

**COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2020**

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT	1-3
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position - Modified Cash Basis (Statement A).....	4
Statement of Activities - Modified Cash Basis (Statement B).....	5
Fund Financial Statements:	
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
NOTES TO BASIC FINANCIAL STATEMENTS	11-45
OTHER INFORMATION:	
General Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule A-1)	46
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule A-2)	46
Statement of Revenues Received – Budget & Actual (Schedule A-3).....	47-48
Statement of Expenditures Disbursed – Budget & Actual (Schedule A-4).....	49
Major Special Revenue Funds:	
EDPA 1 Income Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule A-5).....	50
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule A-6).....	50

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
County Motor Fuel Tax Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule A-7).....	51
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule A-8).....	51
NOTES TO OTHER INFORMATION	52-53
SUPPLEMENTAL INFORMATION:	
Non-major Governmental Funds:	
Combining Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-1).....	54-63
Combining Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance (Schedule B-2)	64-73
County Highway Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-3)	74
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-4)	75
Health Department Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-5).....	76
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-6)	77
Liability Insurance Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-7)	78
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-8)	78

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Highway-Restricted Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-9)	79
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-10)	79
County Bridge Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-11)	80
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual (Schedule B-12)	80
Federal Aid Matching Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-13)	81
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual (Schedule B-14)	81
Tuberculosis Care and Treatment Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-15)	82
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-16)	82
Emergency Services and Disaster Agency Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-17)	83
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-18)	83
Illinois Municipal Retirement and Social Security Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-19)	84
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-20)	84

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Child Support Fee Collection Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-21)	85
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-22)	85
Animal Control Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-23)	86
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-24)	86
Indemnity Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-25)	87
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-26)	87
Local Emergency Planning Commission Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-27)	88
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-28)	88
Law Library Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-29)	89
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-30)	89
Unemployment Insurance Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-31)	90
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-32)	90

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Workmen’s Compensation Insurance Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-33)	91
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-34)	91
County Clerk Record Document Storage Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-35)	92
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-36)	92
Circuit Clerk Automation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-37)	93
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-38)	93
Security System Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-39)	94
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-40)	94
Circuit Clerk Document Storage Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-41)	95
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-42)	95
Treasurer Automation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-43)	96
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-44)	96

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Probation and Court Services Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-45)	97
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-46)	97
Mental Health Court Grant Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-47)	98
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-48)	98
Animal Control Donation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-49)	99
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-50)	99
Geographic Information System (G.I.S.) Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-51)	100
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-52)	100
ESDA Nuclear Emergency Planning Grant (INSPA) Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-53)	101
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-54)	101
Animal Control Population Fees Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-55)	102
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-56)	102

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Sheriff Vehicle Fees Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-57)	103
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-58)	103
Circuit Clerk Operation and Administration Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-59)	104
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-60)	104
State’s Attorney Drug Court Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-61)	105
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-62)	105
Juvenile Justice Fees Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-63)	106
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-64)	106
IKE Planning Grant Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-65)	107
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-66)	107
Drug Court Participation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-67)	108
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-68)	108

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Sale in Error Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-69)	109
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-70)	109
Coroner’s Operating Expense Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-71)	110
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-72)	110
Transit Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-73)	111
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-74)	111
EDPA 2 Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-75)	112
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-76)	112
Probation and Court Services Operations Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-77)	113
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-78)	113
Transit Project Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-79)	114
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-80)	114

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Development Engineering Fees Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-81)	115
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-82)	115
State’s Attorney Automation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-83)	116
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-84)	116
State’s Attorney Fee Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-85)	117
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-86)	117
Dispute Resolution Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-87)	118
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-88)	118
Merit Commission Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-89)	119
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-90)	119
GIS Automation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-91)	120
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-92)	120

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Stormwater Commission Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions (Schedule B-93)	121
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-94)	121
Sales Tax Sharing Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-95)	122
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-96)	122
Public Defender Automation Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-97)	123
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-98)	123
County Jail Medical Costs Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-99)	124
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-100)	124
Child Advocacy Center Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-101)	125
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-102)	125
County Clerk & Recorder Restricted Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-103)	126
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-104)	126

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
Sheriff Restricted Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-105).....	127
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-106).....	127
Self-Insurance Employee Health Insurance Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule B-107).....	128
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule B-108).....	129
Capital Projects Funds:	
Capital Improvement Fund:	
Statement of Assets, Liabilities, and Fund Balances Arising From Cash Transactions (Schedule C-1).....	130
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Budget & Actual (Schedule C-2).....	130
Trust and Custodial Funds:	
Combining Statement of Fiduciary Net Position (Schedule D-1).....	131
Statements of Changes in Fiduciary Net Position:	
County Treasurer Custodial Funds (Schedule D-2).....	132
County Clerk Custodial Funds (Schedule D-3).....	133
Grundy County Emergency Telephone System Board Statement of Fiduciary Net Position (Schedule D-4).....	134
Grundy County Emergency Telephone System Board Statement of Changes in Fiduciary Net Position (Schedule D-5).....	135
Clerk of the Circuit Court Custodial Funds (Schedule D-6).....	136

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
State's Attorney Custodial Funds (Schedule D-7)	137
County Sheriff Custodial Funds (Schedule D-8)	138
Self-Insurance Trust:	
Statement of Fiduciary Net Position (Schedule D-9)	139
Statement of Changes in Fiduciary Net Position – Budget & Actual (Schedule D-10)	140
Veterans' Assistance Commission:	
Statement of Changes in Fiduciary Net Position – Budget & Actual (Schedule D-11)	141
General Fund – Comparison of Expenditures with Appropriations (Schedule 1)	142-151
Schedules of Changes in Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund – Unaudited (Schedule 2)	152-154
Schedules of Contributions – Illinois Municipal Retirement Fund – Unaudited (Schedule 3)	155-156
Schedules of Changes in Net OPEB Liability and OPEB Expense Grundy County Postretirement Health Plan – Unaudited (Schedule 4)	157
Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections (Schedule 5)	158
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 <i>Government Auditing Standards</i>	159-160

COUNTY OF GRUNDY, ILLINOIS

Table of Contents

	PAGE
SINGLE AUDIT:	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	161-162
Schedule of Expenditures of Federal Awards	163-165
Notes to the Schedule of Expenditures of Federal Awards	166
Schedule of Findings & Questioned Costs	167
Summary Schedule of Prior Year Audit Findings	167

INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2020, 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, 2020, 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, Notes to Other Information and Supplemental Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Comparative Information

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Grundy, Illinois, for the year ended November 30, 2019, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 10, 2020, 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 9, 2021, 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 9, 2021

BASIC FINANCIAL STATEMENTS

**Government-wide Financial Statement
Statement of Net Position - Modified Cash Basis
November 30, 2020**

	Primary Government		Component Unit
	Governmental Activities		Public Building
	2020	2019	Commission
<u>Assets</u>			
Cash and Equivalents	\$ 37,788,759	34,015,840	-
Investments, at Cost	-	-	64,224
Capital Assets:			
Land & Land Improvements	1,214,859	1,326,845	1,590,212
Construction in Progress	960,595	1,803,036	-
Buildings & Improvements	20,591,519	20,241,780	21,512,032
Equipment	5,288,464	5,142,291	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	15,996,372	14,382,947	-
Accumulated Depreciation	(36,959,604)	(35,163,765)	(6,180,580)
Total Assets	<u>54,844,275</u>	<u>51,712,285</u>	<u>17,045,995</u>
<u>Liabilities</u>			
Current Liabilities:			
Accrued interest on bonds	-	-	120,581
Long-term Obligations Payable:			
Due within one year	98,746	125,937	695,000
Due in more than one year	226,749	325,028	7,510,000
Total Liabilities	<u>325,495</u>	<u>450,965</u>	<u>8,325,581</u>
<u>Net Position</u>			
Net Investment in Capital Assets	16,730,021	17,245,480	8,776,771
Restricted	20,978,297	17,830,866	-
Unrestricted	16,810,462	16,184,974	(56,357)
Total Net Position	<u>\$ 54,518,780</u>	<u>51,261,320</u>	<u>8,720,414</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, 2020

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		
					2020	2019	
Primary Government:							
Governmental Activities:							
General Government	\$ 15,847,180	4,601,940	3,048,767	-	(8,196,473)	(8,851,249)	-
Judiciary and Courts	2,738,659	1,128,509	914,864	-	(695,286)	(1,150,688)	-
Education	86,010	8,415	-	-	(77,595)	(68,956)	-
County Development	185,515	294,033	143,038	-	251,556	(43,927)	-
Public Safety	6,676,365	861,497	181,669	16,830	(5,616,369)	(4,499,052)	-
Highways and Bridges	1,989,192	282,073	1,137,076	-	(570,043)	(1,135,559)	-
Public Health	3,814,541	512,289	1,388,792	43,059	(1,870,401)	(603,855)	-
Employee Welfare	1,939,315	-	-	-	(1,939,315)	(1,793,504)	-
Employee Retirement Costs	2,632,231	-	-	-	(2,632,231)	(2,312,208)	-
Total Governmental Activities	<u>\$ 35,909,008</u>	<u>7,688,756</u>	<u>6,814,206</u>	<u>59,889</u>	<u>(21,346,157)</u>	<u>(20,458,998)</u>	<u>-</u>
Component Unit	<u>\$ 737,149</u>	<u>976,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,591</u>
General Revenues							
Taxes:							
Property Taxes					\$ 16,943,917	16,885,713	-
Retailers' Occupation Tax					514,122	711,207	-
Supplemental Sales Tax					2,344,577	2,570,451	-
Illinois Use Tax					483,346	390,109	-
Illinois Income Tax					1,310,550	1,274,635	-
Illinois Replacement Tax					488,244	535,853	-
Real Estate Transfer Tax					254,481	147,491	-
Motor Fuel Taxes					1,582,628	1,045,150	-
Other Taxes					36,881	35,581	-
Interest on Investments					246,678	515,893	2,363
Miscellaneous					398,193	425,272	-
Total General Revenues					<u>24,603,617</u>	<u>24,537,355</u>	<u>2,363</u>
Change in Net Position					3,257,460	4,078,357	241,954
Net Position at beginning of year, as originally reported					51,261,320	43,936,887	8,478,460
Prior period adjustment					-	3,246,076	-
Net Position at beginning of year, as restated					<u>-</u>	<u>47,182,963</u>	<u>-</u>
Net Position at end of year					<u>\$ 54,518,780</u>	<u>51,261,320</u>	<u>8,720,414</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, 2020**

	General Fund	EDPA 1 Fund	County MFT Fund	Non-major Governmental Funds	Totals November 30,	
					2020	2019
<u>Assets</u>						
Cash and Equivalents	\$ 12,056,897	4,835,279	4,947,858	16,177,162	38,017,196	34,252,220
Total Assets	<u>\$ 12,056,897</u>	<u>4,835,279</u>	<u>4,947,858</u>	<u>16,177,162</u>	<u>38,017,196</u>	<u>34,252,220</u>
<u>Liabilities and Fund Balances</u>						
Liabilities						
Overdraft Payable	\$ -	-	-	228,437	228,437	236,380
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,437</u>	<u>228,437</u>	<u>236,380</u>
Fund Balances:						
Restricted Fund Balance	26,717	4,835,279	4,947,858	11,168,443	20,978,297	17,830,866
Committed Fund Balance	-	-	-	5,008,719	5,008,719	4,557,440
Unassigned Fund Balance	12,030,180	-	-	(228,437)	11,801,743	11,627,534
Total Fund Balances	<u>12,056,897</u>	<u>4,835,279</u>	<u>4,947,858</u>	<u>15,948,725</u>	<u>37,788,759</u>	<u>34,015,840</u>
Total Liabilities and Fund Balances	<u>\$ 12,056,897</u>	<u>4,835,279</u>	<u>4,947,858</u>	<u>16,177,162</u>	<u>38,017,196</u>	<u>34,252,220</u>

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds		\$ 37,788,759	34,015,840
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		54,015,120	52,860,210
Accumulated depreciation		(36,959,604)	(35,163,765)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore are not reported in the funds.			
		(325,495)	(450,965)
Net Position of Governmental Activities		<u>\$ 54,518,780</u>	<u>51,261,320</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, 2020

