

**COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2019**

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, Illinois
Morris, Illinois

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of November 30, 2019, 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 and Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grundy, Illinois' basic financial statements. The Combining and Individual Fund Financial Statements on pages 45-49 and 51-121, Notes to Other Information on page 50, and Supplemental Information on pages 122-150 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 Fund Financial Statements 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 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 Notes to Other Information, and Supplemental Information listed above 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 County of Grundy, Illinois, for the year ended November 30, 2018, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 11, 2019, 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 10, 2020, on our consideration of the County of Grundy, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Grundy, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 10, 2020

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statement
Statement of Net Position - Modified Cash Basis
November 30, 2019

	Primary Government		Component Unit
	Governmental Activities		Public Building
	2019	2018	Commission
<u>Assets</u>			
Cash and Equivalents	\$ 31,332,109	27,290,020	-
Investments, at Cost	-	-	1,038,670
Capital Assets:			
Land	1,326,845	1,084,035	1,590,212
Construction in Progress	1,803,036	-	-
Buildings & Improvements	20,241,780	20,227,844	21,512,032
Equipment	5,142,291	5,741,958	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	14,382,947	14,104,628	-
Accumulated Depreciation	(35,163,765)	(34,169,333)	(5,743,312)
Total Assets	49,028,554	44,242,463	18,457,709
<u>Liabilities</u>			
Current Liabilities:			
Unearned rent	-	-	976,738
Interest on bonds	-	-	127,511
Long-term Obligations Payable:			
Due within one year	125,937	119,705	670,000
Due in more than one year	325,028	185,871	8,205,000
Total Liabilities	450,965	305,576	9,979,249
<u>Net Position</u>			
Net Investment in Capital Assets	17,245,480	16,646,867	8,544,039
Restricted	17,678,950	14,609,071	(121,734)
Unrestricted	13,653,159	12,680,949	56,155
Total Net Position	\$ 48,577,589	43,936,887	8,478,460

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, 2019

Program Activities	Expenditures	Program Revenues			Net (Expenditures) Revenues		Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Grundy County Public Building Commission
					2019	2018	
Primary Government:							
Governmental Activities:							
General Government	\$ 12,207,449	2,244,534	507,843	1,209,421	(8,245,651)	(7,385,136)	-
Judiciary and Courts	2,702,054	1,135,454	415,912	-	(1,150,688)	(1,130,865)	-
Education	79,687	10,731	-	-	(68,956)	(84,124)	-
County Development	202,147	116,296	41,924	-	(43,927)	103,268	-
Public Safety	5,418,219	746,400	176,564	-	(4,495,255)	(4,762,899)	-
Highways and Bridges	1,391,629	256,070	-	-	(1,135,559)	(4,087,288)	-
Public Health	2,188,554	484,734	1,099,965	-	(603,855)	(381,433)	-
Employee Welfare	1,793,504	-	-	-	(1,793,504)	(1,687,536)	-
Employee Retirement Costs	2,312,208	-	-	-	(2,312,208)	(2,444,143)	-
Total Governmental Activities	<u>\$ 28,295,451</u>	<u>4,994,219</u>	<u>2,242,208</u>	<u>1,209,421</u>	<u>(19,849,603)</u>	<u>(21,860,156)</u>	<u>-</u>
Component Unit	<u>\$ 1,005,078</u>	<u>932,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73,003)</u>
General Revenues							
Taxes:							
					\$ 16,885,713	16,712,095	-
					711,207	609,262	-
					2,570,451	2,635,109	-
					390,109	333,593	-
					1,274,635	1,150,294	-
					535,853	434,341	-
					147,491	139,522	-
					1,045,150	1,200,989	-
					35,581	33,622	-
					484,279	261,120	7,978
					409,836	344,989	1,000
Total General Revenues					24,490,305	23,854,936	8,978
Change in Net Position					4,640,702	1,994,780	(64,025)
Net Position at beginning of year					43,936,887	41,942,107	8,542,485
Net Position at end of year					\$ 48,577,589	43,936,887	8,478,460

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, 2019

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2019	2018
<u>Assets</u>					
Cash and Equivalents	\$ 11,864,823	4,237,167	15,466,499	31,568,489	27,570,332
Total Assets	<u>\$ 11,864,823</u>	<u>4,237,167</u>	<u>15,466,499</u>	<u>31,568,489</u>	<u>27,570,332</u>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Overdraft Payable	\$ -	-	236,380	236,380	280,312
Total Liabilities	<u>-</u>	<u>-</u>	<u>236,380</u>	<u>236,380</u>	<u>280,312</u>
Fund Balances:					
Restricted Fund Balance	909	4,237,167	13,440,874	17,678,950	14,609,071
Committed Fund Balance	-	-	2,025,625	2,025,625	2,232,991
Unassigned Fund Balance	11,863,914	-	(236,380)	11,627,534	10,447,958
Total Fund Balances	<u>11,864,823</u>	<u>4,237,167</u>	<u>15,230,119</u>	<u>31,332,109</u>	<u>27,290,020</u>
Total Liabilities and Fund Balances	<u>\$ 11,864,823</u>	<u>4,237,167</u>	<u>15,466,499</u>	<u>31,568,489</u>	<u>27,570,332</u>

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds \$ 31,332,109 27,290,020

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	52,860,210	51,121,776
Accumulated depreciation	(35,163,765)	(34,169,333)

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

(450,965)	(305,576)
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Net Position of Governmental Activities	<u>\$ 48,577,589</u>	<u>43,936,887</u>
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Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2019

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2019	2018
Revenues Received:					
Taxes:					
Property Tax	\$ 6,383,235	2,424,764	8,077,714	16,885,713	16,712,095
Retailers' Occupation Tax	711,207	-	-	711,207	609,262
Supplemental Sales Tax	2,146,946	-	423,505	2,570,451	2,635,109
Illinois Use Tax	390,109	-	-	390,109	333,593
Illinois Income Tax	1,274,635	-	-	1,274,635	1,150,294
Illinois Replacement Tax	525,853	-	10,000	535,853	434,341
Real Estate Transfer Tax	147,491	-	-	147,491	139,522
Other Taxes	35,581	-	-	35,581	33,622
Intergovernmental	496,991	-	1,288,144	1,785,135	1,926,617
Grants & Contributions	427,279	-	3,001,978	3,429,257	2,944,521
Reimbursements	595,772	-	60,288	656,060	614,004
Licenses and Permits	112,008	-	-	112,008	255,820
Revenue from Services	1,851,874	-	1,656,664	3,508,538	3,144,981
Interest on Investments	295,243	43,134	145,902	484,279	261,120
Miscellaneous	344,953	-	64,883	409,836	344,989
Total Revenues Received	15,739,177	2,467,898	14,729,078	32,936,153	31,539,890
Expenditures Disbursed:					
Current:					
General Government	4,798,991	2,088,382	3,341,780	10,229,153	9,455,507
Judiciary and Courts	2,057,264	-	636,591	2,693,855	2,634,288
Education	79,687	-	-	79,687	93,494
County Development	177,156	-	24,991	202,147	204,149
Public Safety	5,520,310	-	431,884	5,952,194	5,959,512
Highways and Bridges	-	-	1,973,237	1,973,237	3,030,205
Public Health	-	-	2,186,961	2,186,961	2,067,305
Employee Welfare	1,793,504	-	-	1,793,504	1,687,536
Employee Retirement Costs	-	-	2,312,208	2,312,208	2,444,143
Debt Service					
Principal	178,642	-	-	178,642	124,061
Interest	11,649	-	-	11,649	10,962
Capital Outlay	265,170	-	1,280,827	1,545,997	748,482
Total Expenditures Disbursed	14,882,373	2,088,382	12,188,479	29,159,234	28,459,644

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, 2019

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2019	2018
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ 856,804	379,516	2,540,599	3,776,919	3,080,246
Other Financing Sources (Uses):					
Operating Transfers In	1,241,019	-	1,748,363	2,989,382	2,658,298
Operating Transfers Out	(1,226,440)	-	(1,762,942)	(2,989,382)	(2,658,298)
Loan Proceeds	265,170	-	-	265,170	143,075
Total Other Financing Sources (Uses):	279,749	-	(14,579)	265,170	143,075
Net Change in Fund Balance	1,136,553	379,516	2,526,020	4,042,089	3,223,321
Fund Balance, Beginning of Year	10,728,270	3,857,651	12,704,099	27,290,020	24,066,699
Fund Balance, End of Year	\$ 11,864,823	4,237,167	15,230,119	31,332,109	27,290,020

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 4,042,089 3,223,321

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	(265,170)	(143,075)
Debt retired	119,781	124,061

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, net of disposals	2,931,389	890,765
Depreciation expense	(2,187,387)	(2,100,292)
Change in Net Position of Governmental Activities	\$ 4,640,702	1,994,780

Statement of Fiduciary Net Position
November 30, 2019

	Self-Insurance Trust	Self-Insurance Employee Health Insurance Fund	Grundy County ETSB	Agency Funds	Total
<u>Assets</u>					
Current Assets:					
Cash and Equivalents	\$ 107,238	2,531,815	1,000,824	2,613,011	6,252,888
Investments	4,105,592	-	-	-	4,105,592
Capitalized Lease Receivable	-	-	372,924	-	372,924
Capital Assets, Net	-	-	2,289,587	-	2,289,587
Total Assets	<u>\$ 4,212,830</u>	<u>2,531,815</u>	<u>3,663,335</u>	<u>2,613,011</u>	<u>13,020,991</u>
<u>Liabilities</u>					
Current Liabilities:					
Overdraft Payable	-	-	92,831	-	92,831
Line of Credit Payable	-	-	500,000	-	500,000
Due to Others	-	-	-	2,613,011	2,613,011
Long-term Obligations Payable:					
Due Within One Year	523,078	-	551,576	-	1,074,654
Due Beyond One Year	1,440,000	-	1,352,369	-	2,792,369
Total Liabilities	<u>1,963,078</u>	<u>-</u>	<u>2,496,776</u>	<u>2,613,011</u>	<u>7,072,865</u>
<u>Net Position</u>					
Net Position - ETSB	-	-	1,166,559	-	1,166,559
Net Position Held in Trust for Employee Benefits	<u>2,249,752</u>	<u>2,531,815</u>	<u>-</u>	<u>-</u>	<u>4,781,567</u>
Total Net Position	<u>\$ 2,249,752</u>	<u>2,531,815</u>	<u>1,166,559</u>	<u>-</u>	<u>5,948,126</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, 2019

	Self-Insurance Trust	Self-Insurance Employee Health Insurance Fund	Grundy County ETSB	Total
Additions:				
County Contribution	\$ 994,338	-	-	994,338
Employer Contribution	-	2,161,160	-	2,161,160
Agency Contribution	-	-	1,954,175	1,954,175
Grants	-	-	109,333	109,333
911 Surcharge	-	-	921,031	921,031
Starcom Fees	-	-	118,384	118,384
Tower Lease	-	-	110,054	110,054
Reinsurance Reimbursements	-	384,426	203,992	588,418
Interest Income	121,616	31,614	185	153,415
Miscellaneous	63,147	509,507	1,595	574,249
Total Additions	1,179,101	3,086,707	3,418,749	7,684,557
Deductions:				
Fees	171,782	-	-	171,782
Loss on Investment Sales	-	-	-	-
ETSB/911 Operating Expenses	-	-	2,488,061	2,488,061
Interest Expense	433,630	-	63,590	497,220
Bond Issuance Premium	1,250	-	-	1,250
Depreciation Expense	-	-	252,947	252,947
Insurance Premiums and Claims	297,344	3,649,706	-	3,947,050
Total Deductions	904,006	3,649,706	2,804,598	7,358,310
Change in Net Position	275,095	(562,999)	614,151	326,247
Net Position - Beginning of Year	1,974,657	3,094,814	552,408	5,621,879
Net Position - End of Year	\$ 2,249,752	2,531,815	1,166,559	5,948,126

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, 2019

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 multi-purpose 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 entity 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, reported using the accrual basis of accounting. 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, 2019

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, 2019

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 only 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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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 Trust and Self-Insurance Employee Health Insurance Funds are presented in separate columns. In addition, the Emergency Telephone Systems Board (ETSB) funds are combined and presented in a separate column. 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.

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, 2019

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.

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, 2019

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	\$ 17,696,445
Less: Long-Term Obligations Payable	<u>(450,965)</u>
Net Investment in Capital Assets	<u>\$ 17,245,480</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, 2019

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, 2019.

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, 2019, 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	\$ 909	Treasurer Automation Fund	54,194
EDPA 1 Fund	4,237,167	Probation & Court Services Fund	422,874
County Highway Fund	2,372,346	Animal Control Donation Fund	12,583
Motor Fuel Tax Fund	2,745,861	G.I.S. Fund	60,942
Liability Insurance Fund - Tort	679,920	Nuclear Emergency Planning Grant Fund	66,807
Liability Insurance Fund - Self-Insurance	580,232	Animal Control Population Fees Fund	30,859
County Bridge Fund	749,115	Sheriff Vehicle Fees Fund	43,072
Federal Aid Matching Fund	1,793,672	Circuit Clerk Operations and Admin. Fund	54,648
Tuberculosis Fund	52,455	State's Attorney Drug Court Fund	28,278
Emergency Services & Disaster Fund	22,272	Juvenile Justice Fees Fund	63,846
IMRF and Social Security - IMRF	1,029,394	Drug Court Participation Fund	32,750
IMRF and Social Security - FICA	587,373	Sale in Error Fund	100,000
Child Support Fee Collection Fund	169,379	Coroner's Operating Fund	68,437
Animal Control Fund	63,717	Transit Project Fund	172,152
Indemnity Fund	166,689	Development Engineering Fees Fund	19,094
Local Emergency Planning Commission Fund	23,248	State's Attorney Automation Fund	38,887
Law Library Fund	3,024	State's Attorney Fee Fund	49,023
Unemployment Insurance Fund	83,073	Dispute Resolution Fund	7,720
Workmen's Compensation Fund	216,563	Merit Commission Fund	7,140
County Clerk Record Doc. Storage Fund	41,025	GIS Automation Fund	5,043
Circuit Clerk Automation Fund	240,218	Sales Tax Sharing Fund	133,250
Security System Fund	168,972	Public Defender Fund	12
Circuit Clerk Document Storage Fund	180,605	County Jail Medical Fund	60
		Child Advocacy Center Fund	50
		Total Restricted Fund Balance	<u>\$17,678,950</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019, the County had \$1,484,674 committed for future projects of the County's highways in the Highway Restricted Fund and \$540,951 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, 2019, 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. Restricted
2. Committed
3. Assigned
4. Unassigned

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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	(\$9,398)
Transit Fund	(\$209,108)
Mental Health Court Grant Fund	(\$17,874)

These balances are reported as overdrafts payable and unassigned fund balances 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, 2019

NOTE 3: DEPOSITS 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, 2019, the County had uninsured deposits totaling \$24,607,859 (excluding agency accounts held by others). Of this amount, \$21,119,985 was collateralized by securities held by the pledging financial institution, and \$3,487,874 was uncollateralized.

B. *Investments*

Primary Government

Investments are made in accordance with state statutes for the investment of public funds, and are stated at cost which approximates market value. The investments are normally categorized according to levels of risk. The County's investments include the security investments maintained by the County Self-Insurance Trust, a fiduciary fund, which are not reported on the government-wide Statement of Net Position.

Investments are stated at cost, which approximates market value. At November 30, 2019, the County's investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 594,421	594,421
Certificates of Deposit	567,095	579,614
Municipal Bonds	2,894,076	2,820,009
Gov't Agency Securities	50,000	49,886
Total	<u>\$ 4,105,592</u>	<u>4,043,930</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Self-Insurance Trust (continued):

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.

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	\$ 594,421	-	-	-	594,421
Certificate of Deposits	-	-	465,000	102,095	567,095
Municipal Bonds	815,388	793,203	1,227,826	57,659	2,894,076
Gov't Agency Securities	-	-	-	50,000	50,000
Total	<u>\$ 1,409,809</u>	<u>793,203</u>	<u>1,692,826</u>	<u>209,754</u>	<u>4,105,592</u>

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

Presented below is the actual rating as of November 30, 2019 for each investment type:

Credit Risk Rating*		Total
S&P	Moody's	
AAA	Aaa	\$ 55,000
AA+	Aa1	-
AA	Aa2	1,374,505
AA-	Aa3	279,873
A+	A1	207,432
A	A2	-
A-	A3	-
Not Rated		977,267
Certificates of Deposit		567,095
U.S. Gov't Backed Securities		50,000
Money Market Accounts		594,421
Total Investments		<u>\$ 4,105,592</u>

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 3: **CASH AND INVESTMENTS** – (CONTINUED)

B. Investments – (continued)

Self-Insurance Trust (continued):

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, 2019, there are no investments subject to custodial credit risk.

Foreign Currency Credit Risk – The County has no foreign currency risk for investments at November 30, 2019.

Discretely Presented Component Unit – Grundy County Public Building Commission

At October 31, 2019, 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, 2019:

	<u>Carrying Amount</u>	<u>Market Value</u>
Money Markets	\$ 66,155	66,155
Brokered Accounts	<u>972,515</u>	<u>972,515</u>
Totals	<u>\$ 1,038,670</u>	<u>1,038,670</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.

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 judgment and considers factors specific to each asset or liability.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 4: FAIR VALUE MEASUREMENTS – (Continued)

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

	Balance at November 30, 2019	Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
County Investments (Self-Insurance Trust):				
Cash & Money Market	\$ 594,421	594,421	-	-
Certificates of Deposit	579,614	-	579,614	-
Municipal Bonds	2,820,009	-	2,820,009	-
Government Agency Securities	49,886	49,886	-	-
Total County Investments	<u>\$ 4,043,930</u>	<u>644,307</u>	<u>3,399,623</u>	<u>-</u>
Component Unit Investments				
Money Markets and Brokered Accounts	<u>\$ 1,038,670</u>	<u>1,038,670</u>	<u>-</u>	<u>-</u>
Total Component Unit Investments	<u>\$ 1,038,670</u>	<u>1,038,670</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.

The fair value of certificates of deposits and municipal bonds at November 30, 2019, was determined based on level 2 inputs. The County estimates fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

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 2018 tax levy in the amount of \$14,838,826, reduced by abatements and statutory limitations to \$14,490,876, was received during the current fiscal year and was adopted by the County Board on December 11, 2018. The 2019 tax levy in the amount of \$14,281,623, which will be reduced by statutory limitations was adopted by the County Board on December 10, 2019 and will be received in the subsequent fiscal year.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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, 2019, the General Fund had a restricted fund balance of \$909 related to this levy.

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, 2019, the Liability Insurance Fund has a balance of \$580,232 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, 2018	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	1,000,000	70,000
Expenditures:		
Salaries	1,145,934	189,123
Direct expenses	211,817	-
Restricted balance, November 30, 2019	<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, 2019

NOTE 7: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2019 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 1,084,035	485,398	(242,588)	1,326,845
Construction in Progress	-	1,803,036	-	1,803,036
Total Capital Assets Not Being Depreciated	1,084,035	2,288,434	(242,588)	3,129,881
Depreciable Capital Assets:				
Buildings and Improvements	20,227,844	65,089	(51,153)	20,241,780
Equipment	5,741,958	566,893	(1,166,560)	5,142,291
Road Network	9,963,311	-	-	9,963,311
Bridge Network	14,104,628	278,319	-	14,382,947
Total Depreciable Capital Assets	50,037,741	910,301	(1,217,713)	49,730,329
Total Capital Assets	51,121,776	3,198,735	(1,460,301)	52,860,210
Less Accumulated Depreciation:				
Buildings and Improvements	15,107,381	240,283	(26,395)	15,321,269
Equipment	4,698,354	460,520	(1,166,560)	3,992,314
Road Network	6,367,652	664,221	-	7,031,873
Bridge Network	7,995,946	822,363	-	8,818,309
Total Accumulated Depreciation	34,169,333	2,187,387	(1,192,955)	35,163,765
Depreciable Capital Assets, Net	15,868,408	(1,277,086)	(24,758)	14,566,564
Total Capital Assets, Net	\$ 16,952,443	1,011,348	(267,346)	17,696,445

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

Governmental Activities:	
General Government	\$ 263,934
Judiciary & Courts	8,199
Public Safety	212,351
Highways and Bridges	1,701,310
Public Health	1,593
Total	<u>\$ 2,187,387</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 7: CHANGES IN CAPITAL ASSETS - (CONTINUED)

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

2 Ford Expeditions 2019	\$ 80,860
Land – Ridge Road ROW	275,398
Minooka Road Overpass	278,319
Braceville Road Bridge (CIP)	812,320
Grand Ridge Road Bridge (CIP)	634,611
Ridge Road- 2019 (CIP)	296,786
Land – 6005 E. Minooka Road	210,000
6 Ford Explorers	194,160

Significant deletions during the year are the result of the County's removal of assets from it's listing that are no longer owned or in use by the County.

