

**COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2017**



CERTIFIED PUBLIC ACCOUNTANTS

Prepared by:

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COUNTY OF GRUNDY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying 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, as of and for the year ended November 30, 2017, 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, as of November 30, 2017, 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' basic financial statements. The Other Information (including Notes to Other Information) on pages 49-59 and Supplemental Information on pages 60-161 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 60-127 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 49-53 and 78-127, IMRF Supplementary Schedules on pages 54-57, notes to other information on pages 58-59, and Other Supplemental Information on pages 128-160 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, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Grundy County, for the year ended November 30, 2016, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 14, 2017, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2018, on our consideration of the County of Grundy' 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' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 12, 2018

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statement
Statement of Net Position - Modified Cash Basis
November 30, 2017

	Primary Government		Component Unit
	Governmental Activities		Public Building Commission
	2017	2016	
<u>Assets</u>			
Cash and Equivalents	\$ 24,066,699	20,405,080	-
Investments, at Cost	-	-	1,199,050
Capitalized Lease Receivable	-	-	10,030,000
Capital Assets			
Land	813,042	813,042	1,590,212
Construction in Progress	459,020	-	-
Buildings & Improvements	20,095,158	20,087,152	21,512,032
Equipment	5,550,917	5,131,165	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	13,491,657	13,491,657	-
Accumulated Depreciation	(32,211,135)	(30,149,884)	(4,868,777)
Total Assets	<u>\$ 42,228,669</u>	<u>39,741,523</u>	<u>29,522,624</u>
<u>Liabilities</u>			
Current Liabilities	\$ -	1,276	1,045,834
Long-term Obligations Payable			
Due within one year	124,053	149,583	550,000
Due in more than one year	162,509	213,252	9,480,000
Total Liabilities	<u>286,562</u>	<u>364,111</u>	<u>11,075,834</u>
<u>Net Position</u>			
Net Investment in Capital Assets	17,875,408	18,973,608	18,293,574
Restricted	12,172,456	9,683,505	153,216
Unrestricted	11,894,243	10,720,299	-
Total Net Position	<u>\$ 41,942,107</u>	<u>39,377,412</u>	<u>18,446,790</u>

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

Government-wide Financial Statement
Statement of Activities - Modified Cash Basis
For the Year Ended November 30, 2017

Program Activities	Expenditures	Program Revenues			Net (Expenditures) Revenues		Component Unit Grundy County Public Building Commission
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities 2017	2016	
Governmental Activities:							
General Government	\$ 8,407,490	1,299,736	556,086	80,600	(6,471,068)	(6,161,732)	-
Judiciary and Courts	2,782,732	1,130,818	330,997	-	(1,320,917)	(1,053,268)	-
Education	94,119	10,492	-	-	(83,627)	(67,224)	-
County Development	170,013	681,022	40,304	-	551,313	433,448	-
Public Safety	5,301,773	779,272	160,769	-	(4,361,732)	(4,955,811)	-
Highways and Bridges	4,826,067	355,494	-	-	(4,470,573)	(5,165,040)	-
Public Health	2,060,647	443,736	1,219,489	5,950	(391,472)	(377,829)	-
Employee Welfare	1,436,595	-	-	-	(1,436,595)	(1,297,690)	-
Employee Retirement Costs	2,453,597	-	-	-	(2,453,597)	(2,578,633)	-
Total Governmental Activities	27,533,033	4,700,570	2,307,645	86,550	(20,438,268)	(21,223,779)	-
Component Unit	1,282,324	882,170	-	-	-	-	(400,154)
Total Government	\$ 28,815,357	5,582,740	2,307,645	86,550	(20,438,268)	(21,223,779)	(400,154)
General Revenues							
Taxes:							
Property Taxes					\$ 16,516,324	14,866,619	-
Retailers' Occupation Tax					611,391	600,924	-
Supplemental Sales Tax					1,991,230	1,751,738	-
Illinois Use Tax					301,625	351,390	-
Illinois Income Tax					1,286,514	1,202,384	-
Illinois Replacement Tax					484,859	454,000	-
Real Estate Transfer Tax					131,180	139,607	-
Motor Fuel Taxes					977,850	1,334,691	-
Other Taxes					32,991	37,123	-
Interest on Investments					91,782	96,487	1,357
Miscellaneous					577,217	338,060	1,500
Total General Revenues					23,002,963	21,173,023	2,857
Change in Net Position					2,564,695	(50,756)	(397,297)
Net Position at beginning of year					39,377,412	39,428,168	18,844,087
Net Position at end of year					\$ 41,942,107	39,377,412	18,446,790

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, 2017

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2017	2016
<u>Assets</u>					
Cash and Equivalents	\$ 9,676,452	3,429,214	11,202,954	24,308,620	20,667,632
Due from Other Funds	-	-	-	-	60,733
Total Assets	<u>\$ 9,676,452</u>	<u>3,429,214</u>	<u>11,202,954</u>	<u>24,308,620</u>	<u>20,728,365</u>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Overdraft Payable	\$ -	-	241,921	241,921	262,552
Payroll Liabilities	-	-	-	-	1,276
Due to Other Funds	-	-	-	-	60,733
Total Liabilities	<u>-</u>	<u>-</u>	<u>241,921</u>	<u>241,921</u>	<u>324,561</u>
Fund Balances:					
Restricted Fund Balance	39,037	3,429,214	8,704,205	12,172,456	9,683,505
Committed Fund Balance	-	-	2,498,749	2,498,749	2,325,602
Unassigned Fund Balance	<u>9,637,415</u>	<u>-</u>	<u>(241,921)</u>	<u>9,395,494</u>	<u>8,394,697</u>
Total Fund Balances	<u>9,676,452</u>	<u>3,429,214</u>	<u>10,961,033</u>	<u>24,066,699</u>	<u>20,403,804</u>
Total Liabilities and Fund Balances	<u>\$ 9,676,452</u>	<u>3,429,214</u>	<u>11,202,954</u>	<u>24,308,620</u>	<u>20,728,365</u>

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds	\$ 24,066,699	20,403,804
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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	50,373,105	49,486,327
Accumulated depreciation	(32,211,135)	(30,149,884)

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

	(286,562)	(362,835)
Net Position of Governmental Activities	<u>\$ 41,942,107</u>	<u>39,377,412</u>

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, 2017

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2017	2016
Revenues Received:					
Taxes:					
Property Tax	\$ 5,867,861	2,496,103	8,152,360	16,516,324	14,866,619
Retailers' Occupation Tax	611,391	-	-	611,391	600,924
Supplemental Sales Tax	1,913,231	-	77,999	1,991,230	1,751,738
Illinois Use Tax	301,625	-	-	301,625	351,390
Illinois Income Tax	1,286,514	-	-	1,286,514	1,202,384
Illinois Replacement Tax	474,859	-	10,000	484,859	454,000
Real Estate Transfer Tax	131,180	-	-	131,180	139,607
Other Taxes	32,991	-	-	32,991	37,123
Intergovernmental	467,566	-	1,270,928	1,738,494	2,119,555
Grants & Contributions	372,587	-	2,021,608	2,394,195	2,095,518
Reimbursements	298,936	-	105,400	404,336	532,024
Licenses and Permits	160,024	-	-	160,024	111,669
Revenue from Services	1,825,723	-	1,549,843	3,375,566	3,446,084
Interest on Investments	60,268	6,321	25,193	91,782	96,487
Miscellaneous	364,045	-	213,172	577,217	338,060
Total Revenues Received	14,168,801	2,502,424	13,426,503	30,097,728	28,143,182
Expenditures Disbursed:					
Current:					
General Government	4,816,398	754,796	2,041,335	7,612,529	7,276,939
Judiciary and Courts	2,073,895	-	705,561	2,779,456	2,655,973
Education	94,119	-	-	94,119	79,617
County Development	170,013	-	-	170,013	185,525
Public Safety	5,171,849	-	428,855	5,600,704	5,998,038
Highways and Bridges	-	-	3,678,972	3,678,972	4,299,672
Public Health	-	-	2,059,834	2,059,834	2,042,063
Employee Welfare	1,436,595	-	-	1,436,595	1,297,690
Employee Retirement Costs	-	-	2,453,597	2,453,597	2,578,633
Capital Outlay	158,442	-	390,572	549,014	301,340
Total Expenditures Disbursed	13,921,311	754,796	11,758,726	26,434,833	26,715,490

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, 2017

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2017	2016
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ 247,490	1,747,628	1,667,777	3,662,895	1,427,692
Other Financing Sources (Uses):					
Operating Transfers In	1,495,327	-	1,041,807	2,537,134	2,255,493
Operating Transfers Out	(723,626)	-	(1,813,508)	(2,537,134)	(2,255,493)
Total Other Financing Sources (Uses):	771,701	-	(771,701)	-	-
Net Change in Fund Balance	1,019,191	1,747,628	896,076	3,662,895	1,427,692
Fund Balance, Beginning of Year	8,657,261	1,681,586	10,064,957	20,403,804	18,976,112
Fund Balance, End of Year	\$ 9,676,452	3,429,214	10,961,033	24,066,699	20,403,804

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 3,662,895 1,427,692

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	(73,616)	(118,538)
Debt retired	149,889	157,684

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	886,778	551,398
Capital asset dispositions	-	(178,179)
Depreciation adjustment for disposal of assets	-	178,179
Depreciation expense	(2,061,251)	(2,068,991)

Change in Net Position of Governmental Activities	\$ 2,564,695	(50,756)
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Statement of Fiduciary Net Position
November 30, 2017

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Grundy County ETSB	Agency Funds	Total
<u>Assets</u>					
Current Assets:					
Cash and Equivalents	\$ 83,170	3,065,624	646,608	2,382,462	6,177,864
Investments	4,815,643	-	-	-	4,815,643
Capital Assets, Net	-	-	798,953	-	798,953
Total Assets	<u>\$ 4,898,813</u>	<u>3,065,624</u>	<u>1,445,561</u>	<u>2,382,462</u>	<u>11,792,460</u>
<u>Liabilities and Net Position</u>					
Liabilities:					
Line of Credit Payable	\$ -	-	237,000	-	237,000
Trust Deposits Due to Others	-	-	-	2,382,462	2,382,462
Long-term Obligations Payable:					
Due Within One Year	567,016	-	190,598	-	757,614
Due Beyond One Year	2,522,616	-	655,839	-	3,178,455
Total Liabilities	<u>3,089,632</u>	<u>-</u>	<u>1,083,437</u>	<u>2,382,462</u>	<u>6,555,531</u>
Net Position:					
Net Position - ETSB	-	-	362,124	-	362,124
Net Position Held in Trust for Employee Benefits	<u>1,809,181</u>	<u>3,065,624</u>	<u>-</u>	<u>-</u>	<u>4,874,805</u>
Total Net Position	<u>1,809,181</u>	<u>3,065,624</u>	<u>362,124</u>	<u>-</u>	<u>5,236,929</u>
Total Liabilities and Net Position	<u>\$ 4,898,813</u>	<u>3,065,624</u>	<u>1,445,561</u>	<u>2,382,462</u>	<u>11,792,460</u>

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

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Grundy County ETSB	Total
Additions:				
County Contribution	\$ 993,867	-	-	993,867
Employer Contribution	-	2,131,158	-	2,131,158
911 Surcharge	-	-	741,869	741,869
Intergovernmental	-	-	2,461,704	2,461,704
Reinsurance	-	114,035	-	114,035
Interest Income	136,241	1,960	1,020	139,221
Miscellaneous	9,914	445,072	3,364	458,350
Total Additions	1,140,022	2,692,225	3,207,957	7,040,204
Deductions:				
Fees	53,116	-	-	53,116
Loss on Investment Sales	39,101	-	-	39,101
ETSB/911 Operating Expenses	-	-	3,297,568	3,297,568
Interest Expense	417,730	-	27,615	445,345
Depreciation Expense	-	-	160,410	160,410
Insurance Premiums and Claims	349,325	2,385,867	-	2,735,192
Total Deductions	859,272	2,385,867	3,485,593	6,730,732
Other Financing Sources (Uses):				
Bond Issuance Premium	(1,250)	-	-	(1,250)
Gain (Loss) on Sale of Capital Assets	-	-	(13,137)	(13,137)
Net Increase (Decrease) in Net Position	279,500	306,358	(290,773)	295,085
Net Position - Beginning of Year	1,529,681	2,759,266	652,897	4,941,844
Net Position - End of Year	\$ 1,809,181	3,065,624	362,124	5,236,929

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, 2017

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. 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, 2017

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, 2017

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. The Major Special Revenue Fund identified is:

1. EDPA 1 Fund – this is used to account for the collection of Economic Development Project Areas (EDPA) Tax Revenues and distributes the taxes to governmental taxing bodies within the County.

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

Fiduciary Funds

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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

C. Fund Accounting - (continued)

Fiduciary Funds – (continued)

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

The two significant funds are:

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

D. Measurement Focus

The government-wide statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. Governmental fund financial statements are prepared using the 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2017, 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, 2017

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	\$ 18,161,970
Less: Long-Term Obligations Payable	<u>(286,562)</u>
Net Investment in Capital Assets	<u>\$ 17,875,408</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 "net investment in capital assets."

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, 2017

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, 2017.

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, 2017, the County’s special revenue funds had the following restricted fund balances, resulting from property taxes, grants, and other restricted sources:

Fund	Balance	Fund	Balance
General Fund - ERCO Restriction	\$ 39,037	Treasurer Automation Fund	45,846
EDPA 1 Fund	3,429,214	Probation & Court Services Fund	185,197
County Highway Fund	1,208,109	Animal Control Donation Fund	12,576
Motor Fuel Tax Fund	1,466,577	G.I.S. Fund	26,089
Liability Insurance Fund - Tort	504,121	Nuclear Emergency Planning Grant Fund	88,843
Liability Insurance Fund - Self-Insurance	672,672	Animal Control Population Fees Fund	21,064
County Bridge	239,163	Sheriff Vehicle Fees Fund	97,021
Federal Aid Matching	562,084	Circuit Clerk Operations and Admin. Fund	47,311
Tuberculosis	55,761	State's Attorney Drug Court Fund	39,554
Emergency Services & Disaster	26,593	Juvenile Justice Fees Fund	59,355
IMRF and Social Security - IMRF	866,414	Drug Court Participation Fund	26,950
IMRF and Social Security - FICA	606,439	Sale in Error Fund	100,000
Child Support Fee Collection Fund	163,147	Coroner's Operating Fund	63,645
Animal Control Fund	46,191	Probation & Court Services Ops. Fund	162,019
Indemnity Fund	150,319	Transit Project Fund	164,238
Local Emergency Planning Commission Fund	17,946	Development Engineering Fees Fund	31,537
Law Library Fund	5,508	State's Attorney Automation Fund	27,780
Unemployment Insurance Fund	56,226	State's Attorney Fee Fund	30,904
Workmen's Compensation Fund	126,989	Dispute Resolution Fund	4,570
County Clerk Record Doc. Storage Fund	19,184	Merit Commission Fund	5,006
Circuit Clerk Automation Fund	269,777	GIS Automation Fund	3,841
Security System Fund	78,360	Sales Tax Sharing Fund	24,999
Circuit Clerk Document Storage	294,280		
		Total Restricted Fund Balance	<u>\$ 12,172,456</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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, 2017, the County had \$2,161,892 committed for future projects of the County's highways in the Highway Restricted Fund and \$336,857 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, 2017, 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, 2017

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	(\$18,158)
Transit Fund	(\$215,114)
Mental Health Court Grant Fund	(\$8,649)

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, 2017

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, certificates of deposit accounts, 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'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, 2017, the County had uninsured deposits totaling \$17,952,119. Of this amount, \$17,952,119 was collateralized by securities held by the pledging financial institution, and no deposits were 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, 2017, the County's investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 3,981,409	3,871,818
Municipal Bonds	100,000	99,725
Gov't Agency Securities	734,234	734,234
Total	<u>\$ 4,815,643</u>	<u>4,705,777</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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	\$ 734,234	-	-	-	734,234
Municipal Bonds	1,123,183	262,602	1,935,438	660,186	3,981,409
Gov't Agency Securities	-	-	100,000	-	100,000
Total	<u>\$ 1,857,417</u>	<u>262,602</u>	<u>2,035,438</u>	<u>660,186</u>	<u>4,815,643</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, 2017, there are no investments with custodial credit risk.

Foreign Currency Credit Risk – The County has no foreign currency risk for investments at November 30, 2017.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Self-Insurance Trust (continued):

Presented below is the actual rating as of November 30, 2017 for each investment type:

Credit Risk Rating*		
S&P	Moody's	Total
AAA	Aaa	\$ 9,900
AA+	Aa1	100,000
AA	Aa2	2,224,811
AA-	Aa3	521,580
A+	A1	367,365
A-	A3	216,534
Not Rated		641,219
U.S. Gov't Backed Money Market Accounts		734,234
Total Investments		<u>\$ 4,815,643</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, 2017, 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, 2017:

	<u>Carrying Amount</u>	<u>Market Value</u>
Federated U.S. Treasury Obligations	<u>\$ 1,199,050</u>	<u>1,199,050</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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 4: FAIR VALUE MEASUREMENTS

For disclosure purposes, the County categorizes its fair value measurements within the fair value hierarchy established by the Financial Accounting Standards Board. 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:

	Fair Value Measurements Using:			
	Balance at November 30, 2017	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	\$ 734,234	734,234	-	-
Municipal Bonds	3,871,818	-	3,871,818	-
Negotiable Certificates of Deposit	99,725	99,725	-	-
Total County Investments	<u>\$ 4,705,777</u>	<u>833,959</u>	<u>3,871,818</u>	<u>-</u>
Component Unit Investments				
US Treasury Obligations	<u>\$ 1,199,050</u>	<u>1,199,050</u>	<u>-</u>	<u>-</u>
Total Component Unit Investments	<u>\$ 1,199,050</u>	<u>1,199,050</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 2016 tax levy in the amount of \$14,326,159, reduced by abatements and statutory limitations to \$13,880,199, was received during the current fiscal year and was adopted by the County Board on December 13, 2016. The 2017 tax levy in the amount of \$16,204,243, which will be reduced by statutory limitations was adopted by the County Board on December 12, 2017 and will be received in the subsequent fiscal year.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2017, 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, 2017, the Liability Insurance Fund has a balance of \$672,672 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, 2016	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	1,440,000	70,000
Expenditures:		
Salaries	1,343,328	144,576
Direct expenses	254,477	-
Restricted balance, November 30, 2017	<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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 7: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2017 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 813,042	-	-	813,042
Construction in Progress	-	459,020	-	459,020
Total Capital Assets Not Being Depreciated	813,042	459,020	-	1,272,062
Depreciable Capital Assets:				
Buildings and Improvements	20,087,152	8,006	-	20,095,158
Equipment	5,131,165	419,752	-	5,550,917
Road Network	9,963,311	-	-	9,963,311
Bridge Network	13,491,657	-	-	13,491,657
Total Depreciable Capital Assets	48,673,285	427,758	-	49,101,043
Total Capital Assets	49,486,327	886,778	-	50,373,105
Less Accumulated Depreciation:				
Buildings and Improvements	14,642,271	229,165	-	14,871,436
Equipment	4,039,208	404,922	-	4,444,130
Road Network	5,039,211	664,221	-	5,703,432
Bridge Network	6,429,194	762,944	-	7,192,138
Total Accumulated Depreciation	30,149,884	2,061,251	-	32,211,135
Depreciable Capital Assets, Net	18,523,401	(1,633,493)	-	16,889,908
Total Capital Assets, Net	\$ 19,336,443	(1,174,473)	-	18,161,970

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

Governmental Activities:	
General Government	\$ 406,605
Judiciary & Courts	3,276
Public Safety	25,203
Highways and Bridges	1,625,354
Public Health	813
Total	<u>\$ 2,061,251</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 7: CHANGES IN CAPITAL ASSETS - (CONTINUED)

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

2018 Tandem Axle Dump Truck	\$ 218,626
Copiers/Printers	58,290
2003 Freightliner	55,000
Air Conditioning Unit	26,095
2018 F-150	23,501
Lowery Road Bridge Construction (In Progress)	459,020

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2017 was as follows:

	Beginning Balance 10/31/2016	Increase	Decrease	Ending Balance 10/31/2017
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	4,407,468	433,262	-	4,840,730
Equipment	24,041	4,006	-	28,047
Total Accumulated Depreciation	4,431,509	437,268	-	4,868,777
Grundy County PBC Capital Assets, Net	\$ 18,730,842	(437,268)	-	18,293,574

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2016	Debt Issued	Debt Retired	Payable at November 30, 2017	Due within one year
First Midwest Bank 9007	\$ 37,508	-	37,508	-	-
First Midwest Bank 9008	16,051	-	7,909	8,142	8,142
First Midwest Bank 0195	60,680	-	34,740	25,940	25,940
First Midwest Bank 1722	130,058	-	41,633	88,425	43,392
First Midwest Bank 0132	118,538	-	28,099	90,439	29,128
First Midwest Bank 73783	-	73,616	-	73,616	17,451
	<u>\$ 362,835</u>	<u>73,616</u>	<u>149,889</u>	<u>286,562</u>	<u>124,053</u>

First Midwest 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 matured on February 5, 2017. The loan is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities. The loan balance was paid in full during the 2017 fiscal year.