	General Fund	EDPA 1 Fund	County MFT Fund	Non-major Governmental Funds	Totals	
					November 30,	
					2020	2019
Revenues Received:						
Taxes:						
Property Tax	\$ 6,686,334	2,623,757	-	7,633,826	16,943,917	16,885,713
Retailers' Occupation Tax	514,122	-	-	-	514,122	711,207
Supplemental Sales Tax	2,075,517	-	-	269,060	2,344,577	2,570,451
Illinois Use Tax	483,346	-	-	-	483,346	390,109
Illinois Income Tax	1,310,550	-	-	-	1,310,550	1,274,635
Illinois Replacement Tax	478,244	-	-	10,000	488,244	535,853
Real Estate Transfer Tax	254,481	-	-	-	254,481	147,491
Other Taxes	36,881	-	-	-	36,881	35,581
Intergovernmental	528,772	-	1,582,628	235,162	2,346,562	1,785,135
Grants & Contributions	1,037,765	-	1,137,076	4,699,254	6,874,095	5,590,417
Reimbursements	391,022	-	57,884	100,878	549,784	671,737
Licenses and Permits	243,741	-	-	-	243,741	112,008
Revenue from Services	1,874,076	-	-	4,257,221	6,131,297	6,043,766
Interest on Investments	126,807	22,276	20,177	77,418	246,678	515,893
Miscellaneous	138,848	-	-	259,345	398,193	425,291
Total Revenues Received	16,180,506	2,646,033	2,797,765	17,542,164	39,166,468	37,695,287
Expenditures Disbursed:						
Current:						
General Government	5,421,431	2,047,921	-	6,774,167	14,243,519	15,222,043
Judiciary and Courts	2,088,430	-	-	595,030	2,683,460	2,693,855
Education	86,010	-	-	-	86,010	79,687
County Development	181,065	-	-	4,450	185,515	202,147
Public Safety	6,114,681	-	-	707,800	6,822,481	6,280,783
Highways and Bridges	-	-	315,768	2,495,732	2,811,500	1,973,237
Public Health	-	-	-	2,259,781	2,259,781	2,186,961
Employee Welfare	1,939,315	-	-	-	1,939,315	1,793,504
Employee Retirement Costs	-	-	-	2,632,231	2,632,231	2,312,208
Debt Service						
Principal	137,794	-	-	-	137,794	178,642
Interest	16,497	-	-	-	16,497	11,649
Capital Outlay	253,379	-	280,000	1,042,067	1,575,446	1,545,997
Total Expenditures Disbursed	16,238,602	2,047,921	595,768	16,511,258	35,393,549	34,480,713

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, 2020

	General Fund	EDPA 1 Fund	County MFT Fund	Non-major Governmental Funds	Totals	
					November 30,	
					2020	2019
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ (58,096)	598,112	2,201,997	1,030,906	3,772,919	3,214,574
Other Financing Sources (Uses):						
Operating Transfers In	1,367,519	-	-	1,396,655	2,764,174	2,989,382
Operating Transfers Out	(1,117,349)	-	-	(1,646,825)	(2,764,174)	(2,989,382)
Loan Proceeds	-	-	-	-	-	265,170
Total Other Financing Sources (Uses):	250,170	-	-	(250,170)	-	265,170
Net Change in Fund Balance	192,074	598,112	2,201,997	780,736	3,772,919	3,479,744
Fund Balance, Beginning of Year	11,864,823	4,237,167	2,745,861	15,167,989	34,015,840	27,290,020
Prior Period Adjustment	-	-	-	-	-	3,246,076
Fund Balance, End of Year	\$ 12,056,897	4,835,279	4,947,858	15,948,725	37,788,759	34,015,840

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 3,772,919 3,479,744

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

Issuance of debt principal is a revenue in the governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position:

Debt issuance	-	(265,170)
Debt retired	125,470	119,781

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	1,720,318	2,931,389
Depreciation expense	(2,361,247)	(2,187,387)

Change in Net Position of Governmental Activities \$ 3,257,460 4,078,357

Statement of Fiduciary Net Position
November 30, 2020

	Self-Insurance Trust	Grundy County ETSB	Custodial Funds	Total
<u>Assets</u>				
Current Assets:				
Cash and Equivalents	\$ 74,874	1,377,658	3,475,882	4,928,414
Investments	3,750,909	-	-	3,750,909
Capitalized Lease Receivable	-	57,753	-	57,753
Capital Assets, Net	-	2,084,024	-	2,084,024
Total Assets	<u>3,825,783</u>	<u>3,519,435</u>	<u>3,475,882</u>	<u>10,821,100</u>
<u>Liabilities</u>				
Current Liabilities:				
Overdraft Payable	-	43,687	-	43,687
Line of Credit Payable	-	455,197	-	455,197
Due to Others	-	-	-	-
Long-term Obligations Payable:				
Due Within One Year	340,000	563,969	-	903,969
Due Beyond One Year	1,100,000	788,318	-	1,888,318
Total Liabilities	<u>1,440,000</u>	<u>1,851,171</u>	<u>-</u>	<u>3,291,171</u>
<u>Net Position</u>				
Net Position - ETSB	-	1,668,264	-	1,668,264
Net Position - Custodial Funds	-	-	3,475,882	3,475,882
Net Position Held in Trust	2,385,783	-	-	2,385,783
Total Net Position	<u>\$ 2,385,783</u>	<u>1,668,264</u>	<u>3,475,882</u>	<u>7,529,929</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, 2020

	Self-Insurance Trust	Grundy County ETSB	Custodial Funds	Total
Additions:				
County Contribution	\$ 913,023	-	-	913,023
Agency Contribution	-	1,952,413	-	1,952,413
County Treasurer	-	-	191,023,911	191,023,911
Circuit Clerk	-	-	1,835,036	1,835,036
County Clerk	-	-	3,002,056	3,002,056
County Sheriff Collections	-	-	268,906	268,906
State's Attorney Collections	-	-	11,943	11,943
Grants	-	100,447	307,144	407,591
Allotments from State	-	-	1,289,869	1,289,869
911 Surcharge	-	1,039,307	-	1,039,307
Starcom Fees	-	221,759	-	221,759
Tower Lease	-	144,329	-	144,329
Reinsurance Reimbursements	-	276,290	-	276,290
Interest Income	106,034	223	12,891	119,148
Miscellaneous	(26,150)	1,200	80,041	55,091
Transfers In	-	35,353	-	35,353
Total Additions	992,907	3,771,321	197,831,797	202,596,025
Deductions:				
Fees	116,190	-	301,000	417,190
Real Estate Tax	-	-	172,735,603	172,735,603
Township Roads & Bridges	-	-	1,102,333	1,102,333
Payroll Deductions	-	-	18,284,693	18,284,693
ETSB/911 Operating Expenses	-	2,926,629	-	2,926,629
Circuit Clerk Expenses	-	-	1,051,128	1,051,128
County Clerk Payments	-	-	2,888,639	2,888,639
State's Attorney Disbursements	-	-	21,037	21,037
County Sheriff	-	-	136,391	136,391
VAC Contributions	-	-	6,371	6,371
Interest Expense	390,009	51,302	-	441,311
Bond Issuance Premium	1,250	-	-	1,250
Depreciation Expense	-	256,332	-	256,332
Insurance Premiums and Claims	349,427	-	-	349,427
Miscellaneous	-	-	322,539	322,539
Transfers Out	-	35,353	-	35,353
Total Deductions	856,876	3,269,616	196,849,734	200,976,226
Change in Net Position	136,031	501,705	982,063	1,619,799
Net Position - Beginning of Year	2,249,752	1,166,559	2,493,819	5,910,130
Net Position - End of Year	\$ 2,385,783	1,668,264	3,475,882	7,529,929

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

NOTES TO BASIC FINANCIAL STATEMENTS

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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 31st year end, reported using the accrual basis of accounting. Management has concluded that a blended presentation of the GCPBC in these accompanying financial statements would cause the reporting entity's financial statements to be misleading. Therefore, the GCPBC has been included discretely in the government-wide financial statements only, after the County totals. For more information we direct the reader to the individual report of the GCPBC. This report is located in the Grundy County Clerk's office at 111 E. Washington Street, Morris, Illinois.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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, 2020

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 funds identified are:

1. EDPA 1 Fund – this is used to account for the collection of Economic Development Project Area (EDPA) tax revenues and distributes the taxes to governmental taxing bodies within the County.
2. County Motor Fuel Tax Fund – this is used to account for the collection of Motor Fuel Allotments tax revenue and disburse the collections on Grundy County highway and road projects.

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 Custodial Funds - Trust and Custodial 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 custodial funds are custodial in nature and do not involve measurement of results of operations.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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 Fund is presented in a separate column. 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, 2020

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, 2020

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

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

Long-term Debt

All long-term debt arising from cash basis transactions to be repaid from governmental resources are reported as liabilities in the government-wide financial statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures.

Net Position Classification

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Net investment in capital assets is calculated as follows:

Capital Assets, Net of Accumulated Depreciation	\$ 17,055,516
Less: Long-Term Obligations Payable	<u>(325,495)</u>
Net Investment in Capital Assets	<u>\$ 16,730,021</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, 2020**

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, 2020.

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, 2020 the County’s special revenue funds had the following restricted fund balances, resulting from property taxes, grant, and other restricted sources:

<u>Fund</u>	<u>Balance</u>	<u>Fund</u>	<u>Balance</u>
General Fund - Bonds	\$ 12,847	Treasurer Automation Fund	62,207
General Fund - COVID Crisis Grant	13,870	Health Department - Contact Tracing	73,511
EDPA 1 Fund	4,835,279	Probation & Court Services Fund	448,032
County Highway Fund	2,555,758	Animal Control Donation Fund	6,270
Motor Fuel Tax Fund	4,947,858	G.I.S. Fund	120,971
Liability Insurance Fund - Tort	1,224,678	Nuclear Emergency Planning Grant Fund	1,342
Liability Insurance Fund - Self-Insurance	64,149	Animal Control Population Fees Fund	36,371
County Bridge Fund	924,464	Sheriff Restricted Fund	67,307
Federal Aid Matching Fund	2,111,758	Circuit Clerk Operations and Admin. Fund	75,006
Tuberculosis Fund	50,459	State's Attorney Drug Court Fund	49,323
Emergency Services & Disaster Fund	63,119	Juvenile Justice Fees Fund	49,267
IMRF and Social Security - IMRF	715,789	Stormwater Commission Fund	105,084
IMRF and Social Security - FICA	381,765	Sale in Error Fund	100,000
Child Support Fee Collection Fund	175,939	Coroner's Operating Fund	34,286
Animal Control Fund	58,747	Transit Project Fund	168,360
Indemnity Fund	175,489	Development Engineering Fees Fund	70,816
Local Emergency Planning Commission Fund	26,112	State's Attorney Automation Fund	42,556
Law Library Fund	2,057	State's Attorney Fee Fund	72,730
Unemployment Insurance Fund	91,008	Dispute Resolution Fund	6,670
Workmen's Compensation Fund	180,734	Merit Commission Fund	2,818
County Clerk Record Doc. Storage Fund	73,908	GIS Automation Fund	5,316
Circuit Clerk Automation Fund	264,589	Sales Tax Sharing Fund	90,762
Security System Fund	93,612	Public Defender Fund	328
Circuit Clerk Document Storage Fund	211,113	County Jail Medical Fund	1,380
County Clerk & Recorder Restricted Fund	31,253	Child Advocacy Center Fund	1,230
		Total Restricted Fund Balance	\$20,978,297

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

GASB 54 – Fund Balance Classification – (continued)

2. Restricted Fund Balance – (continued)

Grants – The Grundy County Health Department received pre-payments for two COVID-19 related grant programs. During the 2020 fiscal year, the County received \$204,409 in grant funding relating to COVID-19 contact tracing, of which \$130,898 was spent resulting in a \$73,511 restricted balance in the Health Department Fund. The County also received \$49,126 for a COVID Crisis Grant, of which \$35,256 was spent, resulting in a \$13,870 restriction in the General Fund.

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, 2020, the County had \$1,526,432 committed for future projects of the County's highways in the Highway Restricted Fund, \$2,756,172 committed for Health and related expenses, and \$726,115 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, 2020, 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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

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

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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Change in Accounting Principles

GASB 84 – Fiduciary Activity Reporting

During the fiscal year ending November 30, 2020, the County implemented GASB Statement No. 84 (GASB 84). The principal objective of GASB 84 is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments, while also improving the usefulness of fiduciary activity information for assessing the accountability of governments in their roles as fiduciaries. See Note 18 for more information regarding the change in accounting principles and its effect on the financial statements.

NOTE 2: DEFICIT FUND BALANCES

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

EDPA 2 Fund	(\$4,246)
Transit Fund	(\$202,271)
Mental Health Court Grant Fund	(\$21,920)

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.

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, 2020, the County had uninsured deposits totaling \$29,471,512 (excluding custodial accounts held by others). Of this amount, \$29,471,512 was collateralized by securities held by the pledging financial institution.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

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, 2020, the County's investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 707,845	707,845
Certificates of Deposit	963,045	1,012,953
Municipal Bonds	931,792	916,054
Gov't Agency Securities	<u>1,148,227</u>	<u>1,122,074</u>
Total	<u>\$ 3,750,909</u>	<u>3,758,926</u>

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

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:

	<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>61+ Months</u>	<u>Total</u>
Cash & Money Market	\$ 707,845	-	-	-	707,845
Certificate of Deposits	-	200,000	763,045	-	963,045
Municipal Bonds	391,953	-	489,839	50,000	931,792
Gov't Agency Securities	<u>401,249</u>	<u>305,692</u>	<u>387,659</u>	<u>53,627</u>	<u>1,148,227</u>
Total	<u>\$ 1,501,047</u>	<u>505,692</u>	<u>1,640,543</u>	<u>103,627</u>	<u>3,750,909</u>

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Self-Insurance Trust (continued):

Presented below is the actual rating as of November 30, 2020 for each investment type:

Credit Risk Rating*		Total
S&P	Moody's	
AAA	Aaa	\$ -
AA+	Aa1	-
AA	Aa2	226,770
AA-	Aa3	115,271
A+	A1	107,002
A	A2	-
A-	A3	-
Not Rated		482,749
Certificates of Deposit		963,045
U.S. Gov't Backed Securities		1,148,227
Money Market Accounts		707,845
Total Investments		<u>\$ 3,750,909</u>

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

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, 2020, there are no investments subject to custodial credit risk.

