

COUNTY OF GRUNDY  
MORRIS, ILLINOIS  
ANNUAL FINANCIAL REPORT  
NOVEMBER 30, 2015



*Prepared by:*

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

*116 E. Washington Street, Suite One  
Morris, IL 60450  
Telephone: (815) 942-3306*

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*INDEPENDENT AUDITORS' REPORT*



116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA L. BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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, 2015, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## **Basis of Accounting**

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

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grundy, Illinois' basic financial statements. The Other Information (including Notes to Other Information) on pages 47-63 and Supplemental Information (including Notes to Supplemental Information) on pages 64-168 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements on pages 64-131 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Other Information and Supplemental Information, other than the combining and individual non-major fund financial statements referred to 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 the November 30, 2014 financial statements of the County of Grundy, Illinois. The summarized comparative information included in the accompanying financial statements is consistent, in all material respects, with the audited financial statements from which it has been derived. Such information is presented for comparison purposes only.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2016, 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

***BASIC FINANCIAL STATEMENTS***

Government-wide Financial Statement- Statement of Net Position- Modified Cash Basis  
November 30, 2015

	Primary Government		Component Unit
	Governmental Activities		Public Building Commission
	2015	2014	
<u>Assets</u>			
Cash (including savings accounts and certificates of deposit)	\$ 18,976,112	21,807,524	1,122,833
Capitalized Lease Receivable	-	-	11,045,000
Capital Assets			
Land	813,042	813,042	969,143
Construction in Progress	490,275	42,889	-
Buildings & Improvements	19,945,885	19,353,407	22,133,101
Equipment	4,932,997	4,638,570	60,107
Road Network	9,963,311	9,476,711	-
Bridge Network	12,967,598	12,967,598	-
Accumulated Depreciation	(28,259,071)	(26,467,889)	(3,994,240)
Total Assets	\$ 39,830,149	42,631,852	31,335,944
<u>Liabilities</u>			
Current Liabilities	\$ -	-	967,896
Long-term Obligations Payable			
Due within one year	157,453	120,040	405,000
Due in more than one year	244,528	232,484	10,640,000
Total Liabilities	401,981	352,524	12,012,896
<u>Net Position</u>			
Net Investment in Capital Assets	20,452,056	20,471,804	19,168,111
Restricted	11,589,107	11,170,323	79,868
Unrestricted	7,387,005	10,637,201	75,069
Total Net Position	\$ 39,428,168	42,279,328	19,323,048

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

## COUNTY OF GRUNDY, ILLINOIS

Government-wide Financial Statement- Statement of Activities- Modified Cash Basis  
For the Year Ended November 30, 2015

Program Activities	Program Revenues			Net (Expenditures) Revenues		Component Unit Grundy County Public Building Commission	
	Expenditures	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		
					2015		2014
<b>Governmental Activities:</b>							
General Government	\$ 10,451,019	1,339,489	408,356	43,177	(8,659,997)	(5,324,752)	
Judiciary and Courts	2,601,297	1,186,972	206,481	-	(1,207,844)	(1,077,631)	
Education	97,047	9,529	-	-	(87,518)	(63,588)	
County Development	178,087	575,006	24,022	-	420,941	340,946	
Public Safety	6,065,534	643,664	107,656	-	(5,314,214)	(5,604,445)	
Highways and Bridges	3,291,297	951,201	-	-	(2,340,096)	(2,782,172)	
Public Health	2,145,366	526,862	1,247,860	3,476	(367,168)	(431,101)	
Employee Welfare	1,719,986	-	-	-	(1,719,986)	(775,992)	
Employee Retirement Costs	2,381,705	-	-	-	(2,381,705)	(2,341,324)	
Component Unit	-	-	-	-	-	(168,183)	
<b>Total Governmental Activities</b>	<b>28,931,338</b>	<b>5,232,723</b>	<b>1,994,375</b>	<b>46,653</b>	<b>(21,657,587)</b>	<b>(18,060,059)</b>	
<b>Total Primary Government</b>	<b>\$ 28,931,338</b>	<b>5,232,723</b>	<b>1,994,375</b>	<b>46,653</b>	<b>(21,657,587)</b>	<b>(18,060,059)</b>	
<b>General Revenues</b>							
<b>Taxes:</b>							
Property Taxes					\$ 13,887,561	13,414,615	
Retailers' Occupation Tax					579,413	568,556	
Supplemental Sales Tax					1,813,952	3,709,356	
Illinois Use Tax					195,219	219,422	
Illinois Income Tax					1,266,310	1,154,374	
Illinois Replacement Tax					512,809	483,123	
Real Estate Transfer Tax					123,616	118,939	
Other Taxes					16,194	22,274	
Interest on Investments					20,878	25,176	
Miscellaneous					390,475	500,664	
<b>Total General Revenues</b>					<b>18,806,427</b>	<b>20,216,499</b>	
<b>Change in Net Position</b>					<b>(2,851,160)</b>	<b>(166,712)</b>	
<b>Net Position at beginning of year</b>					<b>42,279,328</b>	<b>40,122,888</b>	
<b>Net Position at end of year</b>					<b>\$ 39,428,168</b>	<b>19,323,048</b>	

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

COUNTY OF GRUNDY, ILLINOIS

Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds  
November 30, 2015

STATEMENT C

	Totals							
	General Fund	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	November 30, 2014	
<b>Assets</b>								
Cash and Cash Equivalents	\$ 8,163,025	507,791	756,692	1,598,609	2,577,007	5,495,164	21,890,719	
Due from Other Funds	-	-	-	41,993	-	-	250,000	
							41,993	
Total assets	\$ 8,163,025	507,791	756,692	1,640,602	2,577,007	5,495,164	22,140,719	
<b>Liabilities and Fund Balances</b>								
Liabilities								
Overdraft Payable	\$ -	-	-	-	-	122,176	83,195	
Due to Other Funds	41,993	-	-	-	-	-	250,000	
							41,993	
Total Liabilities	41,993	-	-	-	-	122,176	333,195	
Fund Balances:								
Restricted Fund Balance	775,296	507,791	756,692	1,640,602	2,577,007	5,331,719	11,170,323	
Committed Fund Balance	-	-	-	-	-	163,445	171,300	
Unassigned Fund Balance	7,345,736	-	-	-	-	(122,176)	10,465,901	
							7,223,560	
Total Fund Balances	8,121,032	507,791	756,692	1,640,602	2,577,007	5,372,988	21,807,524	
Total Liabilities and Fund Balances	\$ 8,163,025	507,791	756,692	1,640,602	2,577,007	5,495,164	22,140,719	
<b>Reconciliation to Statement of Net Position:</b>								
Fund Balances- Total Governmental Funds							\$ 18,976,112	21,807,524
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							49,113,108	47,292,217
Accumulated depreciation							(28,259,071)	(26,467,889)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.								
Net Position of Governmental Activities							(401,981)	(352,524)
							\$ 39,428,168	42,279,328

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

## COUNTY OF GRUNDY, ILLINOIS

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds  
For the Year Ended November 30, 2015

	2015					Totals		
	General	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	Non-major Governmental Funds	November 30, 2015	2014
Revenues Received:								
Taxes:								
Property Tax	\$ 5,385,645	1,707,526	-	2,255,439	-	4,538,951	13,887,561	13,414,615
Retailers' Occupation Tax	579,413	-	-	-	-	-	579,413	568,556
Supplemental Sales Tax	1,813,952	-	-	-	-	-	1,813,952	3,709,356
Illinois Use Tax	195,219	-	-	-	-	-	195,219	219,422
Illinois Income Tax	1,266,310	-	-	-	-	-	1,266,310	1,154,374
Illinois Replacement Tax	502,809	-	-	-	-	10,000	512,809	483,123
Real Estate Transfer Tax	123,616	-	-	-	-	-	123,616	118,939
Other Taxes	16,194	-	-	-	-	-	16,194	22,274
Intergovernmental	656,458	200,000	741,426	-	-	404,173	2,002,057	2,134,675
Grants & Contributions	311,410	-	-	-	-	1,371,999	1,683,409	2,993,950
Reimbursements	299,086	2,992	-	-	-	15,409	317,487	1,293,052
Licenses and Permits	113,135	-	-	-	-	-	113,135	87,970
Revenue from Services	1,591,335	-	-	-	-	1,566,328	3,157,663	3,046,863
Interest on Investments	13,564	793	1,409	-	3,492	1,620	20,878	25,176
Miscellaneous	229,129	92,078	-	-	36,641	32,627	390,475	460,807
Total Revenues Received	13,097,275	2,003,389	742,835	2,255,439	40,133	7,941,107	26,080,178	29,733,152
Expenditures Disbursed:								
Current:								
General Government	6,708,154	-	-	897,211	-	869,847	8,475,212	6,979,887
Judiciary and Courts	2,040,341	-	-	-	-	558,941	2,599,282	2,520,866
Education	97,047	-	-	-	-	-	97,047	77,736
County Development	178,087	-	-	-	-	-	178,087	153,452
Public Safety	5,560,397	-	-	-	-	-	5,560,397	6,079,673
Highways and Bridges	-	1,788,990	303,287	-	336,299	493,410	6,053,807	5,801,464
Public Health	-	-	-	-	-	990,876	3,419,452	1,946,397
Employee Welfare	1,719,986	-	-	-	-	2,144,553	2,144,553	1,443,709
Employee Retirement Costs	-	-	-	-	-	2,381,705	2,381,705	2,341,324
Capital Outlay	132,254	256,509	592,882	-	-	860,814	1,842,459	546,914
Total Expenditures Disbursed	16,436,266	2,045,499	896,169	897,211	336,299	8,300,146	28,911,590	27,891,422
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(3,338,991)	(42,110)	(153,334)	1,358,228	(296,166)	(359,039)	(2,831,412)	1,841,730
Other Financing Sources (Uses):								
Operating Transfers In	1,561,011	-	-	-	200,000	720,084	2,481,095	2,585,723
Operating Transfers Out	(650,084)	(200,000)	-	(1,510,000)	-	(121,011)	(2,481,095)	(2,585,723)
Total Other Financing Sources (Uses):	910,927	(200,000)	-	(1,510,000)	200,000	599,073	-	-
Net Change in Fund Balance	(2,428,064)	(242,110)	(153,334)	(151,772)	(96,166)	240,034	(2,831,412)	1,841,730
Fund Balance, beginning of year	10,549,096	749,901	910,026	1,792,374	2,673,173	5,132,954	21,807,524	19,965,794
Fund Balance, end of year	\$ 8,121,032	507,791	756,692	1,640,602	2,577,007	5,372,988	18,976,112	21,807,524

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

COUNTY OF GRUNDY, ILLINOIS

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds  
For the Year Ended November 30, 2015

Reconciliation to the Statement of Activities:

Net Change in Fund Balances- Total Governmental Funds	\$ (2,831,412)	1,841,730
Amounts reported for governmental activities in the Statement of Activities are different because:		
Issuance of debt principal is a revenue in the governmental funds but the issuance increases long-term liabilities in the Statement of Net Position:		
Capital debt issuance	(169,938)	(135,512)
Capital debt retired	120,481	144,416
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	2,163,114	2,403,823
Capital asset dispositions	(342,223)	(360,702)
Depreciation adjustment for disposal of assets	252,846	344,702
Depreciation expense	(2,044,028)	(2,082,017)
Change in Net Position of Governmental Activities	<u>\$ (2,851,160)</u>	<u>2,156,440</u>

Statement of Fiduciary Net Position  
November 30, 2015

<u>Assets</u>	<u>Self Insurance Trust</u>	<u>Self Insurance Employee Health Insurance Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Current Assets:				
Cash and Cash Equivalents	\$ 103,953	3,183,262	4,060,376	7,347,591
Investments	5,448,875	-	-	5,448,875
<b>Total Assets</b>	<b>\$ 5,552,828</b>	<b>3,183,262</b>	<b>4,060,376</b>	<b>12,796,466</b>
<u>Liabilities and Net Position</u>				
Due to taxing bodies and others	\$ -	-	115,820	115,820
Trust Deposits due to others	-	-	3,944,556	3,944,556
Long-term Obligations Payable:				
Due within one year	585,304	-	-	585,304
Due beyond one year	3,662,920	-	-	3,662,920
<b>Total Liabilities</b>	<b>4,248,224</b>	<b>-</b>	<b>4,060,376</b>	<b>8,308,600</b>
Net Position Held in				
Trust for Employee Benefits	1,304,604	3,183,262	-	4,487,866
<b>Total Liabilities and Net Position</b>	<b>\$ 5,552,828</b>	<b>3,183,262</b>	<b>4,060,376</b>	<b>12,796,466</b>



## COUNTY OF GRUNDY, ILLINOIS

Statement of Changes in Fiduciary Net Position  
November 30, 2015

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Total
<b>Additions:</b>			
County Contribution	\$ 857,166	-	857,166
Employer Contribution	-	2,297,198	2,297,198
Reinsurance	-	21,944	21,944
Interest Income	120,825	2,048	122,873
Miscellaneous	-	349,983	349,983
<b>Total Additions</b>	<b>977,991</b>	<b>2,671,173</b>	<b>3,649,164</b>
<b>Deductions:</b>			
Fees	92,077	-	92,077
Loss on Investment Sales	22,298	-	22,298
Interest Expense	395,015	-	395,015
Insurance Premiums and Claims	231,073	2,519,825	2,750,898
<b>Total Deductions</b>	<b>740,463</b>	<b>2,519,825</b>	<b>3,260,288</b>
<b>Other Financing Sources (Uses):</b>			
Bond Premium Issuance	(1,251)	-	(1,251)
<b>Net Increase (Decrease) in Net Position</b>	<b>236,277</b>	<b>151,348</b>	<b>387,625</b>
Net Position - Beginning of the year	1,068,327	3,031,914	4,100,241
<b>Net Position - End of the year</b>	<b>\$ 1,304,604</b>	<b>3,183,262</b>	<b>4,487,866</b>

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, 2015

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### *A. The Financial Reporting Entity*

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

##### Individual Component Unit Disclosure

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

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

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

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

# COUNTY OF GRUNDY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2015

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### 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, 2015

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

#### C. *Fund Accounting - (continued)*

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

- a. Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- b. Total assets, liabilities, revenue, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

#### Governmental Fund Types

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

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

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

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

# COUNTY OF GRUNDY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

#### *C. Fund Accounting - (continued)*

##### Fiduciary Funds

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

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

The two significant funds are:

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

#### *D. Measurement Focus*

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

#### *E. Basis of Accounting*

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

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

*F. Assets, Liabilities, and Fund Balance*

Cash and Cash Equivalents

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

Investments

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

Capital Assets

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

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

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

Buildings	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, 2015

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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.
- b. Restricted net position - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - all other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

GASB 54 – Fund Balance Classification

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



COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

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

GASB 54 – Fund Balance Classification – (continued)

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, 2015.

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

At November 30, 2015, the County’s special revenue funds had the following restricted fund balances, resulting from property taxes, grants, and other restricted sources:

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

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

GASB 54 – Fund Balance Classification – (continued)

2. Restricted Fund Balance – (continued)

<u>Fund</u>	<u>Balance</u>	<u>Fund</u>	<u>Balance</u>
General Fund - PBC	\$ 775,296	Treasurer Automation	31,333
County Highway Fund	507,791	Probation & Court Services	148,246
Motor Fuel Tax Fund	756,692	Animal Control Donation	25,228
Liability Insurance Fund	1,640,602	G.I.S.	15,614
Highway Restricted Fund	2,577,007	Nuclear Emergency Planning Grant Fund	45,254
County Bridge	302,266	Animal Control Population Fees	11,821
Federal Aid Matching	383,053	Sheriff Vehicle Fees	44,735
Tuberculosis	70,583	Circuit Clerk Operations and Administration	38,378
Emergency Services & Disaster	49,297	State's Attorney Drug Court	36,493
IMRF and Social Security - IMRF	930,814	EDPA 1	1,006,554
IMRF and Social Security - Social Security	543,708	Juvenile Justice Fees	51,616
Child Support Fee Collection	155,337	Drug Court Participation	11,108
Animal Control Fund	33,000	Sale in Error	100,000
Indemnity	119,089	Coroner's Operating	46,697
Local Emergency Planning Commission	10,295	Probation & Court Services Operations	99,119
Law Library	12,838	Transit Project	100,909
Unemployment Insurance	43,542	Development Engineering Fees	12,134
Workmen's Compensation Fund	6,956	State's Attorney Automation	15,260
County Clerk Record Document Storage	79,860	State's Attorney Fee Fund	47,312
Circuit Clerk Automation	309,326	Dispute Resolution Fund	3,670
Security System	21,125	Merit Commission Fund	6,460
Circuit Clerk Document Storage	360,471	GIS Automation Fund	2,218
		Total Restricted Fund Balance	<u>\$ 11,589,107</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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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, 2015, the County had \$163,445 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, 2015, the County did not have any assigned fund balance.

5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Deficit fund balances are also considered to be unassigned in the financial statements.

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

1. Committed
2. Assigned
3. Unassigned

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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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	(\$23,395)
Transit Fund	(\$94,236)
Mental Health Court Grant Fund	(\$4,545)

These balances are reported as overdraft payable and unassigned fund balance on the Statement of Assets, Liabilities, & Fund Balances.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 3: CASH AND INVESTMENTS

*A. Deposits*

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

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

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

Custodial Credit Risk – is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. The County's deposits and certificates of deposits are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution. As of November 30, 2015, all of the County's uninsured deposits were fully collateralized by securities held by the pledging financial institution.

*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.

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

	<u>Carrying Amount</u>	<u>Market Value</u>
Security Investments	<u>\$ 5,448,875</u>	<u>5,448,875</u>
Total	<u>\$ 5,448,875</u>	<u>5,448,875</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

B. *Investments – (continued)*

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

Concentration of Credit Risk: The County's investment policy places no limit on the amount the County may invest in any one issuer.

Discretely Presented Component Unit

At October 31, 2015, 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, 2015:

	<u>Cost</u>	<u>Market Value</u>
Administrative Fund		
Federated U.S. Treasury Obligations	\$ 53,859	53,859
Debt Service Fund, Series 2008		
Federated U.S. Treasury Obligations	503,241	503,241
Debt Service Fund, Series 2010		
Federated U.S. Treasury Obligations	159,358	159,358
Debt Service Fund, Series 2015		
Refunding Bonds	406,375	406,375
Total - All Funds	<u>\$ 1,122,833</u>	<u>1,122,833</u>

The entire amount was fully insured or collateral with securities held by an agent in the Commission's name and stated at cost, which approximates market.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 4: 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 2014 tax levy in the amount of \$15,056,455, reduced by abatements and statutory limitations to \$13,164,926, was received during the current fiscal year and was adopted by the County Board on December 9, 2014. The 2015 tax levy in the amount of \$14,685,399 was adopted by the County Board on December 8, 2015 and will be received in the subsequent fiscal year.

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, 2015, the General Fund has a balance of \$775,296 restricted for future rent payment to GCPBC.

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:

	<u>General Fund</u>	<u>Security System Fund</u>
Restricted balance, December 1, 2014	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	1,440,000	70,000
Expenditures:		
Salaries	1,131,009	173,390
Direct expenses	<u>320,011</u>	<u>-</u>
Restricted balance, November 30, 2015	<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 5: CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2015 was as follows:

	Primary Government			Ending Balance
	Beginning Balance	Increase	Decrease	
Governmental Activities:				
Capital Assets not being depreciated:				
Land and Improvements	\$ 813,042	-	-	813,042
Construction in Progress	42,889	490,275	(42,889)	490,275
Total Capital Assets not being depreciated	855,931	490,275	(42,889)	1,303,317
Depreciable Capital Assets:				
Buildings and Improvements	19,353,407	592,478	-	19,945,885
Equipment	4,638,570	636,650	(342,223)	4,932,997
Road Network	9,476,711	486,600	-	9,963,311
Bridge Network	12,967,598	-	-	12,967,598
Total Depreciable Capital Assets	46,436,286	1,715,728	(342,223)	47,809,791
Total Capital Assets	47,292,217	2,206,003	(385,112)	49,113,108
Less Accumulated Depreciation:				
Buildings and Improvements	14,193,350	222,741	-	14,416,091
Equipment	3,625,528	429,059	(252,846)	3,801,741
Road Network	3,710,769	664,221	-	4,374,990
Bridge Network	4,938,243	728,007	-	5,666,250
Total Accumulated Depreciation	26,467,889	2,044,028	(252,846)	28,259,071
Depreciable Capital Assets, net	19,968,397	(328,300)	(89,377)	19,550,720
Governmental Activities Capital Assets, net	\$ 20,824,328	161,975	(132,266)	20,854,037

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

Governmental Activities:	
General Government	\$ 258,299
Judiciary & Courts	2,015
Public Safety	210,786
Highways and Bridges	1,572,115
Public Health	813
Total	\$ 2,044,028



COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 5: CHANGES IN CAPITAL ASSETS - (CONTINUED)**

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

Road & Bridge Projects	\$	486,600
Bridge Projects in Progress (CIP)		490,275
John Deere 4WD Loader		145,000
Sheriff Vehicles		199,059
2016 6-Wheeler		210,509
Salt Storage Shed		367,886
Administrative Building Lighting Project		176,692

Discretely Presented Component Unit

Capital asset activity for the Grundy County PBC for the year ended October 31, 2015 was as follows:

	Grundy County PBC			Ending Balance 10/31/2015
	Beginning Balance 10/31/2014	Increase	Decrease	
Business-Type Activities:				
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
Less accumulated depreciation:				
Buildings & improvements	3,540,944	433,261	-	3,974,205
Equipment	16,028	4,007	-	20,035
Total business-type depreciation	3,556,972	437,268	-	3,994,240
Business-Type activities capital assets, net	19,605,379	(437,268)	-	19,168,111
Total of all activities capital assets, net	\$ 19,605,379	(437,268)	-	19,168,111

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 6: LONG-TERM DEBT**

Primary Government

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

Governmental Activities

	Payable at November 30, 2014	Debt Issued	Debt Retired	Payable at November 30, 2015	Due within one year
Standard Bank 9003	\$ 6,348	-	6,348	-	-
Standard Bank 9006	79,252	-	39,082	40,170	40,170
Standard Bank 9007	109,151	-	35,328	73,823	36,343
Standard Bank 9008	31,228	-	7,495	23,733	7,682
Standard Bank 0195	126,545	-	32,228	94,317	33,319
Standard Bank 1722	-	169,938	-	169,938	39,939
	<u>\$ 352,524</u>	<u>169,938</u>	<u>120,481</u>	<u>401,981</u>	<u>157,453</u>

**Standard Bank #9003**

On December 27, 2010, the County signed a promissory note in the amount of \$29,517 for the purchase of a 2011 Ford Expedition for the County Coroner's Department. The loan had an interest rate of 5.75% and matured on January 5, 2015. The loan has been paid in full out of the General Fund. Interest is allocated to general government on the Statement of Activities.

**Standard Bank #9006**

On June 29, 2012, the County signed a promissory note in the amount of \$152,541 for the purchase of a 2012 Ford Expedition, four 2013 Ford Explorers, and three 2013 Ford Taurus' for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on July 5, 2016. The loan has a current balance of \$40,170 and is paid out of the General Fund & Sheriff Vehicle Fund. Interest is allocated to general government on the Statement of Activities.

