30
Continuing Education	2,000	1,000	30	49
Office Rent	7,200	7,200	7,200	7,800
Total Expenditures Disbursed	710,980	415,140	417,431	405,303
Excess of Revenues Received Over (Under) Expenditures Disbursed	(93,190)	100,830	(167,288)	(36,627)
Other Financing Sources (Uses):				
Transfer From General Fund	20,000	20,000	20,000	-
Net Change in Fund Balance	\$ (73,190)	120,830	(147,288)	(36,627)
Fund Balance (Deficit), Beginning of Year			(94,236)	(57,609)
Fund Balance (Deficit), End of Year			\$ (241,524)	(94,236)

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 21,040
Unassigned Fund Balance (Deficit)	(21,040)
Total Liabilities & Fund Balance	<u>\$ -</u>

SCHEDULE B-68

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
EDPA Income	\$ 2,814	2,814	2,505	2,056
Expenditures Disbursed	175	175	150	175
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,639</u>	<u>2,639</u>	2,355	1,881
Fund Balance (Deficit), Beginning of Year			(23,395)	(25,276)
Fund Balance (Deficit), End of Year			<u>\$ (21,040)</u>	<u>(23,395)</u>

COUNTY OF GRUNDY, ILLINOIS
PROBATION & COURT SERVICES OPERATIONS FUND

SCHEDULE B-69

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 130,439
Total Assets	<u>\$ 130,439</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 130,439
Total Fund Balance	<u>\$ 130,439</u>

SCHEDULE B-70

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Service Fees	\$ -	-	31,320	30,276
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	31,320	30,276
Fund Balance, Beginning of Year			99,119	68,843
Fund Balance, End of Year			<u>\$ 130,439</u>	<u>99,119</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 118,127
Total Assets	<u>\$ 118,127</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 118,127
Total Fund Balance	<u>\$ 118,127</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Bus Advertising - Local Match	\$ 10,000	7,500	6,000	8,600
Interest	32	75	27	51
Service Fees	10,000	7,950	6,181	15,478
Donations	35,000	10,000	5,010	10,432
Total Revenues Received	<u>55,032</u>	<u>25,525</u>	<u>17,218</u>	<u>34,561</u>
Expenditures Disbursed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	55,032	25,525	17,218	34,561
Other Financing Sources (Uses):				
Transfer from the General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ 55,032</u>	<u>25,525</u>	<u>17,218</u>	<u>54,561</u>
Fund Balance, Beginning of Year			<u>100,909</u>	<u>46,348</u>
Fund Balance, End of Year			<u>\$ 118,127</u>	<u>100,909</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016**

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

SCHEDULE B-74

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)**

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Grant Revenue - Federal	\$ -	-	-	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	-	-
Other Financing Sources (Uses):				
Transfer from General Fund	-	-	-	310
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	310
Fund Balance (Deficit), Beginning of Year			-	(310)
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 12,695
Total Assets	<u>\$ 12,695</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 12,695
Total Fund Balance	<u>\$ 12,695</u>

SCHEDULE B-76

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Development Engineering Fees	\$ 5,000	10,173	8,417	3,800
Expenditures Disbursed:				
Engineering Fees	5,000	10,173	7,856	4,247
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	561	(447)
Fund Balance, Beginning of Year			12,134	12,581
Fund Balance, End of Year			<u>\$ 12,695</u>	<u>12,134</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016**

<u>Assets</u>	
Cash in Bank	\$ 21,442
Total Assets	<u>\$ 21,442</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 21,442
Total Fund Balance	<u>\$ 21,442</u>

SCHEDULE B-78

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)**

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 5,000	5,195	6,182	5,956
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>195</u>	6,182	5,956
Fund Balance, Beginning of Year			15,260	9,304
Fund Balance, End of Year			<u>\$ 21,442</u>	<u>15,260</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 66,083
Total Assets	<u>\$ 66,083</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 66,083
Total Fund Balance	<u>\$ 66,083</u>

SCHEDULE B-80

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 30,000	36,000	35,979	34,555
Expenditures Disbursed	20,000	20,000	17,208	24,868
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 10,000</u>	<u>16,000</u>	18,771	9,687
Fund Balance, Beginning of Year			47,312	37,625
Fund Balance, End of Year			<u>\$ 66,083</u>	<u>47,312</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016**

<u>Assets</u>	
Cash in Bank	\$ 4,270
Total Assets	<u>\$ 4,270</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 4,270
Total Fund Balance	<u>\$ 4,270</u>

SCHEDULE B-82

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)**

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Mediation Fees	\$ -	-	17,400	18,150
Expenditures Disbursed	-	-	16,800	19,050
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	600	(900)
Fund Balance, Beginning of Year			3,670	4,570
Fund Balance, End of Year			<u>\$ 4,270</u>	<u>3,670</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 5,576
Total Assets	<u>\$ 5,576</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 5,576
Total Fund Balance	<u>\$ 5,576</u>

SCHEDULE B-84

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ 10,000	-	-	-
Expenditures Disbursed	15,000	1,000	884	1,575
Excess of Revenues Received Over (Under) Expenditures Disbursed	(5,000)	(1,000)	(884)	(1,575)
Other Financing Sources (Uses):				
Transfer from General Fund	5,000	-	-	5,000
Net Change in Fund Balance	<u>\$ -</u>	<u>(1,000)</u>	(884)	3,425
Fund Balance, Beginning of Year			6,460	3,035
Fund Balance, End of Year			<u>\$ 5,576</u>	<u>6,460</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 3,521
Total Assets	<u>\$ 3,521</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 3,521
Total Fund Balance	<u>\$ 3,521</u>

SCHEDULE B-86

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Fees	\$ -	-	2,212	1,570
Expenditures Disbursed	-	-	909	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	1,303	1,570
Fund Balance, Beginning of Year			2,218	648
Fund Balance, End of Year			<u>\$ 3,521</u>	<u>2,218</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 17,156
Total Assets	<u>\$ 17,156</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Payroll Liabilities	\$ 103
Restricted Fund Balance	17,053
Total Liabilities & Fund Balance	<u>\$ 17,156</u>

SCHEDULE B-88

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:				
Donations	\$ 10,000	10,000	5,238	5,800
Grant Income	86,698	86,698	86,765	26,369
Total Revenues Received	<u>96,698</u>	<u>96,698</u>	<u>92,003</u>	<u>32,169</u>
Expenditures Disbursed:				
Private Donation Expense	5,000	5,000	2,935	165
Mental Health Court Expense	86,698	86,698	67,470	36,549
Total Expenditures Disbursed	<u>91,698</u>	<u>91,698</u>	<u>70,405</u>	<u>36,714</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,000</u>	<u>5,000</u>	21,598	(4,545)
Fund Balance (Deficit), Beginning of Year			(4,545)	-
Fund Balance (Deficit), End of Year			<u>\$ 17,053</u>	<u>(4,545)</u>

COUNTY OF GRUNDY, ILLINOIS
CAPITAL IMPROVEMENT FUND

SCHEDULE C-1

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 139,863
Total Assets	<u>\$ 139,863</u>
<u>Fund Balance</u>	
Committed Fund Balance	\$ 139,863
Total Fund Balance	<u>\$ 139,863</u>

SCHEDULE C-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	50,000	50,000	23,582	7,855
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (50,000)</u>	<u>(50,000)</u>	(23,582)	(7,855)
Fund Balance, Beginning of Year			163,445	171,300
Fund Balance, End of Year			<u>\$ 139,863</u>	<u>163,445</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2016

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

SCHEDULE C-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	-	-	-	125,263
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	-	(125,263)
Other Financing Sources (Uses):				
Transfer from General Fund	-	-	-	125,263
Net Change in Fund Balance	\$ -	-	-	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			\$ -	-

COUNTY OF GRUNDY, ILLINOIS
TRUST AND AGENCY FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2016

	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	Veterans' Assistance Commission
<u>Assets</u>										
Cash and Equivalents	\$ 6,131,602	983,885	134,617	1,009,877	846,064	74,977	216,262	97,910	2,759,266	8,744
Investments	5,094,691	-	-	-	-	-	-	5,094,691	-	-
Capital Assets, Net	675,044	-	-	675,044	-	-	-	-	-	-
Total Assets	\$ 11,901,337	983,885	134,617	1,684,921	846,064	74,977	216,262	5,192,601	2,759,266	8,744
<u>Liabilities and Net Position</u>										
Liabilities:										
Due to Others	\$ 2,917,446	983,885	134,617	652,897	846,064	74,977	216,262	-	-	8,744
Long-Term Liabilities	4,694,944	-	-	1,032,024	-	-	-	3,662,920	-	-
Total Liabilities	7,612,390	983,885	134,617	1,684,921	846,064	74,977	216,262	3,662,920	-	8,744
Net Investment in Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Position	4,288,947	-	-	-	-	-	-	1,529,681	2,759,266	-
Total Liabilities and Net Position	\$ 11,901,337	983,885	134,617	1,684,921	846,064	74,977	216,262	5,192,601	2,759,266	8,744