First Midwest 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 \$8,142 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

Payment Due April 5,	Principal	Interest	Total Payment
2018	\$ 8,142	313	8,455
	<u>\$ 8,142</u>	<u>313</u>	<u>8,455</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

First Midwest 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 \$25,940 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.

Payment Due March 5,	Principal	Interest	Total Payment
2018	\$ 25,940	1,154	27,094
	<u>\$ 25,940</u>	<u>1,154</u>	<u>27,094</u>

First Midwest 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 \$88,425 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
2018	\$ 43,392	3,601	46,993
2019	45,033	1,960	46,993
	<u>\$ 88,425</u>	<u>5,561</u>	<u>93,986</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

First Midwest 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 \$90,439 and is 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
2018	\$ 29,128	3,212	32,340
2019	30,162	2,179	32,340
2020	31,149	1,191	32,340
	<u>\$ 90,439</u>	<u>6,582</u>	<u>97,020</u>

First Midwest Bank #73783

On March 15, 2017, the County signed a promissory note in the amount of \$73,616 for the purchase of three police vehicles for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on April 5, 2021. The loan has a current balance of \$73,616 and is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due April 5,	Principal	Interest	Total Payment
2018	\$ 17,451	2,655	20,106
2019	18,071	2,034	20,106
2020	18,714	1,392	20,106
2021	19,380	726	20,106
	<u>\$ 73,616</u>	<u>6,807</u>	<u>80,423</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2016	Debt Issued	Debt Retired	Payable at November 30, 2017	Due within one year
General Obligation Refunding Bonds - Series 2002A	\$ 962,920	-	273,288	689,632	257,016
General Obligation Refunding Bonds - Series 2013	2,700,000	-	300,000	2,400,000	310,000
	<u>\$ 3,662,920</u>	<u>-</u>	<u>573,288</u>	<u>3,089,632</u>	<u>567,016</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
11/30/18	\$ 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>\$ 689,632</u>	<u>1,030,368</u>	<u>1,720,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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%.

Fiscal Year Ending	Principal	Interest	Total Payable
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>\$ 2,400,000</u>	<u>342,541</u>	<u>2,742,541</u>

Emergency Telephone System Board

The Grundy County Emergency Telephone System Board entered into a Note Agreement with First Midwest 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, 2017, the balance of the note payable is \$846,437.

	Notes Payable at November 30, 2016	Issued	Retired	Notes Payable at November 30, 2017	Due in One Year
First Midwest Bank	\$ 1,032,024	-	185,587	846,437	190,598
	<u>\$ 1,032,024</u>	<u>-</u>	<u>185,587</u>	<u>846,437</u>	<u>190,598</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt – (continued)

Emergency Telephone System Board - continued

Following is the amortization schedule of future note payments:

Fiscal Year Ending	Principal	Interest	Total Payable
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	52,474	2,508	54,982
	<u>\$ 846,437</u>	<u>54,261</u>	<u>900,698</u>

On December 1, 2016, the ETSB approved a \$500,000 line of credit with an interest rate of 2.5%. The line of credit is to be used for the purchase of a new tower. As of November 30, 2017, the balance of the line of credit is \$237,000. Interest paid during the fiscal year totaled \$1,773.

Discretely Presented Component Unit – Grundy County Public Building Commission

	Bonds Payable 10/31/2016	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2017	Due within one year
Revenue Bonds:					
Series 2008	\$ 1,045,000	-	300,000	745,000	345,000
Series 2015	6,995,000	-	165,000	6,830,000	170,000
Series 2016	2,470,000	-	15,000	2,455,000	35,000
Total	<u>\$ 10,510,000</u>	<u>-</u>	<u>480,000</u>	<u>10,030,000</u>	<u>550,000</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, 2017

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2018	\$ 345,000	28,336	373,336
2019	400,000	10,000	410,000
Totals	<u>\$ 745,000</u>	<u>38,336</u>	<u>783,336</u>

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.

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
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>\$ 6,830,000</u>	<u>1,504,738</u>	<u>8,334,738</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

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
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>\$ 2,455,000</u>	<u>778,060</u>	<u>3,233,060</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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
- ½ 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, 2017

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2016, the County's plan membership consisted of the following:

	County RP	SLEP	VAC RP	County Total
Retirees and beneficiaries	205	38	1	244
Inactive, non-retired members	198	15	2	215
Active members	133	45	1	179
Total	536	98	4	638

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 2016 and the fiscal year ended November 30, 2017 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 2016	10.90%	23.58%	4.55%
County required contribution rate for 2017	11.51%	23.64%	4.82%
County actual contributions for 2016	\$ 754,091	871,513	3,068
County actual contributions for fiscal year 2017	\$ 785,904	811,804	2,622

Net Pension Liability (Asset)

The County's net pension liability (asset) was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2016, the County had a net pension liability for the plan, determined as follows:

	County RP	SLEP	VAC RP	Total
Total Pension Liability	\$ 43,163,419	36,385,673	130,806	79,679,898
Plan Fiduciary Net Position	37,911,077	29,541,416	144,203	67,596,696
Net Pension Liability (Asset)	\$ 5,252,342	6,844,257	(13,397)	12,083,202

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2016:

- 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 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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 2012). 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%	7.77%
International Equity	17%	3.54%
Fixed Income	27%	4.85%
Real Estate	8%	8.97%
Alternative Investments	9%	N/A
Cash Equivalents	<u>1%</u>	N/A
Total	100%	

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Single Discount Rate

A single discount rate of 7.50% was used to measure the total pension liability (asset). 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	3.78%	3.78%	3.78%
Resulting single discount rate	7.50%	7.50%	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, 2017

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 (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 48,212,339	43,163,419	38,998,012
Plan Fiduciary Net Position	37,911,077	37,911,077	37,911,077
Net Pension Liability/(Asset)	<u>\$ 10,301,262</u>	<u>5,252,342</u>	<u>1,086,935</u>

SLEP Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 41,668,281	36,385,673	32,115,287
Plan Fiduciary Net Position	29,541,416	29,541,416	29,541,416
Net Pension Liability/(Asset)	<u>\$ 12,126,865</u>	<u>6,844,257</u>	<u>2,573,871</u>

VAC Regular Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 138,633	130,806	124,247
Plan Fiduciary Net Position	144,203	144,203	144,203
Net Pension Liability/(Asset)	<u>\$ (5,570)</u>	<u>(13,397)</u>	<u>(19,956)</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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 2017 fiscal year, a transfer of \$993,867 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, 2017

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 \$1,440,000 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, 2017 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,495,327	723,626
Non-Major Funds:		
Highway Fund	-	200,000
Liability Insurance Fund	-	1,510,000
Highway - Restricted Fund	200,000	-
Security System Fund	70,000	-
ESDA Fund	93,698	-
Animal Control Fund	41,000	-
Animal Control Donation Fund	-	10,000
Transit Fund	18,181	20,000
Transit Project Fund	40,000	18,181
Drug Court Fund	30,000	-
Recorder Document Storage Fund	-	25,000
Sale in Error Fund	-	16,327
Sales Tax Sharing Fund	-	14,000
Nuclear Emergency Planning Fund	11,869	-
Capital Improvement Fund	205,000	-
Health Department Fund	332,059	-
Total Transfers	<u>\$ 2,537,134</u>	<u>2,537,134</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 13: LEASES

A. *Grundy County Public Building Commission*

During the 2016 fiscal year, 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>
2018	932,075
2019	976,738
2020	984,850
2021	1,109,125
2022	1,143,975
2023-2027	6,414,861
2028	20,000
	<u>11,581,624</u>
Less:	
Amount representing interest	<u>1,551,624</u>
Total	<u><u>\$ 10,030,000</u></u>

During the 2017 fiscal year, the County paid \$901,041 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, 2018	\$ 16,969
November 30, 2019	15,009
November 30, 2020	9,300
November 30, 2021	3,769
November 30, 2022	<u>1,944</u>
Total	<u><u>\$ 46,991</u></u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

NOTE 13: LEASES – (CONTINUED)

B. Operating Leases (Continued)

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

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Copiers			
Savin 9025b Copier	Monthly	48 months	\$ 113
Konica Minolta Copier	Monthly	60 months	278
Savin Digital Copier	Monthly	60 months	109
Savin MP4002SP Digital Copier	Monthly	48 months	149
Savin MP4002SP Digital Copier	Monthly	60 months	224
Savin MPC 305	Monthly	60 months	60
Bizhub C224e	Monthly	60 months	160
Konica Minolta Copier	Monthly	60 months	431

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, 2017:

Assessed valuation (2016)	<u>\$ 1,839,183,871</u>
Statutory debt limitation (2.875%)	\$ 52,876,536
Amount of debt applicable to debt limitation	<u>286,562</u>
Legal Debt Margin	<u>\$ 52,589,974</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2017, retirees contributed \$152,996 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, 2017

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, 2017 were as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2017	N/A	N/A	N/A	N/A
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, 2017

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, 2017, the Grundy County Health Department received noncash vaccine donations in the amount of \$55,193 and WIC vouchers in the estimated amount of \$178,665. 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.

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through February 12, 2018, 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, 2017, as a result of events occurring between December 1, 2017 and February 12, 2018.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

NOTE 19: TAX ABATEMENTS/REBATES

Tax Rebates - In accordance with Grundy County's redevelopment agreements, land acquisition costs are a qualified economic development cost under state statute 55 ILCS85/2. The County is required to disburse rebates to the following companies as a result of the redevelopment agreements for tax year 2016:

1. Airgas – On December 12, 2013, the County entered into a ten-year agreement with Airgas. Effective tax year 2016, the County is to provide rebates at 80% for years 1-3, 75% for years 4-5, 70% for year 6, and 60% for years 7-10. For tax year 2016, the rebate to be disbursed is \$816,044 (year one).
2. SIJ Group, LLC (NFI) - On June 6, 2014, the County entered into a three-year agreement with NFI. Effective tax year 2015, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate to be disbursed is \$56,016 (year two).
3. KLN Equities (Utility Concrete) - On May 5, 2014, the County entered into a three-year agreement with Utility Concrete. Effective tax year 2016, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate to be disbursed is \$44,256 (year one).
4. KBL Leasing (Metalstamp) - On December 4, 2012, the County entered into a three-year agreement with Metalstamp. Effective tax year 2015, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate to be disbursed is \$36,902 (year two).
5. EDPA - The County has entered into an agreement with Coal City Community Unit School District #1, Gooselake Township, Gooselake Road District, Joliet Junior College, Coal City Public Library District, and the Coal City Fire Protection District to rebate incremental taxes from the existing Economic Development Project Area #1 to CPV Three Rivers, LLC. CPV intends to construct and operate an electric generator facility in the EDPA #1. Under the agreement, the County will declare an annual surplus, based upon an agreed-upon payment schedule, for 20 years. This surplus will be distributed to the participating taxing bodies on or before September 30th of each year. The County will also rebate CPV annually for the amount by which incremental taxes paid by CPV exceed the agreed-upon surplus payment schedule. The rebates are anticipated to begin in 2021, and the agreement will run through 2041.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

NOTE 19: TAX ABATEMENTS/REBATES – (CONTINUED)

6. Other – The County has entered into various other agreements as shown in the following table which will impact future tax years:

Company	Type	Filed Date	Length	Terms
Akzo Nobel	Abatement	November 17, 2017	4 Years	50%-50%-50%-50%
Blair Road Hotel	Abatement	December 16, 2014	3 Years	75%-50%-25%
Costco	Abatement	February 9, 2016	4 Years	50%-50%-50%-50%
Minooka Hotel	Abatement	July 31, 2017	3 Years	75%-50%-25%
Motive Power	Abatement	September 26, 2013	3 Years	75%-50%-25%
US Cold Storage	Abatement	May 9, 2017	3 Years	75%-50%-25%
Grainger	Rebate	June 9, 2015	4 Years	50%-50%-50%-50%

OTHER INFORMATION

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 9,676,452
Total Assets	<u>\$ 9,676,452</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 39,037
Unassigned Fund Balance	<u>9,637,415</u>
Total Fund Balance	<u>\$ 9,676,452</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received (Schedule A-3)	\$ 13,315,178	13,826,572	14,168,801	13,597,975
Expenditures Disbursed (Schedule A-4)	<u>14,785,673</u>	<u>14,673,046</u>	<u>13,921,311</u>	<u>14,192,563</u>
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(1,470,495)	(846,474)	247,490	(594,588)
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(275,000)	(275,000)	(332,059)	(320,338)
Emergency Services and Disaster Agency Fund	(93,698)	(93,698)	(93,698)	(120,000)
EMA Nuclear Fund	(11,869)	(11,869)	(11,869)	-
Liability Insurance Fund	1,440,000	1,440,000	1,440,000	1,564,000
Drug Court Participation Fund	(30,000)	(30,000)	(30,000)	(31,000)
Capital Improvement	(265,000)	(205,000)	(205,000)	-
Animal Control Fund	(31,000)	(31,000)	(31,000)	(31,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	10,000	33,000	16,327	24,955
Merit Commission Fund	(5,000)	-	-	-
Sales Tax Support Fee Fund	-	14,000	14,000	-
Workman's Compensation	17,714	-	-	-
Recorder Document Storage Fund	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>64,200</u>
Total Other Financing Sources (Uses)	<u>761,147</u>	<u>845,433</u>	<u>771,701</u>	<u>1,130,817</u>
Net Change in Fund Balance	<u>\$ (709,348)</u>	<u>(1,041)</u>	1,019,191	536,229
Fund Balance, Beginning of Year			<u>8,657,261</u>	<u>8,121,032</u>
Fund Balance, End of Year			<u>\$ 9,676,452</u>	<u>8,657,261</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Taxes:				
Property Taxes	\$ 4,819,999	4,892,663	4,979,009	4,763,500
Property Tax - PBC Lease	899,541	883,552	888,852	830,759
Illinois Local Use Tax	268,000	299,431	301,625	351,390
Retailers' Occupation Tax	600,000	605,112	611,391	600,924
Gaming Tax Revenue	30,000	30,947	32,991	37,123
Supplemental Sales Tax	1,763,751	1,883,997	1,913,231	1,751,738
Illinois Income Tax	1,228,150	1,215,014	1,286,514	1,202,384
Illinois Replacement Tax	404,000	474,859	474,859	444,000
Real Estate Transfer Tax	100,000	121,209	131,180	139,607
Total Taxes	10,113,441	10,406,784	10,619,652	10,121,425
Intergovernmental:				
Channahon TIF Agreement	377,359	388,773	388,773	377,359
County Clerk Stamp Revenues	-	-	-	34,934
Sheriff IDOT Traffic Safety Grant	30,000	14,856	19,870	11,437
Violence/Victim Witness Grant	26,350	26,350	19,763	39,525
ERCO Grants	-	5,950	5,950	6,884
Franchise Fees	-	78,000	78,793	75,320
VAC Grant	5,000	30,000	25,308	3,307
Total Intergovernmental	438,709	543,929	538,457	548,766
Reimbursements:				
Public Defender Salary	100,571	100,571	100,335	135,925
Reimbursements from Circuit Clerk	20,500	15,000	22,251	28,284
Sheriff Salaries	65,000	39,656	40,146	44,455
Housing of Prisoners	25,000	19,788	23,154	21,302
Sheriff Reimbursement - 911	109,443	109,443	106,248	103,153
State's Attorney Salary	144,672	144,672	144,677	192,903
Mental Health Reimbursement	-	11,780	12,725	13,421
Supervisor of Assessments Salary	40,308	40,400	40,304	34,728
Supervisor of Assessments - Township	65,723	65,599	65,600	50,159
Election Judges	30,000	16,380	16,380	8,550
Regional Superintendent of Schools	11,011	10,761	10,492	12,393
Transit Rental & Utilities	20,000	20,000	18,320	19,985
Total Reimbursements	632,228	594,050	600,632	665,258
Licenses and Permits:				
Liquor Licenses	13,500	13,700	13,700	16,600
Contractor License	11,000	24,300	25,050	21,550
Zoning, Planning and Building Fees	60,000	112,045	121,274	73,519
Total Licenses and Permits	84,500	150,045	160,024	111,669

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

(Continued)

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 657,400	438,835	446,917	449,857
Public Defender Fees	-	3,785	5,185	1,120
County Clerk and Recorder Fees	380,000	410,000	440,757	476,101
Tax Collection Charges	140,000	140,000	185,075	302,665
Clerk of Circuit Court Fees	352,000	331,680	356,174	343,957
Drug Addiction Services Fee	-	1,395	1,575	405
Court Finance Fees	43,600	43,600	41,021	42,528
Juvenile Justice Fees	1,500	1,500	395	1,180
Sheriff Civil Process Fees	66,000	127,820	137,003	58,157
Sheriff E-Citation Fees	4,000	4,000	3,958	3,608
Contractual Police Protection Fees	175,000	193,879	193,880	168,480
Conceal Carry Fingerprinting Fees	7,000	3,200	3,608	8,311
County Coroner Fees	2,000	3,000	3,000	1,203
Solid Waste Fees	5,000	7,174	7,175	36,641
Total Fees and Fines	1,833,500	1,709,868	1,825,723	1,894,213
Interest on Investments	20,000	43,576	60,268	87,856
Other Income:				
County Miscellaneous Income	100,000	275,000	255,561	15,849
Human Resources Miscellaneous Income	-	-	-	1,429
County Board Miscellaneous Income	-	-	1,180	-
County Clerk Miscellaneous Income	-	3,302	3,302	1,491
County Treasurer Miscellaneous Income	-	150	1,705	286
Court-Related Miscellaneous Income	-	5,856	5,856	6,512
State's Attorney Miscellaneous Income	-	561	561	32
Sheriff Miscellaneous Income	55,000	29,740	33,358	98,024
Coroner Miscellaneous Income	-	1,828	1,828	1,000
Drug Testing Income	500	1,635	1,755	1,270
Public Aid - Dependent and Neglected Children	4,000	4,000	1,216	2,571
Solid Waste Miscellaneous Income	200	137	138	202
County Clean Energy Income	20,000	20,000	20,000	20,000
Planning & Zoning Miscellaneous Income	-	-	-	917
School Site Donation	10,000	30,306	30,306	11,693
Supervisor of Assessment Miscellaneous Income	2,600	3,176	3,177	899
Elections Miscellaneous Income	-	-	-	2,644
VAC Miscellaneous Income	-	629	1,283	670
Technology Miscellaneous Income	500	2,000	2,819	3,299
Total Other Income	192,800	378,320	364,045	168,788
Total Revenues Received (Schedule A-2)	\$ 13,315,178	13,826,572	14,168,801	13,597,975

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Expenditures Disbursed: (Schedule 4)				
Human Resource Department	\$ 95,239	96,585	95,876	105,902
County Board	301,959	308,713	306,834	311,611
Publishing and Printing	5,000	2,000	1,908	1,979
County Administrator	121,570	116,100	127,003	132,320
County Clerk and Recorder	252,771	259,152	252,456	264,058
County Treasurer	210,180	212,717	218,137	208,416
Circuit Clerk	190,958	198,794	211,108	242,118
Supplies to County Offices	116,000	115,000	93,744	106,714
Public Defender	288,871	289,808	299,236	292,853
Court Related Expenses	105,128	109,031	90,651	90,191
Probation Office	414,788	397,476	390,294	397,078
Dependent and Neglected Children	200,000	200,000	137,663	151,991
Jurors' Fees	32,000	32,000	24,572	30,407
State's Attorney	736,894	740,903	770,364	773,697
Sheriff	3,460,208	3,287,682	3,271,027	3,435,201
Jail Operations	1,107,816	1,105,436	1,124,494	1,313,381
Courthouse Operations	301,292	348,130	372,345	338,590
Administration Building	245,390	246,514	251,094	222,455
Coroner	234,566	239,871	240,126	224,841
Grundy 911 Center	58,425	58,565	62,938	60,237
ERCO	13,150	13,125	12,908	35,125
County Planning and Zoning	144,824	147,720	155,638	149,341
Zoning Board of Appeals	1,275	910	499	740
Planning Commission	800	800	968	319
Board of Review	27,378	26,628	24,993	23,214
Employee Welfare	1,722,595	1,722,595	1,436,595	1,297,690
Grundy County Public Building Lease	899,541	901,042	901,041	850,458
School Site	10,000	15,000	26,511	11,693
Supervisor of Assessments	422,043	414,805	389,774	377,512
Election Costs	320,336	322,609	311,984	447,143
Regional Superintendent of Schools	67,715	67,440	67,608	67,924
Professional Services	1,126,830	1,144,670	1,151,307	1,187,408
Contingent Expenses	655,000	655,000	251,416	50,115
Juvenile Justice	67,852	67,852	65,177	84,200
Victim Witness Costs	60,068	60,068	61,256	58,112
Veterans' Assistance	189,070	186,514	148,061	185,513
Technology Department	578,141	561,791	573,705	662,016
Total Expenditures Disbursed (Schedule A-2)	\$ 14,785,673	14,673,046	13,921,311	14,192,563

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 3,429,214
Total Assets	<u>\$ 3,429,214</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 3,429,214
Total Fund Balance	<u>\$ 3,429,214</u>