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2019 was as follows:

	Beginning Balance 10/31/2018	Increase	Decrease	Ending Balance 10/31/2019
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	5,273,991	433,261	-	5,707,252
Equipment	32,053	4,007	-	36,060
Total Accumulated Depreciation	5,306,044	437,268	-	5,743,312
Grundy County PBC Capital Assets, Net	\$ 17,856,307	(437,268)	-	17,419,039

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT

Primary Government

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

	Payable at November 30, 2018	Debt Issued	Debt Retired	Payable at November 30, 2019	Due within one year
First Midwest Bank 1722	\$ 45,079	-	45,079	-	-
First Midwest Bank 0132	61,245	-	30,161	31,084	31,084
First Midwest Bank 73783	56,177	-	18,108	38,069	18,714
First Midwest Bank 75831	143,075	-	26,433	116,642	27,462
First Midwest Bank 77789	-	194,660	-	194,660	35,745
First Midwest Bank 77582	-	70,510	-	70,510	12,932
	<u>\$ 305,576</u>	<u>265,170</u>	<u>119,781</u>	<u>450,965</u>	<u>125,937</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 is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities. The loan was paid in full during the current fiscal year.

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 \$31,084 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
2020	\$ 31,084	1,256	32,340
	<u>\$ 31,084</u>	<u>1,256</u>	<u>32,340</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Primary Government – (continued)

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 \$38,069 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
2020	\$ 18,714	1,392	20,106
2021	19,355	751	20,106
	<u>\$ 38,069</u>	<u>2,142</u>	<u>40,211</u>

First Midwest Bank #75831

On March 6, 2018, the County signed a promissory note in the amount of \$143,075 for the purchase of five police vehicles for the County Sheriff's Department. The loan has an interest rate of 4% and matures on March 5, 2023. The loan has a current balance of \$116,642 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
2020	\$ 27,462	4,726	32,188
2021	28,575	3,613	32,188
2022	29,732	2,456	32,188
2023	30,873	1,315	32,188
	<u>\$ 116,642</u>	<u>12,110</u>	<u>128,752</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Primary Government – (continued)

First Midwest Bank #77789

On March 21, 2019, the County signed a promissory note in the amount of \$194,660 for the purchase of six police vehicles for the County Sheriff's Department. The loan has an interest rate of 4.5% and matures on April 5, 2024. The loan has a current balance of \$194,660 and will be paid out of the General Fund. Interest will be allocated to public safety on the Statement of Activities.

Payment Due April 5,	Principal	Interest	Total Payment
2020	\$ 35,745	8,760	44,505
2021	37,354	7,151	44,505
2022	39,035	5,470	44,505
2023	40,791	3,714	44,505
2024	41,734	2,771	44,505
	<u>\$ 194,660</u>	<u>27,866</u>	<u>222,526</u>

First Midwest Bank #77582

On February 26, 2019, the County signed a promissory note in the amount of \$70,510 for the purchase of two vehicles for the County Coroner's Office. The loan has an interest rate of 4.5% and matures on March 5, 2024. The loan has a current balance of \$70,510 and will be paid out of the General Fund. Interest will be allocated to public safety on the Statement of Activities.

Payment Due April 5,	Principal	Interest	Total Payment
2020	\$ 12,932	3,173	16,105
2021	13,514	2,591	16,105
2022	14,122	1,983	16,105
2023	14,758	1,347	16,105
2024	15,183	683	15,866
	<u>\$ 70,510</u>	<u>9,777</u>	<u>80,287</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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 are 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, 2018	Debt Issued	Debt Retired	Payable at November 30, 2019	Due within one year
G.O. Refunding Bonds - Series 2002A	\$ 432,616	-	239,538	193,078	193,078
G.O. Refunding Bonds - Series 2013	2,090,000	-	320,000	1,770,000	330,000
	<u>\$ 2,522,616</u>	<u>-</u>	<u>559,538</u>	<u>1,963,078</u>	<u>523,078</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
11/30/20	\$ 193,078	326,922	520,000
	<u>\$ 193,078</u>	<u>326,922</u>	<u>520,000</u>

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
11/30/20	\$ 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>\$1,770,000</u>	<u>186,756</u>	<u>1,956,756</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds– (continued)

Emergency Telephone System Board

	Notes Payable at November 30, 2018	Issued	Retired	Notes Payable at November 30, 2019	Due in One Year
First Midwest Bank	\$ 655,789	-	195,917	459,872	201,053
Bank of America - Motorola	1,787,824	-	343,751	1,444,073	350,523
	<u>\$ 2,443,613</u>	<u>-</u>	<u>539,668</u>	<u>1,903,945</u>	<u>551,576</u>

First Midwest Bank – Note Payable

The Grundy County ETSB entered into a Note Agreement with Standard Bank, (First Midwest Bank), on June 21, 2011 for the 911 Center. The Board has been approved for \$2,600,000. The initial advance was \$1,575,000, at an interest rate of 2.65%. On October 12, 2012, the Board received a final advance of \$1,025,000. In November 2012, the Board made a payment of \$700,000 and restructured the payment schedule on the loan. As of November 30, 2019, the balance of the note payable is \$459,872. Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2020	\$ 201,053	10,376	211,429
2021	206,540	4,889	211,429
2022	52,279	356	52,635
Total	<u>\$ 459,872</u>	<u>15,621</u>	<u>475,493</u>

Bank of America (Motorola) – Note Payable

On December 15, 2016, the Grundy County Emergency Telephone System Board (ETSB) entered into an agreement with Motorola Solutions, Inc. (Motorola). The ETSB acquired equipment and a communications system from Motorola which provides access to the StarCom21 network. The total system price is \$2,889,229, along with a \$225,000 10-year lifecycle support plan, for a total contract amount of \$3,114,229. The ETSB has determined agencies' proportionate shares of the hardware costs (see note 5) and impact fees based on a per capita calculation. Motorola offered a two-year period of interest free financing, which expired on November 15, 2018, at which time the remaining balance is financed with Bank of America, with an interest rate of 1.97%. As of November 30, 2019, the balance of the loan is \$1,444,073. Future note payments require are as follows.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt – (continued)

Emergency Telephone System Board – continued

Bank of America (Motorola) – Note Payable - continued

Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2020	\$ 350,523	28,449	378,972
2021	357,429	21,543	378,972
2022	364,470	14,502	378,972
2023	371,651	7,321	378,972
Total	<u>\$ 1,444,073</u>	<u>71,815</u>	<u>1,515,888</u>

As disclosed previously, the note payable with Bank of America (Motorola) consists of amounts due from both the ETSB and individual municipalities. As of November 30, 2019, the amount due from the municipalities is \$372,924. This amount is reported on the financial statements as capitalized lease receivable.

Line of Credit Payable

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, 2019, the balance of the line of credit is \$500,000.

Discretely Presented Component Unit – Grundy County Public Building Commission

	Bonds Payable 10/31/2018	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2019	Due within one year
Revenue Bonds:					
Series 2008	\$ 400,000	-	400,000	-	-
Series 2015	6,660,000	-	170,000	6,490,000	635,000
Series 2016	2,420,000	-	35,000	2,385,000	35,000
Total	<u>\$ 9,480,000</u>	<u>-</u>	<u>605,000</u>	<u>8,875,000</u>	<u>670,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

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. This bond matured and was paid in full as of October 31, 2019.

Series 2015 Revenue Refunding 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 are as follows:

Year Ended October 31,	Principal	Interest	Total
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>\$ 6,490,000</u>	<u>1,048,588</u>	<u>7,538,588</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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
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>\$ 2,385,000</u>	<u>615,960</u>	<u>3,000,960</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2018, the County's plan membership consisted of the following:

	County RP	SLEP	VAC RP	County Total
Retirees and beneficiaries	216	41	1	258
Inactive, non-retired members	184	18	3	205
Active members	142	45	2	189
Total	542	104	6	652

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 2018 and the fiscal year ended November 30, 2019 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 2018	11.68%	23.13%	1.60%
County required contribution rate for 2019	8.23%	22.84%	0.92%
County actual contributions for 2018	\$ 791,024	862,114	1,078
County actual contributions for fiscal year 2019	\$ 541,477	817,678	686

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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 2019 fiscal year, a transfer of \$994,338 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, 2019

NOTE 12: INTERFUND ACTIVITY

Interfund Transfers:

The transfers represent both routine and non-routine items. Generally, routine transfers occur from the General Fund to the Health Department, and ESDA Funds to subsidize those funds. In addition, the County Board budgeted routine transfers from the General Fund to the Animal Control, Nuclear Emergency Planning, Merit Commission, Capital Improvement, and Transit Funds during the current year to subsidize expenditures of those funds. Annual transfers of \$1,000,000 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 Highway Fund transferred \$200,000 to the Highway – Restricted Fund for highway projects. The Sale in Error Fund, Sales Tax Sharing Fund, and the Recorder's Document Storage Fund also transferred excess funds to the General Fund. The Probation Operations Fund transferred to the Probation & Court Services Fund to close out the fund, and the Animal Control Donation Fund transferred to the Animal Control Fund to subsidize expenditures. Transfers among funds of the primary government for the year-ended November 30, 2019 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,241,019	1,226,440
Non-Major Funds:		
Highway Fund	-	200,000
Liability Insurance Fund	-	1,070,000
Highway - Restricted Fund	200,000	-
Security System Fund	70,000	-
ESDA Fund	110,000	-
Animal Control Donation Fund	-	10,000
Animal Control Fund	34,000	-
Merit Commission Fund	7,500	-
Probation Operations Fund	-	211,921
Probation & Court Services Fund	211,921	-
Transit Fund	30,002	-
Transit Project Fund	20,000	30,002
Recorder Document Storage Fund	-	10,000
Sale in Error Fund	-	11,019
Sales Tax Sharing Fund	-	220,000
Nuclear Emergency Planning Fund	11,869	-
Capital Improvement Fund	500,000	-
Health Department Fund	553,071	-
Total Transfers	<u>\$ 2,989,382</u>	<u>2,989,382</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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>
2020	\$ 984,850
2021	1,109,125
2022	1,143,975
2023	1,143,134
2024	1,230,043
2025-2029	<u>4,061,684</u>
	<u>9,672,811</u>
Less:	
Amount representing interest	<u>797,811</u>
Total	<u><u>\$ 8,875,000</u></u>

During the 2019 fiscal year, the County paid \$976,643 to GCPBC for leasing purposes.

B. *Operating Leases*

The following is a summary of the County's future minimum lease payments required under its operating leases:

<u>Fiscal Year Ended</u>	<u>Amount</u>
November 30, 2020	\$ 21,763
November 30, 2021	16,232
November 30, 2022	13,867
November 30, 2023	11,382
November 30, 2024	<u>7,850</u>
Total	<u><u>\$ 71,094</u></u>

COUNTY OF GRUNDY, ILLINOIS**Notes to Basic Financial Statements
For the Year Ended November 30, 2019****NOTE 13: LEASES – (CONTINUED)***B. Operating Leases (Continued)*

The County leases multiple copiers under various lease agreements, as described below:

Lease	Frequency	Term	Rate	FY 2019 Expense
Savin 9025b Copier	Monthly	48 months	\$ 90	\$ 1,080
Konica Minolta Copier	Monthly	60 months	278	3,333
Savin Digital Copier	Monthly	60 months	109	1,308
Savin MP4002SP Digital Copier	Monthly	48 months	149	1,788
Savin MP4002SP Digital Copier	Monthly	60 months	224	2,688
Savin MPC 305	Monthly	60 months	60	720
Proven IT Canon Image Runner	Monthly	60 months	274	1,642
Proven IT Canon IR-ADV	Monthly	60 months	608	1,824
Konica Minolta Copier	Monthly	60 months	184	1,838
Konica Minolta Copier	Monthly	60 months	431	5,172
Savin IM350F	Monthly	60 months	67	67
Savin 3720 Fax Machine	Monthly	48 months	48	528
Total				<u>\$ 21,988</u>

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, 2019:

Assessed valuation (2018)	<u>\$ 1,987,093,077</u>
Statutory debt limitation (2.875%)	\$ 57,128,926
Amount of debt applicable to debt limitation	<u>450,965</u>
Legal Debt Margin	<u>\$ 56,677,961</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 15: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County provides post-employment benefits other than pensions (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. As a result of offering such benefits, the County is required to disclose the value of such benefits and the associated costs according to the accounting requirements of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (GASB 75). 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. A copy of the actuarial valuation for the plan is available at the County Administrative Building, 1320 Union Street, Morris, Illinois 60450.

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.

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. Since the County is self-insured, this amount fluctuates on an annual basis. For the fiscal year ending November 30, 2019, retirees contributed \$162,371 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.

Membership

At November 30, 2018, (the date of the last actuarial valuation) plan participant data is as follows:

Active Employees	134
Inactive Employees	
Entitled to but not yet receiving benefits	-
Inactive Employees currently receiving benefits	16
Total	<u>150</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 16: NON-CASH CONTRIBUTIONS

During the fiscal year ended November 30, 2019, the Grundy County Health Department received non-cash vaccine donations in the amount of \$32,002 and WIC vouchers in the estimated amount of \$178,420. 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 10, 2020, 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, 2019, as a result of events occurring between December 1, 2019 and February 10, 2020.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 19: TAX ABATEMENTS/REBATES

Tax Rebates - In accordance with the 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:

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 2017, the rebate disbursed by the County during fiscal year 2019 was \$829,467 (year two). For tax year 2018, the rebate to be disbursed is \$812,497 (year three).
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 2017, the rebate disbursed by the County during fiscal year 2019 was \$27,985 (year three).
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 2017, the rebate disbursed by the County during fiscal year 2019 was \$30,640 (year two). For tax year 2018, the rebate to be disbursed is \$15,350 (year three).
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 2017, the rebate disbursed by the County during fiscal year 2019 was \$18,436 (year three).
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, 2019

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	Tax Years	Terms
Akzo Nobel	Abatement	November 17, 2017	5 Years	2017-2021	50%-50%-50%-50%-50%
Blair Road Hotel	Abatement	December 16, 2014	3 Years	2016-2018	75%-50%-25%
Costco	Abatement	February 9, 2016	4 Years	2018-2021	50%-50%-50%-50%
Minooka Hotel	Abatement	July 31, 2017	3 Years	2018-2020	75%-50%-25%
Grainger	Rebate	August 31, 2018	4 Years	TBD	50%-50%-50%-50%
Kellogg	Rebate	March 13, 2018	6 Years	TBD	50%-50%-50%-50%-50%-50%
US Cold Storage	Abatement	November 12, 2019	3 Years	TBD	75%-50%-25%

OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 11,864,823
Total Assets	<u>\$ 11,864,823</u>
<u>Fund Balance</u>	
Unassigned Fund Balance	\$ 11,863,914
Restricted for Bond and Interest	909
Total Fund Balance	<u>\$ 11,864,823</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received (Schedule A-3)	\$ 14,593,494	15,223,098	15,739,177	14,421,726
Expenditures Disbursed (Schedule A-4)	15,465,257	14,865,039	14,882,373	14,218,834
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(871,763)	358,059	856,804	202,892
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(355,256)	(478,951)	(553,071)	(323,701)
Emergency Services and Disaster Agency Fund	(110,000)	(110,000)	(110,000)	(110,000)
EMA Nuclear Fund	(11,869)	(11,869)	(11,869)	(11,869)
Liability Insurance Fund	1,440,000	1,000,000	1,000,000	1,440,000
Drug Court Participation Fund	(25,000)	-	-	-
Capital Improvement Fund	(200,000)	(500,000)	(500,000)	(250,000)
Animal Control Fund	(24,000)	(24,000)	(24,000)	(31,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	18,000	18,000	11,019	29,581
Merit Commission Fund	(5,000)	(7,500)	(7,500)	(2,500)
Sales Tax Sharing Fund	210,000	220,000	220,000	118,415
Recorder Document Storage Fund	10,000	10,000	10,000	10,000
Loan Proceeds	-	-	265,170	-
Total Other Financing Sources (Uses)	926,875	95,680	279,749	848,926
Net Change in Fund Balance	<u>\$ 55,112</u>	<u>453,739</u>	1,136,553	1,051,818
Fund Balance, Beginning of Year			10,728,270	9,676,452
Fund Balance, End of Year			<u>\$ 11,864,823</u>	<u>10,728,270</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Taxes:				
Property Taxes	\$ 5,189,309	5,376,171	5,404,087	5,142,635
Property Tax - PBC Lease	976,738	970,312	979,148	917,453
Illinois Local Use Tax	334,065	380,000	390,109	333,593
Retailers' Occupation Tax	604,493	650,000	711,207	609,262
Gaming Tax Revenue	31,680	35,000	35,581	33,622
Supplemental Sales Tax	2,200,000	2,150,000	2,146,946	2,165,381
Illinois Income Tax	1,155,272	1,250,000	1,274,635	1,150,294
Illinois Replacement Tax	434,366	550,000	525,853	424,341
Real Estate Transfer Tax	135,000	149,000	147,491	139,522
Total Taxes	11,060,923	11,510,483	11,615,057	10,916,103
Intergovernmental:				
Channahon TIF Agreement	400,853	418,053	418,053	400,854
Sheriff IDOT Traffic Safety Grant	30,000	20,000	23,379	20,632
Violence/Victim Witness Grant	26,350	30,000	28,000	27,866
Franchise Fees	78,000	78,000	78,938	76,597
City of Morris Surplus	-	-	47,318	-
Com Foundation Light Bulb Grant	-	-	600	-
VAC Grant	-	-	-	12,297
Total Intergovernmental	535,203	546,053	596,288	538,246
Reimbursements:				
Public Defender Salary	101,081	110,000	103,542	99,888
Reimbursements from Circuit Clerk	20,926	20,926	20,926	32,806
Sheriff Salaries	115,000	115,000	93,248	47,618
Housing of Prisoners	25,000	15,000	12,606	26,267
Sheriff Reimbursement - 911	112,715	112,715	112,718	109,435
State's Attorney Salary	144,672	144,672	149,531	145,898
Mental Health Reimbursement	-	20,000	22,253	13,323
Supervisor of Assessments Salary	42,000	42,000	41,924	41,047
Supervisor of Assessments - Township	375,970	375,970	303,305	222,278
Election Judges	20,000	32,985	32,985	27,495
Regional Superintendent of Schools	11,011	11,011	10,731	9,370
Transit Rental & Utilities	20,000	20,000	19,985	19,985
Total Reimbursements	988,375	1,020,279	923,754	795,410
Licenses and Permits:				
Liquor Licenses	13,700	13,700	13,700	13,700
Contractor License	18,000	15,000	20,375	25,000
Zoning, Planning and Building Fees	85,000	70,000	77,933	217,120
Total Licenses and Permits	116,700	98,700	112,008	255,820