	Payment Due July 5,	Principal	Interest	Total Payment
2016		40,170	1,432	41,602
		<u>\$ 40,170</u>	<u>1,432</u>	<u>41,602</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

**Standard Bank #9007**

On January 15, 2013, the County signed a promissory note in the amount of \$142,825 for the purchase of two 2013 Ford Explorers and five 2013 Ford Taurus vehicles for the County Sheriff's Department. The loan has an interest rate of 3.25% and matures on February 5, 2017. The loan has a current balance of \$73,823 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

	Payment Due February 5,	Principal	Interest	Total Payment
2016	\$	36,343	2,424	38,767
2017		37,480	1,287	38,767
	\$	73,823	3,711	77,534

**Standard Bank #9008**

On April 5, 2013, the County signed a promissory note in the amount of \$38,448 for the purchase of a Ford Expedition to be used by the Coroner's office. The loan has an interest rate of 3.25% and matures on April 5, 2018. The loan has a current balance of \$23,733 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

	Payment Due April 5,	Principal	Interest	Total Payment
2016	\$	7,682	773	8,455
2017		7,931	524	8,455
2018		8,120	335	8,455
	\$	23,733	1,632	25,365

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Governmental Activities – (continued)

**Standard Bank #0195**

On February 24, 2014, the County signed a promissory note in the amount of \$135,512 for the purchase of a 2014 Ford Expedition, two 2014 Ford Explorers, and a 2014 Ford Police Interceptor for the County Sheriff's Department, and one 2014 Ford Explorer for ESDA. The loan has an interest rate of 3.25% and matures on March 5, 2018. The loan has a current balance of \$94,317 and is paid out of the General Fund and Emergency Services & Disaster (ESDA) Fund. Interest is allocated to general government on the Statement of Activities.

Payment Due March 5,	Principal	Interest	Total Payment
2016	\$ 33,319	3,355	36,675
2017	34,402	2,272	36,675
2018	26,596	1,154	27,750
	<u>\$ 94,317</u>	<u>6,782</u>	<u>101,099</u>

**Standard Bank #1722**

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

Payment Due March 5,	Principal	Interest	Total Payment
2016	\$ 39,939	7,054	46,993
2017	41,723	5,270	46,993
2018	43,391	3,602	46,993
2019	44,885	2,108	46,993
	<u>\$ 169,938</u>	<u>18,034</u>	<u>187,972</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt

*Self-Insurance Trust*

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

	Payable at November 30, 2014	Debt Issued	Debt Retired	Payable at November 30, 2015	Due within one year
County Self-Insurance General Obligation Refunding Bonds - Series 2002A	\$ 1,563,202	-	309,978	1,253,224	290,304
County Self-Insurance General Obligation Refunding Bonds - Series 2013	3,280,000	-	285,000	2,995,000	295,000
	<u>\$ 4,843,202</u>	<u>-</u>	<u>594,978</u>	<u>4,248,224</u>	<u>585,304</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
11/30/16	\$ 290,304	309,696	600,000
11/30/17	273,288	326,712	600,000
11/30/18	257,016	342,984	600,000
11/30/19	239,538	360,462	600,000
11/30/20	193,078	326,922	520,000
	<u>\$ 1,253,224</u>	<u>1,666,776</u>	<u>2,920,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt – (continued)

*Self-Insurance Trust - continued*

**County Self-Insurance General Obligation Refunding Bonds – Series 2013**

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

Fiscal Year Ending	Principal	Interest	Total Payable
11/30/16	\$ 295,000	98,455	393,455
11/30/17	300,000	91,018	391,018
11/30/18	310,000	82,618	392,618
11/30/19	320,000	73,168	393,168
11/30/20	330,000	63,088	393,088
11/30/21	340,000	51,773	391,773
11/30/22	350,000	38,913	388,913
11/30/23	365,000	24,514	389,514
11/30/24	385,000	8,470	393,470
	<u>\$ 2,995,000</u>	<u>532,014</u>	<u>3,527,014</u>

*Emergency Telephone System Board*

The Grundy County Emergency Telephone System Board entered into a Note Agreement with Standard Bank on June 21, 2011 for the 911 Center. The Board has been approved for \$2,600,000. The interest rate is 2.65%. As of November 30, 2015, the balance of the note payable is \$1,212,220.

	Notes Payable at November 30, 2014	Issued	Retired	Notes Payable at November 30, 2015	Due in One Year
Standard Bank	\$ 1,390,613	-	178,393	1,212,220	180,574
	<u>\$ 1,390,613</u>	<u>-</u>	<u>178,393</u>	<u>1,212,220</u>	<u>180,574</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds Debt – (continued)

*Emergency Telephone System Board - continued*

Following is the amortization schedule of future note payments:

Fiscal Year Ending	Principal	Interest	Total Payable
11/30/16	\$ 180,574	30,855	211,429
11/30/17	185,562	25,867	211,429
11/30/18	190,598	20,831	211,429
11/30/19	195,771	15,658	211,429
11/30/20	201,053	10,376	211,429
11/30/21	206,541	4,888	211,429
11/30/22	52,121	2,861	54,982
	<u>\$ 1,212,220</u>	<u>111,336</u>	<u>1,323,556</u>

Discretely Presented Component Unit

	Bonds Payable 10/31/2014	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2015	Due within one year
Revenue Bonds:					
Series 2008	\$ 9,465,000	-	8,175,000	1,290,000	245,000
Series 2010	2,600,000	-	-	2,600,000	-
Series 2015	-	7,155,000	-	7,155,000	160,000
Total	<u>\$ 12,065,000</u>	<u>7,155,000</u>	<u>8,175,000</u>	<u>11,045,000</u>	<u>405,000</u>

**Series 2008 Revenue Bonds**

The bonds are dated December 1, 2008 at a per annum interest rate range of 4.00% to 5.25%. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2010. Principal for the bonds is payable annually on December 1, commencing December 1, 2010. Bonds are subject to redemption prior to maturity on and after December 1, 2018 at the option of the Commission as a whole or in part on any date in integral multiples of \$5,000 in any order of maturity designated by the Commission, on the applicable redemption date and a redemption price equal to the principal amount to be redeemed, plus accrued interest to the redemption date. On February 25, 2016, the Series 2008 Revenue Bonds were partially refunded with the issuance of the Series 2015 Revenues Bonds.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2016	\$ 245,000	56,951	301,951
2017	300,000	43,933	343,933
2018	345,000	28,336	373,336
2019	400,000	10,000	410,000
Totals	\$ 1,290,000	139,220	1,429,220

**Series 2010 Revenue Bonds**

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

Schedule of maturities:

Year Ended October 31,	Principal	Interest	45% Rebate	Total
2016	\$ -	167,390	(75,326)	92,064
2017	-	167,390	(75,326)	92,064
2018	20,000	166,920	(75,114)	111,806
2019	20,000	165,950	(74,677)	111,273
2020	20,000	164,925	(74,216)	110,709
2021	20,000	163,860	(73,737)	110,123
2022	80,000	161,080	(72,486)	168,594
2023	85,000	156,460	(70,407)	171,053
2024	85,000	151,488	(68,168)	168,320
2025	90,000	146,151	(65,767)	170,384
2026	95,000	140,508	(63,228)	172,280
2027	170,000	132,000	(59,400)	242,600
2028	175,000	120,615	(54,277)	241,338
2029	380,000	102,300	(46,035)	436,265
2030	1,360,000	44,880	(20,196)	1,384,684
Totals	\$ 2,600,000	2,151,917	(968,360)	3,783,557



COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 6: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

**Series 2015 Revenue Bonds**

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

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2016	\$ 160,000	236,375	396,375
2017	165,000	233,125	398,125
2018	170,000	229,775	399,775
2019	170,000	226,375	396,375
2020	635,000	216,738	851,738
2021	660,000	200,550	860,550
2022	745,000	181,125	926,125
2023	805,000	157,875	962,875
2024	835,000	129,100	964,100
2025	955,000	93,300	1,048,300
2026	1,035,000	53,500	1,088,500
2027	820,000	16,400	836,400
Totals	<u>\$ 7,155,000</u>	<u>1,974,238</u>	<u>9,129,238</u>

NOTE 7: RETIREMENT FUND COMMITMENTS

*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. 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 for the plan as a whole, but not for individual employers. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)

*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.

IMRF provides retirement, disability, and death benefits under all three plans. The retirement benefit is equal to 1-2/3 percent of the final rate of earnings for each of the first 15 years of service credit, plus 2 percent for each year of service credit in excess of 15 years. The maximum pension at retirement cannot exceed 75 percent of the final rate of earnings. A lump sum payment is made to eligible retirees and surviving spouses on July 1<sup>st</sup>. The amount depends on funds available from a designated employer contribution of 0.62% of payroll. No specific 13<sup>th</sup> payment amount is promised to any individual. Death and disability benefits are also provided.

Under all three plans, employees hired before January 1, 2011 are considered to be "Tier 1" members. Tier 1 members qualify for retirement benefits at age 60 with eight or more years of service or 35 or more years of service at age 55. Tier 1 members may retire as early as age 55 with a reduced pension. Tier 1 members are vested for pension benefits when they have at least eight years of qualifying service credit. The final rate of earnings for Tier 1 members is the highest total earnings during any 48 consecutive months within the last 10 years of IMRF service divided by 48, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 1 members receive an annual 3% increase based upon the original amount of the annuity.

Under all three plans, employees hired after January 1, 2011 are considered to be "Tier 2" members. Tier 2 members qualify for retirement benefits at age 67 with 10 or more years of service or 35 or more years of service at age 62. Tier 2 members may retire as early as age 62 with a reduced pension. Tier 2 members are vested for pension benefits when they have at least 10 years of qualifying service credit. The final rate of earnings for Tier 2 members is the highest total earnings during any 96 consecutive months within the last 10 years of IMRF service divided by 96, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 2 members receive an annual increase based upon the original amount of the annuity of 3% or one-half of the increase in the Consumer Price Index, whichever is less.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)**

*Membership*

As of December 31, 2014, the County’s plan membership consisted of the following:

	County RP	SLEP	VAC RP	County Total
Retirees and beneficiaries	192	34	1	227
Inactive, non-retired members	260	7	1	268
Active members	146	54	2	202
Total	<u>598</u>	<u>95</u>	<u>4</u>	<u>697</u>

*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 2014 and the fiscal year ended November 30, 2015 are summarized below. The District 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 2014	11.90%	24.00%	4.91%
County required contribution rate for 2015	10.50%	23.65%	4.44%
County actual contributions for 2014	\$ 725,170	1,056,201	3,684
County actual contributions for fiscal year 2015	\$ 677,455	963,788	3,302

*Payable to the Pension Plan*

At November 30, 2015, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2015:

Regular	\$ 80,452
SLEP	110,063
VAC	499
Total	<u>\$ 191,014</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)

*Net Pension Liability (Asset)*

At December 31, 2014, the County had net pension liabilities (assets) for each plan, determined as follows:

	<u>County RP</u>	<u>SLEP</u>	<u>VACRP</u>	<u>Total</u>
Total Pension Liability	\$ 38,209,055	33,654,812	116,366	71,980,233
Plan Fiduciary Net Position	<u>36,985,489</u>	<u>26,981,831</u>	<u>131,522</u>	<u>64,098,842</u>
Net Pension Liability (Asset)	<u>\$ 1,223,566</u>	<u>6,672,981</u>	<u>(15,156)</u>	<u>7,881,391</u>

The net pension liabilities were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2014.

*Changes in the Net Pension Liabilities*

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2014, are included as Other Information on pages 56-61 of this report.

*Plan Fiduciary Net Position*

Detailed information about the pension plans' fiduciary net position is available in the separately issued actuarial financial report.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)

*Actuarial Assumptions*

**Summary of Actuarial Methods and Assumptions  
Used in Calculation of the Total Pension Liability**

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	County RP - 7.50%; SLEP - 7.48%; VAC RP - 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 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Notes	There were no benefit changes during the year.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)

*Actuarial Assumptions (Continued)*

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

*Changes in Assumptions*

The mortality tables used were updated to the RP-2000 Combined Healthy Mortality Tables, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

*Discount Rates*

A single discount rate was used to measure the total pension liabilities. The projections of cash flows used to determine the single discount rates assumed that the plan members' contributions would be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rates reflect:

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)**

*Discount Rates (Continued)*

For purposes of the December 31, 2014 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	County		
	RP	SLEP	VAC RP
Single discount rate used	7.50%	7.50%	7.50%
Expected rate of return on plan investments	7.50%	7.49%	3.56%
Municipal bond rate	3.56%	3.56%	7.50%
Resulting single discount rate	7.50%	7.48%	7.50%

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

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

County Regular Plan			
	1% Decrease (6.50%)	Current	1% Increase (8.50%)
		Discount Rate (7.50%)	
Total Pension Liability	\$ 42,561,730	38,209,055	34,601,560
Plan Fiduciary Net Position	36,985,489	36,985,489	36,985,489
Net Pension Liability/(Asset)	\$ 5,576,241	1,223,566	(2,383,929)

  

SLEP Plan			
	1% Decrease (6.48%)	Current	1% Increase (8.48%)
		Discount Rate (7.48%)	
Total Pension Liability	\$ 38,740,213	33,654,812	29,543,571
Plan Fiduciary Net Position	26,981,831	26,981,831	26,981,861
Net Pension Liability/(Asset)	\$ 11,758,382	6,672,981	2,561,710

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 7: RETIREMENT FUND COMMITMENTS – (CONTINUED)

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

	<u>VAC Regular Plan</u>		
		Current	
	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 123,704	116,366	110,153
Plan Fiduciary Net Position	131,522	131,522	131,522
Net Pension Liability/(Asset)	<u>\$ (7,818)</u>	<u>(15,156)</u>	<u>(21,369)</u>

NOTE 8: RISK MANAGEMENT

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

NOTE 9: SELF-INSURANCE TRUST REIMBURSEMENTS

The Self-Insurance Trust receives a portion of its resources from other funds. During the 2015 fiscal year, a transfer of \$857,166 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, 2015

**NOTE 10: INTERFUND ACTIVITY**

Interfund Transfers:

The transfers represent both routine and non-routine items. Generally, routine transfers occur from General Fund to the Drug Court Participation, 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, Transit, and Merit Commission Funds during the current year to subsidize those funds. Routine transfers of \$1,440,000 to the General Fund and \$70,000 to the Security System Fund were made from the Liability Insurance Fund to cover Tort related expenses as identified by the risk management plan. The transfers between Highway Funds were routine for reserve of funds for future projects. Transfers between funds of the primary government for the year-ended November 30, 2015 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,561,011	650,084
County Highway Fund	-	200,000
Restricted Highway Fund	200,000	-
Liability Insurance Fund	-	1,510,000
Non-Major Funds:		
Security System Fund	70,000	-
ESDA Fund	98,000	-
Animal Control Fund	35,000	-
Adult Redeployment Grant Fund	310	-
Capital Projects Fund	125,263	-
Transit Project Fund	20,000	-
Drug Court Fund	40,000	-
Merit Commission Fund	5,000	-
Recorder Document Storage Fund	-	11,380
Sale in Error Fund	-	49,631
Treasurer Automation Fund	-	30,000
Child Support Collection Fund	-	30,000
Health Department Fund	326,511	-
Total Transfers	<u>\$ 2,481,095</u>	<u>2,481,095</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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NOTE 11: LEASES

A. *Grundy County Public Building Commission*

During the fiscal year 2015, 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>
2016	\$ 844,122
2017	894,947
2018	927,648
2019	972,446
2020	980,673
2021-2025	5,890,527
2024-2029	3,181,287
	<u>13,691,650</u>
Less:	
Amount representing interest	<u>2,646,650</u>
Total	<u>\$ 11,045,000</u>

During the 2015 fiscal year, the County paid \$860,246 to GCPBC for leasing purposes. The County also made an additional payment of \$1,650,000 to the GCPBC as part of the refunding of the Series 2008 revenue bonds referred to on page 31.

B. *Operating Leases*

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

November 30, 2016	\$ 94,175
November 30, 2017	81,329
November 30, 2018	<u>678</u>
Total	<u>\$176,182</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 11: LEASES – (CONTINUED)

B. *Operating Leases (Continued)*

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

Lease	Type	Terms	Rate
<b>Copiers</b>			
Savin 9025b Copier	Monthly	48 months	\$ 113
Konica Minolta Copier	Monthly	60 months	445
Savin Digital Copier	Monthly	48 months	109
Savin 9040b Copier	Monthly	48 months	275
Savin 8055 Digital Copier	Monthly	60 months	295
Savin 9040 Digital Copier	Monthly	60 months	224
Savin MP4002SP Digital Copier	Monthly	48 months	215
Copier/Fax	Monthly	60 months	1,169
Savin C9120 Color Copier	Monthly	60 months	100
<b>Fax Machines</b>			
Savin 3720 Laser Fax Machine	Monthly	48 months	48
Savin 3760 Laser Fax Machine	Monthly	12 months	40
Mailing Machine	Monthly	60 months	862
Election Equipment	Annual	2 Years	61,600

NOTE 12: 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, 2015:

Assessed valuation (2014)	<u>\$ 1,767,587,739</u>
Statutory debt limitation (2.875%)	\$ 50,818,147
Amount of debt applicable to debt limitation	<u>401,981</u>
Legal Debt Margin	<u>\$ 50,416,166</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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**NOTE 13: OTHER POST-EMPLOYMENT BENEFITS**

*Plan Description*

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

*Benefits Provided*

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

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

*Membership*

At November 30, 2015, membership consisted of:

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

*Funding Policy*

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy. All retirees contribute 100% of the actuarially determined premium to the Plan to cover the cost of providing benefits to the retirees via the self-insured plan (pay-as-you-go) which results in an implicit subsidy to the County as defined by GASB Statement No. 45. Since the County is self-insured, this amount fluctuates on an annual basis. For the fiscal year ending November 30, 2015, retirees contributed \$0 and the County was estimated to contribute \$249,854 toward the implicit subsidy. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement. The General Fund typically has been used to liquidate the OPEB obligation.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

**NOTE 13: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)**

*Annual OPEB Cost and Net OPEB Obligation*

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

Fiscal Year Ending	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2015	\$ 359,998	249,854	69.00%	110,144
11/30/2014	N/A	N/A	N/A	N/A
11/30/2013	N/A	N/A	N/A	N/A

*Funded Status and Funding Progress*

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

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

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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**NOTE 13: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)**

*Actuarial Methods and Assumptions*

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

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

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

**NOTE 14: NON-CASH CONTRIBUTIONS**

During the fiscal year ended November 30, 2015, the Grundy County Health Department received noncash vaccine donations in the amount of \$68,598 and WIC vouchers in the estimated amount of \$286,876. The donated vaccines and vouchers were recorded as a revenue and expenditure in the County's Health Department Fund.

**NOTE 15: 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.

*OTHER INFORMATION*

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>		
Cash on Hand		\$ 8,163,025
Total Assets		<u>\$ 8,163,025</u>
<u>Liabilities &amp; Fund Balance</u>		
Liabilities:		
Due to Liability Insurance Fund		\$ 41,993
Fund Balance:		
Unassigned Fund Balance		7,345,736
Restricted Fund Balance		<u>775,296</u>
Total Fund Balance		<u>8,121,032</u>
Total Liabilities and Fund Balance		<u>\$ 8,163,025</u>

## SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received (Schedule A-3)	\$ 14,728,816	13,498,642	13,097,275	15,684,209
Expenditures Disbursed (Schedule A-4)	<u>14,817,964</u>	<u>14,429,837</u>	<u>16,436,266</u>	<u>14,570,729</u>
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(89,148)	(931,195)	(3,338,991)	1,113,480
Other Financing Sources (Uses) -				
Operating Transfer (To) From:				
Emergency Services and Disaster Agency Fund	(148,000)	(98,000)	(98,000)	(173,391)
Health Department Fund	(480,473)	(331,473)	(326,511)	(325,413)
Transfer to Emergency Nuclear Planning Fund	-	-	-	(27,000)
Drug Court Participation Fund	(40,000)	(40,000)	(40,000)	(40,000)
Animal Control Fund	(41,000)	(35,000)	(35,000)	(40,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	-	57,436	49,631	18,089
Merit Commission Fund	(5,000)	(5,000)	(5,000)	(5,000)
Capital Project Fund	(481,679)	-	(125,263)	-
Adult Redeploy Grant Fund	-	-	(310)	-
Recorder Document Storage Fund	-	-	11,380	-
Treasurer Automation Fund	-	30,000	30,000	-
Child Support Collection Fund	-	30,000	30,000	-
Capital Improvement Fund	(34,700)	-	-	-
Liability Insurance Fund	<u>1,340,000</u>	<u>1,440,000</u>	<u>1,440,000</u>	<u>1,300,000</u>
Total Other Financing Sources (Uses)	<u>89,148</u>	<u>1,027,963</u>	<u>910,927</u>	<u>687,285</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>96,768</u>	<u>(2,428,064)</u>	<u>1,800,765</u>
Fund Balance, beginning of year			<u>10,549,096</u>	<u>8,748,331</u>
Fund Balance, end of year			<u>\$ 8,121,032</u>	<u>10,549,096</u>



COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

Statement of Revenues Received- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Taxes:				
Property Taxes	\$ 4,667,683	4,667,683	4,610,349	4,786,953
Property Tax - PBC Lease	840,273	840,273	775,296	779,104
Retailers' Occupation Tax	530,000	578,633	579,413	568,556
Supplemental Sales Tax	3,614,000	2,000,000	1,813,952	3,709,356
Illinois Local Use Tax	200,000	260,000	195,219	219,422
Illinois Income Tax	1,150,000	1,170,000	1,266,310	1,154,374
Illinois Replacement Tax	460,000	500,000	502,809	473,123
EDPA Distribution	-	-	5,981	6,700
Gaming Tax Revenue	-	17,500	10,213	15,574
Real Estate Transfer Tax	110,000	110,000	123,616	118,939
<b>Total Taxes</b>	<b>11,571,956</b>	<b>10,144,089</b>	<b>9,883,158</b>	<b>11,832,101</b>
Intergovernmental:				
Aux Sable TIF Agreement	315,000	367,713	367,713	322,072
County Clerk Stamp Revenues	181,960	240,000	220,609	237,877
Sheriff IDOT Traffic Safety Grant	21,000	21,000	21,696	18,618
Other Sheriff Grants	-	-	-	7,944
Franchise Fees	-	-	68,136	79,928
Election Fund Grant Income	-	-	-	1,281
Energy Grant	-	-	43,177	-
ERCO Grants	9,000	3,792	3,476	3,486
VAC Grant	-	10,000	13,335	4,740
Violence/Victim Witness Grant	21,750	25,138	11,963	22,838
<b>Total Intergovernmental</b>	<b>548,710</b>	<b>667,643</b>	<b>750,105</b>	<b>698,784</b>
Reimbursements:				
State's Attorney	144,672	144,672	86,928	145,782
Supervisor of Assessments	38,762	33,400	24,022	37,947
Supervisor of Assessments - Township	60,000	60,000	59,825	9,051
Election Judges	20,000	31,392	31,392	22,617
Sheriff	125,000	75,000	55,368	106,862
Sheriff Reimbursement - 911	100,150	103,152	103,682	100,150
911 Insurance Reimbursement	-	-	-	667,717
Public Defender	105,000	105,000	75,421	100,561
Circuit Clerk	25,000	25,000	20,932	20,520
Transit Rental & Utilities	20,000	20,000	21,674	18,320
Housing of Prisoners	30,000	30,000	28,076	23,389
Insurance Reimb. for Damage Claims	-	-	-	39,857
Regional Supt. of Schools	14,101	14,101	9,529	14,148
<b>Total Reimbursements</b>	<b>682,685</b>	<b>641,717</b>	<b>516,849</b>	<b>1,306,921</b>