COUNTY OF GRUNDY, ILLINOIS
COUNTY TREASURER AGENCY FUNDS

SCHEDULE D-2

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016

	Totals	County Collector	Cemetery Road	Municipal Retirement	Township Bridge Income	Township Motor Fuel Tax Fund	Payroll Clearing	Treasurer Special Trust Fund	Health Grows Garden Project Fund	Health Department Restricted Donation
Additions:										
Real Estate Tax	\$ 144,391,666	144,391,666	-	-	-	-	-	-	-	-
Interest Income	6,627	4,624	-	17	700	1,286	-	-	-	-
Allotments from State	1,305,824	-	-	-	383,500	922,324	-	-	-	-
Payroll Deposits	16,502,556	-	-	2,587,811	-	-	13,914,745	-	-	-
Other	14,158	-	13,842	-	-	-	-	93	125	98
Total Additions	162,220,831	144,396,290	13,842	2,587,828	384,200	923,610	13,914,745	93	125	98
Deductions:										
Real Estate Tax	144,473,312	144,473,312	-	-	-	-	-	-	-	-
Township Roads & Bridges	1,384,643	-	-	-	466,730	917,913	-	-	-	-
Payroll Deductions	16,563,036	-	-	2,648,291	-	-	13,914,745	-	-	-
Other	524,729	-	33,804	-	-	-	-	490,859	66	-
Total Deductions	162,945,720	144,473,312	33,804	2,648,291	466,730	917,913	13,914,745	490,859	66	-
Net Increase (Decrease)	(724,889)	(77,022)	(19,962)	(60,463)	(82,530)	5,697	-	(490,766)	59	98
Cash Balance, Beginning of Year	1,708,774	115,820	117,287	51,997	361,867	520,364	-	538,784	870	1,785
Cash Balance, End of Year	\$ 983,885	38,798	97,325	(8,466)	279,337	526,061	-	48,018	929	1,883

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Real Estate Transfer Tax Fund	Tax Redemption Fund	Special Trust
Additions:							
Tax Sale Redemptions	\$ 954,024	-	-	-	-	954,024	-
Fees	1,631,980	150,336	1,157,318	-	324,326	-	-
Other	555	-	-	500	-	-	55
Total Additions	2,586,559	150,336	1,157,318	500	324,326	954,024	55
Deductions:							
Payments to State and County							
Other	2,610,396	150,336	1,164,313	-	324,326	971,421	-
	776	-	-	721	-	-	55
Total Deductions	2,611,172	150,336	1,164,313	721	324,326	971,421	55
Net Increase (Decrease)	(24,613)	-	(6,995)	(221)	-	(17,397)	-
Cash Balance, Beginning of Year	159,230	-	23,869	360	-	134,632	369
Cash Balance, End of Year	\$ 134,617	-	16,874	139	-	117,235	369

Statement of Fiduciary Net Position
November 30, 2016

Assets

Cash in Bank	\$ 1,009,877
Capital Assets	
Equipment	5,445,152
Office Equipment	2,600
Accumulated Depreciation	<u>(4,772,708)</u>
Total Assets	<u>\$ 1,684,921</u>

Liabilities and Net Position

Liabilities - General Obligation Self-Insurance Bonds Payable:	
Due within one year	\$ 185,562
Due in more than one year	<u>846,462</u>
Total Liabilities	<u>1,032,024</u>
Net Position	
Net Investment in Capital Assets	(356,980)
Unrestricted	<u>1,009,877</u>
Total Liabilities and Net Position	<u>\$ 652,897</u>

COUNTY OF GRUNDY, ILLINOIS
911 AGENCY FUNDS

SCHEDULE D-5

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016

	911 Operations Fund	Consolidated 911 Center	Year Ended November 30,	
			2016	2015
Additions:				
911 Surcharge	\$ 843,417	-	843,417	748,134
Intergovernmental	-	1,751,090	1,751,090	1,796,077
Interest Income	75	-	75	440
Miscellaneous Income	46	20	66	4,986
Total Additions	843,538	1,751,110	2,594,648	2,549,637
Deductions:				
Current:				
Salaries	119,953	1,480,795	1,600,748	1,434,860
Benefits	-	278,428	278,428	246,164
Restricted Use Expense	449,741	107,430	557,171	572,242
Debt Service:				
Interest Expense	30,855	-	30,855	33,036
Depreciation Expense	209,738	-	209,738	209,738
Total Deductions	810,287	1,866,653	2,676,940	2,496,040
Net Increase (Decrease)	33,251	(115,543)	(82,292)	53,597
Cash Balance, Beginning of Year	187,030	548,159	735,189	681,592
Cash Balance, End of Year	\$ 220,281	432,616	652,897	735,189

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

SCHEDULE D-6

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016

	Year Ended November 30,	
	2016	2015
Additions:		
Bail Bond Deposits	\$ 765,483	927,301
Fines and Costs	1,465,691	1,669,754
Other Receipts	18,262	18,978
Interest Income	321	321
Total Additions	2,249,757	2,616,354
Deductions:		
Bail Bond Refunds	289,572	247,585
Fines Remitted To:		
State of Illinois	593,974	631,219
County	520,323	581,230
Municipalities	177,608	209,621
Fees Remitted	411,236	409,242
Other Expenditures	199,280	273,453
Total Deductions	2,191,993	2,352,350
Net Increase (Decrease)	57,764	264,004
Cash Balance, Beginning of Year	788,300	524,296
Cash Balance, End of Year	\$ 846,064	788,300

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016**

	<u>Total</u>	<u>Crime Victim Progress Fund</u>	<u>Federal Forfeiture Fund</u>	<u>Forfeited Fund</u>	<u>Restitution Fund</u>
Additions:					
Collections	\$ 30,540	8,608	239	3,340	18,353
Total Additions	30,540	8,608	239	3,340	18,353
Deductions:					
Amounts Distributed	84,809	8,640	298	56,924	18,947
Total Deductions	84,809	8,640	298	56,924	18,947
Net Increase (Decrease)	(54,269)	(32)	(59)	(53,584)	(594)
Cash Balance, Beginning of Year	129,246	25,904	15,878	85,483	1,981
Cash Balance, End of Year	<u>\$ 74,977</u>	<u>25,872</u>	<u>15,819</u>	<u>31,899</u>	<u>1,387</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY SHERIFF AGENCY FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016

	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	Explorers Account
Totals									
Additions:									
D.A.R.E. Proceeds	\$ 2,358	-	-	-	-	2,358	-	-	-
Fees	276,360	-	75,091	-	-	-	196,230	5,039	-
Civil Process Fees	57,954	57,954	-	-	-	-	-	-	-
Commissary Sales	120,348	-	-	-	120,348	-	-	-	-
Explorers Donations	24,364	-	-	-	-	-	-	-	24,364
Miscellaneous	736	-	-	-	-	-	-	-	-
Total Additions	482,120	57,954	75,091	-	120,348	2,358	196,230	5,039	24,364
Deductions:									
D.A.R.E. Distributions	3,260	-	-	-	-	3,260	-	-	-
Fees	272,394	-	49,779	-	-	-	216,870	5,745	-
Civil Process Distributions	54,410	54,410	-	-	-	-	-	-	-
Commissary	124,864	-	-	-	124,864	-	-	-	-
Explorers Expenses	12,753	-	-	-	-	-	-	-	12,753
Miscellaneous	1,353	1,353	-	-	-	-	-	-	-
Total Deductions	469,034	54,410	49,779	-	124,864	3,260	216,870	5,745	12,753
Net Increase (Decrease)	13,086	3,544	25,312	-	(4,516)	(902)	(20,640)	(706)	11,611
Cash Balance, Beginning of Year	203,176	463	109,594	189	48,183	1,113	30,481	7,260	3,643
Cash Balance, End of Year	\$ 216,262	4,007	134,906	189	43,667	211	9,841	6,554	15,254

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE TRUST

SCHEDULE D-9

Statement of Fiduciary Net Position
November 30, 2016

<u>Assets</u>	
Cash in Bank	\$ 97,910
Investments	<u>5,094,691</u>
Total Assets	<u>\$ 5,192,601</u>
 <u>Liabilities and Net Position</u>	
Liabilities - General Obligation Self-Insurance Bonds Payable:	
Due within one year	\$ 573,288
Due in more than one year	<u>3,089,632</u>
Total Liabilities	<u>3,662,920</u>
Net Position	<u>1,529,681</u>
Total Liabilities and Net Position	<u>\$ 5,192,601</u>

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE TRUST

SCHEDULE D-10

Statement of Changes in Fiduciary Net Position- Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Additions:				
Insurance Cost Reimbursements from County	\$ 800,000	800,000	918,750	857,166
Interest Income	250,000	250,000	168,464	120,825
Miscellaneous Receipts	50,000	50,000	43,312	-
Total Additions	1,100,000	1,100,000	1,130,526	977,991
Deductions:				
Administrative and Advisory Fees	-	-	43,745	44,930
Legal Fees	-	-	77,806	47,147
(Gain) Loss on Investment Sales	-	-	28,296	22,298
Interest Expense	-	-	408,151	395,015
Insurance Premiums and Claims	1,200,000	1,200,000	346,201	231,073
Total Deductions	1,200,000	1,200,000	904,199	740,463
Other Financing Sources (Uses):				
Bond Issuance Premium	-	-	(1,250)	(1,251)
Net increase (Decrease) in Net Position	\$ (100,000)	(100,000)	225,077	236,277
Net Position, Beginning of Year			1,304,604	1,068,327
Net Position, End of Year			\$ 1,529,681	1,304,604

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

SCHEDULE D-11

Statement of Fiduciary Net Position
November 30, 2016

	<u>Assets</u>	
Cash in bank		<u>\$ 2,759,266</u>
	<u>Net Position</u>	
Net Position		<u>\$ 2,759,266</u>

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

SCHEDULE D-12

Statement of Changes in Fiduciary Net Position- Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
Additions:				
Employer Contribution	\$ 1,474,000	1,474,000	1,864,455	2,165,291
Income/Employee	300,000	300,000	376,920	349,983
Interest Income	4,000	4,000	3,561	2,048
ETSB Contribution	250,000	153,693	25,142	131,907
Reinsurance	300,000	-	61,708	21,944
Total Additions	2,328,000	1,931,693	2,331,786	2,671,173
Deductions:				
Sergeant Premium	131,040	131,040	153,952	127,890
911 Dispatch Premium	144,144	129,860	129,860	154,927
COBRA Expenses	2,400	2,400	722	-
Sec. 125 Plan Document	300	300	200	200
PCORI Tax	697	697	502	671
TRF Tax	15,000	15,000	13,155	14,015
Health Screening	19,500	32,942	32,242	1,712
Insurance Broker	36,000	36,000	36,000	35,498
Insurance Rebate	15,000	16,500	16,200	16,150
Claims	2,200,000	1,776,912	1,862,243	1,713,766
Stop Loss & Administrative Fee	400,000	400,000	444,347	392,665
Vision	9,600	9,600	3,531	3,058
Dental	71,000	65,000	57,583	54,993
Life	6,000	6,000	3,945	2,842
Flu Shots	2,000	2,000	1,300	1,400
Other	-	-	-	38
Total Deductions	3,052,681	2,624,251	2,755,782	2,519,825
Net Increase (Decrease) in Net Position	\$ (724,681)	(692,558)	(423,996)	151,348
Net Position, Beginning of Year			3,183,262	3,031,914
Net Position, End of Year			\$ 2,759,266	3,183,262