SCHEDULE A-6

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 2,400,000	2,416,902	2,417,206	1,355,173
Miscellaneous income	-	-	78,897	-
Interest income	-	-	6,321	-
Total Revenues Received	<u>2,400,000</u>	<u>2,416,902</u>	<u>2,502,424</u>	<u>1,355,173</u>
Expenditures Disbursed:				
Salary	13,500	13,500	13,500	4,500
GEDC	50,063	50,063	50,063	50,063
EDPA Distributions:				
Aux Sable Township	-	-	1,051	1,487
Aux Sable Township Road	-	-	3,819	5,777
Goose Lake Township	-	-	34	64
Goose Lake Township Road	-	-	249	474
Morris Township	-	-	9	15
Saratoga Township	-	-	67	53
Saratoga Township Road	-	-	230	183
Morris Grade School 54	-	-	429	756
Saratoga Grade School 60C	-	-	7,849	9,822
Minooka Grade School 201	-	-	162,917	212,052
Morris High School 101	-	-	5,283	6,508
Minooka High School 111	-	-	139,957	152,307
Coal City Unit School 1	-	-	6,615	12,538
Coal City Fire	-	-	845	1,326
Minooka Fire	-	-	44,359	57,979
Morris Fire & Ambulance	-	-	1,128	1,404
Coal City Library	-	-	329	618
Morris Library	-	-	281	256
Three Rivers Library	-	-	5,803	7,900
Channahon Park District	-	-	728	801
Village of Channahon	-	-	1,719	1,831
Village of Minooka	-	-	45,152	46,896
City of Morris	-	-	55	94
Joliet Junior College 525	-	-	16,679	23,180
Grundy County	-	-	41,790	57,253
Expenditures	<u>2,336,437</u>	<u>2,336,437</u>	<u>203,856</u>	<u>24,004</u>
Total Expenditures Disbursed	<u>2,400,000</u>	<u>2,400,000</u>	<u>754,796</u>	<u>680,141</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>16,902</u>	1,747,628	675,032
Fund Balance, Beginning of Year			1,681,586	1,006,554
Fund Balance, End of Year			<u>\$ 3,429,214</u>	<u>1,681,586</u>

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

Calendar Year Ending December 31,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 710,805	658,777	672,061	-	-	-	-	-	-	-
Interest on the Total Pension Liability	3,050,526	2,812,785	2,617,160	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	199,560	1,874,585	(168,415)	-	-	-	-	-	-	-
Assumption Changes	(140,209)	134,590	1,396,262	-	-	-	-	-	-	-
Benefit Payments and Refunds	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-	-	-
Net Change in Total Pension Liability	1,542,903	3,411,461	2,782,175	-	-	-	-	-	-	-
Total Pension Liability - Beginning	41,620,516	38,209,055	35,426,880	-	-	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 43,163,419</u>	<u>41,620,516</u>	<u>38,209,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 754,091	734,092	710,604	-	-	-	-	-	-	-
Contributions - Employee	339,164	340,288	289,425	-	-	-	-	-	-	-
Net Investment Income	2,472,916	182,440	2,193,764	-	-	-	-	-	-	-
Benefit Payments and Refunds	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-	-	-
Other (Net Transfer)	247,910	201,742	(804,184)	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	1,536,302	(610,714)	654,716	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	36,374,775	36,985,489	36,330,773	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 37,911,077</u>	<u>36,374,775</u>	<u>36,985,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ 5,252,342</u>	<u>5,245,741</u>	<u>1,223,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.83%	87.40%	96.80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 6,770,530	6,661,684	5,937,689	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	77.58%	78.74%	20.61%	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,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 748,036	846,464	831,119	-	-	-	-	-	-	-
Interest on the Total Pension Liability	2,585,548	2,498,212	2,380,259	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(295,372)	(704,941)	(636,527)	-	-	-	-	-	-	-
Assumption Changes	(145,688)	48,100	442,507	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-	-	-
Net Change in Total Pension Liability	1,402,015	1,328,846	1,565,055	-	-	-	-	-	-	-
Total Pension Liability - Beginning	34,983,658	33,654,812	32,089,757	-	-	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 36,385,673</u>	<u>34,983,658</u>	<u>33,654,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 945,923	899,314	1,052,070	-	-	-	-	-	-	-
Contributions - Employee	346,899	283,084	374,004	-	-	-	-	-	-	-
Net Investment Income	1,869,332	134,468	1,584,903	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-	-	-
Other (Net Transfer)	957,428	(27,365)	(571,972)	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	2,629,073	(69,488)	986,702	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	26,912,343	26,981,831	25,995,129	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 29,541,416</u>	<u>26,912,343</u>	<u>26,981,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ 6,844,257</u>	<u>8,071,315</u>	<u>6,672,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.19%	76.93%	80.17%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,681,490	3,831,414	4,320,519	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	185.91%	210.66%	154.45%	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,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 7,329	7,431	7,431	-	-	-	-	-	-	-
Interest on the Total Pension Liability	9,515	8,657	7,390	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(4,461)	4,852	4,969	-	-	-	-	-	-	-
Assumption Changes	-	-	6,163	-	-	-	-	-	-	-
Benefit Payments and Refunds	(9,563)	(9,320)	(8,814)	-	-	-	-	-	-	-
Net Change in Total Pension Liability	2,820	11,620	17,139	-	-	-	-	-	-	-
Total Pension Liability - Beginning	127,986	116,366	99,227	-	-	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 130,806</u>	<u>127,986</u>	<u>116,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 3,068	3,270	3,219	-	-	-	-	-	-	-
Contributions - Employee	3,036	3,314	3,376	-	-	-	-	-	-	-
Net Investment Income	9,431	651	7,450	-	-	-	-	-	-	-
Benefit Payments and Refunds	(9,563)	(9,320)	(8,814)	-	-	-	-	-	-	-
Other (Net Transfer)	3,625	5,169	3,051	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	9,597	3,084	8,282	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	134,606	131,522	123,240	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 144,203</u>	<u>134,606</u>	<u>131,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ (13,397)</u>	<u>(6,620)</u>	<u>(15,156)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	110.24%	105.17%	113.02%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 67,460	73,642	75,028	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	-19.86%	-8.99%	-20.20%	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%
12/31/2016	737,988	754,091	(16,103)	6,770,530	11.14%
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%
12/31/2016	868,095	945,923	(77,828)	3,681,490	25.69%
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%
12/31/2016	3,069	3,068	1	67,460	4.55%

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 2016 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 27-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 22 years for most employers (two employers were financed over 31 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same 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 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes There were no benefit changes during the year.

NOTES TO OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information For the Year Ended November 30, 2017

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 received, expenditures disbursed, 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, 2017 was passed by the Board on November 9, 2016 and was amended on November 14, 2017.

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
County Administrator	\$ 10,903	Salaries
County Treasurer	5,420	Salaries - 27 Pay Periods
Circuit Clerk	12,314	Salaries - 27 Pay Periods
Public Defender	9,428	Salaries - 27 Pay Periods
State's Attorney	29,461	Salaries - 27 Pay Periods
Jail Operations	19,058	Salaries - 27 Pay Periods
Courthouse Operations	24,215	Electric & repairs/maintenance
Administrative Building	4,580	Salaries - 27 Pay Periods & Electricity
Coroner	255	Salaries - 27 Pay Periods
Grundy 911 Center	4,373	Utilities
Land Use	7,918	Salaries - 27 Pay Periods
Planning Commission	168	Travel expense
School Site	11,511	Site Payments
Regional Superintendent of Schools	168	Salaries - 27 Pay Periods
Professional Services	6,637	Legal fees in relation to labor negotiations
Victim Witness Costs	1,188	Salaries - 27 Pay Periods
Technology Department	11,914	Telephone - Converted from Analog to Digital

In total, General Fund expenditures were less than the final budget by \$751,735.

COUNTY OF GRUNDY, ILLINOIS

**Notes to Other Information
For the Year Ended November 30, 2017**

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

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

- EDPA 1 Fund – Total expenditures in the EDPA 1 Fund were less than the final budget by \$1,645,204. The fund operated in compliance with the final approved budget for the year ended November 30, 2017.

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, 2017

		Special Revenue Funds					
		Totals	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
<u>Assets</u>							
Cash in Bank	\$	11,202,954	1,208,109	1,466,577	1,176,793	2,161,892	239,163
Total Assets	\$	11,202,954	1,208,109	1,466,577	1,176,793	2,161,892	239,163
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$	241,921	-	-	-	-	-
Total Liabilities		241,921	-	-	-	-	-
Fund Balance:							
Restricted Fund Balance		8,704,205	1,208,109	1,466,577	1,176,793	-	239,163
Committed Fund Balance		2,498,749	-	-	-	2,161,892	-
Unassigned Fund Balance		(241,921)	-	-	-	-	-
Total Fund Balances		10,961,033	1,208,109	1,466,577	1,176,793	2,161,892	239,163
Total Liabilities and Fund Balances	\$	11,202,954	1,208,109	1,466,577	1,176,793	2,161,892	239,163

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, 2017

		Special Revenue Funds					
		Federal Aid Matching	Tuberculosis Care and Treatment	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection	Animal Control Fund
<u>Assets</u>							
Cash in Bank		\$ 562,084	55,761	26,593	1,472,853	163,147	46,191
Total Assets		<u>\$ 562,084</u>	<u>55,761</u>	<u>26,593</u>	<u>1,472,853</u>	<u>163,147</u>	<u>46,191</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ -	-	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		562,084	55,761	26,593	1,472,853	163,147	46,191
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>562,084</u>	<u>55,761</u>	<u>26,593</u>	<u>1,472,853</u>	<u>163,147</u>	<u>46,191</u>
Total Liabilities and Fund Balances		<u>\$ 562,084</u>	<u>55,761</u>	<u>26,593</u>	<u>1,472,853</u>	<u>163,147</u>	<u>46,191</u>

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, 2017

		Special Revenue Funds					
		Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
<u>Assets</u>							
Cash in Bank	\$	150,319	17,946	5,508	56,226	126,989	19,184
Total Assets	\$	150,319	17,946	5,508	56,226	126,989	19,184
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$	-	-	-	-	-	-
Total Liabilities		-	-	-	-	-	-
Fund Balance:							
Restricted Fund Balance		150,319	17,946	5,508	56,226	126,989	19,184
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		150,319	17,946	5,508	56,226	126,989	19,184
Total Liabilities and Fund Balances	\$	150,319	17,946	5,508	56,226	126,989	19,184

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, 2017

	Special Revenue Funds					
	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health
<u>Assets</u>						
Cash in Bank	\$ 269,777	78,360	294,280	45,846	185,197	-
Total Assets	<u>\$ 269,777</u>	<u>78,360</u>	<u>294,280</u>	<u>45,846</u>	<u>185,197</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance	269,777	78,360	294,280	45,846	185,197	-
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>269,777</u>	<u>78,360</u>	<u>294,280</u>	<u>45,846</u>	<u>185,197</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 269,777</u>	<u>78,360</u>	<u>294,280</u>	<u>45,846</u>	<u>185,197</u>	<u>-</u>

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, 2017

		Special Revenue Funds				
		Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees
<u>Assets</u>						
Cash in Bank		\$ 12,576	26,089	88,843	21,064	97,021
Total Assets		<u>\$ 12,576</u>	<u>26,089</u>	<u>88,843</u>	<u>21,064</u>	<u>97,021</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance		12,576	26,089	88,843	21,064	97,021
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>12,576</u>	<u>26,089</u>	<u>88,843</u>	<u>21,064</u>	<u>97,021</u>
Total Liabilities and Fund Balances		<u>\$ 12,576</u>	<u>26,089</u>	<u>88,843</u>	<u>21,064</u>	<u>97,021</u>

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, 2017

		Special Revenue Funds				
		Circuit Clerk Operation and Administration	State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation
<u>Assets</u>						
Cash in Bank		\$ 47,311	39,554	59,355	-	26,950
Total Assets		<u>\$ 47,311</u>	<u>39,554</u>	<u>59,355</u>	<u>-</u>	<u>26,950</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance		47,311	39,554	59,355	-	26,950
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>47,311</u>	<u>39,554</u>	<u>59,355</u>	<u>-</u>	<u>26,950</u>
Total Liabilities and Fund Balances		<u>\$ 47,311</u>	<u>39,554</u>	<u>59,355</u>	<u>-</u>	<u>26,950</u>

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, 2017

		Special Revenue Funds				
		Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations
<u>Assets</u>						
Cash in Bank		\$ 100,000	63,645	-	-	162,019
Total Assets		<u>\$ 100,000</u>	<u>63,645</u>	<u>-</u>	<u>-</u>	<u>162,019</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	215,114	18,158	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>215,114</u>	<u>18,158</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance		100,000	63,645	-	-	162,019
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		-	-	(215,114)	(18,158)	-
Total Fund Balances		<u>100,000</u>	<u>63,645</u>	<u>(215,114)</u>	<u>(18,158)</u>	<u>162,019</u>
Total Liabilities and Fund Balances		<u>\$ 100,000</u>	<u>63,645</u>	<u>-</u>	<u>-</u>	<u>162,019</u>

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, 2017

		Special Revenue Funds				
		Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund
<u>Assets</u>						
Cash in Bank		\$ 164,238	31,537	27,780	30,904	4,570
Total Assets		<u>\$ 164,238</u>	<u>31,537</u>	<u>27,780</u>	<u>30,904</u>	<u>4,570</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance		164,238	31,537	27,780	30,904	4,570
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>164,238</u>	<u>31,537</u>	<u>27,780</u>	<u>30,904</u>	<u>4,570</u>
Total Liabilities and Fund Balances		<u>\$ 164,238</u>	<u>31,537</u>	<u>27,780</u>	<u>30,904</u>	<u>4,570</u>

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, 2017

	Special Revenue Funds				Capital Project Funds
	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Sales Tax Sharing Fund	Capital Project Fund
<u>Assets</u>					
Cash in Bank	\$ 5,006	3,841	-	24,999	336,857
Total Assets	<u>\$ 5,006</u>	<u>3,841</u>	<u>-</u>	<u>24,999</u>	<u>336,857</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Overdraft Payable	\$ -	-	8,649	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>8,649</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Restricted Fund Balance	5,006	3,841	-	24,999	-
Committed Fund Balance	-	-	-	-	336,857
Unassigned Fund Balance	-	-	(8,649)	-	-
Total Fund Balances	<u>5,006</u>	<u>3,841</u>	<u>(8,649)</u>	<u>24,999</u>	<u>336,857</u>
Total Liabilities and Fund Balances	<u>\$ 5,006</u>	<u>3,841</u>	<u>-</u>	<u>24,999</u>	<u>336,857</u>

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, 2017**

	Special Revenue Funds					
	Totals	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
Revenues Received:						
Taxes	\$ 8,230,359	1,812,762	-	2,343,686	-	394,276
Intergovernmental	1,280,928	200,000	1,031,414	-	-	-
Reimbursements	105,400	2,298	-	-	-	99,632
Revenue from Services	1,549,843	-	-	-	-	-
Grants & Contributions	2,021,608	-	-	-	-	-
Interest on Investments	25,193	2,110	4,655	-	15,661	626
Miscellaneous	213,172	145,957	-	-	-	-
Total Revenues Received	13,426,503	2,163,127	1,036,069	2,343,686	15,661	494,534
Expenditures Disbursed:						
General Government	2,041,335	-	-	1,050,615	-	-
Judiciary and Courts	705,561	-	-	-	-	-
Public Safety	428,855	-	-	-	-	-
Highway & Bridges	3,678,972	1,326,660	906,117	-	239,508	464,376
Public Health	2,059,834	-	-	-	-	-
Employee Retirement Costs	2,453,597	-	-	-	-	-
Capital Outlay	390,572	320,986	-	-	-	-
Total Expenditures Disbursed	11,758,726	1,647,646	906,117	1,050,615	239,508	464,376
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,667,777	515,481	129,952	1,293,071	(223,847)	30,158
Other Financing Sources (Uses):						
Transfers In	1,041,807	-	-	-	200,000	-
Transfers Out	(1,813,508)	(200,000)	-	(1,510,000)	-	-
Total Other Financing Sources (Uses)	(771,701)	(200,000)	-	(1,510,000)	200,000	-
Net Change in Fund Balance	896,076	315,481	129,952	(216,929)	(23,847)	30,158
Fund Balance (Deficit), Beginning of Year	10,064,957	892,628	1,336,625	1,393,722	2,185,739	209,005
Fund Balance (Deficit), End of Year	\$ 10,961,033	1,208,109	1,466,577	1,176,793	2,161,892	239,163

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, 2017

	Special Revenue Funds					
	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection	Animal Control Fund
Revenues Received:						
Taxes	\$ 854,718	41,511	-	2,514,886	-	-
Intergovernmental	-	-	4,100	10,000	-	35,414
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	-	-	16,862	112,893
Grants & Contributions	-	-	5,161	-	5,716	-
Interest on Investments	1,406	-	-	-	684	-
Miscellaneous	-	-	27,596	-	-	880
Total Revenues Received	856,124	41,511	36,857	2,524,886	23,262	149,187
Expenditures Disbursed:						
General Government	-	-	-	-	-	-
Judiciary and Courts	-	-	-	-	17,215	-
Public Safety	-	-	128,594	-	-	190,025
Highway & Bridges	742,311	-	-	-	-	-
Public Health	-	44,154	-	-	-	-
Employee Retirement Costs	-	-	-	2,453,597	-	-
Capital Outlay	-	-	23,523	-	-	-
Total Expenditures Disbursed	742,311	44,154	152,117	2,453,597	17,215	190,025
Excess of Revenue Received Over (Under) Expenditures Disbursed	113,813	(2,643)	(115,260)	71,289	6,047	(40,838)
Other Financing Sources (Uses):						
Transfers In	-	-	93,698	-	-	41,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	93,698	-	-	41,000
Net Change in Fund Balance	113,813	(2,643)	(21,562)	71,289	6,047	162
Fund Balance (Deficit), Beginning of Year	448,271	58,404	48,155	1,401,564	157,100	46,029
Fund Balance (Deficit), End of Year	\$ 562,084	55,761	26,593	1,472,853	163,147	46,191

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, 2017**

	Special Revenue Funds					
	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
Revenues Received:						
Taxes	\$ -	-	-	24,652	162,787	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	2,700	-	-	-	-
Revenue from Services	11,430	-	11,922	-	-	151,451
Grants & Contributions	-	2,532	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	11,430	5,232	11,922	24,652	162,787	151,451
Expenditures Disbursed:						
General Government	-	-	-	22,653	49,446	133,354
Judiciary and Courts	-	-	15,506	-	-	-
Public Safety	-	1,434	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	1,434	15,506	22,653	49,446	133,354
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	11,430	3,798	(3,584)	1,999	113,341	18,097
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(25,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(25,000)
Net Change in Fund Balance	11,430	3,798	(3,584)	1,999	113,341	(6,903)
Fund Balance (Deficit), Beginning of Year	138,889	14,148	9,092	54,227	13,648	26,087
Fund Balance (Deficit), End of Year	\$ 150,319	17,946	5,508	56,226	126,989	19,184

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, 2017

	Special Revenue Funds					
	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	67,102	131,492	66,080	10,389	54,383	443,736
Grants & Contributions	-	-	-	-	-	1,210,298
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	29,587
Total Revenues Received	67,102	131,492	66,080	10,389	54,383	1,683,621
Expenditures Disbursed:						
General Government	-	-	-	4,551	-	-
Judiciary and Courts	104,011	144,576	119,050	-	32,260	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	2,015,680
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	309	-
Total Expenditures Disbursed	104,011	144,576	119,050	4,551	32,569	2,015,680
Excess of Revenue Received Over (Under) Expenditures Disbursed	(36,909)	(13,084)	(52,970)	5,838	21,814	(332,059)
Other Financing Sources (Uses):						
Transfers In	-	70,000	-	-	-	332,059
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	70,000	-	-	-	332,059
Net Change in Fund Balance	(36,909)	56,916	(52,970)	5,838	21,814	-
Fund Balance (Deficit), Beginning of Year	306,686	21,444	347,250	40,008	163,383	-
Fund Balance (Deficit), End of Year	\$ 269,777	78,360	294,280	45,846	185,197	-

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, 2017

	Special Revenue Funds				
	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	770	-	-
Revenue from Services	-	166,262	-	6,430	44,097
Grants & Contributions	-	-	127,490	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	4,288	-	-	-	-
Total Revenues Received	4,288	166,262	128,260	6,430	44,097
Expenditures Disbursed:					
General Government	-	125,456	-	-	-
Judiciary and Courts	-	-	-	-	-
Public Safety	600	-	80,298	785	27,119
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	23,888	13,860	-	-
Total Expenditures Disbursed	600	149,344	94,158	785	27,119
Excess of Revenue Received Over (Under) Expenditures Disbursed	3,688	16,918	34,102	5,645	16,978
Other Financing Sources (Uses):					
Transfers In	-	-	11,869	-	-
Transfers Out	(10,000)	-	-	-	-
Total Other Financing Sources (Uses)	(10,000)	-	11,869	-	-
Net Change in Fund Balance	(6,312)	16,918	45,971	5,645	16,978
Fund Balance (Deficit), Beginning of Year	18,888	9,171	42,872	15,419	80,043
Fund Balance (Deficit), End of Year	\$ 12,576	26,089	88,843	21,064	97,021