Foreign Currency Credit Risk – The County has no foreign currency risk for investments at November 30, 2020.

Discretely Presented Component Unit – Grundy County Public Building Commission

At October 31, 2020, 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, 2020:

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

B. Investments – (continued)

Discretely Presented Component Unit (continued): – 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, 2020:

	<u>Carrying Amount</u>	<u>Market Value</u>
Money Markets	\$ 57,579	57,579
Brokered Accounts	6,645	6,645
Totals	<u>\$ 64,224</u>	<u>64,224</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, 2020

NOTE 4: FAIR VALUE MEASUREMENTS – (Continued)

Self-Insurance Trust

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

	Balance at November 30, 2020	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	\$ 707,845	707,845	-	-
Certificates of Deposit	1,012,953	-	1,012,953	-
Municipal Bonds	916,054	-	916,054	-
Government Agency Securities	1,122,074	1,122,074	-	-
Total County Investments	<u>\$ 3,758,926</u>	<u>1,829,919</u>	<u>1,929,007</u>	<u>-</u>
Component Unit Investments				
Money Markets and Brokered Accounts	\$ 6,645	6,645	-	-
Total Component Unit Investments	<u>\$ 6,645</u>	<u>6,645</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, 2020, 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 2019 tax levy in the amount of \$14,281,623, reduced by abatements and statutory limitations to \$14,188,587, was received during the current fiscal year and was adopted by the County Board on December 10, 2019. The 2020 tax levy in the amount of \$14,088,038, which will be reduced by statutory limitations was adopted by the County Board on December 8, 2020 and will be received in the subsequent fiscal year.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2020, the General Fund had a restricted fund balance of \$12,847 related to this levy.

Bond & Interest – Grundy County Self-Insurance Trust – Related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A portion of the Bond and Interest levy is allocated for payment to the Self-Insurance Trust. The levy dollars are deposited into the County Liability Insurance Fund prior to being disbursed to the Self-Insurance Trust to cover debt payments. As of November 30, 2020, the Liability Insurance Fund has a balance of \$64,149 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 for tort related expenditures allocated to these funds. The restrictions within these funds are as follows:

	<u>General Fund</u>
Restricted balance, December 1, 2019	\$ -
Receipts:	
Restricted transfer from Liability Insurance Fund	1,150,000
Expenditures:	
Salaries	1,464,534
Direct expenses	<u>207,298</u>
Restricted balance, November 30, 2020	<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, 2020

NOTE 7: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2020 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 1,326,845	-	(111,986)	1,214,859
Construction in Progress	1,803,036	663,809	(1,506,250)	960,595
Total Capital Assets Not Being Depreciated	<u>3,129,881</u>	<u>663,809</u>	<u>(1,618,236)</u>	<u>2,175,454</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,241,780	349,739	-	20,591,519
Equipment	5,142,291	735,838	(589,666)	5,288,463
Road Network	9,963,311	-	-	9,963,311
Bridge Network	14,382,947	1,613,425	-	15,996,372
Total Depreciable Capital Assets	<u>49,730,329</u>	<u>2,699,003</u>	<u>(589,666)</u>	<u>51,839,666</u>
Total Capital Assets	<u>52,860,210</u>	<u>3,362,812</u>	<u>(2,207,902)</u>	<u>54,015,120</u>
Less Accumulated Depreciation:				
Buildings and Improvements	15,321,269	254,944	-	15,576,213
Equipment	3,992,314	512,157	(565,408)	3,939,063
Road Network	7,031,873	664,221	-	7,696,094
Bridge Network	8,818,309	929,925	-	9,748,234
Total Accumulated Depreciation	<u>35,163,765</u>	<u>2,361,247</u>	<u>(565,408)</u>	<u>36,959,604</u>
Depreciable Capital Assets, Net	<u>14,566,564</u>	<u>337,756</u>	<u>(24,258)</u>	<u>14,880,062</u>
Total Capital Assets, Net	<u>\$ 17,696,445</u>	<u>1,001,565</u>	<u>(1,642,494)</u>	<u>17,055,516</u>

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

Governmental Activities:	
General Government	\$ 293,921
Judiciary & Courts	6,830
Public Safety	228,055
Highways and Bridges	1,826,673
Public Health	5,768
Total	<u>\$ 2,361,247</u>

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 7: CHANGES IN CAPITAL ASSETS - (CONTINUED)

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

2 Ford Expeditions 2020	\$	83,298
2020 Ford Pickup - Highway		28,090
Compact Loader – Highway		69,750
Mack 6-Wheeler - Highway		239,685
Sheriff Building Renovations		90,881
Scully Road Bridge		148,724
Ridge Road – 2020 CIP		663,809
Courthouse Roof Improvement		122,529
2020 Ford Fusion - Health		20,875
6 Sheriff Vehicles		228,181

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2020 was as follows:

	Beginning Balance 10/31/2019	Increase	Decrease	Ending Balance 10/31/2020
Capital Assets Not Being Depreciated:				
Land	\$ 969,143	-	-	969,143
Land Improvements	621,069	-	-	621,069
Total Capital Assets Not Being Depreciated	<u>1,590,212</u>	<u>-</u>	<u>-</u>	<u>1,590,212</u>
Capital Assets Being Depreciated:				
Buildings & improvements	21,512,032	-	-	21,512,032
Equipment	60,107	-	-	60,107
Total Capital Assets Being Depreciated	<u>21,572,139</u>	<u>-</u>	<u>-</u>	<u>21,572,139</u>
Total Capital Assets	<u>23,162,351</u>	<u>-</u>	<u>-</u>	<u>23,162,351</u>
Less Accumulated Depreciation:				
Buildings & Improvements	5,707,252	433,261	-	6,140,513
Equipment	36,060	4,007	-	40,067
Total Accumulated Depreciation	<u>5,743,312</u>	<u>437,268</u>	<u>-</u>	<u>6,180,580</u>
Grundy County PBC Capital Assets, Net	<u>\$ 17,419,039</u>	<u>(437,268)</u>	<u>-</u>	<u>16,981,771</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT

Primary Government

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

	Payable at November 30, 2019	Debt Issued	Debt Retired	Payable at November 30, 2020	Due within one year
First Midwest Bank 0132	\$ 31,084	-	31,084	-	-
First Midwest Bank 73783	38,069	-	18,766	19,303	19,303
First Midwest Bank 75831	116,642	-	27,534	89,108	28,575
First Midwest Bank 77789	194,660	-	35,259	159,401	37,354
First Midwest Bank 77582	70,510	-	12,827	57,683	13,514
	<u>\$ 450,965</u>	<u>-</u>	<u>125,470</u>	<u>325,495</u>	<u>98,746</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 (collateral) for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on March 5, 2020. Interest is allocated to public safety on the Statement of Activities. The loan was paid in full during the current fiscal year.

First Midwest Bank #73783

On March 15, 2017, the County signed a promissory note in the amount of \$73,616 for the purchase of three police vehicles (collateral) 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 \$19,303 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
2021	\$ 19,303	803	20,106
	<u>\$ 19,303</u>	<u>803</u>	<u>20,106</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Primary Government – (continued)

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 (collateral) 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 \$89,108 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
2021	\$ 28,575	3,613	32,188
2022	29,732	2,456	32,188
2023	30,801	1,387	32,188
	<u>\$ 89,108</u>	<u>7,456</u>	<u>96,564</u>

First Midwest Bank #77789

On March 21, 2019, the County signed a promissory note in the amount of \$194,660 for the purchase of six police vehicles (collateral) for the County Sheriff’s Department. The loan has an interest rate of 4.5% and matures on April 5, 2024. The loan has a current balance of \$159,401 and will be paid out of the General Fund. Interest will be allocated to public safety on the Statement of Activities.

Payment Due April 5,	Principal	Interest	Total Payment
2021	\$ 37,354	7,151	44,505
2022	39,035	5,470	44,505
2023	40,791	3,714	44,505
2024	42,221	2,284	44,505
	<u>\$ 159,401</u>	<u>18,619</u>	<u>178,020</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Primary Government – (continued)

First Midwest Bank #77582

On February 26, 2019, the County signed a promissory note in the amount of \$70,510 for the purchase of two vehicles (collateral) for the County Coroner’s Office. The loan has an interest rate of 4.5% and matures on March 5, 2024. The loan has a current balance of \$57,683 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
2021	\$ 13,514	2,591	16,105	
2022	14,122	1,983	16,105	
2023	14,758	1,347	16,105	
2024	15,289	577	15,866	
	<u>\$ 57,683</u>	<u>6,498</u>	<u>64,181</u>	

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, 2019	Debt Issued	Debt Retired	Payable at November 30, 2020	Due within one year
G.O. Refunding Bonds - Series 2002A	\$ 193,078	-	193,078	-	-
G.O. Refunding Bonds - Series 2013	1,770,000	-	330,000	1,440,000	340,000
	<u>\$ 1,963,078</u>	<u>-</u>	<u>523,078</u>	<u>1,440,000</u>	<u>340,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds

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%. The bonds were paid in full during the current fiscal year.

County Self-Insurance General Obligation Refunding Bonds – Series 2013

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

<u>Fiscal Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payable</u>
11/30/21	\$ 340,000	51,773	391,773
11/30/22	350,000	38,913	388,913
11/30/23	365,000	24,514	389,514
11/30/24	385,000	8,470	393,470
	<u>\$ 1,440,000</u>	<u>123,669</u>	<u>1,563,669</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Fiduciary Funds– (continued)

Emergency Telephone System Board

	Notes Payable at November 30, 2019	Issued	Retired	Notes Payable at November 30, 2020	Due in One Year
First Midwest Bank	\$ 459,922	-	201,185	258,737	206,540
Bank of America - Motorola	1,444,073	-	350,523	1,093,550	357,429
First Midwest Bank Line of Credit	500,000	-	44,803	455,197	-
	<u>\$ 2,403,995</u>	<u>-</u>	<u>596,511</u>	<u>1,807,484</u>	<u>563,969</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, 2020, the balance of the note payable is \$258,737. Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2021	\$ 206,540	4,889	211,429
2022	52,197	438	52,635
Total	<u>\$ 258,737</u>	<u>5,327</u>	<u>264,064</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, 2020, the balance of the loan is \$1,093,550. Future note payments require are as follows.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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
2021	\$ 357,429	21,543	378,972
2022	364,470	14,502	378,972
2023	371,651	7,321	378,972
Total	<u>\$ 1,093,550</u>	<u>43,366</u>	<u>1,136,916</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, 2020, the amount due from the municipalities is \$57,753. This amount is reported on the financial statements as capitalized lease receivable.

Line of Credit Payable

The Grundy County Emergency Telephone Systems Board initiated a Line of Credit with First Midwest Bank in the amount of \$500,000 in the fiscal year ending November 30, 2017. This line of credit has an interest rate of 2.5% with interest payments required the first of each January, April, July and October with final payment on April 1, 2025. As of November 30, 2020, the balance of the line of credit was \$455,197.

Discretely Presented Component Unit – Grundy County Public Building Commission

	Bonds Payable 10/31/2019	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2020	Due within one year
Revenue Bonds:					
Series 2015	\$ 6,490,000	-	635,000	5,855,000	660,000
Series 2016	2,385,000	-	35,000	2,350,000	35,000
Total	<u>\$ 8,875,000</u>	<u>-</u>	<u>670,000</u>	<u>8,205,000</u>	<u>695,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: LONG-TERM DEBT - (CONTINUED)

Discretely Presented Component Unit – (continued)

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
2021	\$ 660,000	200,550	860,550
2022	745,000	181,125	926,125
2023	805,000	157,875	962,875
2024	835,000	129,100	964,100
2025	955,000	93,300	1,048,300
2026	1,035,000	53,500	1,088,500
2027	820,000	16,400	836,400
Totals	<u>\$ 5,855,000</u>	<u>831,850</u>	<u>6,686,850</u>

Paying Agent: Hometown National Bank

The bonds are limited obligations of the Commission and are payable solely from, and secured by, a pledge of any income and revenue derived by the Commission from the project including all lease rental payments required to be paid by the County as lessee of the project under and pursuant to a Lease Agreement, dated as of February 26, 2015 and revised during the 2016 fiscal year, by and between the Commission and the County which payments have been assigned and pledged by the Commission as security for the payment of the bonds. Such pledge is subject to the provisions of the resolution permitting a pledge of additional rent to secure additional revenue bonds of the Commission.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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
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>\$ 2,350,000</u>	<u>535,960</u>	<u>2,885,960</u>

Paying Agent: Hometown National Bank

The bonds are limited obligations of the Commission and are payable solely from, and secured by, a pledge of any income and revenue derived by the Commission from the project including all lease rental payments required to be paid by the County as lessee of the project under and pursuant to a Lease Agreement, dated as of February 9, 2016 by and between the Commission and the County which payments have been assigned and pledged by the Commission as security for the payment of the bonds. Such pledge is subject to the provisions of the resolution permitting a pledge of additional rent to secure additional revenue bonds of the Commission.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

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

Benefits Provided

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

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

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

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

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2019, 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	217	42	1	260
Inactive, non-retired members	195	19	3	217
Active members	<u>128</u>	<u>43</u>	<u>2</u>	<u>173</u>
Total	<u><u>540</u></u>	<u><u>104</u></u>	<u><u>6</u></u>	<u><u>650</u></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 2019 and the fiscal year ended November 30, 2020 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 2019	8.23%	22.84%	0.92%
County required contribution rate for 2020	10.31%	26.81%	3.21%
County actual contributions for 2019	\$ 701,678	933,126	650
County actual contributions for fiscal year 2020	\$ 633,825	997,133	2,184

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

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. 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 2020 fiscal year, a transfer of \$913,023 was made to the Self-Insurance Trust from the Liability Insurance Fund.

