

**COUNTY OF GRUNDY  
MORRIS, ILLINOIS  
ANNUAL FINANCIAL REPORT  
NOVEMBER 30, 2018**

*Prepared by:*

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**CERTIFIED PUBLIC ACCOUNTANTS**

**COUNTY OF GRUNDY, ILLINOIS**

**Table of Contents**

---

	PAGE
<b>INDEPENDENT AUDITORS' REPORT</b> .....	1-3
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position - Modified Cash Basis (Statement A) .....	4
Statement of Activities - Modified Cash Basis (Statement B) .....	5
<b>Fund Financial Statements:</b>	
Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds (Statement C) .....	6
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds (Statement D).....	7-8
Statement of Fiduciary Net Position (Statement E) .....	9
Statement of Changes in Fiduciary Net Position (Statement F) .....	10
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b> .....	11-49
<b>OTHER INFORMATION:</b>	
<b>General Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule A-1).....	50
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule A-2).....	50
Statement of Revenues Received – Budget & Actual (Schedule A-3).....	51-52
Statement of Expenditures Disbursed – Budget & Actual (Schedule A-4).....	53
<b>EDPA 1 Income Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule A-5).....	54
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule A-6).....	54

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>OTHER INFORMATION – (Continued):</b>	
<b>Schedules of Changes in Net Pension Liability and Related Ratios</b>	
<b>Illinois Municipal Retirement Fund (Schedule 1)</b> .....	55-57
<b>Schedules of Contributions – Illinois Municipal Retirement Fund (Schedule 2)</b> .....	58
<b>Schedules of Changes in Net OPEB Liability and OPEB Expense</b>	
<b>Grundy County Postretirement Health Plan (Schedule 3)</b> .....	59
<b>NOTES TO OTHER INFORMATION</b> .....	60-61
<b>SUPPLEMENTAL INFORMATION:</b>	
<b>Non-major Governmental Funds:</b>	
Combining Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-1).....	62-70
Combining Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance (Schedule B-2).....	71-79
<b>County Highway Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-3).....	80
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-4).....	81
<b>County Motor Fuel Tax Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-5).....	82
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-6).....	82
<b>Liability Insurance Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-7).....	83
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-8).....	83

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Highway-Restricted Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-9).....	84
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-10).....	84
<b>County Bridge Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-11).....	85
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual (Schedule B-12).....	85
<b>Federal Aid Matching Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-13).....	86
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual (Schedule B-14).....	86
<b>Tuberculosis Care and Treatment Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-15).....	87
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-16).....	87
<b>Emergency Services and Disaster Agency Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-17).....	88
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-18).....	88
<b>Illinois Municipal Retirement and Social Security Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-19).....	89
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-20).....	89

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Child Support Fee Collection Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-21).....	90
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-22).....	90
<b>Animal Control Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-23).....	91
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-24).....	91
<b>Indemnity Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-25).....	92
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-26).....	92
<b>Local Emergency Planning Commission Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-27).....	93
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-28).....	93
<b>Law Library Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-29).....	94
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-30).....	94
<b>Unemployment Insurance Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-31).....	95
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-32).....	95

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Workmen’s Compensation Insurance Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-33).....	96
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-34).....	96
<b>County Clerk Record Document Storage Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-35).....	97
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-36).....	97
<b>Circuit Clerk Automation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-37).....	98
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-38).....	98
<b>Security System Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-39).....	99
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-40).....	99
<b>Circuit Clerk Document Storage Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-41).....	100
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-42).....	100
<b>Treasurer Automation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-43).....	101
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-44).....	101

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Probation and Court Services Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-45).....	102
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-46).....	102
<b>Health Department Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-47).....	103
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-48).....	103-104
<b>Animal Control Donation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-49).....	105
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-50).....	105
<b>Geographic Information System (G.I.S.) Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-51).....	106
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-52).....	106
<b>ESDA Nuclear Emergency Planning Grant (INSPA) Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-53).....	107
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-54).....	107
<b>Animal Control Population Fees Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-55).....	108
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-56).....	108

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Sheriff Vehicle Fees Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-57).....	109
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-58).....	109
<b>Circuit Clerk Operation and Administration Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-59).....	110
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-60).....	110
<b>State’s Attorney Drug Court Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-61).....	111
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-62).....	111
<b>Juvenile Justice Fees Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-63).....	112
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-64).....	112
<b>IKE Planning Grant Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-65).....	113
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-66).....	113
<b>Drug Court Participation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-67).....	114
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-68).....	114



COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Sale in Error Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-69).....	115
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-70).....	115
<b>Coroner’s Operating Expense Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-71).....	116
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-72).....	116
<b>Transit Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-73).....	117
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-74).....	117
<b>EDPA 2 Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-75).....	118
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-76).....	118
<b>Probation and Court Services Operations Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-77).....	119
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-78).....	119
<b>Transit Project Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-79).....	120
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-80).....	120

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

---

	PAGE
<b>Development Engineering Fees Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-81).....	121
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-82).....	121
<b>State’s Attorney Automation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-83).....	122
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-84).....	122
<b>State’s Attorney Fee Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-85).....	123
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-86).....	123
<b>Dispute Resolution Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-87).....	124
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-88).....	124
<b>Merit Commission Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-89).....	125
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-90).....	125
<b>GIS Automation Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-91).....	126
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-92).....	126

**COUNTY OF GRUNDY, ILLINOIS**

**Table of Contents**

---

	PAGE
<b>Mental Health Court Grant Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-93).....	127
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-94).....	127
<b>Sales Tax Sharing Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-95).....	128
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-96).....	128
<b>Capital Projects Funds:</b>	
<b>Capital Improvement Fund:</b>	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule C-1) .....	129
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule C-2).....	129

**COUNTY OF GRUNDY, ILLINOIS**

**Table of Contents**

---

---

**Trust and Agency Funds:**

Combining Statement of Fiduciary Net Position (Schedule D-1) ..... 130

Statements of Changes in Fiduciary Net Position:

    County Treasurer Agency Funds (Schedule D-2)..... 131

    County Clerk Agency Funds (Schedule D-3)..... 132

    Grundy County Emergency Telephone System Board  
    Statement of Fiduciary Net Position (Schedule D-4) ..... 133

    Grundy County Emergency Telephone System Board  
    Statement of Changes in Fiduciary Net Position (Schedule D-5) ..... 134

    Clerk of the Circuit Court Agency Funds (Schedule D-6) ..... 135

    State’s Attorney Agency Funds (Schedule D-7) ..... 136

    County Sheriff Agency Funds (Schedule D-8)..... 137

**Self-Insurance Trust:**

Statement of Fiduciary Net Position (Schedule D-9) ..... 138

Statement of Changes in Fiduciary Net Position – Budget & Actual (Schedule D-10) ..... 139

**Self-Insurance Employee Health Insurance Fund:**

Statement of Fiduciary Net Position (Schedule D-11) ..... 140

Statement of Changes in Fiduciary Net Position – Budget & Actual (Schedule D-12) ..... 141

**Veterans’ Assistance Commission:**

Statement of Changes in Fiduciary Net Position – Budget & Actual (Schedule D-13) ..... 142

**General Fund – Comparison of Expenditures  
with Appropriations (Schedule 4).....**

143-152

**Assessed Valuations, Tax Rates, Tax Extensions  
and Tax Collections (Schedule 5).....**

153

**COUNTY OF GRUNDY, ILLINOIS**

**Table of Contents**

---

---

**OTHER REPORTS:**

Independent Auditors' Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* ..... 154-155

**SINGLE AUDIT:**

**Independent Auditors' Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance** ..... 156-157

Schedule of Expenditures of Federal Awards ..... 158-159

Notes to the Schedule of Expenditures of Federal Awards ..... 160

Schedule of Findings & Questioned Costs ..... 161-163

Summary Schedule of Prior Year Audit Findings..... 164-165

***INDEPENDENT AUDITORS' REPORT***



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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2018, 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, 2018, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## **Basis of Accounting**

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

## **Other Matters**

### *Other and Supplemental Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grundy, Illinois' basic financial statements. The Combining and Individual Fund Financial Statements on pages 50-54 and 62-129, Pension and OPEB Schedules on pages 55-59, Notes to Other Information on pages 60-61 and Supplemental Information on pages 130-153 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Combining and Individual Fund Financial Statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Fund Financial Statements and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Pension and OPEB Schedules, Notes to Other Information, and Supplemental Information listed above have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### *Comparative Information*

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Grundy, Illinois, for the year ended November 30, 2017, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 12, 2018, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2019, on our consideration of the County of Grundy, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Grundy, Illinois' internal control over financial reporting and compliance.

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
February 11, 2019

## ***BASIC FINANCIAL STATEMENTS***

**Government-wide Financial Statement  
Statement of Net Position - Modified Cash Basis  
November 30, 2018**

	<u>Primary Government</u>		<u>Component Unit</u>
	<u>Governmental Activities</u>		<u>Public Building</u>
	<u>2018</u>	<u>2017</u>	<u>Commission</u>
<u>Assets</u>			
Cash and Equivalents	\$ 27,290,020	24,066,699	-
Investments, at Cost	-	-	1,235,546
Capitalized Lease Receivable	-	-	9,480,000
Capital Assets:			
Land	1,084,035	813,042	1,590,212
Construction in Progress	-	459,020	-
Buildings & Improvements	20,227,844	20,095,158	21,512,032
Equipment	5,741,958	5,550,917	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	14,104,628	13,491,657	-
Accumulated Depreciation	(34,169,333)	(32,211,135)	(5,306,044)
Total Assets	<u>\$ 44,242,463</u>	<u>42,228,669</u>	<u>28,571,853</u>
<u>Liabilities</u>			
Current Liabilities:			
Unearned rent	\$ -	-	932,075
Interest on bonds	-	-	137,293
Long-term Obligations Payable:			
Due within one year	119,705	124,053	605,000
Due in more than one year	185,871	162,509	8,875,000
Total Liabilities	<u>305,576</u>	<u>286,562</u>	<u>10,549,368</u>
<u>Net Position</u>			
Net Investment in Capital Assets	16,646,867	17,875,408	17,856,307
Restricted	14,609,071	12,172,456	166,178
Unrestricted	12,680,949	11,894,243	-
Total Net Position	<u>\$ 43,936,887</u>	<u>41,942,107</u>	<u>18,022,485</u>

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

Government-wide Financial Statement  
 Statement of Activities - Modified Cash Basis  
 For the Year Ended November 30, 2018

Program Activities	Expenditures	Program Revenues			Net (Expenditures) Revenues		Component Unit Grundy County Public Building Commission
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		
					2018	2017	
Primary Government:							
Governmental Activities:							
General Government	\$ 10,390,660	2,000,338	503,288	501,898	(7,385,136)	(6,471,068)	-
Judiciary and Courts	2,528,479	1,039,048	358,566	-	(1,130,865)	(1,320,917)	-
Education	93,494	9,370	-	-	(84,124)	(83,627)	-
County Development	204,149	266,370	41,047	-	103,268	551,313	-
Public Safety	5,713,722	738,435	212,388	-	(4,762,899)	(4,361,732)	-
Highways and Bridges	4,414,809	327,521	-	-	(4,087,288)	(4,470,573)	-
Public Health	2,068,118	359,351	1,327,334	-	(381,433)	(391,472)	-
Employee Welfare	1,687,536	-	-	-	(1,687,536)	(1,436,595)	-
Employee Retirement Costs	2,444,143	-	-	-	(2,444,143)	(2,453,597)	-
Total Governmental Activities	<u>\$ 29,545,110</u>	<u>4,740,433</u>	<u>2,442,623</u>	<u>501,898</u>	<u>(21,860,156)</u>	<u>(20,438,268)</u>	<u>-</u>
Component Unit	<u>\$ 1,329,383</u>	<u>899,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(429,842)</u>
General Revenues							
Taxes:							
					\$ 16,712,095	16,516,324	-
					609,262	611,391	-
					2,635,109	1,991,230	-
					333,593	301,625	-
					1,150,294	1,286,514	-
					434,341	484,859	-
					139,522	131,180	-
					1,200,989	977,850	-
					33,622	32,991	-
					261,120	91,782	4,037
					344,989	577,217	1,500
					<u>23,854,936</u>	<u>23,002,963</u>	<u>5,537</u>
					1,994,780	2,564,695	(424,305)
					<u>41,942,107</u>	<u>39,377,412</u>	<u>18,446,790</u>
					<u>\$ 43,936,887</u>	<u>41,942,107</u>	<u>18,022,485</u>

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

Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds  
November 30, 2018

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2018	2017
<u>Assets</u>					
Cash and Equivalents	\$ 10,728,270	3,857,651	12,984,411	27,570,332	24,308,620
Total Assets	<u>\$ 10,728,270</u>	<u>3,857,651</u>	<u>12,984,411</u>	<u>27,570,332</u>	<u>24,308,620</u>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Overdraft Payable	\$ -	-	280,312	280,312	241,921
Total Liabilities	-	-	280,312	280,312	241,921
Fund Balances:					
Restricted Fund Balance	-	3,857,651	10,751,420	14,609,071	12,172,456
Committed Fund Balance	-	-	2,232,991	2,232,991	2,498,749
Unassigned Fund Balance	10,728,270	-	(280,312)	10,447,958	9,395,494
Total Fund Balances	<u>10,728,270</u>	<u>3,857,651</u>	<u>12,704,099</u>	<u>27,290,020</u>	<u>24,066,699</u>
Total Liabilities and Fund Balances	<u>\$ 10,728,270</u>	<u>3,857,651</u>	<u>12,984,411</u>	<u>27,570,332</u>	<u>24,308,620</u>

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds	\$ 27,290,020	24,066,699
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	51,121,776	50,373,105
Accumulated depreciation	(34,169,333)	(32,211,135)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore are not reported in the funds.		
	(305,576)	(286,562)
Net Position of Governmental Activities	<u>\$ 43,936,887</u>	<u>41,942,107</u>

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds  
For the Year Ended November 30, 2018

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2018	2017
Revenues Received:					
Taxes:					
Property Tax	\$ 6,060,088	2,455,158	8,196,849	16,712,095	16,516,324
Retailers' Occupation Tax	609,262	-	-	609,262	611,391
Supplemental Sales Tax	2,165,381	-	469,728	2,635,109	1,991,230
Illinois Use Tax	333,593	-	-	333,593	301,625
Illinois Income Tax	1,150,294	-	-	1,150,294	1,286,514
Illinois Replacement Tax	424,341	-	10,000	434,341	484,859
Real Estate Transfer Tax	139,522	-	-	139,522	131,180
Other Taxes	33,622	-	-	33,622	32,991
Intergovernmental	477,451	-	1,449,166	1,926,617	1,738,494
Grants & Contributions	375,123	-	2,569,398	2,944,521	2,394,195
Reimbursements	481,082	-	132,922	614,004	404,336
Licenses and Permits	255,820	-	-	255,820	160,024
Revenue from Services	1,672,209	-	1,472,772	3,144,981	3,375,566
Interest on Investments	139,477	26,425	95,218	261,120	91,782
Miscellaneous	104,461	-	240,528	344,989	577,217
Total Revenues Received	14,421,726	2,481,583	14,636,581	31,539,890	30,097,728
Expenditures Disbursed:					
Current:					
General Government	4,694,839	2,053,146	2,707,522	9,455,507	7,612,529
Judiciary and Courts	1,988,105	-	646,183	2,634,288	2,779,456
Education	93,494	-	-	93,494	94,119
County Development	177,159	-	26,990	204,149	170,013
Public Safety	5,442,678	-	516,834	5,959,512	5,600,704
Highways and Bridges	-	-	3,030,205	3,030,205	3,678,972
Public Health	-	-	2,067,305	2,067,305	2,059,834
Employee Welfare	1,687,536	-	-	1,687,536	1,436,595
Employee Retirement Costs	-	-	2,444,143	2,444,143	2,453,597
Debt Service					
Principal	124,061	-	-	124,061	149,889
Interest	10,962	-	-	10,962	13,302
Capital Outlay	-	-	605,407	605,407	385,823
Total Expenditures Disbursed	14,218,834	2,053,146	12,044,589	28,316,569	26,434,833

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

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances - Governmental Funds  
For the Year Ended November 30, 2018

	General Fund	EDPA 1 Fund	Non-major Governmental Funds	Totals November 30,	
				2018	2017
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ 202,892	428,437	2,591,992	3,223,321	3,662,895
Other Financing Sources (Uses):					
Operating Transfers In	1,597,996	-	1,060,302	2,658,298	2,537,134
Operating Transfers Out	(749,070)	-	(1,909,228)	(2,658,298)	(2,537,134)
Total Other Financing Sources (Uses):	848,926	-	(848,926)	-	-
Net Change in Fund Balance	1,051,818	428,437	1,743,066	3,223,321	3,662,895
Fund Balance, Beginning of Year	9,676,452	3,429,214	10,961,033	24,066,699	20,403,804
Fund Balance, End of Year	\$ 10,728,270	3,857,651	12,704,099	27,290,020	24,066,699

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds				\$ 3,223,321	3,662,895
Amounts reported for governmental activities in the Statement of Activities are different because:					
Issuance of debt principal is a revenue in the governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position:					
Debt issuance				(143,075)	(73,616)
Debt retired				124,061	149,889
Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:					
Capital asset purchases, net of disposals				890,765	886,778
Depreciation expense				(2,100,292)	(2,061,251)
Change in Net Position of Governmental Activities				\$ 1,994,780	2,564,695

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

**Statement of Fiduciary Net Position  
November 30, 2018**

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Grundy County ETSB	Agency Funds	Total
<u>Assets</u>					
Current Assets:					
Cash and Equivalents	\$ 36,382	3,094,814	659,298	2,171,336	5,961,830
Investments	4,460,891	-	-	-	4,460,891
Capitalized Lease Receivable	-	-	566,983	-	566,983
Capital Assets, Net	-	-	2,269,740	-	2,269,740
Total Assets	<u>\$ 4,497,273</u>	<u>3,094,814</u>	<u>3,496,021</u>	<u>2,171,336</u>	<u>13,259,444</u>
<u>Liabilities and Net Position</u>					
Liabilities:					
Line of Credit Payable	\$ -	-	500,000	-	500,000
Due to Others	-	-	-	2,171,336	2,171,336
Long-term Obligations Payable:					
Due Within One Year	559,538	-	539,522	-	1,099,060
Due Beyond One Year	1,963,078	-	1,904,091	-	3,867,169
Total Liabilities	<u>2,522,616</u>	<u>-</u>	<u>2,943,613</u>	<u>2,171,336</u>	<u>7,637,565</u>
Net Position:					
Net Position - ETSB	-	-	552,408	-	552,408
Net Position Held in Trust for Employee Benefits	1,974,657	3,094,814	-	-	5,069,471
Total Net Position	<u>1,974,657</u>	<u>3,094,814</u>	<u>552,408</u>	<u>-</u>	<u>5,621,879</u>
Total Liabilities and Net Position	<u>\$ 4,497,273</u>	<u>3,094,814</u>	<u>3,496,021</u>	<u>2,171,336</u>	<u>13,259,444</u>

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



**Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2018**

	Self Insurance Trust	Self Insurance Employee Health Insurance Fund	Grundy County ETSB	Total
<b>Additions:</b>				
County Contribution	\$ 994,418	-	-	994,418
Employer Contribution	-	2,231,960	-	2,231,960
911 Surcharge	-	-	958,278	958,278
Intergovernmental	-	-	2,211,950	2,211,950
Reinsurance Reimbursements	-	69,862	-	69,862
Interest Income	133,187	274	152	133,613
Miscellaneous	72,463	472,881	739,677	1,285,021
<b>Total Additions</b>	<b>1,200,068</b>	<b>2,774,977</b>	<b>3,910,057</b>	<b>7,885,102</b>
<b>Deductions:</b>				
Fees	133,440	-	-	133,440
Loss on Investment Sales	33,913	-	-	33,913
ETSB/911 Operating Expenses	-	-	3,370,608	3,370,608
Interest Expense	425,602	-	105,221	530,823
Bond Issuance Premium	1,250	-	-	1,250
Depreciation Expense	-	-	243,944	243,944
Insurance Premiums and Claims	440,387	2,745,787	-	3,186,174
<b>Total Deductions</b>	<b>1,034,592</b>	<b>2,745,787</b>	<b>3,719,773</b>	<b>7,500,152</b>
<b>Change in Net Position</b>	<b>165,476</b>	<b>29,190</b>	<b>190,284</b>	<b>384,950</b>
<b>Net Position - Beginning of Year</b>	<b>1,809,181</b>	<b>3,065,624</b>	<b>362,124</b>	<b>5,236,929</b>
<b>Net Position - End of Year</b>	<b>\$ 1,974,657</b>	<b>3,094,814</b>	<b>552,408</b>	<b>5,621,879</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, 2018

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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:

##### **Grundy County Public Building Commission**

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

The Commission is organized as a multi-purpose 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, reported using the accrual basis of accounting. Management has concluded that a blended presentation of the GCPBC in these accompanying financial statements would cause the reporting entity's financial statements to be misleading. Therefore, the GCPBC has been included discretely in the government-wide financial statements only, after the County totals. Capitalized lease receivable includes \$8,567,925 that will be received in the subsequent years 60 days after the financial statement measurement date. For more information we direct the reader to the individual report of the GCPBC. This report is located in the Grundy County Clerk's office at 111 E. Washington Street, Morris, Illinois.

## COUNTY OF GRUNDY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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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, 2018

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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. The Major Special Revenue Fund identified is:

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

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

##### Fiduciary Funds

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*C. Fund Accounting - (continued)*

Fiduciary Funds – (continued)

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

*D. Measurement Focus*

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

*E. Basis of Accounting*

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

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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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, certificates of deposit, and short-term investments. Trust account investments in open-ended mutual fund shares are also considered cash equivalents.

Investments

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

Capital Assets

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

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

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

Buildings	39-50 years
Improvements, other than buildings	10-25 years
Machinery, furniture, and equipment	5-20 years
Infrastructure	25-50 years

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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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. Net investment in capital assets is calculated as follows:

Capital Assets, Net of Accumulated Depreciation	\$ 16,952,443
Less: Long-Term Obligations Payable	<u>(305,576)</u>
Net Investment in Capital Assets	<u>\$ 16,646,867</u>

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

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



**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

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

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

GASB 54 – Fund Balance Classification

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

1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County has no nonspendable fund balance as of November 30, 2018.

2. Restricted Fund Balance

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

At November 30, 2018, the County’s special revenue funds had the following restricted fund balances, resulting from property taxes, grants, and other restricted sources:

<u>Fund</u>	<u>Balance</u>	<u>Fund</u>	<u>Balance</u>
EDPA 1 Fund	\$3,857,651	Treasurer Automation Fund	49,654
County Highway Fund	1,742,621	Probation & Court Services Fund	198,091
Motor Fuel Tax Fund	2,082,905	Animal Control Donation Fund	17,878
Liability Insurance Fund - Tort	319,289	G.I.S. Fund	51,505
Liability Insurance Fund - Self-Insurance	659,081	Nuclear Emergency Planning Grant Fund	57,722
County Bridge Fund	518,016	Animal Control Population Fees Fund	26,251
Federal Aid Matching Fund	986,900	Sheriff Vehicle Fees Fund	91,002
Tuberculosis Fund	53,538	Circuit Clerk Operations and Admin. Fund	48,032
Emergency Services & Disaster Fund	60,870	State’s Attorney Drug Court Fund	36,717
IMRF and Social Security - IMRF	974,172	Juvenile Justice Fees Fund	55,412
IMRF and Social Security - FICA	645,280	Drug Court Participation Fund	32,460
Child Support Fee Collection Fund	158,853	Sale in Error Fund	100,000
Animal Control Fund	58,995	Coroner’s Operating Fund	71,678
Indemnity Fund	159,069	Probation & Court Services Ops. Fund	188,473
Local Emergency Planning Commission Fund	21,080	Transit Project Fund	164,895
Law Library Fund	2,967	Development Engineering Fees Fund	27,397
Unemployment Insurance Fund	76,993	State’s Attorney Automation Fund	33,072
Workmen’s Compensation Fund	173,748	State’s Attorney Fee Fund	16,541
County Clerk Record Doc. Storage Fund	28,955	Dispute Resolution Fund	6,370
Circuit Clerk Automation Fund	234,198	Merit Commission Fund	3,303
Security System Fund	149,889	GIS Automation Fund	4,306
Circuit Clerk Document Storage Fund	221,794	Sales Tax Sharing Fund	141,448
		<b>Total Restricted Fund Balance</b>	<b>\$14,609,071</b>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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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, 2018, the County had \$2,044,667 committed for future projects of the County's highways in the Highway Restricted Fund and \$188,324 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, 2018, the County did not have any assigned fund balance.