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

Statement of Revenues Received- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received: (Continued)				
Licenses and Permits:				
Liquor Licenses	\$ 14,500	13,500	13,500	11,700
Contractor License	8,000	18,450	21,750	10,900
Zoning, Planning and Building Fees	50,000	71,317	77,885	65,370
Total Licenses and Permits	72,500	103,267	113,135	87,970
Revenues Received from Services:				
State's Attorney Fees	10,000	-	-	-
County Coroner Fees	1,500	2,500	2,239	3,120
County Clerk and Recorder Fees	220,000	371,380	426,231	266,481
Tax Collection Charges	225,000	140,000	-	137,997
Contractual Police Protection	137,500	137,500	147,313	140,547
Sheriff	90,000	75,000	60,953	58,486
Clerk of Circuit Court	352,470	352,470	356,197	348,591
Court Finance Fees	55,000	55,000	52,400	44,353
Solid Waste Fees	9,495	30,408	30,533	20,872
Public Defender Fees	-	1,860	1,880	6,263
Fines and Forfeitures	410,000	495,000	512,524	511,678
Juvenile Justice - Fee Income	3,500	1,500	1,065	1,375
Total Revenues Received From Services	1,514,465	1,662,618	1,591,335	1,539,763
Interest on Investments	20,000	20,000	13,564	17,080
Other Revenues Received:				
School Site Donation	10,000	20,000	27,162	18,885
Dependent and Neglected Children	-	3,893	14,708	3,338
Circuit Clerk Misc. Income	3,500	3,500	-	-
County Admin. Miscellaneous	-	-	-	224
Solid Waste Misc. Income	2,000	550	399	520
Solid Waste Recycling Drop Off	2,500	-	-	4,147
Lyondell Bankruptcy Payments	-	-	-	21,159
County Clean Energy Income	20,000	20,000	20,000	20,000
Planning & Zoning- Miscellaneous	500	-	153	500
Sheriff e-Citations	5,000	5,000	3,112	3,082
Sheriff Miscellaneous	70,000	45,000	36,989	44,134
County Treasurer Misc. Income	40,000	-	63	1,685
Drug Testing	-	250	420	570
Tech Reimbursable	50,000	500	512	4,264
P & Z Reimbursement	5,000	-	-	-
Miscellaneous	110,000	160,615	125,611	79,082
Total Other Revenues Received	318,500	259,308	229,129	201,590
Total Revenues Received (Schedule A-2)	\$ 14,728,816	13,498,642	13,097,275	15,684,209

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

Statement of Expenditures Disbursed- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Expenditures Disbursed: (Schedule 5)				
County Board	\$ 346,407	338,216	332,365	329,642
Publishing and Printing	5,000	2,000	1,658	1,331
County Administrator	132,975	99,854	99,585	44,483
County Clerk and Recorder	414,464	459,698	463,713	407,899
County Treasurer	191,834	189,334	183,845	185,019
Supplies to County Offices	130,344	117,200	99,866	117,132
Circuit Clerk	221,647	161,647	223,265	220,755
Public Defender	304,560	301,460	332,164	305,846
Court Related Expenses	107,675	105,804	98,180	83,172
Jurors' Fees	30,300	25,300	16,259	31,493
State's Attorney	765,553	754,873	755,659	745,527
Sheriff	3,660,235	3,551,350	3,517,311	3,512,308
Jail Operations	1,268,617	1,238,617	1,186,560	1,166,945
Courthouse Operations	376,274	355,274	327,089	359,424
Administration Building	231,646	223,980	232,516	221,854
Coroner	238,495	232,845	232,395	233,516
Probation Office	343,392	343,706	374,576	354,886
Dependent and Neglected Children	200,000	200,000	252,233	223,973
Grundy 911 Center	48,000	57,250	61,032	40,216
ERCO	23,809	32,683	26,542	37,804
County Planning and Zoning	145,194	145,194	148,499	111,840
Zoning Board of Appeals	2,200	1,850	1,816	1,991
Planning Commission	1,500	1,500	1,230	1,817
Board of Review	28,276	27,426	27,293	26,995
Supervisor of Assessments	416,890	388,121	377,310	412,078
Election Costs	346,836	313,797	307,057	430,322
Regional Superintendent of Schools	72,486	70,436	69,885	70,819
Employee Welfare	5,000	5,000	2,391	4,308
Professional Services	1,179,036	1,264,521	1,244,714	1,386,057
Grundy Co. Public Building Lease	841,273	841,273	2,510,246	777,396
Contingent Expenses	282,718	100,000	133,978	313,423
Employee Health Insurance	1,400,000	1,400,000	1,717,595	1,439,401
Juvenile Justice	82,473	82,873	83,172	80,075
Victim Witness Costs	60,306	54,307	53,242	55,874
Human Resource Department	86,316	86,720	85,873	64,063
Veterans' Assistance	213,902	199,808	199,180	203,720
Technology Department	606,331	635,920	628,810	560,408
School Site	6,000	20,000	27,162	6,917
Total Expenditures Disbursed (Schedule A-2)	\$ 14,817,964	14,429,837	16,436,266	14,570,729

COUNTY OF GRUNDY, ILLINOIS  
COUNTY HIGHWAY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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	<u>Assets</u>	
Cash in Bank		<u>\$ 507,791</u>
	<u>Fund Balance</u>	
Fund Balance		<u>\$ 507,791</u>

COUNTY OF GRUNDY, ILLINOIS  
COUNTY HIGHWAY FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 1,728,772	1,728,772	1,707,526	1,772,957
Miscellaneous Revenues	166,200	195,539	92,078	203,393
Aux Sable TIF Agreement	80,000	-	-	-
Interest Income	1,000	700	793	840
Sale of Equipment	51,000	-	-	15,500
FBMA Federal Grant	-	-	-	27,434
IEMA Reimbursement - State Grant	-	-	-	13,437
Equipment Rental - MFT Fund	100,000	100,000	100,000	100,000
Traffic Lights Reimbursement	-	3,400	2,992	-
Salaries Reimbursed- Motor Fuel Tax Fund	100,000	100,000	100,000	100,000
<b>Total Revenues Received</b>	<b>2,226,972</b>	<b>2,128,411</b>	<b>2,003,389</b>	<b>2,233,561</b>
Expenditures Disbursed:				
Salaries-Maintenance	383,721	383,721	382,846	373,696
Salary-Engineer	118,318	120,685	120,594	118,319
Salary-Office Manager	33,150	33,150	33,159	33,159
Salaries-Overtime and Extra Help	75,000	75,000	63,985	122,915
Employee Insurance	168,000	168,000	149,187	163,391
Office Supplies	7,500	7,500	7,163	6,015
Operating Supplies	15,000	15,000	13,634	14,064
Fuel	100,000	70,000	64,159	100,320
Traffic Light Expense	-	8,000	6,514	-
Road Repairs and Maintenance	440,000	552,000	367,599	566,912
Engineering Services	30,000	91,684	31,350	133,060
Travel Expense	3,500	3,500	2,669	3,243
Utilities	35,000	43,000	35,086	42,708
Maintenance and Repairs-Equipment	75,000	85,000	106,936	128,302
Building Repairs and Maintenance	437,500	479,228	395,753	34,072
Copier rental	-	700	605	-
Contingencies	10,000	7,500	6,800	6,809
Drug Testing	1,000	1,000	951	670
Purchase of Equipment	200,000	256,500	256,509	154,539
<b>Total Expenditures Disbursed</b>	<b>2,132,689</b>	<b>2,401,168</b>	<b>2,045,499</b>	<b>2,002,194</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	94,283	(272,757)	(42,110)	231,367
Operating Transfer (To) From: Highway - Restricted Fund	(200,000)	(200,000)	(200,000)	(200,000)
<b>Net Change in Fund Balance</b>	<b>\$ (105,717)</b>	<b>(472,757)</b>	<b>(242,110)</b>	<b>31,367</b>
Fund Balance, beginning of year			749,901	718,534
Fund Balance, end of year			\$ 507,791	749,901

COUNTY OF GRUNDY, ILLINOIS  
 COUNTY MOTOR FUEL TAX FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 756,692
<u>Fund Balance</u>	
Fund Balance: Restricted For Future Projects	\$ 756,692

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Allotments - State of Illinois	\$ 900,000	900,000	689,366	1,190,626
Salary Reimbursements	50,148	50,148	52,060	51,015
Federal/State Projects	4,300,000	4,300,000	-	-
Interest income	1,200	1,200	1,409	1,040
<b>Total Revenues Received</b>	<b>5,251,348</b>	<b>5,251,348</b>	<b>742,835</b>	<b>1,242,681</b>
Expenditures Disbursed:				
Salary - County Superintendent of highways	100,296	101,403	103,287	101,403
Federal/State Projects	4,300,000	4,300,000	-	-
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	602,000	789,471	592,882	505,000
<b>Total Expenditures Disbursed</b>	<b>5,202,296</b>	<b>5,390,874</b>	<b>896,169</b>	<b>806,403</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 49,052	(139,526)	(153,334)	436,278
Fund Balance, beginning of year			910,026	473,748
Fund Balance, end of year			\$ 756,692	910,026

COUNTY OF GRUNDY, ILLINOIS  
LIABILITY INSURANCE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 1,598,609
Due from General Fund	41,993
<b>Total Assets</b>	<b>\$ 1,640,602</b>
<u>Fund Balance</u>	
Fund Balance	\$ 1,640,602

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 1,400,000	1,400,000	1,352,524	1,402,331
Property Taxes - Bond and Interest	885,000	885,000	902,915	903,817
<b>Total Revenues Received</b>	<b>2,285,000</b>	<b>2,285,000</b>	<b>2,255,439</b>	<b>2,306,148</b>
Expenditures Disbursed:				
Insurance Expenses	80,000	80,000	40,045	82,648
Self Insurance Bond Retirement	885,000	885,000	857,166	841,220
<b>Total Expenditures Disbursed</b>	<b>965,000</b>	<b>965,000</b>	<b>897,211</b>	<b>923,868</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,320,000	1,320,000	1,358,228	1,382,280
Other Financing Sources (Uses)				
Transfer to the Security System Fund	(70,000)	(70,000)	(70,000)	(55,000)
Transfer to the General Fund	(1,340,000)	(1,440,000)	(1,440,000)	(1,300,000)
<b>Net Change in Fund Balance</b>	<b>\$ (90,000)</b>	<b>(190,000)</b>	<b>(151,772)</b>	<b>27,280</b>
Fund Balance, beginning of year			1,792,374	1,765,094
<b>Fund Balance, end of year</b>			<b>\$ 1,640,602</b>	<b>1,792,374</b>

COUNTY OF GRUNDY, ILLINOIS  
HIGHWAY- RESTRICTED FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 2,577,007
Total Assets	<u>\$ 2,577,007</u>
<u>Fund Balance</u>	
Restricted Fund Balance - Future Projects	\$ 2,577,007
Total Fund Balance	<u>\$ 2,577,007</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Interest Income	\$ 5,000	4,000	3,492	4,264
Other Revenues	-	36,641	36,641	-
Total Revenues Received	<u>5,000</u>	<u>40,641</u>	<u>40,133</u>	<u>4,264</u>
Expenditures Disbursed	<u>1,100,000</u>	<u>1,231,666</u>	<u>336,299</u>	<u>587,166</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,095,000)	(1,191,025)	(296,166)	(582,902)
Operating Transfer (To) 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>\$ (895,000)</u>	<u>(991,025)</u>	(96,166)	(382,902)
Fund Balance, beginning of year			<u>2,673,173</u>	<u>3,056,075</u>
Fund Balance, end of year			<u>\$ 2,577,007</u>	<u>2,673,173</u>



COUNTY OF GRUNDY, ILLINOIS  
SCHEDULE OF FUNDING PROGRESS

SCHEDULE 1

Illinois Municipal Retirement Fund - Regular Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 14,927,156	18,116,479	3,189,323	82.40%	6,093,870	52.34%
12/31/13	16,356,123	18,616,048	2,259,925	87.86%	5,792,694	39.01%
12/31/12	15,320,878	18,780,754	3,459,876	81.58%	5,504,738	62.85%
12/31/11	14,449,625	18,034,279	3,584,654	80.12%	4,993,078	71.79%
12/31/10	14,400,297	17,914,218	3,513,921	80.38%	4,997,655	70.31%
12/31/09	13,785,745	16,843,726	3,057,981	81.84%	4,887,918	62.56%
12/31/08	13,742,961	16,039,623	2,296,662	85.68%	4,872,757	47.13%
12/31/07	16,923,768	15,938,421	(985,347)	106.18%	4,626,569	0.00%
12/31/06	16,447,273	15,147,318	(1,299,955)	108.58%	4,353,380	0.00%
12/31/05	16,244,812	15,245,254	(999,558)	106.56%	6,492,237	0.00%

On a market value basis, the actuarial value as of December 31, 2014 is \$18,316,248.

On a market basis, the funded ratio would be 101.10%.

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

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 9,175,136	17,166,951	7,991,815	53.45%	4,400,836	181.60%
12/31/13	8,391,975	16,407,818	8,015,843	51.15%	4,228,242	189.58%
12/31/12	8,054,365	16,039,376	7,985,011	50.22%	4,257,109	187.57%
12/31/11	9,361,172	18,751,092	9,389,920	49.92%	4,600,138	204.12%
12/31/10	10,271,819	19,152,508	8,880,689	53.63%	4,574,930	194.12%
12/31/09	9,303,029	17,702,420	8,399,391	52.55%	4,273,986	196.52%
12/31/08	7,826,821	15,814,792	7,987,971	49.49%	4,046,990	197.38%
12/31/07	8,697,536	14,924,808	6,227,272	58.28%	3,920,549	158.84%
12/31/06	8,276,050	13,500,693	5,224,643	61.30%	3,434,123	152.14%
12/31/05	7,698,585	12,088,410	4,389,825	63.69%	3,142,827	139.68%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$11,622,313.

On a market basis, the funded ratio would be 67.70%.

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

COUNTY OF GRUNDY, ILLINOIS  
 SCHEDULE OF FUNDING PROGRESS

SCHEDULE 1  
 (Continued)

Illinois Municipal Retirement Fund - Veterans' Assistance Commission

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 68,009	61,178	(6,831)	111.17%	75,028	0.00%
12/31/13	57,560	49,393	(8,167)	116.53%	72,026	0.00%
12/31/12	40,162	37,900	(2,262)	105.97%	59,445	0.00%
12/31/11	88,062	108,917	20,855	80.85%	68,232	30.56%
12/31/10	71,662	93,944	22,282	76.28%	69,277	32.16%
12/31/09	59,882	84,995	25,113	70.45%	71,091	35.33%
12/31/08	31,887	42,499	10,612	75.03%	66,072	16.06%
12/31/07	21,693	31,494	9,801	68.88%	61,968	15.82%
12/31/06	9,797	20,580	10,783	47.60%	61,440	17.55%
12/31/05	1,483	7,138	5,655	20.78%	12,307	45.95%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$80,360.  
 On a market basis, the funded ratio would be 131.35%.

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

COUNTY OF GRUNDY, ILLINOIS  
 SCHEDULE OF CONTRIBUTIONS

Schedule of Contributions - 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	\$ 687,388	710,604	(23,216)	6,093,870	11.66%

There were no changes in assumptions during the year.

Schedule of Contributions - 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	\$ 1,028,915	1,052,070	(23,155)	4,400,836	23.91%

There were no changes in assumptions during the year.

Schedule of Contributions - 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%

There were no changes in assumptions during the year.

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

## Illinois Municipal Retirement Fund

Schedule of Changes in Net Pension Liability and Related Ratios										
Calendar Year Ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 672,061	-	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	2,617,160	-	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(168,415)	-	-	-	-	-	-	-	-	-
Assumption Changes	1,396,262	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,734,893)	-	-	-	-	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<b>2,782,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Pension Liability - Beginning	35,426,880	-	-	-	-	-	-	-	-	-
<b>Total Pension Liability - Ending</b>	<b>\$ 38,209,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 710,604	-	-	-	-	-	-	-	-	-
Contributions - Employee	289,425	-	-	-	-	-	-	-	-	-
Net Investment Income	2,193,764	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,734,893)	-	-	-	-	-	-	-	-	-
Other (Net Transfer)	(804,184)	-	-	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>654,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Plan Fiduciary Net Position - Beginning	36,330,773	-	-	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position - Ending</b>	<b>\$ 36,985,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Pension Liability (Asset)</b>	<b>\$ 1,223,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	96.80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 6,093,870	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Net Pension Liability as a Percentage of the Covered Valuation Payroll</b>	20.08%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel**

Schedule of Changes in Net Pension Liability and Related Ratios										
Calendar Year Ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 831,119	-	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	2,380,259	-	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(636,527)	-	-	-	-	-	-	-	-	-
Assumption Changes	442,507	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,452,303)	-	-	-	-	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<b>1,565,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Pension Liability - Beginning</b>	<b>32,089,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 33,654,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 1,052,070	-	-	-	-	-	-	-	-	-
Contributions - Employee	374,004	-	-	-	-	-	-	-	-	-
Net Investment Income	1,584,903	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(1,452,303)	-	-	-	-	-	-	-	-	-
Other (Net Transfer)	(571,972)	-	-	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>986,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>25,995,129</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - Ending</b>	<b>\$ 26,981,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Pension Liability (Asset)</b>	<b>\$ 6,672,981</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	80.17%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 4,400,836	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Net Pension Liability as a Percentage of the Covered Valuation Payroll</b>	151.63%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
Illinois Municipal Retirement Fund - Veterans' Assistance Commission

Schedule of Changes in Net Pension Liability and Related Ratios										
Calendar Year Ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 7,431	-	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	7,390	-	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	4,969	-	-	-	-	-	-	-	-	-
Assumption Changes	6,163	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(8,814)	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	17,139	-	-	-	-	-	-	-	-	-
Total Pension Liability - Beginning	99,227	-	-	-	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 116,366	-	-	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 3,219	-	-	-	-	-	-	-	-	-
Contributions - Employee	3,376	-	-	-	-	-	-	-	-	-
Net Investment Income	7,450	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(8,814)	-	-	-	-	-	-	-	-	-
Other (Net Transfer)	3,051	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	8,282	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	123,240	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 131,522	-	-	-	-	-	-	-	-	-
Net Pension Liability (Asset)	\$ (15,156)	-	-	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	113.02%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 75,028	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Net Pension Liability as a Percentage of the Covered Valuation Payroll</b>	-20.20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*NOTES TO OTHER INFORMATION*

## COUNTY OF GRUNDY, ILLINOIS

### Notes to Other Information For the Year Ended November 30, 2015

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#### NOTE 1: BUDGETARY COMPARISON SCHEDULES

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

#### NOTE 2: BUDGETING PROCEDURES

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

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

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

The transfers of budgeted amounts between departments within any fund must be approved by the County Board. The budget for fiscal year ended November 30, 2014 was passed by the Board on November 10, 2014 and was amended on November 10, 2015.

#### NOTE 3: CHANGES IN ASSUMPTIONS

##### *Illinois Municipal Retirement Fund*

There were no changes in assumptions during the year.



## COUNTY OF GRUNDY, ILLINOIS

### Notes to Other Information For the Year Ended November 30, 2015

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#### NOTE 4: EXPENDITURES IN EXCESS OF APPROPRIATIONS

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

- County Clerk and Recorder – over by \$4,015 due to additional clerk hire salaries.
- Circuit Clerk – over by \$61,618 due to a change in the amended budget to clerk salaries.
- Public Defender – over by \$30,704 due to retirement/benefit payout.
- State’s Attorney – over by \$786 due to assistant state’s attorney salaries.
- Administration Building – over by \$8,536 due to updated Constellation contract.
- Probation Office – over by \$30,870 due to the County’s portion of salaries and benefits due to LaSalle County exceeding the appropriated amount.
- Dependent and Neglected Children – over by \$52,233 due to room and board expenditures.
- Grundy 911 Center – over by \$3,782 due to higher repairs and maintenance.
- Land Use – over by \$3,305 due to salaries and inspections.
- Grundy Co. Public Building Lease – over by \$1,668,973 due to refunding debt payments.
- Contingent Expenses – over by \$33,978 due to unexpected capital purchases/repairs.
- Employee Health Insurance – over by \$317,595.
- Juvenile Justice – over by \$299 due to increased patient care.
- School Site – over by \$7,162 due to a significant purchase in Lincoln Lake.

In total, General Fund expenditures were greater than final appropriations by \$2,006,429.

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

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

All of the County’s Major Special Revenue Funds operated in compliance with the final approved budget.

*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, 2015

	Special Revenue					
	Totals	County Bridge	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security
<u>Assets</u>						
Cash in Bank	\$ 5,495,164	302,266	383,053	70,583	49,297	1,474,522
Total Assets	\$ 5,495,164	302,266	383,053	70,583	49,297	1,474,522
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ 122,176	-	-	-	-	-
Restricted Fund Balance	5,331,719	302,266	383,053	70,583	49,297	1,474,522
Committed Fund Balance	163,445	-	-	-	-	-
Unassigned Fund Balance	(122,176)	-	-	-	-	-
Total Fund Balances	5,372,988	302,266	383,053	70,583	49,297	1,474,522
Total Liabilities and Fund Balances	\$ 5,495,164	302,266	383,053	70,583	49,297	1,474,522

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, 2015

	Special Revenue					
	Child Support Fee Collection	Animal Control Fund	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance
Cash in Bank	\$ 155,337	33,000	119,089	10,295	12,838	43,542
Total Assets	\$ 155,337	33,000	119,089	10,295	12,838	43,542
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ -	-	-	-	-	-
Restricted Fund Balance	155,337	33,000	119,089	10,295	12,838	43,542
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	155,337	33,000	119,089	10,295	12,838	43,542
Total Liabilities and Fund Balances	\$ 155,337	33,000	119,089	10,295	12,838	43,542

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, 2015

	Special Revenue						
	Workmen's Compensation Insurance	County Clerk Record Document Storage	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	
Cash in Bank	\$ 6,956	79,860	309,326	21,125	360,471	31,333	
Total Assets	\$ 6,956	79,860	309,326	21,125	360,471	31,333	
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	
Restricted Fund Balance	6,956	79,860	309,326	21,125	360,471	31,333	
Committed Fund Balance	-	-	-	-	-	-	
Unassigned Fund Balance	-	-	-	-	-	-	
Total Fund Balances	6,956	79,860	309,326	21,125	360,471	31,333	
Total Liabilities and Fund Balances	\$ 6,956	79,860	309,326	21,125	360,471	31,333	

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, 2015

	Special Revenue						
	Probation & Court Services	County Health	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	
Cash in Bank	\$ 148,246	-	25,228	15,614	45,254	11,821	
Total Assets	\$ 148,246	-	25,228	15,614	45,254	11,821	
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	
Restricted Fund Balance	148,246	-	25,228	15,614	45,254	11,821	
Committed Fund Balance	-	-	-	-	-	-	
Unassigned Fund Balance	-	-	-	-	-	-	
Total Fund Balances	148,246	-	25,228	15,614	45,254	11,821	
Total Liabilities and Fund Balances	\$ 148,246	-	25,228	15,614	45,254	11,821	

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Assets, Liabilities,  
and Fund Balances- Arising from Cash Transactions  
November 30, 2015

	Special Revenue						
	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Drug Court	EDPA 1	Juvenile Justice Fees	Drug Court Participation	
Cash in Bank	\$ 44,735	38,378	36,493	1,006,554	51,616	11,108	
Total Assets	\$ 44,735	38,378	36,493	1,006,554	51,616	11,108	
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	
Restricted Fund Balance	44,735	38,378	36,493	1,006,554	51,616	11,108	
Committed Fund Balance	-	-	-	-	-	-	
Unassigned Fund Balance	-	-	-	-	-	-	
Total Fund Balances	44,735	38,378	36,493	1,006,554	51,616	11,108	
Total Liabilities and Fund Balances	\$ 44,735	38,378	36,493	1,006,554	51,616	11,108	

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, 2015

	Special Revenue					
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project
Cash in Bank	\$ 100,000	46,697	-	-	99,119	100,909
Total Assets	\$ 100,000	46,697	-	-	99,119	100,909
<u>Liabilities and Fund Balances</u>						
Overdraft Payable	\$ -	-	94,236	23,395	-	-
Restricted Fund Balance	100,000	46,697	-	-	99,119	100,909
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	(94,236)	(23,395)	-	-
Total Fund Balances	100,000	46,697	(94,236)	(23,395)	99,119	100,909
Total Liabilities and Fund Balances	\$ 100,000	46,697	-	-	99,119	100,909