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 405,000	405,000	375,927	386,261
Public Defender Fees	-	1,000	1,706	5,596
County Clerk and Recorder Fees	368,004	408,004	432,027	420,274
Tax Collection Charges	140,000	150,000	206,030	165,211
Clerk of Circuit Court Fees	352,000	375,000	415,358	341,688
Drug Addiction Services Fee	-	1,000	645	780
Court Finance Fees	43,600	40,000	44,272	38,925
Arresting Agency Fee	-	4,000	21,438	-
Probation Fees	-	1,500	934	-
Juvenile Justice Fees	1,500	-	-	225
Sheriff Civil Process Fees	105,000	130,000	123,475	101,056
Sheriff E-Citation Fees	4,000	3,000	3,949	3,316
Contractual Police Protection Fees	201,489	201,489	220,442	201,180
Conceal Carry Fingerprinting Fees	1,500	1,500	1,686	3,212
County Coroner Fees	2,500	3,000	2,685	3,085
State's Attorney Fees	20,000	-	-	-
Solid Waste Fees	600	1,300	1,300	1,400
Total Fees and Fines	1,645,193	1,725,793	1,851,874	1,672,209
Interest on Investments	122,000	240,000	295,243	139,477
Other Income:				
County Miscellaneous Income	25,000	5,000	254,224	19,866
County Board Miscellaneous Income	-	-	117	-
County Admin Miscellaneous Income	500	-	750	-
County Clerk Miscellaneous Income	-	1,500	1,579	1,726
County Treasurer Miscellaneous Income	600	-	-	-
Court-Related Miscellaneous Income	-	4,000	6,439	3,090
State's Attorney Miscellaneous Income	-	500	693	1,000
Sheriff Miscellaneous Income	55,000	25,000	28,361	16,061
Coroner Miscellaneous Income	3,500	1,500	1,255	1,696
Drug Testing Income	1,000	1,500	1,672	2,218
Public Aid - Dependent and Neglected Children	4,000	400	1,443	809
Solid Waste Miscellaneous Income	100	100	25	168
County Clean Energy Income	20,000	24,490	29,565	20,000
Community Foundation	600	600	-	-
School Site Donation	12,000	12,000	13,353	31,001
Supervisor of Assessment Miscellaneous Income	300	300	292	604
VAC Miscellaneous Income	-	400	1,086	2,649
Technology Miscellaneous Income	2,500	4,500	4,099	3,573
Total Other Income	125,100	81,790	344,953	104,461
Total Revenues Received (Schedule A-2)	\$ 14,593,494	15,223,098	15,739,177	14,421,726

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Expenditures Disbursed: (Schedule 4)				
Finance Department	\$ -	31,569	30,769	-
Human Resource Department	133,782	156,750	155,128	122,981
County Board	276,550	276,550	268,753	275,175
Publishing and Printing	2,500	2,500	1,170	2,470
County Administrator	130,995	130,995	126,604	121,027
County Clerk and Recorder	263,725	269,610	258,096	255,356
County Treasurer	252,561	254,061	250,290	229,106
Circuit Clerk	216,962	218,962	214,118	203,652
Supplies to County Offices	110,000	110,000	97,280	102,534
Public Defender	314,059	314,059	312,604	297,569
Court Related Expenses	109,578	97,478	89,057	88,063
Probation Office	410,819	377,000	371,235	369,988
Dependent and Neglected Children	200,000	200,000	176,459	104,668
Jurors' Fees	32,000	27,000	28,480	18,869
State's Attorney	790,451	798,451	779,950	711,367
Sheriff	3,632,242	3,668,742	3,749,373	3,557,240
Jail Operations	1,226,075	1,129,000	1,096,125	1,172,601
Courthouse Operations	303,609	331,000	341,048	372,733
Administration Building	291,704	270,950	258,683	264,659
Coroner	254,094	285,613	341,541	253,585
Grundy 911 Center	64,500	73,000	68,225	62,587
ERCO	20,600	18,800	20,993	18,096
County Planning and Zoning	162,910	157,780	152,645	152,785
Zoning Board of Appeals	7,224	5,100	3,518	4,551
Planning Commission	-	-	-	1,727
Board of Review	28,960	28,960	27,419	26,628
Employee Welfare	1,863,500	1,863,500	1,793,504	1,687,536
Grundy County Public Building Lease	976,738	728,083	977,643	933,575
School Site	12,000	15,000	12,880	28,531
Supervisor of Assessments	636,547	488,950	435,832	456,898
Election Costs	294,363	294,363	286,415	392,463
Regional Superintendent of Schools	69,836	69,836	66,807	64,963
Professional Services	1,190,912	1,158,993	1,123,865	1,003,441
Contingent Expenses	180,000	50,000	28,536	17,843
Juvenile Justice	71,182	70,441	68,391	67,677
Victim Witness Costs	63,608	63,608	66,499	61,839
Veterans' Assistance	209,701	212,651	202,562	183,780
Technology Department	660,970	615,684	599,876	530,271
Total Expenditures Disbursed (Schedule A-2)	\$ 15,465,257	14,865,039	14,882,373	14,218,834

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 4,237,167
Total Assets	<u>\$ 4,237,167</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 4,237,167
Total Fund Balance	<u>\$ 4,237,167</u>

SCHEDULE A-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 2,477,325	2,662,985	2,424,764	2,455,158
Interest income	-	25,000	43,134	26,425
Total Revenues Received	<u>2,477,325</u>	<u>2,687,985</u>	<u>2,467,898</u>	<u>2,481,583</u>
Expenditures Disbursed:				
Salary	14,153	14,153	14,153	13,875
GEDC	50,063	50,063	50,063	50,063
EDPA Distributions:				
Aux Sable Township	-	-	2,160	2,126
Aux Sable Township Road	-	-	8,133	7,965
Goose Lake Township	-	-	48	42
Goose Lake Township Road	-	-	329	305
Morris Township	-	-	11	11
Saratoga Township	-	-	283	253
Saratoga Township Road	-	-	698	625
Morris Grade School 54	-	-	661	563
Saratoga Grade School 60C	-	-	20,578	17,514
Minooka Grade School 201	-	-	393,450	359,014
Morris High School 101	-	-	13,932	11,687
Minooka High School 111	-	-	305,608	289,307
Coal City Unit School 1	-	-	8,863	8,111
Coal City Fire	-	-	1,314	1,114
Minooka Fire	-	-	105,405	98,922
Morris Fire & Ambulance	-	-	2,975	2,516
Coal City Library	-	-	439	403
Morris Library	-	-	868	746
Three Rivers Library	-	-	13,358	12,466
Channahon Park District	-	-	1,968	1,704
Village of Channahon	-	-	4,630	4,009
Village of Minooka	-	-	93,343	88,122
City of Morris	-	-	99	78
Joliet Junior College 525	-	-	38,174	36,578
Grundy County	-	-	96,604	90,434
Expenditures	<u>2,413,387</u>	<u>2,200,000</u>	<u>910,235</u>	<u>954,593</u>
Total Expenditures Disbursed	<u>2,477,603</u>	<u>2,264,216</u>	<u>2,088,382</u>	<u>2,053,146</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (278)</u>	<u>423,769</u>	379,516	428,437
Fund Balance, Beginning of Year			<u>3,857,651</u>	<u>3,429,214</u>
Fund Balance, End of Year			<u>\$ 4,237,167</u>	<u>3,857,651</u>

NOTES TO OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information For the Year Ended November 30, 2019

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, 2019 was passed by the Board on November 13, 2018 and was amended on November 12, 2019.

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
Juror's Fees	\$ 1,480	Circuit Clerk per diem
Sheriff	80,631	Capital Outlay Expenditures
Courthouse Operations	10,048	Electricity Increase
Coroner	55,928	Automobile Purchase
ERCO	2,193	Special Projects Increase
Victim Witness Costs	2,891	Increase in Salaries
Grundy County Public Building Lease	249,560	Lease payments higher than budget

In total, General Fund expenditures were higher than the final budget by \$17,334.

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 \$175,834. The fund operated in compliance with the final approved budget for the year ended November 30, 2019.

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, 2019

		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	\$	15,466,499	2,372,346	2,745,861	1,260,152	1,484,674	749,115
Total Assets	\$	15,466,499	2,372,346	2,745,861	1,260,152	1,484,674	749,115
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$	236,380	-	-	-	-	-
Total Liabilities		236,380	-	-	-	-	-
Fund Balance:							
Restricted Fund Balance		13,440,874	2,372,346	2,745,861	1,260,152	-	749,115
Committed Fund Balance		2,025,625	-	-	-	1,484,674	-
Unassigned Fund Balance		(236,380)	-	-	-	-	-
Total Fund Balances		15,230,119	2,372,346	2,745,861	1,260,152	1,484,674	749,115
Total Liabilities and Fund Balances	\$	15,466,499	2,372,346	2,745,861	1,260,152	1,484,674	749,115

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, 2019

		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		\$ 1,793,672	52,455	22,272	1,616,767	169,379	63,717
Total Assets		<u>\$ 1,793,672</u>	<u>52,455</u>	<u>22,272</u>	<u>1,616,767</u>	<u>169,379</u>	<u>63,717</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		1,793,672	52,455	22,272	1,616,767	169,379	63,717
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>1,793,672</u>	<u>52,455</u>	<u>22,272</u>	<u>1,616,767</u>	<u>169,379</u>	<u>63,717</u>
Total Liabilities and Fund Balances		<u>\$ 1,793,672</u>	<u>52,455</u>	<u>22,272</u>	<u>1,616,767</u>	<u>169,379</u>	<u>63,717</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, 2019

	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	\$ 166,689	23,248	3,024	83,073	216,563	41,025
Total Assets	<u>\$ 166,689</u>	<u>23,248</u>	<u>3,024</u>	<u>83,073</u>	<u>216,563</u>	<u>41,025</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	166,689	23,248	3,024	83,073	216,563	41,025
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>166,689</u>	<u>23,248</u>	<u>3,024</u>	<u>83,073</u>	<u>216,563</u>	<u>41,025</u>
Total Liabilities and Fund Balances	<u>\$ 166,689</u>	<u>23,248</u>	<u>3,024</u>	<u>83,073</u>	<u>216,563</u>	<u>41,025</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, 2019

		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		\$ 240,218	168,972	180,605	54,194	422,874	-
Total Assets		<u>\$ 240,218</u>	<u>168,972</u>	<u>180,605</u>	<u>54,194</u>	<u>422,874</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		240,218	168,972	180,605	54,194	422,874	-
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>240,218</u>	<u>168,972</u>	<u>180,605</u>	<u>54,194</u>	<u>422,874</u>	<u>-</u>
Total Liabilities and Fund Balances		<u>\$ 240,218</u>	<u>168,972</u>	<u>180,605</u>	<u>54,194</u>	<u>422,874</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, 2019

		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		\$ 12,583	60,942	66,807	30,859	43,072
Total Assets		<u>\$ 12,583</u>	<u>60,942</u>	<u>66,807</u>	<u>30,859</u>	<u>43,072</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		12,583	60,942	66,807	30,859	43,072
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>12,583</u>	<u>60,942</u>	<u>66,807</u>	<u>30,859</u>	<u>43,072</u>
Total Liabilities and Fund Balances		<u>\$ 12,583</u>	<u>60,942</u>	<u>66,807</u>	<u>30,859</u>	<u>43,072</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, 2019

		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		\$ 54,648	28,278	63,846	-	32,750
Total Assets		<u>\$ 54,648</u>	<u>28,278</u>	<u>63,846</u>	<u>-</u>	<u>32,750</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		54,648	28,278	63,846	-	32,750
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>54,648</u>	<u>28,278</u>	<u>63,846</u>	<u>-</u>	<u>32,750</u>
Total Liabilities and Fund Balances		<u>\$ 54,648</u>	<u>28,278</u>	<u>63,846</u>	<u>-</u>	<u>32,750</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, 2019

	Special Revenue Funds					
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project
<u>Assets</u>						
Cash in Bank	\$ 100,000	68,437	-	-	-	172,152
Total Assets	<u>\$ 100,000</u>	<u>68,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,152</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	209,108	9,398	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>209,108</u>	<u>9,398</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance	100,000	68,437	-	-	-	172,152
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>(209,108)</u>	<u>(9,398)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>100,000</u>	<u>68,437</u>	<u>(209,108)</u>	<u>(9,398)</u>	<u>-</u>	<u>172,152</u>
Total Liabilities and Fund Balances	<u>\$ 100,000</u>	<u>68,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,152</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, 2019

		Special Revenue Funds					
		Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund
<u>Assets</u>							
Cash in Bank		\$ 19,094	38,887	49,023	7,720	7,140	5,043
Total Assets		<u>\$ 19,094</u>	<u>38,887</u>	<u>49,023</u>	<u>7,720</u>	<u>7,140</u>	<u>5,043</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		19,094	38,887	49,023	7,720	7,140	5,043
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances		<u>19,094</u>	<u>38,887</u>	<u>49,023</u>	<u>7,720</u>	<u>7,140</u>	<u>5,043</u>
Total Liabilities and Fund Balances		<u>\$ 19,094</u>	<u>38,887</u>	<u>49,023</u>	<u>7,720</u>	<u>7,140</u>	<u>5,043</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, 2019

		Special Revenue Funds					Capital Project Funds
		Mental Health Court Grant Fund	Sales Tax Sharing Fund	Public Defender Automation Fund	County Jail Medical Fund	Child Advocacy Center Fund	Capital Improvement Fund
<u>Assets</u>							
Cash in Bank		\$ -	133,250	12	60	50	540,951
Total Assets		<u>\$ -</u>	<u>133,250</u>	<u>12</u>	<u>60</u>	<u>50</u>	<u>540,951</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ 17,874	-	-	-	-	-
Total Liabilities		<u>17,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		-	133,250	12	60	50	-
Committed Fund Balance		-	-	-	-	-	540,951
Unassigned Fund Balance		(17,874)	-	-	-	-	-
Total Fund Balances		<u>(17,874)</u>	<u>133,250</u>	<u>12</u>	<u>60</u>	<u>50</u>	<u>540,951</u>
Total Liabilities and Fund Balances		<u>\$ -</u>	<u>133,250</u>	<u>12</u>	<u>60</u>	<u>50</u>	<u>540,951</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, 2019

	Special Revenue Funds					
	Totals	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
Revenues Received:						
Taxes	\$ 8,501,219	1,965,406	-	2,399,169	-	395,640
Intergovernmental	1,298,144	200,000	1,045,150	-	-	-
Reimbursements	60,288	2,987	50,021	-	-	3,062
Revenue from Services	1,656,664	-	-	-	-	-
Grants & Contributions	3,001,978	-	-	-	-	-
Interest on Investments	145,902	34,793	36,367	-	36,968	9,928
Miscellaneous	64,883	36,188	-	-	-	-
Total Revenues Received	14,729,078	2,239,374	1,131,538	2,399,169	36,968	408,630
Expenditures Disbursed:						
General Government	3,341,780	-	-	1,047,387	-	-
Judiciary and Courts	636,591	-	-	-	-	-
County Development	24,991	-	-	-	-	-
Public Safety	431,884	-	-	-	-	-
Highway & Bridges	1,973,237	1,391,341	311,093	-	224,777	41,434
Public Health	2,186,961	-	-	-	-	-
Employee Retirement Costs	2,312,208	-	-	-	-	-
Capital Outlay	1,280,827	18,308	157,489	-	572,184	136,097
Total Expenditures Disbursed	12,188,479	1,409,649	468,582	1,047,387	796,961	177,531
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	2,540,599	829,725	662,956	1,351,782	(759,993)	231,099
Other Financing Sources (Uses):						
Transfers In	1,748,363	-	-	-	200,000	-
Transfers Out	(1,762,942)	(200,000)	-	(1,070,000)	-	-
Total Other Financing Sources (Uses)	(14,579)	(200,000)	-	(1,070,000)	200,000	-
Net Change in Fund Balance	2,526,020	629,725	662,956	281,782	(559,993)	231,099
Fund Balance (Deficit), Beginning of Year	12,704,099	1,742,621	2,082,905	978,370	2,044,667	518,016
Fund Balance (Deficit), End of Year	\$ 15,230,119	2,372,346	2,745,861	1,260,152	1,484,674	749,115

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, 2019

	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	\$ 857,518	41,470	-	2,299,523	-	-
Intergovernmental	-	-	1,820	10,000	-	41,174
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	-	-	17,475	133,637
Grants & Contributions	-	-	67,104	-	5,655	-
Interest on Investments	24,871	-	-	-	2,941	-
Miscellaneous	-	460	6,860	-	-	3,293
Total Revenues Received	882,389	41,930	75,784	2,309,523	26,071	178,104
Expenditures Disbursed:						
General Government	-	-	-	-	-	-
Judiciary and Courts	-	-	-	-	15,545	-
County Development	-	-	-	-	-	-
Public Safety	-	-	141,933	-	-	207,382
Highway & Bridges	4,592	-	-	-	-	-
Public Health	-	43,013	-	-	-	-
Employee Retirement Costs	-	-	-	2,312,208	-	-
Capital Outlay	71,025	-	82,449	-	-	-
Total Expenditures Disbursed	75,617	43,013	224,382	2,312,208	15,545	207,382
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	806,772	(1,083)	(148,598)	(2,685)	10,526	(29,278)
Other Financing Sources (Uses):						
Transfers In	-	-	110,000	-	-	34,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	110,000	-	-	34,000
Net Change in Fund Balance	806,772	(1,083)	(38,598)	(2,685)	10,526	4,722
Fund Balance (Deficit), Beginning of Year	986,900	53,538	60,870	1,619,452	158,853	58,995
Fund Balance (Deficit), End of Year	\$ 1,793,672	52,455	22,272	1,616,767	169,379	63,717

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, 2019

	Special Revenue Funds					
	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
Revenues Received:						
Taxes	\$ -	-	-	24,765	89,037	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	3,450	-	-	-	-
Revenue from Services	7,620	-	12,702	-	-	154,116
Grants & Contributions	-	2,798	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	7,620	6,248	12,702	24,765	89,037	154,116
Expenditures Disbursed:						
General Government	-	-	-	18,685	46,222	132,046
Judiciary and Courts	-	-	12,645	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	4,080	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	4,080	12,645	18,685	46,222	132,046
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	7,620	2,168	57	6,080	42,815	22,070
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(10,000)
Net Change in Fund Balance	7,620	2,168	57	6,080	42,815	12,070
Fund Balance (Deficit), Beginning of Year	159,069	21,080	2,967	76,993	173,748	28,955
Fund Balance (Deficit), End of Year	\$ 166,689	23,248	3,024	83,073	216,563	41,025

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, 2019

	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	89,149	138,206	88,808	10,789	47,308	484,734
Grants & Contributions	-	-	-	-	-	1,088,076
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	18,067
Total Revenues Received	89,149	138,206	88,808	10,789	47,308	1,590,877
Expenditures Disbursed:						
General Government	-	-	-	6,249	-	-
Judiciary and Courts	83,129	189,123	129,997	-	30,566	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	2,143,948
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	3,880	-
Total Expenditures Disbursed	83,129	189,123	129,997	6,249	34,446	2,143,948
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	6,020	(50,917)	(41,189)	4,540	12,862	(553,071)
Other Financing Sources (Uses):						
Transfers In	-	70,000	-	-	211,921	553,071
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	70,000	-	-	211,921	553,071
Net Change in Fund Balance	6,020	19,083	(41,189)	4,540	224,783	-
Fund Balance (Deficit), Beginning of Year	234,198	149,889	221,794	49,654	198,091	-
Fund Balance (Deficit), End of Year	\$ 240,218	168,972	180,605	54,194	422,874	-

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, 2019

	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	-	-	768	-	-
Revenue from Services	-	205,238	-	6,622	29,964
Grants & Contributions	5,733	-	71,895	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	5,733	205,238	72,663	6,622	29,964
Expenditures Disbursed:					
General Government	-	181,673	-	-	-
Judiciary and Courts	-	-	-	-	-
County Development	-	-	-	-	-
Public Safety	1,028	-	75,447	2,014	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	14,128	-	-	77,894
Total Expenditures Disbursed	1,028	195,801	75,447	2,014	77,894
Excess of Revenue Received Over (Under) Expenditures Disbursed	4,705	9,437	(2,784)	4,608	(47,930)
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	(5,295)	9,437	9,085	4,608	(47,930)
Fund Balance (Deficit), Beginning of Year	17,878	51,505	57,722	26,251	91,002
Fund Balance (Deficit), End of Year	\$ 12,583	60,942	66,807	30,859	43,072

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, 2019

	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	19,262	18,327	14,545	-	290
Grants & Contributions	-	9,412	-	1,209,421	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	19,262	27,739	14,545	1,209,421	290
Expenditures Disbursed:					
General Government	-	-	-	1,209,421	-
Judiciary and Courts	12,646	36,178	6,111	-	-
County Development	-	-	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	12,646	36,178	6,111	1,209,421	-
Excess of Revenue Received Over (Under)					
Expenditures Disbursed	6,616	(8,439)	8,434	-	290
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	6,616	(8,439)	8,434	-	290
Fund Balance (Deficit), Beginning of Year	48,032	36,717	55,412	-	32,460
Fund Balance (Deficit), End of Year	\$ 54,648	28,278	63,846	-	32,750