5. Unassigned Fund Balance

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

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

1. Restricted
2. Committed
3. Assigned
4. Unassigned

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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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	(\$14,584)
Transit Fund	(\$243,560)
Mental Health Court Grant Fund	(\$22,168)

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 3: DEPOSITS AND INVESTMENTS**

*A. Deposits*

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

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

*Custodial Credit Risk* – is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's deposits and certificates of deposits are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

As of November 30, 2018, the County had uninsured deposits totaling \$13,790,360 (excluding agency accounts held by others). Of this amount, \$13,790,360 was collateralized by securities held by the pledging financial institution, and no deposits were uncollateralized.

*B. Investments*

Primary Government

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

Investments are stated at cost, which approximates market value. At November 30, 2018, the County's investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 686,181	686,181
Certificates of Deposit	437,095	416,268
Municipal Bonds	3,237,616	3,115,415
Gov't Agency Securities	100,000	97,908
Total	<u>\$ 4,460,891</u>	<u>4,315,772</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*B. Investments – (continued)*

Self-Insurance Trust (continued):

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

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

	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Cash & Money Market	\$ 686,181	-	-	-	686,181
Certificate of Deposits	-	-	335,000	102,095	437,095
Municipal Bonds	456,046	815,388	1,547,340	418,841	3,237,615
Gov't Agency Securities	-	-	100,000	-	100,000
<b>Total</b>	<b>\$ 1,142,227</b>	<b>815,388</b>	<b>1,982,340</b>	<b>520,936</b>	<b>4,460,891</b>

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

Presented below is the actual rating as of November 30, 2018 for each investment type:

Credit Risk Rating*		Total
S&P	Moody's	
AA+	Aa1	\$ 109,900
AA	Aa2	1,630,187
AA-	Aa3	448,901
A+	A1	464,690
A	A2	43,248
A-	A3	182,940
Not Rated		457,749
Certificate of Deposits		437,095
U.S. Gov't Backed Money Market Accounts		686,181
<b>Total Investments</b>		<b>\$ 4,460,891</b>

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*B. Investments – (continued)*

Self-Insurance Trust (continued):

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

*Custodial Credit Risk* – The County does not have a policy regarding custodial credit risk of investments. As of November 30, 2018, there are no investments with custodial credit risk.

*Foreign Currency Credit Risk* – The County has no foreign currency risk for investments at November 30, 2018.

Discretely Presented Component Unit – Grundy County Public Building Commission

At October 31, 2018, 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, 2018:

	<u>Carrying Amount</u>	<u>Market Value</u>
Federated U.S. Treasury Obligations	\$ 720,430	720,430
Investments in Bonds	<u>515,116</u>	<u>515,116</u>
Totals	<u>\$ 1,235,546</u>	<u>1,235,546</u>

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

**NOTE 4: FAIR VALUE MEASUREMENTS**

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

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

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 4: FAIR VALUE MEASUREMENTS – (Continued)**

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

	Balance at November 30, 2018	Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
County Investments (Self-Insurance Trust):				
Cash & Money Market	\$ 686,181	686,181	-	-
Certificate of Deposits	416,268	-	416,268	-
Municipal Bonds	3,115,415	-	3,115,415	-
Government Agency Securities	97,908	97,908	-	-
Total County Investments	<u>\$ 4,315,772</u>	<u>784,089</u>	<u>3,531,683</u>	<u>-</u>
Component Unit Investments				
US Treasury Obligations	\$ 1,235,546	1,235,546	-	-
Total Component Unit Investments	<u>\$ 1,235,546</u>	<u>1,235,546</u>	<u>-</u>	<u>-</u>

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

The fair value of certificates of deposits and municipal bonds at November 30, 2018, was determined based on level 2 inputs. The County estimates fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**NOTE 5: PROPERTY TAXES**

The County is responsible for assessing, collecting, and distributing property taxes in accordance with enabling state legislation. The County's property tax levy must be adopted by the County Board by the last Tuesday in December. Property taxes are levied and attach as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of levy. The taxes are usually received during the month they are due. The 2017 tax levy in the amount of \$16,204,243, reduced by abatements and statutory limitations to \$14,152,520, was received during the current fiscal year and was adopted by the County Board on December 12, 2017. The 2018 tax levy in the amount of \$14,838,826, which will be reduced by statutory limitations was adopted by the County Board on December 11, 2018 and will be received in the subsequent fiscal year.

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 5: PROPERTY TAXES – (CONTINUED)**

Bond & Interest - Grundy County Public Building Commission – Related expenditures paid from this restricted tax levy are accounted for in the General Fund. A portion of the Bond and Interest levy is allocated for the rent payment to GCPBC. The levy dollars are deposited into the County General Fund prior to being disbursed to the GCPBC for rent to cover debt payment. As of November 30, 2018, the General Fund paid the full levy amount and had no restricted fund balance.

Bond & Interest – Grundy County Self-Insurance Trust – Related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A portion of the Bond and Interest levy is allocated for payment to the Self-Insurance Trust. The levy dollars are deposited into the County Liability Insurance Fund prior to being disbursed to the Self-Insurance Trust to cover debt payments. As of November 30, 2018, the Liability Insurance Fund has a balance of \$659,081 restricted for future payment to the Self-Insurance Trust.

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

	General Fund	Security System Fund
	<u>                    </u>	<u>                    </u>
Restricted balance, December 1, 2017	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	1,440,000	70,000
Expenditures:		
Salaries	1,276,629	120,377
Direct expenses	273,816	-
	<u>                    </u>	<u>                    </u>
Restricted balance, November 30, 2018	<u>\$ -</u>	<u>-</u>

**NOTE 6: PERSONAL PROPERTY REPLACEMENT TAXES**

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



**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 7: CHANGES IN CAPITAL ASSETS**

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2018 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 813,042	270,993	-	1,084,035
Construction in Progress	459,020	-	(459,020)	-
Total Capital Assets Not Being Depreciated	<u>1,272,062</u>	<u>270,993</u>	<u>(459,020)</u>	<u>1,084,035</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,095,158	132,686	-	20,227,844
Equipment	5,550,917	333,135	(142,094)	5,741,958
Road Network	9,963,311	-	-	9,963,311
Bridge Network	13,491,657	612,971	-	14,104,628
Total Depreciable Capital Assets	<u>49,101,043</u>	<u>1,078,792</u>	<u>(142,094)</u>	<u>50,037,741</u>
Total Capital Assets	<u>50,373,105</u>	<u>1,349,785</u>	<u>(601,114)</u>	<u>51,121,776</u>
Less Accumulated Depreciation:				
Buildings and Improvements	14,871,436	235,945	-	15,107,381
Equipment	4,444,130	396,318	(142,094)	4,698,354
Road Network	5,703,432	664,220	-	6,367,652
Bridge Network	7,192,137	803,809	-	7,995,946
Total Accumulated Depreciation	<u>32,211,135</u>	<u>2,100,292</u>	<u>(142,094)</u>	<u>34,169,333</u>
Depreciable Capital Assets, Net	<u>16,889,908</u>	<u>(1,021,500)</u>	<u>-</u>	<u>15,868,408</u>
Total Capital Assets, Net	<u>\$ 18,161,970</u>	<u>(750,507)</u>	<u>(459,020)</u>	<u>16,952,443</u>

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

Governmental Activities:	
General Government	\$ 378,411
Judiciary & Courts	8,199
Public Safety	25,203
Highways and Bridges	1,687,666
Public Health	813
Total	<u>\$ 2,100,292</u>

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 7: CHANGES IN CAPITAL ASSETS - (CONTINUED)**

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

2018 Tandem Dump Truck	\$	218,626
Land – 216 E. Lincoln		190,000
Phone System		121,530
Land – 5975 E. Minooka Road		80,993
Waupencan Road Culvert		76,486
Portable Conveyor/Hopper		52,471
Two F-150 Pickup Trucks		54,660
John Deere Rotary Mowers		30,000
Lowery Road Bridge Construction (\$459,020 in FY17)		536,485

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2018 was as follows:

	Beginning Balance 10/31/2017	Increase	Decrease	Ending Balance 10/31/2018
Capital Assets Not Being Depreciated:				
Land	\$ 969,143	-	-	969,143
Land Improvements	621,069	-	-	621,069
Total Capital Assets Not Being Depreciated	1,590,212	-	-	1,590,212
Capital Assets Being Depreciated:				
Buildings & improvements	21,512,032	-	-	21,512,032
Equipment	60,107	-	-	60,107
Total Capital Assets Being Depreciated	21,572,139	-	-	21,572,139
Total Capital Assets	23,162,351	-	-	23,162,351
Less Accumulated Depreciation:				
Buildings & Improvements	4,840,730	433,261	-	5,273,991
Equipment	28,047	4,006	-	32,053
Total Accumulated Depreciation	4,868,777	437,267	-	5,306,044
Grundy County PBC Capital Assets, Net	<u>\$ 18,293,574</u>	<u>(437,267)</u>	<u>-</u>	<u>17,856,307</u>

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 8: LONG-TERM DEBT**

Primary Government

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

	Payable at November 30, 2017	Debt Issued	Debt Retired	Payable at November 30, 2018	Due within one year
First Midwest Bank 9008	\$ 8,142	-	8,142	-	-
First Midwest Bank 0195	25,940	-	25,940	-	-
First Midwest Bank 1722	88,425	-	43,346	45,079	45,079
First Midwest Bank 0132	90,439	-	29,194	61,245	30,162
First Midwest Bank 73783	73,616	-	17,439	56,177	18,071
First Midwest Bank 75831	-	143,075	-	143,075	26,393
	<u>\$ 286,562</u>	<u>143,075</u>	<u>124,061</u>	<u>305,576</u>	<u>119,705</u>

**First Midwest Bank #9008**

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

**First Midwest Bank #0195**

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Primary Government – (continued)

**First Midwest Bank #1722**

On February 25, 2015, the County signed a promissory note in the amount of \$169,938 for the purchase of six Ford Explorers for the County Sheriff’s Department. The loan has an interest rate of 4.00% and matures on March 5, 2019. The loan has a current balance of \$45,079 and is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due March 5,	Principal	Interest	Total Payment
2019	\$ 45,079	1,914	46,993
	<u>\$ 45,079</u>	<u>1,914</u>	<u>46,993</u>

**First Midwest Bank #0132**

On February 24, 2016, the County signed a promissory note in the amount of \$118,538 for the purchase of four Ford Explorers for the County Sheriff’s Department. The loan has an interest rate of 3.50% and matures on March 5, 2020. The loan has a current balance of \$61,245 and is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

Payment Due March 5,	Principal	Interest	Total Payment
2019	\$ 30,162	2,179	32,340
2020	31,083	1,257	32,340
	<u>\$ 61,245</u>	<u>3,436</u>	<u>64,680</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Primary Government – (continued)

**First Midwest Bank #73783**

On March 15, 2017, the County signed a promissory note in the amount of \$73,616 for the purchase of three police vehicles for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on April 5, 2021. The loan has a current balance of \$56,177 and is paid out of the General Fund. Interest is allocated to public safety on the Statement of Activities.

	Payment Due April 5,	Principal	Interest	Total Payment
2019	\$ 18,071		2,034	20,106
2020	18,714		1,392	20,106
2021	19,391		714	20,106
	<u>\$ 56,177</u>		<u>4,140</u>	<u>60,317</u>

**First Midwest Bank #75831**

On March 6, 2018, the County signed a promissory note in the amount of \$143,075 for the purchase of five police vehicles for the County Sheriff's Department. The loan has an interest rate of 4% and matures on March 5, 2023. The loan has a current balance of \$143,075 and will be paid out of the General Fund. Interest will be allocated to public safety on the Statement of Activities.

	Payment Due March 5,	Principal	Interest	Total Payment
2019	\$ 26,393		5,795	32,188
2020	27,462		4,726	32,188
2021	28,575		3,613	32,188
2022	29,732		2,456	32,188
2023	30,913		1,275	32,188
	<u>\$ 143,075</u>		<u>17,865</u>	<u>160,940</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Fiduciary Funds

*Self-Insurance Trust*

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

	Payable at November 30, 2017	Debt Issued	Debt Retired	Payable at November 30, 2018	Due within one year
G.O. Refunding Bonds - Series 2002A	\$ 689,632	-	257,016	432,616	239,538
G.O. Refunding Bonds - Series 2013	2,400,000	-	310,000	2,090,000	320,000
	<u>\$ 3,089,632</u>	<u>-</u>	<u>567,016</u>	<u>2,522,616</u>	<u>559,538</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
11/30/19	\$ 239,538	360,462	600,000
11/30/20	193,078	326,922	520,000
	<u>\$ 432,616</u>	<u>687,384</u>	<u>1,120,000</u>

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

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

Fiscal Year Ending	Principal	Interest	Total Payable
11/30/19	\$ 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>\$ 2,090,000</u>	<u>259,924</u>	<u>2,349,924</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Fiduciary Funds– (continued)

*Emergency Telephone System Board*

	Notes Payable at November 30, 2017	Issued	Retired	Notes Payable at November 30, 2018	Due in One Year
First Midwest Bank	\$ 846,437	-	190,648	655,789	195,771
Bank of America - Motorola	-	2,088,363	300,539	1,787,824	343,751
	<u>\$ 846,437</u>	<u>2,088,363</u>	<u>491,187</u>	<u>2,443,613</u>	<u>539,522</u>

First Midwest Bank – Note Payable

The Grundy County ETSB entered into a Note Agreement with Standard Bank, (First Midwest Bank), on June 21, 2011 for the 911 Center. The Board has been approved for \$2,600,000. The initial advance was \$1,575,000, at an interest rate of 2.65%. On October 12, 2012, the Board received a final advance of \$1,025,000. In November 2012, the Board made a payment of \$700,000 and restructured the payment schedule on the loan. As of November 30, 2018, the balance of the note payable is \$655,789. Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2019	\$ 195,771	15,658	211,429
2020	201,053	10,376	211,429
2021	206,540	4,889	211,429
2022	52,425	356	52,781
Total	<u>\$ 655,789</u>	<u>31,279</u>	<u>687,068</u>

Bank of America (Motorola) – Note Payable

On December 15, 2016, the Grundy County Emergency Telephone System Board (ETSB) entered into an agreement with Motorola Solutions, Inc. (Motorola). The ETSB acquired equipment and a communications system from Motorola which provides access to the StarCom21 network. The total system price is \$2,889,229, along with a \$225,000 10-year lifecycle support plan, for a total contract amount of \$3,114,229. The ETSB has determined agencies' proportionate shares of the hardware costs (see note 5) and impact fees based on a per capita calculation. Motorola offered a two-year period of interest free financing, which expired on November 15, 2018, at which time the remaining balance is financed with Bank of America, with an interest rate of 1.97%. As of November 30, 2018, the balance of the loan is \$1,787,824. Future note payments require are as follows.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Fiduciary Funds Debt – (continued)

*Emergency Telephone System Board – continued*

Bank of America (Motorola) – Note Payable - continued

Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2019	\$ 343,751	35,221	378,972
2020	350,523	28,449	378,972
2021	357,429	21,543	378,972
2022	364,470	14,502	378,972
2023	371,651	7,321	378,972
Total	<u>\$ 1,787,824</u>	<u>107,036</u>	<u>1,894,860</u>

As disclosed previously, the note payable with Bank of America (Motorola) consists of amounts due from both the ETSB and individual municipalities. As of November 30, 2018, the amount due from the municipalities is \$566,983. This amount is reported on the financial statements as capitalized lease receivable.

Motorola Capital Lease

On December 30, 2016, the ETSB entered into a capital lease agreement with Motorola. The lease was for StarCom equipment, totaling \$800,865. The lease has been paid in full as of November 30, 2018.

Line of Credit Payable

On December 1, 2016, the ETSB approved a \$500,000 line of credit with an interest rate of 2.5%. The line of credit is to be used for the purchase of a new tower. As of November 30, 2018, the balance of the line of credit is \$500,000. Interest paid during the fiscal year totaled \$6,007.

Discretely Presented Component Unit – Grundy County Public Building Commission

	Bonds Payable 10/31/2017	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2018	Due within one year
Revenue Bonds:					
Series 2008	\$ 745,000	-	345,000	400,000	400,000
Series 2015	6,830,000	-	170,000	6,660,000	170,000
Series 2016	2,455,000	-	35,000	2,420,000	35,000
Total	<u>\$ 10,030,000</u>	<u>-</u>	<u>550,000</u>	<u>9,480,000</u>	<u>605,000</u>



COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Discretely Presented Component Unit – (continued)

**Series 2008 Revenue Bonds**

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

Year Ended October 31,	Principal	Interest	Total
2019	\$ 400,000	10,000	410,000
Totals	\$ 400,000	10,000	410,000

**Series 2015 Revenue Refunding Bonds**

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

Year Ended October 31,	Principal	Interest	Total
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	\$ 6,660,000	1,274,963	7,934,963

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 8: LONG-TERM DEBT - (CONTINUED)**

Discretely Presented Component Unit – (continued)

**Series 2016 Revenue Refunding Bonds**

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

Schedule of maturities:

Year Ended October 31,	Principal	Interest	Total
2019	\$ 35,000	80,700	115,700
2020	35,000	80,000	115,000
2021	35,000	79,300	114,300
2022	95,000	78,000	173,000
2023	95,000	76,100	171,100
2024	95,000	74,033	169,033
2025	100,000	71,743	171,743
2026	105,000	69,334	174,334
2027	490,000	60,750	550,750
2028	1,335,000	26,700	1,361,700
Totals	<u>\$ 2,420,000</u>	<u>696,660</u>	<u>3,116,660</u>

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND**

***Plan Description***

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

***Benefits Provided***

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

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)**

***Employees Covered by Benefit Terms***

As of December 31, 2017, the County’s plan membership consisted of the following:

	<u>County RP</u>	<u>SLEP</u>	<u>VAC RP</u>	<u>County Total</u>
Retirees and beneficiaries	212	40	1	253
Inactive, non-retired members	191	17	3	211
Active members	137	40	1	178
Total	<u>540</u>	<u>97</u>	<u>5</u>	<u>642</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 2017 and the fiscal year ended November 30, 2018 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	<u>County RP</u>	<u>SLEP</u>	<u>VAC RP</u>
Plan member required contribution rate	4.50%	7.50%	4.50%
County required contribution rate for 2017	11.51%	23.64%	4.82%
County required contribution rate for 2018	11.68%	23.13%	1.60%
County actual contributions for 2017	\$ 772,493	821,893	2,527
County actual contributions for fiscal year 2018	\$ 787,212	851,303	1,093

***Net Pension Liability (Asset)***

The County’s net pension liability (asset) was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. At December 31, 2017, the County had a net pension liability (asset) for the plan, determined as follows:

	<u>County RP</u>	<u>SLEP</u>	<u>VAC RP</u>	<u>Total</u>
Total Pension Liability	\$ 42,538,337	36,949,695	135,312	79,623,344
Plan Fiduciary Net Position	42,738,848	33,744,158	164,094	76,647,100
Net Pension Liability (Asset)	<u>\$ (200,511)</u>	<u>3,205,537</u>	<u>(28,782)</u>	<u>2,976,244</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)**

***Actuarial Assumptions***

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates for 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-2017 (base year 2015). 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-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)**

***Single Discount Rate***

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

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

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

	<u>County RP</u>	<u>SLEP</u>	<u>VAC RP</u>
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.31%	3.31%	3.31%
Resulting single discount rate	7.50%	7.50%	7.50%

***Changes in the Net Pension Liability***

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)**

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

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

<b>County Regular Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 47,375,744	42,538,337	38,519,993
Plan Fiduciary Net Position	42,738,848	42,738,848	42,738,848
Net Pension Liability/(Asset)	<u>\$ 4,636,896</u>	<u>(200,511)</u>	<u>(4,218,855)</u>
<b>SLEP Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 41,903,995	36,949,695	32,912,952
Plan Fiduciary Net Position	33,744,158	33,744,158	33,744,158
Net Pension Liability/(Asset)	<u>\$ 8,159,837</u>	<u>3,205,537</u>	<u>(831,206)</u>
<b>VAC Regular Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 143,216	135,312	128,662
Plan Fiduciary Net Position	164,094	164,094	164,094
Net Pension Liability/(Asset)	<u>\$ (20,878)</u>	<u>(28,782)</u>	<u>(35,432)</u>

## COUNTY OF GRUNDY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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#### **NOTE 10: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses.

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

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

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

For all other risks, management believes it is more economical to manage its risks by funding self-insurance accounts and by having an outside agency administer its insurance claims. The County does not assume unlimited liability for insurance claims. The County maintains insurance to cover claims (stop-loss) in excess of certain amounts based on the type of insurance. The County makes payments to the self-insurance accounts based on the amounts needed to pay claims and debt obligations.

For insured programs there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

#### **NOTE 11: SELF-INSURANCE TRUST REIMBURSEMENTS**

Grundy County levies for bond and interest to cover debt obligations of the Self-Insurance Trust. During the 2018 fiscal year, a transfer of \$994,418 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, 2018

**NOTE 12: INTERFUND ACTIVITY**

Interfund Transfers:

The transfers represent both routine and non-routine items. Generally, routine transfers occur from the General Fund to the Health Department, Drug Court Participation, and ESDA Funds to subsidize those funds. In addition, the County Board budgeted routine transfers from the General Fund to the Animal Control and Transit Funds during the current year to subsidize expenditures of those funds. Annual 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 Highway Fund transferred \$200,000 to the Highway – Restricted Fund for highway projects. The Sale in Error Fund, Sales Tax Sharing Fund, and the Recorder’s Document Storage Fund also transferred excess funds to the General Fund. Transfers among funds of the primary government for the year-ended November 30, 2018 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,597,996	749,070
Non-Major Funds:		
Highway Fund	-	200,000
Liability Insurance Fund	-	1,510,000
Highway - Restricted Fund	200,000	-
Security System Fund	70,000	-
ESDA Fund	110,000	-
Animal Control Fund	31,000	-
Merit Commission Fund	2,500	-
Transit Fund	41,232	-
Transit Project Fund	20,000	41,232
Recorder Document Storage Fund	-	10,000
Sale in Error Fund	-	29,581
Sales Tax Sharing Fund	-	118,415
Nuclear Emergency Planning Fund	11,869	-
Capital Improvement Fund	250,000	-
Health Department Fund	323,701	-
Total Transfers	<u>\$ 2,658,298</u>	<u>2,658,298</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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NOTE 13: LEASES

A. *Grundy County Public Building Commission*

During the 2016 fiscal year, a new lease between the Grundy County Public Building Commission and the County of Grundy was adopted. The County, in return for the construction and occupancy of the new highway buildings and courthouse improvements, pays the following annual rental payments on or before the due date:

<u>Year</u>	<u>Amount</u>
2019	\$ 976,738
2020	984,850
2021	1,109,125
2022	1,143,975
2023	1,143,134
2024-2028	<u>5,291,727</u>
	<u>10,649,549</u>
Less:	
Amount representing interest	<u>1,169,549</u>
Total	<u>\$ 9,480,000</u>

During the 2018 fiscal year, the County paid \$933,575 to GCPBC for leasing purposes.