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, 2015

	Special Revenue						
	Adult Redeploy Grant Fund	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	
Cash in Bank	\$ -	12,134	15,260	47,312	3,670	6,460	
Total Assets	\$ -	12,134	15,260	47,312	3,670	6,460	
<u>Liabilities and Fund Balances</u>							
Overdraft Payable	\$ -	-	-	-	-	-	
Restricted Fund Balance	-	12,134	15,260	47,312	3,670	6,460	
Committed Fund Balance	-	-	-	-	-	-	
Unassigned Fund Balance	-	-	-	-	-	-	
Total Fund Balances	-	12,134	15,260	47,312	3,670	6,460	
Total Liabilities and Fund Balances	\$ -	12,134	15,260	47,312	3,670	6,460	

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, 2015

	Special Revenue		Capital Projects	
	GIS Automation Fund	Mental Health Court Grant Fund	Capital Improvement	Capital Project Fund
Cash in Bank	\$ 2,218	-	163,445	-
Total Assets	\$ 2,218	-	163,445	-
<u>Liabilities and Fund Balances</u>				
Overdraft Payable	\$ -	4,545	-	-
Restricted Fund Balance	2,218	-	-	-
Committed Fund Balance	-	-	163,445	-
Unassigned Fund Balance	-	(4,545)	-	-
Total Fund Balances	-	(4,545)	163,445	-
Total Liabilities and Fund Balances	\$ 2,218	-	163,445	-

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, 2015

	Special Revenue					
	Totals	County Bridge	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security
Revenues Received:						
Taxes	\$ 4,538,951	386,410	725,047	40,637	-	2,463,828
Intergovernmental	414,173	-	-	-	5,582	10,000
Reimbursements	15,409	773	-	-	-	-
Revenue from Services	1,566,328	-	-	-	-	-
Grants & Contributions	1,371,999	6,010	-	-	24,487	-
Interest on Investments	1,620	581	762	-	-	-
Miscellaneous	32,627	-	-	-	10,725	-
Total Revenues Received	7,941,107	393,774	725,809	40,637	40,794	2,473,828
Expenditures Disbursed:						
General Government	869,847	-	-	-	-	-
Judiciary and Courts	558,941	-	-	-	-	-
Public Safety	493,410	-	-	-	164,080	-
Highway & Bridges	990,876	35,873	955,003	-	-	-
Public Health	2,144,553	-	-	43,181	-	-
Employee Retirement Costs	2,381,705	-	-	-	-	2,381,705
Capital Outlay	860,814	594,626	-	-	12,868	-
Total Expenditures Disbursed	8,300,146	630,499	955,003	43,181	176,948	2,381,705
Excess of Revenue received over (under) Expenditures disbursed	(359,039)	(236,725)	(229,194)	(2,544)	(136,154)	92,123
Other Financial Resources						
Transfer In	720,084	-	-	-	98,000	-
Transfer Out	(121,011)	-	-	-	-	-
Total Other Financing Sources (Uses)	599,073	-	-	-	98,000	-
Net Change in Fund Balance	240,034	(236,725)	(229,194)	(2,544)	(38,154)	92,123
Fund Balance (Deficit), beginning of year	5,132,954	538,991	612,247	73,127	87,451	1,382,399
Fund Balance (Deficit), end of year	\$ 5,372,988	302,266	383,053	70,583	49,297	1,474,522

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, 2015

	Special Revenue					
	Child Support Fee Collection	Animal Control Fund	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance
Revenues Received:						
Taxes	-	-	-	-	-	19,433
Intergovernmental	-	34,962	-	-	-	-
Reimbursements	-	-	-	3,200	-	-
Revenue from Services	18,943	106,966	-	-	12,435	-
Grants & Contributions	7,467	-	-	5,486	-	-
Interest on Investments	213	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	26,623	141,928	-	8,686	12,435	19,433
Expenditures Disbursed:						
General Government	-	-	-	-	-	4,172
Judiciary and Courts	20,802	-	-	-	14,720	-
Public Safety	-	175,553	-	16,308	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	20,802	175,553	-	16,308	14,720	4,172
Excess of Revenue received over (under)	5,821	(33,625)	-	(7,622)	(2,285)	15,261
Expenditures disbursed						
Other Financial Resources						
Transfer In	-	35,000	-	-	-	-
Transfer Out	(30,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	(30,000)	35,000	-	-	-	-
Net Change in Fund Balance	(24,179)	1,375	-	(7,622)	(2,285)	15,261
Fund Balance (Deficit), beginning of year	179,516	31,625	119,089	17,917	15,123	28,281
Fund Balance (Deficit), end of year	\$ 155,337	\$ 33,000	\$ 119,089	\$ 10,295	\$ 12,838	\$ 43,542

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Special Revenue					
	Workmen's Compensation Insurance	County Clerk Record Document Storage	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation
Revenues Received:						
Taxes	\$ 48,165	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	164,660	79,507	132,555	71,876	9,353
Revenue from Services	-	-	-	-	-	-
Grants & Contributions	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	48,165	164,660	79,507	132,555	71,876	9,353
Expenditures Disbursed:						
General Government	58,298	172,769	77,375	216,738	50,057	14,090
Judiciary and Courts	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	58,298	172,769	77,375	216,738	50,057	14,090
Excess of Revenue received over (under) Expenditures disbursed	(10,133)	(8,109)	2,132	(84,183)	21,819	(4,737)
Other Financial Resources	-	-	-	70,000	-	-
Transfer In	-	(11,380)	-	-	-	(30,000)
Transfer Out	-	(11,380)	-	70,000	-	(30,000)
Total Other Financing Sources (Uses)	-	(22,760)	-	70,000	-	(60,000)
Net Change in Fund Balance	(10,133)	(19,489)	2,132	(14,183)	21,819	(34,737)
Fund Balance (Deficit), beginning of year	17,089	99,349	307,194	35,308	338,652	66,070
Fund Balance (Deficit), end of year	\$ 6,956	79,860	309,326	21,125	360,471	31,333

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, 2015

	Special Revenue					
	Probation & Court Services	County Health	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees
Revenues Received:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	1,004	-
Revenue from Services	38,797	526,862	-	161,243	-	6,635
Grants & Contributions	-	1,243,526	-	-	48,520	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	4,473	2,366	-	-	-
Total Revenues Received	38,797	1,774,861	2,366	161,243	49,524	6,635
Expenditures Disbursed:						
General Government	-	-	-	62,267	-	-
Judiciary and Courts	32,119	-	-	-	-	-
Public Safety	-	-	886	-	70,276	40,018
Highway & Bridges	-	-	-	-	-	-
Public Health	-	2,101,372	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	7,729	-	-	112,473	-	-
Total Expenditures Disbursed	39,848	2,101,372	886	174,740	70,276	40,018
Excess of Revenue received over (under) Expenditures disbursed	(1,051)	(326,511)	1,480	(13,497)	(20,752)	(33,383)
Other Financial Resources						
Transfer In	-	326,511	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	326,511	-	-	-	-
Net Change in Fund Balance	(1,051)	-	1,480	(13,497)	(20,752)	(33,383)
Fund Balance (Deficit), beginning of year	149,297	-	23,748	29,111	66,006	45,204
Fund Balance (Deficit), end of year	\$ 148,246	-	25,228	15,614	45,254	11,821

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, 2015

	Special Revenue					
	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration	State's Attorney Drug Court	EDPA 1	Juvenile Justice Fees	Drug Court Participation
Revenues Received:						
Taxes	-	-	-	853,375	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	28,678	15,890	20,970	-	15,158	3,935
Grants & Contributions	-	-	-	-	-	-
Interest on Investments	-	13	-	-	-	-
Miscellaneous	-	-	14,500	-	-	-
Total Revenues Received	28,678	15,903	35,470	853,375	15,158	3,935
Expenditures Disbursed:						
General Government	-	-	-	114,732	-	-
Judiciary and Courts	-	11,685	50,499	-	4,314	-
Public Safety	26,289	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	26,289	11,685	50,499	114,732	4,314	-
Excess of Revenue received over (under) Expenditures disbursed	2,389	4,218	(15,029)	738,643	10,844	3,935
Other Financial Resources						
Transfer In	-	-	40,000	-	-	-
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	40,000	-	-	-
Net Change in Fund Balance	2,389	4,218	24,971	738,643	10,844	3,935
Fund Balance (Deficit), beginning of year	42,346	34,160	11,522	267,911	40,772	7,173
Fund Balance (Deficit), end of year	\$ 44,735	\$ 38,378	\$ 36,493	\$ 1,006,554	\$ 51,616	\$ 11,108

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, 2015

	Special Revenue					
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project
Revenues Received:						
Taxes	-	-	-	2,056	-	-
Inter-governmental	-	-	363,629	-	-	-
Reimbursements	-	-	-	-	-	10,432
Revenue from Services	17,454	11,003	5,023	-	30,276	24,078
Grants & Contributions	-	4,334	-	-	-	-
Interest on Investments	-	-	-	-	-	51
Miscellaneous	-	539	24	-	-	-
Total Revenues Received	17,454	15,876	368,676	2,056	30,276	34,561
Expenditures Disbursed:						
General Government	20,259	11,960	405,303	175	-	-
Judiciary and Courts	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	20,259	11,960	405,303	175	-	-
Excess of Revenue received over (under) Expenditures disbursed	(2,805)	3,916	(36,627)	1,881	30,276	34,561
Other Financial Resources						
Transfer In	-	-	-	-	-	20,000
Transfer Out	(49,631)	-	-	-	-	-
Total Other Financing Sources (Uses)	(49,631)	-	-	-	-	20,000
Net Change in Fund Balance	(52,436)	3,916	(36,627)	1,881	30,276	54,561
Fund Balance (Deficit), beginning of year	152,436	42,781	(57,609)	(25,276)	68,843	46,348
Fund Balance (Deficit), end of year	\$ 100,000	46,697	(94,236)	(23,395)	99,119	100,909



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, 2015

	Special Revenue						
	Adult Redeploy Grant	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	
Revenues Received:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Revenue from Services	-	3,800	5,956	34,555	18,150	-	-
Grants & Contributions	-	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues Received	-	3,800	5,956	34,555	18,150	-	-
Expenditures Disbursed:							
General Government	-	4,247	-	-	-	1,575	-
Judiciary and Courts	-	-	-	24,868	19,050	-	-
Public Safety	-	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures Disbursed	-	4,247	-	24,868	19,050	-	1,575
Excess of Revenue received over (under)	-	(447)	5,956	9,687	(900)	(1,575)	-
Expenditures disbursed							
Other Financial Resources							
Transfer In	310	-	-	-	-	-	5,000
Transfer Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	310	-	-	-	-	-	5,000
Net Change in Fund Balance	310	(447)	5,956	9,687	(900)	3,425	-
Fund Balance (Deficit), beginning of year	(310)	12,581	9,304	37,625	4,570	3,035	-
Fund Balance (Deficit), end of year	-	12,134	15,260	47,312	3,670	6,460	-

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, 2015

	Special Revenue			Capital Projects	
	GIS Automation Fund	Mental Health Court Grant Fund	Capital Improvement	Capital Project Fund	Capital Project Fund
Revenues Received:					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	1,570	-	-	-	-
Grants & Contributions	-	32,169	-	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	1,570	32,169	-	-	-
Expenditures Disbursed:					
General Government	-	-	-	-	-
Judiciary and Courts	-	36,714	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	7,855	-	125,263
Total Expenditures Disbursed	-	36,714	7,855	-	125,263
Excess of Revenue received over (under) Expenditures disbursed	1,570	(4,545)	(7,855)	-	(125,263)
Other Financial Resources					
Transfer In	-	-	-	-	125,263
Transfer Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	125,263
Net Change in Fund Balance	1,570	(4,545)	(7,855)	-	-
Fund Balance (Deficit), beginning of year	648	-	171,300	-	-
Fund Balance (Deficit), end of year	\$ 2,218	(4,545)	163,445	-	-

COUNTY OF GRUNDY, ILLINOIS  
COUNTY BRIDGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 302,266</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 302,266</u>

## SCHEDULE B-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 390,702	390,702	386,410	400,174
Reimbursements From Other Agencies	257,000	242,500	773	288,533
Federal Projects	-	10,000	6,010	-
Interest Income	500	500	581	475
Total Revenues Received	<u>648,202</u>	<u>643,702</u>	<u>393,774</u>	<u>689,182</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	35,873	670
New Bridge Construction	892,200	862,413	594,626	494,501
Total Expenditures Disbursed	<u>902,200</u>	<u>872,413</u>	<u>630,499</u>	<u>495,171</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (253,998)</u>	<u>(228,711)</u>	<u>(236,725)</u>	<u>194,011</u>
Fund Balance, beginning of year			<u>538,991</u>	<u>344,980</u>
Fund Balance, end of year			<u>\$ 302,266</u>	<u>538,991</u>

COUNTY OF GRUNDY, ILLINOIS  
 FEDERAL AID MATCHING FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 383,053</u>
 <u>Fund Balance</u>	
Fund balance	<u>\$ 383,053</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 727,646	727,646	725,047	600,895
Federal Matching	768,000	768,000	-	937,218
Interest Income	1,000	1,000	762	1,234
Total Revenues Received	<u>1,496,646</u>	<u>1,496,646</u>	<u>725,809</u>	<u>1,539,347</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>1,208,000</u>	<u>1,751,148</u>	<u>955,003</u>	<u>2,065,069</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 288,646</u>	<u>(254,502)</u>	<u>(229,194)</u>	<u>(525,722)</u>
Fund Balance, beginning of year			<u>612,247</u>	<u>1,137,969</u>
Fund Balance, end of year			<u>\$ 383,053</u>	<u>612,247</u>

COUNTY OF GRUNDY, ILLINOIS  
TUBERCULOSIS CARE AND TREATMENT FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 70,583</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 70,583</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 42,000	42,000	40,637	42,189
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	336	954
Medical Care	500	500	225	375
Pharmaceuticals	5,000	5,000	2,070	561
Professional Services	4,000	4,000	-	-
Contractual Services to Grundy County Health Dept.	40,000	40,000	40,000	90,000
X-ray and Laboratory Expense	3,000	3,000	364	924
Travel Expense and Mileage	200	200	186	-
Continuing Education	300	300	-	-
Total Expenditures Disbursed	<u>53,500</u>	<u>53,500</u>	<u>43,181</u>	<u>92,814</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(11,500)</u>	(2,544)	(50,625)
Fund Balance, beginning of year			<u>73,127</u>	<u>123,752</u>
Fund Balance, end of year			<u>\$ 70,583</u>	<u>73,127</u>

COUNTY OF GRUNDY, ILLINOIS  
EMERGENCY SERVICES AND DISASTER AGENCY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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	<u>Assets</u>	
Cash in Bank		\$ <u>49,297</u>
	<u>Fund Balance</u>	
Fund Balance		\$ <u>49,297</u>

COUNTY OF GRUNDY, ILLINOIS  
EMERGENCY SERVICES AND DISASTER AGENCY FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
EMA Grant	\$ 25,000	24,500	24,487	26,357
Donations or Grants	2,000	3,100	5,582	8,068
Hazard Mitigation Grant - Federal	-	-	-	9,307
Miscellaneous Income	12,000	12,000	10,725	7,599
<b>Total Revenues Received</b>	<b>39,000</b>	<b>39,600</b>	<b>40,794</b>	<b>51,331</b>
Expenditures Disbursed:				
Salary-Director	56,500	57,630	57,587	68,098
Salary-Deputy Director	40,800	40,800	40,769	42,000
Salaries-Secretary	23,166	23,166	23,170	13,035
Office Supplies	2,700	2,000	1,289	1,919
Telephone	5,000	3,600	2,962	2,233
Cellular Phones	3,240	3,240	3,240	3,240
Travel Expense and Mileage	8,000	6,000	5,344	4,357
Maintenance and Repairs to Equipment	3,940	3,940	2,983	2,872
Copier Rental	1,700	1,500	1,051	514
Continuing Education	3,750	3,000	2,979	1,572
Emergency Operating Center	19,850	15,000	14,058	8,809
Contingencies	10,000	4,000	3,686	9,625
Capital Outlay	5,000	5,000	4,868	2,199
Reimbursable expenditures	10,000	3,000	4,962	-
Purchase of Equipment	8,000	8,000	8,000	9,000
<b>Total Expenditures Disbursed</b>	<b>201,646</b>	<b>179,876</b>	<b>176,948</b>	<b>169,473</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(162,646)	(140,276)	(136,154)	(118,142)
Other Financing Sources - Transfer From General Fund	148,000	98,000	98,000	173,391
Net Change in Fund Balance	\$ (14,646)	(42,276)	(38,154)	55,249
Fund Balance, beginning of year			87,451	32,202
Fund Balance, end of year			\$ 49,297	87,451

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

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 1,474,522</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	930,814
Social Security	<u>543,708</u>
Total Fund Balance	<u>\$ 1,474,522</u>

SCHEDULE B-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
IMRF Property Taxes	\$ 1,700,000	1,700,000	1,642,683	1,756,197
Social Security Property Taxes	850,000	850,000	821,145	850,989
Illinois Replacement Income Tax	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues Received	<u>2,560,000</u>	<u>2,560,000</u>	<u>2,473,828</u>	<u>2,617,186</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,650,000	1,650,000	1,495,823	1,470,393
Contributions to Social Security System	750,000	750,000	738,212	723,262
Contributions for 911 dispatchers	<u>147,670</u>	<u>147,670</u>	<u>147,670</u>	<u>147,669</u>
Total Expenditures Disbursed	<u>2,547,670</u>	<u>2,547,670</u>	<u>2,381,705</u>	<u>2,341,324</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,330</u>	<u>12,330</u>	92,123	275,862
Fund Balance, beginning of year			<u>1,382,399</u>	<u>1,106,537</u>
Fund Balance, end of year			<u>\$ 1,474,522</u>	<u>1,382,399</u>



COUNTY OF GRUNDY, ILLINOIS  
CHILD SUPPORT FEE COLLECTION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 155,337
<u>Fund Balance</u>	
Fund Balance	\$ 155,337

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Child Support Fees	\$ 19,000	19,000	18,943	19,764
State of Illinois Reimbursement	5,000	5,000	7,467	6,822
Interest Income	100	100	213	210
<b>Total Revenues Received</b>	<b>24,100</b>	<b>24,100</b>	<b>26,623</b>	<b>26,796</b>
Expenditures Disbursed:				
Salary	13,994	13,994	13,994	13,994
Employee Benefits	7,108	7,108	2,369	2,369
Postage	2,000	2,000	273	1,194
Office Supplies	1,000	1,000	1,140	268
Miscellaneous	-	-	3,026	3,480
<b>Total Expenditures Disbursed</b>	<b>24,102</b>	<b>24,102</b>	<b>20,802</b>	<b>21,305</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(2)	(2)	5,821	5,491
Other Financing Sources - Transfer To General Fund	-	(30,000)	(30,000)	-
<b>Net Change in Fund Balance</b>	<b>\$ (2)</b>	<b>(30,002)</b>	<b>(24,179)</b>	<b>5,491</b>
Fund Balance, beginning of year			179,516	174,025
Fund Balance, end of year			<b>\$ 155,337</b>	<b>179,516</b>

COUNTY OF GRUNDY, ILLINOIS  
ANIMAL CONTROL FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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Assets

Cash in Bank	\$	<u>33,000</u>
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Fund Balance

Fund Balance	\$	<u>33,000</u>
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COUNTY OF GRUNDY, ILLINOIS  
ANIMAL CONTROL FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<b>Revenues Received:</b>				
Adoption/Altering Fees	\$ 18,000	18,000	22,325	16,025
Rabies/Neutering Fees	10,000	4,500	4,460	6,417
Dog Registration Fees	71,000	71,000	80,181	69,415
Reimbursements From Municipalities	40,000	37,000	34,962	45,089
Miscellaneous Revenues	-	-	-	1,066
<b>Total Revenues Received</b>	<b>139,000</b>	<b>130,500</b>	<b>141,928</b>	<b>138,012</b>
<b>Expenditures Disbursed:</b>				
Salary- Warden	91,607	84,587	81,867	84,639
Salary- Administration	53,295	53,295	53,255	52,251
Over-time Extra Help	2,000	2,500	2,586	2,201
Supplies	8,000	8,000	10,373	6,146
Automobile Gasoline and Maintenance	12,000	6,500	5,560	8,519
Utilities	11,000	12,500	11,987	9,904
Building Maintenance	1,000	1,000	447	661
Vet Payments on Adoptions	2,000	2,000	2,534	2,848
Coyote Bounty	-	60	60	825
Miscellaneous	1,000	1,000	500	4,074
Restricted Use	-	-	6,384	-
Capital Outlay	1,000	-	-	-
Vet-Euth & Animal Care	6,000	4,800	-	-
<b>Total Expenditures Disbursed</b>	<b>188,902</b>	<b>176,242</b>	<b>175,553</b>	<b>172,068</b>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(49,902)	(45,742)	(33,625)	(34,056)
Other Financing Sources - Transfer From General Fund	41,000	35,000	35,000	40,000
<b>Net Change in Fund Balance</b>	<b>\$ (8,902)</b>	<b>(10,742)</b>	<b>1,375</b>	<b>5,944</b>
Fund Balance, beginning of year			31,625	25,681
Fund Balance, end of year			<b>\$ 33,000</b>	<b>31,625</b>

COUNTY OF GRUNDY, ILLINOIS  
INDEMNITY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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<u>Assets</u>	
Cash in Bank	\$ 119,089
 <u>Fund Balance</u>	
Fund Balance	\$ 119,089

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 13,000	18,000	-	21,660
Expenditures Disbursed:				
Indemnity Expense	6,000	6,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 7,000	12,000	-	21,660
Fund Balance, beginning of year			119,089	97,429
Fund Balance, end of year			\$ 119,089	119,089

COUNTY OF GRUNDY, ILLINOIS  
 LOCAL EMERGENCY PLANNING COMMISSION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 10,295</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 10,295</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
HMEP Grant	\$ 15,760	15,760	5,486	3,799
Dues/Donations	3,500	3,000	3,200	4,000
Total Revenues Received	<u>19,260</u>	<u>18,760</u>	<u>8,686</u>	<u>7,799</u>
Expenditures Disbursed:				
LEPC Expenses	19,170	11,000	16,308	11,575
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 90</u>	<u>7,760</u>	<u>(7,622)</u>	<u>(3,776)</u>
Fund Balance, beginning of year			<u>17,917</u>	<u>21,693</u>
Fund Balance, end of year			<u>\$ 10,295</u>	<u>17,917</u>

COUNTY OF GRUNDY, ILLINOIS  
LAW LIBRARY FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 12,838
 <u>Fund Balance</u>	
Fund Balance	\$ 12,838

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Law Library Fees	\$ 16,000	16,000	12,435	14,006
Expenditures Disbursed:				
Law Library Books and Periodicals	16,000	16,000	14,720	15,976
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	(2,285)	(1,970)
Fund Balance, beginning of year			15,123	17,093
Fund Balance, end of year			\$ 12,838	15,123

COUNTY OF GRUNDY, ILLINOIS  
UNEMPLOYMENT INSURANCE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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<u>Assets</u>	
Cash in Bank	\$ 43,542
<u>Fund Balance</u>	
Fund Balance	\$ 43,542

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Property Taxes	\$ 20,000	20,000	19,433	10,099
Total Revenues Received	20,000	20,000	19,433	10,099
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	20,000	4,172	19,794
Total Expenditures Disbursed	25,000	20,000	4,172	19,794
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (5,000)	-	15,261	(9,695)
Fund Balance, beginning of year			28,281	37,976
Fund Balance, end of year			\$ 43,542	28,281

COUNTY OF GRUNDY, ILLINOIS  
 WORKMEN'S COMPENSATION INSURANCE FUND

SCHEDULE B-25

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 6,956</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 6,956</u>

SCHEDULE B-26

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Property Taxes	\$ 50,000	50,000	48,165	-
Expenditures Disbursed:				
Insurance Premium	50,000	50,000	58,298	39,188
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	(10,133)	(39,188)
Fund Balance, beginning of year			<u>17,089</u>	<u>56,277</u>
Fund Balance, end of year			<u>\$ 6,956</u>	<u>17,089</u>