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, 2017**

	Special Revenue Funds				
	Circuit Clerk Operation and Administration	State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	17,471	20,058	15,462	-	7,914
Grants & Contributions	-	8,808	-	80,600	-
Interest on Investments	5	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	17,476	28,866	15,462	80,600	7,914
Expenditures Disbursed:					
General Government	-	-	-	80,600	-
Judiciary and Courts	10,961	68,021	18,571	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	10,961	68,021	18,571	80,600	-
Excess of Revenue Received Over (Under) Expenditures Disbursed	6,515	(39,155)	(3,109)	-	7,914
Other Financing Sources (Uses):					
Transfers In	-	30,000	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	30,000	-	-	-
Net Change in Fund Balance	6,515	(9,155)	(3,109)	-	7,914
Fund Balance (Deficit), Beginning of Year	40,796	48,709	62,464	-	19,036
Fund Balance (Deficit), End of Year	\$ 47,311	39,554	59,355	-	26,950

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, 2017

	Special Revenue Funds				
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations
Revenues Received:					
Taxes	\$ -	-	-	3,082	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	17,700	10,750	2,183	-	31,580
Grants & Contributions	-	9,191	503,402	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	14	-	-
Total Revenues Received	17,700	19,941	505,599	3,082	31,580
Expenditures Disbursed:					
General Government	1,373	15,246	477,370	200	-
Judiciary and Courts	-	-	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	1,373	15,246	477,370	200	-
Excess of Revenue Received Over (Under) Expenditures Disbursed	16,327	4,695	28,229	2,882	31,580
Other Financing Sources (Uses):					
Transfers In	-	-	18,181	-	-
Transfers Out	(16,327)	-	(20,000)	-	-
Total Other Financing Sources (Uses)	(16,327)	-	(1,819)	-	-
Net Change in Fund Balance	-	4,695	26,410	2,882	31,580
Fund Balance (Deficit), Beginning of Year	100,000	58,950	(241,524)	(21,040)	130,439
Fund Balance (Deficit), End of Year	\$ 100,000	63,645	(215,114)	(18,158)	162,019

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, 2017

	Special Revenue Funds				
	Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	13,543	59,450	6,338	36,495	16,050
Grants & Contributions	10,996	-	-	-	-
Interest on Investments	46	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	24,585	59,450	6,338	36,495	16,050
Expenditures Disbursed:					
General Government	293	40,608	-	-	-
Judiciary and Courts	-	-	-	71,674	15,750
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	293	40,608	-	71,674	15,750
Excess of Revenue Received Over (Under) Expenditures Disbursed	24,292	18,842	6,338	(35,179)	300
Other Financing Sources (Uses):					
Transfers In	40,000	-	-	-	-
Transfers Out	(18,181)	-	-	-	-
Total Other Financing Sources (Uses)	21,819	-	-	-	-
Net Change in Fund Balance	46,111	18,842	6,338	(35,179)	300
Fund Balance (Deficit), Beginning of Year	118,127	12,695	21,442	66,083	4,270
Fund Balance (Deficit), End of Year	\$ 164,238	31,537	27,780	30,904	4,570

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, 2017

	Special Revenue Funds				Capital Project Funds
	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Sales Tax Sharing Fund	Capital Project Fund
Revenues Received:					
Taxes	\$ -	-	-	77,999	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	-	320	-	-	-
Grants & Contributions	-	-	57,414	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	4,850	-	-
Total Revenues Received	-	320	62,264	77,999	-
Expenditures Disbursed:					
General Government	570	-	-	39,000	-
Judiciary and Courts	-	-	87,966	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	8,006
Total Expenditures Disbursed	570	-	87,966	39,000	8,006
Excess of Revenue Received Over (Under) Expenditures Disbursed	(570)	320	(25,702)	38,999	(8,006)
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	205,000
Transfers Out	-	-	-	(14,000)	-
Total Other Financing Sources (Uses)	-	-	-	(14,000)	205,000
Net Change in Fund Balance	(570)	320	(25,702)	24,999	196,994
Fund Balance (Deficit), Beginning of Year	5,576	3,521	17,053	-	139,863
Fund Balance (Deficit), End of Year	\$ 5,006	3,841	(8,649)	24,999	336,857

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

Assets

Cash in Bank	\$ 1,208,109
Total Assets	<u>\$ 1,208,109</u>

Fund Balance

Restricted Fund Balance	\$ 1,208,109
Total Fund Balance	<u>\$ 1,208,109</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 1,728,772	1,728,772	1,812,762	1,728,275
Sale of Equipment	51,000	51,000	-	-
Miscellaneous Revenues	142,200	160,996	145,957	133,478
Interest Income	700	700	2,110	624
Equipment Rental - MFT Fund	100,000	100,000	100,000	100,000
Salaries Reimbursed - MFT Fund	100,000	100,000	100,000	100,000
Traffic Lights Reimbursement	2,000	3,400	2,298	-
Total Revenues Received	2,124,672	2,144,868	2,163,127	2,062,377
Expenditures Disbursed:				
Salaries - Maintenance	392,640	392,640	405,858	392,298
Salary - Engineer	123,099	123,099	108,764	123,008
Salary - Office Manager	37,413	40,000	37,248	39,365
Salaries - Overtime and Extra Help	75,000	16,319	24,670	53,408
Overtime	-	32,053	29,531	5,962
Employee Insurance	180,000	180,000	139,005	147,897
Office Supplies	7,500	7,847	8,501	6,475
Operating Supplies	15,000	15,000	14,487	15,666
Fuel	70,000	50,000	40,582	43,163
Traffic Light Expense	8,000	8,000	7,231	16,394
Road Repairs and Maintenance	415,500	455,421	325,281	362,330
Engineering Services	20,000	60,545	15,302	28,730
Drug Testing	1,000	1,000	422	589
Cellular phones	-	-	2,410	-
Travel Expense	3,500	3,500	3,333	3,013
Utilities	40,000	40,000	30,499	33,621
Maintenance and Repairs-Equipment	75,000	75,000	85,075	147,034
Building Repairs and Maintenance	57,500	85,119	16,084	164,132
Copier rental	1,440	1,440	1,668	1,607
Contingencies	10,000	5,000	11,092	6,924
Vacation & sick leave	-	-	19,617	-
Purchase of Equipment	243,000	369,619	320,986	85,924
Total Expenditures Disbursed	1,775,592	1,961,602	1,647,646	1,677,540
Excess of Revenues Received Over (Under) Expenditures Disbursed	349,080	183,266	515,481	384,837
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	-	(200,000)	(200,000)	-
Net Change in Fund Balance	\$ 349,080	(16,734)	315,481	384,837
Fund Balance, Beginning of Year			892,628	507,791
Fund Balance, End of Year			\$ 1,208,109	892,628

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 1,466,577
Total Assets	<u>\$ 1,466,577</u>
<u>Fund Balance</u>	
Fund Balance Restricted For Future Projects	\$ 1,466,577
Total Fund Balance	<u>\$ 1,466,577</u>

SCHEDULE B-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Allotments - State of Illinois	\$ 900,000	900,000	977,850	1,334,691
Salary Reimbursements	51,715	53,960	53,564	53,101
Interest income	1,200	2,400	4,655	2,846
Total Revenues Received	<u>952,915</u>	<u>956,360</u>	<u>1,036,069</u>	<u>1,390,638</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	103,431	107,920	111,744	105,613
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	910,000	1,125,331	594,373	505,092
Total Expenditures Disbursed	<u>1,213,431</u>	<u>1,433,251</u>	<u>906,117</u>	<u>810,705</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (260,516)</u>	<u>(476,891)</u>	129,952	579,933
Fund Balance, Beginning of Year			<u>1,336,625</u>	<u>756,692</u>
Fund Balance, End of Year			<u>\$ 1,466,577</u>	<u>1,336,625</u>

COUNTY OF GRUNDY, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE B-7

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 1,176,793
Total Assets	<u>\$ 1,176,793</u>
<u>Fund Balance</u>	
Fund Balance Restricted for Liability Insurance	\$ 504,121
Fund Balance Restricted for Self-Insurance Trust	672,672
Total Fund Balance	<u>\$ 1,176,793</u>

SCHEDULE B-8

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,400,000	1,375,213	1,380,057	1,368,279
Property Taxes - Bond and Interest	992,618	960,241	963,629	911,059
Total Revenues Received	<u>2,392,618</u>	<u>2,335,454</u>	<u>2,343,686</u>	<u>2,279,338</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	80,000	80,000	56,748	54,960
Self Insurance Bond Retirement	992,618	995,618	993,867	837,258
Total Expenditures Disbursed	<u>1,072,618</u>	<u>1,075,618</u>	<u>1,050,615</u>	<u>892,218</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,320,000	1,259,836	1,293,071	1,387,120
Other Financing Sources (Uses):				
Transfer to Security System Fund	(70,000)	(70,000)	(70,000)	(70,000)
Transfer to General Fund	(1,440,000)	(1,440,000)	(1,440,000)	(1,564,000)
Total Other Financing Sources (Uses)	<u>(1,510,000)</u>	<u>(1,510,000)</u>	<u>(1,510,000)</u>	<u>(1,634,000)</u>
Net Change in Fund Balance	<u>\$ (190,000)</u>	<u>(250,164)</u>	(216,929)	(246,880)
Fund Balance, Beginning of Year			1,393,722	1,640,602
Fund Balance, End of Year			<u>\$ 1,176,793</u>	<u>1,393,722</u>

COUNTY OF GRUNDY, ILLINOIS
HIGHWAY- RESTRICTED FUND

SCHEDULE B-9

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 2,161,892
Total Assets	<u>\$ 2,161,892</u>
<u>Fund Balance</u>	
Fund Balance Committed For Future Projects	\$ 2,161,892
Total Fund Balance	<u>\$ 2,161,892</u>

SCHEDULE B-10

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Interest Income	\$ 4,000	10,000	15,661	3,943
Other Revenues	-	-	-	-
Total Revenues Received	<u>4,000</u>	<u>10,000</u>	<u>15,661</u>	<u>3,943</u>
Expenditures Disbursed	<u>1,150,000</u>	<u>300,000</u>	<u>239,508</u>	<u>395,211</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,146,000)	(290,000)	(223,847)	(391,268)
Other Financing Sources (Uses):				
Operating Transfer from Highway Fund	-	200,000	200,000	-
Net Change in Fund Balance	<u>\$ (1,146,000)</u>	<u>(90,000)</u>	<u>(23,847)</u>	<u>(391,268)</u>
Fund Balance, Beginning of Year			<u>2,185,739</u>	<u>2,577,007</u>
Fund Balance, End of Year			<u>\$ 2,161,892</u>	<u>2,185,739</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 239,163
Total Assets	<u>\$ 239,163</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 239,163
Total Fund Balance	<u>\$ 239,163</u>

SCHEDULE B-12

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 390,702	390,702	394,276	390,939
Reimbursements From Other Agencies	70,000	166,060	99,632	235,464
Interest Income	500	500	626	312
Total Revenues Received	<u>461,202</u>	<u>557,262</u>	<u>494,534</u>	<u>626,715</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	2,000	4,716	7,891
New Bridge Construction	718,200	685,986	459,660	712,085
Total Expenditures Disbursed	<u>728,200</u>	<u>687,986</u>	<u>464,376</u>	<u>719,976</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (266,998)</u>	<u>(130,724)</u>	30,158	(93,261)
Fund Balance, Beginning of Year			209,005	302,266
Fund Balance, End of Year			<u>\$ 239,163</u>	<u>209,005</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 562,084
Total Assets	<u>\$ 562,084</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 562,084
Total Fund Balance	<u>\$ 562,084</u>

SCHEDULE B-14

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 867,000	867,000	854,718	846,707
Interest Income	1,000	1,000	1,406	675
Total Revenues Received	<u>868,000</u>	<u>868,000</u>	<u>856,124</u>	<u>847,382</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>540,000</u>	<u>1,200,327</u>	<u>742,311</u>	<u>782,164</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 328,000</u>	<u>(332,327)</u>	113,813	65,218
Fund Balance, Beginning of Year			<u>448,271</u>	<u>383,053</u>
Fund Balance, End of Year			<u>\$ 562,084</u>	<u>448,271</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 55,761
Total Assets	<u>\$ 55,761</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 55,761
Total Fund Balance	<u>\$ 55,761</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 42,000	42,000	41,511	41,134
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	388	268
Medical Care	2,200	2,200	628	10,072
Pharmaceuticals	3,500	3,500	2,696	1,909
Professional Services	4,000	4,000	149	-
Contractual Services to Grundy County Health Dept.	40,000	40,000	40,000	40,000
X-ray and Laboratory Expense	3,000	3,000	88	946
Travel Expense and Mileage	150	150	76	118
Continuing Education	150	150	129	-
Total Expenditures Disbursed	53,500	53,500	44,154	53,313
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(11,500)</u>	(2,643)	(12,179)
Fund Balance, Beginning of Year			58,404	70,583
Fund Balance, End of Year			<u>\$ 55,761</u>	<u>58,404</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 26,593
Total Assets	<u>\$ 26,593</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 26,593
Total Fund Balance	<u>\$ 26,593</u>

SCHEDULE B-18

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
EMA Grant	\$ 15,000	10,000	5,161	30,649
Donations or Grants	2,000	2,000	4,100	1,700
Miscellaneous Income	7,000	9,000	27,596	15,275
Total Revenues Received	<u>24,000</u>	<u>21,000</u>	<u>36,857</u>	<u>47,624</u>
Expenditures Disbursed:				
Salary - Director	58,787	59,664	61,925	58,738
Salary - Deputy Director	-	-	-	41,585
Salaries - Secretary	25,738	25,738	26,704	26,717
Office Supplies	1,000	1,200	851	1,362
Telephone	3,000	3,000	6,922	2,681
Cellular Phones	2,600	6,921	2,600	3,164
Travel Expense and Mileage	5,000	3,500	3,329	4,685
Maintenance and Repairs to Equipment	3,000	3,000	2,564	3,921
Copier Rental	1,200	1,347	1,465	392
Contingencies	4,000	4,000	3,381	3,553
Continuing Education	3,800	3,500	1,725	1,751
Emergency Operating Center	15,000	14,000	13,036	11,803
Reimbursable Expenditures	3,000	3,000	4,092	414
Purchase of Equipment	6,000	6,000	23,523	8,000
Total Expenditures Disbursed	<u>132,125</u>	<u>134,870</u>	<u>152,117</u>	<u>168,766</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(108,125)	(113,870)	(115,260)	(121,142)
Other Financing Sources (Uses):				
Transfer From General Fund	-	-	93,698	120,000
Net Change in Fund Balance	<u>\$ (108,125)</u>	<u>(113,870)</u>	<u>(21,562)</u>	<u>(1,142)</u>
Fund Balance, Beginning of Year			48,155	49,297
Fund Balance, End of Year			<u>\$ 26,593</u>	<u>48,155</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 1,472,853
Total Assets	<u>\$ 1,472,853</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	\$ 866,414
Social Security	606,439
Total Fund Balance	<u>\$ 1,472,853</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
IMRF Property Taxes	\$ 1,700,000	1,669,836	1,677,027	1,661,720
Social Security Property Taxes	850,000	834,918	837,859	830,782
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Miscellaneous Income	-	-	-	3,173
Total Revenues Received	<u>2,560,000</u>	<u>2,514,754</u>	<u>2,524,886</u>	<u>2,505,675</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,650,000	1,700,000	1,519,997	1,675,912
Contributions to Social Security System	750,000	750,000	736,970	755,051
Contributions for 911 benefits	147,670	196,630	196,630	147,670
Total Expenditures Disbursed	<u>2,547,670</u>	<u>2,646,630</u>	<u>2,453,597</u>	<u>2,578,633</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,330</u>	<u>(131,876)</u>	71,289	(72,958)
Fund Balance, Beginning of Year			1,401,564	1,474,522
Fund Balance, End of Year			<u>\$ 1,472,853</u>	<u>1,401,564</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 163,147
Total Assets	<u>\$ 163,147</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 163,147
Total Fund Balance	<u>\$ 163,147</u>

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Child Support Fees	\$ 16,000	16,000	16,862	18,246
State of Illinois Reimbursement	-	4,000	5,716	7,727
Interest Income	200	200	684	190
Total Revenues Received	<u>16,200</u>	<u>20,200</u>	<u>23,262</u>	<u>26,163</u>
Expenditures Disbursed:				
Salary	13,994	13,994	13,994	18,733
Employee Benefits	2,369	2,369	1,185	2,369
Postage	500	500	1,145	1,255
Office Supplies	1,300	1,300	261	263
Miscellaneous	-	-	630	1,780
Total Expenditures Disbursed	<u>18,163</u>	<u>18,163</u>	<u>17,215</u>	<u>24,400</u>
Net Change in Fund Balance	<u>\$ (1,963)</u>	<u>2,037</u>	6,047	1,763
Fund Balance, Beginning of Year			157,100	155,337
Fund Balance, End of Year			<u>\$ 163,147</u>	<u>157,100</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 46,191
Total Assets	<u>\$ 46,191</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 46,191
Total Fund Balance	<u>\$ 46,191</u>

SCHEDULE B-24

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Adoption/Altering Fees	\$ 15,000	13,160	19,076	16,719
Rabies/Neutering Fees	5,000	4,500	5,731	4,182
Dog Registration Fees	75,000	80,000	88,086	81,932
Reimbursements From Municipalities	37,000	39,862	35,414	42,450
Miscellaneous Revenues	-	-	880	1,040
Total Revenues Received	<u>132,000</u>	<u>137,522</u>	<u>149,187</u>	<u>146,323</u>
Expenditures Disbursed:				
Salary - Warden	94,700	95,193	92,449	93,031
Salary - Administration	48,500	49,227	48,152	41,305
Over-time and Extra Help	2,500	2,500	2,927	2,333
Supplies	11,400	11,400	8,917	7,887
Vet Payments on Adoptions	2,500	2,500	2,837	2,928
Coyote Bounty	-	670	465	330
Automobile Gasoline and Maintenance	12,000	7,000	6,717	5,305
Utilities	12,000	12,000	11,786	11,020
Building Maintenance	3,000	3,000	3,169	1,629
Miscellaneous	1,000	1,000	955	730
Restricted Use	6,000	6,000	6,900	6,796
Vacation & Sick Leave	-	-	3,751	-
Capital Outlay	1,000	1,000	1,000	1,000
Total Expenditures Disbursed	<u>194,600</u>	<u>191,490</u>	<u>190,025</u>	<u>174,294</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(62,600)	(53,968)	(40,838)	(27,971)
Other Financing Sources (Uses):				
Transfer From Donation Fund	10,000	10,000	10,000	10,000
Transfer From General Fund	31,000	31,000	31,000	31,000
Total Other Financing Sources (Uses)	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
Net Change in Fund Balance	<u>\$ (21,600)</u>	<u>(12,968)</u>	162	13,029
Fund Balance, Beginning of Year			46,029	33,000
Fund Balance, End of Year			<u>\$ 46,191</u>	<u>46,029</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 150,319
Total Assets	<u>\$ 150,319</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 150,319
Total Fund Balance	<u>\$ 150,319</u>

SCHEDULE B-26

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 18,000	18,000	11,430	19,800
Expenditures Disbursed:				
Contingencies	6,000	6,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,000</u>	<u>12,000</u>	11,430	19,800
Fund Balance, Beginning of Year			138,889	119,089
Fund Balance, End of Year			<u>\$ 150,319</u>	<u>138,889</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 17,946
Total Assets	<u>\$ 17,946</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 17,946
Total Fund Balance	<u>\$ 17,946</u>

SCHEDULE B-28

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
HMEP Grant	\$ 8,495	2,000	2,532	4,014
Dues/Donations	3,000	2,000	2,700	2,400
Total Revenues Received	<u>11,495</u>	<u>4,000</u>	<u>5,232</u>	<u>6,414</u>
Expenditures Disbursed:				
Office Supplies	1,500	450	-	-
Travel & Mileage	1,000	20	-	-
Continuing Education	2,000	566	712	-
Exercise Expense	1,500	1,500	-	-
Public Relations / Education	5,000	2,000	224	-
LEPC Operations	-	-	498	2,561
Total Expenditures Disbursed	<u>11,000</u>	<u>4,536</u>	<u>1,434</u>	<u>2,561</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 495</u>	<u>(536)</u>	3,798	3,853
Fund Balance, Beginning of Year			14,148	10,295
Fund Balance, End of Year			<u>\$ 17,946</u>	<u>14,148</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 5,508
Total Assets	<u>\$ 5,508</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 5,508
Total Fund Balance	<u>\$ 5,508</u>

SCHEDULE B-30

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Law Library Fees	\$ 16,000	11,000	11,922	11,448
Expenditures Disbursed:				
Law Library Books and Periodicals	16,000	16,000	15,506	15,194
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(5,000)</u>	(3,584)	(3,746)
Fund Balance, Beginning of Year			9,092	12,838
Fund Balance, End of Year			<u>\$ 5,508</u>	<u>9,092</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 56,226
Total Assets	<u>\$ 56,226</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 56,226
Total Fund Balance	<u>\$ 56,226</u>

SCHEDULE B-32

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 25,000	24,567	24,652	24,512
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	25,000	22,653	13,827
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(433)</u>	1,999	10,685
Fund Balance, Beginning of Year			54,227	43,542
Fund Balance, End of Year			<u>\$ 56,226</u>	<u>54,227</u>

COUNTY OF GRUNDY, ILLINOIS
WORKMEN'S COMPENSATION INSURANCE FUND

SCHEDULE B-33

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 126,989
Total Assets	<u>\$ 126,989</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 126,989
Total Fund Balance	<u>\$ 126,989</u>