B. *Operating Leases*

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

<u>Fiscal Year Ended</u>	<u>Amount</u>
November 30, 2019	\$ 16,089
November 30, 2020	10,380
November 30, 2021	4,849
November 30, 2022	<u>2,484</u>
Total	<u>\$ 33,802</u>

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 13: LEASES – (CONTINUED)**

*B. Operating Leases (Continued)*

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

Lease	Frequency	Term	Rate	FY 2018 Expense
Savin 9025b Copier	Monthly	48 months	\$ 113	\$ 678
Savin 9025b Copier	Monthly	48 months	90	540
Konica Minolta Copier	Monthly	60 months	278	3,333
Savin Digital Copier	Monthly	60 months	109	1,308
Savin MP4002SP Digital Copier	Monthly	48 months	149	1,788
Savin MP4002SP Digital Copier	Monthly	60 months	224	2,688
Savin MPC 305	Monthly	60 months	60	720
Konica Minolta Copier	Monthly	60 months	184	2,206
Konica Minolta Copier	Monthly	60 months	431	<u>5,172</u>
Total				<u>\$ 18,433</u>

**NOTE 14: LEGAL DEBT MARGIN**

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2018:

Assessed valuation (2017)	<u>\$ 1,886,377,829</u>
Statutory debt limitation (2.875%)	\$ 54,233,363
Amount of debt applicable to debt limitation	<u>305,576</u>
Legal Debt Margin	<u>\$ 53,927,787</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 15: OTHER POST-EMPLOYMENT BENEFITS**

***Plan Description***

The County provides post-employment benefits other than pensions (OPEB) for retired employees in accordance with union contracts through a single-employer defined benefit plan administered by the County. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board through its personnel manual and union contracts. As a result of offering such benefits, the County is required to disclose the value of such benefits and the associated costs according to the accounting requirements of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (GASB 75). The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. A copy of the actuarial valuation for the plan is available at the County Administrative Building, 1320 Union Street, Morris, Illinois 60450.

***Benefits Provided***

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

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

***Funding Policy***

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy, which may result in an implicit subsidy to the County. Since the County is self-insured, this amount fluctuates on an annual basis. For the fiscal year ending November 30, 2018, retirees contributed \$141,889 and the County was estimated to contribute \$0 toward the implicit subsidy. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement. The General Fund typically has been used to liquidate the OPEB obligation.

***Membership***

At November 30, 2018, plan participant data is as follows:

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

***Summary of Key Results***

The summary below identifies the key results of the costs related to the December 1, 2017 – November 30, 2018 fiscal year, according to the accounting requirements of GASB 75. Note that the implicit rate subsidies, as required by GASB, are factored into all relevant values in this report.

Valuation Date	December 1, 2017
Measurement Date	November 30, 2018
GASB 75 Measures for the Period Ending	November 30, 2018
OPEB Liability:	
Actives	\$ 2,131,813
Retirees	1,717,956
Total OPEB Liability	<u>3,849,769</u>
Plan Fiduciary Net Position:	<u>-</u>
Net OPEB Liability	<u>\$ 3,849,769</u>
OPEB Expense	\$ 141,889

***Discount Rate***

The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 3.53% is used, which is the S&P Municipal Bond 20-Year High-Grade Index of November 30, 2018.

Changes in the discount rate affect the measurement of the Total OPEB Liability (TOL). Lower discount rates produce a higher TOL, while higher discount rates produce a lower TOL. The following presents the plan's TOL, calculated using a Single Discount Rate of 3.53%, as well as what the plan's TOL would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 2.53%	Current Single Discount Rate Assumption 3.53%	1% Increase 4.53%
Total OPEB Liability	\$ 4,148,105	3,849,769	3,581,284

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

***Sensitivity of TOL to Changes in Healthcare Cost Trend Rates***

Changes in the healthcare trend rate affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL, while higher healthcare trend rates produce a higher TOL. The following presents the plan's TOL, calculated using the current trend (4.50%), as well as what the plan's TOL would be if it were calculated using a healthcare trend rate that is 1% lower or 1% higher:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,519,115	3,849,769	4,236,850

***Methods and Assumptions***

Entry Age Normal cost method was applied for actively employed participants, where the normal cost is computed as a level annual percentage of salary from the date of hire to assumed retirement, but no later than when benefit eligibility ceases. The actuarial liability is the difference between the present value of future benefits and the present value of future normal costs. The cost method is required under GASB 75.

*Significant methods and assumptions were as follows:*

Health Care Trend Rates:

Initial Health Care Cost Trend Rate:	4.50%
Ultimate Health Care Cost Trend Rate:	4.50%
Fiscal Year the Ultimate Rate is Reached:	Constant for all years

Additional Information:

Actuarial Valuation Date:	December 1, 2017
Measurement Date:	November 30, 2018
Actuarial Cost Method:	Entry Age Normal
Discount Rate:	3.53%
Inflation Rate:	3.00%
Salary Rate Increase:	3.50%
Funded Ratio:	0.00%
Covered Payroll:	Not Available

***Changes in Assumptions Since the Prior Valuation***

- The discount rate was changed to reflect the adoption of GASB 75.
- Starting per capita costs were updated using most recent premiums.
- The health care trend rates were reset based on recent experience.
- Decrements were changed to those in the most recent IMRF Pension Fund valuation report.

## COUNTY OF GRUNDY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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#### **NOTE 16: NON-CASH CONTRIBUTIONS**

During the fiscal year ended November 30, 2018, the Grundy County Health Department received non-cash vaccine donations in the amount of \$51,948 and WIC vouchers in the estimated amount of \$174,009. The donated vaccines and vouchers were recorded as a revenue and expenditure in the County's Health Department Fund.

#### **NOTE 17: CONTINGENCIES**

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

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

#### **NOTE 18: SUBSEQUENT EVENTS**

Management evaluated subsequent events through February 11, 2019, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2018, as a result of events occurring between December 1, 2018 and February 11, 2019.

## COUNTY OF GRUNDY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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#### **NOTE 19: TAX ABATEMENTS/REBATES**

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

1. Airgas – On December 12, 2013, the County entered into a ten-year agreement with Airgas. Effective tax year 2016, the County is to provide rebates at 80% for years 1-3, 75% for years 4-5, 70% for year 6, and 60% for years 7-10. For tax year 2016, the rebate disbursed by the County during fiscal year 2018 was \$816,044 (year one). For tax year 2017, the rebate to be disbursed is \$816,044 (year two).
2. SIJ Group, LLC (NFI) - On June 6, 2014, the County entered into a three-year agreement with NFI. Effective tax year 2015, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate disbursed by the County during fiscal year 2018 was \$56,016 (year two). For tax year 2017, the rebate to be disbursed is \$28,008 (year three).
3. KLN Equities (Utility Concrete) - On May 5, 2014, the County entered into a three-year agreement with Utility Concrete. Effective tax year 2016, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate disbursed by the County during fiscal year 2018 was \$44,256 (year one). For tax year 2017, the rebate to be disbursed is \$29,504 (year two).
4. KBL Leasing (Metalstamp) - On December 4, 2012, the County entered into a three-year agreement with Metalstamp. Effective tax year 2015, the County is to provide rebates at 75% for year one, 50% for year two, and 25% for year three. For tax year 2016, the rebate disbursed by the County during fiscal year 2018 was \$36,902 (year two). For tax year 2017, the rebate to be disbursed is \$18,451 (year three).
5. EDPA - The County has entered into an agreement with Coal City Community Unit School District #1, Gooselake Township, Gooselake Road District, Joliet Junior College, Coal City Public Library District, and the Coal City Fire Protection District to rebate incremental taxes from the existing Economic Development Project Area #1 to CPV Three Rivers, LLC. CPV intends to construct and operate an electric generator facility in the EDPA #1. Under the agreement, the County will declare an annual surplus, based upon an agreed-upon payment schedule, for 20 years. This surplus will be distributed to the participating taxing bodies on or before September 30<sup>th</sup> of each year. The County will also rebate CPV annually for the amount by which incremental taxes paid by CPV exceed the agreed-upon surplus payment schedule. The rebates are anticipated to begin in 2021, and the agreement will run through 2041.



COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 19: TAX ABATEMENTS/REBATES – (CONTINUED)**

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

<u>Company</u>	<u>Type</u>	<u>Filed Date</u>	<u>Length</u>	<u>Tax Years</u>	<u>Terms</u>
Akzo Nobel	Abatement	November 17, 2017	5 Years	2017-2021	50%-50%-50%-50%-50%
Blair Road Hotel	Abatement	December 16, 2014	3 Years	2016-2018	75%-50%-25%
Costco	Abatement	February 9, 2016	4 Years	2018-2021	50%-50%-50%-50%
Minooka Hotel	Abatement	July 31, 2017	3 Years	2018-2020	75%-50%-25%
Grainger	Rebate	August 31, 2018	4 Years	TBD	50%-50%-50%-50%
Kellogg	Rebate	March 13, 2018	5 Years	TBD	50%-50%-50%-50%-50%

***OTHER INFORMATION***

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 10,728,270
Total Assets		<u>\$ 10,728,270</u>
<u>Fund Balance</u>		
Fund Balance:		
Unassigned Fund Balance		\$ 10,728,270
Total Fund Balance		<u>\$ 10,728,270</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received (Schedule A-3)	\$ 13,879,265	14,222,400	14,421,726	14,168,801
Expenditures Disbursed (Schedule A-4)	14,773,251	15,299,643	14,218,834	13,921,311
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	<u>(893,986)</u>	<u>(1,077,243)</u>	<u>202,892</u>	<u>247,490</u>
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(285,000)	(313,000)	(323,701)	(332,059)
Emergency Services and Disaster Agency Fund	(110,000)	(110,000)	(110,000)	(93,698)
EMA Nuclear Fund	(11,869)	(11,869)	(11,869)	(11,869)
Liability Insurance Fund	1,440,000	1,440,000	1,440,000	1,440,000
Drug Court Participation Fund	-	-	-	(30,000)
Capital Improvement Fund	(250,000)	(250,000)	(250,000)	(205,000)
Animal Control Fund	(31,000)	(31,000)	(31,000)	(31,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	32,000	18,000	29,581	16,327
Merit Commission Fund	-	(2,500)	(2,500)	-
Sales Tax Support Fee Fund	60,000	74,000	118,415	14,000
Recorder Document Storage Fund	10,000	10,000	10,000	25,000
Total Other Financing Sources (Uses)	<u>834,131</u>	<u>803,631</u>	<u>848,926</u>	<u>771,701</u>
Net Change in Fund Balance	<u>\$ (59,855)</u>	<u>(273,612)</u>	1,051,818	1,019,191
Fund Balance, Beginning of Year			<u>9,676,452</u>	<u>8,657,261</u>
Fund Balance, End of Year			<u>\$ 10,728,270</u>	<u>9,676,452</u>

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Taxes:				
Property Taxes	\$ 5,014,980	5,112,058	5,142,635	4,979,009
Property Tax - PBC Lease	932,075	932,075	917,453	888,852
Illinois Local Use Tax	303,922	303,922	333,593	301,625
Retailers' Occupation Tax	595,087	595,087	609,262	611,391
Gaming Tax Revenue	31,400	31,400	33,622	32,991
Supplemental Sales Tax	1,870,839	2,140,930	2,165,381	1,913,231
Illinois Income Tax	1,135,090	1,135,090	1,150,294	1,286,514
Illinois Replacement Tax	474,859	434,366	424,341	474,859
Real Estate Transfer Tax	105,000	135,000	139,522	131,180
Total Taxes	10,463,252	10,819,928	10,916,103	10,619,652
Intergovernmental:				
Channahon TIF Agreement	388,773	400,853	400,854	388,773
Sheriff IDOT Traffic Safety Grant	30,000	30,000	20,632	19,870
Violence/Victim Witness Grant	26,350	26,350	27,866	19,763
ERCO Grants	-	-	-	5,950
Franchise Fees	78,000	78,000	76,597	78,793
VAC Grant	2,500	2,500	12,297	25,308
Total Intergovernmental	525,623	537,703	538,246	538,457
Reimbursements:				
Public Defender Salary	100,571	100,571	99,888	100,335
Reimbursements from Circuit Clerk	26,878	32,804	32,806	22,251
Sheriff Salaries	65,000	65,000	47,618	40,146
Housing of Prisoners	25,000	25,000	26,267	23,154
Sheriff Reimbursement - 911	112,715	112,715	109,435	106,248
State's Attorney Salary	144,672	144,672	145,898	144,677
Mental Health Reimbursement	10,000	10,000	13,323	12,725
Supervisor of Assessments Salary	41,208	41,208	41,047	40,304
Supervisor of Assessments - Township	240,820	240,820	222,278	65,600
Election Judges	20,000	27,495	27,495	16,380
Regional Superintendent of Schools	11,011	11,011	9,370	10,492
Transit Rental & Utilities	20,000	20,000	19,985	18,320
Total Reimbursements	817,875	831,296	795,410	600,632
Licenses and Permits:				
Liquor Licenses	13,700	13,700	13,700	13,700
Contractor License	20,000	20,000	25,000	25,050
Zoning, Planning and Building Fees	75,000	196,896	217,120	121,274
Total Licenses and Permits	108,700	230,596	255,820	160,024

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE A-3  
(Continued)

Statement of Revenues Received- Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 445,417	383,475	386,261	446,917
Public Defender Fees	-	-	5,596	5,185
County Clerk and Recorder Fees	410,000	368,004	420,274	440,757
Tax Collection Charges	140,000	140,000	165,211	185,075
Clerk of Circuit Court Fees	352,000	352,000	341,688	356,174
Drug Addiction Services Fee	-	-	780	1,575
Court Finance Fees	43,600	43,600	38,925	41,021
Juvenile Justice Fees	1,500	1,500	225	395
Sheriff Civil Process Fees	140,000	140,000	101,056	137,003
Sheriff E-Citation Fees	4,000	4,000	3,316	3,958
Contractual Police Protection Fees	195,000	195,000	201,180	193,880
Conceal Carry Fingerprinting Fees	7,000	7,000	3,212	3,608
County Coroner Fees	2,500	2,500	3,085	3,000
Solid Waste Fees	200	200	1,400	7,175
Total Fees and Fines	1,741,217	1,637,279	1,672,209	1,825,723
Interest on Investments	44,448	44,448	139,477	60,268
Other Income:				
County Miscellaneous Income	82,000	25,000	19,866	255,561
County Board Miscellaneous Income	-	-	-	1,180
County Clerk Miscellaneous Income	-	-	1,726	3,302
County Treasurer Miscellaneous Income	200	200	-	1,705
Court-Related Miscellaneous Income	-	-	3,090	5,856
State's Attorney Miscellaneous Income	-	-	1,000	561
Sheriff Miscellaneous Income	55,000	55,000	16,061	33,358
Coroner Miscellaneous Income	1,050	1,050	1,696	1,828
Drug Testing Income	1,000	1,000	2,218	1,755
Public Aid - Dependent and Neglected Children	4,000	4,000	809	1,216
Solid Waste Miscellaneous Income	100	100	168	138
County Clean Energy Income	20,000	20,000	20,000	20,000
School Site Donation	12,000	12,000	31,001	30,306
Supervisor of Assessment Miscellaneous Income	300	300	604	3,177
VAC Miscellaneous Income	-	-	2,649	1,283
Technology Miscellaneous Income	2,500	2,500	3,573	2,819
Total Other Income	178,150	121,150	104,461	364,045
Total Revenues Received (Schedule A-2)	\$ 13,879,265	14,222,400	14,421,726	14,168,801

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Expenditures Disbursed: (Schedule 4)				
Human Resource Department	\$ 97,321	129,283	122,981	95,876
County Board	294,100	299,331	275,175	306,834
Publishing and Printing	2,500	2,500	2,470	1,908
County Administrator	128,507	127,507	121,027	127,003
County Clerk and Recorder	255,952	257,107	255,356	252,456
County Treasurer	231,139	230,160	229,106	218,137
Circuit Clerk	207,173	207,103	203,652	211,108
Supplies to County Offices	115,000	115,000	102,534	93,744
Public Defender	298,808	298,021	297,569	299,236
Court Related Expenses	108,100	113,176	88,063	90,651
Probation Office	397,148	407,088	369,988	390,294
Dependent and Neglected Children	200,000	200,000	104,668	137,663
Jurors' Fees	32,000	32,000	18,869	24,572
State's Attorney	738,894	762,439	711,367	770,364
Sheriff	3,405,726	3,606,561	3,557,240	3,271,027
Jail Operations	1,177,841	1,242,086	1,172,601	1,124,494
Courthouse Operations	301,292	375,121	372,733	372,345
Administration Building	247,540	276,158	264,659	251,094
Coroner	239,566	241,744	253,584	240,126
Grundy 911 Center	60,500	60,849	62,587	62,938
ERCO	13,125	13,125	18,096	12,908
County Planning and Zoning	145,624	153,646	152,785	155,638
Zoning Board of Appeals	910	4,473	4,551	499
Planning Commission	500	1,727	1,727	968
Board of Review	26,628	26,628	26,628	24,993
Employee Welfare	1,755,000	1,755,000	1,687,536	1,436,595
Grundy County Public Building Lease	932,075	932,075	933,575	901,041
School Site	12,000	12,000	28,531	26,511
Supervisor of Assessments	457,986	510,146	456,898	389,774
Election Costs	435,209	448,324	392,463	311,984
Regional Superintendent of Schools	67,444	64,005	64,963	67,608
Professional Services	1,036,312	1,036,312	1,003,441	1,151,307
Contingent Expenses	500,000	500,000	17,843	251,416
Juvenile Justice	67,852	68,904	67,677	65,177
Victim Witness Costs	60,068	60,129	61,839	61,256
Veterans' Assistance	185,170	198,994	183,781	148,061
Technology Department	538,241	530,921	530,271	573,705
Total Expenditures Disbursed (Schedule A-2)	\$ 14,773,251	15,299,643	14,218,834	13,921,311

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 3,857,651
Total Assets		<u>\$ 3,857,651</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 3,857,651
Total Fund Balance		<u>\$ 3,857,651</u>

SCHEDULE A-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Property Taxes	\$ 2,477,325	2,477,325	2,455,158	2,417,206
Miscellaneous income	-	-	-	78,897
Interest income	-	-	26,425	6,321
Total Revenues Received	<u>2,477,325</u>	<u>2,477,325</u>	<u>2,481,583</u>	<u>2,502,424</u>
Expenditures Disbursed:				
Salary	13,875	13,875	13,875	13,500
GEDC	50,063	50,063	50,063	50,063
EDPA Distributions:				
Aux Sable Township	-	-	2,126	1,051
Aux Sable Township Road	-	-	7,965	3,819
Goose Lake Township	-	-	42	34
Goose Lake Township Road	-	-	305	249
Morris Township	-	-	11	9
Saratoga Township	-	-	253	67
Saratoga Township Road	-	-	625	230
Morris Grade School 54	-	-	563	429
Saratoga Grade School 60C	-	-	17,514	7,849
Minooka Grade School 201	-	-	359,014	162,917
Morris High School 101	-	-	11,687	5,283
Minooka High School 111	-	-	289,307	139,957
Coal City Unit School 1	-	-	8,111	6,615
Coal City Fire	-	-	1,114	845
Minooka Fire	-	-	98,922	44,359
Morris Fire & Ambulance	-	-	2,516	1,128
Coal City Library	-	-	403	329
Morris Library	-	-	746	281
Three Rivers Library	-	-	12,466	5,803
Channahon Park District	-	-	1,704	728
Village of Channahon	-	-	4,009	1,719
Village of Minooka	-	-	88,122	45,152
City of Morris	-	-	78	55
Joliet Junior College 525	-	-	36,578	16,679
Grundy County	-	-	90,434	41,790
Expenditures	<u>2,413,387</u>	<u>2,413,387</u>	<u>954,593</u>	<u>203,856</u>
Total Expenditures Disbursed	<u>2,477,325</u>	<u>2,477,325</u>	<u>2,053,146</u>	<u>754,796</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	<u>428,437</u>	<u>1,747,628</u>
Fund Balance, Beginning of Year			<u>3,429,214</u>	<u>1,681,586</u>
Fund Balance, End of Year			<u>\$ 3,857,651</u>	<u>3,429,214</u>

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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total Pension Liability</b>										
Service Cost	\$ 706,763	710,805	658,777	672,061	-	-	-	-	-	-
Interest on the Total Pension Liability	3,176,631	3,050,526	2,812,785	2,617,160	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(829,020)	199,560	1,874,585	(168,415)	-	-	-	-	-	-
Assumption Changes	(1,356,018)	(140,209)	134,590	1,396,262	-	-	-	-	-	-
Benefit Payments and Refunds	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-	-
Net Change in Total Pension Liability	(625,082)	1,542,903	3,411,461	2,782,175	-	-	-	-	-	-
Total Pension Liability - Beginning	43,163,419	41,620,516	38,209,055	35,426,880	-	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 42,538,337</u>	<u>43,163,419</u>	<u>41,620,516</u>	<u>38,209,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 772,493	754,091	734,092	710,604	-	-	-	-	-	-
Contributions - Employee	323,800	339,164	340,288	289,425	-	-	-	-	-	-
Net Investment Income	6,855,138	2,472,916	182,440	2,193,764	-	-	-	-	-	-
Benefit Payments and Refunds	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-	-	-
Other (Net Transfer)	(800,222)	247,910	201,742	(804,184)	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	4,827,771	1,536,302	(610,714)	654,716	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	37,911,077	36,374,775	36,985,489	36,330,773	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 42,738,848</u>	<u>37,911,077</u>	<u>36,374,775</u>	<u>36,985,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Pension Liability (Asset)</b>	<u>\$ (200,511)</u>	<u>5,252,342</u>	<u>5,245,741</u>	<u>1,223,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	100.47%	87.83%	87.40%	96.80%	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 6,627,817	6,770,530	6,661,684	5,937,689	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>	-3.03%	77.58%	78.74%	20.61%	N/A	N/A	N/A	N/A	N/A	N/A