COUNTY OF GRUNDY, ILLINOIS  
 COUNTY CLERK RECORD DOCUMENT STORAGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 79,860
 <u>Fund Balance</u>	
Fund Balance	\$ 79,860

SCHEDULE B-28

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Document Recording Fees	\$ 208,800	190,000	164,660	143,564
Total Revenues Received	208,800	190,000	164,660	143,564
Expenditures Disbursed:				
Salaries	82,695	82,300	82,264	82,758
Extra Clerk Salaries	4,000	4,000	1,431	1,172
Employee Benefits	50,000	50,000	50,000	48,485
Imaging Supplies	60,000	47,000	38,287	22,344
Training	-	-	787	-
Capital Outlay	7,000	6,000	-	3,178
Total Expenditures Disbursed	203,695	189,300	172,769	157,937
Excess of Revenues Received Over (Under) Expenditures Disbursed	5,105	700	(8,109)	(14,373)
Other Financing Sources (Uses):				
Transfers In (Out)	-	-	(11,380)	-
Net Change in Fund Balance	\$ 5,105	700	(19,489)	(14,373)
Fund Balance, beginning of year			99,349	113,722
Fund Balance, end of year			\$ 79,860	99,349

COUNTY OF GRUNDY, ILLINOIS  
CIRCUIT CLERK AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 309,326</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 309,326</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Court Automation Fees	\$ 66,450	66,450	79,507	74,672
Total Revenues Received	<u>66,450</u>	<u>66,450</u>	<u>79,507</u>	<u>74,672</u>
Expenditures Disbursed:				
Salaries	44,107	74,107	50,284	50,284
Employee Benefits	3,500	3,500	5,250	1,750
Reimbursement	2,400	6,300	6,173	4,786
Continuing Education	600	600	-	600
Furniture and Equipment	8,000	8,000	2,791	989
Computer Maintenance	6,500	13,000	12,877	12,575
Total Expenditures Disbursed	<u>65,107</u>	<u>105,507</u>	<u>77,375</u>	<u>70,984</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,343</u>	<u>(39,057)</u>	2,132	3,688
Fund Balance, beginning of year			<u>307,194</u>	<u>303,506</u>
Fund Balance, end of year			<u>\$ 309,326</u>	<u>307,194</u>

COUNTY OF GRUNDY, ILLINOIS  
SECURITY SYSTEM FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

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<u>Assets</u>	
Cash in Bank	\$ 21,125
<u>Fund Balance</u>	
Fund Balance	\$ 21,125

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Security System Fees	\$ 120,000	120,000	132,555	132,952
Expenditures Disbursed:				
Salaries	204,398	204,398	216,738	200,363
Excess of Revenues Received Over (Under) Expenditures Disbursed	(84,398)	(84,398)	(84,183)	(67,411)
Transfer (to) from:				
Liability Insurance Fund	70,000	70,000	70,000	55,000
Net Change in Fund Balance	\$ (14,398)	(14,398)	(14,183)	(12,411)
Fund Balance, beginning of year			35,308	47,719
Fund Balance, end of year			\$ 21,125	35,308

COUNTY OF GRUNDY, ILLINOIS  
CIRCUIT CLERK DOCUMENT STORAGE FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 360,471</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 360,471</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Document Recording Fees	\$ 61,000	61,000	71,876	68,364
Total Revenues Received	61,000	61,000	71,876	68,364
Expenditures Disbursed:				
Salaries	26,798	56,798	27,851	27,851
Employee Benefits	2,426	2,426	3,639	1,213
Office Supplies	10,000	10,000	6,667	5,105
Documents	20,000	20,000	11,900	10,899
Miscellaneous	1,500	1,500	-	-
Total Expenditures Disbursed	60,724	90,724	50,057	45,068
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 276</u>	<u>(29,724)</u>	21,819	23,296
Fund Balance, beginning of year			338,652	315,356
Fund Balance, end of year			<u>\$ 360,471</u>	<u>338,652</u>

COUNTY OF GRUNDY, ILLINOIS  
 TREASURER AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 31,333</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 31,333</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Court Automation Fees	\$ 5,600	13,000	9,353	10,995
Expenditures Disbursed:				
Salaries	-	2,500	1,430	-
Fee Related Expenses	4,000	10,500	12,660	3,292
Total Expenditures Disbursed	4,000	13,000	14,090	3,292
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,600	2,500	(4,737)	7,703
Operating Transfer (To) From:				
General Fund	-	(30,000)	(30,000)	-
Net Change in Fund Balance	<u>\$ 1,600</u>	<u>(27,500)</u>	(34,737)	7,703
Fund Balance, beginning of year			66,070	58,367
Fund Balance, end of year			<u>\$ 31,333</u>	<u>66,070</u>

COUNTY OF GRUNDY, ILLINOIS  
 PROBATION AND COURT SERVICES FUND

Statement of Assets, Liabilities, and Fund Balances- Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 148,246</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 148,246</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Probation Fees	\$ 41,500	41,500	38,797	47,421
Probation Misc	22,000	-	-	-
Total Revenues Received	<u>63,500</u>	<u>41,500</u>	<u>38,797</u>	<u>47,421</u>
Expenditures Disbursed:				
Office Supplies	2,000	2,000	2,120	2,071
Auto Gas and Maintenance	2,000	2,000	1,536	1,264
Drug Alcohol Testing	3,500	3,500	4,207	3,639
Service Fee	-	-	-	1,012
Substance Abuse Evaluation Counsel	2,000	2,000	-	-
Emergency Shelter	500	500	-	-
Family Counseling	2,000	2,000	-	-
Psychiatrist-Psychologist	4,000	4,000	650	4,045
Cell Phone	1,700	1,700	1,730	1,688
Travel Expense, Mileage	2,700	3,500	4,147	2,750
Sex Offender Testing	1,000	1,000	-	-
Miscellaneous	4,500	4,500	4,370	4,202
Capital Outlay	4,600	8,000	7,729	6,591
Continuing Education	2,200	3,600	3,543	964
Lease of Autos	9,600	9,816	9,816	9,444
Total Expenditures Disbursed	<u>42,300</u>	<u>48,116</u>	<u>39,848</u>	<u>37,670</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (800)</u>	<u>(6,616)</u>	<u>(1,051)</u>	<u>9,751</u>
Fund Balance, beginning of year			<u>149,297</u>	<u>139,546</u>
Fund Balance, end of year			<u>\$ 148,246</u>	<u>149,297</u>

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Grants	\$ 799,141	761,770	899,737	629,092
WIC Vouchers	400,000	400,000	286,876	298,167
Other	-	1,274	4,473	17,665
Vaccines	80,000	80,000	56,913	75,771
Fees and Services	418,430	383,202	526,862	507,475
Total Revenues Received	1,697,571	1,626,246	1,774,861	1,528,170
Expenditures Disbursed:				
Salary- Administrator	72,817	72,817	72,756	70,581
Salary- Supervisory	279,133	249,462	275,567	240,460
Salary- Other	840,119	711,563	784,317	764,573
Salary- Contractual	63,794	42,225	80,996	50,915
Overtime	800	-	-	-
Office Supplies	5,000	10,444	7,687	4,082
Environmental Health Supplies	3,085	469	2,689	3,662
Nursing Supplies	5,000	376	376	2,669
Mental Health Supplies	2,000	300	300	986
Senior Program Supplies	2,000	243	243	902
Program Commodities	-	11,998	22,550	-
Pharmaceuticals	3,000	5,963	5,000	12
Health Insurance	217,305	236,107	259,407	130,508
CARF Accreditation	175	-	-	7,254
West Nile Virus	6,825	40	40	11,060
Psychiatrist-Psychologist Services	64,280	19,400	19,400	40,780
Telephone	9,975	2,224	7,401	9,784
Postage	823	2,727	490	864
Printing and Advertising	3,925	4,875	8,724	5,642
Auto Expense	8,890	8,450	8,188	3,745
Copier Rental	8,000	4,340	3,325	710
Travel Expense and Mileage	10,727	10,609	11,858	9,113
Association Dues and Expense	2,455	4,540	3,703	1,268
Miscellaneous	1,200	372	11,680	1,138
Contingencies	-	-	372	2,286
Continuing Education	8,130	6,679	4,644	5,987
Auditing Services	500	500	-	-
Restricted Use Expenses	4,886	304	1,166	22,271
Communicable Disease Control	16,000	16,150	30,832	27,261
Labor Relations	3,000	3,000	330	270
Tobacco Free	5,330	3,067	3,067	4,748
Bio-terrorism	11,109	1,640	1,640	15,561
SFIA State	250	-	-	125



COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Expenditures Disbursed (continued)				
Title III	\$ 13,344	-	-	14,162
One-time Grants	-	410	410	3,770
Equipment and Furniture	3,700	6,450	6,040	1,745
Computer Equipment	9,500	11,842	79,007	3,864
Mental Health Comm. Care Grant	-	-	-	5,210
Mental Health Labs	1,000	-	6,000	254
Health Education Supplies	3,400	-	-	41
WIC Food Coupons	400,000	400,000	286,876	298,167
Women's Health Fair	1,700	-	-	168
CRI	4,867	452	452	11,214
Vaccines	80,000	80,000	56,913	75,771
Reimbursable Expenditures	-	4,371	8,636	-
External Health Fairs	-	1,885	50	-
Accreditation	-	175	184	-
Hospitality	-	1,065	1,124	-
Direct Svc Reimb.	-	20,185	26,932	-
Total Expenditures Disbursed	2,178,044	1,957,719	2,101,372	1,853,583
Excess of Revenues Received Over (Under) Expenditures Disbursed	(480,473)	(331,473)	(326,511)	(325,413)
Other Financing Sources- General Fund Subsidy	480,473	331,473	326,511	325,413
Net Change in Fund Balance	\$ -	-	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			\$ -	-

COUNTY OF GRUNDY, ILLINOIS  
ANIMAL CONTROL DONATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 25,228</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 25,228</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Donations	\$ 2,000	2,000	2,366	2,495
Total Revenues Received	<u>2,000</u>	<u>2,000</u>	<u>2,366</u>	<u>2,495</u>
Expenditures Disbursed:				
Restricted Use Expenses	12,000	2,000	886	10,553
Total Expenditures Disbursed	<u>12,000</u>	<u>2,000</u>	<u>886</u>	<u>10,553</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (10,000)</u>	<u>-</u>	1,480	(8,058)
Fund Balance, beginning of year			<u>23,748</u>	<u>31,806</u>
Fund Balance, end of year			<u>\$ 25,228</u>	<u>23,748</u>

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

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 15,614
 <u>Fund Balance</u>	
Fund Balance	\$ 15,614

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 198,000	152,000	161,243	117,444
Total Revenues Received	198,000	152,000	161,243	117,444
Expenditures Disbursed:				
Salary	51,285	51,285	59,787	70,115
Overtime	7,500	10,000	-	-
Supplies	9,010	9,010	2,480	-
Capital Outlay/Fee Related Expenses	109,285	109,285	112,473	71,742
Total Expenditures Disbursed	177,080	179,580	174,740	141,857
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 20,920	(27,580)	(13,497)	(24,413)
Fund Balance (Deficit), beginning of year			29,111	53,524
Fund Balance, end of year			\$ 15,614	29,111

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

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 45,254</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 45,254</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 48,520	48,520	48,520	-
Exelon Payments	1,000	700	1,004	491
Total Revenues Received	<u>49,520</u>	<u>49,220</u>	<u>49,524</u>	<u>491</u>
Expenditures Disbursed:				
Salaries	37,635	37,635	37,653	37,653
Nuclear Safety Expenses	48,000	37,000	32,623	36,339
Reimbursable Expenses	10,000	-	-	-
Capital Outlay	7,500	-	-	-
Total Expenditures Disbursed	<u>103,135</u>	<u>74,635</u>	<u>70,276</u>	<u>73,992</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(53,615)	(25,415)	(20,752)	(73,501)
Other Financing Sources - Transfer from the General Fund	-	-	-	27,000
Net Change in Fund Balance	<u>\$ (53,615)</u>	<u>(25,415)</u>	(20,752)	(46,501)
Fund Balance, beginning of year			<u>66,006</u>	<u>112,507</u>
Fund Balance, end of year			<u>\$ 45,254</u>	<u>66,006</u>

COUNTY OF GRUNDY, ILLINOIS  
ANIMAL CONTROL POPULATION FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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<u>Assets</u>	
Cash in Bank	<u>\$ 11,821</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 11,821</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ 10,000	10,000	6,635	8,710
Total Revenues Received	10,000	10,000	6,635	8,710
Expenditures Disbursed	40,000	40,000	40,018	46,822
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (30,000)</u>	<u>(30,000)</u>	(33,383)	(38,112)
Fund Balance, beginning of year			45,204	83,316
Fund Balance, end of year			<u>\$ 11,821</u>	<u>45,204</u>

COUNTY OF GRUNDY, ILLINOIS  
SHERIFF VEHICLE FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 44,735
 <u>Fund Balance</u>	
Fund Balance	\$ 44,735

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 30,000	30,000	28,678	20,758
Total Revenues Received	30,000	30,000	28,678	20,758
Expenditures Disbursed:				
Sheriff Vehicle Expenses	30,000	30,000	26,289	10,094
Total Expenditures Disbursed	30,000	30,000	26,289	10,094
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	2,389	10,664
Fund Balance, beginning of year			42,346	31,682
Fund Balance, end of year			\$ 44,735	42,346

COUNTY OF GRUNDY, ILLINOIS  
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 38,378
 <u>Fund Balance</u>	
Fund Balance	\$ 38,378

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 13,000	13,000	15,890	12,794
Interest	12	12	13	12
Total Revenues Received	13,012	13,012	15,903	12,806
Expenditures Disbursed	13,000	13,000	11,685	12,228
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 12	12	4,218	578
Fund Balance, beginning of year			34,160	33,582
Fund Balance, end of year			\$ 38,378	34,160

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

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 36,493</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 36,493</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 15,000	18,000	20,970	20,323
Donations	10,000	12,000	14,500	10,750
Total Revenues Received	<u>25,000</u>	<u>30,000</u>	<u>35,470</u>	<u>31,073</u>
Expenditures Disbursed				
Salaries	25,554	15,866	16,250	25,231
Expenditures	-	2,500	2,366	10,069
Program Supplies	6,500	6,500	6,500	6,493
Miscellaneous	500	3,000	2,977	361
Reimbursable Health	36,000	24,000	18,293	26,263
Continuing Education	5,000	5,000	4,113	4,450
Capital Outlay	40	40	-	-
Total Expenditures Disbursed	<u>73,594</u>	<u>56,906</u>	<u>50,499</u>	<u>72,867</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(48,594)	(26,906)	(15,029)	(41,794)
Other Financing Sources (Uses)- Drug Court Transfer	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Net Change in Fund Balance	<u>\$ (8,594)</u>	<u>13,094</u>	24,971	(1,794)
Fund Balance, beginning of year			<u>11,522</u>	<u>13,316</u>
Fund Balance, end of year			<u>\$ 36,493</u>	<u>11,522</u>



COUNTY OF GRUNDY, ILLINOIS  
EDPA 1 INCOME FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 1,006,554</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 1,006,554</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Property Taxes	\$ 145,000	853,704	853,375	107,432
Total Revenues Received	<u>145,000</u>	<u>853,704</u>	<u>853,375</u>	<u>107,432</u>
Expenditures Disbursed:				
GEDC	50,063	50,063	50,063	22,500
Expenditures	111,500	65,699	64,669	75,298
Total Expenditures Disbursed	<u>161,563</u>	<u>115,762</u>	<u>114,732</u>	<u>97,798</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (16,563)</u>	<u>737,942</u>	738,643	9,634
Fund Balance, beginning of year			<u>267,911</u>	<u>258,277</u>
Fund Balance, end of year			<u>\$ 1,006,554</u>	<u>267,911</u>

COUNTY OF GRUNDY, ILLINOIS  
 JUVENILE JUSTICE FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2015

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<u>Assets</u>	
Cash in Bank	\$ 51,616
<u>Fund Balance</u>	
Fund Balance	\$ 51,616

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ 20,000	13,000	15,158	14,370
Total Revenues Received	20,000	13,000	15,158	14,370
Expenditures Disbursed:				
Expenditures	10,000	6,000	4,314	3,979
Contractual	10,000	5,000	-	7,076
Expenditures Disbursed	20,000	11,000	4,314	11,055
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	2,000	10,844	3,315
Fund Balance, beginning of year			40,772	37,457
Fund Balance, end of year			\$ 51,616	40,772

COUNTY OF GRUNDY, ILLINOIS  
 DRUG COURT PARTICIPATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 11,108
 <u>Fund Balance</u>	
Fund Balance	\$ 11,108

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 5,000	5,000	3,935	3,347
Total Revenues Received	5,000	5,000	3,935	3,347
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	3,935	3,347
Fund Balance, beginning of year			7,173	3,826
Fund Balance, end of year			\$ 11,108	7,173

SCHEDULE B-61

COUNTY OF GRUNDY, ILLINOIS  
SALE IN ERROR FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-  
Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 20,000	35,000	17,454	53,220
Total Revenues Received	20,000	35,000	17,454	53,220
Expenditures Disbursed	30,000	30,000	20,259	3,035
Excess of Revenues Received Over (Under) Expenditures Disbursed	(10,000)	5,000	(2,805)	50,185
Transfers (to) from:				
General Fund	-	(57,436)	(49,631)	(18,089)
Net Change in Fund Balance	\$ (10,000)	(52,436)	(52,436)	32,096
Fund Balance, beginning of year			152,436	120,340
Fund Balance, end of year			\$ 100,000	152,436

COUNTY OF GRUNDY, ILLINOIS  
CORONER'S OPERATING EXPENSE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 46,697</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 46,697</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-  
Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ 10,000	10,000	11,003	10,150
Grants	-	4,333	4,334	4,320
Donations	-	-	539	749
Total Revenues Received	<u>10,000</u>	<u>14,333</u>	<u>15,876</u>	<u>15,219</u>
Expenditures Disbursed	<u>-</u>	<u>14,000</u>	<u>11,960</u>	<u>9,197</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 10,000</u>	<u>333</u>	3,916	6,022
Fund Balance, beginning of year			<u>42,781</u>	<u>36,759</u>
Fund Balance, end of year			<u>\$ 46,697</u>	<u>42,781</u>

COUNTY OF GRUNDY, ILLINOIS  
TRANSIT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>		
Cash in Bank		\$ -
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 94,236
Fund Balance (Deficit)		(94,236)
Total Liabilities & Fund Balance		\$ -

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Grants	\$ -	-	363,629	-
Service Contract	3,000	-	-	-
Fare Box Revenue	45,000	100	5,023	-
Miscellaneous Income	47,000	24	24	-
Total Revenues Received	95,000	124	368,676	-
Expenditures Disbursed:				
Supplies	1,000	1,942	1,716	816
Salaries	63,720	63,720	63,213	58,677
Benefits	28,650	28,650	29,820	23,921
Fuel	76,000	55,805	48,006	72,976
Professional Services	4,500	1,510	1,510	750
Transit Service Provider	258,122	219,312	230,237	225,059
Computer	1,020	1,020	1,105	1,105
Other Materials & Operational Supplies	-	13,290	540	-
Desk Phone	1,080	1,080	-	-
Cell Phone	960	960	2,210	2,210
Publishing	2,300	-	-	150
Postage	200	156	199	105
Dues and Subscriptions	500	490	30	500
Continuing Education	2,745	745	49	1,010
Advertising	2,000	3,223	3,786	2,392
Mileage	700	2,672	2,348	1,745
Maintenance	26,751	6,980	12,734	11,827
Rent	7,200	7,200	7,800	7,800
Total Expenditures Disbursed	477,448	408,755	405,303	411,043
Excess of Revenues Received Over (Under) Expenditures Disbursed	(382,448)	(408,631)	(36,627)	(411,043)
Other Financing Sources (Uses):				
Transfer From General Fund	20,000	20,000	-	-
Transfer From Transit Project Fund	382,428	357,723	-	381,830
Net Change in Fund Balance	\$ 19,980	(30,908)	(36,627)	(29,213)
Fund Balance (Deficit), beginning of year			(57,609)	(28,396)
Fund Balance (Deficit), end of year			\$ (94,236)	(57,609)

COUNTY OF GRUNDY, ILLINOIS  
EDPA 2 FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ -</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 23,395
Fund Balance (Deficit)	<u>(23,395)</u>
Total Liabilities & Fund Balance	<u>\$ -</u>

SCHEDULE B-68

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
EDPA Income	\$ 15,000	2,732	2,056	1,478
Total Revenues Received	<u>15,000</u>	<u>2,732</u>	<u>2,056</u>	<u>1,478</u>
Expenditures Disbursed	<u>15,000</u>	<u>175</u>	<u>175</u>	<u>175</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>2,557</u>	1,881	1,303
Fund Balance (Deficit), beginning of year			<u>(25,276)</u>	<u>(26,579)</u>
Fund Balance (Deficit), end of year			<u>\$ (23,395)</u>	<u>(25,276)</u>

SCHEDULE B-69

COUNTY OF GRUNDY, ILLINOIS  
 PROBATION & COURT SERVICES OPERATIONS FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 99,119
 <u>Fund Balance</u>	
Fund Balance	\$ 99,119

SCHEDULE B-70

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Service Fees	\$ -	-	30,276	28,430
Total Revenues Received	-	-	30,276	28,430
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	30,276	28,430
Fund Balance, beginning of year			68,843	40,413
Fund Balance, end of year			\$ 99,119	68,843



SCHEDULE B-71

COUNTY OF GRUNDY, ILLINOIS  
TRANSIT PROJECT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 100,909
<u>Fund Balance</u>	
Fund Balance	\$ 100,909

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fare Box	\$ -	-	-	534
Grant - 5311	99,480	99,480	-	99,480
Grant - IL DOAP	282,947	258,243	-	267,516
Bus Advertising-Local Match	-	7,350	8,600	-
Interest	-	30	51	21
Service Fees	53,000	15,100	15,478	13,998
Donations	-	35,000	10,432	14
Total Revenues Received	435,427	415,203	34,561	381,563
Expenditures Disbursed	-	-	-	75
Excess of Revenues Received Over (Under) Expenditures Disbursed	435,427	415,203	34,561	381,488
Other Financing Sources:				
Transfer from the General Fund	-	-	20,000	20,000
Transfer to the Transit Income Fund	(382,427)	(357,723)	-	(381,830)
Net Change in Fund Balance	\$ 53,000	57,480	54,561	19,658
Fund Balance, beginning of year			46,348	26,690
Fund Balance, end of year			\$ 100,909	46,348

SCHEDULE B-73

COUNTY OF GRUNDY, ILLINOIS  
ADULT REDEPLOY GRANT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>		
Cash in Bank		\$ <u>          -</u>
 <u>Fund Balance</u>		
Fund Balance (Deficit)		\$ <u>          -</u>
Total Liabilities & Fund Balance		\$ <u>          -</u>

SCHEDULE B-74

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Grant Revenue - Federal	\$ <u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
Total Revenues Received	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
Expenditures Disbursed	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>      5,560</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>      (5,560)</u>
Other Financing Sources (Uses):				
Transfer from General Fund	<u>          -</u>	<u>          -</u>	<u>      310</u>	<u>          -</u>
Net Change in Fund Balance	<u>          -</u>	<u>          -</u>	<u>      310</u>	<u>      (5,560)</u>
Fund Balance (Deficit), beginning of year			<u>      (310)</u>	<u>      5,250</u>
Fund Balance (Deficit), end of year			<u>          -</u>	<u>      (310)</u>

SCHEDULE B-75

COUNTY OF GRUNDY, ILLINOIS  
DEVELOPMENT ENGINEERING FEES FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 12,134
 <u>Fund Balance</u>	
Fund Balance	\$ 12,134

SCHEDULE B-76

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Development Engineering Fees	\$ 5,000	5,000	3,800	2,500
Total Revenues Received	5,000	5,000	3,800	2,500
Expenditures Disbursed:				
Engineering Fees	5,000	5,000	4,247	2,839
Total Expenditures Disbursed	5,000	5,000	4,247	2,839
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	(447)	(339)
Fund Balance, beginning of year			12,581	12,920
Fund Balance, end of year			\$ 12,134	12,581