COUNTY OF GRUNDY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-13

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Year Ended November 30,	
	2016	2015
Additions:		
Grant Income	\$ 3,000	3,000
Interest Income	3	12
Other Income	5,057	50
Total Additions	8,060	3,062
Deductions:		
Grant Expense - County Contribution	8,340	8,297
Total Deductions	8,340	8,297
Net Increase (Decrease) in Net Position	(280)	(5,235)
Cash Balance - Beginning of Year	9,024	14,259
Cash Balance - End of Year	\$ 8,744	9,024

HEALTH DEPARTMENT FUND

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Totals	Health Department Fund	Nursing	Environ- mental Health	Mental Health	Seniors
Revenues Received:						
Donations and Contributions	\$ 1,941	-	-	-	540	185
Fees and Services	482,046	40,040	73,430	137,566	230,820	-
State Grants	405,807	-	7,132	300	28,756	2,124
Federal Grants	319,757	8,957	-	-	-	-
WIC Vouchers	217,884	-	217,884	-	-	-
State Reimbursements	167,957	-	-	2,450	-	165,507
Vaccines	62,771	-	62,771	-	-	-
Miscellaneous Income	10,249	2,231	-	848	6,575	-
Total Revenues Received	1,668,412	51,228	361,217	141,164	266,691	167,816
Expenditures Disbursed:						
Salary - Administrator	74,217	53,626	-	-	-	-
Salary - Union	765,667	70,939	45,606	33,735	245,211	36,431
Salary - Contractual	98,272	278	10,089	-	17,775	-
Salary - Supervisory	287,802	70,738	25,515	29,210	35,374	14,730
Overtime	60	-	60	-	-	-
Office Supplies	5,783	2,013	115	72	167	52
Program Commodities	31,534	4,531	972	689	437	-
Auto Fuel	1,817	67	7	196	85	518
Professional Services	24,432	1,720	449	-	200	-
Labor Relations	600	600	-	-	-	-
Telephone	1,666	581	-	-	-	-
Cellular Phone	7,246	338	-	-	663	-
Postage	547	-	46	89	-	-
Books and Periodicals	156	156	-	-	-	-
Printing and Publishing	6,287	1,939	175	65	100	-
Travel Expense and Mileage	17,598	2,279	1,566	17	121	447
Auto Expense	1,553	1,553	-	-	-	-
Advertising	2,404	615	-	-	-	-
Health Insurance	243,686	71,232	44,158	18,814	73,599	26,226
Copier Rental	5,343	4,843	-	-	-	-
Association Dues and Expenses	3,910	3,111	-	15	170	-
Miscellaneous	75	-	-	-	-	-
Continuing Education	11,008	399	580	177	543	-
Educational Materials	1,509	-	-	-	-	-
WIC Food Coupons	217,884	-	217,884	-	-	-
Vaccines	62,771	-	62,771	-	-	-
Communicable Disease Control	31,546	-	6,811	-	-	-
Liability Insurance	9,852	-	-	-	4,852	-
Equipment and Furniture	4,010	3,842	66	-	-	-
Computer-Related Expenditures	9,514	5,815	-	761	87	-
Reimbursable Expenditures	560	-	-	560	-	-
Electronic Records	32,940	21,600	-	11,340	-	-
External Health Fairs	575	50	-	-	-	-
Hospitality	1,427	1,168	-	-	-	-
Mini-Grants	800	-	-	-	-	-
Direct Service Reimbursement	23,699	-	-	-	-	-
Total Expenditures Disbursed	1,988,750	324,033	416,870	95,740	379,384	78,404
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(320,338)	(272,805)	(55,653)	45,424	(112,693)	89,412
Other Financing Sources (Uses):						
Transfers	320,338	272,805	55,653	(45,424)	112,693	(89,412)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Family Case Mgmt.	Women, Infants, & Children	MRC Non- Competitive	MH350 Psych Services	MH410 Capitated Community Care	MH420 Eligibility & Determinati on
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	10,920	-	-	-	-	-
Federal Grants	-	20,627	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	10,920	20,627	-	-	-	-
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	-
Salary - Union	9,794	28,004	-	-	14,986	-
Salary - Contractual	105	-	-	-	10,761	-
Salary - Supervisory	3,279	1,804	-	-	4,929	-
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Program Commodities	-	440	175	-	-	-
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	11	58	-	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	50	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	15	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	100	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	-	-	-	-	-
Total Expenditures Disbursed	13,189	30,306	340	-	30,676	-
Excess of Revenue Received Over (Under) Expenditures Disbursed	(2,269)	(9,679)	(340)	-	(30,676)	-
Other Financing Sources (Uses): Transfers	2,269	9,679	340	-	30,676	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Local Health Protection	IL Tobacco Free Comm- unities	Cities Readiness Initiative	Public Health Emergency Prep	Vector Surveil- lance (West Nile)	Resource Connection
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	2,719	-	-	3,656	-
Federal Grants	-	-	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	2,719	-	-	3,656	-
Expenditures Disbursed:						
Salary - Administrator	-	2,285	856	856	201	-
Salary - Union	19,668	1,040	3,049	3,049	2,390	-
Salary - Contractual	-	-	7,944	7,926	-	-
Salary - Supervisory	9,597	2,662	1,727	1,727	1,150	-
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	20	-	-
Program Commodities	7,511	-	-	-	2,391	-
Auto Fuel	221	-	-	-	166	-
Professional Services	-	2,889	-	2,400	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	400	-	-
Cellular Phone	-	-	674	1,354	-	-
Postage	58	-	-	-	10	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	554	17	21	655	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	105	-	-	-	20	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	23,591	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	-	-	-	-	-
Total Expenditures Disbursed	61,305	8,893	14,271	18,387	6,328	-
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(61,305)	(6,174)	(14,271)	(18,387)	(2,672)	-
Other Financing Sources (Uses):						
Transfers	61,305	6,174	14,271	18,387	2,672	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Hoarding Task Force	Lois Lundy Funds	NEILAA T3E Info. & Assistance	NEILAA T3E Gap- Filling	NEILAA T3E Respite	NEILAA T3E Individual Counseling
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Federal Grants	-	-	683	-	-	365
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	-	683	-	-	365
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	-
Salary - Union	1,651	-	584	-	-	166
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	-	-	370	-	-	222
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Program Commodities	-	1	-	-	-	-
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	-	-	11	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	175	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	29	-	-	-	-
Total Expenditures Disbursed	1,651	30	1,140	-	-	388
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(1,651)	(30)	(457)	-	-	(23)
Other Financing Sources (Uses):						
Transfers	1,651	30	457	-	-	23
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	NEILAA T3E Support Groups	NEILAA T3E Training & Education	NEILAA T3B Flexible Community	NEILAA T3B Information and	NEILAA T3B Outreach	NEILAA T3B Counseling 60+
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	6	7,589	533	1,727
Federal Grants	99	250	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	99	250	6	7,589	533	1,727
Expenditures Disbursed:						
Salary - Administrator	-	-	-	572	-	342
Salary - Union	-	154	-	6,735	312	2,527
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	222	148	-	2,835	296	1,206
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Program Commodities	-	-	-	-	-	-
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	61	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	60	53	41
Travel Expense and Mileage	-	-	-	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	15	-	55
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	-
Total Expenditures Disbursed	222	302	-	10,278	661	4,171
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(123)	(52)	6	(2,689)	(128)	(2,444)
Other Financing Sources (Uses):						
Transfers	123	52	(6)	2,689	128	2,444
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3

(Continued)