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, 2019

	Special Revenue Funds					
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project
Revenues Received:						
Taxes	\$ -	-	-	5,186	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	18,190	10,850	41,366	-	23,448	12,411
Grants & Contributions	-	4,412	421,560	-	-	5,380
Interest on Investments	-	-	-	-	-	34
Miscellaneous	-	-	15	-	-	-
Total Revenues Received	18,190	15,262	462,941	5,186	23,448	17,825
Expenditures Disbursed:						
General Government	7,171	18,503	458,491	-	-	566
Judiciary and Courts	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	7,171	18,503	458,491	-	-	566
Excess of Revenue Received Over (Under) Expenditures Disbursed	11,019	(3,241)	4,450	5,186	23,448	17,259
Other Financing Sources (Uses):						
Transfers In	-	-	30,002	-	-	20,000
Transfers Out	(11,019)	-	-	-	(211,921)	(30,002)
Total Other Financing Sources (Uses)	(11,019)	-	30,002	-	(211,921)	(10,002)
Net Change in Fund Balance	-	(3,241)	34,452	5,186	(188,473)	7,257
Fund Balance (Deficit), Beginning of Year	100,000	71,678	(243,560)	(14,584)	188,473	164,895
Fund Balance (Deficit), End of Year	\$ 100,000	68,437	(209,108)	(9,398)	-	172,152

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, 2019

	Special Revenue Funds					
	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	16,688	5,815	33,095	15,150	-	737
Grants & Contributions	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	16,688	5,815	33,095	15,150	-	737
Expenditures Disbursed:						
General Government	-	-	-	-	3,663	-
Judiciary and Courts	-	-	613	13,800	-	-
County Development	24,991	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	24,991	-	613	13,800	3,663	-
Excess of Revenue Received Over (Under) Expenditures Disbursed	(8,303)	5,815	32,482	1,350	(3,663)	737
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	7,500	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	7,500	-
Net Change in Fund Balance	(8,303)	5,815	32,482	1,350	3,837	737
Fund Balance (Deficit), Beginning of Year	27,397	33,072	16,541	6,370	3,303	4,306
Fund Balance (Deficit), End of Year	\$ 19,094	38,887	49,023	7,720	7,140	5,043

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, 2019

	Special Revenue Funds					Capital Project Funds
	Mental Health Court Grant Fund	Sales Tax Sharing Fund	Public Defender Automation Fund	County Jail Medical Fund	Child Advocacy Center Fund	Capital Improvement Fund
Revenues Received:						
Taxes	\$ -	423,505	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	12	60	50	-
Grants & Contributions	110,532	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	110,532	423,505	12	60	50	-
Expenditures Disbursed:						
General Government	-	211,703	-	-	-	-
Judiciary and Courts	106,238	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	147,373
Total Expenditures Disbursed	106,238	211,703	-	-	-	147,373
Excess of Revenue Received Over (Under) Expenditures Disbursed	4,294	211,802	12	60	50	(147,373)
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	500,000
Transfers Out	-	(220,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	(220,000)	-	-	-	500,000
Net Change in Fund Balance	4,294	(8,198)	12	60	50	352,627
Fund Balance (Deficit), Beginning of Year	(22,168)	141,448	-	-	-	188,324
Fund Balance (Deficit), End of Year	\$ (17,874)	133,250	12	60	50	540,951

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

	<u>Assets</u>	
Cash in Bank		<u>\$ 2,372,346</u>
Total Assets		<u><u>\$ 2,372,346</u></u>
	<u>Fund Balance</u>	
Restricted Fund Balance		<u>\$ 2,372,346</u>
Total Fund Balance		<u><u>\$ 2,372,346</u></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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 1,730,000	1,950,000	1,965,406	1,854,368
Sale of Equipment	82,500	-	-	61,510
Miscellaneous Revenues	30,000	30,000	36,188	135,107
Interest Income	7,500	30,000	34,793	21,760
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	3,400	3,400	2,987	248
Total Revenues Received	2,053,400	2,213,400	2,239,374	2,272,993
Expenditures Disbursed:				
Salaries - Maintenance	423,000	423,000	354,415	329,670
Salary - Engineers	123,099	123,099	35,203	46,552
Salary - Office Manager	41,800	41,800	33,099	32,711
Salaries - Overtime and Extra Help	35,000	35,000	20,627	30,348
Overtime	55,000	55,000	58,916	59,464
Vacation & sick leave	-	-	82,279	89,455
Employee Insurance	185,000	185,000	109,218	118,631
Office Supplies	8,000	8,000	4,333	3,634
Operating Supplies	15,000	15,000	13,094	13,762
Fuel	75,000	75,000	48,805	50,834
Traffic Light Expense	8,000	8,000	7,917	5,017
Road Repairs and Maintenance	450,000	450,000	397,540	418,986
Engineering Services	20,000	20,000	6,442	12,083
Drug Testing	1,000	1,000	336	460
Cellular phones	8,400	8,400	5,029	8,041
Travel Expense	3,500	3,500	2,895	2,828
Utilities	40,000	40,000	45,123	37,809
Maintenance and Repairs-Equipment	80,000	90,000	140,181	98,941
Building Repairs and Maintenance	20,000	20,000	20,503	26,946
Copier rental	1,700	1,700	1,556	1,529
Contingencies	10,000	10,000	3,830	1,669
Purchase of Equipment	480,000	50,000	18,308	149,111
Total Expenditures Disbursed	2,083,499	1,663,499	1,409,649	1,538,481
Excess of Revenues Received Over (Under) Expenditures Disbursed	(30,099)	549,901	829,725	734,512
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	(200,000)	(200,000)	(200,000)	(200,000)
Net Change in Fund Balance	\$ (230,099)	349,901	629,725	534,512
Fund Balance, Beginning of Year			1,742,621	1,208,109
Fund Balance, End of Year			\$ 2,372,346	1,742,621

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 2,745,861
Total Assets	<u>\$ 2,745,861</u>
<u>Fund Balance</u>	
Restricted For Future Projects	\$ 2,745,861
Total Fund Balance	<u>\$ 2,745,861</u>

SCHEDULE B-6

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Allotments - State of Illinois	\$ 880,000	880,000	1,045,150	1,200,989
Salary Reimbursements	55,000	55,000	50,021	55,309
Interest income	4,000	25,000	36,367	20,533
Total Revenues Received	<u>939,000</u>	<u>960,000</u>	<u>1,131,538</u>	<u>1,276,831</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	114,000	114,000	111,093	110,307
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	2,030,000	250,000	157,489	350,196
Total Expenditures Disbursed	<u>2,344,000</u>	<u>564,000</u>	<u>468,582</u>	<u>660,503</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (1,405,000)</u>	<u>396,000</u>	662,956	616,328
Fund Balance, Beginning of Year			<u>2,082,905</u>	<u>1,466,577</u>
Fund Balance, End of Year			<u>\$ 2,745,861</u>	<u>2,082,905</u>

COUNTY OF GRUNDY, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE B-7

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 1,260,152
Total Assets	<u>\$ 1,260,152</u>
<u>Fund Balance</u>	
Restricted for Liability Insurance	\$ 679,920
Restricted for Self-Insurance Trust	580,232
Total Fund Balance	<u>\$ 1,260,152</u>

SCHEDULE B-8

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,477,000	1,476,128	1,483,680	1,376,314
Property Taxes - Bond and Interest	913,088	907,226	915,489	980,827
Total Revenues Received	<u>2,390,088</u>	<u>2,383,354</u>	<u>2,399,169</u>	<u>2,357,141</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	80,000	55,000	53,049	51,146
Self Insurance Bond Retirement	913,088	995,168	994,338	994,418
Total Expenditures Disbursed	<u>993,088</u>	<u>1,050,168</u>	<u>1,047,387</u>	<u>1,045,564</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,397,000	1,333,186	1,351,782	1,311,577
Other Financing Sources (Uses):				
Transfer to Security System Fund	(70,000)	(70,000)	(70,000)	(70,000)
Transfer to General Fund	(1,440,000)	(1,000,000)	(1,000,000)	(1,440,000)
Total Other Financing Sources (Uses)	<u>(1,510,000)</u>	<u>(1,070,000)</u>	<u>(1,070,000)</u>	<u>(1,510,000)</u>
Net Change in Fund Balance	<u>\$ (113,000)</u>	<u>263,186</u>	281,782	(198,423)
Fund Balance, Beginning of Year			978,370	1,176,793
Fund Balance, End of Year			<u>\$ 1,260,152</u>	<u>978,370</u>

COUNTY OF GRUNDY, ILLINOIS
HIGHWAY- RESTRICTED FUND

SCHEDULE B-9

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 1,484,674
Total Assets	<u>\$ 1,484,674</u>
<u>Fund Balance</u>	
Committed For Future Projects	\$ 1,484,674
Total Fund Balance	<u>\$ 1,484,674</u>

SCHEDULE B-10

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Interest Income	\$ 8,000	25,000	36,968	31,051
Total Revenues Received	<u>8,000</u>	<u>25,000</u>	<u>36,968</u>	<u>31,051</u>
Expenditures Disbursed	<u>825,000</u>	<u>825,000</u>	<u>796,961</u>	<u>348,276</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(817,000)	(800,000)	(759,993)	(317,225)
Other Financing Sources (Uses):				
Operating Transfer from Highway Fund	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Net Change in Fund Balance	<u>\$ (617,000)</u>	<u>(600,000)</u>	(559,993)	(117,225)
Fund Balance, Beginning of Year			<u>2,044,667</u>	<u>2,161,892</u>
Fund Balance, End of Year			<u>\$ 1,484,674</u>	<u>2,044,667</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 749,115
Total Assets	<u>\$ 749,115</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 749,115
Total Fund Balance	<u>\$ 749,115</u>

SCHEDULE B-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 390,702	393,000	395,640	393,309
Reimbursements From Other Agencies	70,000	166,060	3,062	71,964
Interest Income	500	7,000	9,928	5,379
Total Revenues Received	<u>461,202</u>	<u>566,060</u>	<u>408,630</u>	<u>470,652</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	-	26,200
New Bridge Construction	650,000	175,000	177,531	165,599
Total Expenditures Disbursed	<u>660,000</u>	<u>185,000</u>	<u>177,531</u>	<u>191,799</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (198,798)</u>	<u>381,060</u>	231,099	278,853
Fund Balance, Beginning of Year			<u>518,016</u>	<u>239,163</u>
Fund Balance, End of Year			<u>\$ 749,115</u>	<u>518,016</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 1,793,672
Total Assets	<u>\$ 1,793,672</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 1,793,672
Total Fund Balance	<u>\$ 1,793,672</u>

SCHEDULE B-14

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 850,000	850,000	857,518	852,452
Interest Income	1,000	10,000	24,871	12,621
Total Revenues Received	<u>851,000</u>	<u>860,000</u>	<u>882,389</u>	<u>865,073</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>545,000</u>	<u>150,000</u>	<u>75,617</u>	<u>440,257</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 306,000</u>	<u>710,000</u>	806,772	424,816
Fund Balance, Beginning of Year			<u>986,900</u>	<u>562,084</u>
Fund Balance, End of Year			<u>\$ 1,793,672</u>	<u>986,900</u>

COUNTY OF GRUNDY, ILLINOIS
TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE B-15

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 52,455
Total Assets	<u>\$ 52,455</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 52,455
Total Fund Balance	<u>\$ 52,455</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 42,000	42,000	41,470	41,350
Miscellaneous Income	-	-	460	-
Total Revenues Received	<u>42,000</u>	<u>42,000</u>	<u>41,930</u>	<u>41,350</u>
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	76	502
Medical Care	2,200	2,200	232	939
Pharmaceuticals	3,500	3,500	2,339	723
Professional Services	4,000	4,000	267	-
Contractual Services to Grundy County Health Dept.	40,000	40,000	40,000	40,000
X-ray and Laboratory Expense	3,000	3,000	-	1,118
Travel Expense and Mileage	150	150	-	167
Continuing Education	150	150	99	124
Total Expenditures Disbursed	<u>53,500</u>	<u>53,500</u>	<u>43,013</u>	<u>43,573</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(11,500)</u>	(1,083)	(2,223)
Fund Balance, Beginning of Year			<u>53,538</u>	<u>55,761</u>
Fund Balance, End of Year			<u>\$ 52,455</u>	<u>53,538</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 22,272
Total Assets	<u>\$ 22,272</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 22,272
Total Fund Balance	<u>\$ 22,272</u>

SCHEDULE B-18

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
EMA Grant	\$ 10,000	23,603	29,990	48,225
Donations or Grants	2,000	1,720	1,820	8,850
Federal Grants	-	79,114	37,114	80,993
Miscellaneous Income	7,000	3,295	6,860	8,089
Total Revenues Received	<u>19,000</u>	<u>107,732</u>	<u>75,784</u>	<u>146,157</u>
Expenditures Disbursed:				
Salary - Director	62,378	62,378	66,106	63,646
Salaries - Secretary	28,704	28,704	23,384	23,860
Office Supplies	1,000	1,000	572	1,029
Federal Projects	-	82,449	82,449	80,993
Telephone	3,000	1,000	427	164
Cellular Phones	3,060	3,539	3,176	1,852
Travel Expense and Mileage	4,000	4,000	4,266	3,677
Maintenance and Repairs to Equipment	3,000	3,900	4,036	2,492
Copier Rental	1,200	1,080	982	593
Contingencies	4,000	4,000	4,587	3,825
Continuing Education	3,500	3,500	3,176	2,220
Emergency Operating Center	14,000	14,000	13,448	9,336
Reimbursable Expenditures	3,000	3,000	2,127	7,582
Purchase of Equipment	14,000	16,161	15,646	20,611
Total Expenditures Disbursed	<u>144,842</u>	<u>228,711</u>	<u>224,382</u>	<u>221,880</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(125,842)	(120,979)	(148,598)	(75,723)
Other Financing Sources (Uses):				
Transfer From General Fund	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Net Change in Fund Balance	<u>\$ (15,842)</u>	<u>(10,979)</u>	<u>(38,598)</u>	<u>34,277</u>
Fund Balance, Beginning of Year			<u>60,870</u>	<u>26,593</u>
Fund Balance, End of Year			<u>\$ 22,272</u>	<u>60,870</u>

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

SCHEDULE B-19

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 1,616,767
Total Assets	<u>\$ 1,616,767</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	\$ 1,029,394
Social Security	587,373
Total Fund Balance	<u>\$ 1,616,767</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
IMRF Property Taxes	\$ 1,750,000	1,525,222	1,537,163	1,720,501
Social Security Property Taxes	875,000	762,611	762,360	860,241
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Total Revenues Received	<u>2,635,000</u>	<u>2,297,833</u>	<u>2,309,523</u>	<u>2,590,742</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,750,000	1,550,000	1,434,569	1,499,884
Contributions to Social Security System	828,160	800,000	764,546	758,109
Contributions for 911 benefits	180,369	115,330	113,093	186,150
Total Expenditures Disbursed	<u>2,758,529</u>	<u>2,465,330</u>	<u>2,312,208</u>	<u>2,444,143</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (123,529)</u>	<u>(167,497)</u>	(2,685)	146,599
Fund Balance, Beginning of Year			<u>1,619,452</u>	<u>1,472,853</u>
Fund Balance, End of Year			<u>\$ 1,616,767</u>	<u>1,619,452</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 169,379
Total Assets	<u>\$ 169,379</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 169,379
Total Fund Balance	<u>\$ 169,379</u>

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Child Support Fees	\$ 16,000	16,000	17,475	15,469
State of Illinois Reimbursement	-	4,000	5,655	3,756
Interest Income	200	200	2,941	3,837
Total Revenues Received	<u>16,200</u>	<u>20,200</u>	<u>26,071</u>	<u>23,062</u>
Expenditures Disbursed:				
Salary	15,000	15,000	15,000	26,880
Office Supplies	500	500	545	476
Total Expenditures Disbursed	<u>15,500</u>	<u>15,500</u>	<u>15,545</u>	<u>27,356</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 700</u>	<u>4,700</u>	10,526	(4,294)
Fund Balance, Beginning of Year			<u>158,853</u>	<u>163,147</u>
Fund Balance, End of Year			<u>\$ 169,379</u>	<u>158,853</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 63,717
Total Assets	<u>\$ 63,717</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 63,717
Total Fund Balance	<u>\$ 63,717</u>

SCHEDULE B-24

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Adoption/Altering Fees	\$ 15,000	15,000	18,136	20,881
Rabies/Neutering Fees	3,000	3,000	3,432	3,885
Dog Registration Fees	82,000	82,000	109,284	103,269
Micro-chips	3,400	3,400	2,785	-
Reimbursements From Municipalities	42,000	42,000	41,174	39,327
Coyote Bounty	-	-	-	940
Miscellaneous Revenues	1,000	1,000	3,293	2,615
Total Revenues Received	<u>146,400</u>	<u>146,400</u>	<u>178,104</u>	<u>170,917</u>
Expenditures Disbursed:				
Salary - Warden	97,614	97,614	86,347	88,387
Salary - Department Head	51,468	51,468	45,898	42,925
Over-time and Extra Help	3,500	3,500	1,880	1,835
Vacation & Sick Leave	-	-	20,891	15,760
Supplies	7,000	7,000	6,321	8,850
Vet Payments on Adoptions	3,000	3,000	2,009	2,740
Coyote Bounty	-	-	345	375
Automobile Gasoline and Maintenance	9,000	9,000	7,260	6,602
Utilities	13,400	13,400	15,340	11,741
Building Maintenance	8,000	8,000	7,334	1,350
Miscellaneous	1,000	1,000	1,464	970
Safety Expense	4,000	4,000	2,987	-
Restricted Use	6,000	6,000	8,387	6,121
Automobile Purchases	7,000	7,000	-	-
Equipment Purchases	1,000	1,000	919	-
Capital Outlay	-	-	-	1,457
Total Expenditures Disbursed	<u>211,982</u>	<u>211,982</u>	<u>207,382</u>	<u>189,113</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(65,582)	(65,582)	(29,278)	(18,196)
Other Financing Sources (Uses):				
Transfer From Donation Fund	10,000	10,000	10,000	-
Transfer From General Fund	24,000	24,000	24,000	31,000
Total Other Financing Sources (Uses)	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>31,000</u>
Net Change in Fund Balance	<u>\$ (31,582)</u>	<u>(31,582)</u>	4,722	12,804
Fund Balance, Beginning of Year			58,995	46,191
Fund Balance, End of Year			<u>\$ 63,717</u>	<u>58,995</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 166,689
Total Assets	<u>\$ 166,689</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 166,689
Total Fund Balance	<u>\$ 166,689</u>

SCHEDULE B-26

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 12,000	12,000	7,620	8,750
Expenditures Disbursed:				
Contingencies	6,000	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 6,000</u>	<u>12,000</u>	7,620	8,750
Fund Balance, Beginning of Year			159,069	150,319
Fund Balance, End of Year			<u>\$ 166,689</u>	<u>159,069</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 23,248
Total Assets	<u>\$ 23,248</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 23,248
Total Fund Balance	<u>\$ 23,248</u>

SCHEDULE B-28

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
HMEP Grant	\$ 1,600	1,600	2,798	1,587
Dues/Donations	2,000	2,000	3,450	4,200
Total Revenues Received	<u>3,600</u>	<u>3,600</u>	<u>6,248</u>	<u>5,787</u>
Expenditures Disbursed:				
Office Supplies	1,500	1,500	274	1,070
Travel & Mileage	1,000	1,000	573	312
Continuing Education	2,000	2,000	715	590
Exercise Expense	1,500	1,500	634	-
Public Relations / Education	<u>5,000</u>	<u>5,000</u>	<u>1,884</u>	<u>681</u>
Total Expenditures Disbursed	<u>11,000</u>	<u>11,000</u>	<u>4,080</u>	<u>2,653</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (7,400)</u>	<u>(7,400)</u>	2,168	3,134
Fund Balance, Beginning of Year			<u>21,080</u>	<u>17,946</u>
Fund Balance, End of Year			<u>\$ 23,248</u>	<u>21,080</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 3,024
Total Assets	<u>\$ 3,024</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 3,024
Total Fund Balance	<u>\$ 3,024</u>