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



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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total Pension Liability</b>										
Service Cost	\$ 681,321	748,036	846,464	831,119	-	-	-	-	-	-
Interest on the Total Pension Liability	2,692,388	2,585,548	2,498,212	2,380,259	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(852,422)	(295,372)	(704,941)	(636,527)	-	-	-	-	-	-
Assumption Changes	(301,621)	(145,688)	48,100	442,507	-	-	-	-	-	-
Benefit Payments and Refunds	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-	-
Net Change in Total Pension Liability	564,022	1,402,015	1,328,846	1,565,055	-	-	-	-	-	-
Total Pension Liability - Beginning	36,385,673	34,983,658	33,654,812	32,089,757	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 36,949,695	36,385,673	34,983,658	33,654,812	-	-	-	-	-	-
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 821,893	945,923	899,314	1,052,070	-	-	-	-	-	-
Contributions - Employee	243,881	346,899	283,084	374,004	-	-	-	-	-	-
Net Investment Income	5,422,523	1,869,332	134,468	1,584,903	-	-	-	-	-	-
Benefit Payments and Refunds	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-	-	-
Other (Net Transfer)	(629,911)	957,428	(27,365)	(571,972)	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	4,202,742	2,629,073	(69,488)	986,702	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	29,541,416	26,912,343	26,981,831	25,995,129	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 33,744,158	29,541,416	26,912,343	26,981,831	-	-	-	-	-	-
<b>Net Pension Liability (Asset)</b>	\$ 3,205,537	6,844,257	8,071,315	6,672,981	-	-	-	-	-	-
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	91.32%	81.19%	76.93%	80.17%	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 3,256,121	3,681,490	3,831,414	4,320,519	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>	98.45%	185.91%	210.66%	154.45%	N/A	N/A	N/A	N/A	N/A	N/A

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

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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total Pension Liability</b>										
Service Cost	\$ 4,031	7,329	7,431	7,431	-	-	-	-	-	-
Interest on the Total Pension Liability	9,594	9,515	8,657	7,390	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	5,458	(4,461)	4,852	4,969	-	-	-	-	-	-
Assumption Changes	(4,779)	-	-	6,163	-	-	-	-	-	-
Benefit Payments and Refunds	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-	-	-
Net Change in Total Pension Liability	4,506	2,820	11,620	17,139	-	-	-	-	-	-
Total Pension Liability - Beginning	130,806	127,986	116,366	99,227	-	-	-	-	-	-
Total Pension Liability - Ending	\$ 135,312	130,806	127,986	116,366	-	-	-	-	-	-
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 2,527	3,068	3,270	3,219	-	-	-	-	-	-
Contributions - Employee	2,357	3,036	3,314	3,376	-	-	-	-	-	-
Net Investment Income	24,643	9,431	651	7,450	-	-	-	-	-	-
Benefit Payments and Refunds	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-	-	-
Other (Net Transfer)	162	3,625	5,169	3,051	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	19,891	9,597	3,084	8,282	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	144,203	134,606	131,522	123,240	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 164,094	144,203	134,606	131,522	-	-	-	-	-	-
<b>Net Pension Liability (Asset)</b>	\$ (28,782)	(13,397)	(6,620)	(15,156)	-	-	-	-	-	-
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	121.27%	110.24%	105.17%	113.02%	N/A	N/A	N/A	N/A	N/A	N/A
<b>Covered Valuation Payroll</b>	\$ 53,009	67,460	73,642	75,028	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>	-54.30%	-19.86%	-8.99%	-20.20%	N/A	N/A	N/A	N/A	N/A	N/A

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

**Schedules of Contributions  
Illinois Municipal Retirement Fund**

Regular Plan						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 669,771	710,604	(40,833)	5,937,689	11.97%	
12/31/2015	699,477	734,092	(34,615)	6,661,684	11.02%	
12/31/2016	737,988	754,091	(16,103)	6,770,530	11.14%	
12/31/2017	762,516	772,493	(9,977)	6,624,817	11.66%	

  

Sheriff's Law Enforcement Personnel						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 1,010,137	1,052,070	(41,933)	4,320,519	24.35%	
12/31/2015	906,129	899,314	6,815	3,831,414	23.47%	
12/31/2016	868,095	945,923	(77,828)	3,681,490	25.69%	
12/31/2017	769,747	821,893	(52,146)	3,256,121	25.24%	

  

Veterans' Assistance Commission						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 3,219	3,219	-	75,028	4.29%	
12/31/2015	3,270	3,270	-	73,642	4.44%	
12/31/2016	3,069	3,068	1	67,460	4.55%	
12/31/2017	2,555	2,527	28	53,009	4.77%	

**Notes to Schedules:**

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

Methods and Assumptions Used to Determine 2017 Contribution Rates:

*Actuarial Cost Method* Aggregate Entry Age Normal  
*Amortization Method* Level Percentage of Payroll, Closed  
*Remaining Amortization Period* Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP, and ECO groups): 26-year closed period  
 Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.  
 SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed over 30 years).

*Asset Valuation Method* 5-Year smoothed market; 20% corridor  
*Wage Growth* 3.50%  
*Price Inflation* 2.75% - approximate; No explicit price inflation assumption is used in this valuation.  
*Salary Increases* 3.75% to 14.50% including inflation  
*Investment Rate of Return* 7.50%

*Retirement Age* Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

*Mortality* For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

*Notes* There were no benefit changes during the year.

**Schedule of Changes in Net OPEB Liability and OPEB Expense  
Grundy County Postretirement Health Plan**

Fiscal Year Ending November 30,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Total OPEB Liability</b>										
Service Cost	\$ 113,925	-	-	-	-	-	-	-	-	-
Interest on the Total Pension Liability	145,985	-	-	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	19,074	-	-	-	-	-	-	-	-	-
Assumption Changes	(217,591)	-	-	-	-	-	-	-	-	-
Benefit Payments and Refunds	(232,893)	-	-	-	-	-	-	-	-	-
Other Changes	(774,176)	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	(945,677)	-	-	-	-	-	-	-	-	-
<b>Total OPEB Liability - Beginning</b>	<b>4,795,446</b>	-	-	-	-	-	-	-	-	-
<b>Total OPEB Liability - Ending</b>	<b>\$ 3,849,769</b>	-	-	-	-	-	-	-	-	-
<b>OPEB Expense</b>										
Service Cost	\$ 110,478	-	-	-	-	-	-	-	-	-
Interest on Service Cost	3,447	-	-	-	-	-	-	-	-	-
Total	113,925	-	-	-	-	-	-	-	-	-
Interest Cost	145,985	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	2,314	-	-	-	-	-	-	-	-	-
Changes of Assumptions and Other Inputs	(120,335)	-	-	-	-	-	-	-	-	-
<b>Total OPEB Expense</b>	<b>\$ 141,889</b>	-	-	-	-	-	-	-	-	-

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

***NOTES TO OTHER INFORMATION***

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Other Information  
For the Year Ended November 30, 2018**

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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 received, expenditures disbursed, and changes in fund balance for those funds.

**NOTE 2: BUDGETING PROCEDURES**

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

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

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

The transfers of budgeted amounts between departments within any fund must be approved by the County Board. The budget for fiscal year ended November 30, 2018 was passed by the Board on November 14, 2017 and was amended on November 13, 2018.

**NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS**

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

<u>Department</u>	<u>Excess</u>	<u>Cause</u>
Coroner	\$ 11,840	Professional services needed
Grundy 911 Center	1,738	Utility expense increase
ERCO	4,971	Green energy increase
Planning Commission	78	Travel expense increase
Grundy Co. PBC	1,500	Administrative bond fees
School Site	16,531	Increase in school site donations
Regional Superintendent of Schools	958	Employee benefits
Victim Witness Costs	1,710	Salaries

In total, General Fund expenditures were less than the final budget by \$1,080,809.

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

- EDPA 1 Fund – Total expenditures in the EDPA 1 Fund were less than the final budget by \$424,179. The fund operated in compliance with the final approved budget for the year ended November 30, 2018.

**COUNTY OF GRUNDY, ILLINOIS**

**Notes to Other Information  
For the Year Ended November 30, 2018**

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**NOTE 3: CHANGES IN ASSUMPTIONS - IMRF**

For the 2017 and 2016 measurement years, the assumed investment rate was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

***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, 2018

	Special Revenue Funds					
	Totals	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
<u>Assets</u>						
Cash in Bank	\$ 12,984,411	1,742,621	2,082,905	978,370	2,044,667	518,016
Total Assets	<u>\$ 12,984,411</u>	<u>1,742,621</u>	<u>2,082,905</u>	<u>978,370</u>	<u>2,044,667</u>	<u>518,016</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ 280,312	-	-	-	-	-
Total Liabilities	<u>280,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance	10,751,420	1,742,621	2,082,905	978,370	-	518,016
Committed Fund Balance	2,232,991	-	-	-	2,044,667	-
Unassigned Fund Balance	(280,312)	-	-	-	-	-
Total Fund Balances	<u>12,704,099</u>	<u>1,742,621</u>	<u>2,082,905</u>	<u>978,370</u>	<u>2,044,667</u>	<u>518,016</u>
Total Liabilities and Fund Balances	<u>\$ 12,984,411</u>	<u>1,742,621</u>	<u>2,082,905</u>	<u>978,370</u>	<u>2,044,667</u>	<u>518,016</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

		Special Revenue Funds					
		Federal Aid Matching	Tuberculosis Care and Treatment	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection	Animal Control Fund
<u>Assets</u>							
Cash in Bank	\$	986,900	53,538	60,870	1,619,452	158,853	58,995
Total Assets	\$	<u>986,900</u>	<u>53,538</u>	<u>60,870</u>	<u>1,619,452</u>	<u>158,853</u>	<u>58,995</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$	-	-	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		986,900	53,538	60,870	1,619,452	158,853	58,995
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>986,900</u>	<u>53,538</u>	<u>60,870</u>	<u>1,619,452</u>	<u>158,853</u>	<u>58,995</u>
Total Liabilities and Fund Balances	\$	<u>986,900</u>	<u>53,538</u>	<u>60,870</u>	<u>1,619,452</u>	<u>158,853</u>	<u>58,995</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

		Special Revenue Funds					
		Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	County Clerk Record Document Storage
<u>Assets</u>							
Cash in Bank	\$	159,069	21,080	2,967	76,993	173,748	28,955
Total Assets	\$	<u>159,069</u>	<u>21,080</u>	<u>2,967</u>	<u>76,993</u>	<u>173,748</u>	<u>28,955</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable	\$	-	-	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		159,069	21,080	2,967	76,993	173,748	28,955
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>159,069</u>	<u>21,080</u>	<u>2,967</u>	<u>76,993</u>	<u>173,748</u>	<u>28,955</u>
Total Liabilities and Fund Balances	\$	<u>159,069</u>	<u>21,080</u>	<u>2,967</u>	<u>76,993</u>	<u>173,748</u>	<u>28,955</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

		Special Revenue Funds					
		Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health
<u>Assets</u>							
Cash in Bank		\$ 234,198	149,889	221,794	49,654	198,091	-
Total Assets		<u>\$ 234,198</u>	<u>149,889</u>	<u>221,794</u>	<u>49,654</u>	<u>198,091</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ -	-	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		234,198	149,889	221,794	49,654	198,091	-
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>234,198</u>	<u>149,889</u>	<u>221,794</u>	<u>49,654</u>	<u>198,091</u>	<u>-</u>
Total Liabilities and Fund Balances		<u>\$ 234,198</u>	<u>149,889</u>	<u>221,794</u>	<u>49,654</u>	<u>198,091</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

	Special Revenue Funds				
	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees
<u>Assets</u>					
Cash in Bank	\$ 17,878	51,505	57,722	26,251	91,002
Total Assets	<u>\$ 17,878</u>	<u>51,505</u>	<u>57,722</u>	<u>26,251</u>	<u>91,002</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Overdraft Payable	\$ -	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Restricted Fund Balance	17,878	51,505	57,722	26,251	91,002
Committed Fund Balance	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
Total Fund Balances	<u>17,878</u>	<u>51,505</u>	<u>57,722</u>	<u>26,251</u>	<u>91,002</u>
Total Liabilities and Fund Balances	<u>\$ 17,878</u>	<u>51,505</u>	<u>57,722</u>	<u>26,251</u>	<u>91,002</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

		Special Revenue Funds				
		Circuit Clerk Operation and Administration	State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation
<u>Assets</u>						
Cash in Bank		\$ 48,032	36,717	55,412	-	32,460
Total Assets		<u>\$ 48,032</u>	<u>36,717</u>	<u>55,412</u>	<u>-</u>	<u>32,460</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance		48,032	36,717	55,412	-	32,460
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-
Total Fund Balances		<u>48,032</u>	<u>36,717</u>	<u>55,412</u>	<u>-</u>	<u>32,460</u>
Total Liabilities and Fund Balances		<u>\$ 48,032</u>	<u>36,717</u>	<u>55,412</u>	<u>-</u>	<u>32,460</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

		Special Revenue Funds				
		Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations
<u>Assets</u>						
Cash in Bank	\$	100,000	71,678	-	-	188,473
Total Assets	\$	100,000	71,678	-	-	188,473
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$	-	-	243,560	14,584	-
Total Liabilities		-	-	243,560	14,584	-
Fund Balance:						
Restricted Fund Balance		100,000	71,678	-	-	188,473
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		-	-	(243,560)	(14,584)	-
Total Fund Balances		100,000	71,678	(243,560)	(14,584)	188,473
Total Liabilities and Fund Balances	\$	100,000	71,678	-	-	188,473

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, 2018

		Special Revenue Funds				
		Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund
<u>Assets</u>						
Cash in Bank		\$ 164,895	27,397	33,072	16,541	6,370
Total Assets		<u>\$ 164,895</u>	<u>27,397</u>	<u>33,072</u>	<u>16,541</u>	<u>6,370</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable		\$ -	-	-	-	-
Total Liabilities		-	-	-	-	-
Fund Balance:						
Restricted Fund Balance		164,895	27,397	33,072	16,541	6,370
Committed Fund Balance		-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-
Total Fund Balances		<u>164,895</u>	<u>27,397</u>	<u>33,072</u>	<u>16,541</u>	<u>6,370</u>
Total Liabilities and Fund Balances		<u>\$ 164,895</u>	<u>27,397</u>	<u>33,072</u>	<u>16,541</u>	<u>6,370</u>



COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Statement of Assets, Liabilities,  
and Fund Balances - Arising from Cash Transactions  
November 30, 2018

	Special Revenue Funds				Capital Project Funds
	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Sales Tax Sharing Fund	Capital Improvement Fund
<u>Assets</u>					
Cash in Bank	\$ 3,303	4,306	-	141,448	188,324
Total Assets	<u>\$ 3,303</u>	<u>4,306</u>	<u>-</u>	<u>141,448</u>	<u>188,324</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Overdraft Payable	\$ -	-	22,168	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>22,168</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Restricted Fund Balance	3,303	4,306	-	141,448	-
Committed Fund Balance	-	-	-	-	188,324
Unassigned Fund Balance	-	-	(22,168)	-	-
Total Fund Balances	<u>3,303</u>	<u>4,306</u>	<u>(22,168)</u>	<u>141,448</u>	<u>188,324</u>
Total Liabilities and Fund Balances	<u>\$ 3,303</u>	<u>4,306</u>	<u>-</u>	<u>141,448</u>	<u>188,324</u>

COUNTY OF GRUNDY, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2

Combining Statement of Revenues Received,  
Expenditures Disbursed, and Changes in Fund Balance  
For the Year Ended November 30, 2018

	Special Revenue Funds					
	Totals	County Highway Fund	Motor Fuel Tax Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
Revenues Received:						
Taxes	\$ 8,666,577	1,854,368	-	2,357,141	-	393,309
Intergovernmental	1,459,166	200,000	1,200,989	-	-	-
Reimbursements	132,922	248	55,309	-	-	71,964
Revenue from Services	1,472,772	-	-	-	-	-
Grants & Contributions	2,569,398	-	-	-	-	-
Interest on Investments	95,218	21,760	20,533	-	31,051	5,379
Miscellaneous	240,528	196,617	-	-	-	-
Total Revenues Received	14,636,581	2,272,993	1,276,831	2,357,141	31,051	470,652
Expenditures Disbursed:						
General Government	2,707,522	-	-	1,045,564	-	-
Judiciary and Courts	646,183	-	-	-	-	-
County Development	26,990	-	-	-	-	-
Public Safety	516,834	-	-	-	-	-
Highway & Bridges	3,030,205	1,389,370	660,503	-	348,276	191,799
Public Health	2,067,305	-	-	-	-	-
Employee Retirement Costs	2,444,143	-	-	-	-	-
Capital Outlay	605,407	149,111	-	-	-	-
Total Expenditures Disbursed	12,044,589	1,538,481	660,503	1,045,564	348,276	191,799
Excess of Revenue Received Over (Under) Expenditures Disbursed	2,591,992	734,512	616,328	1,311,577	(317,225)	278,853
Other Financing Sources (Uses):						
Transfers In	1,060,302	-	-	-	200,000	-
Transfers Out	(1,909,228)	(200,000)	-	(1,510,000)	-	-
Total Other Financing Sources (Uses)	(848,926)	(200,000)	-	(1,510,000)	200,000	-
Net Change in Fund Balance	1,743,066	534,512	616,328	(198,423)	(117,225)	278,853
Fund Balance (Deficit), Beginning of Year	10,961,033	1,208,109	1,466,577	1,176,793	2,161,892	239,163
Fund Balance (Deficit), End of Year	\$ 12,704,099	1,742,621	2,082,905	978,370	2,044,667	518,016

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, 2018

	Special Revenue Funds					
	Federal Aid Matching	Tuberculosis	Emergency Services & Disaster	I.M.R.F. and Social Security	Child Support Fee Collection	Animal Control Fund
Revenues Received:						
Taxes	\$ 852,452	41,350	-	2,580,742	-	-
Intergovernmental	-	-	8,850	10,000	-	39,327
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	-	-	15,469	128,975
Grants & Contributions	-	-	129,218	-	3,756	-
Interest on Investments	12,621	-	-	-	3,837	-
Miscellaneous	-	-	8,089	-	-	2,615
Total Revenues Received	865,073	41,350	146,157	2,590,742	23,062	170,917
Expenditures Disbursed:						
General Government	-	-	-	-	-	-
Judiciary and Courts	-	-	-	-	27,356	-
County Development	-	-	-	-	-	-
Public Safety	-	-	201,269	-	-	189,113
Highway & Bridges	440,257	-	-	-	-	-
Public Health	-	43,573	-	-	-	-
Employee Retirement Costs	-	-	-	2,444,143	-	-
Capital Outlay	-	-	20,611	-	-	-
Total Expenditures Disbursed	440,257	43,573	221,880	2,444,143	27,356	189,113
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	424,816	(2,223)	(75,723)	146,599	(4,294)	(18,196)
Other Financing Sources (Uses):						
Transfers In	-	-	110,000	-	-	31,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	110,000	-	-	31,000
Net Change in Fund Balance	424,816	(2,223)	34,277	146,599	(4,294)	12,804
Fund Balance (Deficit), Beginning of Year	562,084	55,761	26,593	1,472,853	163,147	46,191
Fund Balance (Deficit), End of Year	\$ 986,900	53,538	60,870	1,619,452	158,853	58,995

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, 2018

	Special Revenue Funds					County Clerk Record Document Storage
	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	
Revenues Received:						
Taxes	\$ -	-	-	24,660	88,640	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	4,200	-	-	-	-
Revenue from Services	8,750	-	12,756	-	-	152,858
Grants & Contributions	-	1,587	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,683	-
Total Revenues Received	8,750	5,787	12,756	24,660	91,323	152,858
Expenditures Disbursed:						
General Government	-	-	-	3,893	44,564	133,087
Judiciary and Courts	-	-	15,297	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	2,653	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	2,653	15,297	3,893	44,564	133,087
Excess of Revenue Received Over (Under) Expenditures Disbursed	8,750	3,134	(2,541)	20,767	46,759	19,771
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(10,000)
Net Change in Fund Balance	8,750	3,134	(2,541)	20,767	46,759	9,771
Fund Balance (Deficit), Beginning of Year	150,319	17,946	5,508	56,226	126,989	19,184
Fund Balance (Deficit), End of Year	\$ 159,069	21,080	2,967	76,993	173,748	28,955

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, 2018

	Special Revenue Funds					
	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	County Health
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	61,885	121,906	61,829	10,654	47,028	359,351
Grants & Contributions	-	-	-	-	-	1,322,857
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	17,823
Total Revenues Received	61,885	121,906	61,829	10,654	47,028	1,700,031
Expenditures Disbursed:						
General Government	-	-	-	6,846	-	-
Judiciary and Courts	97,464	120,377	134,315	-	33,884	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	2,023,732
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	250	-
Total Expenditures Disbursed	97,464	120,377	134,315	6,846	34,134	2,023,732
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(35,579)	1,529	(72,486)	3,808	12,894	(323,701)
Other Financing Sources (Uses):						
Transfers In	-	70,000	-	-	-	323,701
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	70,000	-	-	-	323,701
Net Change in Fund Balance	(35,579)	71,529	(72,486)	3,808	12,894	-
Fund Balance (Deficit), Beginning of Year	269,777	78,360	294,280	45,846	185,197	-
Fund Balance (Deficit), End of Year	\$ 234,198	149,889	221,794	49,654	198,091	-

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, 2018

	Special Revenue Funds				
	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	1,201	-	-
Revenue from Services	-	203,692	-	5,587	49,249
Grants & Contributions	-	-	57,195	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	5,969	-	-	-	-
Total Revenues Received	5,969	203,692	58,396	5,587	49,249
Expenditures Disbursed:					
General Government	-	175,296	-	-	-
Judiciary and Courts	-	-	-	-	-
County Development	-	-	-	-	-
Public Safety	667	-	67,464	400	55,268
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	2,980	33,922	-	-
Total Expenditures Disbursed	667	178,276	101,386	400	55,268
Excess of Revenue Received Over (Under) Expenditures Disbursed	5,302	25,416	(42,990)	5,187	(6,019)
Other Financing Sources (Uses):					
Transfers In	-	-	11,869	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	11,869	-	-
Net Change in Fund Balance	5,302	25,416	(31,121)	5,187	(6,019)
Fund Balance (Deficit), Beginning of Year	12,576	26,089	88,843	21,064	97,021
Fund Balance (Deficit), End of Year	\$ 17,878	51,505	57,722	26,251	91,002

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, 2018

	Special Revenue Funds				
	Circuit Clerk Operation and Administration	State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	13,274	17,748	13,988	-	5,510
Grants & Contributions	-	12,000	-	501,898	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	1,973	-	-	-
Total Revenues Received	13,274	31,721	13,988	501,898	5,510
Expenditures Disbursed:					
General Government	-	-	-	501,898	-
Judiciary and Courts	12,553	34,558	17,931	-	-
County Development	-	-	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	12,553	34,558	17,931	501,898	-
Excess of Revenue Received Over (Under) Expenditures Disbursed	721	(2,837)	(3,943)	-	5,510
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	721	(2,837)	(3,943)	-	5,510
Fund Balance (Deficit), Beginning of Year	47,311	39,554	59,355	-	26,950
Fund Balance (Deficit), End of Year	\$ 48,032	36,717	55,412	-	32,460

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, 2018

	Special Revenue Funds				
	Sale In Error	Coroner's Operating	Transit Fund	EDPA 2	Probation & Court Services Operations
Revenues Received:					
Taxes	\$ -	-	-	4,187	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	33,340	10,800	22,888	-	26,454
Grants & Contributions	-	4,477	452,836	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	9	-	-
Total Revenues Received	33,340	15,277	475,733	4,187	26,454
Expenditures Disbursed:					
General Government	3,759	7,244	545,411	613	-
Judiciary and Courts	-	-	-	-	-
County Development	-	-	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	3,759	7,244	545,411	613	-
Excess of Revenue Received Over (Under)					
Expenditures Disbursed	29,581	8,033	(69,678)	3,574	26,454
Other Financing Sources (Uses):					
Transfers In	-	-	41,232	-	-
Transfers Out	(29,581)	-	-	-	-
Total Other Financing Sources (Uses)	(29,581)	-	41,232	-	-
Net Change in Fund Balance	-	8,033	(28,446)	3,574	26,454
Fund Balance (Deficit), Beginning of Year	100,000	63,645	(215,114)	(18,158)	162,019
Fund Balance (Deficit), End of Year	\$ 100,000	71,678	(243,560)	(14,584)	188,473