The transfer was reported as a contribution 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, 2020

NOTE 12: INTERFUND ACTIVITY

Interfund Transfers:

The transfers represent both routine and non-routine items. Generally, routine transfers occur from the General Fund to the Health Department, and ESDA Funds to subsidize those funds. In addition, the County Board budgeted routine transfers from the General Fund to the Animal Control, Merit Commission, Capital Improvement Fund, and Transit Funds during the current year to subsidize expenditures of those funds. A transfer of \$1,150,000 to the General Fund was 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, Juvenile Justice Fund, and the Recorder’s Document Storage Fund also transferred excess funds to the General Fund. \$32,750 was transferred from the Drug Court Participation Fund to the Drug Court Fund to close out the fund, and the Animal Control Donation Fund transferred to the Animal Control Fund to subsidize expenditures. Transfers among funds of the primary government for the year-ended November 30, 2020 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 1,367,519	1,117,349
Non-Major Funds:		
Highway Fund	-	200,000
Liability Insurance Fund	-	1,150,000
Highway - Restricted Fund	200,000	-
ESDA Fund	150,000	-
Animal Control Donation Fund	-	10,000
Animal Control Fund	34,000	-
Merit Commission Fund	5,000	-
Juvenile Justice Fund	-	25,000
Drug Court Fund	32,750	-
Drug Court Participation Fund	-	32,750
Transit Fund	36,556	
Transit Project Fund	20,000	36,556
Recorder Document Storage Fund	-	10,000
Sale in Error Fund	-	17,519
Sales Tax Sharing Fund	-	165,000
Capital Improvement Fund	500,000	-
Health Department Fund	418,349	-
Total Transfers	<u>\$ 2,764,174</u>	<u>2,764,174</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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>
2021	\$ 1,109,125
2022	1,143,975
2023	1,143,134
2024	1,230,043
2025	1,272,834
2026-2029	<u>2,788,850</u>
	<u>8,687,961</u>
Less:	
Amount representing interest	<u>482,961</u>
Total	<u>\$ 8,205,000</u>

During the 2020 fiscal year, the County paid \$985,850 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, 2021	\$25,964
November 30, 2022	23,599
November 30, 2023	21,114
November 30, 2024	17,582
November 30, 2025	<u>4,893</u>
Total	<u>\$ 93,152</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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 2020 Expense
Savin 9025b Copier	Monthly	48 months	\$ 90	\$ 1,080
Konica Minolta Copier	Monthly	60 months	278	3,333
Savin Digital Copier	Monthly	60 months	109	1,308
Savin MP4002SP Digital Copier	Monthly	48 months	149	894
Savin MP4002SP Digital Copier	Monthly	60 months	224	448
Savin MP4055 Digital Copier	Monthly	60 months	224	2,240
Savin IM550F Digital Copier	Monthly	63 months	168	504
Savin MPC 305	Monthly	60 months	60	300
Proven IT Canon Image Runner	Monthly	60 months	274	3,283
Proven IT Canon IR-ADV	Monthly	60 months	608	7,295
Konica Minolta Copier	Monthly	60 months	431	3,017
Savin IM350F	Monthly	60 months	67	804
Savin MP6503	Monthly	60 months	419	<u>2,095</u>
Total				<u>\$ 26,601</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, 2020:

Assessed valuation (2019)	<u>\$ 2,069,483,615</u>
Statutory debt limitation (2.875%)	\$ 59,497,654
Amount of debt applicable to debt limitation	<u>325,495</u>
Legal Debt Margin	<u>\$ 59,172,159</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2020, retirees contributed \$146,598 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, 2019, (the date of the last actuarial valuation) plan participant data is as follows:

Active Employees	194
Inactive Employees	
Entitled to but not yet receiving benefits	-
Inactive Employees currently receiving benefits	<u>16</u>
Total	<u><u>210</u></u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 16: NON-CASH CONTRIBUTIONS

During the fiscal year ended November 30, 2020, the Grundy County Health Department received non-cash vaccine donations in the amount of \$35,312 and WIC vouchers in the estimated amount of \$161,523. 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: GASB 84 IMPLEMENTATION

GASB 84 redefined activities in fiduciary funds as follows:

1. Pension (and other employee benefit) trust funds - Used to report pension plans and OPEB plans administered through trusts that meet the criteria in paragraph 3 of Statement 74, as well as other employee benefit plans for which resources are held in a trust which meet the criteria in paragraph 11(c) and contributions to the trust and earnings on those contributions are irrevocable.
2. Investment Trust Funds – Used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
3. Private-purpose trust funds – Used to report all fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
4. Custodial Funds – Used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The external portion of investment pools that are not held in a trust that meets the criteria in GASB 84, paragraph 11c(1) should be reported in a separate external investment pool fund column, under the custodial funds classification.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

NOTE 18: GASB 84 IMPLEMENTATION – (CONTINUED)

With the implementation of GASB 84, the County determined three funds previously reported as fiduciary activities will be presented as County special revenue funds moving forward. The three funds and resulting prior period adjustments are as follows:

1. Health Insurance Fund (previously Self-Insurance Employee Health Insurance Fund) - \$3,094,814
2. County Clerk and Recorder Restricted Fund (previously multiple Co. Clerk and Recorder Custodial Accounts) – \$27,960
3. Sheriff Restricted Fund (previously multiple Sheriff Custodial Accounts) - \$123,264

NOTE 19: SUBSEQUENT EVENTS

Management evaluated subsequent events through February 9, 2021, 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, 2020, as a result of events occurring between December 1, 2020 and February 9, 2021.

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 20: 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 2018, the rebate disbursed by the County during fiscal year 2020 was \$812,497 (year three). For tax year 2019, the rebate to be disbursed is \$743,308 (year four).
2. 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 2019, the rebate disbursed by the County during fiscal year 2020 was \$15,350 (final rebate).
3. EDPA - The County has entered into an agreement with Coal City Community Unit School District #1, Gooselake Township, Gooselake Road District, Joliet Junior College, Coal City Public Library District, and the Coal City Fire Protection District to rebate incremental taxes from the existing Economic Development Project Area #1 to CPV Three Rivers, LLC. CPV intends to construct and operate an electric generator facility in the EDPA #1. Under the agreement, the County will declare an annual surplus, based upon an agreed-upon payment schedule, for 20 years. This surplus will be distributed to the participating taxing bodies on or before September 30th of each year. The County will also rebate CPV annually for the amount by which incremental taxes paid by CPV exceed the agreed-upon surplus payment schedule. The rebates are anticipated to begin in 2021, and the agreement will run through 2041.
4. 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%
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%
US Cold Storage	Abatement	November 12, 2019	3 Years	TBD	75%-50%-25%

OTHER INFORMATION

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>	
Cash in Bank	\$ 12,056,897
Total Assets	<u>\$ 12,056,897</u>
<u>Fund Balance</u>	
Unassigned Fund Balance	\$ 12,030,180
Restricted for COVID Crisis Grant	13,870
Restricted for Bond and Interest	12,847
Total Fund Balance	<u>\$ 12,056,897</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received (Schedule A-3)	\$ 15,469,954	16,051,599	16,180,506	15,739,177
Expenditures Disbursed (Schedule A-4)	16,023,788	16,269,799	16,238,602	14,882,373
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	(553,834)	(218,200)	(58,096)	856,804
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(496,897)	(496,897)	(418,349)	(553,071)
Emergency Services and Disaster Agency Fund	(150,000)	(150,000)	(150,000)	(110,000)
EMA Nuclear Fund	-	-	-	(11,869)
Liability Insurance Fund	1,500,000	1,150,000	1,150,000	1,000,000
Drug Court Participation Fund	(25,000)	-	-	-
Capital Improvement Fund	(250,000)	(500,000)	(500,000)	(500,000)
Animal Control Fund	(24,000)	(24,000)	(24,000)	(24,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	16,000	11,000	17,519	11,019
Merit Commission Fund	(5,000)	(5,000)	(5,000)	(7,500)
Sales Tax Sharing Fund	225,000	165,000	165,000	220,000
Juvenile Justice	-	25,000	25,000	-
Recorder Document Storage Fund	10,000	10,000	10,000	10,000
Jail Medical Cost	20,000	-	-	-
Child Advocacy Center	20,000	-	-	-
Loan Proceeds	-	-	-	265,170
Total Other Financing Sources (Uses)	820,103	165,103	250,170	279,749
Net Change in Fund Balance	<u>\$ 266,269</u>	<u>(53,097)</u>	192,074	1,136,553
Fund Balance, Beginning of Year			11,864,823	10,728,270
Fund Balance, End of Year			<u>\$ 12,056,897</u>	<u>11,864,823</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Taxes:				
Property Taxes	\$ 5,625,000	5,750,168	5,688,546	5,404,087
Property Tax - PBC Lease	984,850	987,772	997,788	979,148
Illinois Local Use Tax	380,000	475,000	483,346	390,109
Retailers' Occupation Tax	650,000	515,000	514,122	711,207
Gaming Tax Revenue	35,000	30,000	30,455	35,581
Supplemental Sales Tax	2,200,000	2,075,000	2,075,517	2,146,946
Cannabis Use Tax	-	6,000	6,426	-
Illinois Income Tax	1,250,000	1,285,000	1,310,550	1,274,635
Illinois Replacement Tax	515,000	478,244	478,244	525,853
Real Estate Transfer Tax	135,000	240,000	254,481	147,491
Total Taxes	11,774,850	11,842,184	11,839,475	11,615,057
Intergovernmental:				
Channahon TIF Agreement	420,000	451,527	451,527	418,053
Sheriff IDOT Traffic Safety Grant	30,000	30,000	47,628	23,379
Violence/Victim Witness Grant	28,000	28,000	35,173	28,000
Cyber Security grant	16,830	16,830	16,830	-
CARES Act Grant	-	50,000	43,059	-
Franchise Fees	78,000	78,000	77,245	78,938
Local CURE Grant	-	498,007	498,007	-
City of Morris Surplus	-	6,109	6,109	47,318
Com Foundation Light Bulb Grant	-	-	-	600
CTCL Grant	-	22,074	22,074	-
IL Elections Postage grant	-	21,000	-	-
VAC Grant	-	536	855	-
Other Grants	-	39,300	39,466	-
Total Intergovernmental	572,830	1,241,383	1,237,973	596,288
Reimbursements:				
Public Defender Salary	105,000	105,000	105,586	103,542
Reimbursements from Circuit Clerk	20,926	20,926	20,926	20,926
Sheriff Salaries	66,000	40,000	47,778	93,248
Housing of Prisoners	25,000	16,500	26,529	12,606
Sheriff Reimbursement - 911	112,715	114,973	114,973	112,718
State's Attorney Salary	151,914	154,163	154,163	149,531
Mental Health Reimbursement	20,000	20,000	25,617	22,253
Supervisor of Assessments Salary	46,366	37,954	37,954	41,924
Supervisor of Assessments - Township	336,197	112,657	126,799	303,305
Election Judges	30,000	30,861	30,861	32,985
Regional Superintendent of Schools	10,174	8,000	8,415	10,731
Transit Rental & Utilities	20,000	19,985	19,985	19,985
Total Reimbursements	944,292	681,019	719,586	923,754
Licenses and Permits:				
Liquor Licenses	13,700	12,300	12,300	13,700
Contractor License	10,000	23,250	26,100	20,375
Zoning, Planning and Building Fees	75,000	195,000	205,341	77,933
Total Licenses and Permits	98,700	230,550	243,741	112,008