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	NEILAA SHAP	NEILAA MIPPA	NEILAA ADRC Options Counseling	NEILAA Dementia Gap	NEILAA One-Time Grant	Youth MH First Aid
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	-	2,494	-
Federal Grants	-	-	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	-	-	-	2,494	-
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	-
Salary - Union	1,990	(108)	408	-	-	3,691
Salary - Contractual	-	-	-	-	-	910
Salary - Supervisory	482	964	371	-	-	-
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	307
Program Commodities	-	-	-	-	-	130
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	2,091
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	76
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	-	-	198
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Educational Materials	-	-	-	-	-	240
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	91
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	-	-	-	-	-
Total Expenditures Disbursed	2,472	856	779	-	-	7,734
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(2,472)	(856)	(779)	-	2,494	(7,734)
Other Financing Sources (Uses):						
Transfers	2,472	856	779	-	(2,494)	7,734
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Family Case Manage- ment	WIC	MRC Competitive	MH410 Capitated Community Care	Local Health Protection	IL Tobacco Free Comm- unities Admin.
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	56,001	-	-	81,400	63,201	14,357
Federal Grants	-	66,150	15,000	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	56,001	66,150	15,000	81,400	63,201	14,357
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	1,854	1,112
Salary - Union	26,565	48,828	678	23,432	39,753	759
Salary - Contractual	-	85	-	13,425	-	-
Salary - Supervisory	2,027	4,259	-	6,396	12,557	1,430
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	97	-
Program Commodities	-	558	-	-	3,316	-
Auto Fuel	7	48	-	-	403	-
Professional Services	-	-	-	-	-	6,965
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	344	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	824	712	-	-	558	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	50	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	330	740	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	1,144	-
Liability Insurance	-	-	-	5,000	-	-
Equipment and Furniture	-	-	-	-	102	-
Computer-Related Expenditures	-	-	-	-	353	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	-	-	-	-	-
Total Expenditures Disbursed	29,423	54,540	678	48,583	61,221	10,266
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	26,578	11,610	14,322	32,817	1,980	4,091
Other Financing Sources (Uses):						
Transfers	(26,578)	(11,610)	(14,322)	(32,817)	(1,980)	(4,091)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Cities Readiness Initiative	Grant PHEP Misc. Income/	Vector Surveil- lance Admin.	NEILAA T3E Info & Assistance	NEILAA T3E Gap- Filling	NEILAA T3E Respite
Revenues Received:						
Donations and Contributions	\$ -	-	-	10	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	11,666	-	-	-
Federal Grants	42,365	47,838	-	5,067	6,254	8,270
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	61	342	-	-	-	-
Total Revenues Received	42,426	48,180	11,666	5,077	6,254	8,270
Expenditures Disbursed:						
Salary - Administrator	942	1,455	128	-	-	-
Salary - Union	6,828	7,195	1,620	2,059	-	-
Salary - Contractual	10,848	10,848	-	-	-	-
Salary - Supervisory	1,719	3,626	511	1,758	-	-
Overtime	-	-	-	-	-	-
Office Supplies	-	30	-	51	-	-
Program Commodities	5,459	410	3,235	-	-	-
Auto Fuel	28	40	-	-	-	-
Professional Services	-	168	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	2,028	1,668	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	247	5,375	-	86	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	300	-	-	-	-
Association Dues and Expenses	-	-	-	335	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	1,100	-	150	-	-
Educational Materials	409	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	178	120	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	50	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	7,156	9,038
Total Expenditures Disbursed	28,736	32,335	5,494	4,439	7,156	9,038
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	13,690	15,845	6,172	638	(902)	(768)
Other Financing Sources (Uses):						
Transfers	(13,690)	(15,845)	(6,172)	(638)	902	768
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	NEILAA T3E Individual Counseling	NEILAA T3E Support Groups	NEILAA T3E Training & Ed	NEILAA T3B Flex Comm Service	NEILAA T3B Info & Assistance	NEILAA T3B Outreach
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	8,362	59,964	3,071
Federal Grants	2,397	1,318	1,226	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	192	-
Total Revenues Received	2,397	1,318	1,226	8,362	60,156	3,071
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	2,711	-
Salary - Union	909	1,056	334	-	31,341	1,159
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	1,056	193	703	-	15,299	1,407
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	760	-
Program Commodities	-	-	-	-	-	100
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	460	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	1,307	23
Travel Expense and Mileage	-	-	-	-	137	22
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	1,245	200
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	54	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	80	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	50
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement	-	-	-	6,476	-	-
Total Expenditures Disbursed	1,965	1,249	1,037	6,476	53,394	2,961
Excess of Revenue Received Over (Under) Expenditures Disbursed	432	69	189	1,886	6,762	110
Other Financing Sources (Uses):						
Transfers	(432)	(69)	(189)	(1,886)	(6,762)	(110)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	NEILAA T3B Counseling 60+	State Grant Admin- istration	NEILAA MIPPA	NEILAA Opt Coun	Three Rivers Festival	NEILAA Dementia Gap
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	200	-
Fees and Services	-	-	-	-	-	-
State Grants	23,111	7,486	4,074	4,108	-	1,050
Federal Grants	-	-	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	23,111	7,486	4,074	4,108	200	1,050
Expenditures Disbursed:						
Salary - Administrator	1,626	-	-	-	-	-
Salary - Union	12,284	4,103	-	1,468	-	-
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	5,997	4,573	4,573	1,758	-	-
Overtime	-	-	-	-	-	-
Office Supplies	812	-	-	-	-	-
Program Commodities	-	-	-	-	200	-
Auto Fuel	31	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	100	-	-	-	-	-
Travel Expense and Mileage	264	-	-	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	200	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	290	-	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	1,000
Total Expenditures Disbursed	21,604	8,676	4,573	3,226	200	1,000
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,507	(1,190)	(499)	882	-	50
Other Financing Sources (Uses):						
Transfers	(1,507)	1,190	499	(882)	-	(50)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS

HEALTH DEPARTMENT FUND

SCHEDULE 3
(Continued)Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2016

	Youth MH First	Grant Ebola Prepared- ness	JR MRC Explorers	MH Exercise Group
Revenues Received:				
Donations and Contributions	\$ -	-	6	1,000
Fees and Services	-	-	190	-
State Grants	-	-	-	-
Federal Grants	72,702	20,189	-	-
WIC Vouchers	-	-	-	-
State Reimbursements	-	-	-	-
Vaccines	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Revenues Received	72,702	20,189	196	1,000
Expenditures Disbursed:				
Salary - Administrator	-	5,651	-	-
Salary - Union	22,370	914	-	-
Salary - Contractual	5,250	2,028	-	-
Salary - Supervisory	-	8,402	-	-
Overtime	-	-	-	-
Office Supplies	1,287	-	-	-
Program Commodities	150	-	-	829
Auto Fuel	-	-	-	-
Professional Services	7,550	-	-	-
Labor Relations	-	-	-	-
Telephone	609	-	-	-
Cellular Phone	-	-	-	-
Postage	-	-	-	-
Books and Periodicals	-	-	-	-
Printing and Publishing	2,424	-	-	-
Travel Expense and Mileage	3,342	76	-	-
Auto Expense	-	-	-	-
Advertising	94	-	-	-
Health Insurance	9,657	-	-	-
Copier Rental	-	200	-	-
Association Dues and Expenses	-	-	-	-
Miscellaneous	-	-	75	-
Continuing Education	6,409	-	-	-
Educational Materials	860	-	-	-
WIC Food Coupons	-	-	-	-
Vaccines	-	-	-	-
Communicable Disease Control	-	-	-	-
Liability Insurance	-	-	-	-
Equipment and Furniture	-	-	-	-
Computer-Related Expenditures	2,200	-	-	-
Reimbursable Expenditures	-	-	-	-
Electronic Records	-	-	-	-
External Health Fairs	325	-	-	-
Hospitality	168	-	-	-
Mini-Grants	800	-	-	-
Direct Service Reimbursement	-	-	-	-
Total Expenditures Disbursed	63,495	17,271	75	829
Excess of Revenue Received Over (Under)				
Expenditures Disbursed	9,207	2,918	121	171
Other Financing Sources (Uses):				
Transfers	(9,207)	(2,918)	(121)	(171)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Human Resources Department:</u>				
Department Head Salary	\$ 70,000	71,400	71,346	63,900
Administrative Assistant	18,200	27,200	31,240	18,296
Office Supplies	-	-	-	200
Books & Periodicals	200	200	37	-
Travel & Mileage	250	250	-	-
Miscellaneous	250	750	813	781
Association Dues	500	500	578	395
Continuing Education	1,739	200	614	374
New Employee Physicals	450	450	436	-
Advertising	2,000	1,000	538	1,927
Safety Expense	250	250	300	-
Total Human Resources Department	93,839	102,200	105,902	85,873
<u>County Board:</u>				
Secretary Salaries	68,367	71,253	72,821	66,669
Salaries - Board	155,500	152,210	150,638	155,500
Per Diem - Board Meetings	15,000	13,760	12,560	13,600
Per Diem - Committee Work	60,000	53,000	49,220	63,040
Postage	-	-	-	13,344
Employee Recognition	1,500	1,500	1,635	1,490
Travel Expense and Mileage	13,000	13,000	8,537	10,382
Copier Rental	3,540	3,540	3,329	4,094
Miscellaneous Expense	2,000	3,000	2,449	2,953
Association Dues	10,000	10,000	10,422	1,293
Total County Board	328,907	321,263	311,611	332,365
<u>Publishing and Printing:</u>				
County Board Notices	5,000	5,000	1,979	1,658
<u>County Administrator:</u>				
Salary - Department Head	90,000	85,500	85,500	60,669
Office Supplies	-	-	-	248
Administration Security	36,500	36,500	35,346	30,982
Data Processing	5,470	5,470	5,470	5,470
Travel Expense and Mileage	100	100	-	47
Miscellaneous Expense	100	100	68	95
Association Dues and Conventions	200	200	313	201
Sterling Codifiers	2,000	5,000	5,368	1,873
Continuing Education	250	255	255	-
Total County Administrator	134,620	133,125	132,320	99,585

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 76,696	76,696	77,486	76,696
Salaries - Clerk Hire	134,877	148,060	148,856	140,185
Salaries - Extra Clerk Hire	11,000	14,406	16,998	7,778
Office Supplies	7,000	7,000	6,916	5,936
Travel Expense	1,300	1,300	953	1,408
Copier Expense	10,500	11,700	10,814	9,535
Revenue Stamps Purchases	50,000	-	-	220,000
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,000	1,100	1,021	950
Capital Outlay	1,000	1,000	514	725
Continuing Education	1,000	1,000	-	-
Total County Clerk and Recorder	294,873	262,762	264,058	463,713
<u>County Treasurer:</u>				
Salary - County Treasurer	76,696	76,696	77,486	76,696
Salaries - Clerk Hire	91,288	97,547	100,055	89,949
Salaries - Extra Clerk Hire	-	-	143	724
Office Supplies	1,000	750	624	810
Printing and Advertising	6,000	9,115	10,008	8,253
Travel Expense and Mileage	750	500	280	455
Miscellaneous Expense	200	341	368	270
Association Dues and Meetings	1,000	750	475	390
Capital Outlay	-	-	-	2,910
Computer Lease	31,624	25,000	18,977	3,388
Total County Treasurer	208,558	210,699	208,416	183,845
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	78,613	78,613	79,403	78,539
Salaries - Clerk Hire	76,734	144,892	158,887	139,702
Office Supplies	-	-	-	213
Travel Expense	500	-	-	119
Copier Rental	4,300	3,300	3,025	3,575
Miscellaneous Expense	500	503	503	391
Association Dues and Convention	1,000	1,000	300	726
Total Circuit Clerk	161,647	228,308	242,118	223,265
<u>Supplies to County Offices:</u>				
Office Supplies	19,000	15,000	10,800	16,570
Cell Phone	22,000	22,000	19,197	19,685
Postage	70,000	70,000	68,144	50,029
Postage Meter Rental	12,000	12,000	8,573	13,582
Total Supplies to County Offices	123,000	119,000	106,714	99,866