SCHEDULE B-34

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Property Taxes	\$ 165,000	162,215	162,787	111,275
Expenditures Disbursed:				
Insurance Premiums	114,089	83,452	49,446	104,583
Excess of Revenues Received Over (Under) Expenditures Disbursed	50,911	78,763	113,341	6,692
Other Financing Sources (Uses):				
Transfer to General Fund	(17,714)	-	-	-
Net Change in Fund Balance	<u>\$ 33,197</u>	<u>78,763</u>	113,341	6,692
Fund Balance, Beginning of Year			13,648	6,956
Fund Balance, End of Year			<u>\$ 126,989</u>	<u>13,648</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 19,184
Total Assets	<u>\$ 19,184</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 19,184
Total Fund Balance	<u>\$ 19,184</u>

SCHEDULE B-36

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Document Recording Fees	\$ 140,000	149,000	151,451	146,751
Expenditures Disbursed:				
Salaries	82,695	94,214	88,673	94,214
Extra Clerk Salaries	4,000	4,000	67	349
Imaging Supplies	45,000	45,000	39,580	41,761
Vacation & Sick Leave	-	-	5,034	-
Total Expenditures Disbursed	131,695	143,214	133,354	136,324
Excess of Revenues Received Over (Under) Expenditures Disbursed	8,305	5,786	18,097	10,427
Other Financing Sources (Uses):				
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(64,200)
Net Change in Fund Balance	<u>\$ (16,695)</u>	<u>(19,214)</u>	(6,903)	(53,773)
Fund Balance, Beginning of Year			26,087	79,860
Fund Balance, End of Year			<u>\$ 19,184</u>	<u>26,087</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 269,777
Total Assets	<u>\$ 269,777</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 269,777
Total Fund Balance	<u>\$ 269,777</u>

SCHEDULE B-38

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Court Automation Fees	\$ 70,000	70,000	67,102	66,041
Expenditures Disbursed:				
Salaries	50,284	50,284	50,284	50,284
Employee Benefits	3,500	3,500	3,500	3,500
Continuing Education	600	-	350	-
Furniture and Equipment	8,000	26,620	32,686	2,291
Computer Maintenance	14,000	16,807	17,191	12,606
Total Expenditures Disbursed	76,384	97,211	104,011	68,681
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (6,384)</u>	<u>(27,211)</u>	(36,909)	(2,640)
Fund Balance, Beginning of Year			306,686	309,326
Fund Balance, End of Year			<u>\$ 269,777</u>	<u>306,686</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 78,360
Total Assets	<u>\$ 78,360</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted Fund Balance	\$ 78,360
Total Fund Balance	<u>\$ 78,360</u>

SCHEDULE B-40

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Security System Fees	\$ 130,000	130,000	131,492	131,844
Expenditures Disbursed:				
Salaries	204,398	204,398	144,576	201,525
Excess of Revenues Received Over (Under) Expenditures Disbursed	(74,398)	(74,398)	(13,084)	(69,681)
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	70,000	70,000	70,000	70,000
Net Change in Fund Balance	<u>\$ (4,398)</u>	<u>(4,398)</u>	56,916	319
Fund Balance, Beginning of Year			21,444	21,125
Fund Balance, End of Year			<u>\$ 78,360</u>	<u>21,444</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 294,280
Total Assets	<u>\$ 294,280</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 294,280
Total Fund Balance	<u>\$ 294,280</u>

SCHEDULE B-42

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Document Recording Fees	\$ 69,000	69,000	66,080	65,904
Expenditures Disbursed:				
Salaries	85,059	85,059	85,059	56,798
Employee Benefits	2,426	2,426	2,426	2,426
Office Supplies	10,000	10,000	8,817	6,418
Documents	20,000	20,000	19,398	13,483
Vacation & Sick Leave	-	-	3,350	-
Miscellaneous	1,500	1,500	-	-
Total Expenditures Disbursed	118,985	118,985	119,050	79,125
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (49,985)</u>	<u>(49,985)</u>	(52,970)	(13,221)
Fund Balance, Beginning of Year			347,250	360,471
Fund Balance, End of Year			<u>\$ 294,280</u>	<u>347,250</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 45,846
Total Assets	<u>\$ 45,846</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 45,846
Total Fund Balance	<u>\$ 45,846</u>

SCHEDULE B-44

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Court Automation Fees	\$ 13,000	11,000	10,389	13,345
Expenditures Disbursed:				
Salaries	2,500	5,000	2,500	4,670
Fee Related Expenses	18,843	5,000	2,051	-
Total Expenditures Disbursed	21,343	10,000	4,551	4,670
Net Change in Fund Balance	<u>\$ (8,343)</u>	<u>1,000</u>	5,838	8,675
Fund Balance, Beginning of Year			40,008	31,333
Fund Balance, End of Year			<u>\$ 45,846</u>	<u>40,008</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 185,197
Total Assets	<u>\$ 185,197</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 185,197
Total Fund Balance	<u>\$ 185,197</u>

SCHEDULE B-46

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Probation Fees	\$ 43,000	50,354	54,383	47,154
Expenditures Disbursed:				
Office Supplies	3,000	3,077	2,912	3,175
Auto Gas and Maintenance	2,000	933	1,252	948
Drug Alcohol Testing	4,000	2,823	2,348	3,628
Substance Abuse Evaluation Counseling	1,500	-	-	-
Emergency Shelter	500	-	-	-
Family Counseling	1,000	-	-	-
Psychiatrist-Psychologist	2,000	-	-	-
Cell Phone	2,900	2,358	2,706	1,852
Travel Expense, Mileage	3,500	3,562	4,394	4,610
Sex Offender Testing	500	-	-	-
Miscellaneous	4,500	4,855	6,043	4,454
Capital Outlay	3,600	1,422	309	1,517
Continuing Education	3,000	2,315	3,245	2,557
Lease of Autos	10,500	9,360	9,360	9,276
Total Expenditures Disbursed	42,500	30,705	32,569	32,017
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 500</u>	<u>19,649</u>	21,814	15,137
Fund Balance, Beginning of Year			163,383	148,246
Fund Balance, End of Year			<u>\$ 185,197</u>	<u>163,383</u>

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-47

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

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

SCHEDULE B-48

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Donations	\$ -	5,710	7,344	1,941
Fees and Services	486,500	490,000	443,736	482,046
State Grants	702,379	702,379	374,312	405,807
Federal Grants	129,262	129,262	437,051	319,757
WIC Vouchers	400,000	400,000	178,665	217,884
State Reimbursements	193,000	198,000	157,733	167,957
Vaccines	80,000	80,000	55,193	62,771
Miscellaneous Income	1,000	1,700	29,587	10,249
Total Revenues Received	<u>1,992,141</u>	<u>2,007,051</u>	<u>1,683,621</u>	<u>1,668,412</u>
Expenditures Disbursed:				
Salary - Administrator	73,319	75,390	74,521	74,217
Salary - Union	759,958	770,000	805,716	765,667
Salary - Contractual	70,400	45,000	51,560	98,272
Salary - Supervisory	295,133	295,000	287,236	287,802
Overtime	-	8,064	8,865	60
Office Supplies	12,858	12,048	5,563	5,783
Senior Program Supplies	72	-	-	-
Program Commodities	29,618	29,618	29,007	31,534
Auto Fuel	4,000	4,000	1,968	1,817
Professional Services	40,410	40,410	23,220	24,432
Labor Relations	2,000	2,000	1,200	600
Telephone	1,152	455	2,725	1,666
Cellular Phones	9,057	9,200	4,523	7,246
Postage	745	745	1,367	547
Books and Periodicals	700	700	1,577	156
Printing and Advertising	8,725	8,725	6,515	6,287
Travel Expense and Mileage	29,194	29,194	13,802	17,598
Auto Expense	3,100	3,100	1,480	1,553
Advertising	10,526	10,526	11,247	2,404
Health Insurance	277,205	300,800	308,965	243,686
Copier Rental	6,300	6,300	4,751	5,343

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-48
(CONTINUED)

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 5,500	5,500	2,634	3,910
Miscellaneous	-	-	80	75
Continuing Education	20,916	20,916	7,891	11,008
Educational Materials	8,500	8,500	5,819	1,509
WIC Food Coupons	400,000	400,000	178,665	217,884
Vaccines	80,000	80,000	55,193	62,771
Communicable Disease Control	20,000	20,000	22,737	31,546
Liability Insurance	10,000	12,335	12,335	9,852
Equipment and Furniture	2,950	1,500	2,098	4,010
Computer-Related Expenses	12,751	5,000	3,767	9,514
Reimbursable Expenditures	384	385	-	560
Electronic Records	39,340	39,340	23,926	32,940
External Health Fairs	1,800	1,800	385	575
Accreditation	8,000	8,000	7,862	-
Hospitality	1,740	1,000	1,471	1,427
Mini-Grants	800	800	800	800
Direct Service Reimbursement	19,988	25,700	44,209	23,699
Total Expenditures Disbursed	2,267,141	2,282,051	2,015,680	1,988,750
Excess of Revenues Received Over (Under) Expenditures Disbursed	(275,000)	(275,000)	(332,059)	(320,338)
Other Financing Sources (Uses):				
General Fund Subsidy	275,000	275,000	332,059	320,338
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, 2017**

<u>Assets</u>	
Cash in Bank	\$ 12,576
Total Assets	<u>\$ 12,576</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 12,576
Total Fund Balance	<u>\$ 12,576</u>

SCHEDULE B-50

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Donations	\$ 2,000	2,000	4,288	4,357
Expenditures Disbursed:				
Restricted Use Expenses	2,000	1,000	600	697
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	1,000	3,688	3,660
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(10,000)	(10,000)	(10,000)	(10,000)
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>(9,000)</u>	(6,312)	(6,340)
Fund Balance, Beginning of Year			18,888	25,228
Fund Balance, End of Year			<u>\$ 12,576</u>	<u>18,888</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 26,089
Total Assets	<u>\$ 26,089</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 26,089
Total Fund Balance	<u>\$ 26,089</u>

SCHEDULE B-52

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 180,000	165,000	166,262	173,568
Expenditures Disbursed:				
Salary - Department Head	75,000	76,125	74,618	74,644
Overtime	-	-	293	1,144
Supplies	5,000	5,000	2,753	2,236
Capital Outlay/Fee Related Expenses	38,000	26,000	23,888	17,743
Continuing Education	-	3,500	998	3,270
Aerial Photography	25,000	6,000	5,045	43,699
Vacation & Sick Leave	-	-	4,099	-
Software	37,590	37,590	37,650	37,275
Total Expenditures Disbursed	180,590	154,215	149,344	180,011
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (590)</u>	<u>10,785</u>	16,918	(6,443)
Fund Balance, Beginning of Year			9,171	15,614
Fund Balance, End of Year			<u>\$ 26,089</u>	<u>9,171</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 88,843
Total Assets	<u>\$ 88,843</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 88,843
Total Fund Balance	<u>\$ 88,843</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 68,500	52,555	127,490	87,525
Miscellaneous	-	-	-	801
Exelon Payments	1,000	770	770	1,008
Total Revenues Received	<u>69,500</u>	<u>53,325</u>	<u>128,260</u>	<u>89,334</u>
Expenditures Disbursed:				
Salaries	47,476	47,476	46,714	47,499
Nuclear Safety Expenses	400	20	20	44,217
Planning / Training / Exercise / Education	25,938	20,000	16,780	-
Travel & Mileage	500	-	-	-
Telecommunications	13,836	12,480	10,080	-
Office Supplies	6,400	-	6,704	-
Capital Outlay	1,500	1,400	13,860	-
Total Expenditures Disbursed	<u>96,050</u>	<u>81,376</u>	<u>94,158</u>	<u>91,716</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>(26,550)</u>	<u>(28,051)</u>	<u>34,102</u>	<u>(2,382)</u>
Other financing sources (uses)				
Transfer from County	11,869	11,869	11,869	-
Net change in fund balance	<u>\$ (14,681)</u>	<u>(16,182)</u>	<u>45,971</u>	<u>(2,382)</u>
Fund Balance, Beginning of Year			<u>42,872</u>	<u>45,254</u>
Fund Balance, End of Year			<u>\$ 88,843</u>	<u>42,872</u>

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL POPULATION FEES FUND

SCHEDULE B-55

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 21,064
Total Assets	<u>\$ 21,064</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 21,064
Total Fund Balance	<u>\$ 21,064</u>

SCHEDULE B-56

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 10,000	7,000	6,430	6,565
Expenditures Disbursed	6,000	4,000	785	2,967
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 4,000</u>	<u>3,000</u>	5,645	3,598
Fund Balance, Beginning of Year			15,419	11,821
Fund Balance, End of Year			<u>\$ 21,064</u>	<u>15,419</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 97,021
Total Assets	<u>\$ 97,021</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 97,021
Total Fund Balance	<u>\$ 97,021</u>

SCHEDULE B-58

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 30,000	30,000	44,097	35,308
Expenditures Disbursed:				
Sheriff Vehicle Expenses	30,000	30,000	27,119	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	16,978	35,308
Fund Balance, Beginning of Year			80,043	44,735
Fund Balance, End of Year			<u>\$ 97,021</u>	<u>80,043</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 47,311
Total Assets	<u>\$ 47,311</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 47,311
Total Fund Balance	<u>\$ 47,311</u>

SCHEDULE B-60

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 13,000	13,000	17,471	14,584
Interest	11	10	5	14
Total Revenues Received	<u>13,011</u>	<u>13,010</u>	<u>17,476</u>	<u>14,598</u>
Expenditures Disbursed	<u>12,000</u>	<u>12,000</u>	<u>10,961</u>	<u>12,180</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,011</u>	<u>1,010</u>	6,515	2,418
Fund Balance, Beginning of Year			<u>40,796</u>	<u>38,378</u>
Fund Balance, End of Year			<u>\$ 47,311</u>	<u>40,796</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 39,554
Total Assets	<u>\$ 39,554</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 39,554
Total Fund Balance	<u>\$ 39,554</u>

SCHEDULE B-62

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Drug Court Fines	\$ 17,000	28,000	20,058	20,948
Donations	10,000	10,000	8,808	10,450
Continue Ed Reimb	-	1,218	-	-
Total Revenues Received	<u>27,000</u>	<u>39,218</u>	<u>28,866</u>	<u>31,398</u>
Expenditures Disbursed				
Salaries	10,300	10,300	10,081	10,280
Expenditures	8,000	10,000	7,682	3,998
Program Supplies	10,000	10,000	9,760	6,894
Miscellaneous	600	-	2,070	504
Health Department Reimbursement	26,000	26,000	24,646	17,011
Continuing Education	15,000	15,000	13,782	11,495
Capital Outlay	-	-	-	-
Total Expenditures Disbursed	<u>69,900</u>	<u>71,300</u>	<u>68,021</u>	<u>50,182</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(42,900)	(32,082)	(39,155)	(18,784)
Other Financing Sources (Uses):				
Transfer from Drug Court Fund	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>31,000</u>
Net Change in Fund Balance	<u>\$ (12,900)</u>	<u>(2,082)</u>	(9,155)	12,216
Fund Balance, Beginning of Year			<u>48,709</u>	<u>36,493</u>
Fund Balance, End of Year			<u>\$ 39,554</u>	<u>48,709</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 59,355
Total Assets	<u>\$ 59,355</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 59,355
Total Fund Balance	<u>\$ 59,355</u>

SCHEDULE B-64

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 15,000	15,000	15,462	15,293
Expenditures Disbursed:				
Secretary salaries	\$ -	-	17,781	-
Expenditures	26,639	26,639	-	980
Contractual	10,000	10,000	790	3,465
Expenditures Disbursed	<u>36,639</u>	<u>36,639</u>	<u>18,571</u>	<u>4,445</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (21,639)</u>	<u>(21,639)</u>	(3,109)	10,848
Fund Balance, Beginning of Year			62,464	51,616
Fund Balance, End of Year			<u>\$ 59,355</u>	<u>62,464</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

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

SCHEDULE B-66

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Grant Revenue	\$ -	-	80,600	-
Expenditures Disbursed:				
Grant Distributions	-	-	80,600	-
Expenditures Disbursed	-	-	80,600	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 26,950
Total Assets	<u>\$ 26,950</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 26,950
Total Fund Balance	<u>\$ 26,950</u>

SCHEDULE B-68

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
 For the Year Ended November 30, 2017
 (With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 5,000	5,000	7,914	8,128
Expenditures Disbursed	5,000	5,000	-	200
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	7,914	7,928
Fund Balance, Beginning of Year			19,036	11,108
Fund Balance, End of Year			<u>\$ 26,950</u>	<u>19,036</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<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-70

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 35,000	35,000	17,700	44,880
Expenditures Disbursed	25,000	2,000	1,373	19,925
Excess of Revenues Received Over (Under) Expenditures Disbursed	10,000	33,000	16,327	24,955
Other Financing Sources (Uses):				
Transfer to General Fund	(10,000)	(33,000)	(16,327)	(24,955)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, Beginning of Year			100,000	100,000
Fund Balance, End of Year			<u>\$ 100,000</u>	<u>100,000</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 63,645
Total Assets	<u>\$ 63,645</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 63,645
Total Fund Balance	<u>\$ 63,645</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 10,000	10,000	10,750	13,014
Grants	4,300	4,300	9,191	-
Donations	-	-	-	-
Total Revenues Received	<u>14,300</u>	<u>14,300</u>	<u>19,941</u>	<u>13,014</u>
Expenditures Disbursed:				
Expenses	2,000	5,940	6,240	761
Grant Expenses	4,300	4,300	9,006	-
Total Expenditures Disbursed	<u>6,300</u>	<u>10,240</u>	<u>15,246</u>	<u>761</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 8,000</u>	<u>4,060</u>	4,695	12,253
Fund Balance, Beginning of Year			<u>58,950</u>	<u>46,697</u>
Fund Balance, End of Year			<u>\$ 63,645</u>	<u>58,950</u>

COUNTY OF GRUNDY, ILLINOIS
TRANSIT FUND

SCHEDULE B-73

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 215,114
Total Liabilities	215,114
Unassigned Fund Balance (Deficit)	(215,114)
Total Liabilities and Fund Balance	\$ -

SCHEDULE B-74

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Grants	\$ 99,480	99,480	503,402	249,645
Service Contract	36,000	-	-	210
Fare Box Revenue	55,000	-	2,183	270
Miscellaneous Income	-	-	14	18
Downstate Operating Transit Grant	570,000	570,000	-	-
Total Revenues Received	760,480	669,480	505,599	250,143
Expenditures Disbursed:				
Salaries	95,000	72,000	75,682	72,261
Benefits	60,000	29,000	30,664	26,053
Office Supplies	1,000	1,000	1,049	653
Fuel	100,000	48,000	47,666	41,716
Professional Services	10,000	2,000	1,041	2,503
Transit Service Provider	375,000	276,000	286,187	242,576
Computer	3,500	1,020	1,020	1,020
Other Materials & Operational Supplies	75,000	1,000	1,197	512
Contract services	-	-	1,040	-
Desk Phone	1,500	1,080	1,080	1,080
Cell Phone	1,500	960	960	960
Postage	1,000	300	84	114
Advertising	20,000	1,000	956	1,301
Mileage	2,511	750	748	1,354
Maintenance	50,000	15,000	18,663	17,178
Contingencies	69,712	-	-	-
Dues and Subscriptions	1,000	500	460	920
Continuing Education	3,000	750	-	30
Vacation & Sick Leave	-	-	1,673	-
Office Rent	7,200	7,200	7,200	7,200
Total Expenditures Disbursed	876,923	457,560	477,370	417,431
Excess of Revenues Received Over (Under) Expenditures Disbursed	(116,443)	211,920	28,229	(167,288)
Other Financing Sources (Uses):				
Transfer From General Fund	20,000	-	18,181	20,000
Transfer to other funds	-	-	(20,000)	-
Net Change in Fund Balance	\$ (96,443)	211,920	26,410	(147,288)
Fund Balance (Deficit), Beginning of Year			(241,524)	(94,236)
Fund Balance (Deficit), End of Year			\$ (215,114)	(241,524)

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 18,158
Unassigned Fund Balance (Deficit)	(18,158)
Total Liabilities & Fund Balance	<u>\$ -</u>

SCHEDULE B-76

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
EDPA Income	\$ 2,814	3,082	3,082	2,505
Expenditures Disbursed	175	175	200	150
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,639</u>	<u>2,907</u>	2,882	2,355
Fund Balance (Deficit), Beginning of Year			(21,040)	(23,395)
Fund Balance (Deficit), End of Year			<u>\$ (18,158)</u>	<u>(21,040)</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 162,019
Total Assets	<u>\$ 162,019</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 162,019
Total Fund Balance	<u>\$ 162,019</u>

SCHEDULE B-78

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Service Fees	\$ 43,000	50,354	31,580	31,320
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 43,000</u>	<u>50,354</u>	31,580	31,320
Fund Balance, Beginning of Year			130,439	99,119
Fund Balance, End of Year			<u>\$ 162,019</u>	<u>130,439</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 164,238
Total Assets	<u>\$ 164,238</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 164,238
Total Fund Balance	<u>\$ 164,238</u>