SCHEDULE B-77

COUNTY OF GRUNDY, ILLINOIS  
STATE'S ATTORNEY AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 15,260
 <u>Fund Balance</u>	
Fund Balance	\$ 15,260

SCHEDULE B-78

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ 5,000	5,000	5,956	5,496
Total Revenues Received	5,000	5,000	5,956	5,496
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	5,956	5,496
Fund Balance, beginning of year			9,304	3,808
Fund Balance, end of year			\$ 15,260	9,304

SCHEDULE B-79

COUNTY OF GRUNDY, ILLINOIS  
STATE'S ATTORNEY FEE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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<u>Assets</u>	
Cash in Bank	\$ 47,312
<u>Liabilities and Fund Balance</u>	
Fund Balance	\$ 47,312

SCHEDULE B-80

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ 20,000	28,000	34,555	31,222
Total Revenues Received	20,000	28,000	34,555	31,222
Expenditures Disbursed	20,000	20,000	24,868	7,734
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	8,000	9,687	23,488
Fund Balance, beginning of year			37,625	14,137
Fund Balance, end of year			\$ 47,312	37,625

SCHEDULE B-81

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

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

SCHEDULE B-82

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
RHSP Fees	\$ -	-	-	13,986
Total Revenues Received	-	-	-	13,986
Expenditures Disbursed	-	-	-	28,233
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	(14,247)
Fund Balance, beginning of year			-	14,247
Fund Balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS  
TRUSTEE FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

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	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ -	-	-	220
Total Revenues Received	-	-	-	220
Expenditures Disbursed	-	-	-	220
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS  
IKE PLANNING GRANT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Grant Revenue	\$ -	-	-	229,416
Total Revenues Received	-	-	-	229,416
Expenditures Disbursed	-	-	-	229,416
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			<u>\$ -</u>	<u>-</u>



COUNTY OF GRUNDY, ILLINOIS  
DISPUTE RESOLUTION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 3,670</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 3,670</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Mediation Fees	\$ -	-	18,150	14,920
Total Revenues Received	-	-	18,150	14,920
Expenditures Disbursed	-	-	19,050	10,350
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	(900)	4,570
Fund Balance, beginning of year			4,570	-
Fund Balance, end of year			<u>\$ 3,670</u>	<u>4,570</u>

COUNTY OF GRUNDY, ILLINOIS  
 MERIT COMMISSION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 6,460</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 6,460</u>

SCHEDULE B-90

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2015</u>	<u>2014</u>
Revenues Received:				
Fees	\$ 10,000	-	-	1,300
Total Revenues Received	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>1,300</u>
Expenditures Disbursed	<u>15,000</u>	<u>3,000</u>	<u>1,575</u>	<u>3,265</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(5,000)	(3,000)	(1,575)	(1,965)
Other Financing Sources (Uses):				
Transfer from General Fund	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>2,000</u>	<u>3,425</u>	<u>3,035</u>
Fund Balance, beginning of year			<u>3,035</u>	<u>-</u>
Fund Balance, end of year			<u>\$ 6,460</u>	<u>3,035</u>

SCHEDULE B-91

COUNTY OF GRUNDY, ILLINOIS  
GIS AUTOMATION FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	\$ 2,218
<u>Fund Balance</u>	
Fund Balance	\$ 2,218

SCHEDULE B-92

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Fees	\$ -	-	1,570	648
Total Revenues Received	-	-	1,570	648
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	1,570	648
Fund Balance, beginning of year			648	-
Fund Balance, end of year			\$ 2,218	648

COUNTY OF GRUNDY, ILLINOIS  
 MENTAL HEALTH COURT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2015

<u>Assets</u>		
Cash in Bank		\$ -
<u>Liabilities &amp; Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 4,545
Total Liabilities		4,545
Fund Balance		(4,545)
Total Liabilities & Fund Balance		\$ -

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Donations	\$ -	8,300	5,800	-
Grant Income	-	25,690	26,369	-
Total Revenues Received	-	33,990	32,169	-
Expenditures Disbursed	-	33,990	36,714	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ -	-	(4,545)	-
Fund Balance, beginning of year			-	-
Fund Balance (deficit), end of year			\$ (4,545)	-

COUNTY OF GRUNDY, ILLINOIS  
CAPITAL IMPROVEMENT FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

<u>Assets</u>	
Cash in Bank	<u>\$ 163,445</u>
 <u>Fund Balance</u>	
Fund Balance	<u>\$ 163,445</u>

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Capital Improvements	\$ -	-	-	-
Total Revenues Received	-	-	-	-
Expenditures Disbursed:				
Capital Outlay	25,000	7,855	7,855	-
Parking Lot Paving	-	3,200	-	-
Archives Room	2,000	-	-	-
Mazon River Project	100,000	-	-	-
Animal Control Building	2,000	-	-	-
Purchase of Equipment	10,000	-	-	-
Total Expenditures Disbursed	139,000	11,055	7,855	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	(139,000)	(11,055)	(7,855)	-
Other Financing Sources (Uses):				
Transfer from General Fund	34,700	-	-	-
Net Change in Fund Balance	<u>\$ (104,300)</u>	<u>(11,055)</u>	(7,855)	-
Fund Balance, beginning of year			171,300	171,300
Fund Balance, end of year			<u>\$ 163,445</u>	<u>171,300</u>

COUNTY OF GRUNDY, ILLINOIS  
CAPITAL PROJECTS FUND

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2015

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
Revenues Received:				
Capital Improvements	\$ -	-	-	-
Total Revenues Received	-	-	-	-
Expenditures Disbursed:				
Capital Outlay	480,000	-	125,263	-
Total Expenditures Disbursed	480,000	-	125,263	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	(480,000)	-	(125,263)	-
Other Financing Sources (Uses):				
Transfer from General Fund	481,679	-	125,263	-
Net Change in Fund Balance	<u>\$ 1,679</u>	<u>-</u>	-	-
Fund Balance, beginning of year			-	-
Fund Balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS  
TRUST AND AGENCY FUNDS

Combining Statement of Fiduciary Net Position  
For the Year Ended November 30, 2015

	Totals	County Treasurer Agency Funds	County Clerk Agency Funds	911 Agency Funds	Clerk of the Circuit Court Agency Funds	State's Attorney Agency Funds	County Sheriff Agency Funds	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Veterans' Assistance Commission
<b>Assets</b>										
Cash in Bank	\$ 7,347,591	1,708,774	159,230	1,062,626	788,300	129,246	203,176	103,963	3,183,262	9,024
Investments	5,448,875	-	-	-	-	-	-	5,448,875	-	-
<b>Total Assets</b>	\$ 12,796,466	1,708,774	159,230	1,062,626	788,300	129,246	203,176	5,552,828	3,183,262	9,024
<b>Liabilities</b>										
Trust Deposits - Due to Others	\$ 4,060,376	1,708,774	159,230	1,062,626	788,300	129,246	203,176	-	-	9,024
Long-term Obligations Payable:										
Due within one year	585,304	-	-	-	-	-	-	585,304	-	-
Due beyond one year	3,662,920	-	-	-	-	-	-	3,662,920	-	-
<b>Total Liabilities</b>	8,308,600	1,708,774	159,230	1,062,626	788,300	129,246	203,176	4,248,224	-	9,024
<b>Net Position</b>										
Net Position	4,487,866	-	-	-	-	-	-	1,304,604	3,183,262	-
<b>Total Liabilities and Net Position</b>	\$ 12,796,466	1,708,774	159,230	1,062,626	788,300	129,246	203,176	5,552,828	3,183,262	9,024

COUNTY OF GRUNDY, ILLINOIS  
 COUNTY TREASURER AGENCY FUNDS

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2015

	Totals	County Collector	Cemetery Road	Township Bridge Income	Municipal Retirement	Tax Protest	Township Motor Fuel Tax Fund	Grundy Bank Payroll Clearing	Treasurer Special Trust Fund	Health Grows Garden Project Fund	Health Department Restricted Donation
<b>Additions:</b>											
Rent Estate Tax Collected	\$ 128,678,806	128,678,806	-	-	-	-	-	-	-	-	-
Inheritance Taxes and Interest	-	-	-	-	-	-	-	-	-	-	-
Interest Income	1,894	-	-	498	15	-	1,381	-	-	-	-
Allotments from State of Illinois	444,538	-	-	-	-	-	444,538	-	-	-	-
Deposits for Payroll	17,107,404	-	-	-	5,833,252	-	-	11,274,152	-	-	-
Other	502,378	-	11,072	-	-	-	-	-	490,916	-	390
<b>Total Additions</b>	<b>146,735,020</b>	<b>128,678,806</b>	<b>11,072</b>	<b>498</b>	<b>5,833,267</b>	<b>-</b>	<b>445,919</b>	<b>11,274,152</b>	<b>490,916</b>	<b>-</b>	<b>390</b>
<b>Deductions:</b>											
Remitted to Tracing Bodies	128,564,733	128,564,733	-	-	-	-	-	-	-	-	-
Township Road and Bridge	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Construction	954,599	-	-	-	-	-	954,599	-	-	-	-
Other	20,801	-	866	-	-	-	-	-	19,000	935	-
Employee Payroll Deductions	17,131,776	-	-	-	5,848,976	-	-	11,282,800	-	-	-
<b>Total Deductions</b>	<b>146,671,909</b>	<b>128,564,733</b>	<b>866</b>	<b>-</b>	<b>5,848,976</b>	<b>-</b>	<b>954,599</b>	<b>11,282,800</b>	<b>19,000</b>	<b>935</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>63,111</b>	<b>114,073</b>	<b>10,206</b>	<b>498</b>	<b>(15,709)</b>	<b>-</b>	<b>(508,680)</b>	<b>(8,648)</b>	<b>471,916</b>	<b>(935)</b>	<b>390</b>
Cash Balance, beginning of year	1,645,663	1,747	107,081	361,369	67,705	-	1,029,045	8,648	66,868	1,805	1,395
<b>Cash Balance, end of year</b>	<b>\$ 1,708,774</b>	<b>115,820</b>	<b>117,287</b>	<b>361,867</b>	<b>51,996</b>	<b>-</b>	<b>520,365</b>	<b>-</b>	<b>538,784</b>	<b>870</b>	<b>1,785</b>



COUNTY OF GRUNDY, ILLINOIS  
 COUNTY CLERK AGENCY FUNDS

SCHEDULE D-3

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2015

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Real Estate Transfer Tax Fund	Tax Redemption Fund	Special Trust
Additions:							
Tax Sale Redemptions	\$ -	-	-	-	-	-	-
Fees	2,505,521	159,828	1,059,210	-	216,218	1,070,265	-
Overpayment of Tax Redemptions, Fees, etc.	20,936	-	-	500	-	-	20,436
Total Additions	2,526,457	159,828	1,059,210	500	216,218	1,070,265	20,436
Deductions:							
Reimbursements to Tax Buyers, etc.	236,285	-	-	-	216,218	-	20,067
Payments to County	2,301,899	159,828	1,035,341	654	-	1,106,076	-
Total Deductions	2,538,184	159,828	1,035,341	654	216,218	1,106,076	20,067
Net Increase (Decrease)	(11,727)	-	23,869	(154)	-	(35,811)	369
Cash Balance, beginning of year	170,957	-	-	514	-	170,443	-
Cash Balance, end of year	\$ 159,230	-	23,869	360	-	134,632	369

COUNTY OF GRUNDY, ILLINOIS  
 911 AGENCY FUNDS

SCHEDULE D-4

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2015

	911 Operations Fund	Consolidated 911 Center	Year Ended November 30,	
			2015	2014
<b>Additions:</b>				
911 Surcharge	\$ 748,134	-	748,134	773,449
Intergovernmental Grants	-	1,796,077	1,796,077	1,926,229
Loan Proceeds	-	-	-	200,000
Interest Income	440	-	440	746
Miscellaneous Income	3,783	1,203	4,986	27,355
<b>Total Additions</b>	<b>752,357</b>	<b>1,797,280</b>	<b>2,549,637</b>	<b>2,927,779</b>
<b>Deductions:</b>				
Salaries	120,184	1,314,677	1,434,861	1,270,260
Benefits	-	246,164	246,164	253,919
Loan Payments	211,429	-	211,429	214,072
Restricted Use Expense	453,619	138,453	592,072	1,322,722
<b>Total Deductions</b>	<b>785,232</b>	<b>1,699,294</b>	<b>2,484,526</b>	<b>3,060,973</b>
<b>Net Increase (Decrease)</b>	<b>(32,875)</b>	<b>97,986</b>	<b>65,111</b>	<b>(133,194)</b>
Cash Balance, beginning of year	547,342	450,173	997,515	1,130,709
<b>Cash Balance, end of year</b>	<b>\$ 514,467</b>	<b>548,159</b>	<b>1,062,626</b>	<b>997,515</b>

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2015

	Year Ended November 30,	
	2015	2014
Additions:		
Bail Bond Deposits	\$ 927,301	903,135
Fines and Costs	1,669,754	1,855,163
Other Receipts	18,978	21,001
Interest Income	321	346
Total Additions	2,616,354	2,779,645
Deductions:		
Bail Bond Refunds	247,585	403,465
Fines Remitted To:		
State of Illinois	631,219	590,727
County	581,230	572,742
Municipalities	209,621	181,016
Fees Remitted	409,242	964,816
Other Expenditures	273,453	30,794
Total Deductions	2,352,350	2,743,560
Net Increase (Decrease)	264,004	36,085
Cash Balance, beginning of year	524,296	488,211
Cash Balance, end of year	\$ 788,300	524,296

COUNTY OF GRUNDY, ILLINOIS  
STATE'S ATTORNEY AGENCY FUNDS

Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2015

	Total	Crime Victim Progress Fund	Federal Forfeiture Fund	Forfeited Fund	Restitution Fund
Additions:					
Collections	\$ 79,631	9,042	15,878	29,761	24,950
Total Additions	79,631	9,042	15,878	29,761	24,950
Deductions:					
Amounts Distributed	87,324	4,676	-	55,057	27,591
Total Deductions	87,324	4,676	-	55,057	27,591
Net Increase (Decrease)	(7,693)	4,366	15,878	(25,296)	(2,641)
Cash Balance, beginning of year	136,939	21,538	-	110,779	4,622
Cash Balance, end of year	\$ 129,246	25,904	15,878	85,483	1,981

COUNTY OF GRUNDY, ILLINOIS  
COUNTY SHERIFF AGENCY FUNDS

Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2015

	Totals	Sheriff Miscellaneous Account	Sheriff Civil Process Account	Sheriff Special Account	Sheriff Commissary Account (1)	Sheriff Commissary Account (2)	Sheriff DARE Account	Sheriff Fee Account	Sheriff Evidence & Forfeiture	Explorers Account
Additions:										
D.A.R.E. Proceeds	\$ 1,498	-	-	-	-	-	1,498	-	-	-
Fees	288,923	-	-	51,310	-	-	-	233,687	3,926	-
Civil Process Fees	52,655	-	52,655	-	-	-	-	-	-	-
Commissary Sales to Prisoners	110,250	-	-	-	-	110,250	-	-	-	-
Explorers Donations	26,019	-	-	-	-	-	-	-	-	26,019
Miscellaneous	1,511	1,511	-	-	-	-	-	-	-	-
<b>Total Additions</b>	<b>480,856</b>	<b>1,511</b>	<b>52,655</b>	<b>51,310</b>	<b>-</b>	<b>110,250</b>	<b>1,498</b>	<b>233,687</b>	<b>3,926</b>	<b>26,019</b>
Deductions:										
D.A.R.E. Distributions	2,395	-	-	-	-	-	2,395	-	-	-
Fees	278,706	-	-	52,997	-	-	-	223,572	2,137	-
Distributions of Civil Process	57,440	-	57,440	-	-	-	-	-	-	-
Commissary	110,330	-	-	-	-	110,330	-	-	-	-
Explorers Events, Uniforms & Supplies	26,149	-	-	-	-	-	-	-	-	26,149
Miscellaneous	1,614	1,614	-	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>476,634</b>	<b>1,614</b>	<b>57,440</b>	<b>52,997</b>	<b>-</b>	<b>110,330</b>	<b>2,395</b>	<b>223,572</b>	<b>2,137</b>	<b>26,149</b>
<b>Net Increase (Decrease)</b>	<b>4,222</b>	<b>(103)</b>	<b>(4,785)</b>	<b>(1,687)</b>	<b>-</b>	<b>(80)</b>	<b>(897)</b>	<b>10,115</b>	<b>1,789</b>	<b>(130)</b>
Cash Balance, beginning of year	198,954	2,353	5,248	111,281	189	48,263	2,010	20,366	5,471	3,773
<b>Cash Balance, end of year</b>	<b>\$ 203,176</b>	<b>2,250</b>	<b>463</b>	<b>109,594</b>	<b>189</b>	<b>48,183</b>	<b>1,113</b>	<b>30,481</b>	<b>7,260</b>	<b>3,643</b>

COUNTY OF GRUNDY, ILLINOIS  
 SELF-INSURANCE TRUST

Statement of Fiduciary Net Position  
 November 30, 2015

Assets

Cash in bank	\$	103,953
Investments		5,448,875
		<hr/>
Total assets	\$	5,552,828
		<hr/> <hr/>

Liabilities and Net Position

Liabilities - General Obligation Self-Insurance Bonds Payable		
Due within one year	\$	585,304
Due in more than one year		3,662,920
		<hr/>
Total Liabilities		4,248,224
Net Position		1,304,604
		<hr/>
Total Liabilities and Net Position	\$	5,552,828
		<hr/> <hr/>

COUNTY OF GRUNDY, ILLINOIS  
 SELF-INSURANCE TRUST

SCHEDULE D-9

Statement of Changes in Fiduciary Net Position- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<b>Additions:</b>				
Insurance Cost Reimbursements from County	\$ 800,000	800,000	857,166	930,730
Interest Income	250,000	250,000	120,825	149,672
Miscellaneous Receipts	50,000	50,000	-	36,581
<b>Total Additions</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>977,991</b>	<b>1,116,983</b>
<b>Deductions:</b>				
Administrative and Advisory Fees	-	-	44,930	54,705
Legal Fees	-	-	47,147	56,407
(Gain) Loss on Investment Sales	-	-	22,298	(6,747)
Interest Expense	-	-	395,015	348,955
Insurance Premiums and Claims	1,200,000	1,200,000	231,073	359,276
<b>Total Deductions</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>740,463</b>	<b>812,596</b>
<b>Other Financing Sources (Uses):</b>				
Bond Premium Issuance	-	-	(1,251)	-
<b>Net increase (Decrease) in Net Position</b>	<b>\$ (100,000)</b>	<b>(100,000)</b>	<b>236,277</b>	<b>304,387</b>
Net Position - beginning of year			1,068,327	763,940
Net Position- end of year			<u>\$ 1,304,604</u>	<u>1,068,327</u>

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

Statement of Fiduciary Net Position  
November 30, 2015

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Assets

Cash in bank	\$	<u>3,183,262</u>
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Net Position

Net Position	\$	<u>3,183,262</u>
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COUNTY OF GRUNDY, ILLINOIS  
 SELF-INSURANCE EMPLOYEE HEALTH INSURANCE FUND

Statement of Changes in Fiduciary Net Position- Budget & Actual  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<b>Additions:</b>				
Employer Contribution	\$ 1,808,555	1,808,555	2,165,291	1,861,001
Income/Employee	300,000	300,000	349,983	334,872
Interest Income	4,000	4,000	2,048	4,165
ETSB Contribution	250,000	250,000	131,907	-
Reinsurance	300,000	300,000	21,944	145,311
<b>Total Additions</b>	<b>2,662,555</b>	<b>2,662,555</b>	<b>2,671,173</b>	<b>2,345,349</b>
<b>Deductions:</b>				
Sergeant Premium	114,000	114,000	127,890	-
911 Dispatch Premium	142,128	142,128	154,927	-
COBRA Expenses	2,400	2,400	-	-
Sec. 125 Plan Document	300	300	200	-
PCORI Tax	564	670	671	-
TRF Tax	17,766	17,766	14,015	-
Health Screening	19,500	19,500	1,712	-
Insurance Broker	35,000	35,000	35,498	-
Insurance Rebate	19,000	19,000	16,150	-
Claims	2,200,000	2,200,000	1,713,766	2,193,975
Stop Loss & Administrative Fee	87,943	400,000	392,665	476,308
Specific Stop Loss Premium	332,367	-	-	-
Aggregate Stop Loss Premium	35,415	-	-	-
Vision	11,000	6,000	3,058	-
Dental	71,000	71,000	54,993	-
Life	7,500	3,500	2,842	-
Flu Shots	4,000	4,000	1,400	1,140
Other	-	-	38	-
<b>Total Deductions</b>	<b>3,099,883</b>	<b>3,035,264</b>	<b>2,519,825</b>	<b>2,671,423</b>
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ (437,328)</b>	<b>(372,709)</b>	<b>151,348</b>	<b>(326,074)</b>
Net Position- beginning of year			3,031,914	3,357,988
Net Position -end of year			<u>\$ 3,183,262</u>	<u>3,031,914</u>

COUNTY OF GRUNDY, ILLINOIS  
 VETERANS' ASSISTANCE COMMISSION

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2015  
 (With Comparative Figures for 2014)

	Year Ended November 30, 2015
Additions:	
Grant Income	\$ 3,000
Interest Income	12
Other Income	50
Total Additions	3,062
Deductions:	
Grant Expense - County Contribution	8,297
Bus Repairs	-
Total Deductions	8,297
Net Increase (Decrease) in Net Position	(5,235)
Cash Balance - beginning of year	14,259
Cash Balance - end of year	\$ 9,024