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Public Defender:</u>				
Salary - Public Defender	\$ 150,857	153,874	153,758	176,456
Salary - Assistant Public Defender	51,543	52,574	53,871	58,645
Salary - Secretary	30,000	30,000	29,996	-
Paralegal/Office Manager	-	-	-	43,269
Special Assistant Attorney	16,500	16,830	16,500	16,830
Assistant Public Defender	20,910	20,910	20,909	20,894
Office Supplies	1,750	1,750	1,750	1,781
Office Expense - Assistant Public Defender	8,000	8,000	8,000	8,000
Travel and Mileage	250	250	250	174
Miscellaneous Expense	1,000	1,000	923	501
Association Dues	1,150	1,150	917	1,127
Law Library	4,200	4,200	3,614	3,763
Continuing Education	2,500	2,500	2,365	724
Total Public Defender	288,660	293,038	292,853	332,164
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	10,000	10,000	10,380	16,643
Salaries - Secretarial	10,300	10,300	9,864	10,233
Court Appointed Experts	15,000	15,000	6,750	2,800
Law Clerk	3,000	3,000	1,035	-
Office Supplies	11,000	11,000	8,523	9,550
Professional Insurance	6,000	6,000	5,117	5,117
Interpreters	20,000	20,000	7,779	7,459
Transcripts	2,500	2,500	363	6,356
13th Judicial District Expense	33,400	33,400	38,835	36,242
Association Dues	1,500	1,500	1,545	1,465
Conferences	250	250	-	-
Capital Expenditures	2,000	2,000	-	2,315
Total Court Related Expenses	114,950	114,950	90,191	98,180
<u>Probation Office:</u>				
Salaries - Probation Office	220,277	220,277	215,380	202,913
Employee Benefits	162,000	192,000	181,698	171,663
Adult Monitoring	1,500	-	-	-
Total Probation Office	383,777	412,277	397,078	374,576
<u>Dependent and Neglected Children:</u>				
Room and Board	225,000	165,000	151,991	252,233
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	30,000	30,000	30,407	16,259
Office Supplies	300	-	-	-
Total Jurors' Fees	30,300	30,000	30,407	16,259

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 166,507	166,507	166,508	166,508
Salaries - Assistant State's Attorneys	360,672	374,825	374,825	364,016
Salaries - Secretaries	140,624	149,819	149,819	140,447
Salaries - Special Assistant State's Attorney	2,000	2,000	-	1,695
Contracted Special Assistant	-	-	-	720
Salaries - Overtime	1,000	1,000	-	500
Office Supplies	7,000	7,000	9,764	6,971
Contractual Services	4,500	4,500	1,629	3,795
Investigation Expense	5,500	5,500	4,025	4,666
Appellate Services	18,000	18,000	18,000	18,000
Extradition Expense	2,500	2,500	2,500	-
Transcript Expense	14,500	14,500	15,756	12,625
Intern Expense	-	-	-	5,705
Books and Periodicals	17,000	17,000	16,332	16,551
Travel and Training Expense	3,500	3,500	2,261	3,459
Copier Expense	3,200	3,200	3,024	3,200
Miscellaneous Expense	250	250	200	310
Association Dues and Convention	6,300	6,300	9,054	6,333
Contingency	-	-	-	158
Total State's Attorney	753,053	776,401	773,697	755,659
<u>Sheriff:</u>				
Salary - Sheriff	105,897	105,897	105,893	105,893
Salaries - Deputies	2,317,830	2,317,830	2,316,563	2,272,017
Salaries - Clerical	126,339	126,339	126,477	113,735
Director of Safety	2,500	2,500	2,504	2,504
Special Deputies	25,000	25,000	10,610	35,884
Holiday Pay	75,000	75,000	79,459	67,976
Overtime - Deputies	168,293	168,293	135,371	218,542
Overtime - Clerical	1,000	1,000	307	669
Office Supplies	10,000	10,000	13,208	7,063
Clothing for Personnel	40,000	40,000	21,604	18,721
Automobile Gasoline, Maintenance, etc.	275,000	275,000	176,021	260,036
Conceal Carry, Fingerprinting	2,500	2,500	5,020	6,928
Contractual M.A.N.S.	11,000	11,000	11,000	11,000
Equipment Rental	30,000	30,000	27,508	29,228
Copier Rental	6,000	6,000	5,369	5,844
LEADS Machine Rental	27,600	27,600	19,380	17,741
Miscellaneous Expense	2,000	2,000	833	1,247
Association Dues and Meetings	3,500	3,500	3,118	2,956
Capital Outlay	30,000	30,000	23,118	15,925
Continuing Education	35,000	35,000	33,137	35,376
Lease/Purchase of Automobiles	171,021	171,021	156,112	117,114
Reimbursable Expenditures	60,000	60,000	59,436	67,230
Reimbursable Expenditures - 911	106,256	106,256	103,153	103,682
Total Sheriff	3,631,736	3,631,736	3,435,201	3,517,311

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 874,728	874,728	825,020	873,422
Holiday Pay - Corrections	45,000	45,000	33,154	40,518
Overtime - Correction Staff	60,000	60,000	83,077	52,598
Office Supplies	-	-	-	3,440
Board of Prisoners	125,000	125,000	120,420	93,545
Medical Care of Prisoners	80,000	80,000	79,498	75,484
Equipment Rental	23,000	23,000	14,416	21,322
Capital Outlay	30,000	154,000	149,478	18,510
Continuing Education	8,000	8,000	8,318	7,721
Total Jail Operations	1,245,728	1,369,728	1,313,381	1,186,560
<u>Courthouse Operations:</u>				
Salaries - Custodians	120,274	120,274	122,319	102,457
Overtime and Extra Help	6,000	6,000	-	10,619
Custodial Supplies	35,000	35,000	27,070	29,192
Electricity	95,000	95,000	96,152	90,440
Heating of Buildings	32,000	32,000	17,118	22,501
Repairs and Maintenance	41,000	41,000	49,991	45,814
Construction/Remodeling of Facilities	25,000	25,000	25,940	26,066
Total Courthouse Operations	354,274	354,274	338,590	327,089
<u>Administration Building:</u>				
Salaries - Custodian	102,470	108,407	108,757	99,760
Part-time Custodian	-	-	-	5,252
Janitorial Supplies	8,000	8,000	8,283	6,938
Mileage and Travel	200	200	33	248
Electricity	37,500	47,000	48,850	58,384
Heating	18,000	18,000	11,099	12,564
Maintenance Contracts	9,600	9,600	9,600	13,440
Repairs and Maintenance	22,000	22,000	23,588	25,996
Landscaping	500	750	665	195
Remodeling and Painting	1,200	1,200	692	158
Building Repairs	-	-	-	643
Capital Outlay	-	-	-	6,316
Continuing Education	250	250	-	108
Miscellaneous	1,500	2,000	1,740	2,514
Fire and Burglar Alarm	3,000	5,000	4,463	-
Gas, Diesel, Equipment, Vehicle Parts & Repairs	1,800	2,600	2,834	-
Snow Plowing and Salting	2,250	2,250	1,851	-
Total Administration Building	208,270	227,257	222,455	232,516

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Coroner:</u>				
Salary - Coroner	\$ 78,613	78,613	79,403	78,539
Salary - Chief Deputy	-	-	4,936	-
Salary - Deputy Chief	46,050	48,360	45,785	46,050
Salary - Admin. Deputy	33,235	36,777	36,232	33,235
Deputy - Call out	4,000	4,000	2,900	2,818
Extra Clerk Salaries	3,000	3,000	762	1,200
Office Supplies	700	700	194	617
Auto Expense	6,000	6,000	5,149	7,545
Professional Services	30,000	30,000	25,549	27,663
Morgue Supplies	5,000	5,000	4,215	4,585
Toxicology Services	8,500	8,500	5,431	6,943
Books and Periodicals	1,200	1,200	334	625
Travel Expense and Mileage	2,750	2,750	2,025	2,065
Miscellaneous	1,200	1,200	811	1,546
Association Dues and Convention	800	800	785	760
Capital Outlay	500	500	-	1,051
Continuing Education	2,000	2,000	1,868	2,013
Automobile Purchase	8,463	8,463	8,462	15,140
Total Coroner	232,011	237,863	224,841	232,395
<u>Grundy 911 Center</u>				
Office Supplies	2,000	1,700	1,963	1,528
Operating Supplies	8,000	8,000	9,060	6,908
Utilities	28,000	28,500	29,898	27,549
Repairs and Maintenance	16,000	17,000	17,316	25,047
Miscellaneous	2,000	3,850	2,000	-
Total Grundy 911 Center	56,000	59,050	60,237	61,032
<u>Environmental Resource & Conservation Office (ERCO):</u>				
Salaries - Secretaries	11,934	11,934	12,951	10,376
Office Supplies	300	300	278	300
Travel Expense and Mileage	100	100	20	38
Green Energy	15,000	15,000	17,517	8,986
Copier Lease	500	500	500	500
Special Projects	500	500	400	1,000
Recycle Program	500	500	415	1,000
Conferences	200	200	200	300
Educational Supplies	250	250	-	250
ERCO Grants	3,800	3,800	2,844	3,792
Total ERCO	33,084	33,084	35,125	26,542