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, 2018

	Special Revenue Funds				
	Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund	Dispute Resolution Fund
Revenues Received:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	11,472	22,850	5,292	32,502	16,200
Grants & Contributions	10,660	-	-	-	-
Interest on Investments	37	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	22,169	22,850	5,292	32,502	16,200
Expenditures Disbursed:					
General Government	280	-	-	-	-
Judiciary and Courts	-	-	-	46,865	14,400
County Development	-	26,990	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	280	26,990	-	46,865	14,400
Excess of Revenue Received Over (Under)					
Expenditures Disbursed	21,889	(4,140)	5,292	(14,363)	1,800
Other Financing Sources (Uses):					
Transfers In	20,000	-	-	-	-
Transfers Out	(41,232)	-	-	-	-
Total Other Financing Sources (Uses)	(21,232)	-	-	-	-
Net Change in Fund Balance	657	(4,140)	5,292	(14,363)	1,800
Fund Balance (Deficit), Beginning of Year	164,238	31,537	27,780	30,904	4,570
Fund Balance (Deficit), End of Year	\$ 164,895	27,397	33,072	16,541	6,370

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, 2018

	Special Revenue Funds				Capital Project Funds
	Merit Commission Fund	GIS Automation Fund	Mental Health Court Grant Fund	Sales Tax Sharing Fund	Capital Improvement Fund
Revenues Received:					
Taxes	\$ -	-	-	469,728	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	-	465	-	-	-
Grants & Contributions	-	-	72,914	-	-
Interest on Investments	-	-	-	-	-
Miscellaneous	-	-	4,750	-	-
Total Revenues Received	-	465	77,664	469,728	-
Expenditures Disbursed:					
General Government	4,203	-	-	234,864	-
Judiciary and Courts	-	-	91,183	-	-
County Development	-	-	-	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	398,533
Total Expenditures Disbursed	4,203	-	91,183	234,864	398,533
Excess of Revenue Received Over (Under)					
Expenditures Disbursed	(4,203)	465	(13,519)	234,864	(398,533)
Other Financing Sources (Uses):					
Transfers In	2,500	-	-	-	250,000
Transfers Out	-	-	-	(118,415)	-
Total Other Financing Sources (Uses)	2,500	-	-	(118,415)	250,000
Net Change in Fund Balance	(1,703)	465	(13,519)	116,449	(148,533)
Fund Balance (Deficit), Beginning of Year	5,006	3,841	(8,649)	24,999	336,857
Fund Balance (Deficit), End of Year	\$ 3,303	4,306	(22,168)	141,448	188,324

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions**  
**November 30, 2018**

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Assets

Cash in Bank	<u>\$ 1,742,621</u>
Total Assets	<u><u>\$ 1,742,621</u></u>

Fund Balance

Restricted Fund Balance	<u>\$ 1,742,621</u>
Total Fund Balance	<u><u>\$ 1,742,621</u></u>

COUNTY OF GRUNDY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE B-4

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Property Taxes	\$ 1,728,772	1,728,772	1,854,368	1,812,762
Sale of Equipment	13,000	13,000	61,510	-
Miscellaneous Revenues	138,600	138,600	135,107	145,957
Interest Income	700	700	21,760	2,110
Equipment Rental - MFT Fund	100,000	100,000	100,000	100,000
Salaries Reimbursed - MFT Fund	100,000	100,000	100,000	100,000
Traffic Lights Reimbursement	3,400	3,400	248	2,298
Total Revenues Received	<u>2,084,472</u>	<u>2,084,472</u>	<u>2,272,993</u>	<u>2,163,127</u>
Expenditures Disbursed:				
Salaries - Maintenance	392,640	400,493	329,670	405,858
Salary - Engineer	123,099	123,099	46,552	108,764
Salary - Office Manager	40,000	38,348	32,711	37,248
Salaries - Overtime and Extra Help	20,000	20,000	30,348	24,670
Overtime	55,000	55,000	59,464	29,531
Vacation & sick leave	-	-	89,455	19,617
Employee Insurance	180,000	180,000	118,631	139,005
Office Supplies	7,500	7,500	3,634	8,501
Operating Supplies	15,000	15,000	13,762	14,487
Fuel	70,000	70,000	50,834	40,582
Traffic Light Expense	8,000	8,000	5,017	7,231
Road Repairs and Maintenance	485,500	485,500	418,986	325,281
Engineering Services	20,000	20,000	12,083	15,302
Drug Testing	1,000	1,000	460	422
Cellular phones	-	-	8,041	2,410
Travel Expense	3,500	3,500	2,828	3,333
Utilities	40,000	40,000	37,809	30,499
Maintenance and Repairs-Equipment	75,000	75,000	98,941	85,075
Building Repairs and Maintenance	17,500	17,500	26,946	16,084
Copier rental	1,440	1,440	1,529	1,668
Contingencies	10,000	10,000	1,669	11,092
Purchase of Equipment	181,000	181,000	149,111	320,986
Total Expenditures Disbursed	<u>1,746,179</u>	<u>1,752,380</u>	<u>1,538,481</u>	<u>1,647,646</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>338,293</u>	<u>332,092</u>	<u>734,512</u>	<u>515,481</u>
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Net Change in Fund Balance	<u>\$ 138,293</u>	<u>132,092</u>	534,512	315,481
Fund Balance, Beginning of Year			<u>1,208,109</u>	<u>892,628</u>
Fund Balance, End of Year			<u>\$ 1,742,621</u>	<u>1,208,109</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 2,082,905
Total Assets	<u>\$ 2,082,905</u>
<u>Fund Balance</u>	
Fund Balance Restricted For Future Projects	\$ 2,082,905
Total Fund Balance	<u>\$ 2,082,905</u>

SCHEDULE B-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Allotments - State of Illinois	\$ 900,000	900,000	1,200,989	977,850
Salary Reimbursements	54,000	54,000	55,309	53,564
Interest income	2,400	2,400	20,533	4,655
Total Revenues Received	<u>956,400</u>	<u>956,400</u>	<u>1,276,831</u>	<u>1,036,069</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	109,000	110,618	110,307	111,744
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	210,000	210,000	350,196	594,373
Total Expenditures Disbursed	<u>519,000</u>	<u>520,618</u>	<u>660,503</u>	<u>906,117</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 437,400</u>	<u>435,782</u>	616,328	129,952
Fund Balance, Beginning of Year			<u>1,466,577</u>	<u>1,336,625</u>
Fund Balance, End of Year			<u>\$ 2,082,905</u>	<u>1,466,577</u>

COUNTY OF GRUNDY, ILLINOIS  
LIABILITY INSURANCE FUND

SCHEDULE B-7

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 978,370
Total Assets		<u>\$ 978,370</u>
<u>Fund Balance</u>		
Fund Balance Restricted for Liability Insurance		\$ 319,289
Fund Balance Restricted for Self-Insurance Trust		659,081
Total Fund Balance		<u>\$ 978,370</u>

SCHEDULE B-8

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,400,000	1,400,000	1,376,314	1,380,057
Property Taxes - Bond and Interest	993,168	993,168	980,827	963,629
Total Revenues Received	<u>2,393,168</u>	<u>2,393,168</u>	<u>2,357,141</u>	<u>2,343,686</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	80,000	80,000	51,146	56,748
Self Insurance Bond Retirement	996,168	996,168	994,418	993,867
Total Expenditures Disbursed	<u>1,076,168</u>	<u>1,076,168</u>	<u>1,045,564</u>	<u>1,050,615</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,317,000	1,317,000	1,311,577	1,293,071
Other Financing Sources (Uses):				
Transfer to Security System Fund	(70,000)	(70,000)	(70,000)	(70,000)
Transfer to General Fund	(1,440,000)	(1,440,000)	(1,440,000)	(1,440,000)
Total Other Financing Sources (Uses)	<u>(1,510,000)</u>	<u>(1,510,000)</u>	<u>(1,510,000)</u>	<u>(1,510,000)</u>
Net Change in Fund Balance	<u>\$ (193,000)</u>	<u>(193,000)</u>	(198,423)	(216,929)
Fund Balance, Beginning of Year			1,176,793	1,393,722
Fund Balance, End of Year			<u>\$ 978,370</u>	<u>1,176,793</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 2,044,667
Total Assets	<u>\$ 2,044,667</u>
<u>Fund Balance</u>	
Fund Balance Committed For Future Projects	\$ 2,044,667
Total Fund Balance	<u>\$ 2,044,667</u>

SCHEDULE B-10

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Interest Income	\$ 10,000	10,000	31,051	15,661
Total Revenues Received	<u>10,000</u>	<u>10,000</u>	<u>31,051</u>	<u>15,661</u>
Expenditures Disbursed	<u>650,000</u>	<u>650,000</u>	<u>348,276</u>	<u>239,508</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(640,000)	(640,000)	(317,225)	(223,847)
Other Financing Sources (Uses):				
Operating Transfer from Highway Fund	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Net Change in Fund Balance	<u>\$ (440,000)</u>	<u>(440,000)</u>	(117,225)	(23,847)
Fund Balance, Beginning of Year			<u>2,161,892</u>	<u>2,185,739</u>
Fund Balance, End of Year			<u>\$ 2,044,667</u>	<u>2,161,892</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 518,016
Total Assets		<u>\$ 518,016</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 518,016
Total Fund Balance		<u>\$ 518,016</u>

SCHEDULE B-12

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Property Taxes	\$ 390,702	390,702	393,309	394,276
Reimbursements From Other Agencies	244,000	244,000	71,964	99,632
Interest Income	500	500	5,379	626
Total Revenues Received	<u>635,202</u>	<u>635,202</u>	<u>470,652</u>	<u>494,534</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	26,200	4,716
New Bridge Construction	496,400	496,400	165,599	459,660
Total Expenditures Disbursed	<u>506,400</u>	<u>506,400</u>	<u>191,799</u>	<u>464,376</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 128,802</u>	<u>128,802</u>	278,853	30,158
Fund Balance, Beginning of Year			<u>239,163</u>	<u>209,005</u>
Fund Balance, End of Year			<u>\$ 518,016</u>	<u>239,163</u>



**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 986,900
Total Assets		<u>\$ 986,900</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 986,900
Total Fund Balance		<u>\$ 986,900</u>

SCHEDULE B-14

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Property Taxes	\$ 867,000	867,000	852,452	854,718
Interest Income	1,000	1,000	12,621	1,406
Total Revenues Received	<u>868,000</u>	<u>868,000</u>	<u>865,073</u>	<u>856,124</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>250,000</u>	<u>250,000</u>	<u>440,257</u>	<u>742,311</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 618,000</u>	<u>618,000</u>	424,816	113,813
Fund Balance, Beginning of Year			<u>562,084</u>	<u>448,271</u>
Fund Balance, End of Year			<u>\$ 986,900</u>	<u>562,084</u>

COUNTY OF GRUNDY, ILLINOIS  
TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE B-15

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 53,538
Total Assets	<u>\$ 53,538</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 53,538
Total Fund Balance	<u>\$ 53,538</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Property Taxes	\$ 42,000	42,000	41,350	41,511
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	502	388
Medical Care	2,200	2,200	939	628
Pharmaceuticals	3,500	3,500	723	2,696
Professional Services	4,000	4,000	-	149
Contractual Services to Grundy County Health Dept.	40,000	40,000	40,000	40,000
X-ray and Laboratory Expense	3,000	3,000	1,118	88
Travel Expense and Mileage	150	150	167	76
Continuing Education	150	150	124	129
Total Expenditures Disbursed	<u>53,500</u>	<u>53,500</u>	<u>43,573</u>	<u>44,154</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(11,500)</u>	(2,223)	(2,643)
Fund Balance, Beginning of Year			<u>55,761</u>	<u>58,404</u>
Fund Balance, End of Year			<u>\$ 53,538</u>	<u>55,761</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 60,870
Total Assets		<u>\$ 60,870</u>
<u>Fund Balance</u>		
Fund Balance:		
Restricted Fund Balance		\$ 60,870
Total Fund Balance		<u>\$ 60,870</u>

SCHEDULE B-18

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
EMA Grant	\$ 10,000	26,921	48,225	5,161
Donations or Grants	2,000	3,350	8,850	4,100
Federal Grants	-	80,993	80,993	-
Miscellaneous Income	7,000	9,580	8,089	27,596
Total Revenues Received	<u>19,000</u>	<u>120,844</u>	<u>146,157</u>	<u>36,857</u>
Expenditures Disbursed:				
Salary - Director	59,664	61,156	63,646	61,925
Salaries - Secretary	25,738	26,388	23,860	26,704
Office Supplies	1,200	1,200	1,029	851
Federal Projects	-	80,993	80,993	-
Telephone	3,000	500	164	6,922
Cellular Phones	3,060	3,060	1,852	2,600
Travel Expense and Mileage	4,000	4,000	3,677	3,329
Maintenance and Repairs to Equipment	3,000	3,000	2,492	2,564
Copier Rental	1,200	800	593	1,465
Contingencies	4,000	4,000	3,825	3,381
Continuing Education	3,500	3,500	2,220	1,725
Emergency Operating Center	9,000	9,000	9,336	13,036
Reimbursable Expenditures	3,000	3,350	7,582	4,092
Purchase of Equipment	16,475	20,636	20,611	23,523
Total Expenditures Disbursed	<u>136,837</u>	<u>221,583</u>	<u>221,880</u>	<u>152,117</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(117,837)	(100,739)	(75,723)	(115,260)
Other Financing Sources (Uses):				
Transfer From General Fund	110,000	110,000	110,000	93,698
Net Change in Fund Balance	<u>\$ (7,837)</u>	<u>9,261</u>	34,277	(21,562)
Fund Balance, Beginning of Year			26,593	48,155
Fund Balance, End of Year			<u>\$ 60,870</u>	<u>26,593</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 1,619,452
Total Assets		<u>\$ 1,619,452</u>
<u>Fund Balance</u>		
Restricted For:		
IMRF		\$ 974,172
Social Security		645,280
Total Fund Balance		<u>\$ 1,619,452</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
IMRF Property Taxes	\$ 1,750,000	1,750,000	1,720,501	1,677,027
Social Security Property Taxes	875,000	875,000	860,241	837,859
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Total Revenues Received	<u>2,635,000</u>	<u>2,635,000</u>	<u>2,590,742</u>	<u>2,524,886</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,750,000	1,750,000	1,499,884	1,519,997
Contributions to Social Security System	828,160	828,160	758,109	736,970
Contributions for 911 benefits	186,150	186,150	186,150	196,630
Total Expenditures Disbursed	<u>2,764,310</u>	<u>2,764,310</u>	<u>2,444,143</u>	<u>2,453,597</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (129,310)</u>	<u>(129,310)</u>	146,599	71,289
Fund Balance, Beginning of Year			<u>1,472,853</u>	<u>1,401,564</u>
Fund Balance, End of Year			<u>\$ 1,619,452</u>	<u>1,472,853</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 158,853
Total Assets	<u>\$ 158,853</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 158,853
Total Fund Balance	<u>\$ 158,853</u>

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<b>Revenues Received:</b>				
Child Support Fees	\$ 16,000	16,000	15,469	16,862
State of Illinois Reimbursement	3,500	3,500	3,756	5,716
Interest Income	200	200	3,837	684
Total Revenues Received	<u>19,700</u>	<u>19,700</u>	<u>23,062</u>	<u>23,262</u>
<b>Expenditures Disbursed:</b>				
Salary	26,878	27,431	26,880	13,994
Employee Benefits	-	-	-	1,185
Postage	-	-	-	1,145
Office Supplies	500	500	476	261
Miscellaneous	-	-	-	630
Total Expenditures Disbursed	<u>27,378</u>	<u>27,931</u>	<u>27,356</u>	<u>17,215</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (7,678)</u>	<u>(8,231)</u>	(4,294)	6,047
Fund Balance, Beginning of Year			<u>163,147</u>	<u>157,100</u>
Fund Balance, End of Year			<u>\$ 158,853</u>	<u>163,147</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 58,995
Total Assets		<u>\$ 58,995</u>
<u>Fund Balance</u>		
Fund Balance:		
Restricted Fund Balance		\$ 58,995
Total Fund Balance		<u>\$ 58,995</u>

SCHEDULE B-24

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Adoption/Altering Fees	\$ 13,200	16,000	20,881	19,076
Rabies/Neutering Fees	4,500	4,500	3,885	5,731
Dog Registration Fees	80,000	83,000	103,269	88,086
Reimbursements From Municipalities	42,000	37,000	39,327	35,414
Coyote Bounty	-	750	940	-
Miscellaneous Revenues	-	-	2,615	880
Total Revenues Received	<u>139,700</u>	<u>141,250</u>	<u>170,917</u>	<u>149,187</u>
Expenditures Disbursed:				
Salary - Warden	95,193	95,702	88,387	92,449
Salary - Administration	49,227	50,458	42,925	48,152
Over-time and Extra Help	2,500	2,563	1,835	2,927
Vacation & Sick Leave	-	-	15,760	3,751
Supplies	9,000	9,000	8,850	8,917
Vet Payments on Adoptions	2,500	2,500	2,740	2,837
Coyote Bounty	-	-	375	465
Automobile Gasoline and Maintenance	7,000	7,000	6,602	6,717
Utilities	12,000	12,000	11,741	11,786
Building Maintenance	1,500	1,500	1,350	3,169
Miscellaneous	1,000	1,000	970	955
Restricted Use	6,000	6,000	6,121	6,900
Automobile Purchases	7,000	-	-	-
Capital Outlay	1,000	1,000	1,457	1,000
Total Expenditures Disbursed	<u>193,920</u>	<u>188,723</u>	<u>189,113</u>	<u>190,025</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(54,220)	(47,473)	(18,196)	(40,838)
Other Financing Sources (Uses):				
Transfer From Donation Fund	10,000	10,000	-	10,000
Transfer From General Fund	31,000	31,000	31,000	31,000
Total Other Financing Sources (Uses)	<u>41,000</u>	<u>41,000</u>	<u>31,000</u>	<u>41,000</u>
Net Change in Fund Balance	<u>\$ (13,220)</u>	<u>(6,473)</u>	12,804	162
Fund Balance, Beginning of Year			46,191	46,029
Fund Balance, End of Year			<u>\$ 58,995</u>	<u>46,191</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 159,069
Total Assets	<u>\$ 159,069</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 159,069
Total Fund Balance	<u>\$ 159,069</u>

SCHEDULE B-26

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 18,000	18,000	8,750	11,430
Expenditures Disbursed:				
Contingencies	6,000	6,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 12,000</u>	<u>12,000</u>	8,750	11,430
Fund Balance, Beginning of Year			150,319	138,889
Fund Balance, End of Year			<u>\$ 159,069</u>	<u>150,319</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 21,080
Total Assets	<u>\$ 21,080</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 21,080
Total Fund Balance	<u>\$ 21,080</u>

SCHEDULE B-28

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
HMEP Grant	\$ 3,000	1,587	1,587	2,532
Dues/Donations	2,000	4,200	4,200	2,700
Total Revenues Received	<u>5,000</u>	<u>5,787</u>	<u>5,787</u>	<u>5,232</u>
Expenditures Disbursed:				
Office Supplies	1,500	1,500	1,070	498
Travel & Mileage	1,000	320	312	-
Continuing Education	2,000	125	590	712
Exercise Expense	1,500	-	-	-
Public Relations / Education	5,000	700	681	224
Total Expenditures Disbursed	<u>11,000</u>	<u>2,645</u>	<u>2,653</u>	<u>1,434</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (6,000)</u>	<u>3,142</u>	3,134	3,798
Fund Balance, Beginning of Year			<u>17,946</u>	<u>14,148</u>
Fund Balance, End of Year			<u>\$ 21,080</u>	<u>17,946</u>



**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 2,967
Total Assets	<u>\$ 2,967</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 2,967
Total Fund Balance	<u>\$ 2,967</u>

SCHEDULE B-30

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Law Library Fees	\$ 11,000	11,000	12,756	11,922
Expenditures Disbursed:				
Law Library Books and Periodicals	15,000	15,000	15,297	15,506
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (4,000)</u>	<u>(4,000)</u>	(2,541)	(3,584)
Fund Balance, Beginning of Year			5,508	9,092
Fund Balance, End of Year			<u>\$ 2,967</u>	<u>5,508</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 76,993
Total Assets		<u>\$ 76,993</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 76,993
Total Fund Balance		<u>\$ 76,993</u>

SCHEDULE B-32

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Property Taxes	\$ 25,000	25,000	24,660	24,652
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	25,000	3,893	22,653
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	20,767	1,999
Fund Balance, Beginning of Year			56,226	54,227
Fund Balance, End of Year			<u>\$ 76,993</u>	<u>56,226</u>

COUNTY OF GRUNDY, ILLINOIS  
 WORKMEN'S COMPENSATION INSURANCE FUND

SCHEDULE B-33

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 173,748
Total Assets	<u>\$ 173,748</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 173,748
Total Fund Balance	<u>\$ 173,748</u>

SCHEDULE B-34

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Property Taxes	\$ 90,000	90,000	88,640	162,787
Insurance Reimbursements	-	-	2,683	-
Total Revenues Received	<u>90,000</u>	<u>90,000</u>	<u>91,323</u>	<u>162,787</u>
Expenditures Disbursed:				
Insurance Premiums	<u>90,000</u>	<u>90,000</u>	<u>44,564</u>	<u>49,446</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	46,759	113,341
Fund Balance, Beginning of Year			<u>126,989</u>	<u>13,648</u>
Fund Balance, End of Year			<u>\$ 173,748</u>	<u>126,989</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 28,955
Total Assets	<u>\$ 28,955</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 28,955
Total Fund Balance	<u>\$ 28,955</u>

SCHEDULE B-36

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Document Recording Fees	\$ 149,000	149,000	152,858	151,451
Expenditures Disbursed:				
Salaries	94,214	95,050	72,734	88,673
Extra Clerk Salaries	4,000	4,000	374	67
Imaging Supplies	45,000	45,000	40,167	39,580
Vacation & Sick Leave	-	-	19,812	5,034
Total Expenditures Disbursed	<u>143,214</u>	<u>144,050</u>	<u>133,087</u>	<u>133,354</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	5,786	4,950	19,771	18,097
Other Financing Sources (Uses):				
Transfer to General Fund	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(25,000)</u>
Net Change in Fund Balance	<u>\$ (4,214)</u>	<u>(5,050)</u>	9,771	(6,903)
Fund Balance, Beginning of Year			<u>19,184</u>	<u>26,087</u>
Fund Balance, End of Year			<u>\$ 28,955</u>	<u>19,184</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 234,198
Total Assets	<u>\$ 234,198</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 234,198
Total Fund Balance	<u>\$ 234,198</u>

SCHEDULE B-38

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Court Automation Fees	\$ 70,000	70,000	61,885	67,102
Expenditures Disbursed:				
Salaries	58,099	59,463	58,276	50,284
Employee Benefits	3,500	3,500	3,500	3,500
Continuing Education	-	-	-	350
Furniture and Equipment	8,000	8,000	2,556	32,686
Computer Maintenance	20,000	33,133	33,132	17,191
Total Expenditures Disbursed	<u>89,599</u>	<u>104,096</u>	<u>97,464</u>	<u>104,011</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (19,599)</u>	<u>(34,096)</u>	(35,579)	(36,909)
Fund Balance, Beginning of Year			<u>269,777</u>	<u>306,686</u>
Fund Balance, End of Year			<u>\$ 234,198</u>	<u>269,777</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 149,889
Total Assets		<u>\$ 149,889</u>
 <u>Fund Balance</u>		
Fund Balance:		
Restricted Fund Balance		<u>\$ 149,889</u>
Total Fund Balance		<u>\$ 149,889</u>