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 405,000	200,000	211,351	375,927
Public Defender Fees	-	1,000	856	1,706
County Clerk and Recorder Fees	405,000	485,000	497,549	432,027
Tax Collection Charges	150,000	200,000	218,035	206,030
Clerk of Circuit Court Fees	345,000	480,000	498,992	415,358
Drug Addiction Services Fee	500	105	105	645
Court Finance Fees	40,000	45,000	48,436	44,272
Arresting Agency Fee	20,000	60,000	69,971	21,438
Probation Fees	-	-	-	934
Sheriff Civil Process Fees	105,000	90,000	97,682	123,475
Sheriff E-Citation Fees	4,000	4,000	4,753	3,949
Contractual Police Protection Fees	220,782	220,782	218,528	220,442
Conceal Carry Fingerprinting Fees	1,000	750	563	1,686
County Coroner Fees	2,500	600	835	2,685
Solid Waste Fees	1,200	6,420	6,420	1,300
Total Fees and Fines	1,699,982	1,793,657	1,874,076	1,851,874
Interest on Investments	250,000	130,000	126,807	295,243
Other Income:				
County Miscellaneous Income	25,000	7,736	8,017	254,224
County Board Miscellaneous Income	-	120	120	117
County Admin Miscellaneous Income	-	1,115	1,115	750
County Clerk Miscellaneous Income	1,500	1,896	1,896	1,579
County Treasurer Miscellaneous Income	100	-	-	-
Court-Related Miscellaneous Income	3,100	6,000	5,233	6,439
State's Attorney Miscellaneous Income	-	8,200	8,744	693
Sheriff Miscellaneous Income	55,000	13,000	12,565	28,361
Coroner Miscellaneous Income	3,500	50,429	50,429	1,255
Drug Testing Income	1,000	1,000	1,250	1,672
Public Aid - Dependent and Neglected Children	4,000	600	536	1,443
Solid Waste Miscellaneous Income	100	4,585	4,585	25
County Clean Energy Income	20,000	20,000	20,000	29,565
Land Use Miscellaneous Income	-	1,850	1,850	-
School Site Donation	12,000	12,000	18,248	13,353
Supervisor of Assessment Miscellaneous Income	1,500	3,000	2,985	292
VAC Miscellaneous Income	-	1,275	1,275	1,086
Technology Miscellaneous Income	2,500	-	-	4,099
Total Other Income	129,300	132,806	138,848	344,953
Total Revenues Received (Schedule A-2)	\$ 15,469,954	16,051,599	16,180,506	15,739,177

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Expenditures Disbursed: (Schedule 1)				
Grants	\$ -	40,565	40,565	-
Finance Department	83,000	81,920	81,920	30,769
Human Resource Department	186,930	182,630	173,928	155,128
County Board	281,866	271,116	265,373	268,753
Publishing and Printing	2,500	1,500	1,429	1,170
County Administrator	134,032	114,875	111,934	126,604
County Clerk and Recorder	300,696	277,696	270,235	258,096
County Treasurer	233,457	238,730	236,038	250,290
Circuit Clerk	252,176	253,121	269,844	214,118
Supplies to County Offices	105,500	105,000	96,722	97,280
Public Defender	329,066	330,732	334,751	312,604
Court Related Expenses	108,578	84,978	71,436	89,057
Probation Office	400,500	357,500	349,162	371,235
Dependent and Neglected Children	200,000	135,000	128,190	176,459
Jurors' Fees	32,000	17,500	15,506	28,480
State's Attorney	813,542	822,543	822,703	779,950
Sheriff	3,822,251	4,155,991	4,233,321	3,749,373
Jail Operations	1,238,000	1,182,872	1,204,582	1,096,125
Courthouse Operations	306,050	338,288	352,606	341,048
Administration Building	303,819	327,182	318,093	258,683
Coroner	273,939	342,190	345,981	341,541
Grundy 911 Center	71,500	71,500	73,490	68,225
ERCO	20,000	20,000	16,807	20,993
County Planning and Zoning	165,789	161,389	160,866	152,645
Zoning Board of Appeals	6,070	3,300	3,392	3,518
Board of Review	28,210	28,210	28,560	27,419
Employee Welfare	1,863,500	1,943,500	1,939,315	1,793,504
Grundy County Public Building Lease	986,350	986,350	985,850	977,643
School Site	12,000	12,000	17,968	12,880
Supervisor of Assessments	554,017	503,562	493,436	435,832
Election Costs	474,600	563,997	557,722	286,415
Regional Superintendent of Schools	68,044	63,844	68,042	66,807
Professional Services	1,225,655	1,199,862	1,142,359	1,123,865
Contingent Expenses	50,000	30,000	27,036	28,536
Juvenile Justice	72,485	75,055	74,136	68,391
Victim Witness Costs	67,096	67,096	68,130	66,499
Veterans' Assistance	220,290	186,245	171,043	202,562
Technology Department	730,280	691,960	686,131	599,876
Total Expenditures Disbursed (Schedule A-2)	\$ 16,023,788	16,269,799	16,238,602	14,882,373

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 4,835,279
Total Assets		<u>\$ 4,835,279</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 4,835,279
Total Fund Balance		<u>\$ 4,835,279</u>

SCHEDULE A-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 2,742,875	2,603,307	2,623,757	2,424,764
Interest income	25,000	21,500	22,276	43,134
Total Revenues Received	<u>2,767,875</u>	<u>2,624,807</u>	<u>2,646,033</u>	<u>2,467,898</u>
Expenditures Disbursed:				
Salary	14,153	14,436	14,435	14,153
GEDC	50,063	50,063	50,063	50,063
EDPA Distributions:				
Aux Sable Township	-	-	2,212	2,160
Aux Sable Township Road	-	-	7,952	8,133
Goose Lake Township	-	-	50	48
Goose Lake Township Road	-	-	346	329
Morris Township	-	-	12	11
Saratoga Township	-	-	261	283
Saratoga Township Road	-	-	633	698
Morris Grade School 54	-	-	755	661
Saratoga Grade School 60C	-	-	22,994	20,578
Minooka Grade School 201	-	-	404,081	393,450
Morris High School 101	-	-	15,364	13,932
Minooka High School 111	-	-	305,221	305,608
Coal City Unit School 1	-	-	9,345	8,863
Coal City Fire	-	-	1,402	1,314
Minooka Fire	-	-	107,297	105,405
Morris Fire & Ambulance	-	-	4,517	2,975
Coal City Library	-	-	456	439
Morris Library	-	-	830	868
Three Rivers Library	-	-	13,715	13,358
Channahon Park District	-	-	2,103	1,968
Village of Channahon	-	-	4,912	4,630
Village of Minooka	-	-	94,606	93,343
City of Morris	-	-	118	99
Joliet Junior College 525	-	-	38,911	38,174
Grundy County	-	-	96,219	96,604
Expenditures	<u>2,300,000</u>	<u>2,050,000</u>	<u>849,111</u>	<u>910,235</u>
Total Expenditures Disbursed	<u>2,364,216</u>	<u>2,114,499</u>	<u>2,047,921</u>	<u>2,088,382</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 403,659</u>	<u>510,308</u>	598,112	379,516
Fund Balance, Beginning of Year			<u>4,237,167</u>	<u>3,857,651</u>
Fund Balance, End of Year			<u>\$ 4,835,279</u>	<u>4,237,167</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 4,947,858
Total Assets		<u>\$ 4,947,858</u>
<u>Fund Balance</u>		
Restricted For Future Projects		\$ 4,947,858
Total Fund Balance		<u>\$ 4,947,858</u>

SCHEDULE A-8

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Allotments - State of Illinois	\$ 880,000	1,900,000	1,582,628	1,045,150
State Grants	-	786,000	1,137,076	-
Salary Reimbursements	55,000	57,884	57,884	50,021
Interest income	10,000	20,000	20,177	36,367
Total Revenues Received	<u>945,000</u>	<u>2,763,884</u>	<u>2,797,765</u>	<u>1,131,538</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	119,348	116,000	115,768	111,093
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	1,840,000	650,000	280,000	157,489
Total Expenditures Disbursed	<u>2,159,348</u>	<u>966,000</u>	<u>595,768</u>	<u>468,582</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (1,214,348)</u>	<u>1,797,884</u>	2,201,997	662,956
Fund Balance, Beginning of Year			<u>2,745,861</u>	<u>2,082,905</u>
Fund Balance, End of Year			<u>\$ 4,947,858</u>	<u>2,745,861</u>

NOTES TO OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS

**Notes to Other Information
For the Year Ended November 30, 2020**

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, 2020 was passed by the Board on November 12, 2019 and was amended on November 10, 2020.

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>
Circuit Clerk	\$ 16,723
Public Defender	4,019
State's Attorney	160
Sheriff	77,330
Jail Operations	21,710
Courthouse Operations	14,318
Coroner	3,791
Grundy 911 Center	1,990
Zoning Board of Appeals	92
Board of Review	350
School Site	5,968
Regional Superintendent of Schools	4,198
Victim Witness Costs	1,034

In total, General Fund expenditures were lower than the final budget by \$31,197.

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information
For the Year Ended November 30, 2020

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

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

- EDPA 1 Fund – Total expenditures in the EDPA 1 Fund were less than the final budget by \$66,578. The fund operated in compliance with the final approved budget for the year ended November 30, 2020.
- County Motor Fuel Fund – Total expenditures in the County Motor Fuel Fund were less than the final budget by \$370,232. The fund operated in compliance with the final approved budget for the year ended November 30, 2020.

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, 2020

		Special Revenue Funds					
		Totals	County Highway Fund	County Health Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
<u>Assets</u>							
Cash in Bank		\$ 16,177,162	2,555,758	73,511	1,288,827	1,526,432	924,464
Total Assets		<u>\$ 16,177,162</u>	<u>2,555,758</u>	<u>73,511</u>	<u>1,288,827</u>	<u>1,526,432</u>	<u>924,464</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ 228,437	-	-	-	-	-
Total Liabilities		<u>228,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:							
Restricted Fund Balance		11,168,443	2,555,758	73,511	1,288,827	-	924,464
Committed Fund Balance		5,008,719	-	-	-	1,526,432	-
Unassigned Fund Balance		(228,437)	-	-	-	-	-
Total Fund Balances		<u>15,948,725</u>	<u>2,555,758</u>	<u>73,511</u>	<u>1,288,827</u>	<u>1,526,432</u>	<u>924,464</u>
Total Liabilities and Fund Balances		<u>\$ 16,177,162</u>	<u>2,555,758</u>	<u>73,511</u>	<u>1,288,827</u>	<u>1,526,432</u>	<u>924,464</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, 2020

		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		\$ 2,111,758	50,459	63,119	1,097,554	175,939	58,747
Total Assets		<u>\$ 2,111,758</u>	<u>50,459</u>	<u>63,119</u>	<u>1,097,554</u>	<u>175,939</u>	<u>58,747</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		2,111,758	50,459	63,119	1,097,554	175,939	58,747
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>2,111,758</u>	<u>50,459</u>	<u>63,119</u>	<u>1,097,554</u>	<u>175,939</u>	<u>58,747</u>
Total Liabilities and Fund Balances		<u>\$ 2,111,758</u>	<u>50,459</u>	<u>63,119</u>	<u>1,097,554</u>	<u>175,939</u>	<u>58,747</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, 2020

		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		\$ 175,489	26,112	2,057	91,008	180,734	73,908
Total Assets		<u>\$ 175,489</u>	<u>26,112</u>	<u>2,057</u>	<u>91,008</u>	<u>180,734</u>	<u>73,908</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		175,489	26,112	2,057	91,008	180,734	73,908
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>175,489</u>	<u>26,112</u>	<u>2,057</u>	<u>91,008</u>	<u>180,734</u>	<u>73,908</u>
Total Liabilities and Fund Balances		<u>\$ 175,489</u>	<u>26,112</u>	<u>2,057</u>	<u>91,008</u>	<u>180,734</u>	<u>73,908</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, 2020

		Special Revenue Funds					
		Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	Mental Health Court Grant Fund
<u>Assets</u>							
Cash in Bank		\$ 264,589	93,612	211,113	62,207	448,032	-
Total Assets		<u>\$ 264,589</u>	<u>93,612</u>	<u>211,113</u>	<u>62,207</u>	<u>448,032</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ -	-	-	-	-	21,920
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,920</u>
Fund Balance:							
Restricted Fund Balance		264,589	93,612	211,113	62,207	448,032	-
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	(21,920)
Total Fund Balances		<u>264,589</u>	<u>93,612</u>	<u>211,113</u>	<u>62,207</u>	<u>448,032</u>	<u>(21,920)</u>
Total Liabilities and Fund Balances		<u>\$ 264,589</u>	<u>93,612</u>	<u>211,113</u>	<u>62,207</u>	<u>448,032</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, 2020

		Special Revenue Funds					
		Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees	Circuit Clerk Operation and Administration
<u>Assets</u>							
Cash in Bank		\$ 6,270	120,971	1,342	36,371	-	75,006
Total Assets		<u>\$ 6,270</u>	<u>120,971</u>	<u>1,342</u>	<u>36,371</u>	<u>-</u>	<u>75,006</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		6,270	120,971	1,342	36,371	-	75,006
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>6,270</u>	<u>120,971</u>	<u>1,342</u>	<u>36,371</u>	<u>-</u>	<u>75,006</u>
Total Liabilities and Fund Balances		<u>\$ 6,270</u>	<u>120,971</u>	<u>1,342</u>	<u>36,371</u>	<u>-</u>	<u>75,006</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, 2020

		Special Revenue Funds					
		State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation	Sale In Error	Coroner's Operating
<u>Assets</u>							
Cash in Bank		\$ 49,323	49,267	-	-	100,000	34,286
Total Assets		<u>\$ 49,323</u>	<u>49,267</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>34,286</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		49,323	49,267	-	-	100,000	34,286
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>49,323</u>	<u>49,267</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>34,286</u>
Total Liabilities and Fund Balances		<u>\$ 49,323</u>	<u>49,267</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>34,286</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, 2020