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Land Use:</u>				
Salary - Department Head	\$ 69,770	72,534	72,534	71,112
Salary - Building Inspector	30,000	30,000	29,175	30,003
Salaries - Secretary	27,924	29,118	29,118	27,923
Plumbing Inspector	2,500	3,000	3,400	3,400
Office Supplies	300	300	300	234
Professional Services	2,500	-	2,556	2,456
Printing & Publications	1,500	1,500	1,152	1,200
Auto Expense	2,500	2,500	2,187	3,349
Copier Rental	7,000	7,000	6,665	6,347
Miscellaneous Expense	200	200	200	200
Association Dues and Convention	300	300	300	286
Capital Expenditures	900	900	954	-
Continuing Education	800	800	800	989
Reimbursable Expenditures	-	-	-	1,000
Total Land Use	146,194	148,152	149,341	148,499
<u>Zoning Board of Appeals:</u>				
Salaries	1,500	1,000	675	1,500
Printing and Advertising	300	300	-	-
Travel Expense and Mileage	200	200	65	316
Total Zoning Board of Appeals	2,000	1,500	740	1,816
<u>Planning Commission:</u>				
Travel Expense and Mileage	1,500	1,500	319	1,230
<u>Board of Review:</u>				
Salaries - Board of Review	25,928	24,445	22,729	26,592
Salary - Chairman Supplement	748	593	485	701
Publication and Advertising	750	750	-	-
Total Board of Review	27,426	25,788	23,214	27,293
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	5,000	10,000	1,709	2,391
Employee Health Insurance:	1,074,000	1,074,000	1,295,981	1,717,595
Total Employee Welfare	1,079,000	1,084,000	1,297,690	1,719,986
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	804,311	804,311	850,458	860,246
Grundy County PBC Principal Payments	-	-	-	1,650,000
Total Grundy County Public Building Lease	804,311	804,311	850,458	2,510,246
<u>School Site Donation:</u>	12,000	12,000	11,693	27,162

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 72,000	50,173	50,173	52,870
Salaries - Office/Field	172,434	207,549	207,702	172,339
Extra Clerk Salaries	25,000	941	941	24,458
Commercial Salaries-Assessor	10,000	-	-	-
Office Supplies	2,000	1,997	1,432	1,083
Professional Services - Legal	5,000	4,114	4,114	14,388
Contractual Services	45,000	45,920	49,908	43,300
Data Processing	22,000	22,037	19,200	18,700
Appraisals	3,500	3,500	-	2,680
Printing and Advertising	23,000	29,501	37,168	39,130
Travel and Mileage	1,500	1,415	801	1,507
Copier Rental	2,700	2,548	2,489	2,650
Dues and Publications	1,400	1,445	1,345	586
Continuing Education	2,500	2,239	2,239	3,519
Farmland Review Committee	150	150	-	100
Total Supervisor of Assessments	388,184	373,529	377,512	377,310
<u>Election Costs:</u>				
Salaries - Election Clerk	58,336	60,608	60,609	57,127
Salaries - Election Judges	110,000	110,000	101,620	48,025
Contractual Services	202,000	202,000	192,856	122,645
Salaries - Extra Clerk Hire	15,000	15,000	11,428	14,396
Supplies and Ballots	18,000	18,000	14,794	15,394
Printing of Notices and Ballots	15,000	15,000	12,955	8,458
Registration Supplies	-	-	-	8,336
Data Processing Services	25,000	25,000	22,460	18,177
Travel Expense and Mileage	5,600	5,600	5,667	2,874
Polling Place Rental	6,000	6,000	5,700	3,600
Capital Expenditures	20,000	20,000	19,054	8,025
Total Election Costs	474,936	477,208	447,143	307,057
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	41,821	41,821	41,821	41,206
Contractual Services	3,800	3,800	3,727	5,486
Employee Benefits	7,380	7,380	7,380	7,380
Office Supplies	2,200	2,200	2,172	3,079
Rental of Equipment	-	-	55	-
Telephone	1,250	1,256	1,256	1,244
Postage	1,000	900	797	761
Books and Subscriptions	350	315	315	295
Travel Expense and Mileage	5,000	5,000	4,953	4,923
Insurance	2,110	2,110	2,012	2,153
Copier Rental	750	654	600	654
Association Dues and Conferences	2,000	2,000	1,845	1,786
Capital Outlay	1,000	1,000	991	918
Regional Board of Trustees Expense	200	-	-	-
Total Regional Superintendent of Schools	68,861	68,436	67,924	69,885

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Professional Services:</u>				
Professional Services	\$ 80,000	70,000	77,230	63,362
Labor Relations	50,000	75,000	58,612	74,577
911 Contract	912,330	912,330	912,330	912,608
Budget Preparation Service	8,725	3,650	3,650	10,320
Auditing Expense	44,500	44,500	44,500	39,750
Kendall Grundy Community Action	23,000	23,000	22,586	25,697
Co-Op Extension	25,000	25,000	25,000	40,000
Historical Society	1,000	1,000	-	4,000
Carbon Hill Museum	500	500	500	1,400
Hazmat Contribution	10,000	10,000	10,000	20,000
Services - Chamber Commerce	5,000	5,000	5,000	7,000
Faircom	2,000	2,000	2,000	4,000
Heritage Corridor	1,000	1,000	1,000	4,000
Grundy County Soil & Water	1,000	1,000	-	2,500
Canal Corridor	1,000	1,000	-	2,500
No Tolerance Task Force (NTTF)	25,000	25,000	25,000	33,000
Total Professional Services	1,190,055	1,199,980	1,187,408	1,244,714
<u>Contingent Expenses:</u>				
Miscellaneous	366,428	200,000	50,115	133,978
<u>Juvenile Justice:</u>				
Department Head Salary	58,834	62,274	62,274	58,853
Secretary Salaries	16,639	16,950	16,950	16,617
Office Supplies	1,000	1,000	996	946
Patient Care	4,000	4,000	3,980	5,842
Dues and Training	1,000	1,000	-	914
Total Juvenile Justice	81,473	85,224	84,200	83,172
<u>Victim Witness Costs:</u>				
IL Allotment Salary	26,350	25,358	39,911	15,643
Salaries	17,356	23,510	8,957	28,063
Program Administration	1,500	1,500	1,452	2,021
Children's Advocacy Center	7,500	7,500	6,433	6,237
Printing and Advertising	1,000	1,000	369	606
Dues and Training	1,000	1,000	990	672
Emergency Services	200	200	-	-
Total Victim Witness Costs	54,906	60,068	58,112	53,242

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2016
(With Comparative Figures for 2015)

	Budget Original	Budget Final	Year Ended November 30,	
			2016	2015
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 44,726	45,586	45,586	44,692
Salaries - Secretary	31,944	31,944	28,172	31,920
Salaries - Clerical	-	-	380	-
IMRF Benefits	3,600	3,600	3,450	3,322
FICA Benefits	6,100	6,100	5,180	5,620
Office Supplies	350	350	466	298
Unemployment Benefits	1,750	1,750	143	840
Professional Fees	12,000	12,000	10,536	10,517
Contract Services	21,000	21,000	30,117	19,888
Data Processing Services	1,800	1,800	1,746	1,557
Telephone	1,200	1,200	1,121	1,235
Auto Expense	15,000	15,000	-	662
Postage	450	450	399	269
Books & Periodicals	350	350	130	398
Printing and Advertising	2,000	2,000	1,391	1,333
Travel Expenses	4,000	4,000	2,486	2,987
Transit Contract	-	-	9,622	11,963
Events	500	500	321	499
Insurance	23,250	23,250	21,190	25,443
Utilities	1,400	1,400	938	1,054
Facilities Maintenance	250	250	28	-
Copier Expense	1,500	1,500	1,741	1,337
Rent Expense	11,088	11,088	11,088	10,164
Assistance to Veterans	7,000	7,000	4,435	9,058
Other Expenses	300	300	14	35
Association Dues	400	400	440	375
Continuing Education	750	750	545	600
Office Equipment	300	300	192	179
Computer Equipment	600	600	203	-
Grant Expense	2,500	2,500	3,453	12,935
Total Veterans' Assistance	196,108	196,968	185,513	199,180
<u>Technology:</u>				
Salaries - Technology Manager	87,500	88,741	88,673	78,411
Salaries - Technology	111,131	114,732	117,843	123,086
Computer Supplies	23,000	21,000	17,477	22,313
County Clerk	14,400	10,500	4,602	7
County Treasurer	34,000	35,250	32,013	34,000
Contract Services	6,000	6,000	4,514	6,000
Data Processing Services	30,000	30,000	9,912	32,562
Telephone	145,400	145,400	154,696	147,608
Facilities Maintenance	25,980	26,432	26,432	-
Capital Outlay	111,200	111,200	135,842	142,719
Technology Replacement	65,000	65,000	68,715	25,694
Continuing Education	6,000	6,000	-	1,500
Vehicle Expense	1,500	1,500	1,297	910
Web Maintenance	2,500	1,500	-	14,000
Total Technology	663,611	663,255	662,016	628,810
Total Expenditures	\$ 14,464,280	14,488,934	14,192,563	16,436,266