SCHEDULE B-30

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Law Library Fees	\$ 11,000	12,000	12,702	12,756
Expenditures Disbursed:				
Law Library Books and Periodicals	12,000	14,000	12,645	15,297
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (1,000)</u>	<u>(2,000)</u>	57	(2,541)
Fund Balance, Beginning of Year			2,967	5,508
Fund Balance, End of Year			<u>\$ 3,024</u>	<u>2,967</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 83,073
Total Assets	<u>\$ 83,073</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 83,073
Total Fund Balance	<u>\$ 83,073</u>

SCHEDULE B-32

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 25,000	25,000	24,765	24,660
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	25,000	18,685	3,893
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	6,080	20,767
Fund Balance, Beginning of Year			76,993	56,226
Fund Balance, End of Year			<u>\$ 83,073</u>	<u>76,993</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, 2019

<u>Assets</u>	
Cash in Bank	\$ 216,563
Total Assets	<u>\$ 216,563</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 216,563
Total Fund Balance	<u>\$ 216,563</u>

SCHEDULE B-34

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Property Taxes	\$ 90,000	90,000	89,037	88,640
Insurance Reimbursements	-	-	-	2,683
Total Revenues Received	<u>90,000</u>	<u>90,000</u>	<u>89,037</u>	<u>91,323</u>
Expenditures Disbursed:				
Insurance Premiums	<u>90,000</u>	<u>50,000</u>	<u>46,222</u>	<u>44,564</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>40,000</u>	42,815	46,759
Fund Balance, Beginning of Year			<u>173,748</u>	<u>126,989</u>
Fund Balance, End of Year			<u>\$ 216,563</u>	<u>173,748</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 41,025
Total Assets	<u>\$ 41,025</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 41,025
Total Fund Balance	<u>\$ 41,025</u>

SCHEDULE B-36

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Document Recording Fees	\$ 145,000	145,000	154,116	152,858
Expenditures Disbursed:				
Salaries	96,098	96,098	71,702	72,734
Extra Clerk Salaries	4,000	4,000	105	374
Imaging Supplies	45,000	45,000	45,602	40,167
Vacation & Sick Leave	-	-	14,637	19,812
Total Expenditures Disbursed	145,098	145,098	132,046	133,087
Excess of Revenues Received Over (Under) Expenditures Disbursed	(98)	(98)	22,070	19,771
Other Financing Sources (Uses):				
Transfer to General Fund	(10,000)	(10,000)	(10,000)	(10,000)
Net Change in Fund Balance	<u>\$ (10,098)</u>	<u>(10,098)</u>	12,070	9,771
Fund Balance, Beginning of Year			28,955	19,184
Fund Balance, End of Year			<u>\$ 41,025</u>	<u>28,955</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 240,218
Total Assets	<u>\$ 240,218</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 240,218
Total Fund Balance	<u>\$ 240,218</u>

SCHEDULE B-38

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Court Automation Fees	\$ 60,000	60,000	89,149	61,885
Expenditures Disbursed:				
Salaries	55,000	55,000	60,070	58,276
Employee Benefits	3,500	3,500	3,500	3,500
Furniture and Equipment	5,000	5,000	4,995	2,556
Computer Maintenance	15,000	15,000	14,564	33,132
Total Expenditures Disbursed	78,500	78,500	83,129	97,464
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (18,500)</u>	<u>(18,500)</u>	6,020	(35,579)
Fund Balance, Beginning of Year			234,198	269,777
Fund Balance, End of Year			<u>\$ 240,218</u>	<u>234,198</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 168,972
Total Assets	<u>\$ 168,972</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 168,972
Total Fund Balance	<u>\$ 168,972</u>

SCHEDULE B-40

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Security System Fees	\$ 130,000	130,000	138,206	121,906
Expenditures Disbursed:				
Salaries	209,761	209,761	189,123	120,377
Excess of Revenues Received Over (Under) Expenditures Disbursed	(79,761)	(79,761)	(50,917)	1,529
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	70,000	70,000	70,000	70,000
Net Change in Fund Balance	<u>\$ (9,761)</u>	<u>(9,761)</u>	19,083	71,529
Fund Balance, Beginning of Year			149,889	78,360
Fund Balance, End of Year			<u>\$ 168,972</u>	<u>149,889</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 180,605
Total Assets	<u>\$ 180,605</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 180,605
Total Fund Balance	<u>\$ 180,605</u>

SCHEDULE B-42

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Document Recording Fees	\$ 60,000	60,000	88,808	61,829
Expenditures Disbursed:				
Salaries	85,000	85,000	77,891	71,198
Vacation & Sick Leave	-	-	12,858	14,827
Employee Benefits	2,426	2,426	2,426	2,426
Office Supplies	10,000	10,000	5,958	8,641
Documents	40,000	35,000	26,748	19,190
Computer Maintenance	5,000	5,000	4,116	18,033
Total Expenditures Disbursed	142,426	137,426	129,997	134,315
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (82,426)</u>	<u>(77,426)</u>	(41,189)	(72,486)
Fund Balance, Beginning of Year			221,794	294,280
Fund Balance, End of Year			<u>\$ 180,605</u>	<u>221,794</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 54,194
Total Assets	<u>\$ 54,194</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 54,194
Total Fund Balance	<u>\$ 54,194</u>

SCHEDULE B-44

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Court Automation Fees	\$ 11,000	11,000	10,789	10,654
Expenditures Disbursed:				
Salaries	7,500	7,500	2,634	3,301
Fee Related Expenses	5,000	5,000	3,615	3,545
Total Expenditures Disbursed	12,500	12,500	6,249	6,846
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (1,500)</u>	<u>(1,500)</u>	4,540	3,808
Fund Balance, Beginning of Year			49,654	45,846
Fund Balance, End of Year			<u>\$ 54,194</u>	<u>49,654</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 422,874
Total Assets	<u>\$ 422,874</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 422,874
Total Fund Balance	<u>\$ 422,874</u>

SCHEDULE B-46

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Probation Fees	\$ 45,000	45,000	47,308	47,028
Expenditures Disbursed:				
Office Supplies	3,200	3,200	3,261	3,361
Auto Gas and Maintenance	2,000	2,000	1,488	1,481
Drug Alcohol Testing	3,500	3,500	2,864	3,052
Substance Abuse Evaluation Counseling	1,500	1,500	-	-
Emergency Shelter	500	500	-	-
Family Counseling	900	900	-	-
Psychiatrist-Psychologist	1,800	1,800	1,400	-
Cell Phone	2,900	2,900	2,767	2,729
Travel Expense, Mileage	3,500	3,500	3,181	5,237
Sex Offender Testing	500	500	-	-
Miscellaneous	5,700	5,700	3,968	6,022
Capital Outlay	3,000	3,000	3,880	250
Continuing Education	3,000	3,000	2,133	3,170
Lease of Autos	10,500	10,500	9,504	8,832
Total Expenditures Disbursed	42,500	42,500	34,446	34,134
Excess of Revenues Received Over (Under) Expenditures Disbursed	2,500	2,500	12,862	12,894
Other Financing Sources (Uses):				
Transfer from Probation and Court Services Ops. Fund	-	214,473	211,921	-
Net Change in Fund Balance	<u>\$ 2,500</u>	<u>216,973</u>	224,783	12,894
Fund Balance, Beginning of Year			198,091	185,197
Fund Balance, End of Year			<u>\$ 422,874</u>	<u>198,091</u>

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-47

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Donations	\$ 100	406	14,800	26,060
Fees and Services	542,000	478,385	484,734	359,351
State Grants	265,565	289,009	263,753	267,375
Federal Grants	393,556	431,898	406,402	574,930
WIC Vouchers	320,000	320,000	178,420	174,009
State Reimbursements	233,000	208,000	192,699	228,535
Vaccines	62,500	62,500	32,002	51,948
Miscellaneous Income	14,200	5,725	18,067	17,823
Total Revenues Received	<u>1,830,921</u>	<u>1,795,923</u>	<u>1,590,877</u>	<u>1,700,031</u>
Expenditures Disbursed:				
Salary - Administrator	78,820	78,137	68,970	66,050
Salary - Union	846,395	797,178	710,099	677,793
Salary - Contractual	10,000	24,300	26,627	34,165
Salary - Supervisory	308,357	271,554	233,639	260,392
Vac/Sick Pay	-	-	154,324	166,949
Office Supplies	4,550	4,415	3,121	2,899
Program Commodities	4,900	16,824	20,225	17,434
Pharmaceuticals	-	1,000	-	-
Auto Fuel	2,800	1,719	1,514	2,287
Professional Services	45,500	68,308	81,514	29,028
Labor Relations	1,000	-	-	-
Telephone	1,762	1,791	1,899	3,752
Cellular Phones	4,200	355	963	2,507
Postage	840	868	487	766
Books and Periodicals	-	371	433	-
Printing and Advertising	2,050	2,562	2,539	8,648
Travel Expense and Mileage	7,200	9,741	9,969	13,539
Auto Expense	3,000	2,045	4,234	2,210
Advertising	800	7,325	6,864	7,960
Health Insurance	359,908	374,669	355,583	339,244
Copier Rental	4,200	5,462	8,916	4,310

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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 5,110	4,395	4,965	4,445
Miscellaneous	-	130	230	310
Continuing Education	6,600	7,027	10,377	12,337
Educational Materials	1,500	1,800	4,941	3,742
WIC Food Coupons	320,000	320,000	178,420	174,009
Vaccines	62,500	62,500	32,846	51,948
Communicable Disease Control	24,000	33,237	42,016	44,135
Liability Insurance	3,200	3,107	3,107	3,139
Equipment and Furniture	800	26,029	26,210	5,012
Computer-Related Expenses	1,300	132	260	1,529
Electronic Records	47,500	114,170	119,305	57,281
External Health Fairs	500	500	255	2,655
Accreditation	185	-	-	197
Hospitality	1,000	1,115	1,190	1,578
Mini-Grants	-	-	-	3,000
Contingencies	-	-	287	
Direct Service Reimbursement	25,700	32,108	27,619	18,482
Total Expenditures Disbursed	2,186,177	2,274,874	2,143,948	2,023,732
Excess of Revenues Received Over (Under) Expenditures Disbursed	(355,256)	(478,951)	(553,071)	(323,701)
Other Financing Sources (Uses):				
General Fund Subsidy	355,256	478,951	553,071	323,701
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, 2019

<u>Assets</u>	
Cash in Bank	\$ 12,583
Total Assets	<u>\$ 12,583</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 12,583
Total Fund Balance	<u>\$ 12,583</u>

SCHEDULE B-50

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Donations	\$ 5,000	5,000	5,733	5,969
Expenditures Disbursed:				
Restricted Use Expenses	1,000	1,000	1,028	667
Excess of Revenues Received Over (Under) Expenditures Disbursed	4,000	4,000	4,705	5,302
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>(6,000)</u>	(5,295)	5,302
Fund Balance, Beginning of Year			17,878	12,576
Fund Balance, End of Year			<u>\$ 12,583</u>	<u>17,878</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 60,942
Total Assets	<u>\$ 60,942</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 60,942
Total Fund Balance	<u>\$ 60,942</u>

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 220,000	199,000	205,238	203,692
Expenditures Disbursed:				
Salary - Department Head	78,028	84,895	79,670	70,756
Salaries	46,446	48,568	42,596	44,300
Supplies	5,000	1,200	1,131	4,065
Capital Outlay	18,000	14,128	14,128	2,980
Continuing Education	4,000	1,500	130	1,865
Aerial Photography	25,000	4,050	4,050	4,050
Vacation & Sick Leave	-	-	11,249	10,610
Software	42,650	42,847	42,847	39,650
Total Expenditures Disbursed	<u>219,124</u>	<u>197,188</u>	<u>195,801</u>	<u>178,276</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 876</u>	<u>1,812</u>	9,437	25,416
Fund Balance, Beginning of Year			<u>51,505</u>	<u>26,089</u>
Fund Balance, End of Year			<u>\$ 60,942</u>	<u>51,505</u>

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

SCHEDULE B-53

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 66,807
Total Assets	<u>\$ 66,807</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 66,807
Total Fund Balance	<u>\$ 66,807</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 121,108	71,895	71,895	57,195
Exelon Payments	1,000	770	768	1,201
Total Revenues Received	<u>122,108</u>	<u>72,665</u>	<u>72,663</u>	<u>58,396</u>
Expenditures Disbursed:				
Salaries	47,476	47,476	48,450	38,168
Nuclear Safety Expenses	400	400	-	215
Planning / Training / Exercise / Education	33,224	20,000	15,126	17,982
Travel & Mileage	500	500	299	-
Telecommunications	12,480	12,480	10,196	9,619
Office Supplies	4,975	4,975	1,376	1,480
Capital Outlay	33,922	22,572	-	33,922
Total Expenditures Disbursed	<u>132,977</u>	<u>108,403</u>	<u>75,447</u>	<u>101,386</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>(10,869)</u>	<u>(35,738)</u>	<u>(2,784)</u>	<u>(42,990)</u>
Other financing sources (uses)				
Transfer from General Fund	<u>11,869</u>	<u>11,869</u>	<u>11,869</u>	<u>11,869</u>
Net change in fund balance	<u>\$ 1,000</u>	<u>(23,869)</u>	9,085	(31,121)
Fund Balance, Beginning of Year			<u>57,722</u>	<u>88,843</u>
Fund Balance, End of Year			<u>\$ 66,807</u>	<u>57,722</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, 2019

<u>Assets</u>	
Cash in Bank	\$ 30,859
Total Assets	<u>\$ 30,859</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 30,859
Total Fund Balance	<u>\$ 30,859</u>

SCHEDULE B-56

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 5,000	5,000	6,622	5,587
Expenditures Disbursed	2,000	2,000	2,014	400
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 3,000</u>	<u>3,000</u>	4,608	5,187
Fund Balance, Beginning of Year			26,251	21,064
Fund Balance, End of Year			<u>\$ 30,859</u>	<u>26,251</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 43,072
Total Assets	<u>\$ 43,072</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 43,072
Total Fund Balance	<u>\$ 43,072</u>

SCHEDULE B-58

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 30,000	13,760	29,964	49,249
Expenditures Disbursed:				
Sheriff Vehicle Expenses	40,000	80,000	77,894	55,268
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (10,000)</u>	<u>(66,240)</u>	(47,930)	(6,019)
Fund Balance, Beginning of Year			91,002	97,021
Fund Balance, End of Year			<u>\$ 43,072</u>	<u>91,002</u>

COUNTY OF GRUNDY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE B-59

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 54,648
Total Assets	<u>\$ 54,648</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 54,648
Total Fund Balance	<u>\$ 54,648</u>

SCHEDULE B-60

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 13,000	13,000	19,262	13,274
Interest	10	10	-	-
Total Revenues Received	<u>13,010</u>	<u>13,010</u>	<u>19,262</u>	<u>13,274</u>
Expenditures Disbursed:				
Office Supplies	12,000	12,000	10,894	12,553
Miscellaneous	-	1,000	630	-
Dues/Conventions	-	1,000	1,122	-
Total Expenditures Disbursed	<u>12,000</u>	<u>14,000</u>	<u>12,646</u>	<u>12,553</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,010</u>	<u>(990)</u>	6,616	721
Fund Balance, Beginning of Year			<u>48,032</u>	<u>47,311</u>
Fund Balance, End of Year			<u>\$ 54,648</u>	<u>48,032</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 28,278
Total Assets	<u>\$ 28,278</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 28,278
Total Fund Balance	<u>\$ 28,278</u>

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Drug Court Fines	\$ 28,000	17,000	18,327	17,748
Donations	10,000	7,500	9,412	12,000
Continued Education Reimbursement	-	-	-	1,973
Total Revenues Received	<u>38,000</u>	<u>24,500</u>	<u>27,739</u>	<u>31,721</u>
Expenditures Disbursed				
Salaries	10,000	8,000	7,715	7,394
Expenditures	8,000	5,000	4,749	4,936
Program Supplies	13,000	13,000	11,017	10,000
Miscellaneous	600	600	71	416
Health Department Reimbursement	25,000	10,000	2,532	7,748
Continuing Education	20,000	15,000	10,094	4,064
Total Expenditures Disbursed	<u>76,600</u>	<u>51,600</u>	<u>36,178</u>	<u>34,558</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(38,600)	(27,100)	(8,439)	(2,837)
Other Financing Sources (Uses):				
Transfer from Drug Court Participation Fund	25,000	-	-	-
Net Change in Fund Balance	<u>\$ (13,600)</u>	<u>(27,100)</u>	<u>(8,439)</u>	<u>(2,837)</u>
Fund Balance, Beginning of Year			<u>36,717</u>	<u>39,554</u>
Fund Balance, End of Year			<u>\$ 28,278</u>	<u>36,717</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 63,846
Total Assets	<u>\$ 63,846</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 63,846
Total Fund Balance	<u>\$ 63,846</u>

SCHEDULE B-64

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 15,000	15,000	14,545	13,988
Expenditures Disbursed:				
Salaries	17,992	17,992	6,111	17,931
Contractual	26,639	-	-	-
Expenditures Disbursed	44,631	17,992	6,111	17,931
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (29,631)</u>	<u>(2,992)</u>	8,434	(3,943)
Fund Balance, Beginning of Year			55,412	59,355
Fund Balance, End of Year			<u>\$ 63,846</u>	<u>55,412</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<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, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Grant Revenue	<u>\$ 1,240,763</u>	<u>1,240,763</u>	<u>1,209,421</u>	<u>501,898</u>
Expenditures Disbursed:				
Grant Distributions	<u>1,230,700</u>	<u>1,240,763</u>	<u>1,209,421</u>	<u>501,898</u>
Expenditures Disbursed	<u>1,230,700</u>	<u>1,240,763</u>	<u>1,209,421</u>	<u>501,898</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 10,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year			<u>-</u>	<u>-</u>
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 32,750
Total Assets	<u>\$ 32,750</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 32,750
Total Fund Balance	<u>\$ 32,750</u>

SCHEDULE B-68

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 5,000	1,000	290	5,510
Expenditures Disbursed	5,000	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>1,000</u>	290	5,510
Fund Balance, Beginning of Year			32,460	26,950
Fund Balance, End of Year			<u>\$ 32,750</u>	<u>32,460</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<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, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 18,000	28,000	18,190	33,340
Expenditures Disbursed	2,000	10,000	7,171	3,759
Excess of Revenues Received Over (Under) Expenditures Disbursed	16,000	18,000	11,019	29,581
Other Financing Sources (Uses):				
Transfer to General Fund	(18,000)	(18,000)	(11,019)	(29,581)
Net Change in Fund Balance	<u>\$ (2,000)</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>

COUNTY OF GRUNDY, ILLINOIS
CORONER'S OPERATING EXPENSE FUND

SCHEDULE B-71

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 68,437
Total Assets	<u>\$ 68,437</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 68,437
Total Fund Balance	<u>\$ 68,437</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 10,000	11,000	10,850	10,800
Grants	4,300	4,412	4,412	4,477
Total Revenues Received	<u>14,300</u>	<u>15,412</u>	<u>15,262</u>	<u>15,277</u>
Expenditures Disbursed:				
Expenses	3,000	25,000	15,813	2,944
Grant Expenses	4,300	4,412	2,690	4,300
Total Expenditures Disbursed	<u>7,300</u>	<u>29,412</u>	<u>18,503</u>	<u>7,244</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,000</u>	<u>(14,000)</u>	(3,241)	8,033
Fund Balance, Beginning of Year			<u>71,678</u>	<u>63,645</u>
Fund Balance, End of Year			<u>\$ 68,437</u>	<u>71,678</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 209,108
Unassigned Fund Balance (Deficit)	(209,108)
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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Grants	\$ 99,480	99,480	99,480	99,480
Fare Box Revenue	41,000	41,000	41,366	22,888
Miscellaneous Income	-	-	15	9
Downstate Operating Transit Grant	689,700	322,080	322,080	353,356
Total Revenues Received	830,180	462,560	462,941	475,733
Expenditures Disbursed:				
Salaries	155,882	270,882	242,065	158,190
Benefits	215,000	80,000	71,128	61,687
Office Supplies	26,180	3,000	902	1,681
Fuel	65,000	43,000	41,598	50,454
Professional Services	5,000	5,000	5,452	1,435
Transit Service Provider	-	-	-	200,600
Computer	2,000	2,000	1,020	1,020
Other Materials & Operational Supplies	24,000	5,000	3,528	3,294
Desk Phone	22,511	2,000	1,080	1,080
Cell Phone	5,000	5,000	1,796	2,198
Postage	1,000	1,000	379	100
Advertising	20,000	5,000	989	1,838
Mileage	12,289	3,000	1,266	1,456
Maintenance	60,000	50,000	52,139	41,758
Dues and Subscriptions	5,000	5,000	10	570
Continuing Education	3,000	3,000	55	150
Vacation & Sick Leave	-	-	27,884	10,700
Office Rent	7,200	7,200	7,200	7,200
Total Expenditures Disbursed	629,062	490,082	458,491	545,411
Excess of Revenues Received Over (Under) Expenditures Disbursed	201,118	(27,522)	4,450	(69,678)
Other Financing Sources (Uses):				
Transfer From Project Fund	-	30,000	30,002	41,232
Net Change in Fund Balance	\$ 201,118	2,478	34,452	(28,446)
Fund Balance (Deficit), Beginning of Year			(243,560)	(215,114)
Fund Balance (Deficit), End of Year			\$ (209,108)	(243,560)