		Special Revenue Funds					
		Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project	Development Engineering Fees	State's Attorney Automation
<u>Assets</u>							
Cash in Bank		\$ -	-	-	168,360	70,816	42,556
Total Assets		\$ -	-	-	168,360	70,816	42,556
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Overdraft Payable		\$ 202,271	4,246	-	-	-	-
Total Liabilities		202,271	4,246	-	-	-	-
Fund Balance:							
Restricted Fund Balance		-	-	-	168,360	70,816	42,556
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		(202,271)	(4,246)	-	-	-	-
Total Fund Balances		(202,271)	(4,246)	-	168,360	70,816	42,556
Total Liabilities and Fund Balances		\$ -	-	-	168,360	70,816	42,556

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, 2020

		Special Revenue Funds					
		State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Stormwater Commission Fund	Sales Tax Sharing Fund
<u>Assets</u>							
Cash in Bank		\$ 72,730	6,670	2,818	5,316	105,084	90,762
Total Assets		<u>\$ 72,730</u>	<u>6,670</u>	<u>2,818</u>	<u>5,316</u>	<u>105,084</u>	<u>90,762</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		72,730	6,670	2,818	5,316	105,084	90,762
Committed Fund Balance		-	-	-	-	-	-
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>72,730</u>	<u>6,670</u>	<u>2,818</u>	<u>5,316</u>	<u>105,084</u>	<u>90,762</u>
Total Liabilities and Fund Balances		<u>\$ 72,730</u>	<u>6,670</u>	<u>2,818</u>	<u>5,316</u>	<u>105,084</u>	<u>90,762</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, 2020

		Special Revenue Funds					
		Public Defender Automation Fund	County Jail Medical Fund	Child Advocacy Center Fund	County Clerk & Recorder Restricted Fund	Sheriff Restricted Fund	Self-Insurance Employee Health Insurance Fund
<u>Assets</u>							
Cash in Bank		\$ 328	1,380	1,230	31,253	67,307	2,756,172
Total Assets		<u>\$ 328</u>	<u>1,380</u>	<u>1,230</u>	<u>31,253</u>	<u>67,307</u>	<u>2,756,172</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		328	1,380	1,230	31,253	67,307	-
Committed Fund Balance		-	-	-	-	-	2,756,172
Unassigned Fund Balance		-	-	-	-	-	-
Total Fund Balances		<u>328</u>	<u>1,380</u>	<u>1,230</u>	<u>31,253</u>	<u>67,307</u>	<u>2,756,172</u>
Total Liabilities and Fund Balances		<u>\$ 328</u>	<u>1,380</u>	<u>1,230</u>	<u>31,253</u>	<u>67,307</u>	<u>2,756,172</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, 2020

		<u>Capital Project Funds</u>
		<u>Capital Improvement Fund</u>
<u>Assets</u>		
Cash in Bank		\$ 726,115
Total Assets		<u>\$ 726,115</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Overdraft Payable		\$ -
Total Liabilities		<u>-</u>
Fund Balance:		
Restricted Fund Balance		-
Committed Fund Balance		726,115
Unassigned Fund Balance		<u>-</u>
Total Fund Balances		<u>726,115</u>
Total Liabilities and Fund Balances		<u>\$ 726,115</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, 2020

	Special Revenue Funds					
	Totals	County Highway Fund	County Health Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
Revenues Received:						
Taxes	\$ 7,902,886	2,071,233	-	2,147,719	-	400,425
Intergovernmental	245,162	200,000	-	-	-	-
Reimbursements	100,878	249	-	-	-	23,940
Revenue from Services	4,257,221	-	512,289	-	-	-
Grants & Contributions	4,699,254	-	1,384,456	-	-	-
Interest on Investments	77,418	16,933	-	-	11,459	5,267
Miscellaneous	259,345	165,738	6,142	-	36,747	-
Total Revenues Received	17,542,164	2,454,153	1,902,887	2,147,719	48,206	429,632
Expenditures Disbursed:						
General Government	6,774,167	-	-	969,044	-	-
Judiciary and Courts	595,030	-	-	-	-	-
County Development	4,450	-	-	-	-	-
Public Safety	707,800	-	-	-	-	-
Highway & Bridges	2,495,732	1,712,111	-	-	206,448	5,374
Public Health	2,259,781	-	2,247,725	-	-	-
Employee Retirement Costs	2,632,231	-	-	-	-	-
Capital Outlay	1,042,067	358,630	-	-	-	248,909
Total Expenditures Disbursed	16,511,258	2,070,741	2,247,725	969,044	206,448	254,283
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,030,906	383,412	(344,838)	1,178,675	(158,242)	175,349
Other Financing Sources (Uses):						
Transfers In	1,396,655	-	418,349	-	200,000	-
Transfers Out	(1,646,825)	(200,000)	-	(1,150,000)	-	-
Total Other Financing Sources (Uses)	(250,170)	(200,000)	418,349	(1,150,000)	200,000	-
Net Change in Fund Balance	780,736	183,412	73,511	28,675	41,758	175,349
Fund Balance (Deficit), Beginning of Year	15,167,989	2,372,346	-	1,260,152	1,484,674	749,115
Fund Balance (Deficit), End of Year	\$ 15,948,725	2,555,758	73,511	1,288,827	1,526,432	924,464

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, 2020

	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	\$ 875,811	10,060	-	2,103,018	-	-
Intergovernmental	-	-	1,650	10,000	-	33,512
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	-	-	17,790	119,118
Grants & Contributions	-	-	88,849	-	2,890	-
Interest on Investments	14,074	-	-	-	1,034	-
Miscellaneous	-	-	40,255	-	-	803
Total Revenues Received	889,885	10,060	130,754	2,113,018	21,714	153,433
Expenditures Disbursed:						
General Government	-	-	-	-	-	-
Judiciary and Courts	-	-	-	-	15,154	-
County Development	-	-	-	-	-	-
Public Safety	-	-	201,152	-	-	192,403
Highway & Bridges	571,799	-	-	-	-	-
Public Health	-	12,056	-	-	-	-
Employee Retirement Costs	-	-	-	2,632,231	-	-
Capital Outlay	-	-	38,755	-	-	-
Total Expenditures Disbursed	571,799	12,056	239,907	2,632,231	15,154	192,403
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	318,086	(1,996)	(109,153)	(519,213)	6,560	(38,970)
Other Financing Sources (Uses):						
Transfers In	-	-	150,000	-	-	34,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	150,000	-	-	34,000
Net Change in Fund Balance	318,086	(1,996)	40,847	(519,213)	6,560	(4,970)
Fund Balance (Deficit), Beginning of Year	1,793,672	52,455	22,272	1,616,767	169,379	63,717
Fund Balance (Deficit), End of Year	\$ 2,111,758	50,459	63,119	1,097,554	175,939	58,747

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, 2020

	Special Revenue Funds					County Clerk Record Document Storage
	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	
Revenues Received:						
Taxes	\$ -	-	-	9,998	10,235	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	2,850	-	-	-	-
Revenue from Services	8,800	-	10,644	-	-	165,101
Grants & Contributions	-	901	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,952	-
Total Revenues Received	8,800	3,751	10,644	9,998	13,187	165,101
Expenditures Disbursed:						
General Government	-	-	-	2,063	49,016	122,218
Judiciary and Courts	-	-	11,611	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	887	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	887	11,611	2,063	49,016	122,218
Excess of Revenue Received Over (Under) Expenditures Disbursed	8,800	2,864	(967)	7,935	(35,829)	42,883
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(10,000)
Net Change in Fund Balance	8,800	2,864	(967)	7,935	(35,829)	32,883
Fund Balance (Deficit), Beginning of Year	166,689	23,248	3,024	83,073	216,563	41,025
Fund Balance (Deficit), End of Year	\$ 175,489	26,112	2,057	91,008	180,734	73,908

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, 2020

	Special Revenue Funds					
	Circuit Clerk Automation	Security System	Circuit Clerk Document Storage	Treasurer Automation	Probation & Court Services	Mental Health Court Grant Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	115,259	122,195	115,099	11,682	47,452	-
Grants & Contributions	-	-	-	-	-	113,935
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	115,259	122,195	115,099	11,682	47,452	113,935
Expenditures Disbursed:						
General Government	-	-	-	3,669	-	-
Judiciary and Courts	90,888	197,555	84,591	-	22,294	117,981
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	90,888	197,555	84,591	3,669	22,294	117,981
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	24,371	(75,360)	30,508	8,013	25,158	(4,046)
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	24,371	(75,360)	30,508	8,013	25,158	(4,046)
Fund Balance (Deficit), Beginning of Year	240,218	168,972	180,605	54,194	422,874	(17,874)
Fund Balance (Deficit), End of Year	\$ 264,589	93,612	211,113	62,207	448,032	(21,920)

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, 2020

	Special Revenue Funds					Circuit Clerk Operation and Administration
	Animal Control Donation	G.I.S.	Nuclear Emergency Planning Grant Fund	Animal Control Population Fees	Sheriff Vehicle Fees	
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	1,326	-	-	-
Revenue from Services	-	252,725	-	9,054	1,431	33,436
Grants & Contributions	3,913	-	27,450	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	3,913	252,725	28,776	9,054	1,431	33,436
Expenditures Disbursed:						
General Government	-	192,696	-	-	-	-
Judiciary and Courts	-	-	-	-	-	13,078
County Development	-	-	-	-	-	-
Public Safety	226	-	57,807	3,542	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	36,434	-	44,503	-
Total Expenditures Disbursed	226	192,696	94,241	3,542	44,503	13,078
Excess of Revenue Received Over (Under) Expenditures Disbursed	3,687	60,029	(65,465)	5,512	(43,072)	20,358
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	(10,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	(10,000)	-	-	-	-	-
Net Change in Fund Balance	(6,313)	60,029	(65,465)	5,512	(43,072)	20,358
Fund Balance (Deficit), Beginning of Year	12,583	60,942	66,807	30,859	43,072	54,648
Fund Balance (Deficit), End of Year	\$ 6,270	120,971	1,342	36,371	-	75,006

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, 2020

	Special Revenue Funds					
	State's Attorney Drug Court	Juvenile Justice Fees	IKE Planning Grant	Drug Court Participation	Sale In Error	Coroner's Operating
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	13,256	10,921	-	-	25,490	18,351
Grants & Contributions	8,000	-	-	-	-	4,336
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	21,256	10,921	-	-	25,490	22,687
Expenditures Disbursed:						
General Government	-	-	-	-	7,971	56,838
Judiciary and Courts	32,961	500	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	32,961	500	-	-	7,971	56,838
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(11,705)	10,421	-	-	17,519	(34,151)
Other Financing Sources (Uses):						
Transfers In	32,750	-	-	-	-	-
Transfers Out	-	(25,000)	-	(32,750)	(17,519)	-
Total Other Financing Sources (Uses)	32,750	(25,000)	-	(32,750)	(17,519)	-
Net Change in Fund Balance	21,045	(14,579)	-	(32,750)	-	(34,151)
Fund Balance (Deficit), Beginning of Year	28,278	63,846	-	32,750	100,000	68,437
Fund Balance (Deficit), End of Year	\$ 49,323	49,267	-	-	100,000	34,286

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, 2020

	Special Revenue Funds					
	Transit Fund	EDPA 2	Probation & Court Services Operations	Transit Project	Development Engineering Fees	State's Attorney Automation
Revenues Received:						
Taxes	\$ -	5,327	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	21,321	-	-	5,889	56,172	4,136
Grants & Contributions	426,216	-	-	7,500	-	-
Interest on Investments	-	-	-	37	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	447,537	5,327	-	13,426	56,172	4,136
Expenditures Disbursed:						
General Government	477,256	175	-	662	-	-
Judiciary and Courts	-	-	-	-	-	467
County Development	-	-	-	-	4,450	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	477,256	175	-	662	4,450	467
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(29,719)	5,152	-	12,764	51,722	3,669
Other Financing Sources (Uses):						
Transfers In	36,556	-	-	20,000	-	-
Transfers Out	-	-	-	(36,556)	-	-
Total Other Financing Sources (Uses)	36,556	-	-	(16,556)	-	-
Net Change in Fund Balance	6,837	5,152	-	(3,792)	51,722	3,669
Fund Balance (Deficit), Beginning of Year	(209,108)	(9,398)	-	172,152	19,094	38,887
Fund Balance (Deficit), End of Year	\$ (202,271)	(4,246)	-	168,360	70,816	42,556

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, 2020

	Special Revenue Funds					
	State's Attorney Fee Fund	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Stormwater Commission Fund	Sales Tax Sharing Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	269,060
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	23,707	6,900	-	273	-	-
Grants & Contributions	-	-	-	-	105,084	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	23,707	6,900	-	273	105,084	269,060
Expenditures Disbursed:						
General Government	-	-	9,322	-	-	146,548
Judiciary and Courts	-	7,950	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	7,950	9,322	-	-	146,548
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	23,707	(1,050)	(9,322)	273	105,084	122,512
Other Financing Sources (Uses):						
Transfers In	-	-	5,000	-	-	-
Transfers Out	-	-	-	-	-	(165,000)
Total Other Financing Sources (Uses)	-	-	5,000	-	-	(165,000)
Net Change in Fund Balance	23,707	(1,050)	(4,322)	273	105,084	(42,488)
Fund Balance (Deficit), Beginning of Year	49,023	7,720	7,140	5,043	-	133,250
Fund Balance (Deficit), End of Year	\$ 72,730	6,670	2,818	5,316	105,084	90,762