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year				
	2011	2012	2013	2014	2015
Assessed valuations	<u>\$ 1,865,150,031</u>	<u>1,855,340,974</u>	<u>1,770,251,295</u>	<u>1,767,587,739</u>	<u>1,768,410,022</u>
Tax Rates:					
General	0.2546	0.2700	0.2700	0.2700	0.2700
County Highway	0.0999	0.1000	0.1000	0.1000	0.1000
County Bridge	0.0141	0.0142	0.0226	0.0226	0.0226
Tuberculosis	0.0023	0.0023	0.0024	0.0024	0.0024
I.M.R.F	0.0884	0.0930	0.0989	0.0962	0.0961
Social Security	0.0415	0.0418	0.0480	0.0481	0.0481
Federal Aid Matching	0.0315	0.0317	0.0339	0.0425	0.0490
Liability Insurance	0.0804	0.0809	0.0791	0.0792	0.0792
Bonds and Interest	0.0654	0.0653	0.0946	0.0980	0.1007
Unemployment Insurance	0.0029	0.0005	0.0006	0.0011	0.0014
Workman's Comp.	0.0000	0.0000	0.0000	0.0028	0.0065
Totals	<u>0.6811</u>	<u>0.6996</u>	<u>0.7501</u>	<u>0.7630</u>	<u>0.7760</u>
Tax Extensions:					
General	\$ 4,748,875	5,008,791	4,667,683	4,658,807	4,702,437
County Highway	1,863,766	1,855,108	1,728,772	1,725,484	1,741,643
County Bridge	262,418	262,498	390,702	390,477	393,960
Tuberculosis	42,121	42,111	41,145	41,067	41,451
I.M.R.F	1,648,874	1,724,879	1,709,064	1,659,571	1,674,416
Social Security	774,581	775,064	830,156	829,785	837,208
Federal Aid Matching	587,645	588,069	586,054	733,158	853,928
Liability Insurance	1,499,027	1,499,855	1,367,285	1,366,756	1,378,859
Bonds and Interest	1,220,394	1,211,385	1,636,109	1,691,319	1,753,138
Unemployment Insurance	54,981	10,018	9,854	19,671	24,731
Workman's Comp.	-	-	-	48,831	112,510
Totals	<u>\$ 12,702,683</u>	<u>12,977,777</u>	<u>12,966,824</u>	<u>13,164,926</u>	<u>13,514,281</u>
Tax Collections	<u>\$ 12,780,528</u>	<u>13,012,237</u>	<u>12,959,062</u>	<u>12,990,796</u>	<u>13,499,396</u>

OTHER REPORTS



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Chairman and Members
of the County Board
County of Grundy, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the County of Grundy, Illinois's basic financial statements and have issued our report thereon dated February 14, 2017.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs on pages 167-174 that we consider to be significant deficiencies: 2016-1, 2016-2, 2016-3, 2016-4, and 2016-5.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Grundy's 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*.

County of Grundy, Illinois' Response to Findings

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

Purpose of this Report

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



Mack & Associates, P.C.

Certified Public Accountants

Morris, Illinois
February 14, 2017

SINGLE AUDIT



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 Grundy County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2016. Grundy County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grundy County's 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Grundy County's 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 Grundy County's compliance.

Opinion on Each Major Federal Program

In our opinion, Grundy County, 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, 2016.

Report on Internal Control over Compliance

Management of the Grundy County, 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 of compliance, we considered the Grundy County's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 the Uniform Guidance, 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 Grundy County's internal control over compliance.

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. *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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section 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. Given these limitations during our audit we did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: Findings 2016-4, and 2016-5.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.

Certified Public Accountants

Morris, Illinois
February 14, 2017

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2016**

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	
<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	FCSUQ00882 FCSVQ00882	\$ 52,136 38,952	*
Food coupons		Non-cash - FY16 Non-cash - FY17	170,830 47,054	*
			<u>308,972</u>	
Total passed through Illinois Department of Human Services (CFDA #10.557)			<u>308,972</u>	
Total U.S. Department of Agriculture			<u>308,972</u>	
<u>U.S. Department of Homeland Security</u>				
Passed through Illinois Emergency Management Agency				
Emergency Preparedness	97.042	16EMAGRUND	<u>30,649</u>	
Total U.S. Department of Homeland Security			<u>30,649</u>	
<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	643CUC00134 743CVC03075	18,980 6,884	
Total Preventative health and health services block grant			<u>25,864</u>	
Total passed through Illinois Department of Human Services			<u>25,864</u>	
Passed through Region Two Area Agency on Aging:				
Title III B - Grants for state and community programs on aging	93.044	707 FY16 707 FY17	54,339 15,887	
Total Title III B			<u>70,226</u>	
Title III E - Grants for state and community programs on aging	93.052	707 FY16 707 FY17	24,832 2,052	
Total Title III E			<u>26,884</u>	
Dimential Capable Support	93.051	707 FY16	<u>1,050</u>	
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY16 708 FY17	4,074 964	
			<u>5,038</u>	
Total passed through Region Two Area Agency on Aging			<u>103,198</u>	
Passed through Illinois Department of Healthcare & Family Services				
Child Support Enforcement	93.563		5,100	
Medical Assistance Program	93.778		40,503	
Dependent and Neglected Children Federal Match (FFP) Medicaid	93.669		<u>2,570</u>	
Total passed through Illinois Department of Healthcare & Family Services			<u>48,173</u>	

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services - (Continued)</u>			
National Association of City and County Health Officials: Assessment Building of the Nation's Infrastructure (NACCHO)	93.008	5MRCSG101005-3	15,000
Substance Abuse and Mental Health Services Admin. Now is the Time - Project Aware	93.243	1H79SM062817-01	<u>69,255</u>
Passed through Illinois Department of Public Health Immunization	93.268	Non-cash Vaccines	<u>62,771</u>
Total CFDA #93.268			<u>62,771</u> *
Bioterrorism (PHEP)	93.074	67180033B 77180033B	<u>29,932</u> <u>20,176</u>
			50,108
CRI	93.074	67180104B 77180104B	<u>26,731</u> <u>15,852</u>
			42,583
Ebola Preparedness	93.074	77180104B	<u>7,186</u>
Total CFDA #93.074			<u>99,877</u>
Non-Community Water	66.605	65380151D	<u>1,113</u>
Total CFDA #66.605			<u>1,113</u>
Total passed through Illinois Department of Public Health			<u>163,761</u>
Total U.S. Department of Health and Human Services			<u>425,251</u>
<u>U.S. Department of Transportation</u>			
Passed through Illinois Department of Transportation			
Illinois Emergency Management Agency	20.703	15HMEGRUND	4,032
Total Illinois Emergency Management Agency			
Highway Planning & Construction	20.205	09-10116-00-BR	8,486
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-16-16-FED OP-17-16-FED	<u>47,472</u> <u>57,848</u>
			<u>105,320</u> *
Total Passed Through Illinois Department of Transportation			<u>117,838</u>
Total U.S. Department of Transportation			<u>117,838</u>

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2016**

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Justice</u>			
Passed through Illinois Department of Criminal Justice			
Mental Health Court Grant	16.580	196065	51,765
		197065	<u>25,000</u>
Total U.S. Department of Justice			<u>76,765</u>
Total Expenditures of Federal Awards			<u>959,475</u>

No federal awards were expended in the form of insurance in effect during the 2016 fiscal year.

There were no loan or loan guarantees outstanding at year end, in respect to federal awards.

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2016

NOTE 1: **BASIS OF PRESENTATION AND ACCOUNTING**

Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the County of Grundy, Illinois, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Basis of Accounting

Under the modified cash basis of account, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash.

NOTE 2: **INDIRECT FACILITIES & ADMINISTRATION COSTS**

The County of Grundy, Illinois did not elect to use the 10% de minimis cost rate.

NOTE 3: **SUBRECIPIENTS**

The County of Grundy, Illinois provided no awards to sub recipients during the fiscal year ended November 30, 2016.

NOTE 4: **NON-CASH COMMODITIES**

Non-monetary assistance of \$217,884 for the Special Supplemental Nutrition Program for Women, Infant and Children is reported at the fair market value of the commodities received and disbursed. During the fiscal year ended November 30, 2016, the Grundy County Health Department also received noncash vaccine donations in the amount of \$62,771. Each of these amounts has been reported as a revenue and expenditure in the Health Department Fund.

NOTE 5: **OTHER DISCLOSURES**

Amount of federal insurance, loans, and loan guarantees in effect during the year - None.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2016

A. SUMMARY OF AUDITORS' RESULTS

1. The Auditors' Report expresses an unqualified opinion on the financial statements of the County of Grundy, Illinois.
2. No material weaknesses relating to the audit of the County's financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. However, significant deficiencies are reported. Refer to the Schedule of Findings & Questioned Costs on pages 167-174 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 Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance. Refer to Findings 2016-4 and 2016-5 on pages 171-174 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 Nutrition Program for Women, Infants, and Children (WIC) - CFDA #10.557, Noncash Vaccine Donations – CFDA #93.268, and Non-Metro Area Transportation Operating and Administrative Assistance Grant – CFDA #20.509.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The County of Grundy, Illinois was not determined to be a low-risk auditee.

B. FINDINGS

There were no questioned costs reported in relation to the findings reported on the following pages. Significant deficiencies 2016-1, 2016-2, and 2016-3 were related to the financial statement audit and do not directly impact the Schedule of Expenditures of Federal Awards. Findings 2016-4 and 2016-5 were reported for both the financial statement audit and the single audit.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2016

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies:

Finding 2016-1: Financial Statement Preparation

Condition:

The County's personnel do not prepare the County's financial statements and related disclosures. The County engages the external auditors to assist in preparing its financial statements and accompanying note disclosures. The County's financial reporting personnel are capable to perform daily and monthly functions adequately. Their expertise is limited, however, in the area of financial statement preparation in accordance with applicable government accounting standards.

Criteria:

The County Board, elected officials, and management share ultimate responsibility for the County's system of internal control over financial reporting. As independent auditors, the external auditors cannot be considered a part of the County's system of internal controls. While it is acceptable to outsource various functions, responsibility for internal control cannot be outsourced to external auditors.

While it is common practice for the auditors to prepare the financial statements for many entities, this is considered an internal control deficiency in accordance with generally accepted auditing standards, which requires written communication to those charged with governance.

Cause:

The County lacks the resources to prepare complete and accurate financial statements including the required note disclosures.

Effects:

Because the auditors, not management, have prepared the financial statements and related disclosures, material misstatements to the financial statements may not be prevented or detected by the County's system of internal controls.