SCHEDULE B-80

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Bus Advertising - Local Match	\$ 9,500	9,500	4,500	6,000
Interest	70	70	46	27
Service Fees	4,000	4,000	9,043	6,181
Donations	10,500	10,500	10,996	5,010
Total Revenues Received	<u>24,070</u>	<u>24,070</u>	<u>24,585</u>	<u>17,218</u>
Expenditures Disbursed	<u>-</u>	<u>-</u>	<u>293</u>	<u>-</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	24,070	24,070	24,292	17,218
Other Financing Sources (Uses):				
Transfer from other funds	-	20,000	40,000	-
Transfer to other funds	<u>-</u>	<u>-</u>	<u>(18,181)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 24,070</u>	<u>44,070</u>	46,111	17,218
Fund Balance, Beginning of Year			<u>118,127</u>	<u>100,909</u>
Fund Balance, End of Year			<u>\$ 164,238</u>	<u>118,127</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 31,537
Total Assets	<u>\$ 31,537</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 31,537
Total Fund Balance	<u>\$ 31,537</u>

SCHEDULE B-82

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Development Engineering Fees	\$ 5,000	20,000	59,450	8,417
Expenditures Disbursed:				
Engineering Fees	5,000	23,000	40,608	7,856
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(3,000)</u>	18,842	561
Fund Balance, Beginning of Year			12,695	12,134
Fund Balance, End of Year			<u>\$ 31,537</u>	<u>12,695</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 27,780
Total Assets	<u>\$ 27,780</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 27,780
Total Fund Balance	<u>\$ 27,780</u>

SCHEDULE B-84

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 5,000	5,000	6,338	6,182
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	6,338	6,182
Fund Balance, Beginning of Year			21,442	15,260
Fund Balance, End of Year			<u>\$ 27,780</u>	<u>21,442</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 30,904
Total Assets	<u>\$ 30,904</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 30,904
Total Fund Balance	<u>\$ 30,904</u>

SCHEDULE B-86

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 36,000	36,000	36,495	35,979
Expenditures Disbursed	60,000	60,000	71,674	17,208
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (24,000)</u>	<u>(24,000)</u>	(35,179)	18,771
Fund Balance, Beginning of Year			66,083	47,312
Fund Balance, End of Year			<u>\$ 30,904</u>	<u>66,083</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 4,570
Total Assets	<u>\$ 4,570</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 4,570
Total Fund Balance	<u>\$ 4,570</u>

SCHEDULE B-88

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Mediation Fees	\$ 25,000	25,000	16,050	17,400
Expenditures Disbursed	25,000	25,000	15,750	16,800
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	300	600
Fund Balance, Beginning of Year			4,270	3,670
Fund Balance, End of Year			<u>\$ 4,570</u>	<u>4,270</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 5,006
Total Assets	<u>\$ 5,006</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 5,006
Total Fund Balance	<u>\$ 5,006</u>

SCHEDULE B-90

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	5,000	1,000	570	884
Excess of Revenues Received Over (Under) Expenditures Disbursed	(5,000)	(1,000)	(570)	(884)
Other Financing Sources (Uses):				
Transfer from General Fund	5,000	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>(1,000)</u>	(570)	(884)
Fund Balance, Beginning of Year			5,576	6,460
Fund Balance, End of Year			<u>\$ 5,006</u>	<u>5,576</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 3,841
Total Assets	<u>\$ 3,841</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 3,841
Total Fund Balance	<u>\$ 3,841</u>

SCHEDULE B-92

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Fees	\$ 3,000	1,000	320	2,212
Expenditures Disbursed	3,000	-	-	909
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>1,000</u>	320	1,303
Fund Balance, Beginning of Year			3,521	2,218
Fund Balance, End of Year			<u>\$ 3,841</u>	<u>3,521</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 8,649
Unassigned Fund Balance	(8,649)
Total Liabilities & Fund Balance	<u>\$ -</u>

SCHEDULE B-94

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Donations	\$ 10,000	10,000	4,850	5,238
Grant Income	86,698	86,698	57,414	86,765
Total Revenues Received	<u>96,698</u>	<u>96,698</u>	<u>62,264</u>	<u>92,003</u>
Expenditures Disbursed:				
Private Donation Expense	5,000	5,000	1,205	2,935
Mental Health Court Expense	86,698	86,698	86,761	67,470
Total Expenditures Disbursed	<u>91,698</u>	<u>91,698</u>	<u>87,966</u>	<u>70,405</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,000</u>	<u>5,000</u>	(25,702)	21,598
Fund Balance (Deficit), Beginning of Year			17,053	(4,545)
Fund Balance (Deficit), End of Year			<u>\$ (8,649)</u>	<u>17,053</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 24,999
Total Assets	<u>\$ 24,999</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 24,999
Total Fund Balance	<u>\$ 24,999</u>

SCHEDULE B-96

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:				
Sales Tax Receipts	\$ -	90,000	77,999	-
Total Revenues Received	-	90,000	77,999	-
Expenditures Disbursed:				
Agreement Payments	-	45,000	39,000	-
Expenses	-	1,000	-	-
Total Expenditures Disbursed	-	46,000	39,000	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	44,000	38,999	-
Other financing sources- Transfers from (to) General Fund	-	(14,000)	(14,000)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>30,000</u>	24,999	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 24,999</u>	-

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 336,857
Total Assets	<u>\$ 336,857</u>
<u>Fund Balance</u>	
Committed Fund Balance	\$ 336,857
Total Fund Balance	<u>\$ 336,857</u>

SCHEDULE C-2

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	200,000	118,982	8,006	23,582
Excess of Revenues Received Over (Under) Expenditures Disbursed	(200,000)	(118,982)	(8,006)	(23,582)
Other Financing Sources (Uses):				
Transfer from General Fund	265,000	205,000	205,000	-
Net Change in Fund Balance	<u>\$ 65,000</u>	<u>86,018</u>	196,994	(23,582)
Fund Balance, Beginning of Year			139,863	163,445
Fund Balance, End of Year			<u>\$ 336,857</u>	<u>139,863</u>

COUNTY OF GRUNDY, ILLINOIS
TRUST AND AGENCY FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2017

	Totals	County Treasurer Agency Funds	County Clerk Agency Funds	Grundy County ETSB	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	\$ 6,407,936	1,202,615	117,643	876,680	752,776	71,541	219,608	83,170	3,065,624	18,279
Investments	4,815,643	-	-	-	-	-	-	4,815,643	-	-
Capital Assets, Net	798,953	-	-	798,953	-	-	-	-	-	-
Total Assets	<u>\$ 12,022,532</u>	<u>1,202,615</u>	<u>117,643</u>	<u>1,675,633</u>	<u>752,776</u>	<u>71,541</u>	<u>219,608</u>	<u>4,898,813</u>	<u>3,065,624</u>	<u>18,279</u>
<u>Liabilities and Net Position</u>										
Liabilities:										
Overdraft Payable	\$ 230,072	-	-	230,072	-	-	-	-	-	-
Line of Credit Payable	237,000	-	-	237,000	-	-	-	-	-	-
Due to Others	2,382,462	1,202,615	117,643	-	752,776	71,541	219,608	-	-	18,279
Long-Term Liabilities	3,936,069	-	-	846,437	-	-	-	3,089,632	-	-
Total Liabilities	<u>6,785,603</u>	<u>1,202,615</u>	<u>117,643</u>	<u>1,313,509</u>	<u>752,776</u>	<u>71,541</u>	<u>219,608</u>	<u>3,089,632</u>	<u>-</u>	<u>18,279</u>
Net Position	<u>5,236,929</u>	<u>-</u>	<u>-</u>	<u>362,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,809,181</u>	<u>3,065,624</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$ 12,022,532</u>	<u>1,202,615</u>	<u>117,643</u>	<u>1,675,633</u>	<u>752,776</u>	<u>71,541</u>	<u>219,608</u>	<u>4,898,813</u>	<u>3,065,624</u>	<u>18,279</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY TREASURER AGENCY FUNDS

SCHEDULE D-2

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017

	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	\$ 150,152,987	150,152,987	-	-	-	-	-	-	-	-
Interest Income	21,371	18,092	-	9	580	2,690	-	-	-	-
Allotments from State	680,061	-	-	-	1,692	678,369	-	-	-	-
Payroll Deposits	16,271,017	-	-	8,457	-	-	16,262,560	-	-	-
Other	564,584	-	18,212	-	-	359,500	-	186,537	225	110
Total Additions	167,690,020	150,171,079	18,212	8,466	2,272	1,040,559	16,262,560	186,537	225	110
Deductions:										
Real Estate Tax	150,171,079	150,171,079	-	-	-	-	-	-	-	-
Township Roads & Bridges	817,627	-	-	-	92,028	725,599	-	-	-	-
Payroll Deductions	16,271,957	-	-	-	-	-	16,271,957	-	-	-
Other	171,829	-	-	-	-	-	-	171,500	329	-
Total Deductions	167,432,492	150,171,079	-	-	92,028	725,599	16,271,957	171,500	329	-
Net Increase (Decrease)	257,528	-	18,212	8,466	(89,756)	314,960	(9,397)	15,037	(104)	110
Cash Balance, Beginning of Year	945,087	-	97,325	(8,466)	279,337	526,061	-	48,018	929	1,883
Cash Balance, End of Year	\$ 1,202,615	-	115,537	-	189,581	841,021	(9,397)	63,055	825	1,993

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK AGENCY FUNDS

SCHEDULE D-3

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Tax Redemption Fund	Special Trust
Additions:						
Tax Sale Redemptions	\$ 995,806	-	-	-	995,806	-
Fees	1,248,721	159,066	1,089,655	-	-	-
Other	612	-	-	500	-	112
Total Additions	2,245,139	159,066	1,089,655	500	995,806	112
Deductions:						
Payments to State and County	2,261,589	159,066	1,057,187	-	1,045,263	73
Other	524	-	-	524	-	-
Total Deductions	2,262,113	159,066	1,057,187	524	1,045,263	73
Net Increase (Decrease)	(16,974)	-	32,468	(24)	(49,457)	39
Cash Balance, Beginning of Year	134,617	-	16,874	139	117,235	369
Cash Balance, End of Year	\$ 117,643	-	49,342	115	67,778	408

**Statement of Fiduciary Net Position
November 30, 2017**

<u>Assets</u>	
Cash in Bank	\$ 876,680
Capital Assets	
Construction in Progress	297,456
Equipment	3,456,748
Office Equipment	2,600
Accumulated Depreciation	<u>(2,957,851)</u>
Total Assets	<u>\$ 1,675,633</u>
<u>Liabilities</u>	
<u>Liabilities:</u>	
Overdraft Payable	\$ 230,072
Line of Credit Payable	237,000
Long-term Debt Obligations:	
Due within one year	190,598
Due in more than one year	<u>655,839</u>
Total Liabilities	<u>1,313,509</u>
Net Position	
Unrestricted	<u>362,124</u>
Total Liabilities and Net Position	<u>\$ 1,675,633</u>

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017

	911 Operations Fund	Consolidated 911 Center	Starcom Radio Project Fund	Year Ended November 30,	
				2017	2016
Additions:					
911 Surcharge	\$ 741,869	-	-	741,869	843,417
Intergovernmental	259,339	1,811,014	391,351	2,461,704	1,751,090
Interest Income	1,020	-	-	1,020	75
Miscellaneous Income	3,364	-	-	3,364	66
Total Additions	1,005,592	1,811,014	391,351	3,207,957	2,594,648
Deductions:					
Current:					
Salaries	123,263	1,376,391	-	1,499,654	1,600,748
Benefits	-	256,714	-	256,714	278,428
Restricted Use Expense	468,160	840,597	232,443	1,541,200	557,171
Capital Outlay:	-	-	-	-	-
Debt Service:					30,855
Interest Expense	27,615	-	-	27,615	
Depreciation Expense	160,410	-	-	160,410	209,738
Total Deductions	779,448	2,473,702	232,443	3,485,593	2,676,940
Other Financing Sources (Uses):					
Loss on Disposal of Capital Assets	(13,137)	-	-	(13,137)	-
Change in Net Position	213,007	(662,688)	158,908	(290,773)	(82,292)
Net Position, Beginning of Year	220,281	432,616	-	652,897	735,189
Net Position (Deficit), End of Year	\$ 433,288	(230,072)	158,908	362,124	652,897

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017**

	Year Ended November 30,	
	2017	2016
Additions:		
Bail Bond Deposits	\$ 824,821	765,483
Fines and Costs	1,405,358	1,465,691
Other Receipts	16,853	18,262
Interest Income	88	321
Total Additions	2,247,120	2,249,757
Deductions:		
Bail Bond Refunds	348,848	289,572
Fines Remitted To:		
State of Illinois	659,398	593,974
County	540,300	520,323
Municipalities	174,362	177,608
Fees Remitted	417,174	411,236
Other Expenditures	200,326	199,280
Total Deductions	2,340,408	2,191,993
Net Increase (Decrease)	(93,288)	57,764
Cash Balance, Beginning of Year	846,064	788,300
Cash Balance, End of Year	<u>\$ 752,776</u>	<u>846,064</u>

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017**

	Total	Crime Victim Progress Fund	Federal Forfeiture Fund	Forfeited Fund	Restitution Fund
Additions:					
Collections	\$ 25,072	8,422	-	6,165	10,485
Total Additions	25,072	8,422	-	6,165	10,485
Deductions:					
Amounts Distributed	28,508	4,930	-	12,165	11,413
Total Deductions	28,508	4,930	-	12,165	11,413
Net Increase (Decrease)	(3,436)	3,492	-	(6,000)	(928)
Cash Balance, Beginning of Year	74,977	25,872	15,819	31,899	1,387
Cash Balance, End of Year	\$ 71,541	29,364	15,819	25,899	459

COUNTY OF GRUNDY, ILLINOIS
COUNTY SHERIFF AGENCY FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017

	Totals	Sheriff Miscellaneous Account	Sheriff Civil Process Account	Sheriff Special Account	Sheriff Commissary Account (1)	Sheriff Commissary Account (2)	Sheriff DARE Account	Sheriff Fee Account	Sheriff Evidence & Forfeiture	Explorers Account
Additions:										
D.A.R.E. Proceeds	\$ 3,035	-	-	-	-	-	3,035	-	-	-
Fees	335,172	-	-	73,377	-	-	-	250,663	11,132	-
Civil Process Fees	60,964	-	60,964	-	-	-	-	-	-	-
Commissary Sales	165,288	-	-	-	-	165,288	-	-	-	-
Explorers Donations	18,959	-	-	-	-	-	-	-	-	18,959
Miscellaneous	18	18	-	-	-	-	-	-	-	-
Total Additions	583,436	18	60,964	73,377	-	165,288	3,035	250,663	11,132	18,959
Deductions:										
D.A.R.E. Distributions	1,518	-	-	-	-	-	1,518	-	-	-
Fees	320,589	-	-	57,700	-	-	-	255,278	7,611	-
Civil Process Distributions	64,508	-	64,508	-	-	-	-	-	-	-
Commissary	172,669	-	-	-	-	172,669	-	-	-	-
Explorers Expenses	19,833	-	-	-	-	-	-	-	-	19,833
Miscellaneous	973	973	-	-	-	-	-	-	-	-
Total Deductions	580,090	973	64,508	57,700	-	172,669	1,518	255,278	7,611	19,833
Net Increase (Decrease)	3,346	(955)	(3,544)	15,677	-	(7,381)	1,517	(4,615)	3,521	(874)
Cash Balance, Beginning of Year	216,262	1,633	4,007	134,906	189	43,667	211	9,841	6,554	15,254
Cash Balance, End of Year	\$ 219,608	678	463	150,583	189	36,286	1,728	5,226	10,075	14,380

Statement of Fiduciary Net Position
November 30, 2017

<u>Assets</u>	
Cash in Bank	\$ 83,170
Investments	<u>4,815,643</u>
Total Assets	<u>\$ 4,898,813</u>
 <u>Liabilities and Net Position</u>	
Liabilities - General Obligation Self-Insurance Bonds Payable:	
Due within one year	\$ 567,016
Due in more than one year	<u>2,522,616</u>
Total Liabilities	<u>3,089,632</u>
Net Position	<u>1,809,181</u>
Total Liabilities and Net Position	<u>\$ 4,898,813</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, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Additions:				
Insurance Cost Reimbursements from County	\$ 800,000	800,000	993,867	918,750
Interest Income	250,000	250,000	136,241	168,464
Miscellaneous Receipts	50,000	50,000	9,914	43,312
Total Additions	1,100,000	1,100,000	1,140,022	1,130,526
Deductions:				
Administrative and Advisory Fees	-	-	17,612	43,745
Legal Fees	-	-	35,504	77,806
(Gain) Loss on Investment Sales	-	-	39,101	28,296
Interest Expense	-	-	417,730	408,151
Insurance Premiums and Claims	-	-	349,325	346,201
Expenditures	1,200,000	1,200,000	-	-
Total Deductions	1,200,000	1,200,000	859,272	904,199
Other Financing Sources (Uses):				
Bond Issuance Premium	-	-	(1,250)	(1,250)
Net increase (Decrease) in Net Position	<u>\$ (100,000)</u>	<u>(100,000)</u>	279,500	225,077
Net Position, Beginning of Year			1,529,681	1,304,604
Net Position, End of Year			<u>\$ 1,809,181</u>	<u>1,529,681</u>

Statement of Fiduciary Net Position
November 30, 2017

	<u>Assets</u>	
Cash in bank		<u>\$ 3,065,624</u>
	<u>Net Position</u>	
Net Position		<u>\$ 3,065,624</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, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
Additions:				
Employer Contribution	\$ 2,100,000	2,100,000	1,776,734	1,864,455
Income/Employee	300,000	405,822	445,072	376,920
Interest Income	4,000	4,000	1,960	3,561
ETSB Contribution	23,833	185,000	354,424	25,142
Reinsurance	-	-	114,035	61,708
Total Additions	2,427,833	2,694,822	2,692,225	2,331,786
Deductions:				
Sergeant Premium	131,040	12,010	12,010	153,952
911 Dispatch Premium	-	-	-	129,860
COBRA Expenses	2,400	2,400	924	722
Sec. 125 Plan Document	300	300	200	200
PCORI Tax	600	600	515	502
TRF Tax	6,534	6,534	6,309	13,155
Health Screening	19,500	19,500	19,395	32,242
Insurance Broker	36,000	36,000	32,584	36,000
Insurance Rebate	16,500	16,500	14,300	16,200
Claims	2,200,000	2,200,000	1,862,747	1,862,243
Stop Loss & Administrative Fee	400,000	400,000	367,690	444,347
Vision	9,600	9,600	9,402	3,531
Dental	71,000	71,000	52,419	57,583
Life	6,000	6,000	6,052	3,945
Flu Shots	2,000	2,000	1,320	1,300
Total Deductions	2,901,474	2,782,444	2,385,867	2,755,782
Net Increase (Decrease) in Net Position	\$ (473,641)	(87,622)	306,358	(423,996)
Net Position, Beginning of Year			2,759,266	3,183,262
Net Position, End of Year			\$ 3,065,624	2,759,266

COUNTY OF GRUNDY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-13

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Year Ended November 30,	
	2017	2016
Additions:		
Grant Income	\$ 35,250	3,000
Interest Income	39	3
Other Income	896	5,057
Total Additions	36,185	8,060
Deductions:		
Grant Expense - County Contribution	26,650	8,340
Total Deductions	26,650	8,340
Net Increase (Decrease) in Net Position	9,535	(280)
Cash Balance - Beginning of Year	8,744	9,024
Cash Balance - End of Year	\$ 18,279	8,744

HEALTH DEPARTMENT FUND

Combining Statement of Revenues Received,
Expenditures Disbursed, and Changes in Fund Balance
For the Year Ended November 30, 2017

	Totals	Health Department Fund	Nursing	Environ- mental Health	Mental Health	Seniors
Revenues Received:						
Donations and Contributions	\$ 7,344	-	-	-	5,710	1,434
Fees and Services	443,736	-	66,558	146,266	230,912	-
State Grants	374,312	-	-	-	42,552	2,644
Federal Grants	437,051	48,415	36,719	-	-	-
WIC Vouchers	178,665	-	178,665	-	-	-
State Reimbursements	157,733	-	-	2,775	-	150,451
Vaccines	55,193	-	55,193	-	-	-
Miscellaneous Income	29,587	23,818	3,470	1,874	425	-
Total Revenues Received	1,683,621	72,233	340,605	150,915	279,599	154,529
Expenditures Disbursed:						
Salary - Administrator	74,521	40,283	-	-	-	-
Salary - Union	805,716	115,424	29,984	34,004	207,866	41,401
Salary - Contractual	51,560	520	613	-	12,243	5,456
Salary - Supervisory	287,236	78,509	6,532	6,022	31,733	13,367
Overtime	8,865	-	-	-	-	8,865
Office Supplies	5,563	2,155	62	-	155	531
Program Commodities	29,007	346	999	183	386	189
Auto Fuel	1,968	78	36	27	35	617
Professional Services	23,220	4,327	198	-	125	-
Labor Relations	1,200	1,200	-	-	-	-
Telephone	2,725	306	-	-	-	-
Cellular Phone	4,523	-	-	-	182	-
Postage	1,367	17	9	-	-	-
Books and Periodicals	1,577	-	-	-	31	-
Printing and Publishing	6,515	1,974	23	-	24	-
Travel Expense and Mileage	13,802	1,438	751	-	772	-
Auto Expense	1,480	1,480	-	-	-	-
Advertising	11,247	1,285	-	-	-	-
Health Insurance	308,965	111,313	63,713	28,302	81,954	23,683
Copier Rental	4,751	3,448	-	-	-	-
Association Dues and Expenses	2,634	2,557	-	-	20	-
Miscellaneous	80	80	-	-	-	-
Continuing Education	7,891	473	250	32	1,047	-
Educational Materials	5,819	-	-	-	-	-
WIC Food Coupons	178,665	-	178,665	-	-	-
Vaccines	55,193	-	55,193	-	-	-
Communicable Disease Control	22,737	-	3,211	-	-	-
Liability Insurance	12,335	-	-	-	8,296	4,039
Equipment and Furniture	2,098	30	118	-	-	-
Computer-Related Expenditures	3,767	437	-	60	198	-
Electronic Records	23,926	23,926	-	-	-	-
External Health Fairs	385	-	-	-	-	-
Accreditation	7,862	7,675	-	-	187	-
Hospitality	1,471	957	39	-	-	-
Mini-Grants	800	-	-	-	-	-
Direct Service Reimbursement.	44,209	-	-	-	-	-
Total Expenditures Disbursed	2,015,680	400,238	340,396	68,630	345,254	98,148
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(332,059)	(328,005)	209	82,285	(65,655)	56,381
Other Financing Sources (Uses):						
Transfers	332,059	328,005	(209)	(82,285)	65,655	(56,381)
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, 2017