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, 2020

	Special Revenue Funds					
	Public Defender Automation Fund	County Jail Medical Fund	Child Advocacy Center Fund	County Clerk & Recorder Restricted Fund	Sheriff Restricted Fund	Self-Insurance Employee Health Insurance Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	72,513
Revenue from Services	316	1,320	1,180	1,804,258	183,755	537,901
Grants & Contributions	-	-	-	-	10,038	2,515,686
Interest on Investments	-	-	-	-	14	28,600
Miscellaneous	-	-	-	500	6,208	-
Total Revenues Received	316	1,320	1,180	1,804,758	200,015	3,154,700
Expenditures Disbursed:						
General Government	-	-	-	1,806,346	-	2,930,343
Judiciary and Courts	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	251,783	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	-	-	1,806,346	251,783	2,930,343
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	316	1,320	1,180	(1,588)	(51,768)	224,357
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	316	1,320	1,180	(1,588)	(51,768)	224,357
Fund Balance (Deficit), Beginning of Year	12	60	50	32,841	119,075	2,531,815
Fund Balance (Deficit), End of Year	\$ 328	1,380	1,230	31,253	67,307	2,756,172

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, 2020

	<u>Capital Project Funds</u>
	<u>Capital Improvement Fund</u>
Revenues Received:	
Taxes	\$ -
Intergovernmental	-
Reimbursements	-
Revenue from Services	-
Grants & Contributions	-
Interest on Investments	-
Miscellaneous	-
Total Revenues Received	<u>-</u>
Expenditures Disbursed:	
General Government	-
Judiciary and Courts	-
County Development	-
Public Safety	-
Highway & Bridges	-
Public Health	-
Employee Retirement Costs	-
Capital Outlay	314,836
Total Expenditures Disbursed	<u>314,836</u>
Excess of Revenue Received Over (Under) Expenditures Disbursed	(314,836)
Other Financing Sources (Uses):	
Transfers In	500,000
Transfers Out	-
Total Other Financing Sources (Uses)	<u>500,000</u>
Net Change in Fund Balance	185,164
Fund Balance (Deficit), Beginning of Year	<u>540,951</u>
Fund Balance (Deficit), End of Year	<u>\$ 726,115</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

Assets

Cash in Bank	\$ 2,555,758
Total Assets	<u>\$ 2,555,758</u>

Fund Balance

Restricted Fund Balance	\$ 2,555,758
Total Fund Balance	<u>\$ 2,555,758</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, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 2,100,000	2,100,000	2,071,233	1,965,406
Sale of Equipment	82,500	82,500	53,800	-
Miscellaneous Revenues	55,000	85,000	111,938	36,188
Interest Income	10,000	17,000	16,933	34,793
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	249	2,987
Total Revenues Received	2,450,900	2,487,900	2,454,153	2,239,374
Expenditures Disbursed:				
Salaries - Maintenance	435,690	435,690	350,632	354,415
Salary - Engineers	124,570	124,570	120,426	35,203
Salary - Office Manager	43,054	43,054	35,427	33,099
Salaries - Overtime and Extra Help	40,000	40,000	37,077	20,627
Overtime	55,000	55,000	43,033	58,916
Vacation & sick leave	-	-	85,739	82,279
Employee Insurance	188,700	134,000	132,983	109,218
Office Supplies	8,000	5,000	3,766	4,333
Operating Supplies	15,000	15,000	12,136	13,094
Fuel	75,000	75,000	63,436	48,805
Traffic Light Expense	8,000	12,000	12,090	7,917
Road Repairs and Maintenance	450,000	670,000	669,927	397,540
Engineering Services	30,000	2,000	3,849	6,442
Drug Testing	1,000	1,000	284	336
Cellular phones	8,400	8,400	6,170	5,029
Travel Expense	3,500	3,500	2,783	2,895
Utilities	40,000	40,000	35,853	45,123
Maintenance and Repairs-Equipment	85,000	85,000	62,530	140,181
Building Repairs and Maintenance	25,000	27,500	28,464	20,503
Copier rental	1,700	2,000	2,093	1,556
Contingencies	10,000	5,000	3,413	3,830
Purchase of Equipment	392,000	370,000	358,630	18,308
Total Expenditures Disbursed	2,039,614	2,153,714	2,070,741	1,409,649
Excess of Revenues Received Over (Under) Expenditures Disbursed	411,286	334,186	383,412	829,725
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	(200,000)	(200,000)	(200,000)	(200,000)
Net Change in Fund Balance	\$ 211,286	134,186	183,412	629,725
Fund Balance, Beginning of Year			2,372,346	1,742,621
Fund Balance, End of Year			\$ 2,555,758	2,372,346

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 73,511
Total Assets		<u>\$ 73,511</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 73,511
Total Fund Balance		<u>\$ 73,511</u>

SCHEDULE B-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Donations	\$ 200	200	1,893	14,800
Fees and Services	512,000	512,000	512,289	484,734
State Grants	265,565	265,565	422,012	263,753
Federal Grants	393,556	793,556	584,196	406,402
WIC Vouchers	320,000	320,000	161,523	178,420
State Reimbursements	208,000	208,000	179,520	192,699
Vaccines	62,500	62,500	35,312	32,002
Miscellaneous Income	14,200	14,200	6,142	18,067
Total Revenues Received	<u>1,776,021</u>	<u>2,176,021</u>	<u>1,902,887</u>	<u>1,590,877</u>
Expenditures Disbursed:				
Salary - Administrator	77,710	80,710	68,973	68,970
Salary - Union	865,439	866,439	739,452	710,099
Salary - Contractual	30,900	180,900	35,978	26,627
Salary - Supervisory	315,294	316,794	245,655	233,639
Vac/Sick Pay	-	-	172,126	154,324
Office Supplies	4,200	4,200	5,087	3,121
Program Commodities	4,600	4,600	22,283	20,225
Auto Fuel	2,650	2,650	916	1,514
Professional Services	46,600	251,600	89,660	81,514
Labor Relations	1,000	1,000	-	-
Telephone	1,788	1,788	1,717	1,899
Cellular Phones	4,200	4,200	3,595	963
Postage	840	840	482	487
Books and Periodicals	300	300	482	433
Printing and Advertising	2,150	2,150	1,497	2,539
Travel Expense and Mileage	5,300	5,300	3,223	9,969
Auto Expense	3,000	3,000	2,356	4,234
Advertising	800	800	425	6,864
Health Insurance	375,627	377,927	360,688	355,583
Copier Rental	4,200	4,200	11,171	8,916

COUNTY OF GRUNDY, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-6
(CONTINUED)

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 4,740	4,740	4,644	4,965
Miscellaneous	-	-	-	230
Continuing Education	7,000	7,000	3,669	10,377
Educational Materials	1,500	1,500	4,896	4,941
WIC Food Coupons	320,000	320,000	161,523	178,420
Vaccines	62,500	62,500	35,312	32,846
Communicable Disease Control	20,000	20,000	42,511	42,016
Liability Insurance	3,300	3,300	3,107	3,107
Equipment and Furniture	500	500	11,034	26,210
Computer-Related Expenses	3,500	40,700	64,801	260
Electronic Records	44,580	44,580	47,855	119,305
External Health Fairs	500	500	200	255
Accreditation	8,500	8,500	1,200	-
Hospitality	1,000	1,000	1,199	1,190
Capital Outlay	23,000	23,000	20,875	-
Contingencies	-	-	736	287
Direct Service Reimbursement	25,700	25,700	78,397	27,619
Total Expenditures Disbursed	<u>2,272,918</u>	<u>2,672,918</u>	<u>2,247,725</u>	<u>2,143,948</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(496,897)	(496,897)	(344,838)	(553,071)
Other Financing Sources (Uses):				
General Fund Subsidy	<u>355,256</u>	<u>478,951</u>	<u>418,349</u>	<u>553,071</u>
Net Change in Fund Balance	<u>\$ (141,641)</u>	<u>(17,946)</u>	73,511	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 73,511</u>	-

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 1,288,827
Total Assets		<u>\$ 1,288,827</u>
<u>Fund Balance</u>		
Restricted for Liability Insurance		\$ 1,224,678
Restricted for Self-Insurance Trust		64,149
Total Fund Balance		<u>\$ 1,288,827</u>

SCHEDULE B-8

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,750,000	1,750,000	1,750,780	1,483,680
Property Taxes - Bond and Interest	391,773	391,773	396,939	915,489
Total Revenues Received	<u>2,141,773</u>	<u>2,141,773</u>	<u>2,147,719</u>	<u>2,399,169</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	60,000	56,022	56,021	53,049
Self Insurance Bond Retirement	913,088	913,088	913,023	994,338
Total Expenditures Disbursed	<u>973,088</u>	<u>969,110</u>	<u>969,044</u>	<u>1,047,387</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,168,685	1,172,663	1,178,675	1,351,782
Other Financing Sources (Uses):				
Transfer to Security System Fund	(70,000)	-	-	(70,000)
Transfer to General Fund	(1,500,000)	(1,150,000)	(1,150,000)	(1,000,000)
Total Other Financing Sources (Uses)	<u>(1,570,000)</u>	<u>(1,150,000)</u>	<u>(1,150,000)</u>	<u>(1,070,000)</u>
Net Change in Fund Balance	<u>\$ (401,315)</u>	<u>22,663</u>	28,675	281,782
Fund Balance, Beginning of Year			<u>1,260,152</u>	<u>978,370</u>
Fund Balance, End of Year			<u>\$ 1,288,827</u>	<u>1,260,152</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 1,526,432
Total Assets		<u>\$ 1,526,432</u>
<u>Fund Balance</u>		
Committed For Future Projects		\$ 1,526,432
Total Fund Balance		<u>\$ 1,526,432</u>

SCHEDULE B-10

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Interest Income	\$ 16,000	11,000	11,459	36,968
Miscellaneous Income	-	-	36,747	-
Total Revenues Received	<u>16,000</u>	<u>11,000</u>	<u>48,206</u>	<u>36,968</u>
Expenditures Disbursed	<u>1,100,000</u>	<u>550,000</u>	<u>206,448</u>	<u>796,961</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(1,084,000)	(539,000)	(158,242)	(759,993)
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>\$ (884,000)</u>	<u>(339,000)</u>	41,758	(559,993)
Fund Balance, Beginning of Year			<u>1,484,674</u>	<u>2,044,667</u>
Fund Balance, End of Year			<u>\$ 1,526,432</u>	<u>1,484,674</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 924,464
Total Assets		<u>\$ 924,464</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 924,464
Total Fund Balance		<u>\$ 924,464</u>

SCHEDULE B-12

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 400,000	400,000	400,425	395,640
Reimbursements From Other Agencies	244,000	237,000	23,940	3,062
Interest Income	5,000	5,000	5,267	9,928
Total Revenues Received	<u>649,000</u>	<u>642,000</u>	<u>429,632</u>	<u>408,630</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	5,374	-
New Bridge Construction	1,055,350	400,000	248,909	177,531
Total Expenditures Disbursed	<u>1,065,350</u>	<u>410,000</u>	<u>254,283</u>	<u>177,531</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (416,350)</u>	<u>232,000</u>	175,349	231,099
Fund Balance, Beginning of Year			<u>749,115</u>	<u>518,016</u>
Fund Balance, End of Year			<u>\$ 924,464</u>	<u>749,115</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 2,111,758
Total Assets		<u>\$ 2,111,758</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 2,111,758
Total Fund Balance		<u>\$ 2,111,758</u>

SCHEDULE B-14

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 875,000	875,000	875,811	857,518
Interest Income	1,000	14,000	14,074	24,871
Total Revenues Received	<u>876,000</u>	<u>889,000</u>	<u>889,885</u>	<u>882,389</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>1,180,000</u>	<u>575,000</u>	<u>571,799</u>	<u>75,617</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (304,000)</u>	<u>314,000</u>	318,086	806,772
Fund Balance, Beginning of Year			<u>1,793,672</u>	<u>986,900</u>
Fund Balance, End of Year			<u>\$ 2,111,758</u>	<u>1,793,672</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 50,459
Total Assets		<u>\$ 50,459</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 50,459
Total Fund Balance		<u>\$ 50,459</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 10,000	10,000	10,060	41,470
Miscellaneous Income	-	-	-	460
Total Revenues Received	<u>10,000</u>	<u>10,000</u>	<u>10,060</u>	<u>41,930</u>
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	-	76
Medical Care	2,200	1,000	-	232
Pharmaceuticals	3,500	3,500	1,483	2,339
Professional Services	4,000	-	-	267
Contractual Services to Grundy County Health Dept.	10,000	10,000	9,878	40,000
X-ray and Laboratory Expense	3,000	1,200	695	-
Travel Expense and Mileage	150	-	-	-
Continuing Education	150	-	-	99
Total Expenditures Disbursed	<u>23,500</u>	<u>16,200</u>	<u>12,056</u>	<u>43,013</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (13,500)</u>	<u>(6,200)</u>	(1,996)	(1,083)
Fund Balance, Beginning of Year			<u>52,455</u>	<u>53,538</u>
Fund Balance, End of Year			<u>\$ 50,459</u>	<u>52,455</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>	
Cash in Bank	\$ 63,119
Total Assets	<u>\$ 63,119</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 63,119
Total Fund Balance	<u>\$ 63,119</u>