Recommendation:

It is imperative that personnel involved in the financial reporting process obtain a thorough understanding of financial and regulatory matters sufficient enough to take responsibility for the oversight of the financial statements and related note disclosures.

Management Response:

While financial oversight has improved, the County, like many other government entities, currently does not have adequate resources in terms of staffing or budget to remedy this deficiency. Staff will work with the County Board to allocate resources to remedy this ongoing finding.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT – (CONTINUED)

Significant Deficiencies (continued):

Finding 2016-1: Financial Statement Preparation (continued)

Management Response (continued):

Some options the County may consider are:

1. Develop this competency in existing staff through training and education,
2. Develop the ability to generate statements through the County's recently updated financial reporting system,
3. Hire an outside agent to complete financial statements prior to audit,
4. Allocate funds to the Treasurer's office to hire staff to complete this and other tasks.

Finding 2016-2: Inadequate Segregation of Duties

Condition:

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. In particular:

1. Some of the County's departments and offices have not adequately cross-trained employees, leaving a single individual to perform certain financial reporting functions.
2. There is a lack of segregation of duties over Agency Fund bank accounts maintained by the County.

Criteria:

An effective system of internal control is based on adequate segregation of duties. Proper segregation of duties ensures that no single individual has control over two or more phases of a transaction or operation. In order to properly segregate duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Cause:

In general, the inadequate segregation of duties is caused by limited availability of personnel in certain departments and offices.

Effects:

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.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT – (CONTINUED)

Significant Deficiencies (continued):

Finding 2016-2: Inadequate Segregation of Duties (continued)

Recommendation:

When there is an inadequate segregation of duties caused by limited availability of personnel, management's close supervision and review of financial information is the best means of preventing or detecting errors and irregularities.

Management Response:

With respect to the agency fund accounting, the County will take the following actions:

1. Request that all entities' operating agency funds provide quarterly statements to the Treasurer's office.
2. Ensure that procedures implemented in 2015 to ensure adequate review of agency funds on a monthly basis are routinely followed by officeholders.

It is the County's understanding that there has been improvement on this issue from prior years, and we expect to see this fully remedied in 2017.

Finding 2016-3: Bank Reconciliations

Condition:

Variances were reported on the bank reconciliation reports generated from CIC. The variances were detected by County personnel but remain unresolved.

Criteria:

Bank reconciliations should be accurately reconciled in a timely manner, and reviewed by an individual who is independent of the disbursement and transaction recording process. Any reconciliation discrepancies should be investigated and resolved promptly.

Cause:

The County completed a software conversion during the 2016 fiscal year. Issues created by the conversion relating to the reconciliations are still being addressed.

Effects:

The County's bank reconciliations report discrepancies as of the fiscal year end.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT – (CONTINUED)

Significant Deficiencies (continued):

Finding 2016-3: Bank Reconciliations (continued)

Recommendation:

The bank reconciliation process is integral to an adequate system of internal control. The County should ensure that all bank accounts are accurately reconciled to the trial balance in a timely manner. Any reconciliations discrepancies should be investigated and resolved promptly.

Management Response:

Variances continue to exist related to the financial software conversion that took place in the County mid-year 2016. While the overwhelming majority of variances have been resolved, some work remains to be completed.

The County and the Treasurer are confident that this finding related to the conversion will be isolated to this fiscal year, as reporting and reconciliation continue to improve after the conversion. Existing practices within the Treasurer's office will address remaining discrepancies in fiscal year 2017.

D. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT AND SINGLE AUDIT

Finding 2016-4: Financial Oversight

Condition:

There is a lack of financial oversight by County personnel and those charged with governance of the County relating to complex processes and transactions, notably the controls over transactions and process that are infrequent in nature. The County's processes, procedures, and controls related to these complex processes and transactions are not effective to ensure the financial statements and related disclosures are accurate.

Criteria:

The County Board, elected officials, and management share ultimate responsibility for the County's system of internal controls. While it is acceptable to outsource various functions, the responsibility for internal control cannot be outsourced to external auditors. As independent auditors, the external auditors cannot be considered a part of the County's internal control system. In an ideal control setting, the County would have personnel possessing a thorough understanding of financial and regulatory matters who are responsible for implementation and oversight of the County's system of internal control and financial reporting.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

D. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT AND SINGLE AUDIT –
(CONTINUED)

Significant Deficiencies (continued):

Finding 2016-4: Financial Oversight (continued)

Cause:

The County's processes, procedures, and controls related to complex transactions, notably transactions that are infrequent in nature, are not effective to ensure the financial statements and related disclosures are accurate.

Effects:

Without effective oversight in these areas, there is a risk that significant misstatements to the County's financial statements would not be prevented or detected during the normal course of operations. We identified management comments and matters which resulted from ineffective oversight.

Recommendation:

The County's financial oversight over reporting and communication has significantly improved from the previous fiscal year, but deficiencies were discovered that would have been identified with proper financial oversight with respect to complex and infrequent processes and transactions, specifically:

- Tracking of restricted funds and transactions
- Bond and interest tax levy allocation
- Complex journal entries associated with correcting software conversion errors
- Distribution of funds to PBC and Insurance Trust
- Transactions among the health department funds
- Preparation of the Schedule of Expenditures of Federal Awards

Management Response:

Thank you for noting the significant improvement in oversight over the previous fiscal year. The County proposes several action items to improve oversight over complex and infrequent transactions as noted:

1. Restricted funds and transactions
 - a. The County will request quarterly reporting to the Treasurer's office for agency accounts
 - b. A policy is currently in practice for fiscal year 2016 that allows additional oversight at the committee level. Each committee will be provided year-to-date financials (including restricted funds) from CIC at each meeting to provide additional oversight of financial operations.
2. Bond and interest levy allocation
 - a. The Treasurer's office will allocate funds in accordance with levy schedules net of appropriate abatements

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016**

**D. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT AND SINGLE AUDIT –
(CONTINUED)**

Significant Deficiencies (continued):

Finding 2016-4: Financial Oversight (continued)

Management Response (continued):

3. Complex journal entries associated with software conversion
 - a. The County expects these items to be remedied in 2017 as the conversion process is completed
4. Distribution of funds to PBC and Insurance Trust
 - a. The Treasurer's office will allocate funds in lease agreement and bond payment schedules in accordance with levy and payments.
5. Transactions to the Health Department fund
 - a. The County will return to a single health insurance fund in the Treasurer's system, while maintaining detail on specific funds within the Health Department.
6. Schedule of Expenditures of Federal Awards
 - a. The County will implement reporting procedures from the individual departments working with grants to the Treasurer's office to allow for more timely and efficient reporting.

Finding 2016-5: Significant Audit Adjustments

Condition:

During the course of our audit, we identified material misstatements requiring audit adjustments to be posted. These adjustments related to items improperly classified in the general ledger and issues noted in Finding 2016-4.

Criteria:

A control deficiency 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 misstatements on a timely basis.

Effects:

The County's financial statements required significant correcting adjustments. Reclassifications were required both within and among funds to ensure transactions were recorded in the appropriate fund and in the correct account.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

D. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT AND SINGLE AUDIT –
(CONTINUED)

Significant Deficiencies (continued):

Finding 2016-5: Significant Audit Adjustments (continued)

Cause:

County officials, management personnel, and those charged with governance lack the comprehensive financial knowledge necessary to correct such misstatements. While the County does have processes and procedures in place to allow employees involved in the financial reporting process to identify such misstatements, their ability to correct these misstatements is inadequate, specifically relating to transactions that are complex and infrequent in nature.

Recommendation:

While account classification in the general ledger is being reviewed by appropriate personnel both on a periodic basis and at year end to ensure accurate financial statement classification at year end, there were several issues that went undetected as noted in Finding 2016-4.

Management Response:

This is an area in which the County has spent significant time working with department heads and elected officials to ensure proper classifications within the general ledger. While there has been significant improvement, opportunities still exist to improve. We are of the understanding that much of this finding is related to specific items in the 2016-4 finding, and expect that implementation of additional reporting an oversight as described in 2016-4 will remedy this subsequent finding as well.

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016**

E. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2015-1 - Financial Statement Preparation:

Condition:

Currently, the County's personnel do not prepare the County's financial statements and related disclosures. The County engages the external auditors to assist in preparing its financial statements and accompanying disclosures.

Status:

The condition stated above has not changed and is applicable for the 2016 audit. The County did prepare a Schedule of Expenditures of Federal Awards. This finding is reported as a financial statement audit finding, but not as a single audit finding. Refer to Finding 2016-1 on page 168-169 for more information.

2015-2 - Inadequate Segregation of Duties:

Condition:

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.

Status:

Inadequate segregation of duties is an issue within certain departments and County offices due to limited availability of personnel. However, the County has appropriate segregation of duties in regards to grant compliance. This significant deficiency will be reported as a financial statement finding but is not a single audit finding. Refer to Finding 2016-2 on page 169-170 for more information.

2015-3 - Inadequate Control Environment and Financial Oversight:

Condition:

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 are not effective to ensure the financial statements and related disclosures were accurate.

Status:

The County's financial oversight over reporting and communication has significantly improved from the previous fiscal year, but deficiencies were discovered that would have been identified with proper financial oversight. As a result, this significant deficiency will be reported as both a financial statement audit and single audit finding. Refer to Finding 2016-4 on page 171-173 for more information.

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2016

E. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS – (CONTINUED)

2015-4 - Significant Audit Adjustments:

Condition:

During the course of our audit, we identified material misstatements requiring audit adjustments to be posted. These adjustments related to items prior period adjustments and improperly classified in the general ledger.

Status:

While account classification in the general ledger is being reviewed by appropriate personnel both on a periodic basis and at year end to ensure accurate financial statement classification, there were several issues that went undetected. As a result, this significant deficiency will be reported as both a financial statement audit and single audit finding. Refer to finding 2016-5 on page 173-174 for more information.