SCHEDULE B-40

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Security System Fees	\$ 130,000	130,000	121,906	131,492
Expenditures Disbursed:				
Salaries	200,633	205,649	120,377	144,576
Excess of Revenues Received Over (Under) Expenditures Disbursed	(70,633)	(75,649)	1,529	(13,084)
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	70,000	70,000	70,000	70,000
Net Change in Fund Balance	<u>\$ (633)</u>	<u>(5,649)</u>	71,529	56,916
Fund Balance, Beginning of Year			<u>78,360</u>	<u>21,444</u>
Fund Balance, End of Year			<u>\$ 149,889</u>	<u>78,360</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 221,794
Total Assets	<u>\$ 221,794</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 221,794
Total Fund Balance	<u>\$ 221,794</u>

SCHEDULE B-42

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Document Recording Fees	\$ 69,000	69,000	61,829	66,080
Expenditures Disbursed:				
Salaries	85,635	86,054	71,198	85,059
Vacation & Sick Leave	-	-	14,827	3,350
Employee Benefits	2,426	2,426	2,426	2,426
Office Supplies	10,000	10,000	8,641	8,817
Documents	20,000	20,000	19,190	19,398
Computer Maintenance	-	18,033	18,033	-
Total Expenditures Disbursed	<u>118,061</u>	<u>136,513</u>	<u>134,315</u>	<u>119,050</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (49,061)</u>	<u>(67,513)</u>	(72,486)	(52,970)
Fund Balance, Beginning of Year			<u>294,280</u>	<u>347,250</u>
Fund Balance, End of Year			<u>\$ 221,794</u>	<u>294,280</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 49,654
Total Assets	<u>\$ 49,654</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 49,654
Total Fund Balance	<u>\$ 49,654</u>

SCHEDULE B-44

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Court Automation Fees	\$ 11,000	10,000	10,654	10,389
Expenditures Disbursed:				
Salaries	7,500	7,500	3,301	2,500
Fee Related Expenses	5,000	5,000	3,545	2,051
Total Expenditures Disbursed	<u>12,500</u>	<u>12,500</u>	<u>6,846</u>	<u>4,551</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (1,500)</u>	<u>(2,500)</u>	3,808	5,838
Fund Balance, Beginning of Year			<u>45,846</u>	<u>40,008</u>
Fund Balance, End of Year			<u>\$ 49,654</u>	<u>45,846</u>



Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 198,091
Total Assets	<u>\$ 198,091</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 198,091
Total Fund Balance	<u>\$ 198,091</u>

SCHEDULE B-46

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Probation Fees	\$ 45,000	48,300	47,028	54,383
Expenditures Disbursed:				
Office Supplies	3,200	4,070	3,361	2,912
Auto Gas and Maintenance	2,000	1,080	1,481	1,252
Drug Alcohol Testing	3,500	3,640	3,052	2,348
Substance Abuse Evaluation Counseling	1,500	-	-	-
Emergency Shelter	500	-	-	-
Family Counseling	900	-	-	-
Psychiatrist-Psychologist	1,800	-	-	-
Cell Phone	2,900	2,730	2,729	2,706
Travel Expense, Mileage	3,500	6,450	5,237	4,394
Sex Offender Testing	500	-	-	-
Miscellaneous	5,700	6,655	6,022	6,042
Capital Outlay	3,000	2,250	250	310
Continuing Education	3,000	3,300	3,170	3,245
Lease of Autos	10,500	8,832	8,832	9,360
Total Expenditures Disbursed	<u>42,500</u>	<u>39,007</u>	<u>34,134</u>	<u>32,569</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,500</u>	<u>9,293</u>	12,894	21,814
Fund Balance, Beginning of Year			<u>185,197</u>	<u>163,383</u>
Fund Balance, End of Year			<u>\$ 198,091</u>	<u>185,197</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

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

SCHEDULE B-48

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Donations	\$ -	10,327	26,060	7,344
Fees and Services	530,000	451,523	359,351	443,736
State Grants	702,379	280,178	267,375	374,312
Federal Grants	125,480	542,617	574,930	437,051
WIC Vouchers	320,000	320,000	174,009	178,665
State Reimbursements	208,000	233,000	228,535	157,733
Vaccines	62,500	62,500	51,948	55,193
Miscellaneous Income	1,700	16,772	17,823	29,587
Total Revenues Received	<u>1,950,059</u>	<u>1,916,917</u>	<u>1,700,031</u>	<u>1,683,621</u>
Expenditures Disbursed:				
Salary - Administrator	75,390	77,274	66,050	74,521
Salary - Union	840,971	796,064	677,793	805,716
Salary - Contractual	45,000	21,000	34,165	51,560
Salary - Supervisory	288,957	302,622	260,392	287,236
Overtime	-	-	-	8,865
Vac/Sick Pay	-	-	166,949	-
Office Supplies	12,048	4,630	2,899	5,563
Program Commodities	29,618	20,400	17,434	29,007
Auto Fuel	4,000	2,700	2,287	1,968
Professional Services	40,410	30,600	29,028	23,220
Labor Relations	2,000	-	-	1,200
Telephone	-	2,800	3,752	2,725
Cellular Phones	9,400	4,000	2,507	4,523
Postage	745	980	766	1,367
Books and Periodicals	700	-	-	1,577
Printing and Advertising	8,725	3,071	8,648	6,515
Travel Expense and Mileage	25,000	13,200	13,539	13,802
Auto Expense	3,100	3,500	2,210	1,480
Advertising	10,526	4,000	7,960	11,247
Health Insurance	329,713	360,636	339,244	308,965
Copier Rental	6,300	6,000	4,310	4,751

COUNTY OF GRUNDY, ILLINOIS  
HEALTH DEPARTMENT FUND

SCHEDULE B-48  
(CONTINUED)

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 5,500	4,925	4,445	2,634
Miscellaneous	-	300	310	80
Continuing Education	20,916	13,300	12,337	7,891
Educational Materials	8,500	5,000	3,742	5,819
WIC Food Coupons	320,000	320,000	174,009	178,665
Vaccines	62,500	62,500	51,948	55,193
Communicable Disease Control	20,000	34,000	44,135	22,737
Liability Insurance	9,000	3,230	3,139	12,335
Equipment and Furniture	1,500	2,100	5,012	2,098
Computer-Related Expenses	5,000	3,000	1,529	3,767
Reimbursable Expenditures	385	-	-	-
Electronic Records	19,670	97,500	57,281	23,926
External Health Fairs	1,800	2,800	2,655	385
Accreditation	185	185	197	7,862
Hospitality	1,000	1,100	1,578	1,471
Mini-Grants	800	800	3,000	800
Direct Service Reimbursement	25,700	25,700	18,482	44,209
Total Expenditures Disbursed	2,235,059	2,229,917	2,023,732	2,015,680
Excess of Revenues Received Over (Under) Expenditures Disbursed	(285,000)	(313,000)	(323,701)	(332,059)
Other Financing Sources (Uses):				
General Fund Subsidy	285,000	313,000	323,701	332,059
Net Change in Fund Balance	\$ -	-	-	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			\$ -	-

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 17,878
Total Assets	<u>\$ 17,878</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 17,878
Total Fund Balance	<u>\$ 17,878</u>

SCHEDULE B-50

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Donations	\$ 2,000	5,000	5,969	4,288
Expenditures Disbursed:				
Restricted Use Expenses	1,000	1,000	667	600
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,000	4,000	5,302	3,688
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(10,000)	(10,000)	-	(10,000)
Net Change in Fund Balance	<u>\$ (9,000)</u>	<u>(6,000)</u>	5,302	(6,312)
Fund Balance, Beginning of Year			<u>12,576</u>	<u>18,888</u>
Fund Balance, End of Year			<u>\$ 17,878</u>	<u>12,576</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 51,505
Total Assets	<u>\$ 51,505</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 51,505
Total Fund Balance	<u>\$ 51,505</u>

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Fees	\$ 220,000	205,000	203,692	166,262
Expenditures Disbursed:				
Salary - Department Head	76,125	78,028	70,756	74,618
Salaries	46,446	47,607	44,300	293
Supplies	5,000	5,000	4,065	2,753
Capital Outlay/Fee Related Expenses	18,000	3,000	2,980	23,888
Continuing Education	2,225	2,225	1,865	998
Aerial Photography	25,000	4,050	4,050	5,045
Vacation & Sick Leave	-	-	10,610	4,099
Software	39,650	39,650	39,650	37,650
Total Expenditures Disbursed	<u>212,446</u>	<u>179,560</u>	<u>178,276</u>	<u>149,344</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,554</u>	<u>25,440</u>	25,416	16,918
Fund Balance, Beginning of Year			<u>26,089</u>	<u>9,171</u>
Fund Balance, End of Year			<u>\$ 51,505</u>	<u>26,089</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 57,722
Total Assets	<u>\$ 57,722</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 57,722
Total Fund Balance	<u>\$ 57,722</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 98,726	57,195	57,195	127,490
Exelon Payments	1,000	830	1,201	770
Total Revenues Received	<u>99,726</u>	<u>58,025</u>	<u>58,396</u>	<u>128,260</u>
Expenditures Disbursed:				
Salaries	47,476	38,170	38,168	46,714
Nuclear Safety Expenses	400	215	215	20
Planning / Training / Exercise / Education	32,039	20,000	17,982	16,780
Travel & Mileage	500	500	-	-
Telecommunications	12,480	10,370	9,619	10,080
Office Supplies	5,200	1,500	1,480	6,704
Capital Outlay	12,500	33,922	33,922	13,860
Total Expenditures Disbursed	<u>110,595</u>	<u>104,677</u>	<u>101,386</u>	<u>94,158</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>(10,869)</u>	<u>(46,652)</u>	<u>(42,990)</u>	<u>34,102</u>
Other financing sources (uses)				
Transfer from County	11,869	11,869	11,869	11,869
Net change in fund balance	<u>\$ 1,000</u>	<u>(34,783)</u>	(31,121)	45,971
Fund Balance, Beginning of Year			<u>88,843</u>	<u>42,872</u>
Fund Balance, End of Year			<u>\$ 57,722</u>	<u>88,843</u>

COUNTY OF GRUNDY, ILLINOIS  
ANIMAL CONTROL POPULATION FEES FUND

SCHEDULE B-55

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 26,251
Total Assets	<u>\$ 26,251</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 26,251
Total Fund Balance	<u>\$ 26,251</u>

SCHEDULE B-56

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Fees	\$ 7,000	6,000	5,587	6,430
Expenditures Disbursed	4,000	2,500	400	785
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 3,000</u>	<u>3,500</u>	5,187	5,645
Fund Balance, Beginning of Year			21,064	15,419
Fund Balance, End of Year			<u>\$ 26,251</u>	<u>21,064</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 91,002
Total Assets	<u>\$ 91,002</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 91,002
Total Fund Balance	<u>\$ 91,002</u>

SCHEDULE B-58

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 30,000	30,000	49,249	44,097
Expenditures Disbursed:				
Sheriff Vehicle Expenses	40,000	40,000	55,268	27,119
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (10,000)</u>	<u>(10,000)</u>	(6,019)	16,978
Fund Balance, Beginning of Year			97,021	80,043
Fund Balance, End of Year			<u>\$ 91,002</u>	<u>97,021</u>



**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 48,032
Total Assets		<u>\$ 48,032</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 48,032
Total Fund Balance		<u>\$ 48,032</u>

SCHEDULE B-60

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 13,000	13,000	13,274	17,471
Interest	10	10	-	5
Total Revenues Received	<u>13,010</u>	<u>13,010</u>	<u>13,274</u>	<u>17,476</u>
Expenditures Disbursed	<u>12,000</u>	<u>12,000</u>	<u>12,553</u>	<u>10,961</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,010</u>	<u>1,010</u>	721	6,515
Fund Balance, Beginning of Year			<u>47,311</u>	<u>40,796</u>
Fund Balance, End of Year			<u>\$ 48,032</u>	<u>47,311</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 36,717
Total Assets	<u>\$ 36,717</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 36,717
Total Fund Balance	<u>\$ 36,717</u>

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Drug Court Fines	\$ 28,000	28,000	17,748	20,058
Donations	10,000	10,000	12,000	8,808
Continued Education Reimbursement	-	-	1,973	-
Total Revenues Received	<u>38,000</u>	<u>38,000</u>	<u>31,721</u>	<u>28,866</u>
Expenditures Disbursed				
Salaries	10,300	10,000	7,394	10,081
Expenditures	8,000	8,000	4,936	7,682
Program Supplies	10,000	10,000	10,000	9,760
Miscellaneous	600	600	416	2,070
Health Department Reimbursement	25,000	25,000	7,748	24,646
Continuing Education	5,000	5,000	4,064	13,782
Total Expenditures Disbursed	<u>58,900</u>	<u>58,600</u>	<u>34,558</u>	<u>68,021</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(20,900)	(20,600)	(2,837)	(39,155)
Other Financing Sources (Uses):				
Transfer from Drug Court Fund	-	-	-	30,000
Net Change in Fund Balance	<u>\$ (20,900)</u>	<u>(20,600)</u>	(2,837)	(9,155)
Fund Balance, Beginning of Year			<u>39,554</u>	<u>48,709</u>
Fund Balance, End of Year			<u>\$ 36,717</u>	<u>39,554</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 55,412
Total Assets		<u>\$ 55,412</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 55,412
Total Fund Balance		<u>\$ 55,412</u>

SCHEDULE B-64

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Fees	\$ 15,000	15,000	13,988	15,462
Expenditures Disbursed:				
Salaries	-	-	17,931	17,781
Miscellaneous Expenditures	26,639	26,639	-	-
Contractual	10,000	17,639	-	790
Expenditures Disbursed	<u>36,639</u>	<u>44,278</u>	<u>17,931</u>	<u>18,571</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (21,639)</u>	<u>(29,278)</u>	(3,943)	(3,109)
Fund Balance, Beginning of Year			<u>59,355</u>	<u>62,464</u>
Fund Balance, End of Year			<u>\$ 55,412</u>	<u>59,355</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

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

SCHEDULE B-66

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Grant Revenue	\$ -	-	501,898	80,600
Expenditures Disbursed:				
Grant Distributions	-	-	501,898	80,600
Expenditures Disbursed	-	-	501,898	80,600
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 32,460
Total Assets	<u>\$ 32,460</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 32,460
Total Fund Balance	<u>\$ 32,460</u>

SCHEDULE B-68

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 5,000	5,000	5,510	7,914
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	5,510	7,914
Fund Balance, Beginning of Year			26,950	19,036
Fund Balance, End of Year			<u>\$ 32,460</u>	<u>26,950</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

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

SCHEDULE B-70

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 35,000	35,000	33,340	17,700
Expenditures Disbursed	2,000	2,000	3,759	1,373
Excess of Revenues Received Over (Under) Expenditures Disbursed	33,000	33,000	29,581	16,327
Other Financing Sources (Uses):				
Transfer to General Fund	(33,000)	(18,000)	(29,581)	(16,327)
Net Change in Fund Balance	<u>\$ -</u>	<u>15,000</u>	-	-
Fund Balance, Beginning of Year			100,000	100,000
Fund Balance, End of Year			<u>\$ 100,000</u>	<u>100,000</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 71,678
Total Assets	<u>\$ 71,678</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 71,678
Total Fund Balance	<u>\$ 71,678</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Fees	\$ 10,000	10,000	10,800	10,750
Grants	4,300	4,300	4,477	9,191
Total Revenues Received	<u>14,300</u>	<u>14,300</u>	<u>15,277</u>	<u>19,941</u>
Expenditures Disbursed:				
Expenses	3,000	3,000	2,944	6,240
Grant Expenses	4,300	4,300	4,300	9,006
Total Expenditures Disbursed	<u>7,300</u>	<u>7,300</u>	<u>7,244</u>	<u>15,246</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,000</u>	<u>7,000</u>	8,033	4,695
Fund Balance, Beginning of Year			<u>63,645</u>	<u>58,950</u>
Fund Balance, End of Year			<u>\$ 71,678</u>	<u>63,645</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 243,560
Total Liabilities		<u>243,560</u>
Unassigned Fund Balance (Deficit)		<u>(243,560)</u>
Total Liabilities and 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, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Grants	\$ 99,480	99,480	99,480	99,480
Fare Box Revenue	-	-	22,888	2,183
Miscellaneous Income	-	-	9	14
Downstate Operating Transit Grant	627,000	627,000	353,356	403,922
Total Revenues Received	<u>726,480</u>	<u>726,480</u>	<u>475,733</u>	<u>505,599</u>
Expenditures Disbursed:				
Salaries	100,000	150,954	158,190	75,682
Benefits	60,000	99,229	61,687	30,664
Office Supplies	1,000	1,698	1,681	1,049
Fuel	100,000	51,572	50,454	47,666
Professional Services	10,000	350	1,435	1,041
Transit Service Provider	375,000	178,000	200,600	286,187
Computer	3,500	1,100	1,020	1,020
Other Materials & Operational Supplies	75,000	3,060	3,294	1,197
Contract services	-	-	-	1,040
Desk Phone	1,500	1,100	1,080	1,080
Cell Phone	1,500	2,400	2,198	960
Postage	1,000	200	100	84
Advertising	20,000	1,528	1,838	956
Mileage	2,511	1,370	1,456	748
Maintenance	50,000	41,000	41,758	18,663
Contingencies	69,712	69,712	-	-
Dues and Subscriptions	1,000	1,000	570	460
Continuing Education	3,000	3,000	150	-
Vacation & Sick Leave	-	-	10,700	1,673
Office Rent	7,200	7,200	7,200	7,200
Total Expenditures Disbursed	<u>881,923</u>	<u>614,473</u>	<u>545,411</u>	<u>477,370</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(155,443)	112,007	(69,678)	28,229
Other Financing Sources (Uses):				
Transfer From Other Funds	-	-	41,232	18,181
Transfer To Other Funds	-	-	-	(20,000)
Net Change in Fund Balance	<u>\$ (155,443)</u>	<u>112,007</u>	<u>(28,446)</u>	<u>26,410</u>
Fund Balance (Deficit), Beginning of Year			<u>(215,114)</u>	<u>(241,524)</u>
Fund Balance (Deficit), End of Year			<u>\$ (243,560)</u>	<u>(215,114)</u>



**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 14,584
Unassigned Fund Balance (Deficit)		(14,584)
Total Liabilities & Fund Balance		<u>\$ -</u>

SCHEDULE B-76

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
EDPA Income	\$ 3,159	3,159	4,187	3,082
Expenditures Disbursed	250	250	613	200
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,909</u>	<u>2,909</u>	3,574	2,882
Fund Balance (Deficit), Beginning of Year			(18,158)	(21,040)
Fund Balance (Deficit), End of Year			<u>\$ (14,584)</u>	<u>(18,158)</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 188,473
Total Assets	<u>\$ 188,473</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 188,473
Total Fund Balance	<u>\$ 188,473</u>

SCHEDULE B-78

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Service Fees	\$ -	-	26,454	31,580
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	26,454	31,580
Fund Balance, Beginning of Year			162,019	130,439
Fund Balance, End of Year			<u>\$ 188,473</u>	<u>162,019</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ 164,895
Total Assets	<u>\$ 164,895</u>
<u>Fund Balance</u>	
Restricted Fund Balance	<u>\$ 164,895</u>
Total Fund Balance	<u>\$ 164,895</u>

SCHEDULE B-80

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Bus Advertising - Local Match	\$ 9,500	9,500	5,100	4,500
Interest	70	70	37	46
Service Fees	4,000	4,000	6,372	9,043
Donations	10,500	10,500	10,660	10,996
Total Revenues Received	<u>24,070</u>	<u>24,070</u>	<u>22,169</u>	<u>24,585</u>
Expenditures Disbursed	<u>-</u>	<u>-</u>	<u>280</u>	<u>293</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	24,070	24,070	21,889	24,292
Other Financing Sources (Uses):				
Transfer from other funds	20,000	20,000	20,000	40,000
Transfer to other funds	-	-	(41,232)	(18,181)
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>(21,232)</u>	<u>21,819</u>
Net Change in Fund Balance	<u>\$ 44,070</u>	<u>44,070</u>	657	46,111
Fund Balance, Beginning of Year			<u>164,238</u>	<u>118,127</u>
Fund Balance, End of Year			<u>\$ 164,895</u>	<u>164,238</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 27,397
Total Assets	<u>\$ 27,397</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 27,397
Total Fund Balance	<u>\$ 27,397</u>

SCHEDULE B-82

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Development Engineering Fees	\$ 10,000	10,000	22,850	59,450
Expenditures Disbursed:				
Engineering Fees	10,000	10,000	26,990	40,608
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	(4,140)	18,842
Fund Balance, Beginning of Year			31,537	12,695
Fund Balance, End of Year			<u>\$ 27,397</u>	<u>31,537</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 33,072
Total Assets	<u>\$ 33,072</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 33,072
Total Fund Balance	<u>\$ 33,072</u>

SCHEDULE B-84

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 5,000	5,000	5,292	6,338
Expenditures Disbursed	5,000	5,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	5,292	6,338
Fund Balance, Beginning of Year			27,780	21,442
Fund Balance, End of Year			<u>\$ 33,072</u>	<u>27,780</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 16,541
Total Assets		<u>\$ 16,541</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 16,541
Total Fund Balance		<u>\$ 16,541</u>

SCHEDULE B-86

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 36,000	36,000	32,502	36,495
Expenditures Disbursed	60,000	60,000	46,865	71,674
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (24,000)</u>	<u>(24,000)</u>	(14,363)	(35,179)
Fund Balance, Beginning of Year			30,904	66,083
Fund Balance, End of Year			<u>\$ 16,541</u>	<u>30,904</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		<u>\$ 6,370</u>
Total Assets		<u><u>\$ 6,370</u></u>
 <u>Fund Balance</u>		
Restricted Fund Balance		<u>\$ 6,370</u>
Total Fund Balance		<u><u>\$ 6,370</u></u>

SCHEDULE B-88

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Mediation Fees	\$ 25,000	25,000	16,200	16,050
Expenditures Disbursed	25,000	25,000	14,400	15,750
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	1,800	300
Fund Balance, Beginning of Year			4,570	4,270
Fund Balance, End of Year			<u><u>\$ 6,370</u></u>	<u><u>4,570</u></u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 3,303
Total Assets		<u>\$ 3,303</u>
 <u>Fund Balance</u>		
Restricted Fund Balance		\$ 3,303
Total Fund Balance		<u>\$ 3,303</u>

SCHEDULE B-90

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	<u>1,000</u>	<u>2,500</u>	<u>4,203</u>	<u>570</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,000)	(2,500)	(4,203)	(570)
Other Financing Sources (Uses):				
Transfer from General Fund	-	<u>2,500</u>	<u>2,500</u>	-
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>-</u>	<u>(1,703)</u>	<u>(570)</u>
Fund Balance, Beginning of Year			<u>5,006</u>	<u>5,576</u>
Fund Balance, End of Year			<u>\$ 3,303</u>	<u>5,006</u>



**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>		
Cash in Bank		\$ 4,306
Total Assets		<u>\$ 4,306</u>
 <u>Fund Balance</u>		
Restricted Fund Balance		\$ 4,306
Total Fund Balance		<u>\$ 4,306</u>