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 9,398
Unassigned Fund Balance (Deficit)	(9,398)
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, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
EDPA Income	\$ 3,159	3,278	5,186	4,187
Expenditures Disbursed	250	250	-	613
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,909</u>	<u>3,028</u>	5,186	3,574
Fund Balance (Deficit), Beginning of Year			(14,584)	(18,158)
Fund Balance (Deficit), End of Year			<u>\$ (9,398)</u>	<u>(14,584)</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

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

SCHEDULE B-78

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Service Fees	\$ -	26,000	23,448	26,454
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	26,000	23,448	26,454
Other Financing Sources (Uses):				
Transfer To Probation & Court Services Fund	-	(214,473)	(211,921)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>(188,473)</u>	(188,473)	26,454
Fund Balance, Beginning of Year			188,473	162,019
Fund Balance, End of Year			<u>\$ -</u>	<u>188,473</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 172,152
Total Assets	<u>\$ 172,152</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 172,152
Total Fund Balance	<u>\$ 172,152</u>

SCHEDULE B-80

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Bus Advertising - Local Match	\$ 10,000	5,000	1,500	5,100
Medicaid- Local Match	1,000	-	-	-
Interest	70	35	34	37
Service Contract Fees	10,000	7,000	10,911	6,372
Donations	10,500	8,000	5,380	10,660
Total Revenues Received	<u>31,570</u>	<u>20,035</u>	<u>17,825</u>	<u>22,169</u>
Expenditures Disbursed	<u>1,000</u>	<u>1,000</u>	<u>566</u>	<u>280</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	30,570	19,035	17,259	21,889
Other Financing Sources (Uses):				
Transfer from Other Funds	20,000	20,000	20,000	20,000
Transfer to Transit Fund	-	(30,000)	(30,002)	(41,232)
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>(10,000)</u>	<u>(10,002)</u>	<u>(21,232)</u>
Net Change in Fund Balance	<u>\$ 50,570</u>	<u>9,035</u>	7,257	657
Fund Balance, Beginning of Year			<u>164,895</u>	<u>164,238</u>
Fund Balance, End of Year			<u>\$ 172,152</u>	<u>164,895</u>

COUNTY OF GRUNDY, ILLINOIS
DEVELOPMENT ENGINEERING FEES FUND

SCHEDULE B-81

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 19,094
Total Assets	<u>\$ 19,094</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 19,094
Total Fund Balance	<u>\$ 19,094</u>

SCHEDULE B-82

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Development Engineering Fees	\$ 10,000	10,000	16,688	22,850
Expenditures Disbursed:				
Engineering Fees	10,000	30,000	24,991	26,990
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(20,000)</u>	(8,303)	(4,140)
Fund Balance, Beginning of Year			27,397	31,537
Fund Balance, End of Year			<u>\$ 19,094</u>	<u>27,397</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 38,887
Total Assets	<u>\$ 38,887</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 38,887
Total Fund Balance	<u>\$ 38,887</u>

SCHEDULE B-84

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 5,000	5,000	5,815	5,292
Expenditures Disbursed	5,000	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>5,000</u>	5,815	5,292
Fund Balance, Beginning of Year			33,072	27,780
Fund Balance, End of Year			<u>\$ 38,887</u>	<u>33,072</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 49,023
Total Assets	<u>\$ 49,023</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 49,023
Total Fund Balance	<u>\$ 49,023</u>

SCHEDULE B-86

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 36,000	36,000	33,095	32,502
Expenditures Disbursed	20,000	20,000	613	46,865
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 16,000</u>	<u>16,000</u>	32,482	(14,363)
Fund Balance, Beginning of Year			16,541	30,904
Fund Balance, End of Year			<u>\$ 49,023</u>	<u>16,541</u>

COUNTY OF GRUNDY, ILLINOIS
DISPUTE RESOLUTION FUND

SCHEDULE B-87

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 7,720
Total Assets	<u>\$ 7,720</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 7,720
Total Fund Balance	<u>\$ 7,720</u>

SCHEDULE B-88

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Mediation Fees	\$ 25,000	25,000	15,150	16,200
Expenditures Disbursed	25,000	25,000	13,800	14,400
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	1,350	1,800
Fund Balance, Beginning of Year			6,370	4,570
Fund Balance, End of Year			<u>\$ 7,720</u>	<u>6,370</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 7,140
Total Assets	<u>\$ 7,140</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 7,140
Total Fund Balance	<u>\$ 7,140</u>

SCHEDULE B-90

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	1,000	7,500	3,663	4,203
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,000)	(7,500)	(3,663)	(4,203)
Other Financing Sources (Uses):				
Transfer from General Fund	5,000	7,500	7,500	2,500
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>-</u>	3,837	(1,703)
Fund Balance, Beginning of Year			3,303	5,006
Fund Balance, End of Year			<u>\$ 7,140</u>	<u>3,303</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 5,043
Total Assets	<u>\$ 5,043</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 5,043
Total Fund Balance	<u>\$ 5,043</u>

SCHEDULE B-92

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fees	\$ 1,000	1,000	737	465
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,000</u>	<u>1,000</u>	737	465
Fund Balance, Beginning of Year			4,306	3,841
Fund Balance, End of Year			<u>\$ 5,043</u>	<u>4,306</u>

COUNTY OF GRUNDY, ILLINOIS
MENTAL HEALTH COURT FUND

SCHEDULE B-93

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 17,874
Unassigned Fund Balance	(17,874)
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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Donations	\$ 10,000	10,000	7,477	4,750
Grant Income	94,500	105,000	103,055	72,914
Total Revenues Received	<u>104,500</u>	<u>115,000</u>	<u>110,532</u>	<u>77,664</u>
Expenditures Disbursed:				
Private Donation Expense	5,000	10,000	6,633	942
Mental Health Court Expense	94,500	105,000	99,605	90,241
Total Expenditures Disbursed	<u>99,500</u>	<u>115,000</u>	<u>106,238</u>	<u>91,183</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,000</u>	<u>-</u>	4,294	(13,519)
Fund Balance (Deficit), Beginning of Year			(22,168)	(8,649)
Fund Balance (Deficit), End of Year			<u>\$ (17,874)</u>	<u>(22,168)</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 133,250
Total Assets	<u>\$ 133,250</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 133,250
Total Fund Balance	<u>\$ 133,250</u>

SCHEDULE B-96

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Sales Tax Receipts	\$ 420,000	440,000	423,505	469,728
Total Revenues Received	<u>420,000</u>	<u>440,000</u>	<u>423,505</u>	<u>469,728</u>
Expenditures Disbursed:				
Agreement Payments	210,000	220,000	211,703	234,864
Miscellaneous Expense	1,000	-	-	-
Total Expenditures Disbursed	<u>211,000</u>	<u>220,000</u>	<u>211,703</u>	<u>234,864</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	209,000	220,000	211,802	234,864
Other financing sources:				
Transfers to General Fund	<u>(210,000)</u>	<u>(220,000)</u>	<u>(220,000)</u>	<u>(118,415)</u>
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>-</u>	<u>(8,198)</u>	<u>116,449</u>
Fund Balance, Beginning of Year			<u>141,448</u>	<u>24,999</u>
Fund Balance, End of Year			<u>\$ 133,250</u>	<u>141,448</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

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

SCHEDULE B-98

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Automation Fee Income	\$ -	-	12	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	12	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 12</u>	<u>-</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 60
Total Assets	<u>\$ 60</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 60
Total Fund Balance	<u>\$ 60</u>

SCHEDULE B-100

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fee Revenue	\$ -	1,000	60	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	60	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 60</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 50
Total Assets	<u>\$ 50</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 50
Total Fund Balance	<u>\$ 50</u>

SCHEDULE B-102

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:				
Fee Revenue	\$ -	1,000	50	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	50	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 50</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2019**

<u>Assets</u>	
Cash in Bank	\$ 540,951
Total Assets	<u>\$ 540,951</u>
<u>Fund Balance</u>	
Committed Fund Balance	\$ 540,951
Total Fund Balance	<u>\$ 540,951</u>

SCHEDULE C-2

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)**

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	200,000	250,000	147,373	398,533
Excess of Revenues Received Over (Under) Expenditures Disbursed	(200,000)	(250,000)	(147,373)	(398,533)
Other Financing Sources (Uses):				
Transfer from General Fund	250,000	500,000	500,000	250,000
Net Change in Fund Balance	<u>\$ 50,000</u>	<u>250,000</u>	352,627	(148,533)
Fund Balance, Beginning of Year			188,324	336,857
Fund Balance, End of Year			<u>\$ 540,951</u>	<u>188,324</u>

COUNTY OF GRUNDY, ILLINOIS
TRUST AND AGENCY FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2019

	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	\$ 6,252,888	1,572,769	93,951	1,000,824	677,000	84,554	168,959	107,238	2,531,815	15,778
Investments	4,105,592	-	-	-	-	-	-	4,105,592	-	-
Capitalized Lease Receivable	372,924	-	-	372,924	-	-	-	-	-	-
Capital Assets, Net	2,289,587	-	-	2,289,587	-	-	-	-	-	-
Total Assets	<u>\$ 13,020,991</u>	<u>1,572,769</u>	<u>93,951</u>	<u>3,663,335</u>	<u>677,000</u>	<u>84,554</u>	<u>168,959</u>	<u>4,212,830</u>	<u>2,531,815</u>	<u>15,778</u>
<u>Liabilities</u>										
Overdraft Payable	\$ 92,831	-	-	92,831	-	-	-	-	-	-
Line of Credit Payable	500,000	-	-	500,000	-	-	-	-	-	-
Due to Others	2,613,011	1,572,769	93,951	-	677,000	84,554	168,959	-	-	15,778
Long-Term Liabilities	3,867,023	-	-	1,903,945	-	-	-	1,963,078	-	-
Total Liabilities	<u>7,072,865</u>	<u>1,572,769</u>	<u>93,951</u>	<u>2,496,776</u>	<u>677,000</u>	<u>84,554</u>	<u>168,959</u>	<u>1,963,078</u>	<u>-</u>	<u>15,778</u>
<u>Net Position</u>										
Net Position	<u>\$ 5,948,126</u>	<u>-</u>	<u>-</u>	<u>1,166,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,249,752</u>	<u>2,531,815</u>	<u>-</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, 2019

	Totals	County Collector	Cemetery Road	Trustee Fund	Township Bridge Income	Township Motor Fuel Tax Fund	Payroll Clearing	Treasurer Special Trust Fund	Health Grows Garden Project Fund
Additions:									
Real Estate Tax	\$ 163,158,800	163,158,800	-	-	-	-	-	-	-
Interest Income	21,109	-	-	-	3,718	17,391	-	-	-
Allotments from State	774,351	-	-	-	-	774,351	-	-	-
Payroll Deposits	17,017,994	-	-	-	-	-	17,017,994	-	-
Other	15,571	-	10,625	4,779	-	-	-	2	165
Total Additions	180,987,825	163,158,800	10,625	4,779	3,718	791,742	17,017,994	2	165
Deductions:									
Real Estate Tax	163,110,260	163,110,260	-	-	-	-	-	-	-
Township Roads & Bridges	429,815	-	-	-	-	429,815	-	-	-
Payroll Deductions	17,017,263	-	-	-	-	-	17,017,263	-	-
Other	36,404	-	1,494	30,400	-	-	-	4,389	121
Total Deductions	180,593,742	163,110,260	1,494	30,400	-	429,815	17,017,263	4,389	121
Net Increase (Decrease)	394,083	48,540	9,131	(25,621)	3,718	361,927	731	(4,387)	44
Cash Balance, Beginning of Year	1,178,686	-	129,203	25,716	180,640	834,310	2,170	5,822	825
Cash Balance, End of Year	\$ 1,572,769	48,540	138,334	95	184,358	1,196,237	2,901	1,435	869

COUNTY OF GRUNDY, ILLINOIS
COUNTY CLERK AGENCY FUNDS

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Tax Redemption Fund	Special Trust
Additions:						
Tax Sale Redemptions	\$ 1,254,283	-	-	-	1,254,283	-
Fees	1,332,180	158,768	1,173,412	-	-	-
Other	578	-	-	500	-	78
Total Additions	2,587,041	158,768	1,173,412	500	1,254,283	78
Deductions:						
Payments to State and County	2,661,297	158,299	1,169,074	-	1,333,850	74
Other	427	-	-	427	-	-
Total Deductions	2,661,724	158,299	1,169,074	427	1,333,850	74
Net Increase (Decrease)	(74,683)	469	4,338	73	(79,567)	4
Cash Balance, Beginning of Year	168,634	505	27,412	43	140,266	408
Cash Balance, End of Year	\$ 93,951	974	31,750	116	60,699	412

COUNTY OF GRUNDY, ILLINOIS
GRUNDY COUNTY EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

SCHEDULE D-4

Statement of Fiduciary Net Position
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 1,000,824
Notes Receivable	372,924
Capital Assets	
Capitalized	
Equipment	5,741,729
Office Equipment	2,600
Accumulated Depreciation	<u>(3,454,742)</u>
Total Assets	<u>3,663,335</u>
<u>Liabilities</u>	
Overdraft Payable	92,831
Line of Credit Payable	500,000
Long-term Debt Obligations:	
Due within one year	551,576
Due in more than one year	<u>1,352,369</u>
Total Liabilities	<u>2,496,776</u>
<u>Net Position</u>	
Restricted	(4,688)
Unrestricted	<u>1,171,247</u>
Total Net Position	<u>\$ 1,166,559</u>

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019

				Year Ended November 30,	
	911 Operations Fund	Consolidated 911 Center	Starcom Radio Project Fund	2019	2018
Additions:					
Telephone Surcharge	\$ 921,031	-	-	921,031	958,278
Tower Lease	110,054	-	-	110,054	101,724
Starcom Fees	-	-	118,384	118,384	183,458
Reimbursements	203,992	-	-	203,992	178,114
Agency Contributions	-	1,954,175	-	1,954,175	1,748,654
Grants	109,333	-	-	109,333	-
Intersect Income	185	-	-	185	152
Miscellaneous Income	1,595	-	-	1,595	4,042
Transfers In	149,692	-	-	149,692	-
Total Additions	1,495,882	1,954,175	118,384	3,568,441	3,174,422
Deductions:					
Salaries	130,541	1,285,864	-	1,416,405	1,352,299
Benefits	-	489,289	-	489,289	533,088
Restricted Use Expense	526,417	15,539	40,411	582,367	749,586
Interest Expense	28,369	-	35,221	63,590	105,221
Depreciation Expense	252,947	-	-	252,947	243,944
Transfers Out	-	-	149,692	149,692	-
Total Deductions	938,274	1,790,692	225,324	2,954,290	2,984,138
Change in Net Position	557,608	163,483	(106,940)	614,151	190,284
Net Position (Deficit), Beginning of Year	701,782	(251,626)	102,252	552,408	362,124
Net Position (Deficit), End of Year	\$ 1,259,390	(88,143)	(4,688)	1,166,559	552,408

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019**

	Year Ended November 30,	
	2019	2018
Additions:		
Bail Bond Deposits	\$ 430,918	583,333
Fines and Costs	1,533,106	1,150,521
Other Receipts	18,819	17,401
Interest Income	3,618	-
Total Additions	1,986,461	1,751,255
Deductions:		
Bail Bond Refunds	150,688	293,855
Fines Remitted To:		
State of Illinois	587,548	572,507
County	461,083	442,082
Municipalities	182,745	168,464
Fees Remitted	365,990	381,266
Other Expenditures	119,659	87,605
Total Deductions	1,867,713	1,945,779
Net Increase (Decrease)	118,748	(194,524)
Cash Balance, Beginning of Year	558,252	752,776
Cash Balance, End of Year	<u>\$ 677,000</u>	<u>558,252</u>

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019**

	<u>Total</u>	<u>Crime Victim Progress Fund</u>	<u>Federal Forfeiture Fund</u>	<u>Forfeited Fund</u>	<u>Restitution Fund</u>
Additions:					
Collections	\$ 14,130	10,846	-	2,731	553
Total Additions	<u>14,130</u>	<u>10,846</u>	<u>-</u>	<u>2,731</u>	<u>553</u>
Deductions:					
Amounts Distributed	<u>9,145</u>	<u>7,542</u>	<u>-</u>	<u>1,050</u>	<u>553</u>
Total Deductions	<u>9,145</u>	<u>7,542</u>	<u>-</u>	<u>1,050</u>	<u>553</u>
Net Increase (Decrease)	4,985	3,304	-	1,681	-
Cash Balance, Beginning of Year	<u>79,569</u>	<u>29,777</u>	<u>15,819</u>	<u>33,494</u>	<u>479</u>
Cash Balance, End of Year	<u>\$ 84,554</u>	<u>33,081</u>	<u>15,819</u>	<u>35,175</u>	<u>479</u>

COUNTY OF GRUNDY, ILLINOIS
COUNTY SHERIFF AGENCY FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019

	Totals	Sheriff Miscellaneous Account	Sheriff Civil Process Account	Sheriff Special Account	Sheriff Commissary Account	Sheriff DARE Account	Sheriff Fee Account	Sheriff Evidence & Forfeiture	Explorers Account
Additions:									
D.A.R.E. Proceeds	\$ 1,594	-	-	-	-	1,594	-	-	-
Fees	278,847	-	-	51,326	-	-	224,121	3,400	-
Civil Process Fees	49,345	-	49,345	-	-	-	-	-	-
Commissary Sales	185,979	-	-	-	185,979	-	-	-	-
Explorers Donations	14,923	-	-	-	-	-	-	-	14,923
Miscellaneous	14,955	14,955	-	-	-	-	-	-	-
Total Additions	545,643	14,955	49,345	51,326	185,979	1,594	224,121	3,400	14,923
Deductions:									
D.A.R.E. Distributions	2,802	-	-	-	-	2,802	-	-	-
Fees	281,125	-	-	52,387	-	-	226,947	1,791	-
Civil Process Distributions	49,255	-	49,255	-	-	-	-	-	-
Commissary	180,620	-	-	-	180,620	-	-	-	-
Explorers Expenses	23,320	-	-	-	-	-	-	-	23,320
Miscellaneous	15,347	15,347	-	-	-	-	-	-	-
Total Deductions	552,469	15,347	49,255	52,387	180,620	2,802	226,947	1,791	23,320
Net Increase (Decrease)	(6,826)	(392)	90	(1,061)	5,359	(1,208)	(2,826)	1,609	(8,397)
Cash Balance, Beginning of Year	175,785	8,720	463	104,555	22,057	1,232	9,526	7,835	21,397
Cash Balance, End of Year	\$ 168,959	8,328	553	103,494	27,416	23	6,700	9,444	13,000