	Family Case Mgmt.	Women, Infants, & Children	MH410 Capitated Community Care	Local Health Protection	IL Tobacco Free Communities	Cities Readiness Initiative
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	45,081	-	81,400	63,201	20,714	42,774
Federal Grants	-	74,472	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	45,081	74,472	81,400	63,201	20,714	42,774
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	5,538	6,562
Salary - Union	27,124	44,267	17,528	33,476	1,859	7,983
Salary - Contractual	135	-	15,320	-	-	-
Salary - Supervisory	9,973	4,633	12,786	16,000	4,564	7,844
Overtime	-	-	-	-	-	-
Office Supplies	-	29	-	7	-	-
Program Commodities	284	1,887	-	1,280	-	-
Auto Fuel	-	-	-	581	-	-
Professional Services	-	-	-	-	1,432	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	938
Postage	-	-	-	251	-	860
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	1,239	-	735
Travel Expense and Mileage	221	57	-	590	-	56
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	156	-	425	-	50
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	1,774	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	55
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	-
Total Expenditures Disbursed	37,737	51,029	45,634	55,623	13,393	25,083
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	7,344	23,443	35,766	7,578	7,321	17,691
Other Financing Sources (Uses):						
Transfers	(7,344)	(23,443)	(35,766)	(7,578)	(7,321)	(17,691)
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, 2017

	Public Health Emergency Prep	Vector Surveillance (West Nile)	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	-	7,255	-	-	-	-
Federal Grants	54,080	-	5,568	6,567	5,888	5,269
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	54,080	7,255	5,568	6,567	5,888	5,269
Expenditures Disbursed:						
Salary - Administrator	8,253	130	-	-	-	-
Salary - Union	7,983	1,732	2,798	-	-	213
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	7,844	761	1,805	-	-	281
Overtime	-	-	-	-	-	-
Office Supplies	175	-	110	-	-	-
Program Commodities	-	5,178	-	-	-	-
Auto Fuel	-	-	-	-	-	-
Professional Services	400	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	1,205	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	1,191	-	110	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	13	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	862	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	125	-	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	9,149	5,888	4,560
Total Expenditures Disbursed	28,038	7,801	4,836	9,149	5,888	5,054
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	26,042	(546)	732	(2,582)	-	215
Other Financing Sources (Uses):						
Transfers	(26,042)	546	(732)	2,582	-	(215)
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, 2017

	NEILAA T3E Support Groups	NEILAA T3E Training & Education	NEILAA T3B Flex. Comm. Serv.	NEILAA T3B Residential Repair	NEILAA T3B Information & Assistance	NEILAA T3B Outreach
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Federal Grants	442	774	-	500	35,802	3,349
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	442	774	-	500	35,802	3,349
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	3,178	-
Salary - Union	-	194	-	-	37,861	1,538
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	319	412	-	-	18,222	1,882
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	1,120	-
Program Commodities	-	-	-	-	-	-
Auto Fuel	-	-	-	-	6	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	426	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	883	-
Printing and Publishing	-	-	-	-	550	-
Travel Expense and Mileage	-	-	-	-	1,301	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	765	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	57	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	92	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	5,023	1,000	-	-
Total Expenditures Disbursed	319	606	5,023	1,000	64,461	3,420
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	123	168	(5,023)	(500)	(28,659)	(71)
Other Financing Sources (Uses):						
Transfers	(123)	(168)	5,023	500	28,659	71
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, 2017

	NEILAA T3B Counseling 60+	NEILAA SHAP	NEILAA MIPPA	NEILAA ADRC Options Counseling	Youth MH First Aid	Money Follows the Person
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	8,872	-	-	-	-
Federal Grants	20,349	-	2,738	4,826	108,292	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	4,507
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	20,349	8,872	2,738	4,826	108,292	4,507
Expenditures Disbursed:						
Salary - Administrator	433	-	-	-	-	-
Salary - Union	9,948	935	-	3,144	28,586	-
Salary - Contractual	-	-	-	-	2,800	-
Salary - Supervisory	2,052	723	1,782	2,093	-	-
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	837	-
Program Commodities	-	-	-	-	10,104	-
Auto Fuel	37	-	-	-	-	-
Professional Services	-	-	-	-	11,950	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	591	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	663	-
Printing and Publishing	-	-	-	-	1,970	-
Travel Expense and Mileage	-	-	-	-	5,566	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	7,489	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	4,435	-
Educational Materials	-	-	-	-	4,733	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	3,072	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	330	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	369	-
Mini-Grants	-	-	-	-	800	-
Direct Service Reimbursement.	6,577	-	-	-	-	7,196
Total Expenditures Disbursed	19,047	1,658	1,782	5,237	84,295	7,196
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,302	7,214	956	(411)	23,997	(2,689)
Other Financing Sources (Uses):						
Transfers	(1,302)	(7,214)	(956)	411	(23,997)	2,689
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, 2017

	Family Case Mgmt.	Women, Infants, & Children	MRC Competitive	MH410 Capitated Community Care	Local Health Protection	IL Tobacco Free Communities
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	15,048	-	-	33,916	-	-
Federal Grants	-	21,842	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	15,048	21,842	-	33,916	-	-
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	3,828
Salary - Union	19,217	30,283	1,774	18,750	38,422	950
Salary - Contractual	-	323	-	13,350	-	-
Salary - Supervisory	2,008	5,022	-	4,400	21,748	1,367
Overtime	-	-	-	-	-	-
Office Supplies	-	64	-	-	78	-
Program Commodities	-	193	1,681	-	4,155	-
Auto Fuel	2	-	5	-	315	-
Professional Services	-	-	2,268	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	217	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	-	290	115	-	583	1
Auto Expense	-	-	-	-	-	-
Advertising	-	-	1,200	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	375	-
Educational Materials	-	-	1,086	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	17,752	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	-
Total Expenditures Disbursed	21,227	36,175	8,129	36,500	83,645	6,146
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(6,179)	(14,333)	(8,129)	(2,584)	(83,645)	(6,146)
Other Financing Sources (Uses):						
Transfers	6,179	14,333	8,129	2,584	83,645	6,146
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, 2017

	Cities Readiness Initiative	Public Health Emergency Prep	Vector Surveillance (West Nile)	NEILAA T3E Info & Assistance	NEILAA T3E Gap- Filling	NEILAA T3E Individual Counseling
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	7,369	-	-	-
Federal Grants	-	-	-	-	902	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	-	7,369	-	902	-
Expenditures Disbursed:						
Salary - Administrator	-	1,276	-	-	-	-
Salary - Union	4,308	4,308	5,493	1,263	-	1,015
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	3,843	3,843	1,824	1,223	-	-
Overtime	-	-	-	-	-	-
Office Supplies	-	175	-	-	-	-
Program Commodities	-	61	659	-	-	-
Auto Fuel	-	21	205	-	-	-
Professional Services	-	2,520	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	1,276	400	-	-	-	-
Cellular Phone	886	886	-	-	-	-
Postage	-	-	13	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	20	672	-	-	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	441	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	431	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	1,950	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	-
Total Expenditures Disbursed	10,333	15,034	10,144	2,486	-	1,015
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(10,333)	(15,034)	(2,775)	(2,486)	902	(1,015)
Other Financing Sources (Uses):						
Transfers	10,333	15,034	2,775	2,486	(902)	1,015
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, 2017

	NEILAA T3E Support Groups	NEILAA T3E Training & Education	NEILAA T3B Flex Comm Service	NEILAA T3B Info & Assistance	NEILAA T3B Outreach	NEILAA T3B Counseling 60+
Revenues Received:						
Donations and Contributions	\$ -	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	3,486	-	-
Federal Grants	-	91	-	-	22	144
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	91	-	3,486	22	144
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	-
Salary - Union	-	-	-	8,630	-	3,433
Salary - Contractual	-	-	-	-	-	-
Salary - Supervisory	188	94	-	1,881	-	1,100
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Program Commodities	-	-	-	-	-	-
Auto Fuel	-	-	-	-	-	3
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	16	-	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	4,816	-	-	-
Total Expenditures Disbursed	188	94	4,816	10,527	-	4,536
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(188)	(3)	(4,816)	(7,041)	22	(4,392)
Other Financing Sources (Uses):						
Transfers	188	3	4,816	7,041	(22)	4,392
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, 2017

	State Grant Admin- istration	NEILAA MIPPA	NEILLA ADRC Options Counseling	Three Rivers Festival	Youth MH First Aid	Grant Ebola Prepared- ness
Revenues Received:						
Donations and Contributions	\$ -	-	-	200	-	-
Fees and Services	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-
WIC Vouchers	-	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues Received	-	-	-	200	-	-
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	5,040
Salary - Union	2,477	1,171	1,492	-	6,882	-
Salary - Contractual	-	-	-	-	800	-
Salary - Supervisory	2,407	282	565	-	-	5,302
Overtime	-	-	-	-	-	-
Office Supplies	-	-	-	-	65	-
Program Commodities	-	-	-	206	1,216	-
Auto Fuel	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Telephone	-	-	-	-	152	-
Cellular Phone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Printing and Publishing	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	-	52	-
Auto Expense	-	-	-	-	-	-
Advertising	-	-	-	-	495	-
Health Insurance	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Educational Materials	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer-Related Expenditures	-	-	-	-	-	-
Electronic Records	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	106	-
Mini-Grants	-	-	-	-	-	-
Direct Service Reimbursement.	-	-	-	-	-	-
Total Expenditures Disbursed	4,884	1,453	2,057	206	9,768	10,342
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(4,884)	(1,453)	(2,057)	(6)	(9,768)	(10,342)
Other Financing Sources (Uses):						
Transfers	4,884	1,453	2,057	6	9,768	10,342
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, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Human Resources Department:</u>				
Department Head Salary	\$ 71,400	72,471	72,709	71,346
Administrative Assistant	18,200	18,200	17,725	31,240
Books & Periodicals	200	200	79	37
Travel & Mileage	250	250	-	-
Miscellaneous	250	525	643	813
Association Dues	500	500	453	578
Continuing Education	1,739	1,739	587	614
New Employee Physicals	450	450	282	436
Advertising	2,000	2,000	1,229	538
Vacation & Sick Leave	-	-	2,169	-
Safety Expense	250	250	-	300
Total Human Resources Department	95,239	96,585	95,876	105,902
<u>County Board:</u>				
Secretary Salaries	60,459	72,821	74,731	72,821
Salaries - Board	146,500	146,500	151,397	150,638
Per Diem - Board Meetings	14,000	14,000	15,040	12,560
Per Diem - Committee Work	53,500	50,000	42,230	49,220
Postage	-	-	10	-
Employee Recognition	1,000	300	344	1,635
Travel Expense and Mileage	10,500	9,000	6,320	8,537
Copier Rental	4,000	4,500	3,909	3,329
Miscellaneous Expense	3,000	2,000	2,404	2,449
Association Dues	9,000	9,592	10,449	10,422
Total County Board	301,959	308,713	306,834	311,611
<u>Publishing and Printing:</u>				
County Board Notices	5,000	2,000	1,908	1,979
<u>County Administrator:</u>				
Salary - Department Head	76,500	76,500	90,487	85,500
Administration Security	36,500	36,500	33,357	35,346
Data Processing	5,470	-	-	5,470
Travel Expense and Mileage	100	100	100	-
Miscellaneous Expense	100	100	20	68
Association Dues and Conventions	400	400	959	313
Sterling Codifiers	2,000	2,000	2,080	5,368
Continuing Education	500	500	-	255
Total County Administrator	121,570	116,100	127,003	132,320

**COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND**

**SCHEDULE 4
(Continued)**

**Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 76,696	76,696	79,646	77,486
Salaries - Clerk Hire	142,475	148,856	142,922	148,856
Salaries - Extra Clerk Hire	11,000	11,000	3,455	16,998
Office Supplies	7,000	7,000	6,356	6,916
Travel Expense	1,000	1,000	902	953
Copier Expense	11,700	11,700	7,310	10,814
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,400	1,400	1,148	1,021
Capital Outlay	1,000	1,000	1,000	514
Vacation & Sick Leave	-	-	9,217	-
Total County Clerk and Recorder	252,771	259,152	252,456	264,058
<u>County Treasurer:</u>				
Salary - County Treasurer	76,696	76,696	79,646	77,486
Salaries - Clerk Hire	95,984	96,000	95,331	100,055
Salaries - Extra Clerk Hire	-	-	-	143
Office Supplies	750	750	683	624
Printing and Advertising	7,000	7,000	5,910	10,008
Travel Expense and Mileage	750	450	221	280
Miscellaneous Expense	250	250	218	368
Association Dues and Meetings	750	400	539	475
Capital Outlay	-	-	-	-
Computer Lease	28,000	31,171	31,170	18,977
Vacation & Sick Leave	-	-	4,419	-
Total County Treasurer	210,180	212,717	218,137	208,416
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	78,613	78,613	78,613	79,403
Salaries - Clerk Hire	106,245	114,481	112,078	158,887
Office Supplies	500	500	-	-
Travel Expense	-	-	436	-
Copier Rental	3,600	3,200	3,475	3,025
Miscellaneous Expense	1,000	1,000	704	503
Association Dues and Convention	1,000	1,000	958	300
Vacation & Sick Leave	-	-	14,844	-
Total Circuit Clerk	190,958	198,794	211,108	242,118
<u>Supplies to County Offices:</u>				
Office Supplies	14,000	13,000	15,801	10,800
Cell Phone	22,000	22,000	18,776	19,197
Postage	68,000	68,000	48,723	68,144
Postage Meter Rental	12,000	12,000	10,444	8,573
Total Supplies to County Offices	116,000	115,000	93,744	106,714

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Public Defender:</u>				
Salary - Public Defender	\$ 149,857	149,857	152,317	153,758
Salary - Assistant Public Defender	52,574	52,723	55,460	53,871
Salary - Secretary	30,600	30,600	31,278	29,996
Paralegal/Office Manager	-	-	-	-
Special Assistant Attorney	16,830	16,830	16,830	16,500
Assistant Public Defender	20,910	21,698	22,447	20,909
Office Supplies	1,750	1,750	1,729	1,750
Office Expense - Assistant Public Defender	8,000	8,000	8,000	8,000
Travel and Mileage	250	250	250	250
Copier Rental	1,000	1,000	876	-
Miscellaneous Expense	500	500	500	923
Association Dues	1,150	1,150	1,015	917
Law Library	4,200	4,200	4,200	3,614
Continuing Education	1,250	1,250	1,047	2,365
Vacation & Sick Leave	-	-	3,287	-
Total Public Defender	288,871	289,808	299,236	292,853
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	10,000	17,500	10,214	10,380
Salaries - Secretarial	10,500	10,500	10,316	9,864
Court Appointed Experts	10,000	7,500	4,275	6,750
Law Clerk	3,000	3,000	978	1,035
Office Supplies	12,000	12,000	8,635	8,523
Professional Insurance	6,000	6,000	5,117	5,117
Interpreters	13,000	13,000	8,640	7,779
Transcripts	2,500	2,000	1,863	363
13th Judicial District Expense	34,278	34,931	39,068	38,835
Association Dues	1,600	1,600	1,545	1,545
Conferences	250	-	-	-
Capital Expenditures	2,000	1,000	-	-
Total Court Related Expenses	105,128	109,031	90,651	90,191
<u>Probation Office:</u>				
Salaries - Probation Office	235,579	228,438	218,602	215,380
Employee Benefits	177,709	169,038	171,692	181,698
Adult Monitoring	1,500	-	-	-
Total Probation Office	414,788	397,476	390,294	397,078
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	200,000	137,663	151,991
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	32,000	32,000	24,572	30,407
Total Jurors' Fees	32,000	32,000	24,572	30,407

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 166,507	166,507	173,001	166,508
Salaries - Assistant State's Attorneys	351,885	351,885	364,174	374,825
Salaries - Secretaries	153,752	153,752	161,906	149,819
Salaries - Special Assistant State's Attorney	2,000	2,000	-	-
Salaries - Overtime	1,000	1,000	478	-
Office Supplies	7,000	7,000	6,814	9,764
Contractual Services	4,500	4,500	4,384	1,629
Investigation Expense	5,500	5,500	1,904	4,025
Appellate Services	-	-	-	18,000
Extradition Expense	2,500	5,230	5,230	2,500
Transcript Expense	14,500	14,500	15,118	15,756
Books and Periodicals	14,500	15,779	17,541	16,332
Travel and Training Expense	3,500	3,500	2,894	2,261
Copier Expense	3,200	3,200	4,029	3,024
Miscellaneous Expense	250	250	192	200
Association Dues and Convention	6,300	6,300	6,608	9,054
Vacation & Sick Leave	-	-	6,091	-
Total State's Attorney	736,894	740,903	770,364	773,697
<u>Sheriff:</u>				
Salary - Sheriff	105,897	105,897	109,966	105,893
Salaries - Deputies	2,268,072	2,172,740	2,248,429	2,316,563
Salaries - Clerical	130,894	110,000	110,931	126,477
Director of Safety	2,500	2,500	2,600	2,504
Special Deputies	14,000	8,000	8,170	10,610
Holiday Pay	70,000	70,000	76,416	79,459
Overtime - Deputies	150,000	100,000	104,486	135,371
Overtime - Clerical	500	500	498	307
Office Supplies	12,000	12,000	7,988	13,208
Clothing for Personnel	5,000	5,000	5,172	21,604
Automobile Gasoline, Maintenance, etc.	200,000	200,000	166,276	176,021
Conceal Carry, Fingerprinting	7,000	7,000	1,029	5,020
Contractual M.A.N.S.	-	-	-	11,000
Equipment Rental	30,000	30,000	32,658	27,508
Copier Rental	6,000	6,000	5,153	5,369
LEADS Machine Rental	18,000	18,000	18,000	19,380
Miscellaneous Expense	1,500	1,200	638	833
Association Dues and Meetings	3,500	3,500	3,474	3,118
Capital Outlay	-	-	-	23,118
Continuing Education	41,127	41,127	24,721	33,137
Lease/Purchase of Automobiles	154,775	154,775	149,980	156,112
Reimbursable Expenditures	75,000	75,000	43,183	59,436
Technology	55,000	55,000	41,044	-
Reimbursable Expenditures - 911	109,443	109,443	110,215	103,153
Total Sheriff	3,460,208	3,287,682	3,271,027	3,435,201

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 801,316	768,436	779,842	825,020
Holiday Pay - Corrections	41,000	41,000	38,692	33,154
Overtime - Correction Staff	60,000	40,000	49,867	83,077
Board of Prisoners	95,000	115,000	130,299	120,420
Medical Care of Prisoners	82,500	115,000	90,501	79,498
Equipment Rental	22,000	20,000	9,135	14,416
Capital Outlay	-	-	26,095	149,478
Continuing Education	6,000	6,000	63	8,318
Total Jail Operations	1,107,816	1,105,436	1,124,494	1,313,381
<u>Courthouse Operations:</u>				
Salaries - Custodians	116,292	116,292	118,955	122,319
Overtime and Extra Help	-	-	69	-
Custodial Supplies	30,000	30,000	26,921	27,070
Electricity	92,000	92,000	104,309	96,152
Heating of Buildings	22,000	22,000	17,263	17,118
Repairs and Maintenance	41,000	58,500	74,143	49,991
Construction/Remodeling of Facilities	-	29,338	30,685	25,940
Total Courthouse Operations	301,292	348,130	372,345	338,590
<u>Administration Building:</u>				
Salaries - Custodian	109,300	109,300	114,066	108,757
Salaries- Overtime & Extra Help	1,000	1,075	1,191	-
Janitorial Supplies	8,250	8,250	7,511	8,283
Cell Phones	1,000	1,000	-	-
Mileage and Travel	200	200	-	33
Electricity	38,600	38,600	52,518	48,850
Heating	18,540	18,540	15,978	11,099
Maintenance Contracts	11,000	11,000	9,176	9,600
Repairs and Maintenance	35,100	35,100	31,856	23,588
Landscaping	1,500	1,500	411	665
Remodeling and Painting	1,500	1,500	754	692
Parking Lot Repair	8,000	8,000	8,000	-
Continuing Education	250	250	-	-
Miscellaneous	1,950	1,950	1,865	1,740
Fire and Burglar Alarm	4,200	4,200	2,417	4,463
Gas, Diesel, Equipment, Vehicle Parts & Repairs	2,500	3,549	4,493	2,834
Snow Plowing and Salting	2,500	2,500	858	1,851
Total Administration Building	245,390	246,514	251,094	222,455