SCHEDULE B-92

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2018</u>	<u>2017</u>
Revenues Received:				
Fees	\$ 1,000	775	465	320
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,000</u>	<u>775</u>	465	320
Fund Balance, Beginning of Year			<u>3,841</u>	<u>3,521</u>
Fund Balance, End of Year			<u>\$ 4,306</u>	<u>3,841</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
 November 30, 2018

<u>Assets</u>	
Cash in Bank	\$ -
Total Assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft Payable	\$ 22,168
Unassigned Fund Balance	(22,168)
Total Liabilities & Fund Balance	<u>\$ -</u>

SCHEDULE B-94

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Donations	\$ 10,000	10,000	4,750	4,850
Grant Income	94,500	94,500	72,914	57,414
Total Revenues Received	<u>104,500</u>	<u>104,500</u>	<u>77,664</u>	<u>62,264</u>
Expenditures Disbursed:				
Private Donation Expense	5,000	5,000	942	1,205
Mental Health Court Expense	94,500	94,500	90,241	86,761
Total Expenditures Disbursed	<u>99,500</u>	<u>99,500</u>	<u>91,183</u>	<u>87,966</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,000</u>	<u>5,000</u>	(13,519)	(25,702)
Fund Balance (Deficit), Beginning of Year			(8,649)	17,053
Fund Balance (Deficit), End of Year			<u>\$ (22,168)</u>	<u>(8,649)</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018

<u>Assets</u>		
Cash in Bank		\$ 141,448
Total Assets		<u>\$ 141,448</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 141,448
Total Fund Balance		<u>\$ 141,448</u>

SCHEDULE B-96

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:				
Sales Tax Receipts	\$ 120,000	236,415	469,728	77,999
Total Revenues Received	<u>120,000</u>	<u>236,415</u>	<u>469,728</u>	<u>77,999</u>
Expenditures Disbursed:				
Agreement Payments	-	118,208	234,864	39,000
Miscellaneous Expense	1,000	1,000	-	-
Total Expenditures Disbursed	<u>1,000</u>	<u>119,208</u>	<u>234,864</u>	<u>39,000</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	119,000	117,207	234,864	38,999
Other financing sources:				
Transfers to General Fund	(60,000)	(118,415)	(118,415)	(14,000)
Net Change in Fund Balance	<u>\$ 59,000</u>	<u>(1,208)</u>	116,449	24,999
Fund Balance, Beginning of Year			<u>24,999</u>	<u>-</u>
Fund Balance, End of Year			<u>\$ 141,448</u>	<u>24,999</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions  
November 30, 2018**

<u>Assets</u>	
Cash in Bank	\$ 188,324
Total Assets	<u>\$ 188,324</u>
<u>Fund Balance</u>	
Committed Fund Balance	\$ 188,324
Total Fund Balance	<u>\$ 188,324</u>

SCHEDULE C-2

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)**

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	250,000	250,000	398,533	8,006
Excess of Revenues Received Over (Under) Expenditures Disbursed	(250,000)	(250,000)	(398,533)	(8,006)
Other Financing Sources (Uses):				
Transfer from General Fund	250,000	250,000	250,000	205,000
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	(148,533)	196,994
Fund Balance, Beginning of Year			336,857	139,863
Fund Balance, End of Year			<u>\$ 188,324</u>	<u>336,857</u>

COUNTY OF GRUNDY, ILLINOIS  
TRUST AND AGENCY FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position  
For the Year Ended November 30, 2018

	Totals	County Treasurer Agency Funds	County Clerk Agency Funds	Grundy County ETSB	Clerk of the Circuit Court Agency Funds	State's Attorney Agency Funds	County Sheriff Agency Funds	Self- Insurance Trust	Self Insurance Employee Health Insurance Fund	Veterans' Assistance Commission
<u>Assets</u>										
Cash and Equivalents	\$ 5,961,830	1,178,686	168,652	659,298	558,252	79,319	175,785	36,382	3,094,814	10,642
Investments	4,460,891	-	-	-	-	-	-	4,460,891	-	-
Capitalized Lease Receivable	566,983	-	-	566,983	-	-	-	-	-	-
Capital Assets, Net	2,269,740	-	-	2,269,740	-	-	-	-	-	-
Total Assets	<u>\$ 13,259,444</u>	<u>1,178,686</u>	<u>168,652</u>	<u>3,496,021</u>	<u>558,252</u>	<u>79,319</u>	<u>175,785</u>	<u>4,497,273</u>	<u>3,094,814</u>	<u>10,642</u>
<u>Liabilities and Net Position</u>										
Liabilities:										
Line of Credit Payable	\$ 500,000	-	-	500,000	-	-	-	-	-	-
Due to Others	2,171,336	1,178,686	168,652	-	558,252	79,319	175,785	-	-	10,642
Long-Term Liabilities	4,966,229	-	-	2,443,613	-	-	-	2,522,616	-	-
Total Liabilities	<u>7,637,565</u>	<u>1,178,686</u>	<u>168,652</u>	<u>2,943,613</u>	<u>558,252</u>	<u>79,319</u>	<u>175,785</u>	<u>2,522,616</u>	<u>-</u>	<u>10,642</u>
Net Position	<u>5,621,879</u>	<u>-</u>	<u>-</u>	<u>552,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,974,657</u>	<u>3,094,814</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$ 13,259,444</u>	<u>1,178,686</u>	<u>168,652</u>	<u>3,496,021</u>	<u>558,252</u>	<u>79,319</u>	<u>175,785</u>	<u>4,497,273</u>	<u>3,094,814</u>	<u>10,642</u>

COUNTY OF GRUNDY, ILLINOIS  
 COUNTY TREASURER AGENCY FUNDS

SCHEDULE D-2

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2018

	Totals	County Collector	Cemetery Road	Trustee Fund	Township Bridge Income	Township Motor Fuel Tax Fund	Payroll Clearing	Treasurer Special Trust Fund	Health Grows Garden Project Fund	Health Department Restricted Donation
Additions:										
Real Estate Tax	\$ 154,670,133	154,670,133	-	-	-	-	-	-	-	-
Interest Income	37,233	23,045	-	-	2,491	11,697	-	-	-	-
Allotments from State	682,109	-	-	-	-	682,109	-	-	-	-
Payroll Deposits	16,286,226	-	-	-	-	-	16,286,226	-	-	-
Other	45,003	-	13,666	26,552	-	-	4,560	225	-	
Total Additions	171,720,704	154,693,178	13,666	26,552	2,491	693,806	16,286,226	4,560	225	-
Deductions:										
Real Estate Tax	154,693,178	154,693,178	-	-	-	-	-	-	-	-
Township Roads & Bridges	711,949	-	-	-	11,432	700,517	-	-	-	-
Payroll Deductions	16,274,659	-	-	-	-	-	16,274,659	-	-	-
Other	64,847	-	-	836	-	-	61,793	225	1,993	
Total Deductions	171,744,633	154,693,178	-	836	11,432	700,517	16,274,659	61,793	225	1,993
Net Increase (Decrease)	(23,929)	-	13,666	25,716	(8,941)	(6,711)	11,567	(57,233)	-	(1,993)
Cash Balance, Beginning of Year	1,202,615	-	115,537	-	189,581	841,021	(9,397)	63,055	825	1,993
Cash Balance, End of Year	\$ 1,178,686	-	129,203	25,716	180,640	834,310	2,170	5,822	825	-

COUNTY OF GRUNDY, ILLINOIS  
 COUNTY CLERK AGENCY FUNDS

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2018

	Totals	County Clerk Fee Account	Recording Fees	Miscellaneous Account	Tax Redemption Fund	Special Trust
Additions:						
Tax Sale Redemptions	\$ 983,970	-	-	-	983,970	-
Fees	1,292,123	151,607	1,140,516	-	-	-
Other	580	-	-	500	-	80
Total Additions	2,276,673	151,607	1,140,516	500	983,970	80
Deductions:						
Payments to State and County	2,225,090	151,102	1,162,446	-	911,462	80
Other	574	-	-	554	20	-
Total Deductions	2,225,664	151,102	1,162,446	554	911,482	80
Net Increase (Decrease)	51,009	505	(21,930)	(54)	72,488	-
Cash Balance, Beginning of Year	117,643	-	49,342	115	67,778	408
Cash Balance, End of Year	\$ 168,652	505	27,412	61	140,266	408

Statement of Fiduciary Net Position  
November 30, 2018

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Assets

Cash in Bank	\$	659,298
Capitalized Lease Receivable		566,983
Capital Assets		
Capitalized		
Equipment		5,468,935
Office Equipment		2,600
Accumulated Depreciation		<u>(3,201,795)</u>
Total Assets	\$	<u>3,496,021</u>

Liabilities

Liabilities:

Line of Credit Payable	\$	500,000
Long-term Debt Obligations:		
Due within one year		539,522
Due in more than one year		<u>1,904,091</u>
Total Liabilities		<u>2,943,613</u>

Net Position

Restricted		102,252
Unrestricted		<u>450,156</u>
Total Liabilities and Net Position	\$	<u>3,496,021</u>



Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2018

	911 Operations Fund	Consolidated 911 Center	Starcom Radio Project Fund	Year Ended November 30,	
				2018	2017
Additions:					
911 Surcharge	\$ 958,278	-	-	958,278	741,869
Intergovernmental	279,838	1,748,654	183,458	2,211,950	2,461,704
Interest Income	152	-	-	152	1,020
Miscellaneous Income	4,042	-	735,635	739,677	3,364
Total Additions	<u>1,242,310</u>	<u>1,748,654</u>	<u>919,093</u>	<u>3,910,057</u>	<u>3,207,957</u>
Deductions:					
Current:					
Salaries	126,739	1,225,560	-	1,352,299	1,499,654
Benefits	-	533,088	-	533,088	726,970
Restricted Use Expense	576,344	11,560	897,317	1,485,221	1,070,944
Debt Service:					
Interest Expense	26,789	-	78,432	105,221	27,615
Depreciation Expense	243,944	-	-	243,944	160,410
Total Deductions	<u>973,816</u>	<u>1,770,208</u>	<u>975,749</u>	<u>3,719,773</u>	<u>3,485,593</u>
Other Financing Sources (Uses):					
Loss on Disposal of Capital Assets	-	-	-	-	(13,137)
Change in Net Position	268,494	(21,554)	(56,656)	190,284	(290,773)
Net Position, Beginning of Year	<u>433,288</u>	<u>(230,072)</u>	<u>158,908</u>	<u>362,124</u>	<u>652,897</u>
Net Position (Deficit), End of Year	<u>\$ 701,782</u>	<u>(251,626)</u>	<u>102,252</u>	<u>552,408</u>	<u>362,124</u>

**Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2018**

	Year Ended November 30,	
	2018	2017
Additions:		
Bail Bond Deposits	\$ 583,333	824,821
Fines and Costs	1,150,521	1,405,358
Other Receipts	17,401	16,853
Interest Income	-	88
Total Additions	<u>1,751,255</u>	<u>2,247,120</u>
Deductions:		
Bail Bond Refunds	293,855	348,848
Fines Remitted To:		
State of Illinois	572,507	659,398
County	442,082	540,300
Municipalities	168,464	174,362
Fees Remitted	381,266	417,174
Other Expenditures	87,605	200,326
Total Deductions	<u>1,945,779</u>	<u>2,340,408</u>
Net Increase (Decrease)	(194,524)	(93,288)
Cash Balance, Beginning of Year	<u>752,776</u>	<u>846,064</u>
Cash Balance, End of Year	<u>\$ 558,252</u>	<u>752,776</u>

**Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2018**

	Total	Crime Victim Progress Fund	Federal Forfeiture Fund	Forfeited Fund	Restitution Fund
Additions:					
Collections	\$ 21,291	8,813	-	7,345	5,133
Total Additions	<u>21,291</u>	<u>8,813</u>	<u>-</u>	<u>7,345</u>	<u>5,133</u>
Deductions:					
Amounts Distributed	13,513	8,400	-	-	5,113
Total Deductions	<u>13,513</u>	<u>8,400</u>	<u>-</u>	<u>-</u>	<u>5,113</u>
Net Increase (Decrease)	7,778	413	-	7,345	20
Cash Balance, Beginning of Year	<u>71,541</u>	<u>29,364</u>	<u>15,819</u>	<u>25,899</u>	<u>459</u>
Cash Balance, End of Year	<u>\$ 79,319</u>	<u>29,777</u>	<u>15,819</u>	<u>33,244</u>	<u>479</u>

COUNTY OF GRUNDY, ILLINOIS  
COUNTY SHERIFF AGENCY FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2018

	Totals	Sheriff Miscellaneous Account	Sheriff Civil Process Account	Sheriff Special Account	Sheriff Commissary Account (1)	Sheriff Commissary Account (2)	Sheriff DARE Account	Sheriff Fee Account	Sheriff Evidence & Forfeiture	Explorers Account
Additions:										
D.A.R.E. Proceeds	\$ 3,273	-	-	-	-	-	3,273	-	-	-
Fees	194,215	-	-	38,249	-	-	-	139,148	16,818	-
Civil Process Fees	42,752	-	42,752	-	-	-	-	-	-	-
Commissary Sales	124,634	-	-	-	-	124,634	-	-	-	-
Explorers Donations	20,355	-	-	-	-	-	-	-	-	20,355
Miscellaneous	11,945	11,945	-	-	-	-	-	-	-	-
Total Additions	397,174	11,945	42,752	38,249	-	124,634	3,273	139,148	16,818	20,355
Deductions:										
D.A.R.E. Distributions	3,769	-	-	-	-	-	3,769	-	-	-
Fees	238,183	-	-	84,277	-	-	-	134,848	19,058	-
Civil Process Distributions	42,752	-	42,752	-	-	-	-	-	-	-
Commissary	139,052	-	-	-	189	138,863	-	-	-	-
Explorers Expenses	13,338	-	-	-	-	-	-	-	-	13,338
Miscellaneous	3,903	3,903	-	-	-	-	-	-	-	-
Total Deductions	440,997	3,903	42,752	84,277	189	138,863	3,769	134,848	19,058	13,338
Net Increase (Decrease)	(43,823)	8,042	-	(46,028)	(189)	(14,229)	(496)	4,300	(2,240)	7,017
Cash Balance, Beginning of Year	219,608	678	463	150,583	189	36,286	1,728	5,226	10,075	14,380
Cash Balance, End of Year	\$ 175,785	8,720	463	104,555	-	22,057	1,232	9,526	7,835	21,397

Statement of Fiduciary Net Position  
November 30, 2018

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Assets

Cash in Bank	\$	36,382
Investments		<u>4,460,891</u>
Total Assets	\$	<u>4,497,273</u>

Liabilities and Net Position

Liabilities - General Obligation Self-Insurance Bonds Payable:		
Due within one year	\$	559,538
Due in more than one year		<u>1,963,078</u>
Total Liabilities		<u>2,522,616</u>
Net Position		<u>1,974,657</u>
Total Liabilities and Net Position	\$	<u>4,497,273</u>

COUNTY OF GRUNDY, ILLINOIS  
 SELF-INSURANCE TRUST

SCHEDULE D-10

Statement of Changes in Fiduciary Net Position- Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Additions:				
Insurance Cost Reimbursements from County	\$ 800,000	800,000	994,418	993,867
Interest Income	250,000	250,000	133,187	136,241
Miscellaneous Receipts	50,000	50,000	72,463	9,914
Total Additions	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,200,068</u>	<u>1,140,022</u>
Deductions:				
Administrative and Advisory Fees	-	-	17,052	17,612
Legal Fees	-	-	116,388	35,504
(Gain) Loss on Investment Sales	-	-	33,913	39,101
Interest Expense	-	-	425,602	417,730
Bond Issuance Premium	-	-	1,250	1,250
Insurance Premiums and Claims	-	-	440,387	349,325
Expenditures	1,200,000	1,200,000	-	-
Total Deductions	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,034,592</u>	<u>860,522</u>
Change in Net Position	<u>\$ (100,000)</u>	<u>(100,000)</u>	165,476	279,500
Net Position, Beginning of Year			<u>1,809,181</u>	<u>1,529,681</u>
Net Position, End of Year			<u>\$ 1,974,657</u>	<u>1,809,181</u>

Statement of Fiduciary Net Position  
November 30, 2018

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<u>Assets</u>		
Cash in bank		<u>\$ 3,094,814</u>
<u>Net Position</u>		
Net Position		<u>\$ 3,094,814</u>

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

SCHEDULE D-12

Statement of Changes in Fiduciary Net Position- Budget & Actual  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
Additions:				
Employer Contribution	\$ 2,100,000	2,100,000	2,222,651	1,776,734
Income/Employee	300,000	405,822	472,881	445,072
Interest Income	4,000	4,000	274	1,960
ETSB Contribution	23,833	185,000	9,309	354,424
Reinsurance	-	-	69,862	114,035
Total Additions	2,427,833	2,694,822	2,774,977	2,692,225
Deductions:				
Sergeant Premium	131,040	12,010	-	12,010
COBRA Expenses	2,400	2,400	845	924
Sec. 125 Plan Document	300	300	200	200
PCORI Tax	600	600	534	515
TRF Tax	6,534	6,534	-	6,309
Health Screening	19,500	19,500	21,060	19,395
Insurance Broker	36,000	36,000	34,992	32,584
Insurance Rebate	16,500	16,500	13,000	14,300
Claims	2,200,000	2,200,000	2,103,856	1,862,747
Stop Loss & Administrative Fee	400,000	400,000	499,344	367,690
Vision	9,600	9,600	2,979	9,402
Dental	71,000	71,000	68,680	52,419
Life	6,000	6,000	297	6,052
Flu Shots	2,000	2,000	-	1,320
Total Deductions	2,901,474	2,782,444	2,745,787	2,385,867
Net Increase (Decrease) in Net Position	\$ (473,641)	(87,622)	29,190	306,358
Net Position, Beginning of Year			3,065,624	2,759,266
Net Position, End of Year			\$ 3,094,814	3,065,624



COUNTY OF GRUNDY, ILLINOIS  
 VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-13

Statement of Changes in Fiduciary Net Position  
 For the Year Ended November 30, 2018  
 (With Comparative Figures for 2017)

	Year Ended November 30,	
	2018	2017
Additions:		
Grant Income	\$ 6,600	35,250
Interest Income	29	39
Other Income	395	896
Total Additions	7,024	36,185
Deductions:		
County Contribution	14,661	26,650
Total Deductions	14,661	26,650
Net Increase (Decrease) in Net Position	(7,637)	9,535
Cash Balance - Beginning of Year	18,279	8,744
Cash Balance - End of Year	\$ 10,642	18,279

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Human Resources Department:</u>				
Department Head Salary	\$ 72,471	105,483	96,941	72,709
Administrative Assistant	18,200	18,200	13,988	17,725
Vacation & Sick Leave	-	-	7,088	2,169
Books & Periodicals	200	-	-	79
Travel & Mileage	250	-	-	-
Miscellaneous	1,000	1,000	680	643
Association Dues	500	500	358	453
Continuing Education	2,000	200	89	587
New Employee Physicals	450	700	1,117	282
Advertising	2,000	2,400	2,004	1,229
Safety Expense	250	800	716	-
Total Human Resources Department	97,321	129,283	122,981	95,876
<u>County Board:</u>				
Secretary Salaries	61,000	65,379	55,936	74,731
Salaries - Board	146,500	146,500	146,230	151,397
Vacation & Sick Leave	-	-	6,977	-
Per Diem - Board Meetings	14,000	14,000	12,400	15,040
Per Diem - Committee Work	50,000	50,000	35,480	42,230
Postage	-	-	-	10
Employee Recognition	500	1,352	1,352	344
Travel Expense and Mileage	9,000	9,000	4,060	6,320
Copier Rental	1,600	1,600	1,756	3,909
Miscellaneous Expense	2,000	2,000	905	2,404
Association Dues	9,500	9,500	10,079	10,449
Total County Board	294,100	299,331	275,175	306,834
<u>Publishing and Printing:</u>				
County Board Notices	2,500	2,500	2,470	1,908
<u>County Administrator:</u>				
Salary - Department Head	78,625	78,625	77,260	90,487
Administration Security	45,782	45,782	40,903	33,357
Travel Expense and Mileage	500	500	279	100
Miscellaneous Expense	100	100	35	20
Association Dues and Conventions	1,000	-	-	959
Sterling Codifiers	2,000	2,000	2,550	2,080
Continuing Education	500	500	-	-
Total County Administrator	128,507	127,507	121,027	127,003

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 76,696	76,696	76,696	79,646
Salaries - Clerk Hire	148,856	150,011	126,179	142,922
Salaries - Extra Clerk Hire	11,000	11,000	9,450	3,455
Vacation & Sick Leave	-	-	25,112	9,217
Office Supplies	7,000	7,000	6,528	6,356
Travel Expense	1,000	1,000	428	902
Copier Expense	8,500	8,500	8,049	7,310
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	1,400	1,400	1,414	1,148
Capital Outlay	1,000	1,000	1,000	1,000
Total County Clerk and Recorder	255,952	257,107	255,356	252,456
<u>County Treasurer:</u>				
Salary - County Treasurer	76,696	76,696	76,696	79,646
Salaries - Clerk Hire	98,880	104,004	86,695	95,331
Salaries - Extra Clerk Hire	6,000	-	-	-
Vacation & Sick Leave	-	-	17,309	4,419
Office Supplies	750	750	670	683
Printing and Advertising	6,000	6,200	5,969	5,910
Travel Expense and Mileage	750	750	485	221
Miscellaneous Expense	250	250	15	218
Association Dues and Meetings	750	1,010	780	539
Computer Lease	41,063	40,500	40,487	31,170
Total County Treasurer	231,139	230,160	229,106	218,137
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	78,613	78,613	78,613	78,613
Salaries - Clerk Hire	125,265	125,195	106,182	112,078
Vacation & Sick Leave	-	-	16,772	14,844
Travel Expense	500	500	453	436
Copier Rental	795	795	767	3,475
Miscellaneous Expense	1,000	1,000	-	704
Association Dues and Convention	1,000	1,000	865	958
Total Circuit Clerk	207,173	207,103	203,652	211,108
<u>Supplies to County Offices:</u>				
Office Supplies	13,000	13,000	11,589	15,801
Cell Phone	22,000	22,000	17,645	18,776
Postage	68,000	68,000	68,490	48,723
Postage Meter Rental	12,000	12,000	4,810	10,444
Total Supplies to County Offices	115,000	115,000	102,534	93,744

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Public Defender:</u>				
Salary - Public Defender	\$ 149,857	151,252	139,559	152,317
Salary - Assistant Public Defender	61,723	62,242	57,669	55,460
Salary - Secretary	32,600	31,356	32,519	31,278
Special Assistant Attorney	18,830	18,830	18,830	16,830
Assistant Public Defender	23,698	22,241	22,231	22,447
Vacation & Sick Leave	-	-	17,366	3,287
Office Supplies	1,750	1,750	1,540	1,729
Office Expense - Assistant Public Defender	-	-	-	8,000
Travel and Mileage	500	500	500	250
Copier Rental	1,000	1,000	720	876
Miscellaneous Expense	1,000	1,000	493	500
Association Dues	1,150	1,150	860	1,015
Law Library	4,200	4,200	3,663	4,200
Continuing Education	2,500	2,500	1,619	1,047
Total Public Defender	298,808	298,021	297,569	299,236
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	12,500	12,500	9,641	10,214
Salaries - Secretarial	10,500	15,576	9,392	10,316
Court Appointed Experts	10,000	10,000	13,260	4,275
Law Clerk	3,000	3,000	-	978
Office Supplies	12,000	12,000	10,201	8,635
Professional Insurance	6,000	6,000	5,835	5,117
Interpreters	13,000	13,000	7,248	8,640
Transcripts	2,500	2,500	28	1,863
13th Judicial District Expense	35,000	35,000	30,913	39,068
Association Dues	1,600	1,600	1,545	1,545
Capital Expenditures	2,000	2,000	-	-
Total Court Related Expenses	108,100	113,176	88,063	90,651
<u>Probation Office:</u>				
Salaries - Probation Office	228,803	240,243	209,388	218,602
Employee Benefits	166,845	166,845	160,600	171,692
Adult Monitoring	1,500	-	-	-
Total Probation Office	397,148	407,088	369,988	390,294
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	200,000	104,668	137,663
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	32,000	32,000	18,869	24,572
Total Jurors' Fees	32,000	32,000	18,869	24,572