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Health Department					
	Totals	Fund	Nursing	Environmental Health	Mental Health	Seniors
<b>Revenues Received:</b>						
Grants & Contributions	\$ 899,737	327,311	93,130	2,175	31,465	79,253
WIC Vouchers	286,876	286,876	-	-	-	-
Other	4,473	2,666	284	970	45	-
Vaccines	56,913	56,913	-	-	-	-
Fees and Services	526,862	200,424	64,915	49,795	211,578	-
<b>Total Revenues Received</b>	<b>1,774,861</b>	<b>874,190</b>	<b>158,329</b>	<b>52,940</b>	<b>243,088</b>	<b>79,253</b>
<b>Expenditures Disbursed:</b>						
Salary - Administrator	72,756	60,688	-	-	-	-
Salary - Supervisory	275,567	122,036	17,230	19,532	22,288	18,689
Salary - Other	784,317	251,050	36,569	9,887	171,176	36,534
Salary - Contractual	80,996	13,589	2,051	-	12,833	-
Office Supplies	7,687	4,211	67	101	634	82
Environmental Health Supplies	2,689	469	2,220	-	-	-
Nursing Supplies	376	376	-	-	-	-
Mental Health Supplies	300	300	-	-	-	-
Senior Program Supplies	243	243	-	-	-	-
Program Commodities	22,550	4,844	-	2,116	1,276	-
Pharmaceuticals	5,000	-	-	-	-	-
Health Insurance	259,407	141,987	36,623	11,459	44,838	22,577
West Nile Virus	40	40	-	-	-	-
Psychiatrist-Psychologist Services	19,400	19,400	-	-	-	-
Telephone	7,401	2,740	-	-	423	-
Postage	490	55	40	-	-	-
Printing and Advertising	8,724	2,449	272	398	231	10
Auto Expense	8,188	7,345	37	173	18	117
Copier Rental	3,325	2,828	-	-	-	-
Travel Expense and Mileage	11,858	3,543	350	178	568	918
Association Dues and Expenses	3,703	3,254	25	45	-	-
Miscellaneous	11,680	6,378	852	-	-	13
Contingencies	372	372	-	-	-	-
Continuing Education	4,644	2,255	80	-	728	129
Restricted Use Expenses	1,166	304	-	-	-	-
Communicable Disease Control	30,832	12,500	2,548	-	-	-
Labor Relations	330	330	-	-	-	-
Tobacco Free	3,067	3,067	-	-	-	-
Bio-Terrorism	1,640	1,640	-	-	-	-
One-time Grants	410	410	-	-	-	-
Equipment and Furniture	6,040	3,135	-	-	-	-
Computer Equipment	79,007	53,867	-	24,360	86	445
Mental Health Labs	6,000	-	-	-	-	-
WIC Food Coupons	286,876	286,876	-	-	-	-
CRI	452	452	-	-	-	-
Vaccines	56,913	56,913	-	-	-	-
Reimbursable Expenditures	8,636	-	-	-	-	-
External Health Fairs	50	25	-	-	-	-
Accreditation	184	-	-	-	184	-
Hospitality	1,124	1,124	-	-	-	-
Direct Svc Reimb.	26,932	-	24	484	145	-
<b>Total Expenditures Disbursed</b>	<b>2,101,372</b>	<b>1,071,095</b>	<b>98,988</b>	<b>68,733</b>	<b>255,428</b>	<b>79,514</b>
Excess of Revenue received over (under) Expenditures disbursed	(326,511)	(196,905)	59,341	(15,793)	(12,340)	(261)
<b>Other Financial Resources</b>						
Transfers	326,511	196,905	(59,341)	15,793	12,340	261
<b>Total Other Financing Sources (Uses)</b>	<b>326,511</b>	<b>196,905</b>	<b>(59,341)</b>	<b>15,793</b>	<b>12,340</b>	<b>261</b>
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Family Case Management	Women, Infants, & Children	MRC Non- Competitive	MH350 Psych Services	MH410 Capitated Community Care	MH420 Eligibility & Determination Assessment
<b>Revenues Received:</b>						
Grants & Contributions	\$ 46,623	37,511	-	16,156	40,703	6,600
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
<b>Total Revenues Received</b>	<b>46,623</b>	<b>37,511</b>	<b>-</b>	<b>16,156</b>	<b>40,703</b>	<b>6,600</b>
<b>Expenditures Disbursed:</b>						
Salary - Administrator	-	-	-	-	-	-
Salary - Supervisory	1,458	2,771	-	124	3,864	464
Salary - Other	12,862	24,721	-	59	14,034	-
Salary - Contractual	135	-	-	7,980	5,808	522
Office Supplies	-	191	38	-	96	1,267
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	183	2,330	2,103	-	-	-
Pharmaceuticals	-	-	-	-	5,000	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	60
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Printing and Advertising	-	-	260	-	200	558
Auto Expense	-	-	-	-	-	7
Copier Rental	-	-	-	-	-	157
Travel Expense and Mileage	44	-	-	-	-	50
Association Dues and Expenses	-	-	198	-	-	-
Miscellaneous	-	-	-	-	-	1,826
Contingencies	-	-	-	-	170	75
Continuing Education	-	-	35	-	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	849
Computer Equipment	-	-	-	-	-	57
Mental Health Labs	-	-	-	-	-	6,000
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	25	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	-	-	-	-	-
<b>Total Expenditures Disbursed</b>	<b>14,682</b>	<b>30,013</b>	<b>2,659</b>	<b>8,163</b>	<b>29,172</b>	<b>11,892</b>
Excess of Revenue received over (under) Expenditures disbursed	31,941	7,498	(2,659)	7,993	11,531	(5,292)
<b>Other Financial Resources</b>						
Transfers	(31,941)	(7,498)	2,659	(7,993)	(11,531)	5,292
<b>Total Other Financing Sources (Uses)</b>	<b>(31,941)</b>	<b>(7,498)</b>	<b>2,659</b>	<b>(7,993)</b>	<b>(11,531)</b>	<b>5,292</b>
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Local Health Protection	IL Tobacco Free Communities	Cities Readiness Initiative	Public Health Emergency Prep	Vector Surveillance (West Nile)	Resource Connection
Revenues Received:						
Grants & Contributions	\$ -	12,124	17,141	31,851	1,407	5,974
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	-	12,124	17,141	31,851	1,407	5,974
Expenditures Disbursed:						
Salary - Administrator	1,120	560	224	224	28	-
Salary - Supervisory	7,844	934	560	560	195	464
Salary - Other	27,616	635	4,180	4,180	160	3,672
Salary - Contractual	-	-	7,097	6,703	-	-
Office Supplies	87	95	-	-	-	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	86	300	-	543	1,685	-
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-
Telephone	-	-	721	721	-	-
Postage	153	-	-	-	-	-
Printing and Advertising	886	2,061	-	-	-	-
Auto Expense	-	-	39	28	-	-
Copier Rental	-	-	170	170	-	-
Travel Expense and Mileage	882	17	209	2,437	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	151	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	-	-	600	-	-
Restricted Use Expenses	-	-	592	270	-	-
Communicable Disease Control	4,332	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	524	-	-	-
Computer Equipment	125	-	-	-	-	67
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	8,636	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	-	-	-	-	-
Total Expenditures Disbursed	43,282	13,238	14,316	16,436	2,068	4,203
Excess of Revenue received over (under) Expenditures disbursed	(43,282)	(1,114)	2,825	15,415	(661)	1,771
Other Financial Resources						
Transfers	43,282	1,114	(2,825)	(15,415)	661	(1,771)
Total Other Financing Sources (Uses)	43,282	1,114	(2,825)	(15,415)	661	(1,771)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Hoarding Task Force	NEILAA T3E Information & Assistance	NEILAA T3E Gap-Filling	NEILAA T3E Respite	NEILAA T3E Individual Counseling	NEILAA T3E Support Groups
Revenues Received:						
Grants & Contributions	\$ -	3,559	9,033	4,423	1,426	788
WIC Vouchers	-	-	-	-	-	-
Other	-	-	508	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	-	3,559	9,541	4,423	1,426	788
Expenditures Disbursed:						
Salary - Administrator	-	-	-	-	-	-
Salary - Supervisory	-	-	-	-	290	294
Salary - Other	395	2,895	-	-	902	393
Salary - Contractual	-	-	-	-	-	-
Office Supplies	-	18	-	-	223	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Printing and Advertising	-	530	-	-	-	-
Auto Expense	18	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Travel Expense and Mileage	16	-	-	-	-	-
Association Dues and Expenses	-	55	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	100	-	-	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	-	9,956	5,223	-	-
Total Expenditures Disbursed	429	3,598	9,956	5,223	1,415	687
Excess of Revenue received over (under)						
Expenditures disbursed	(429)	(39)	(415)	(800)	11	101
Other Financial Resources						
Transfers	429	39	415	800	(11)	(101)
Total Other Financing Sources (Uses)	429	39	415	800	(11)	(101)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	NEILAA T3E	NEILAA T3B	NEILAA T3B	NEILAA T3B	NEILAA T3B	NEILAA T3B
	Training & Education	Flexible Community Service	Residential Repair	Information and Assistance	Outreach	Counseling 60+
Revenues Received:						
Grants & Contributions	\$ 731	4,475	535	44,053	1,773	18,290
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	731	4,475	535	44,053	1,773	18,290
Expenditures Disbursed:						
Salary - Administrator	-	-	-	476	420	392
Salary - Supervisory	294	-	-	8,654	-	4,097
Salary - Other	339	-	-	23,388	908	14,939
Salary - Contractual	-	-	-	-	-	-
Office Supplies	-	-	-	326	162	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	46	-
Program Commodities	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-
Telephone	-	-	-	480	-	-
Postage	-	-	-	-	-	-
Printing and Advertising	116	-	-	-	354	-
Auto Expense	-	-	-	32	-	10
Copier Rental	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	98	32	-
Association Dues and Expenses	-	-	-	30	-	-
Miscellaneous	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	-	-	27	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	4,177	535	-	-	-
Total Expenditures Disbursed	749	4,177	535	33,511	1,922	19,438
Excess of Revenue received over (under)						
Expenditures disbursed	(18)	298	-	10,542	(149)	(1,148)
Other Financial Resources						
Transfers	18	(298)	-	(10,542)	149	1,148
Total Other Financing Sources (Uses)	18	(298)	-	(10,542)	149	1,148
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	NEILLA ADRG					Health Department State Grant
	NEILAA SHAP	NEILAA MIPPA	Options Counseling	Three Rivers Festival Grant	NEILAA Dementia Gap	
Revenues Received:						
Grants & Contributions	\$ 2,154	2,854	6,525	500	-	2,498
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	2,154	2,854	6,525	500	-	2,498
Expenditures Disbursed:						
Salary - Administrator	448	672	1,260	-	-	-
Salary - Supervisory	951	1,220	2,132	-	-	-
Salary - Other	1,187	854	2,033	-	-	-
Salary - Contractual	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	-	-	-	500	-	1,047
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Printing and Advertising	-	-	-	-	-	-
Auto Expense	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	-	-	-	1,500	4,500
Total Expenditures Disbursed	2,586	2,746	5,425	500	1,500	5,547
Excess of Revenue received over (under) Expenditures disbursed	(432)	108	1,100	-	(1,500)	(3,049)
Other Financial Resources						
Transfers	432	(108)	(1,100)	-	1,500	3,049
Total Other Financing Sources (Uses)	432	(108)	(1,100)	-	1,500	3,049
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-



COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Family Care Management	Health Department State Grant WIC	MH410 Capitated Community Care	Local Health Protection	IL Tobacco Free Communities Administration	Grant CRI Misc. Income/ Reimb.
Revenues Received:						
Grants & Contributions	\$ -	24,717	-	-	-	261
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	-	24,717	-	-	-	261
Expenditures Disbursed:						
Salary - Administrator	-	-	-	1,540	910	308
Salary - Supervisory	2,006	3,811	5,313	10,786	1,148	891
Salary - Other	22,160	34,612	18,190	33,979	627	5,305
Salary - Contractual	-	180	3,960	2,006	-	8,232
Office Supplies	-	89	-	-	-	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	-	183	-	1,120	-	-
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	898
Telephone	-	-	-	-	-	-
Postage	-	-	-	242	-	-
Printing and Advertising	-	-	-	142	-	-
Auto Expense	-	-	-	223	-	-
Copier Rental	-	-	-	-	-	-
Travel Expense and Mileage	155	36	-	892	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	-	-	315	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	11,452	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	-	-	-	-	-	-
Total Expenditures Disbursed	24,321	38,911	27,463	62,697	2,685	15,634
Excess of Revenue received over (under) Expenditures disbursed	(24,321)	(14,194)	(27,463)	(62,697)	(2,685)	(15,373)
Other Financial Resources						
Transfers	24,321	14,194	27,463	62,697	2,685	15,373
Total Other Financing Sources (Uses)	24,321	14,194	27,463	62,697	2,685	15,373
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Grant PHEP Misc. Income/ Reimb.	Vector Surveillance (West Nile Virus)	Health Department State Grant	Health Department State Grant - Seniors	Health Department State Grant - Administration	Health Department State Grant - Administration	Health Department State Grant - Administration
Revenues Received:							
Grants & Contributions	\$ 4,793	7,778	461	768	250	120	131
WIC Vouchers	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-	-
Total Revenues Received	4,793	7,778	461	768	250	120	131
Expenditures Disbursed:							
Salary - Administrator	812	238	-	-	-	-	-
Salary - Supervisory	2,382	1,101	351	-	210	210	140
Salary - Other	6,005	2,832	516	-	182	-	45
Salary - Contractual	8,232	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-
Environmental Health Supplies	-	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-	-
Program Commodities	5	4,183	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-	-
Telephone	1,298	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Printing and Advertising	-	-	-	-	-	-	-
Auto Expense	5	136	-	-	-	-	-
Copier Rental	-	-	-	-	-	-	-
Travel Expense and Mileage	1,240	138	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-	-
Miscellaneous	2,460	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-
Continuing Education	-	40	-	-	-	-	-
Restricted Use Expenses	-	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-	-
Equipment and Furniture	-	1,532	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-	-
CRI	-	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-	-
Direct Svc Reimb.	-	-	-	-	-	-	-
Total Expenditures Disbursed	22,439	10,200	867	-	392	210	185
Excess of Revenue received over (under) Expenditures disbursed	(17,646)	(2,422)	(406)	768	(142)	(90)	(54)
Other Financial Resources							
Transfers	17,646	2,422	406	(768)	142	90	54
Total Other Financing Sources (Uses)	17,646	2,422	406	(768)	142	90	54
Net Change in Fund Balance	-	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Health Department State Grant - Seniors	Health Department State Grant - Seniors	Health Department State Grant - Administration	Health Department State Grant - Administration	Health Department State Grant - Administration	Health Department State Grant - Administration
Revenues Received:						
Grants & Contributions	\$ -	-	2,775	292	2,247	397
WIC Vouchers	-	-	-	-	-	-
Other	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-
Total Revenues Received	-	-	2,775	292	2,247	397
Expenditures Disbursed:						
Salary - Administrator	-	-	560	-	336	-
Salary - Supervisory	-	-	3,185	280	1,153	351
Salary - Other	-	-	6,934	291	2,515	389
Salary - Contractual	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Environmental Health Supplies	-	-	-	-	-	-
Nursing Supplies	-	-	-	-	-	-
Mental Health Supplies	-	-	-	-	-	-
Senior Program Supplies	-	-	-	-	-	-
Program Commodities	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
West Nile Virus	-	-	-	-	-	-
Psychiatrist-Psychologist Services	-	-	-	-	-	-
Telephone	-	-	60	-	-	-
Postage	-	-	-	-	-	-
Printing and Advertising	-	-	-	-	-	-
Auto Expense	-	-	-	-	-	-
Copier Rental	-	-	-	-	-	-
Travel Expense and Mileage	-	-	-	-	-	-
Association Dues and Expenses	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-
Restricted Use Expenses	-	-	-	-	-	-
Communicable Disease Control	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-
Tobacco Free	-	-	-	-	-	-
Bio-Terrorism	-	-	-	-	-	-
One-time Grants	-	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Mental Health Labs	-	-	-	-	-	-
WIC Food Coupons	-	-	-	-	-	-
CRI	-	-	-	-	-	-
Vaccines	-	-	-	-	-	-
Reimbursable Expenditures	-	-	-	-	-	-
External Health Fairs	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-
Direct Svc Reimb.	18	370	-	-	-	-
Total Expenditures Disbursed	18	370	10,739	571	4,004	740
Excess of Revenue received over (under)						
Expenditures disbursed	(18)	(370)	(7,964)	(279)	(1,757)	(343)
Other Financial Resources						
Transfers	18	370	7,964	279	1,757	343
Total Other Financing Sources (Uses)	18	370	7,964	279	1,757	343
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-	-
Fund Balance, end of year	\$ -	-	-	-	-	-

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE 4  
(Continued)

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	Federal Grant	Grant Ebola Preparedness	JR MRC Explorers
<b>Revenues Received:</b>			
Grants & Contributions	\$ -	1,706	-
WIC Vouchers	-	-	-
Other	-	-	-
Vaccines	-	-	-
Fees and Services	-	-	150
Total Revenues Received	-	1,706	150
<b>Expenditures Disbursed:</b>			
Salary - Administrator	-	1,540	-
Salary - Supervisory	-	5,304	-
Salary - Other	3,357	810	-
Salary - Contractual	-	1,668	-
Office Supplies	-	-	-
Environmental Health Supplies	-	-	-
Nursing Supplies	-	-	-
Mental Health Supplies	-	-	-
Senior Program Supplies	-	-	-
Program Commodities	-	-	-
Pharmaceuticals	-	-	-
Health Insurance	1,923	-	-
West Nile Virus	-	-	-
Psychiatrist-Psychologist Services	-	-	-
Telephone	-	-	-
Postage	-	-	-
Printing and Advertising	257	-	-
Auto Expense	-	-	-
Copier Rental	-	-	-
Travel Expense and Mileage	55	-	-
Association Dues and Expenses	-	-	96
Miscellaneous	-	-	-
Contingencies	-	-	-
Continuing Education	90	-	-
Restricted Use Expenses	-	-	-
Communicable Disease Control	-	-	-
Labor Relations	-	-	-
Tobacco Free	-	-	-
Bio-Terrorism	-	-	-
One-time Grants	-	-	-
Equipment and Furniture	-	-	-
Computer Equipment	-	-	-
Mental Health Labs	-	-	-
WIC Food Coupons	-	-	-
CRI	-	-	-
Vaccines	-	-	-
Reimbursable Expenditures	-	-	-
External Health Fairs	-	-	-
Accreditation	-	-	-
Hospitality	-	-	-
Direct Svc Reimb.	-	-	-
Total Expenditures Disbursed	5,682	9,322	96
Excess of Revenue received over (under)			
Expenditures disbursed	(5,682)	(7,616)	54
Other Financial Resources			
Transfers	5,682	7,616	(54)
Total Other Financing Sources (Uses)	5,682	7,616	(54)
Net Change in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	-	-

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>County Board:</u>				
Secretary Salaries	\$ 68,367	68,367	66,669	67,674
Salaries - Board	155,500	155,500	155,500	154,625
Per Diem - Board Meetings	15,000	14,000	13,600	13,520
Per Diem - Committee Work	85,000	65,000	63,040	74,000
Travel Expense and Mileage	13,000	13,000	10,382	9,760
Association Dues	3,000	1,000	1,293	4,027
Copier Rental	3,540	3,755	4,094	3,602
Capital Outlay	-	-	-	140
Postage	-	13,344	13,344	-
Employee Recognition	1,500	1,500	1,490	1,092
Miscellaneous Expense	1,500	2,750	2,953	1,202
Total County Board	346,407	338,216	332,365	329,642
<u>Publishing and Printing:</u>				
County Board Notices	5,000	2,000	1,658	1,331
<u>County Administrator:</u>				
Salary - Department Head	85,000	59,509	60,669	33,978
Administration Security	40,000	32,000	30,982	-
Travel Expense and Mileage	200	100	47	17
Miscellaneous Expense	500	100	95	2,188
Books & Periodicals	300	-	-	-
Office Supplies	275	275	248	75
Data Processing	5,500	5,470	5,470	5,470
Continuing Education	1,000	200	-	-
Sterling Codifiers	-	2,000	1,873	2,755
Association Dues and Conventions	200	200	201	-
Total County Administrator	132,975	99,854	99,585	44,483

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 76,696	76,696	76,696	76,696
Salaries - Clerk Hire	134,877	134,877	140,185	133,404
Salaries - Extra Clerk Hire	11,391	8,500	7,778	11,000
Travel Expense	1,000	1,200	1,408	2,069
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,000	1,000	950	1,118
Revenue Stamps Purchases	170,000	220,000	220,000	170,000
Capital Outlay	1,000	725	725	-
Office Supplies	8,000	6,000	5,936	3,568
Copier Expense	9,000	10,200	9,535	9,524
Continuing Education	1,000	-	-	20
Total County Clerk and Recorder	414,464	459,698	463,713	407,899
<u>County Treasurer:</u>				
Salary - County Treasurer	76,696	76,696	76,696	76,696
Salaries - Clerk Hire	91,288	91,288	89,949	89,034
Salaries - Extra Clerk Hire	4,000	2,000	724	1,480
Printing and Advertising	6,000	7,000	8,253	6,068
Travel Expense and Mileage	500	500	455	182
Miscellaneous Expense	300	300	270	22
Association Dues and Meetings	450	450	390	300
Capital Outlay	4,100	3,100	2,910	179
Office Supplies	1,500	1,000	810	2,058
Computer Lease	7,000	7,000	3,388	9,000
Total County Treasurer	191,834	189,334	183,845	185,019
<u>Supplies to County Offices:</u>				
Office Supplies	15,000	15,000	16,570	14,586
Cell Phone	33,000	21,700	19,685	24,034
Postage	72,000	68,500	50,029	70,255
Postage Meter Rental	10,344	12,000	13,582	8,257
Total Supplies to County Offices	130,344	117,200	99,866	117,132

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	\$ 78,613	78,613	78,539	76,696
Salaries - Clerk Hire	136,734	76,734	139,702	139,702
Travel Expense	500	500	119	378
Miscellaneous Expense	500	500	391	463
Association Dues and Convention	1,000	1,000	726	300
Copier Rental	4,300	4,300	3,575	3,138
Office Supplies	-	-	213	78
Total Circuit Clerk	221,647	161,647	223,265	220,755
<u>Public Defender:</u>				
Salary - Adult Public Defender	150,857	150,857	176,456	150,857
Paralegal/Office Manager	45,000	45,000	43,269	45,000
Stipend	-	-	-	5,000
Assistant Public Defender	51,543	51,543	58,645	50,532
New Assistant	20,910	20,910	20,894	20,500
Investigator	750	-	-	-
Special Assistant Attorney	16,500	16,500	16,830	16,500
Office Supplies	2,250	1,750	1,781	1,292
Office Expense	8,000	8,000	8,000	8,000
Travel and Mileage	700	250	174	589
Miscellaneous Expense	700	550	501	416
Capital Outlay	500	-	-	579
Association Dues	1,150	1,150	1,127	735
Law Library	4,200	4,200	3,763	4,111
Continuing Education	1,500	750	724	1,735
Total Public Defender	304,560	301,460	332,164	305,846
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	5,000	25,000	16,643	1,772
Secretary Salaries	14,671	10,300	10,233	9,985
Law Clerk	3,000	-	-	285
Association Dues	1,465	1,465	1,465	1,315
13th Judicial District Expense	28,789	28,789	36,242	29,945
Interpreters	12,000	10,000	7,459	10,600
Transcripts	2,500	7,000	6,356	1,712
Court Appointed Experts	15,000	5,000	2,800	10,909
Professional Insurance	6,000	5,000	5,117	5,117
Office Supplies	15,000	10,000	9,550	11,284
Conferences	250	250	-	248
Capital Expenditures	4,000	3,000	2,315	-
Total Court Related Expenses	107,675	105,804	98,180	83,172

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Jurors' Fees:</u>				
Salary	\$ -	-	-	5,460
Circuit Court - Per Diem	30,000	25,000	16,259	26,033
Office Supplies	300	300	-	-
Total Jurors' Fees	30,300	25,300	16,259	31,493
<u>State's Attorney:</u>				
Salary - State's Attorney	166,507	166,507	166,508	166,508
Salaries - Assistant State's Attorneys	360,672	360,672	364,016	352,812
Salaries - Special Assistant State's Attorney	2,000	2,000	1,695	2,220
Salaries - Secretaries	140,624	140,624	140,447	140,447
Salaries - Overtime	1,000	500	500	1,000
Contracted Special Assistant	5,000	720	720	-
Contractual Services	4,500	4,000	3,795	4,350
Investigation Expense	5,500	5,500	4,666	4,937
Appellate Services	18,000	18,000	18,000	15,000
Extradition Expense	2,500	2,500	-	332
Transcript Expense	14,500	11,000	12,625	14,458
Intern Expense	6,500	6,500	5,705	6,260
Books and Periodicals	16,000	16,600	16,551	15,904
Travel and Training Expense	3,500	3,500	3,459	3,484
Miscellaneous Expense	500	500	310	457
Association Dues and Convention	6,300	6,300	6,333	6,258
Copier Expense	3,200	3,200	3,200	2,792
Contingency	250	250	158	-
Covert Activities	-	-	-	200
Capital Outlay	1,500	-	-	1,238
Office Supplies	7,000	6,000	6,971	6,870
Total State's Attorney	765,553	754,873	755,659	745,527
<u>Sheriff:</u>				
Salary - Sheriff	105,897	105,897	105,893	105,787
Salaries - Full-time Deputies and Radio Operators	2,300,220	2,291,938	2,272,017	2,262,455
Salaries - Clerical Deputies	126,339	113,736	113,735	125,577
Salary - Training/Public Safety	2,500	2,500	2,504	2,511
Special Deputies	40,000	35,000	35,884	30,572
Holiday Pay	100,000	75,000	67,976	72,860
Overtime Compensation	210,427	210,427	218,542	235,290
Overtime Clerical	1,000	1,000	669	400
Office Supplies	12,000	8,000	7,063	9,566
Clothing for Personnel	25,000	20,000	18,721	10,596
Automobile Gasoline, Maintenance, etc.	320,000	275,000	260,036	240,872
Conceal Carry, Fingerprinting	-	-	6,928	977
Contractual M.A.N.S.	11,000	11,000	11,000	11,000
Equipment Rental	25,000	25,000	29,228	18,408
Miscellaneous Expense	2,000	2,000	1,247	1,366



COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Sheriff (Continued)</u>				
Association Dues and Meetings	\$ 3,000	3,000	2,956	2,945
Continuing Education	35,000	35,000	35,376	32,903
Purchase of Automobiles	124,100	124,100	117,114	128,743
Reimbursable Expenditures	60,000	60,000	67,230	58,150
Reimbursable Expenditures - 911	103,152	103,152	103,682	101,206
Capital Outlay	20,000	16,000	15,925	30,000
Copier Rental	6,000	6,000	5,844	5,357
LEADS Machine Rental	27,600	27,600	17,741	24,767
<b>Total Sheriff</b>	<b>3,660,235</b>	<b>3,551,350</b>	<b>3,517,311</b>	<b>3,512,308</b>
<u>Jail Operations:</u>				
Salaries - Correction Staff	873,117	873,117	873,422	817,239
Holiday Pay - Corrections	45,000	45,000	40,518	41,681
Overtime - Correction Staff	75,000	60,000	52,598	82,591
Office Supplies	4,500	4,500	3,440	1,775
Equipment Rental	23,000	23,000	21,322	14,952
Capital Outlay	35,000	20,000	18,510	9,048
Board of Prisoners	125,000	125,000	93,545	117,129
Medical Care of Prisoners	80,000	80,000	75,484	72,112
Continuing Education	8,000	8,000	7,721	10,418
<b>Total Jail Operations</b>	<b>1,268,617</b>	<b>1,238,617</b>	<b>1,186,560</b>	<b>1,166,945</b>
<u>Courthouse Operations:</u>				
Salaries - Janitors	120,274	120,274	102,457	117,762
Overtime and Extra Help	12,000	12,000	10,619	10,618
Janitorial Supplies	35,000	35,000	29,192	31,700
Electricity and Water	108,000	90,000	90,440	91,103
Heating of Buildings	35,000	32,000	22,501	31,539
Repairs and Maintenance	41,000	41,000	45,814	67,012
Construction/Remodeling of Facilities	25,000	25,000	26,066	9,690
<b>Total Courthouse Operations</b>	<b>376,274</b>	<b>355,274</b>	<b>327,089</b>	<b>359,424</b>

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Administration Building:</u>				
Salaries - Custodian	\$ 102,470	102,470	99,760	86,803
Part-time Custodian	9,176	6,880	5,252	7,093
Salary - Overtime and Extra Help	-	-	-	3,534
Maintenance Contracts	9,250	11,880	13,440	17,902
Janitorial Supplies	6,000	6,000	6,938	8,966
Utilities	45,000	41,000	58,384	41,309
Heating	25,000	16,000	12,564	19,509
Repairs and Maintenance	24,000	24,000	25,996	29,573
Landscaping	500	500	195	536
Capital Outlay	4,500	8,500	6,316	-
Continuing Education	250	250	108	-
Mileage and Travel	200	200	248	286
Miscellaneous	600	3,700	2,514	4,887
Parking Lot Repair	3,000	1,500	-	-
Building Repairs	500	500	643	-
Remodeling and Painting	1,200	600	158	1,456
<b>Total Administration Building</b>	<b>231,646</b>	<b>223,980</b>	<b>232,516</b>	<b>221,854</b>
<u>Coroner:</u>				
Salary - Coroner	78,613	78,613	78,539	76,696
Salary - Deputy Chief	46,050	46,050	46,050	46,050
Deputy - Call out	4,000	3,200	2,818	2,500
Salary - Admin. Deputy	33,235	33,235	33,235	33,235
Extra Clerk Salaries	1,200	1,200	1,200	582
Professional Services	30,000	27,000	27,663	34,068
Toxicology Services	8,500	7,000	6,943	7,415
Travel Expense and Mileage	2,750	2,750	2,065	332
Auto Expense	5,500	5,500	7,545	8,049
Miscellaneous	2,000	2,000	1,546	851
Continuing Education	2,000	2,100	2,013	1,457
Books and Periodicals	1,200	1,200	625	1,110
Association Dues and Convention	800	800	760	550
Morgue Supplies	5,000	5,000	4,585	4,748
Capital Outlay	1,500	1,050	1,051	-
Office Supplies	700	700	617	426
Automobile Purchase	15,447	15,447	15,140	15,447
<b>Total Coroner</b>	<b>238,495</b>	<b>232,845</b>	<b>232,395</b>	<b>233,516</b>

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Probation Office:</u>				
Salaries - Probation Office	\$ 192,023	192,337	202,913	199,120
Employee Benefits	149,869	149,869	171,663	155,707
Office Supplies	-	-	-	7
Miscellaneous	-	-	-	52
Adult Monitoring	1,500	1,500	-	-
Total Probation Office	343,392	343,706	374,576	354,886
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	200,000	252,233	223,973
<u>Grundy 911 Center</u>				
Operating Supplies	8,000	7,000	6,908	7,260
Office Supplies	2,000	1,250	1,528	1,711
Repairs and Maintenance	8,000	21,000	25,047	8,673
Miscellaneous	2,000	-	-	-
Utilities	28,000	28,000	27,549	22,572
Total Grundy 911 Center	48,000	57,250	61,032	40,216
<u>ERCO:</u>				
Salary - Department Head	-	-	-	11,469
Salaries - Secretaries	10,383	10,383	10,376	10,179
Office Supplies	300	300	300	372
Green Energy	4,076	15,000	8,986	4,077
Travel Expense and Mileage	150	150	38	57
Special Projects	1,500	1,000	1,000	1,500
Conferences	600	300	300	550
Educational Supplies	500	250	250	500
Copier Lease	500	500	500	500
ERCO Grants	3,800	3,800	3,792	3,792
Recycle Program	2,000	1,000	1,000	4,808
Total ERCO	23,809	32,683	26,542	37,804

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Land Use:</u>				
Salary - Department Head	\$ 69,770	69,770	71,112	37,987
Salary - Building Inspector	30,000	30,000	30,003	26,151
Plumbing Inspector	2,000	2,000	3,400	3,120
Salaries - Secretary	27,924	27,924	27,923	27,923
Office Supplies	500	300	234	539
Auto Expense	3,000	3,000	3,349	3,456
Association Dues and Convention	300	300	286	300
Copier Rental	7,000	7,000	6,347	6,262
Continuing Education - Land Use	1,000	1,000	989	286
Printing & Publications	1,500	1,200	1,200	805
Reimbursable Expenditures	2,000	-	1,000	-
Professional Services	-	2,500	2,456	-
Updating Plan	-	-	-	4,511
Miscellaneous Expense	200	200	200	500
Total Land Use	145,194	145,194	148,499	111,840
<u>Zoning Board of Appeals:</u>				
Salaries	1,800	1,500	1,500	1,632
Printing and Advertising	200	200	-	124
Office Supplies	-	-	-	30
Travel Expense and Mileage	200	150	316	205
Total Zoning Board of Appeals	2,200	1,850	1,816	1,991
<u>Planning Commission:</u>				
Office Supplies	-	-	-	26
Travel Expense and Mileage	1,500	1,500	1,230	1,791
Total Planning Commission	1,500	1,500	1,230	1,817
<u>Board of Review:</u>				
Salaries - Board of Review	25,928	25,928	26,592	25,927
Salary - Chairman Supplement	748	748	701	701
Publication and Advertising	1,500	750	-	367
Travel Expense and Mileage	100	-	-	-
Total Board of Review	28,276	27,426	27,293	26,995

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 71,000	66,800	52,870	94,719
Salaries - Office/Field	172,434	172,434	172,339	154,155
Extra Clerk Salaries	24,477	24,477	24,458	24,274
Office Supplies	2,000	1,100	1,083	1,496
Professional Services - Legal	15,000	10,000	14,388	33,107
Contractual Services	50,000	40,700	43,300	45,475
Data Processing	19,420	19,420	18,700	19,066
Appraisals	10,576	5,000	2,680	9,224
Printing and Advertising	40,790	40,790	39,130	22,440
Travel and Mileage	1,910	900	1,507	1,045
Copier Rental	2,700	2,700	2,650	2,707
Dues and Publications	1,903	900	586	1,146
Continuing Education	4,260	2,800	3,519	3,224
Famland Review Committee	420	100	100	-
Total Supervisor of Assessments	416,890	388,121	377,310	412,078
<u>Election Costs:</u>				
Salaries - Clerk Hire	58,336	58,336	57,127	58,408
Salaries - Election Judges	65,000	48,025	48,025	94,551
Salaries - Extra Clerk Hire	15,000	14,400	14,396	18,376
Contractual Services	138,000	122,700	122,645	199,016
Supplies and Ballots	18,000	18,000	15,394	14,239
Printing of Notices and Ballots	10,000	8,500	8,458	12,577
Registration Supplies	10,000	8,336	8,336	-
Data Processing Services	25,000	18,200	18,177	21,913
Travel Expense and Mileage	3,500	2,600	2,874	5,392
Polling Place Rental	4,000	3,600	3,600	5,850
Capital Expenditures	-	11,100	8,025	-
Total Election Costs	346,836	313,797	307,057	430,322
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	41,206	41,206	41,206	41,206
Contractual Services	5,000	4,650	5,486	6,479
Employee Benefits	7,380	7,380	7,380	7,380
Office Supplies	3,200	3,200	3,079	2,364
Copier Rental	750	660	654	654
Telephone	1,250	1,245	1,244	1,184
Postage	1,700	1,100	761	1,015
Books and Subscriptions	500	375	295	521
Travel Expense and Mileage	4,800	5,200	4,923	4,309
Insurance	2,150	2,110	2,153	1,742
Capital Outlay	2,000	1,000	918	2,089
Association Dues and Conferences	2,350	2,310	1,786	1,876
Regional Board of Trustees Expense	200	-	-	-
Total Regional Superintendent of Schools	72,486	70,436	69,885	70,819

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	5,000	5,000	2,391	4,308
Total Employee Welfare	5,000	5,000	2,391	4,308
<u>Professional Services:</u>				
Professional Services	50,000	62,316	63,362	82,922
911 Contract	912,330	912,330	912,608	1,003,370
Labor Relations	35,000	100,000	74,577	65,793
Services - Chamber Commerce	7,000	7,000	7,000	7,000
Budget Preparation Service	8,725	8,725	10,320	10,538
Auditing Expense	39,750	39,750	39,750	46,218
GEDC	-	-	-	22,500
Carbon Hill Museum	1,400	1,400	1,400	1,400
Historical Society	4,000	4,000	4,000	4,000
Kendall Grundy Community Action	16,831	23,000	25,697	38,316
Grundy County Soil & Water	2,500	2,500	2,500	2,500
Faircom	2,000	4,000	4,000	2,000
Co-Op Extension	40,000	40,000	40,000	40,000
Hazmat Contribution	20,000	20,000	20,000	20,000
Canal Corridor	2,500	2,500	2,500	2,500
Heritage Corridor	4,000	4,000	4,000	4,000
No Tolerance Task Force (NTTF)	33,000	33,000	33,000	33,000
Total Professional Services	1,179,036	1,264,521	1,244,714	1,386,057
Grundy Co. Public Building Lease:	841,273	841,273	2,510,246	777,396
<u>Contingent Expenses:</u>				
Miscellaneous	282,718	100,000	133,978	313,423
Total Contingent Expenses	282,718	100,000	133,978	313,423

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Employee Health Insurance:</u>	\$ 1,400,000	1,400,000	1,717,595	1,439,401
<u>Juvenile Justice:</u>				
Department Head Salary	58,834	58,834	58,853	58,853
Secretary Salaries	16,639	16,639	16,617	16,312
Office Supplies	1,000	1,000	946	830
Patient Care	4,000	5,300	5,842	4,080
Dues and Training	2,000	1,100	914	-
Total Juvenile Justice	82,473	82,873	83,172	80,075
<u>Victim Witness Costs:</u>				
Salaries	43,706	18,569	28,063	43,706
IL Allotment Salary	-	25,138	15,643	-
Program Administration	3,000	2,000	2,021	1,967
Children's Advocacy Center	10,000	7,000	6,237	7,396
Printing and Advertising	1,700	800	606	1,525
Dues and Training	1,500	800	672	1,080
Capital Outlay	200	-	-	-
Emergency Services	200	-	-	200
Total Victim Witness Costs	60,306	54,307	53,242	55,874
<u>Human Resources Department:</u>				
Department Head Salary	58,500	63,900	63,900	45,420
Administrative Assistant	21,866	17,820	18,296	17,361
Office Supplies	200	200	200	22
Travel & Mileage	250	250	-	-
Continuing Education	800	400	374	867
Books & Periodicals	300	300	-	-
Association Dues	500	500	395	365
New Employee Physicals	450	400	-	-
Advertising	2,700	2,700	1,927	-
Safety Expense	500	-	-	-
Miscellaneous	250	250	781	28
Total Human Resources Department	86,316	86,720	85,873	64,063

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 44,726	44,726	44,692	43,849
Salaries - Clerical	3,000	-	-	-
Salaries - Secretary	31,788	31,944	31,920	31,319
IMRF Benefits	3,500	3,500	3,322	3,697
FICA Benefits	6,000	6,000	5,620	5,510
Liability Insurance	-	-	-	7,621
Data Processing Services	1,800	1,800	1,557	1,666
Contract Services	24,000	20,000	19,888	20,741
Professional Fees	15,000	12,000	10,517	19,636
Transit Contract	11,000	11,000	11,963	10,869
Events	500	250	499	-
Insurance	23,250	25,250	25,443	19,357
Unemployment Benefits	3,100	1,700	840	1,750
Utilities	1,300	1,300	1,054	1,157
Rent Expense	11,088	11,088	10,164	10,395
Office Equipment	300	250	179	315
Computer Equipment	600	-	-	562
Continuing Education	750	750	600	525
Office Supplies	350	350	298	236
Telephone	1,200	1,200	1,235	975
Auto Expense	15,000	500	662	6,662
Postage	450	350	269	452
Printing and Advertising	1,500	1,500	1,333	1,104
Books & Periodicals	250	300	398	110
Travel Expenses	5,000	4,000	2,987	2,176
Assistance to Veterans	6,000	8,000	9,058	5,775
Facilities Maintenance	250	-	-	494
Copier Expense	1,500	1,500	1,337	1,482
Association Dues	400	400	375	355
Grant Expense	-	10,000	12,935	4,740
Other Expenses	300	150	35	190
Total Veterans' Assistance	213,902	199,808	199,180	203,720



COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 5  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2015  
(With Comparative Figures for 2014)

	Budget Original	Budget Final	Year Ended November 30,	
			2015	2014
<u>Technology:</u>				
Salaries - Technology Manager	\$ 75,000	78,411	78,411	104,030
Salaries - Technology	132,581	122,510	123,086	66,543
Data Processing Services	33,000	33,000	32,562	18,827
County Treasurer	34,000	34,000	34,000	21,142
Contract Services	6,000	6,000	6,000	-
Computer Supplies	23,000	23,000	22,313	17,384
County Clerk	2,400	2,400	7	11,543
Technology Replacement	30,000	26,000	25,694	45,000
Telephone	147,400	148,949	147,608	188,937
Continuing Education - Tech	6,000	1,500	1,500	5,969
Vehicle Expense	3,000	1,200	910	2,326
Web Maintenance	15,000	15,000	14,000	5,000
Capital Outlay	98,950	143,950	142,719	73,707
Total Technology	606,331	635,920	628,810	560,408
School Site:	6,000	20,000	27,162	6,917
Total Expenditures	\$ 14,817,964	14,429,837	16,436,266	14,570,729

COUNTY OF GRUNDY, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year				
	2010	2011	2012	2013	2014
Assessed valuations	\$ 1,887,216,330	1,865,150,031	1,855,340,974	1,770,251,295	1,767,587,739
Tax Rates:					
General	0.2700	0.2546	0.2700	0.2700	0.2700
County Highway	0.1000	0.0999	0.1000	0.1000	0.1000
County Bridge	0.0139	0.0141	0.0142	0.0226	0.0226
Tuberculosis	0.0022	0.0023	0.0023	0.0024	0.0024
I.M.R.F	0.0832	0.0884	0.0930	0.0989	0.0962
Social Security	0.0408	0.0415	0.0418	0.0480	0.0481
Federal Aid Matching	0.0312	0.0315	0.0317	0.0339	0.0425
Liability Insurance	0.0795	0.0804	0.0809	0.0791	0.0792
Bonds and Interest	0.0390	0.0654	0.0653	0.0946	0.0980
Unemployment Insurance	0.0015	0.0029	0.0005	0.0006	0.0011
Workman's Comp.	-	-	-	-	0.0028
Prior Period Adjustment	(0.0008)	-	-	-	-
Totals	0.6605	0.6811	0.6996	0.7501	0.7630
Tax Extensions:					
General	\$ 5,095,531	4,748,875	5,008,791	4,667,683	4,658,807
County Highway	1,887,234	1,863,766	1,855,108	1,728,772	1,725,484
County Bridge	262,514	262,418	262,498	390,702	390,477
Tuberculosis	42,085	42,121	42,111	41,145	41,067
I.M.R.F	1,570,179	1,648,874	1,724,879	1,709,064	1,659,571
Social Security	770,180	774,581	775,064	830,156	829,785
Federal Aid Matching	588,062	587,645	588,069	586,054	733,158
Liability Insurance	1,500,162	1,499,027	1,499,855	1,367,285	1,366,756
Bonds and Interest	735,455	1,220,394	1,211,385	1,636,109	1,691,319
Unemployment Insurance	28,120	54,981	10,018	9,854	19,671
Workman's Comp.	-	-	-	-	48,831
Prior Period Adjustment	(15,475)	-	-	-	-
Totals	\$ 12,464,047	12,702,683	12,977,777	12,966,824	13,164,926
Tax Collections	\$ 12,561,330	12,780,528	13,012,273	12,959,062	12,990,796

*NOTES TO SUPPLEMENTAL INFORMATION*

COUNTY OF GRUNDY, ILLINOIS

Notes to Supplemental Information  
For the Year Ended November 30, 2015

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NOTE 1: BUDGETARY COMPARISON SCHEDULES

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

NOTE 2: EXPENDITURES EXCEEDING APPROPRIATIONS

Expenditures exceeded appropriations in the following funds:

Local Emergency Planning Commission Fund	\$	5,308
Workmen's Compensation Fund		8,298
Security System Fund		12,340
Treasurer Automation Fund		1,090
Health Department Fund		143,653
Animal Control Population Fees Fund		18
State's Attorney Fee Fund		4,868
Dispute Resolution Fund		19,050 *
Mental Health Court Grant Fund		2,724
Capital Projects Fund		125,263 *

\*No budget was adopted for these funds.

The Local Emergency Planning Fund expenditures exceeded appropriations as a result of a \$9,000 expense in November for hazmat suits.

Insurance premiums exceeded appropriations in the Workmen's Compensation Fund as a result of the County no longer being self-insured for Workmen's Compensation.

The Security System Fund expenditures exceeded appropriations as the result of the benefit payout to a retiring employee.

The Treasurer's Automation Fund expenditures exceeded appropriations due to \$2,300 paid during the tax sale for an auction.

The Health Department Fund expenditures exceeded appropriations as the result of salaries exceeding the amended budget. The salaries are consistent with the original budget.

The Mental Health Court Grant Fund expenditures exceeded appropriations due to public defender expenses of \$2,999 incurred in November.

*OTHER REPORTS*



116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA L. BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County of Grundy's basic financial statements and have issued our report thereon dated January 12, 2016.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 2015-1, 2015-2, 2015-3, and 2015-4.

## **Compliance and Other Matters**

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

## **County of Grundy, Illinois' Response to Findings**

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

## **Purpose of this Report**

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

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

Morris, Illinois  
January 12, 2016

## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings & Questioned Costs –Significant Deficiencies For the Year Ended November 30, 2015

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#### Significant Deficiencies:

##### Finding 2015-1: Financial Statement Preparation

###### *Condition:*

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

###### *Criteria:*

The County Board, elected officials, and management share ultimate responsibility for the County's system of internal controls. While it is acceptable to outsource various functions, the responsibility for internal control cannot be outsourced to external auditors. As independent auditors, the external auditors cannot be considered a part of the County's internal control system. In an ideal control setting, the County would have personnel possessing a thorough understanding of applicable accounting principles and staying informed of recent accounting and regulatory developments. Such personnel would perform a comprehensive review procedure to ensure the County's annual financial statements, including disclosures and supplemental schedules, are complete and accurate.

###### *Effects:*

Because there is no formal review of the financial statements and disclosures, it is possible that a misstatement of the County's financial statements could occur and not be prevented or detected by the County's internal controls.

###### *Cause:*

The County does not have processes, procedures and controls related to financial reporting to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected.

###### *Recommendation:*

The County should implement internal control procedures related to preparation and/or review of the financial statements, and personnel should increase their knowledge of financial reporting matters.



## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings & Questioned Costs –Significant Deficiencies For the Year Ended November 30, 2015

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#### Significant Deficiencies (continued):

##### Finding 2015-2: Inadequate Segregation of Duties

###### *Condition:*

Due to the limited number of personnel performing accounting functions in the various departments and offices of the County, the County does not have adequate segregation of duties over accounting transactions in those departments and offices. In particular:

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

###### *Criteria:*

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

###### *Effects:*

As a result of this condition, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

###### *Cause:*

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

###### *Recommendation:*

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

## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings & Questioned Costs –Significant Deficiencies For the Year Ended November 30, 2015

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#### Significant Deficiencies (continued):

##### Finding 2015-3: Inadequate Control Environment and Financial Oversight

###### *Condition:*

There is an inadequate control environment and lack of financial oversight by County personnel and those charged with governance of the County. The County's processes, procedures, and controls related to financial reporting are not effective to ensure the financial statements and related disclosures were accurate.

###### *Criteria:*

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

###### *Effects:*

Without effective oversight and internal controls, there is a risk that significant misstatements to the County's financial statements would not be prevented or detected during the normal course of operations.

As a result of the County's ineffective system of controls and oversight, we identified a significant number of management comments and matters, which were included in a separate letter.

###### *Cause:*

County officials, management personnel, and those charged with governance lack the comprehensive financial and regulatory knowledge to effectively oversee the County's systems of internal control and financial reporting.

###### *Recommendation:*

County personnel involved in the financial reporting process and those charged with governance should gain an understanding of financial and regulatory matters who are responsible for implementation and oversight of the County operations sufficient to take responsibility for the County's financial operations and internal controls. The County's financial oversight has significantly improved from the previous fiscal year, but deficiencies were discovered that would have been identified with proper financial oversight.

## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings & Questioned Costs –Significant Deficiencies For the Year Ended November 30, 2015

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#### Significant Deficiencies (continued):

##### Finding 2015-4: Significant Audit Adjustments

*Condition:*

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

*Criteria:*

Financial reports should be reviewed for completeness and accuracy prior to providing to the external auditors. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

*Effects:*

The County's financial statements required significant correcting adjustments. Significant adjustments included:

1. Prior period audit adjustments
2. Reclassifications required both within and among funds to ensure transactions were recorded in the appropriate fund and in the correct account.

*Cause:*

County officials, management personnel, and those charged with governance lack the comprehensive financial knowledge necessary to identify and correct such misstatements. Additionally, the County does not have sufficient processes and procedures in place to allow employees involved in the financial reporting process to identify and correct such misstatements on a timely basis.

*Recommendation:*

We recommend that account classification in the general ledger be reviewed by appropriate personnel both on a periodic basis and at year end to ensure accurate financial statement classification at year end. Additionally, the County should designate an individual with suitable knowledge of financial matters to review year-end reports for completeness and accuracy.