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Coroner:</u>				
Salary - Coroner	\$ 78,613	78,613	81,637	79,403
Salary - Chief Deputy	-	-	1,002	4,936
Salary - Deputy Chief	49,327	49,327	48,070	45,785
Salary - Admin. Deputy	37,513	37,513	37,490	36,232
Deputy - Call out	4,000	4,000	3,900	2,900
Extra Clerk Salaries	3,000	3,000	2,004	762
Office Supplies	700	700	699	194
Auto Expense	6,000	6,000	3,516	5,149
Professional Services	25,000	30,305	33,690	25,549
Morgue Supplies	5,000	5,000	3,587	4,215
Toxicology Services	8,500	8,500	8,345	5,431
Books and Periodicals	1,200	1,200	648	334
Travel Expense and Mileage	2,750	2,750	1,808	2,025
Miscellaneous	1,200	1,200	756	811
Association Dues and Convention	800	800	670	785
Capital Outlay	500	500	-	-
Continuing Education	2,000	2,000	277	1,868
Automobile Purchase	8,463	8,463	8,462	8,462
Vacation & Sick Leave	-	-	3,565	-
Total Coroner	234,566	239,871	240,126	224,841
<u>Grundy 911 Center</u>				
Office Supplies	2,000	2,000	1,059	1,963
Operating Supplies	8,000	8,140	9,080	9,060
Utilities	29,500	29,500	32,231	29,898
Repairs and Maintenance	14,925	14,925	14,909	17,316
Miscellaneous	4,000	4,000	5,659	2,000
Total Grundy 911 Center	58,425	58,565	62,938	60,237
<u>Environmental Resource & Conservation Office (ERCO):</u>				
Salaries - Secretaries	-	-	184	12,951
Office Supplies	200	200	192	278
Travel Expense and Mileage	50	25	-	20
Green Energy	11,500	11,500	11,319	17,517
Copier Lease	-	-	-	500
Special Projects	500	500	499	400
Recycle Program	500	500	400	415
Conferences	200	200	200	200
Educational Supplies	200	200	114	-
ERCO Grants	-	-	-	2,844
Total ERCO	13,150	13,125	12,908	35,125

**COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND**

**SCHEDULE 4
(Continued)**

**Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)**

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Land Use:</u>				
Salary - Department Head	\$ 72,589	72,589	74,184	72,534
Salary - Building Inspector	28,045	28,045	29,857	29,175
Salaries - Secretary	34,290	34,290	33,755	29,118
Plumbing Inspector	2,500	3,040	4,680	3,400
Office Supplies	300	300	300	300
Professional Services	-	-	-	2,556
Printing & Publications	800	800	332	1,152
Auto Expense	2,000	1,800	1,906	2,187
Copier Rental	3,000	4,256	4,257	6,665
Miscellaneous Expense	200	1,500	1,500	200
Association Dues and Convention	300	300	300	300
Capital Expenditures	-	-	-	954
Continuing Education	800	800	775	800
Vacation & Sick Leave	-	-	3,792	-
Total Land Use	144,824	147,720	155,638	149,341
<u>Zoning Board of Appeals:</u>				
Salaries	800	500	375	675
Printing and Advertising	300	300	79	-
Travel Expense and Mileage	175	110	45	65
Total Zoning Board of Appeals	1,275	910	499	740
<u>Planning Commission:</u>				
Travel Expense and Mileage	800	800	968	319
<u>Board of Review:</u>				
Salaries - Board of Review	25,927	25,927	24,266	22,729
Salary - Chairman Supplement	701	701	727	485
Publication and Advertising	750	-	-	-
Total Board of Review	27,378	26,628	24,993	23,214
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	5,000	5,000	7,501	1,709
Employee Health Insurance:	1,717,595	1,717,595	1,429,094	1,295,981
Total Employee Welfare	1,722,595	1,722,595	1,436,595	1,297,690
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	899,541	901,042	901,041	850,458
Total Grundy County Public Building Lease	899,541	901,042	901,041	850,458
<u>School Site Donation:</u>	10,000	15,000	26,511	11,693

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 81,600	83,938	82,665	50,173
Salaries - Office/Field	211,936	225,584	216,332	207,702
Extra Clerk Salaries	-	-	1,081	941
Commercial Salaries-Assessor	10,000	10,000	-	-
Office Supplies	1,604	1,604	-	1,432
Professional Services - Legal	8,000	8,000	-	4,114
Contractual Services	45,224	22,000	30,923	49,908
Data Processing	22,300	22,300	21,209	19,200
Appraisals	3,500	3,500	-	-
Printing and Advertising	29,100	29,100	19,974	37,168
Travel and Mileage	1,500	1,500	1,457	801
Copier Rental	2,605	2,605	2,893	2,489
Dues and Publications	1,474	1,474	760	1,345
Continuing Education	2,750	2,750	2,796	2,239
Farmland Review Committee	450	450	450	-
Vacation & Sick Leave	-	-	9,234	-
Total Supervisor of Assessments	422,043	414,805	389,774	377,512
<u>Election Costs:</u>				
Salaries - Election Clerk	58,336	60,609	57,528	60,609
Salaries - Election Judges	53,000	53,000	36,788	101,620
Contractual Services	127,000	127,000	102,825	192,856
Salaries - Extra Clerk Hire	15,000	15,000	12,933	11,428
Supplies and Ballots	18,000	18,000	3,813	14,794
Printing of Notices and Ballots	10,000	10,000	5,220	12,955
Registration Supplies	10,000	10,000	3,330	-
Data Processing Services	21,000	21,000	14,446	22,460
Travel Expense and Mileage	4,000	4,000	2,032	5,667
Polling Place Rental	4,000	4,000	2,850	5,700
Capital Expenditures	-	-	66,650	19,054
Vacation & Sick Leave	-	-	3,569	-
Total Election Costs	320,336	322,609	311,984	447,143
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	41,821	41,821	43,666	41,821
Contractual Services	3,800	3,800	5,448	3,727
Employee Benefits	7,380	7,380	5,535	7,380
Office Supplies	2,200	2,200	1,431	2,172
Rental of Equipment	-	-	-	55
Telephone	1,300	1,260	1,259	1,256
Postage	900	800	986	797
Books and Subscriptions	350	315	315	315
Travel Expense and Mileage	4,000	4,200	4,576	4,953
Insurance	2,110	2,110	1,149	2,012
Copier Rental	654	654	654	600
Association Dues and Conferences	2,000	1,900	1,970	1,845
Capital Outlay	1,000	1,000	619	991
Regional Board of Trustees Expense	200	-	-	-
Total Regional Superintendent of Schools	67,715	67,440	67,608	67,924

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Professional Services:</u>				
Professional Services	\$ 70,000	50,000	54,094	77,230
Labor Relations	50,000	136,800	145,643	58,612
911 Contract	912,330	863,370	863,370	912,330
Budget Preparation Service	3,850	3,850	5,413	3,650
Auditing Expense	45,650	45,650	42,592	44,500
Kendall Grundy Community Action	23,000	23,000	18,195	22,586
Co-Op Extension	-	-	-	25,000
Historical Society	-	-	-	-
Carbon Hill Museum	-	-	-	500
Hazmat Contribution	-	-	-	10,000
Services - Chamber Commerce	-	-	2,000	5,000
Faircom	2,000	2,000	-	2,000
Heritage Corridor	-	-	-	1,000
Grundy County Soil & Water	-	-	-	-
Canal Corridor	-	-	-	-
No Tolerance Task Force (NTTF)	20,000	20,000	20,000	25,000
Total Professional Services	1,126,830	1,144,670	1,151,307	1,187,408
<u>Contingent Expenses:</u>				
Miscellaneous	655,000	655,000	251,416	50,115
<u>Juvenile Justice:</u>				
Department Head Salary	61,852	61,852	62,501	62,274
Secretary Salaries	-	-	-	16,950
Office Supplies	1,000	1,000	89	996
Patient Care	4,000	4,000	-	3,980
Dues and Training	1,000	1,000	-	-
Vacation & Sick Leave	-	-	2,587	-
Total Juvenile Justice	67,852	67,852	65,177	84,200
<u>Victim Witness Costs:</u>				
IL Allotment Salary	25,358	25,358	28,690	39,911
Salaries	23,510	23,510	20,935	8,957
Program Administration	1,500	1,500	1,495	1,452
Children's Advocacy Center	7,500	7,500	8,664	6,433
Printing and Advertising	1,000	1,000	241	369
Dues and Training	1,000	1,000	1,031	990
Emergency Services	200	200	200	-
Total Victim Witness Costs	60,068	60,068	61,256	58,112

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 4
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2017
(With Comparative Figures for 2016)

	Budget Original	Budget Final	Year Ended November 30,	
			2017	2016
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 44,726	44,726	46,813	45,586
Salaries - Secretary	31,944	31,944	12,681	28,172
Salaries - Clerical	-	-	-	380
IMRF Benefits	3,700	3,700	2,614	3,450
FICA Benefits	6,100	6,100	6,127	5,180
Office Supplies	350	390	456	466
Unemployment Benefits	1,750	1,750	245	143
Professional Fees	10,000	7,500	4,539	10,536
Contract Services	30,000	30,000	28,424	30,117
Data Processing Services	800	900	893	1,746
Telephone	500	500	-	1,121
Auto Expense	12,000	12,000	-	-
Postage	450	450	130	399
Books & Periodicals	350	350	443	130
Printing and Advertising	2,500	2,500	1,842	1,391
Travel Expenses	5,000	5,000	1,887	2,486
Transit Contract	-	-	10,402	9,622
Events	500	500	455	321
Insurance	23,250	23,250	22,259	21,190
Utilities	-	-	-	938
Facilities Maintenance	1,000	500	-	28
Copier Expense	500	400	306	1,741
Rent Expense	-	-	-	11,088
Assistance to Veterans	10,000	10,000	4,725	4,435
Other Expenses	1,000	750	759	14
Association Dues	400	400	230	440
Continuing Education	750	750	250	545
Office Equipment	500	500	37	192
Computer Equipment	1,000	1,000	-	203
Grant Expense	-	654	654	3,453
Vacation & Sick Leave	-	-	890	-
Total Veterans' Assistance	189,070	186,514	148,061	185,513
<u>Technology:</u>				
Salaries - Technology Manager	88,741	88,741	92,445	88,673
Salaries - Technology	78,100	78,000	74,180	117,843
Computer Supplies	12,500	15,850	14,647	17,477
County Clerk	7,300	-	9,284	4,602
County Treasurer	25,000	24,750	21,638	32,013
Contract Services	-	-	-	4,514
Data Processing Services	22,500	18,500	15,036	9,912
Telephone	130,400	130,500	145,892	154,696
Facilities Maintenance	-	-	-	26,432
Capital Outlay	54,600	54,600	45,338	135,842
Technology Replacement	150,000	140,000	145,987	68,715
Continuing Education	6,000	5,350	6,130	-
Vehicle Expense	1,500	5,500	1,071	1,297
Web Maintenance	1,500	-	60	-
Vacation & Sick Leave	-	-	1,997	-
Total Technology	578,141	561,791	573,705	662,016
Total Expenditures	\$ 14,785,673	14,673,046	13,921,311	14,192,563

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year				
	2012	2013	2014	2015	2016
Assessed valuations	<u>\$ 1,855,340,974</u>	<u>1,770,251,295</u>	<u>1,767,587,739</u>	<u>1,768,410,022</u>	<u>1,839,183,871</u>
Tax Rates:					
General	0.2700	0.2700	0.2700	0.2700	0.2700
County Highway	0.1000	0.1000	0.1000	0.1000	0.1000
County Bridge	0.0142	0.0226	0.0226	0.0226	0.0218
Tuberculosis	0.0023	0.0024	0.0024	0.0024	0.0023
I.M.R.F	0.0930	0.0989	0.0962	0.0961	0.0924
Social Security	0.0418	0.0480	0.0481	0.0481	0.0462
Federal Aid Matching	0.0317	0.0339	0.0425	0.0490	0.0472
Liability Insurance	0.0809	0.0791	0.0792	0.0792	0.0761
Bonds and Interest	0.0653	0.0946	0.0980	0.1007	0.1021
Unemployment Insurance	0.0005	0.0006	0.0011	0.0014	0.0014
Workman's Comp.	0.0000	0.0000	0.0028	0.0065	0.0090
Totals	<u>0.6996</u>	<u>0.7501</u>	<u>0.7630</u>	<u>0.7760</u>	<u>0.7684</u>
Tax Extensions:					
General	\$ 5,008,791	4,667,683	4,658,807	4,702,437	4,877,281
County Highway	1,855,108	1,728,772	1,725,484	1,741,643	1,806,400
County Bridge	262,498	390,702	390,477	393,960	392,892
Tuberculosis	42,111	41,145	41,067	41,451	41,367
I.M.R.F	1,724,879	1,709,064	1,659,571	1,674,416	1,669,836
Social Security	775,064	830,156	829,785	837,208	834,918
Federal Aid Matching	588,069	586,054	733,158	853,928	851,718
Liability Insurance	1,499,855	1,367,285	1,366,756	1,378,859	1,375,213
Bonds and Interest	1,211,385	1,636,109	1,691,319	1,753,138	1,843,793
Unemployment Insurance	10,018	9,854	19,671	24,731	24,567
Workman's Comp.	-	-	48,831	112,510	162,215
Totals	<u>\$ 12,977,777</u>	<u>12,966,824</u>	<u>13,164,926</u>	<u>13,514,281</u>	<u>13,880,199</u>
Tax Collections	<u>\$ 13,012,237</u>	<u>12,959,062</u>	<u>12,990,796</u>	<u>13,499,396</u>	<u>13,932,656</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, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County of Grundy's basic financial statements and have issued our report thereon dated February 12, 2018.

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 169-173 that we consider to be significant deficiencies: 2017-1, 2017-2, 2017-3, and 2017-4.

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*.

We noted certain matters that we reported to management of County of Grundy in a separate letter dated February 12, 2018.

County of Grundy's 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.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 12, 2018

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, 2017. 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, 2017.

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 2017-3, and 2017-4.

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 12, 2018

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2017**

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	FCSWQ00882 FCSVQ00882	\$ 36,175 56,148	* *
Food coupons		Non-cash - FY18 Non-cash - FY17	39,222 139,443	* *
Total passed through Illinois Department of Human Services (CFDA #10.557)			270,988	
Total U.S. Department of Agriculture			270,988	
<u>U.S. Department of Homeland Security</u>				
Passed through Illinois Emergency Management Agency				
Emergency Preparedness	97.042	17EMAGRUNDY	24,018	
Total U.S. Department of Homeland Security			24,018	
<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	843CWC03075 743CVC03075	17,104 22,427	
Total Preventative health and health services block grant			39,531	
Total passed through Illinois Department of Human Services			39,531	
Passed through Region Two Area Agency on Aging:				
Title III B - Grants for state and community programs on aging	93.044	707 FY18 707 FY17 707 FY16	17,120 53,423 533	
Total Title III B			71,076	
Title III E - Grants for state and community programs on aging	93.052	707 FY18 707 FY17 707 FY16	8,837 23,279 993	
Total Title III E			33,109	
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY18 707 FY17	1,453 1,774	
Total passed through Region Two Area Agency on Aging			107,412	
Passed through Illinois Department of Healthcare & Family Services				
Child Support Enforcement	93.563		3,773	
Medical Assistance Program	93.778		36,575	
Dependent and Neglected Children Federal Match (FFP) Medicaid	93.669		1,216	
Total passed through Illinois Department of Healthcare & Family Services			41,564	

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2017**

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>				
Substance Abuse and Mental Health Services Admin.	93.243	5H79SM062817-03	9,768	
Now is the Time - Project Aware		5H79SM062817-02	116,707	126,475
Passed through Illinois Department of Public Health				
Immunization	93.268	Non-cash Vaccines	55,193	
Total CFDA #93.268				55,193
Bioterrorism (PHEP)	93.074	87180033F	15,034	
		77180033E	33,904	48,938
CRI	93.074	87180104F	10,333	
		77180104E	26,922	37,255
Ebola Preparedness	93.074	77180104B		10,342
Total CFDA #93.074				96,535
Non-Community Water	66.605	75380137E	788	
Total CFDA #66.605				788
Total passed through Illinois Department of Public Health				152,516
Total U.S. Department of Health and Human Services				467,498
<u>U.S. Department of Transportation</u>				
Total Passed Through Illinois Department of Transportation:				
Sustained Traffic Enforcement Program (STEP)	20.600	OP-17-0042		19,877
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-18-00-FED	65,082	
		OP-17-16-FED	41,632	106,714 *
Total Passed Through Illinois Department of Transportation				126,591
Passed through Illinois Emergency Management Agency				
Hazardous Materials Emergency Preparedness (HMEP)	20.703	16HMEPGRUNDY		1,920
Total U.S. Department of Transportation				128,511
Total Expenditures of Federal Awards				891,015

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2017

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, 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 did not elect to use the 10% de minimis cost rate.

NOTE 3: SUBRECIPIENTS

The County of Grundy provided no awards to sub recipients during the fiscal year ended November 30, 2017.

NOTE 4: NON-CASH COMMODITIES

Non-monetary assistance of \$178,665 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, 2017, the Grundy County Health Department also received noncash vaccine donations in the amount of \$55,193. 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, 2017

A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Grundy.
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 169-173 for more information.
3. No instances of noncompliance material to the financial statements of the County of Grundy were disclosed during the audit.
4. Significant deficiencies 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 2017-3 and 2017-4 on pages 171-173 for more information.
5. The Independent Auditors' Report on Compliance for the major federal award programs for the County of Grundy expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the County of Grundy 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, 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 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 2017-1 and 2017-2 were related to the financial statement audit and do not directly impact the Schedule of Expenditures of Federal Awards. Findings 2017-3 and 2017-4 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, 2017

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies:

Finding 2017-1: 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.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2017

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

Significant Deficiencies (continued):

Finding 2017-1: Financial Statement Preparation (continued)

Management Response (continued):

Management understands the importance of this topic and also appreciates the substantial resources needed for full compliance. Management will continue to review resolution of this finding as resources become available.

Finding 2017-2: Software Conversion Bank Balance Variance

Condition:

Variances were reported on the bank reconciliation reports generated from CIC in 2016. The variances between the bank reconciliations and trial balances at year end remained consistent with prior year.

Criteria:

While bank reconciliations are reconciled in a timely manner, and reviewed, at year end variances carrying over from 2016 still exist.

Cause:

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

Effects:

The County's bank reconciliations report discrepancies as of the fiscal year end. Discrepancies reported remained consistent with the previous fiscal year.

Recommendation:

While bank reconciliations are now being completed, the County needs to ensure cash reconciliations agree to trial balance amounts by account and pooled cash is clearly traceable to each fund. An audit adjustment was recorded to correct the variance.

Management Response:

The 2016 Transaction variances have been identified. Outstanding variances have been resolved. Moving forward relative to pooled cash, should variances occur they can quickly be associated with the appropriate fund.

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.

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2017**

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

Finding 2017-3: 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 processes that are infrequent in nature.

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.

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 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
- Transactions among the health department funds
- Preparation of the Schedule of expenditures of federal awards
- Accurately budgeting for excess pay period

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2017**

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

Significant Deficiencies (continued):

Finding 2017-3: Financial Oversight (continued)

Management Response:

Thank you for noting the significant improvement in oversight over the previous fiscal year. The County continues to address these topics. In the past year, the County resolved the following items: Bond and Interest tax levy allocation, software conversion variances, and the distribution of funds to PBC and Insurance Fund. 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 2018 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. Transactions to the Health Department fund
 - a. The County is returning to a single health department fund in the Treasurer's system, while maintaining detail on specific funds within the Health Department. This program is in transition with plans to complete the transition in FY 18.
3. Schedule of Expenditures of Federal Awards
 - a. The County will implement reporting procedures by department heads from the individual departments working with grants. Department head reports will be submitted to the Treasurer by the third week of November for timely and efficient reporting.

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2017**

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

Significant Deficiencies (continued):

Finding 2017-4: 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 improperly classified in the general ledger and issues noted in Finding 2017-3.

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.

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 2017-3. The County should continue to work with department heads and elected officials to ensure proper classifications are reported in the general ledger.

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 2017-3 finding, and expect that implementation of additional reporting as oversight as described in 2017-3 will remedy this subsequent finding as well. Proposed changes in the reporting of restricted funds by department heads will also resolve many of these deficiencies.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended November 30, 2017

E. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2016-1 - 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 2017 audit. This finding is reported as a financial statement audit finding, but not as a single audit finding. Refer to Finding 2017-1 for more information.

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.

Status:

The County has implemented procedures to better segregate accounting functions within individual departments and offices of the County. This finding has been removed.

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.

Status:

The County has been working to correct the previous variances, but as of fiscal year end, the variances remained unresolved. Refer to Finding 2017-2 for more information.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended November 30, 2017

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

2016-4 - 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 2017-3 for more information.

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 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 2017-4 for more information.