COUNTY OF GRUNDY, ILLINOIS
SELF-INSURANCE TRUST

SCHEDULE D-9

Statement of Fiduciary Net Position
November 30, 2019

<u>Assets</u>	
Cash in Bank	\$ 107,238
Investments	<u>4,105,592</u>
Total Assets	<u>4,212,830</u>
 <u>Liabilities</u>	
General Obligation Self-Insurance Bonds Payable:	
Due within one year	523,078
Due in more than one year	<u>1,440,000</u>
Total Liabilities	<u>1,963,078</u>
 <u>Net Position</u>	
Restricted	<u>\$ 2,249,752</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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Additions:				
Insurance Cost Reimbursements from County	\$ 993,168	993,168	994,338	994,418
Interest Income	150,000	150,000	121,616	133,187
Gain (Loss) on Investment Sales	(35,000)	(35,000)	(13,928)	(33,913)
Miscellaneous Receipts	50,000	50,000	77,075	72,463
Total Additions	1,158,168	1,158,168	1,179,101	1,166,155
Deductions:				
Administrative and Advisory Fees	18,000	18,000	16,462	17,052
Legal Fees	100,000	100,000	155,320	116,388
Interest Expense	433,630	433,630	433,630	425,602
Bond Issuance Premium	1,250	1,250	1,250	1,250
Insurance Premiums and Claims	612,120	612,120	297,344	440,387
Total Deductions	1,165,000	1,165,000	904,006	1,000,679
Change in Net Position	<u>\$ (6,832)</u>	<u>(6,832)</u>	275,095	165,476
Net Position, Beginning of Year			1,974,657	1,809,181
Net Position, End of Year			<u>\$ 2,249,752</u>	<u>1,974,657</u>

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

SCHEDULE D-11

Statement of Fiduciary Net Position
November 30, 2019

	<u>Assets</u>	
Cash in bank		<u>\$ 2,531,815</u>
	<u>Net Position</u>	
Net Position		<u>\$ 2,531,815</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, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
Additions:				
Employer Contribution	\$ 3,026,000	2,350,000	2,161,160	2,231,960
Income/Employee	400,000	500,000	493,830	472,881
Interest Income	4,000	40,000	31,614	274
Cobra Reimbursements	-	20,000	15,677	-
Reinsurance	61,000	525,000	384,426	69,862
Total Additions	3,491,000	3,435,000	3,086,707	2,774,977
Deductions:				
COBRA Expenses	2,400	1,000	867	845
Sec. 125 Plan Document	300	300	200	200
PCORI Tax	3,000	600	-	534
Health Screening	21,500	21,500	21,620	21,060
Insurance Broker	36,000	36,000	35,244	34,992
Insurance Rebate	16,500	16,500	12,050	13,000
Claims	2,300,000	3,200,000	2,974,268	2,103,856
Stop Loss & Administrative Fee	400,000	550,000	534,493	499,344
Vision	9,600	-	3	2,979
Dental	73,000	73,000	65,231	68,680
Life	6,000	-	-	297
Flu Shots	2,000	3,000	5,730	-
Total Deductions	2,870,300	3,901,900	3,649,706	2,745,787
Net Increase (Decrease) in Net Position	\$ 620,700	(466,900)	(562,999)	29,190
Net Position, Beginning of Year			3,094,814	3,065,624
Net Position, End of Year			\$ 2,531,815	3,094,814

COUNTY OF GRUNDY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-13

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Year Ended November 30,	
	2019	2018
Additions:		
Grant Income	\$ 5,745	6,600
Interest Income	24	29
Other Income	211	395
Total Additions	5,980	7,024
Deductions:		
County Contribution	844	14,661
Total Deductions	844	14,661
Net Increase (Decrease) in Net Position	5,136	(7,637)
Cash Balance - Beginning of Year	10,642	18,279
Cash Balance - End of Year	\$ 15,778	10,642

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Finance Department:</u>				
Salary	\$ -	30,769	30,769	-
Office Supplies	-	200	-	-
Travel Expense & Mileage	-	200	-	-
Association Dues	-	400	-	-
Total Finance Department	-	31,569	30,769	-
<u>Human Resources Department:</u>				
Department Head Salary	77,282	120,000	120,834	96,941
Administrative Assistant	50,000	29,000	28,742	13,988
Vacation & Sick Leave	-	-	181	7,088
Books & Periodicals	200	-	-	-
Travel & Mileage	250	-	-	-
Miscellaneous	1,000	750	1,703	680
Association Dues	500	500	459	358
Continuing Education	1,000	-	312	89
New Employee Physicals	550	3,000	1,849	1,117
Advertising	2,000	2,000	140	2,004
Safety Expense	1,000	1,500	908	716
Total Human Resources Department	133,782	156,750	155,128	122,981
<u>County Board:</u>				
Secretary Salaries	55,800	55,800	49,438	55,936
Salaries - Board	145,750	144,950	144,894	146,230
Vacation & Sick Leave	-	-	6,327	6,977
Per Diem - Board Meetings	14,000	14,000	14,080	12,400
Per Diem - Committee Work	42,000	42,000	38,340	35,480
Employee Recognition	1,500	300	291	1,352
Travel Expense and Mileage	5,000	5,000	4,359	4,060
Copier Rental	2,000	500	684	1,756
Miscellaneous Expense	1,000	1,000	644	905
Association Dues	9,500	13,000	9,696	10,079
Total County Board	276,550	276,550	268,753	275,175
<u>Publishing and Printing:</u>				
County Board Notices	2,500	2,500	1,170	2,470
<u>County Administrator:</u>				
Salary - Department Head	80,198	80,198	80,198	77,260
Administration Security	46,697	46,697	44,126	40,903
Travel Expense and Mileage	500	500	255	279
Miscellaneous Expense	100	100	38	35
Association Dues and Conventions	1,000	1,000	595	-
Sterling Codifiers	2,000	2,000	1,392	2,550
Continuing Education	500	500	-	-
Total County Administrator	130,995	130,995	126,604	121,027

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 77,696	77,696	77,696	76,696
Salaries - Clerk Hire	155,629	155,629	123,518	126,179
Salaries - Extra Clerk Hire	11,000	11,000	10,311	9,450
Salaries - Payroll Clerk	-	5,885	5,007	-
Vacation & Sick Leave	-	-	23,389	25,112
Office Supplies	7,000	7,000	6,783	6,528
Travel Expense	1,000	1,000	944	428
Copier Expense	8,500	8,500	7,775	8,049
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,400	1,400	1,173	1,414
Capital Outlay	1,000	1,000	1,000	1,000
Total County Clerk and Recorder	263,725	269,610	258,096	255,356
<u>County Treasurer:</u>				
Salary - County Treasurer	77,696	77,696	77,696	76,696
Salaries - Clerk Hire	121,077	121,077	106,157	86,695
Salaries - Extra Clerk Hire	3,475	3,475	-	-
Vacation & Sick Leave	-	-	16,861	17,309
Office Supplies	750	750	615	670
Printing and Advertising	6,000	7,500	6,358	5,969
Travel Expense and Mileage	750	750	486	485
Miscellaneous Expense	250	250	186	15
Capital Outlay	750	750	738	-
Association Dues and Meetings	750	750	626	780
Computer Lease	41,063	41,063	40,567	40,487
Total County Treasurer	252,561	254,061	250,290	229,106
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	78,613	78,613	78,613	78,613
Salaries - Clerk Hire	134,349	134,349	114,398	106,182
Vacation & Sick Leave	-	-	17,738	16,772
Travel Expense	500	500	500	453
Copier Rental	1,500	3,500	1,088	767
Miscellaneous Expense	1,000	1,000	801	-
Association Dues and Convention	1,000	1,000	980	865
Total Circuit Clerk	216,962	218,962	214,118	203,652
<u>Supplies to County Offices:</u>				
Office Supplies	13,000	13,000	13,179	11,589
Cell Phone	22,000	22,000	18,600	17,645
Postage	68,000	68,000	62,711	68,490
Postage Meter Rental	7,000	7,000	2,790	4,810
Total Supplies to County Offices	110,000	110,000	97,280	102,534

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Public Defender:</u>				
Salary - Public Defender	\$ 153,154	153,154	139,087	139,559
Salary - Assistant Public Defender	63,486	63,486	58,602	57,669
Salary - Secretary	32,988	32,988	33,749	32,519
Salary - Bond Court	1,345	1,345	701	-
Part-time Secretarial	9,000	9,000	8,080	-
Special Assistant Attorney	19,301	19,301	19,301	18,830
Assistant Public Defender	22,685	22,685	22,685	22,231
Vacation & Sick Leave	-	-	22,313	17,366
Office Supplies	1,750	1,750	1,747	1,540
Travel and Mileage	500	500	500	500
Copier Rental	1,000	1,000	851	720
Miscellaneous Expense	1,000	1,000	993	493
Association Dues	1,150	1,150	835	860
Law Library	4,200	4,200	1,333	3,663
Continuing Education	2,500	2,500	1,827	1,619
Total Public Defender	314,059	314,059	312,604	297,569
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	12,500	7,500	3,173	9,641
Salaries - Secretarial	10,978	10,978	9,625	9,392
Court Appointed Experts	13,000	7,500	4,600	13,260
Law Clerk	3,000	-	-	-
Office Supplies	10,000	13,000	12,335	10,201
Professional Insurance	6,000	6,000	5,913	5,835
Interpreters	13,000	7,500	7,125	7,248
Transcripts	2,500	1,500	1,277	28
13th Judicial District Expense	35,000	40,000	42,402	30,913
Association Dues	1,600	2,500	1,585	1,545
Capital Expenditures	2,000	1,000	1,022	-
Total Court Related Expenses	109,578	97,478	89,057	88,063
<u>Probation Office:</u>				
Salaries - Probation Office	242,474	215,000	212,109	209,388
Employee Benefits	166,845	162,000	159,126	160,600
Adult Monitoring	1,500	-	-	-
Total Probation Office	410,819	377,000	371,235	369,988
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	200,000	176,459	104,668
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	32,000	27,000	28,480	18,869

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 170,171	170,171	171,682	167,988
Salaries - Assistant State's Attorneys	376,820	376,820	363,076	333,553
Salaries - Secretaries	148,910	148,910	98,588	97,258
Salaries - Special Assistant State's Attorney	2,000	2,000	-	-
Salaries - Overtime	1,000	1,000	933	810
Vacation & Sick Leave	-	-	63,870	59,249
Office Supplies	7,000	7,000	6,993	7,652
Contractual Services	4,500	4,500	-	-
Investigation Expense	5,500	5,500	3,826	5,011
Appellate Services	18,000	18,000	18,000	-
Extradition Expense	2,500	2,500	-	-
Transcript Expense	16,000	24,000	20,103	15,980
Intern Expense	6,500	6,500	4,048	-
Books and Periodicals	16,500	16,500	12,224	8,667
Travel and Training Expense	3,500	3,500	3,390	3,458
Copier Expense	5,000	5,000	5,140	4,740
Miscellaneous Expense	250	250	227	173
Association Dues and Convention	6,300	6,300	7,850	6,828
Total State's Attorney	790,451	798,451	779,950	711,367
<u>Sheriff:</u>				
Salary - Sheriff	106,897	106,897	108,981	105,893
Salaries - Deputies	2,321,941	2,321,941	2,238,308	2,390,609
Salaries - Clerical	106,689	106,689	96,385	103,179
Director of Safety	2,500	2,500	2,500	2,504
Special Deputies	30,000	20,000	11,256	24,040
Holiday Pay	70,000	75,000	73,803	74,556
Overtime - Deputies	150,000	180,000	217,254	158,136
Overtime - Clerical	500	1,000	870	242
Office Supplies	12,000	15,000	10,721	8,327
Clothing for Personnel	12,500	25,000	14,833	25,774
Automobile Gasoline, Maintenance, etc.	200,000	200,000	185,719	155,686
Conceal Carry, Fingerprinting	1,500	1,000	526	825
Contractual M.A.N.S.	11,000	11,000	11,000	11,000
Equipment Rental	105,000	105,000	117,958	95,434
Copier Rental	6,000	6,000	5,497	5,052
LEADS Machine Rental	15,000	20,000	23,885	19,087
Miscellaneous Expense	1,500	1,500	1,425	1,497
Association Dues and Meetings	3,500	3,500	2,742	3,479
Capital Outlay	-	-	194,660	-
Continuing Education	44,000	44,000	33,257	36,000
Interest Expense Payments	-	-	11,649	-
Lease/Purchase of Automobiles	135,000	135,000	119,781	126,612
Reimbursable Expenditures	109,000	100,000	77,889	42,696
Technology	75,000	75,000	75,756	57,177
Reimbursable Expenditures - 911	112,715	112,715	112,718	109,435
Total Sheriff	3,632,242	3,668,742	3,749,373	3,557,240

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 865,075	830,000	809,867	878,603
Holiday Pay - Corrections	41,000	35,000	30,130	37,491
Overtime - Correction Staff	60,000	50,000	51,376	40,702
Board of Prisoners	115,000	110,000	109,773	108,954
Medical Care of Prisoners	115,000	80,000	78,097	73,347
Equipment Rental	22,000	16,000	11,969	22,614
Continuing Education	8,000	8,000	4,913	10,890
Total Jail Operations	1,226,075	1,129,000	1,096,125	1,172,601
<u>Courthouse Operations:</u>				
Salaries - Custodians	121,609	130,000	126,582	119,177
Custodial Supplies	27,000	27,000	32,149	25,228
Electricity	92,000	92,000	101,436	100,861
Heating of Buildings	22,000	22,000	17,388	19,658
Repairs and Maintenance	41,000	60,000	63,493	107,809
Total Courthouse Operations	303,609	331,000	341,048	372,733
<u>Administration Building:</u>				
Salaries - Custodian	115,004	100,000	92,363	102,158
Part-Time Custodian	9,000	9,000	4,308	-
Salaries- Overtime & Extra Help	1,000	2,000	1,903	1,236
Vacation & Sick Leave	-	-	9,682	10,447
Janitorial Supplies	8,500	8,500	7,293	7,798
Mileage and Travel	200	200	12	146
Electricity	53,000	53,000	61,620	61,810
Heating	19,900	19,900	12,387	21,125
Generator Fuel	1,300	1,300	1,285	-
Maintenance Contracts	-	-	-	7,613
Repairs and Maintenance	35,500	35,500	35,882	28,029
Landscaping	2,000	2,000	1,298	1,639
Remodeling and Painting	2,000	2,000	56	523
Parking Lot Repair	16,000	10,000	10,152	8,000
Continuing Education	250	-	250	60
Miscellaneous	2,000	3,000	2,205	2,280
Building Repairs	11,000	11,000	7,829	-
Fire and Burglar Alarm	4,350	4,350	2,660	2,643
Sewer, Water, & Garbage	5,000	5,000	4,939	-
Gas, Diesel, Equipment, Vehicle Parts & Repairs	-	-	-	7,045
Snow Plowing and Salting	2,750	2,750	801	2,107
Capital Expenditures	1,500	-	-	-
Vehicle Expense	1,450	1,450	1,758	-
Total Administration Building	291,704	270,950	258,683	264,659

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Coroner:</u>				
Salary - Coroner	\$ 78,613	78,613	78,613	78,613
Salary - Deputy Chief	51,597	60,000	52,093	45,615
Salary - Admin. Deputy	39,234	60,000	54,034	32,644
Deputy - Call out	4,000	2,000	1,300	3,800
Extra Clerk Salaries	3,000	1,000	96	2,406
Vacation & Sick Leave	-	-	9,282	10,731
Office Supplies	700	1,000	759	422
Auto Expense	6,000	6,000	7,279	9,843
Professional Services	40,000	55,000	47,023	40,883
Morgue Supplies	5,000	6,000	4,742	4,858
Toxicology Services	8,500	10,000	9,297	11,183
Books and Periodicals	1,200	1,000	808	1,071
Travel Expense and Mileage	2,750	500	1,210	724
Miscellaneous	1,200	1,200	1,484	1,068
Association Dues and Convention	800	800	578	775
Capital Outlay	500	500	427	214
Continuing Education	2,000	2,000	2,006	324
Automobile Purchase	9,000	-	70,510	8,411
Total Coroner	254,094	285,613	341,541	253,585
<u>Grundy 911 Center</u>				
Office Supplies	2,000	6,500	5,361	2,230
Operating Supplies	14,000	18,000	15,593	10,130
Utilities	29,500	29,500	31,991	32,546
Repairs and Maintenance	15,000	15,000	14,012	13,812
Miscellaneous	4,000	4,000	1,268	3,869
Total Grundy 911 Center	64,500	73,000	68,225	62,587
<u>Environmental Resource & Conservation Office (ERCO):</u>				
Office Supplies	200	200	160	194
Green Energy	9,800	14,000	14,400	16,577
Special Projects	6,000	1,000	3,397	500
Recycle Program	500	500	158	500
Conferences	1,500	1,000	990	125
Community Foundation	600	600	600	-
Educational Supplies	2,000	1,500	1,288	200
Total ERCO	20,600	18,800	20,993	18,096

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Land Use:</u>				
Salary - Department Head	\$ 77,031	77,031	64,271	60,431
Salary - Building Inspector	31,029	31,029	27,521	27,338
Salaries - Secretary	35,850	35,850	26,476	28,171
Vacation & Sick Leave	-	-	25,670	25,041
Plumbing Inspector	5,000	5,000	2,920	3,560
Office Supplies	500	500	500	300
Professional Services	5,000	1,000	299	-
Printing & Publications	800	800	621	367
Auto Expense	3,000	3,000	2,031	3,744
Copier Rental	3,000	2,000	768	3,000
Association Dues and Convention	300	170	170	300
Continuing Education	1,400	1,400	1,398	533
Total Land Use	162,910	157,780	152,645	152,785
<u>Zoning Board of Appeals:</u>				
Salaries	6,300	4,300	2,925	3,900
Printing and Advertising	300	300	175	233
Travel Expense and Mileage	624	500	418	418
Total Zoning Board of Appeals	7,224	5,100	3,518	4,551
<u>Planning Commission:</u>				
Travel Expense and Mileage	-	-	-	1,727
<u>Board of Review:</u>				
Salaries - Board of Review	27,300	27,300	26,614	25,928
Salary - Chairman Supplement	910	910	805	700
Printing & Advertising	750	750	-	-
Total Board of Review	28,960	28,960	27,419	26,628
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	8,500	8,500	8,823	10,711
Employee Health Insurance:	1,855,000	1,855,000	1,784,681	1,676,825
Total Employee Welfare	1,863,500	1,863,500	1,793,504	1,687,536
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	975,238	726,583	976,643	933,575
Registrar Agent Fee	1,500	1,500	1,000	-
Total Grundy County Public Building Lease	976,738	728,083	977,643	933,575
<u>School Site Donation:</u>				
	12,000	15,000	12,880	28,531

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 84,000	84,000	81,714	82,353
Salaries - Office/Field	455,897	290,000	253,860	264,201
Vacation & Sick Leave	-	-	28,418	28,366
Commercial Salaries-Assessor	10,000	-	-	-
Office Supplies	3,450	3,450	1,894	2,417
Professional Services - Legal	8,000	8,000	-	4,817
Data Processing	-	-	-	23,711
Appraisals	3,600	3,600	-	-
Printing and Advertising	36,000	36,000	15,029	14,244
Travel and Mileage	1,950	3,000	2,494	3,991
Copier Rental	1,500	4,500	5,062	3,200
Dues and Publications	1,500	750	-	-
Capital Outlay	25,000	50,000	44,679	24,572
Continuing Education	5,200	5,200	2,382	4,576
Farmland Review Committee	450	450	300	450
Total Supervisor of Assessments	636,547	488,950	435,832	456,898
<u>Election Costs:</u>				
Salaries - Election Clerk	63,363	63,363	58,363	52,398
Salaries - Election Judges	53,000	53,000	52,475	74,983
Contractual Services	102,000	102,000	101,960	185,266
Salaries - Extra Clerk Hire	15,000	15,000	15,078	14,443
Vacation & Sick Leave	-	-	5,823	7,395
Supplies and Ballots	14,000	14,000	13,087	13,122
Printing of Notices and Ballots	8,000	8,000	5,913	10,561
Registration Supplies	5,000	5,000	4,016	-
Data Processing Services	27,000	27,000	26,700	23,554
Travel Expense and Mileage	4,000	4,000	150	5,041
Polling Place Rental	3,000	3,000	2,850	5,700
Total Election Costs	294,363	294,363	286,415	392,463
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	43,812	43,812	42,108	39,860
Contractual Services	3,500	3,500	3,193	5,295
Employee Benefits	8,400	8,400	7,874	7,039
Office Supplies	2,000	2,000	1,308	1,754
Telephone	1,260	1,260	1,274	1,259
Postage	900	900	1,083	1,030
Travel Expense and Mileage	4,200	4,200	4,403	3,933
Insurance	2,110	2,110	2,100	1,458
Copier Rental	654	654	654	654
Association Dues and Conferences	2,000	2,000	1,810	1,970
Capital Outlay	1,000	1,000	1,000	711
Total Regional Superintendent of Schools	69,836	69,836	66,807	64,963