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 166,507	168,057	167,988	173,001
Salaries - Assistant State's Attorneys	351,885	373,880	333,553	364,174
Salaries - Secretaries	153,752	153,752	97,258	161,906
Salaries - Special Assistant State's Attorney	2,000	2,000	-	-
Salaries - Overtime	1,000	1,000	810	478
Vacation & Sick Leave	-	-	59,249	6,091
Office Supplies	7,000	7,000	7,652	6,814
Contractual Services	4,500	4,500	-	4,384
Investigation Expense	5,500	5,500	5,011	1,904
Extradition Expense	2,500	2,500	-	5,230
Transcript Expense	14,500	14,500	15,980	15,118
Books and Periodicals	16,500	16,500	8,667	17,541
Travel and Training Expense	3,500	3,500	3,458	2,894
Copier Expense	3,200	3,200	4,740	4,029
Miscellaneous Expense	250	250	173	192
Association Dues and Convention	6,300	6,300	6,828	6,608
Total State's Attorney	738,894	762,439	711,367	770,364
<u>Sheriff:</u>				
Salary - Sheriff	105,897	105,897	105,893	109,966
Salaries - Deputies	2,134,564	2,345,133	2,390,609	2,248,429
Salaries - Clerical	115,211	105,477	103,179	110,931
Director of Safety	2,500	2,500	2,504	2,600
Special Deputies	14,000	14,000	24,040	8,170
Holiday Pay	70,000	70,000	74,556	76,416
Overtime - Deputies	150,000	150,000	158,136	104,486
Overtime - Clerical	500	500	242	498
Office Supplies	12,000	12,000	8,327	7,988
Clothing for Personnel	12,500	12,500	25,774	5,172
Automobile Gasoline, Maintenance, etc.	200,000	200,000	155,686	166,276
Conceal Carry, Fingerprinting	7,000	7,000	825	1,029
Contractual M.A.N.S.	11,000	11,000	11,000	-
Equipment Rental	105,000	105,000	95,434	32,658
Copier Rental	6,000	6,000	5,052	5,153
LEADS Machine Rental	12,000	12,000	19,087	18,000
Miscellaneous Expense	1,500	1,500	1,497	638
Association Dues and Meetings	3,500	3,500	3,479	3,474
Continuing Education	44,839	44,839	36,000	24,721
Lease/Purchase of Automobiles	135,000	135,000	126,612	149,980
Reimbursable Expenditures	75,000	75,000	42,696	43,183
Technology	75,000	75,000	57,177	41,044
Reimbursable Expenditures - 911	112,715	112,715	109,435	110,215
Total Sheriff	3,405,726	3,606,561	3,557,240	3,271,027

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 818,841	883,086	878,603	779,842
Holiday Pay - Corrections	41,000	41,000	37,491	38,692
Overtime - Correction Staff	60,000	60,000	40,702	49,867
Board of Prisoners	115,000	115,000	108,954	130,299
Medical Care of Prisoners	115,000	115,000	73,347	90,501
Equipment Rental	22,000	22,000	22,614	9,135
Capital Outlay	-	-	-	26,095
Continuing Education	6,000	6,000	10,890	63
Total Jail Operations	1,177,841	1,242,086	1,172,601	1,124,494
<u>Courthouse Operations:</u>				
Salaries - Custodians	116,292	119,225	119,177	118,955
Overtime and Extra Help	-	-	-	69
Custodial Supplies	30,000	30,000	25,228	26,921
Electricity	92,000	92,000	100,861	104,309
Heating of Buildings	22,000	22,000	19,658	17,263
Repairs and Maintenance	41,000	111,896	107,809	74,143
Construction/Remodeling of Facilities	-	-	-	30,685
Total Courthouse Operations	301,292	375,121	372,733	372,345
<u>Administration Building:</u>				
Salaries - Custodian	109,300	111,937	102,158	114,066
Salaries- Overtime & Extra Help	1,000	1,000	1,236	1,191
Vacation & Sick Leave	-	-	10,447	-
Janitorial Supplies	8,500	8,500	7,798	7,511
Mileage and Travel	200	200	146	-
Electricity	39,000	59,153	61,810	52,518
Heating	18,940	20,446	21,125	15,978
Maintenance Contracts	11,000	11,000	7,613	9,176
Repairs and Maintenance	35,500	35,500	28,029	31,856
Landscaping	2,000	2,000	1,639	411
Remodeling and Painting	2,000	2,000	523	754
Parking Lot Repair	8,000	8,000	8,000	8,000
Continuing Education	250	250	60	-
Miscellaneous	2,000	2,000	2,280	1,865
Fire and Burglar Alarm	4,350	4,350	2,643	2,417
Gas, Diesel, Equipment, Vehicle Parts & Repairs	2,750	7,072	7,045	4,493
Snow Plowing and Salting	2,750	2,750	2,107	858
Total Administration Building	247,540	276,158	264,659	251,094

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Coroner:</u>				
Salary - Coroner	\$ 78,613	78,613	78,613	81,637
Salary - Chief Deputy	-	-	-	1,002
Salary - Deputy Chief	49,327	50,564	45,615	48,070
Salary - Admin. Deputy	37,513	38,454	32,644	37,490
Deputy - Call out	4,000	4,000	3,800	3,900
Extra Clerk Salaries	3,000	3,000	2,406	2,004
Vacation & Sick Leave	-	-	10,731	3,565
Office Supplies	700	700	422	699
Auto Expense	6,000	6,000	9,842	3,516
Professional Services	30,000	30,000	40,883	33,690
Morgue Supplies	5,000	5,000	4,858	3,587
Toxicology Services	8,500	8,500	11,183	8,345
Books and Periodicals	1,200	1,200	1,071	648
Travel Expense and Mileage	2,750	2,750	724	1,808
Miscellaneous	1,200	1,200	1,068	756
Association Dues and Convention	800	800	775	670
Capital Outlay	500	500	214	-
Continuing Education	2,000	2,000	324	277
Automobile Purchase	8,463	8,463	8,411	8,462
Total Coroner	239,566	241,744	253,584	240,126
<u>Grundy 911 Center</u>				
Office Supplies	2,000	2,048	2,230	1,059
Operating Supplies	10,000	10,000	10,130	9,080
Utilities	29,500	29,801	32,546	32,231
Repairs and Maintenance	15,000	15,000	13,812	14,909
Miscellaneous	4,000	4,000	3,869	5,659
Total Grundy 911 Center	60,500	60,849	62,587	62,938
<u>Environmental Resource &amp; Conservation Office (ERCO):</u>				
Salaries - Secretaries	-	-	-	184
Office Supplies	200	200	194	192
Travel Expense and Mileage	25	25	-	-
Green Energy	11,500	11,500	16,577	11,319
Special Projects	500	500	500	499
Recycle Program	500	500	500	400
Conferences	200	200	125	200
Educational Supplies	200	200	200	114
Total ERCO	13,125	13,125	18,096	12,908

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Land Use:</u>				
Salary - Department Head	\$ 72,589	75,520	60,431	74,184
Salary - Building Inspector	28,045	30,420	27,338	29,857
Salaries - Secretary	34,290	35,119	28,171	33,755
Vacation & Sick Leave	-	-	25,041	3,792
Plumbing Inspector	3,500	3,587	3,560	4,680
Office Supplies	300	300	300	300
Printing & Publications	800	800	367	332
Auto Expense	2,000	3,800	3,744	1,906
Copier Rental	3,000	3,000	3,000	4,257
Miscellaneous Expense	-	-	-	1,500
Association Dues and Convention	300	300	300	300
Continuing Education	800	800	533	775
Total Land Use	145,624	153,646	152,785	155,638
<u>Zoning Board of Appeals:</u>				
Salaries	500	4,125	3,900	375
Printing and Advertising	300	300	233	79
Travel Expense and Mileage	110	48	418	45
Total Zoning Board of Appeals	910	4,473	4,551	499
<u>Planning Commission:</u>				
Travel Expense and Mileage	500	1,727	1,727	968
<u>Board of Review:</u>				
Salaries - Board of Review	25,927	25,927	25,928	24,266
Salary - Chairman Supplement	701	701	700	727
Total Board of Review	26,628	26,628	26,628	24,993
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	5,000	5,000	10,711	7,501
Employee Health Insurance:	1,750,000	1,750,000	1,676,825	1,429,094
Total Employee Welfare	1,755,000	1,755,000	1,687,536	1,436,595
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	932,075	932,075	933,575	901,041
Total Grundy County Public Building Lease	932,075	932,075	933,575	901,041
<u>School Site Donation:</u>				
	12,000	12,000	28,531	26,511



COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 82,552	83,232	82,353	82,665
Salaries - Office/Field	275,619	326,849	264,201	216,332
Vacation & Sick Leave	-	-	28,366	9,234
Commercial Salaries-Assessor	10,000	10,250	-	-
Office Supplies	1,925	1,925	2,417	1,081
Professional Services - Legal	8,000	8,000	4,817	-
Contractual Services	-	-	-	30,923
Data Processing	28,690	28,690	23,711	21,209
Appraisals	3,500	3,500	-	-
Printing and Advertising	35,000	35,000	14,244	19,974
Travel and Mileage	1,500	1,500	3,991	1,457
Copier Rental	1,500	1,500	3,200	2,893
Dues and Publications	1,500	1,500	-	760
Capital Outlay	5,000	5,000	24,572	-
Continuing Education	2,750	2,750	4,576	2,796
Farmland Review Committee	450	450	450	450
Total Supervisor of Assessments	457,986	510,146	456,898	389,774
<u>Election Costs:</u>				
Salaries - Election Clerk	60,609	73,724	52,398	57,528
Salaries - Election Judges	105,000	105,000	74,983	36,788
Contractual Services	190,000	190,000	185,266	102,825
Salaries - Extra Clerk Hire	15,000	15,000	14,443	12,933
Vacation & Sick Leave	-	-	7,395	3,569
Supplies and Ballots	13,000	13,000	13,122	3,813
Printing of Notices and Ballots	13,000	13,000	10,561	5,220
Registration Supplies	-	-	-	3,330
Data Processing Services	27,000	27,000	23,554	14,446
Travel Expense and Mileage	5,600	5,600	5,041	2,032
Polling Place Rental	6,000	6,000	5,700	2,850
Capital Expenditures	-	-	-	66,650
Total Election Costs	435,209	448,324	392,463	311,984
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	41,905	39,860	39,860	43,666
Contractual Services	3,500	3,600	5,295	5,448
Employee Benefits	7,400	7,039	7,039	5,535
Office Supplies	2,000	2,000	1,754	1,431
Telephone	1,260	1,259	1,259	1,259
Postage	900	1,100	1,030	986
Books and Subscriptions	315	315	-	315
Travel Expense and Mileage	4,200	4,200	3,933	4,576
Insurance	2,110	1,458	1,458	1,149
Copier Rental	654	654	654	654
Association Dues and Conferences	2,000	1,810	1,970	1,970
Capital Outlay	1,000	710	711	619
Regional Board of Trustees Expense	200	-	-	-
Total Regional Superintendent of Schools	67,444	64,005	64,963	67,608

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Professional Services:</u>				
Professional Services	\$ 110,000	110,000	21,852	54,094
Labor Relations	75,000	75,000	140,462	145,643
911 Contract	776,862	776,862	776,862	863,370
Budget Preparation Service	3,850	3,850	92	5,413
Auditing Expense	43,600	43,600	43,692	42,592
Kendall Grundy Community Action	25,000	25,000	18,481	18,195
Faircom	2,000	2,000	2,000	2,000
No Tolerance Task Force (NTTF)	-	-	-	20,000
Total Professional Services	1,036,312	1,036,312	1,003,441	1,151,307
<u>Contingent Expenses:</u>				
Miscellaneous	500,000	500,000	17,843	251,416
<u>Juvenile Justice:</u>				
Department Head Salary	61,852	62,904	66,732	65,088
Office Supplies	1,000	1,000	945	89
Patient Care	4,000	4,000	-	-
Dues and Training	1,000	1,000	-	-
Total Juvenile Justice	67,852	68,904	67,677	65,177
<u>Victim Witness Costs:</u>				
IL Allotment Salary	25,358	27,038	28,718	28,690
Salaries	23,510	21,891	22,972	20,935
Program Administration	1,500	1,500	1,444	1,495
Children's Advocacy Center	7,500	7,500	6,985	8,664
Printing and Advertising	1,000	1,000	1,000	241
Dues and Training	1,000	1,000	720	1,031
Emergency Services	200	200	-	200
Total Victim Witness Costs	60,068	60,129	61,839	61,256

COUNTY OF GRUNDY, ILLINOIS  
GENERAL FUND

SCHEDULE 4  
(Continued)

Comparison of Expenditures with Appropriations  
For the Year Ended November 30, 2018  
(With Comparative Figures for 2017)

	Budget Original	Budget Final	Year Ended November 30,	
			2018	2017
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 44,726	47,462	43,064	46,813
Salaries - Secretary	31,944	31,000	25,158	12,681
Salaries - Drivers	30,000	31,000	30,915	28,424
Vacation & Sick Leave	-	-	5,335	890
IMRF Benefits	3,800	1,500	1,093	2,614
FICA Benefits	8,300	8,300	7,360	6,127
Office Supplies	350	400	393	456
Unemployment Benefits	1,500	750	297	245
Professional Fees	5,000	1,000	-	4,539
Data Processing Services	1,000	1,000	898	893
Auto Expense	12,000	18,000	16,318	10,402
Postage	500	100	16	130
Books & Periodicals	400	400	130	443
Printing and Advertising	2,500	2,500	1,826	1,842
Travel Expenses	5,000	5,000	2,255	1,887
Events	500	500	196	455
Insurance	23,250	41,182	41,182	22,259
Facilities Maintenance	750	250	45	-
Copier Expense	-	-	-	306
Assistance to Veterans	10,000	2,500	1,925	4,725
Other Expenses	1,000	500	490	759
Association Dues	400	400	375	230
Continuing Education	750	750	665	250
Office Equipment	500	500	295	37
Computer Equipment	1,000	1,000	901	-
Grant Expense	-	3,000	2,649	654
Total Veterans' Assistance	185,170	198,994	183,781	148,061
<u>Technology:</u>				
Salaries - Technology Manager	88,741	92,322	80,233	92,445
Salaries - Technology	79,000	68,099	61,007	74,180
Vacation & Sick Leave	-	-	19,278	1,997
Computer Supplies	19,000	19,000	22,054	14,647
County Clerk	10,900	10,900	14,638	9,284
County Treasurer	25,000	25,000	23,562	21,638
Data Processing Services	22,500	22,500	13,424	15,036
Telephone	142,400	142,400	158,810	145,892
Capital Outlay	72,700	72,700	52,237	45,338
Technology Replacement	69,000	69,000	76,737	145,987
Continuing Education	6,000	6,000	6,990	6,130
Vehicle Expense	1,500	1,500	1,301	1,071
Web Maintenance	1,500	1,500	-	60
Total Technology	538,241	530,921	530,271	573,705
Total Expenditures	\$ 14,773,251	15,299,643	14,218,834	13,921,311

**Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections**

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

## ***OTHER REPORTS***



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County of Grundy, Illinois' basic financial statements and have issued our report thereon dated February 11, 2019.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 a deficiency in internal control, described in the accompanying schedule of findings and questioned costs on pages 161-163 that we consider to be a significant deficiency: 2018-1.

## **Compliance and Other Matters**

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

We noted certain matters that we reported to management of County of Grundy, Illinois in a separate letter dated February 11, 2019.

## **County of Grundy's Response to Findings**

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

## **Purpose of this Report**

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

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
February 11, 2019

***SINGLE AUDIT***





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

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

**Report on Compliance for Each Major Federal Program**

We have audited County of Grundy, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2018. County of Grundy, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of County of Grundy, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County of Grundy, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, County of Grundy, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2018.

## Report on Internal Control over Compliance

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

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

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

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

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
February 11, 2019

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2018

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	
<b><u>U.S. Department of Agriculture</u></b>				
Passed through Illinois Department of Human Services:				
Special supplemental food program for women, infants, and children (WIC)	10.557	FCSXQ00882 FCSWQ00882	\$ 37,182 55,753	* *
Food coupons		Non-cash - FY19 Non-cash - FY18	45,081 <u>128,928</u>	* *
Total passed through Illinois Department of Human Services (CFDA #10.557)				<u>266,944</u>
Total U.S. Department of Agriculture				<u>266,944</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through Illinois Emergency Management Agency				
Emergency Preparedness	97.042	18EMAGRUNDY	21,304	
Hazard Mitigation Grant Program	97.039	8HM16GRUNDY	<u>80,993</u>	
Total U.S. Department of Homeland Security				<u>102,297</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Illinois Department of Human Services:				
Preventative health and health services block grant	93.959	943CSC03075 843CWC03075	2,348 <u>14,068</u>	
Total Preventative health and health services block grant				<u>16,416</u>
Total passed through Illinois Department of Human Services				<u>16,416</u>
Passed through Region Two Area Agency on Aging:				
Title III B - Grants for state and community programs on aging	93.044	707 FY19 707 FY18	22,261 <u>55,164</u>	
Total Title III B				<u>77,425</u>
Title III E - Grants for state and community programs on aging	93.052	707 FY19 707 FY18 707 FY17	4,617 19,507 <u>2,936</u>	
Total Title III E				<u>27,060</u>
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY19 707 FY18	1,699 <u>911</u>	<u>2,610</u>
Total passed through Region Two Area Agency on Aging				<u>107,095</u>
Passed through Illinois Department of Healthcare & Family Services				
Child Support Enforcement	93.563		2,479	
Medical Assistance Program	93.778		53,184	
Dependent and Neglected Children Federal Match (FFP) Medicaid	93.669		<u>809</u>	
Total passed through Illinois Department of Healthcare & Family Services				<u>56,472</u>

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2018

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<b><u>U.S. Department of Health and Human Services - (Continued)</u></b>			
Substance Abuse and Mental Health Services Admin.	93.243	5H79SM062817-03	90,483
Now is the Time - Project Aware			
Passed through Illinois Department of Public Health			
Immunization	93.268	Non-cash Vaccines	51,948
Total CFDA #93.268			51,948
Bioterrorism (PHEP)	93.074	97180033G	21,915
		87180033F	32,944
			54,859
CRI	93.074	97580009G	19,768
		87180104F	30,694
			50,462
Total CFDA #93.074			105,321
Total passed through Illinois Department of Public Health			157,269
Total U.S. Department of Health and Human Services			427,735
<b><u>U.S. Department of Transportation</u></b>			
Total Passed Through Illinois Department of Transportation:			
Sustained Traffic Enforcement Program (STEP)	20.600	OP-18-0143	23,225
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-19-00-FED OP-18-00-FED	70,000 34,398
			104,398 *
Total Passed Through Illinois Department of Transportation			127,623
Passed through Illinois Emergency Management Agency			
Hazardous Materials Emergency Preparedness (HMEP)	20.703	17HMEPGRUNDY	1,401
Total U.S. Department of Transportation			129,024
<b><u>U.S. Environmental Protection Agency</u></b>			
Passed through Illinois Department of Public Health			
Non-Community Water	66.605	85380134F 75380137E	1,200 250
Total U.S. Environmental Protection Agency			1,450
<b>Total Expenditures of Federal Awards</b>			<b>\$ 927,450</b>

\* Major Program

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2018

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

*Basis of Presentation*

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

*Basis of Accounting*

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

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

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

**NOTE 3: SUB-RECIPIENTS**

The County of Grundy, Illinois provided no awards to sub-recipients during the fiscal year ended November 30, 2018.

**NOTE 4: NON-CASH COMMODITIES**

Non-monetary assistance of \$174,009 for the Special Supplemental Nutrition Program for Women, Infant and Children is reported at the fair market value of the commodities received and disbursed. During the fiscal year ended November 30, 2018, the Grundy County Health Department also received non-cash vaccine donations in the amount of \$51,948. Each of these amounts has been reported as a revenue and expenditure in the Health Department Fund.

**NOTE 5: OTHER DISCLOSURES**

No federal awards were expended in the form of insurance in effect during the 2018 fiscal year. There were no loan or loan guarantees outstanding at year-end, in respect to federal awards. The County's Non-Metro Area Transportation Operating and Administrative Assistance Grant (CFDA #20.509) required matching expenditures as follows: The federal 5311 funds provide reimbursement for up to 50% of eligible net operating expenses and 80% of eligible administrative expenses, limited to the amount of federal funding provided for in this agreement. No other County federal grants required matching expenditures during the year ended November 30, 2018.

## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

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#### A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Grundy, Illinois.
2. No material weaknesses and one significant deficiency relating to the audit of the County's financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the County of Grundy, Illinois were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance for the County of Grundy, Illinois expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the County of Grundy, Illinois are reported in Part C of this Schedule.
7. The programs tested as major programs include Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - CFDA #10.557, and Non-Metro Area Transportation Operating and Administrative Assistance Grant – CFDA #20.509.
8. Total federal expenditures for the fiscal year ended November 30, 2018 were \$927,450, and major programs tested represented 40.04% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. The County of Grundy, Illinois was not determined to be a low-risk auditee.

#### B. FINDINGS

There were no questioned costs reported in relation to the findings reported on the following pages. Significant deficiency 2018-1 was related to the financial statement audit and does not directly impact the Schedule of Expenditures of Federal Awards.

## COUNTY OF GRUNDY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

---

#### C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

##### Significant Deficiencies:

##### Finding 2018-1: Financial Statement Preparation

###### *Condition:*

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

###### *Criteria:*

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

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

###### *Cause:*

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

###### *Effects:*

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

###### *Recommendation:*

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

###### *Management Response:*

While financial oversight has improved, the County, like many other governmental entities, currently does not have adequate resources in terms of staffing or budget to remedy this deficiency.

COUNTY OF GRUNDY, ILLINOIS

Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2018

---

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

Significant Deficiencies (continued):

Finding 2018-1: Financial Statement Preparation (continued)

*Management Response (continued):*

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



**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**For the Year Ended November 30, 2018**

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**D. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

**2017-1 - Financial Statement Preparation:**

*Condition:*

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

*Status:*

The condition stated above has not changed and is applicable for the 2018 audit. This finding is reported as a financial statement audit finding, but not as a single audit finding. Refer to Finding 2018-1 for more information.

**2017-2 – Software Conversion Bank Balance Variance:**

*Condition:*

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

*Status:*

The County resolved this issue during the 2018 fiscal year.

**2017-3 - Financial Oversight:**

*Condition:*

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

*Status:*

The County resolved this issue during the 2018 fiscal year.

COUNTY OF GRUNDY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended November 30, 2018

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

**2017-4 - Significant Audit Adjustments:**

*Condition:*

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

*Status:*

The County resolved this issue during the 2018 fiscal year.