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Professional Services:</u>				
Professional Services	\$ 110,000	50,000	43,154	21,852
Labor Relations	65,000	20,000	5,078	140,462
911 Contract	924,262	996,892	991,538	776,862
Budget Preparation Service	3,850	4,209	4,209	92
Auditing Expense	44,800	44,892	44,892	43,692
Kendall Grundy Community Action	25,000	25,000	16,994	18,481
Coop Extension	5,000	5,000	5,000	-
Chamber of Commerce	3,000	3,000	3,000	-
Faircom	2,000	2,000	2,000	2,000
Hazmat Contribution	8,000	8,000	8,000	-
Total Professional Services	1,190,912	1,158,993	1,123,865	1,003,441
<u>Contingent Expenses:</u>				
Miscellaneous	180,000	50,000	28,536	17,843
<u>Juvenile Justice:</u>				
Department Head Salary	65,182	68,141	67,925	66,732
Office Supplies	1,000	300	266	945
Patient Care	4,000	1,000	200	-
Dues and Training	1,000	1,000	-	-
Total Juvenile Justice	71,182	70,441	68,391	67,677
<u>Victim Witness Costs:</u>				
IL Allotment Salary	28,000	30,000	29,287	28,718
Salaries	21,908	19,908	23,466	22,972
Program Administration	1,500	2,500	1,608	1,444
Children's Advocacy Center	10,000	10,000	10,231	6,985
Printing and Advertising	1,000	-	1,006	1,000
Dues and Training	1,000	1,000	901	720
Emergency Services	200	200	-	-
Total Victim Witness Costs	63,608	63,608	66,499	61,839

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2019
(With Comparative Figures for 2018)

	Budget Original	Budget Final	Year Ended November 30,	
			2019	2018
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 48,411	48,411	44,899	43,064
Salaries - Secretary	31,620	31,620	30,471	25,158
Salaries - Drivers	31,620	32,620	28,705	30,915
Vacation & Sick Leave	-	-	5,702	5,335
IMRF Benefits	3,800	2,800	686	1,093
FICA Benefits	8,600	8,600	7,674	7,360
Office Supplies	400	400	413	393
Unemployment Benefits	1,500	1,000	265	297
Professional Fees	1,000	1,000	-	-
Data Processing Services	1,000	1,000	918	898
Auto Expense	5,000	10,000	11,940	16,318
Postage	250	150	78	16
Books & Periodicals	500	500	150	130
Printing and Advertising	3,000	3,000	2,360	1,826
Travel Expenses	5,000	5,000	2,413	2,255
Fuel Expense	8,000	8,000	9,618	-
Events	500	500	218	196
Insurance	46,500	46,500	47,557	41,182
Facilities Maintenance	500	300	33	45
Assistance to Veterans	9,000	7,000	4,590	1,925
Other Expenses	500	500	334	490
Association Dues	500	500	420	375
Continuing Education	1,000	1,000	550	665
Office Equipment	500	500	609	295
Computer Equipment	1,000	1,000	844	900
Grant Expense	-	750	1,115	2,649
Total Veterans' Assistance	209,701	212,651	202,562	183,780
<u>Technology:</u>				
Salaries - Technology Manager	94,169	59,000	55,889	80,233
Salaries - Technology	110,117	97,500	93,091	61,007
Vacation & Sick Leave	-	-	9,837	19,278
Computer Supplies	19,000	19,000	19,291	22,054
County Clerk	26,700	26,700	22,573	14,638
County Treasurer	47,484	47,484	47,484	23,562
Data Processing Services	18,500	18,500	14,506	13,424
Telephone	161,300	161,300	156,277	158,810
Capital Outlay	101,700	101,700	101,392	52,237
Technology Replacement	73,500	73,500	70,753	76,737
Continuing Education	6,500	6,500	5,741	6,990
Vehicle Expense	1,000	3,500	2,637	1,301
Web Maintenance	1,000	1,000	405	-
Total Technology	660,970	615,684	599,876	530,271
Total Expenditures	\$ 15,465,257	14,865,039	14,882,373	14,218,834

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

Calendar Year Ending December 31,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$ 640,750	706,763	710,805	658,777	672,061	-	-	-	-	-
Interest on the Total Pension Liability	3,120,098	3,176,631	3,050,526	2,812,785	2,617,160	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(14,110)	(829,020)	199,560	1,874,585	(168,415)	-	-	-	-	-
Assumption Changes	1,170,074	(1,356,018)	(140,209)	134,590	1,396,262	-	-	-	-	-
Benefit Payments and Refunds	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-
Net Change in Total Pension Liability	2,402,000	(625,082)	1,542,903	3,411,461	2,782,175	-	-	-	-	-
Total Pension Liability - Beginning	42,538,337	43,163,419	41,620,516	38,209,055	35,426,880	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 44,940,337</u>	<u>42,538,337</u>	<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>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 791,024	772,493	754,091	734,092	710,604	-	-	-	-	-
Contributions - Employee	304,762	323,800	339,164	340,288	289,425	-	-	-	-	-
Net Investment Income	(2,667,983)	6,855,138	2,472,916	182,440	2,193,764	-	-	-	-	-
Benefit Payments and Refunds	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-
Other (Net Transfer)	592,584	(800,222)	247,910	201,742	(804,184)	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(3,494,425)	4,827,771	1,536,302	(610,714)	654,716	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	42,738,848	37,911,077	36,374,775	36,985,489	36,330,773	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 39,244,423</u>	<u>42,738,848</u>	<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>
Net Pension Liability (Asset)	<u>\$ 5,695,914</u>	<u>(200,511)</u>	<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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.33%	100.47%	87.83%	87.40%	96.80%	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 6,772,473	6,627,817	6,770,530	6,661,684	5,937,689	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	84.10%	-3.03%	77.58%	78.74%	20.61%	N/A	N/A	N/A	N/A	N/A

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Calendar Year Ending December 31,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$ 584,509	681,321	748,036	846,464	831,119	-	-	-	-	-
Interest on the Total Pension Liability	2,725,248	2,692,388	2,585,548	2,498,212	2,380,259	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	1,617,337	(852,422)	(295,372)	(704,941)	(636,527)	-	-	-	-	-
Assumption Changes	1,235,635	(301,621)	(145,688)	48,100	442,507	-	-	-	-	-
Benefit Payments and Refunds	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-
Net Change in Total Pension Liability	4,352,112	564,022	1,402,015	1,328,846	1,565,055	-	-	-	-	-
Total Pension Liability - Beginning	36,949,695	36,385,673	34,983,658	33,654,812	32,089,757	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 41,301,807</u>	<u>36,949,695</u>	<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>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 862,114	821,893	945,923	899,314	1,052,070	-	-	-	-	-
Contributions - Employee	279,545	243,881	346,899	283,084	374,004	-	-	-	-	-
Net Investment Income	(2,442,330)	5,422,523	1,869,332	134,468	1,584,903	-	-	-	-	-
Benefit Payments and Refunds	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-
Other (Net Transfer)	675,879	(629,911)	957,428	(27,365)	(571,972)	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(2,435,409)	4,202,742	2,629,073	(69,488)	986,702	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	33,744,158	29,541,416	26,912,343	26,981,831	25,995,129	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 31,308,749</u>	<u>33,744,158</u>	<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>
Net Pension Liability (Asset)	<u>\$ 9,993,058</u>	<u>3,205,537</u>	<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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.80%	91.32%	81.19%	76.93%	80.17%	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,727,257	3,256,121	3,681,490	3,831,414	4,320,519	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	268.11%	98.45%	185.91%	210.66%	154.45%	N/A	N/A	N/A	N/A	N/A

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

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

Calendar Year Ending December 31,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$ 3,732	4,031	7,329	7,431	7,431	-	-	-	-	-
Interest on the Total Pension Liability	9,912	9,594	9,515	8,657	7,390	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	9,177	5,458	(4,461)	4,852	4,969	-	-	-	-	-
Assumption Changes	2,216	(4,779)	-	-	6,163	-	-	-	-	-
Benefit Payments and Refunds	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-	-
Net Change in Total Pension Liability	14,995	4,506	2,820	11,620	17,139	-	-	-	-	-
Total Pension Liability - Beginning	135,312	130,806	127,986	116,366	99,227	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 150,307</u>	<u>135,312</u>	<u>130,806</u>	<u>127,986</u>	<u>116,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 1,078	2,527	3,068	3,270	3,219	-	-	-	-	-
Contributions - Employee	3,033	2,357	3,036	3,314	3,376	-	-	-	-	-
Net Investment Income	(7,047)	24,643	9,431	651	7,450	-	-	-	-	-
Benefit Payments and Refunds	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-	-
Other (Net Transfer)	4,996	162	3,625	5,169	3,051	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(7,982)	19,891	9,597	3,084	8,282	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	164,094	144,203	134,606	131,522	123,240	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 156,112</u>	<u>164,094</u>	<u>144,203</u>	<u>134,606</u>	<u>131,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ (5,805)</u>	<u>(28,782)</u>	<u>(13,397)</u>	<u>(6,620)</u>	<u>(15,156)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.86%	121.27%	110.24%	105.17%	113.02%	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 67,408	53,009	67,460	73,642	75,028	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	-8.61%	-54.30%	-19.86%	-8.99%	-20.20%	N/A	N/A	N/A	N/A	N/A

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

Schedules of Contributions (Unaudited)
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%
12/31/2017	762,516	772,493	(9,977)	6,624,817	11.66%
12/31/2018	791,025	791,024	1	6,772,473	11.68%
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%
12/31/2017	769,747	821,893	(52,146)	3,256,121	25.24%
12/31/2018	862,115	862,114	1	3,727,257	23.13%
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%
12/31/2017	2,555	2,527	28	53,009	4.77%
12/31/2018	1,079	1,078	1	67,408	1.60%

Notes to Schedules:

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 2018 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): 25-year closed 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 20 years for most employers (two employers were financed over 29 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 Healthy 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.

Schedule of Changes in Net OPEB Liability and OPEB Expense (Unaudited)
Grundy County Postretirement Health Plan

Fiscal Year Ending November 30,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB Liability										
Service Cost	\$ 132,688	113,925	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	131,787	145,985	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	91,693	19,074	-	-	-	-	-	-	-	-
Assumption Changes	-	(217,591)	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(232,832)	(232,893)	-	-	-	-	-	-	-	-
Other Changes	(885)	(774,176)	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	122,452	(945,677)	-	-	-	-	-	-	-	-
Total OPEB Liability - Beginning	3,849,769	4,795,446	-	-	-	-	-	-	-	-
Total OPEB Liability - Ending	\$ 3,972,221	3,849,769	-	-	-	-	-	-	-	-
OPEB Expense										
Service Cost	\$ 128,164	110,478	-	-	-	-	-	-	-	-
Interest on Service Cost	4,524	3,447	-	-	-	-	-	-	-	-
Total	132,688	113,925	-	-	-	-	-	-	-	-
Interest Cost	131,787	145,985	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	2,314	2,314	-	-	-	-	-	-	-	-
Changes of Assumptions and Other Inputs	(109,516)	(120,335)	-	-	-	-	-	-	-	-
Total OPEB Expense	\$ 157,274	141,889	-	-	-	-	-	-	-	-

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year					
	2013	2014	2015	2016	2017	2018
Assessed valuations	\$ 1,770,251,295	1,767,587,739	1,768,410,022	1,839,183,871	1,886,377,829	1,987,093,077
Tax Rates:						
General	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700
County Highway	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
County Bridge	0.0226	0.0226	0.0226	0.0218	0.0212	0.0201
Tuberculosis	0.0024	0.0024	0.0024	0.0023	0.0022	0.0021
I.M.R.F	0.0989	0.0962	0.0961	0.0924	0.0928	0.0780
Social Security	0.0480	0.0481	0.0481	0.0462	0.0464	0.0390
Federal Aid Matching	0.0339	0.0425	0.0490	0.0472	0.0460	0.0436
Liability Insurance	0.0791	0.0792	0.0792	0.0761	0.0742	0.0755
Bonds and Interest	0.0946	0.0980	0.1007	0.1021	0.1021	0.0951
Unemployment Insurance	0.0006	0.0011	0.0014	0.0014	0.0013	0.0013
Workman's Comp.	0.0000	0.0028	0.0065	0.0090	0.0048	0.0045
Totals	0.7501	0.7630	0.7760	0.7684	0.7610	0.7293
Tax Extensions:						
General	\$ 4,667,683	4,658,807	4,702,437	4,877,281	5,021,394	5,365,151
County Highway	1,728,772	1,725,484	1,741,643	1,806,400	1,859,776	1,987,093
County Bridge	390,702	390,477	393,960	392,892	394,458	400,002
Tuberculosis	41,145	41,067	41,451	41,367	41,473	41,928
I.M.R.F	1,709,064	1,659,571	1,674,416	1,669,836	1,725,500	1,549,933
Social Security	830,156	829,785	837,208	834,918	862,750	774,966
Federal Aid Matching	586,054	733,158	853,928	851,718	854,939	866,969
Liability Insurance	1,367,285	1,366,756	1,378,859	1,375,213	1,380,325	1,500,057
Bonds and Interest	1,636,109	1,691,319	1,753,138	1,843,793	1,898,273	1,889,726
Unemployment Insurance	9,854	19,671	24,731	24,567	24,735	25,037
Workman's Comp.	-	48,831	112,510	162,215	88,897	90,015
Totals	\$ 12,966,824	13,164,926	13,514,281	13,880,199	14,152,520	14,490,876
Tax Collections	\$ 12,959,062	12,990,796	13,499,396	13,932,656	14,125,749	14,455,763

OTHER REPORTS



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County of Grundy, Illinois' basic financial statements and have issued our report thereon dated February 10, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Grundy, Illinois' internal control over financial reporting (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, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Grundy, Illinois' internal control.

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of County of Grundy, Illinois in a separate letter dated February 10, 2020.

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 10, 2020

SINGLE AUDIT



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CERTIFIED PUBLIC ACCOUNTANTS

**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, Illinois

Report on Compliance for Each Major Federal Program

We have audited the County of Grundy, Illinois' compliance with the types of compliance requirements described in the *OMB 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, 2019. County of Grundy, Illinois' 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 the County of Grundy, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 County of Grundy, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, County of Grundy, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Report on Internal Control over Compliance

Management of the County of Grundy, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Grundy, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on 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 County of Grundy, Illinois' 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.

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 10, 2020

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019**

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	FCSXQ00882 FCSYQ00882	\$ 45,374 34,966
Food coupons		Non-cash - FY19 Non-cash - FY20	137,266 41,154
Total passed through Illinois Department of Human Services (CFDA #10.557)			258,760
Total U.S. Department of Agriculture			258,760
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency			
Emergency Preparedness	97.042	18EMAGRUNDY	29,990
Hazard Mitigation Grant Program	97.039	9HM16GRUNDY	78,112
Total U.S. Department of Homeland Security			108,102
<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	943CXC03075 043CYC03075	22,249 5,374
Total Preventative health and health services block grant			27,623
Infant Mortality	93.667	FCSXU05054 FCSYU05054	1,545 2,880
Total Infant Mortality			4,425
Total passed through Illinois Department of Human Services			32,048
Passed through Region Two Area Agency on Aging:			
Title III B - Grants for state and community programs on aging	93.044	707 FY18 707 FY19 707 FY20	16,174 48,296 7,685
Total Title III B			72,155
Title III E - Grants for state and community programs on aging	93.052	707 FY18 707 FY19 707 FY20	10,013 24,164 4,787
Total Title III E			38,964
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY19 707 FY20	809 198
Total passed through Region Two Area Agency on Aging			112,126
Passed through Illinois Department of Healthcare & Family Services			
Child Support Enforcement	93.563		3,732
Medical Assistance Program	93.778		40,673
Dependent and Neglected Children Federal Match (FFP) Medicaid	93.669		1,443
Total passed through Illinois Department of Healthcare & Family Services			45,848

COUNTY OF GRUNDY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019**

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>			
Passed through Illinois Department of Public Health			
Immunization	93.268	Non-cash Vaccines	32,002
Total CFDA #93.268			32,002
Bioterrorism (PHEP)	93.074	97180033G 07180033H	28,465 24,474
Total Bioterrorism (PHEP)			52,939
CRI	93.074	97580009G 07580009H	22,624 18,450
Total CRI			41,074
Total CFDA #93.074			94,013
Total passed through Illinois Department of Public Health			126,015
Passed Through Association of Food and Drug Officials:			
Retail Standards Grant	93.103	G-SP-1810-06308 G-T-1810-06379 G-T-1909-07391	2,500 1,366 430
Total Retail Standards Grant			4,296
Total U.S. Department of Health and Human Services			320,333
<u>U.S. Department of Transportation</u>			
Passed Through Illinois Department of Transportation:			
Sustained Traffic Enforcement Program (STEP)	20.600	OP-19-0061	32,864
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-19-00-FED OP-20-00-FED	29,480 68,802
			98,282
Total Passed Through Illinois Department of Transportation			131,146
Passed through Illinois Emergency Management Agency			
Hazardous Materials Emergency Preparedness (HMEP)	20.703	17HMEPGRUNDY	3,013
Total U.S. Department of Transportation			134,159
<u>U.S. Environmental Protection Agency</u>			
Passed through Illinois Department of Public Health			
Non-Community Water	66.605	85380134F 95380134G	300 850
Total U.S. Environmental Protection Agency			1,150
<u>U.S. Department of Housing & Urban Development</u>			
Passed through Illinois Department of Commerce & Economic Opportunity			
IKE Planning Grant	14.228	B-08-DI-17-0001	1,791,920 *
Total U.S. Department of Housing & Urban Development			1,791,920
Total Expenditures of Federal Awards			\$ 2,614,424

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2019

NOTE 1: BASIS OF PRESENTATION AND ACCOUNTING

Basis of Presentation

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

Basis of Accounting

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

The County of Grundy, Illinois elected to use the 10% de minimis cost rate.

NOTE 3: SUB-RECIPIENTS

The County of Grundy, Illinois provided no awards to sub-recipients during the fiscal year ended November 30, 2019.

NOTE 4: NON-CASH COMMODITIES

Non-monetary assistance of \$178,420 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, 2019, the Grundy County Health Department also received non-cash vaccine donations in the amount of \$32,002. Each of these amounts has been reported as a revenue and expenditure in the Health Department Fund.

NOTE 5: OTHER DISCLOSURES

No federal awards were expended in the form of insurance in effect during the 2019 fiscal year. There were no loan or loan guarantees outstanding at year-end, in respect to federal awards. The County's Non-Metro Area Transportation Operating and Administrative Assistance Grant (CFDA #20.509) required matching expenditures as follows: The federal 5311 funds provide reimbursement for up to 50% of eligible net operating expenses and 80% of eligible administrative expenses, limited to the amount of federal funding provided for in this agreement. No other County federal grants required matching expenditures during the year ended November 30, 2019.

COUNTY OF GRUNDY, ILLINOIS

SCHEDULE OF FINDINGS & QUESTIONED COSTS

For the Year Ended November 30, 2019

A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Grundy, Illinois.
2. No material weaknesses or significant deficiencies 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*.
3. No instances of noncompliance material to the financial statements of the County of Grundy, Illinois were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance for the County of Grundy, Illinois expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the County of Grundy, Illinois are reported in Part C of this Schedule.
7. The major program tested was the IKE Planning Grant - CFDA #14.228.
8. Total federal expenditures for the fiscal year ended November 30, 2019 were \$2,614,424, and major programs tested represented 68.54% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. The County of Grundy, Illinois was not determined to be a low-risk auditee.

B. FINDINGS AND QUESTIONED COSTS – MAJOR PROGRAMS

None reported.

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None reported

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2018-1 - 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 disclosures.

Status:

The condition has been remedied and is no longer reported as a finding.