SCHEDULE B-18

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
EMA Grant	\$ 10,000	21,399	21,399	29,990
Donations or Grants	2,000	1,650	1,650	1,820
Federal/State Grants	22,000	67,450	67,450	37,114
Miscellaneous Income	5,000	40,255	40,255	6,860
Total Revenues Received	<u>39,000</u>	<u>130,754</u>	<u>130,754</u>	<u>75,784</u>
Expenditures Disbursed:				
Salary - Director	63,627	63,627	79,495	66,106
Salary - Deputy Director	-	34,165	33,442	-
Salary - Specialist	49,419	44,534	43,772	-
Salaries - Secretary	27,448	4,372	4,372	23,384
Office Supplies	1,000	1,500	1,364	572
Federal Projects	30,001	22,500	22,500	82,449
Telephone	3,000	1,000	402	427
Cellular Phones	3,060	3,060	3,104	3,176
Travel Expense and Mileage	4,000	4,000	3,175	4,266
Maintenance and Repairs to Equipment	3,000	5,600	5,617	4,036
Copier Rental	1,200	1,200	1,019	982
Contingencies	4,000	6,000	4,038	4,587
Continuing Education	3,500	2,000	1,344	3,176
Emergency Operating Center	20,000	20,000	18,777	13,448
Reimbursable Expenditures	3,000	2,000	1,231	2,127
Purchase of Equipment	14,000	16,255	16,255	15,646
Total Expenditures Disbursed	<u>230,255</u>	<u>231,813</u>	<u>239,907</u>	<u>224,382</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(191,255)	(101,059)	(109,153)	(148,598)
Other Financing Sources (Uses):				
Transfer From General Fund	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>110,000</u>
Net Change in Fund Balance	<u>\$ (41,255)</u>	<u>48,941</u>	40,847	(38,598)
Fund Balance, Beginning of Year			<u>22,272</u>	<u>60,870</u>
Fund Balance, End of Year			<u>\$ 63,119</u>	<u>22,272</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>	
Cash in Bank	\$ 1,097,554
Total Assets	<u>\$ 1,097,554</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	\$ 715,789
Social Security	<u>381,765</u>
Total Fund Balance	<u>\$ 1,097,554</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
IMRF Property Taxes	\$ 1,425,000	1,425,000	1,426,918	1,537,163
Social Security Property Taxes	675,000	675,000	676,100	762,360
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Total Revenues Received	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,113,018</u>	<u>2,309,523</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,700,000	1,710,000	1,652,139	1,434,569
Contributions to Social Security System	830,000	815,000	816,890	764,546
Contributions for 911 benefits	120,000	115,000	154,640	113,093
Contributions for VAC	-	9,400	8,562	-
Total Expenditures Disbursed	<u>2,650,000</u>	<u>2,649,400</u>	<u>2,632,231</u>	<u>2,312,208</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (540,000)</u>	<u>(539,400)</u>	(519,213)	(2,685)
Fund Balance, Beginning of Year			<u>1,616,767</u>	<u>1,619,452</u>
Fund Balance, End of Year			<u>\$ 1,097,554</u>	<u>1,616,767</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 175,939
Total Assets		<u>\$ 175,939</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 175,939
Total Fund Balance		<u>\$ 175,939</u>

SCHEDULE B-22

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Child Support Fees	\$ 16,000	17,500	17,790	17,475
State of Illinois Reimbursement	3,500	3,500	2,890	5,655
Interest Income	3,000	1,000	1,034	2,941
Total Revenues Received	<u>22,500</u>	<u>22,000</u>	<u>21,714</u>	<u>26,071</u>
Expenditures Disbursed:				
Salary	15,000	15,000	15,000	15,000
Office Supplies	500	500	154	545
Total Expenditures Disbursed	<u>15,500</u>	<u>15,500</u>	<u>15,154</u>	<u>15,545</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,000</u>	<u>6,500</u>	6,560	10,526
Fund Balance, Beginning of Year			<u>169,379</u>	<u>158,853</u>
Fund Balance, End of Year			<u>\$ 175,939</u>	<u>169,379</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 58,747
Total Assets		<u>\$ 58,747</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 58,747
Total Fund Balance		<u>\$ 58,747</u>

SCHEDULE B-24

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Adoption/Altering Fees	\$ 15,000	9,000	9,389	18,136
Rabies/Neutering Fees	3,000	600	713	3,432
Dog Registration Fees	105,000	105,000	107,801	109,284
Micro-chips	3,400	1,000	1,215	2,785
Reimbursements From Municipalities	40,000	40,000	33,512	41,174
Miscellaneous Revenues	1,000	1,000	803	3,293
Total Revenues Received	<u>167,400</u>	<u>156,600</u>	<u>153,433</u>	<u>178,104</u>
Expenditures Disbursed:				
Salary - Warden	99,417	87,000	77,259	86,347
Salary - Department Head	55,996	52,637	39,552	45,898
Over-time and Extra Help	3,500	5,000	5,067	1,880
Vacation & Sick Leave	-	-	26,848	20,891
Supplies	9,000	9,000	8,324	6,321
Vet Payments on Adoptions	3,000	500	154	2,009
Coyote Bounty	-	400	360	345
Automobile Gasoline and Maintenance	11,000	11,000	9,125	7,260
Utilities	14,000	16,000	14,360	15,340
Building Maintenance	8,000	8,000	2,004	7,334
Miscellaneous	1,500	2,000	1,483	1,464
Safety Expense	4,000	5,100	3,677	2,987
Restricted Use	6,000	6,000	4,190	8,387
Automobile Purchases	2,000	-	-	-
Equipment Purchases	7,000	2,000	-	919
Total Expenditures Disbursed	<u>224,413</u>	<u>204,637</u>	<u>192,403</u>	<u>207,382</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(57,013)	(48,037)	(38,970)	(29,278)
Other Financing Sources (Uses):				
Transfer From Donation Fund	10,000	10,000	10,000	10,000
Transfer From General Fund	24,000	24,000	24,000	24,000
Total Other Financing Sources (Uses)	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
Net Change in Fund Balance	<u>\$ (23,013)</u>	<u>(14,037)</u>	(4,970)	4,722
Fund Balance, Beginning of Year			<u>63,717</u>	<u>58,995</u>
Fund Balance, End of Year			<u>\$ 58,747</u>	<u>63,717</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 175,489
Total Assets		<u>\$ 175,489</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 175,489
Total Fund Balance		<u>\$ 175,489</u>

SCHEDULE B-26

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2020</u>	<u>2019</u>
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 9,000	9,000	8,800	7,620
Expenditures Disbursed:				
Contingencies	2,000	2,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 7,000</u>	<u>7,000</u>	8,800	7,620
Fund Balance, Beginning of Year			166,689	159,069
Fund Balance, End of Year			<u>\$ 175,489</u>	<u>166,689</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>	
Cash in Bank	\$ 26,112
Total Assets	<u>\$ 26,112</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 26,112
Total Fund Balance	<u>\$ 26,112</u>

SCHEDULE B-28

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
HMEP Grant	\$ 3,600	1,500	901	2,798
Dues/Donations	2,000	3,000	2,850	3,450
Total Revenues Received	<u>5,600</u>	<u>4,500</u>	<u>3,751</u>	<u>6,248</u>
Expenditures Disbursed:				
Office Supplies	1,500	1,500	237	274
Travel & Mileage	1,000	1,000	-	573
Continuing Education	2,000	2,000	650	715
Exercise Expense	1,500	1,500	-	634
Public Relations / Education	5,000	5,000	-	1,884
Total Expenditures Disbursed	<u>11,000</u>	<u>11,000</u>	<u>887</u>	<u>4,080</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (5,400)</u>	<u>(6,500)</u>	2,864	2,168
Fund Balance, Beginning of Year			<u>23,248</u>	<u>21,080</u>
Fund Balance, End of Year			<u>\$ 26,112</u>	<u>23,248</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 2,057
Total Assets		<u>\$ 2,057</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 2,057
Total Fund Balance		<u>\$ 2,057</u>

SCHEDULE B-30

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Law Library Fees	\$ 12,000	11,000	10,644	12,702
Expenditures Disbursed:				
Law Library Books and Periodicals	12,000	12,000	11,611	12,645
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(1,000)</u>	(967)	57
Fund Balance, Beginning of Year			3,024	2,967
Fund Balance, End of Year			<u>\$ 2,057</u>	<u>3,024</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 91,008
Total Assets		<u>\$ 91,008</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 91,008
Total Fund Balance		<u>\$ 91,008</u>

SCHEDULE B-32

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2020</u>	<u>2019</u>
Revenues Received:				
Property Taxes	\$ 10,000	10,000	9,998	24,765
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	10,000	2,063	18,685
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (15,000)</u>	<u>-</u>	7,935	6,080
Fund Balance, Beginning of Year			<u>83,073</u>	<u>76,993</u>
Fund Balance, End of Year			<u>\$ 91,008</u>	<u>83,073</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 180,734
Total Assets		<u>\$ 180,734</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 180,734
Total Fund Balance		<u>\$ 180,734</u>

SCHEDULE B-34

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Property Taxes	\$ 10,000	10,000	10,235	89,037
Insurance Reimbursements	-	2,952	2,952	-
Total Revenues Received	<u>10,000</u>	<u>12,952</u>	<u>13,187</u>	<u>89,037</u>
Expenditures Disbursed:				
Insurance Premiums	<u>50,000</u>	<u>49,016</u>	<u>49,016</u>	<u>46,222</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (40,000)</u>	<u>(36,064)</u>	(35,829)	42,815
Fund Balance, Beginning of Year			<u>216,563</u>	<u>173,748</u>
Fund Balance, End of Year			<u>\$ 180,734</u>	<u>216,563</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 73,908
Total Assets		<u>\$ 73,908</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 73,908
Total Fund Balance		<u>\$ 73,908</u>

SCHEDULE B-36

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Document Recording Fees	\$ 145,000	160,000	165,101	154,116
Expenditures Disbursed:				
Salaries	76,000	76,000	34,436	71,702
Extra Clerk Salaries	4,000	4,000	20,736	105
Imaging Supplies	45,000	46,000	49,566	45,602
Vacation & Sick Leave	-	-	17,480	14,637
Total Expenditures Disbursed	<u>125,000</u>	<u>126,000</u>	<u>122,218</u>	<u>132,046</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	20,000	34,000	42,883	22,070
Other Financing Sources (Uses):				
Transfer to General Fund	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	<u>24,000</u>	32,883	12,070
Fund Balance, Beginning of Year			<u>41,025</u>	<u>28,955</u>
Fund Balance, End of Year			<u>\$ 73,908</u>	<u>41,025</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 264,589
Total Assets		<u>\$ 264,589</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 264,589
Total Fund Balance		<u>\$ 264,589</u>

SCHEDULE B-38

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Court Automation Fees	\$ 60,000	100,000	115,259	89,149
Expenditures Disbursed:				
Salaries	55,000	55,000	55,000	60,070
Employee Benefits	3,500	3,500	3,500	3,500
Furniture and Equipment	5,000	20,000	18,587	4,995
Computer Maintenance	16,000	16,000	13,801	14,564
Total Expenditures Disbursed	<u>79,500</u>	<u>94,500</u>	<u>90,888</u>	<u>83,129</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (19,500)</u>	<u>5,500</u>	24,371	6,020
Fund Balance, Beginning of Year			<u>240,218</u>	<u>234,198</u>
Fund Balance, End of Year			<u>\$ 264,589</u>	<u>240,218</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 93,612
Total Assets		<u>\$ 93,612</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 93,612
Total Fund Balance		<u>\$ 93,612</u>

SCHEDULE B-40

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Security System Fees	\$ 130,000	120,000	122,195	138,206
Expenditures Disbursed:				
Salaries	209,761	200,000	197,555	189,123
Excess of Revenues Received Over (Under) Expenditures Disbursed	(79,761)	(80,000)	(75,360)	(50,917)
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	-	-	-	70,000
Net Change in Fund Balance	<u>\$ (79,761)</u>	<u>(80,000)</u>	(75,360)	19,083
Fund Balance, Beginning of Year			168,972	149,889
Fund Balance, End of Year			<u>\$ 93,612</u>	<u>168,972</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 211,113
Total Assets		<u>\$ 211,113</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 211,113
Total Fund Balance		<u>\$ 211,113</u>

SCHEDULE B-42

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Document Recording Fees	\$ 60,000	100,000	115,099	88,808
Expenditures Disbursed:				
Salaries	55,000	55,000	55,000	77,891
Vacation & Sick Leave	-	-	-	12,858
Employee Benefits	2,426	2,426	2,426	2,426
Office Supplies	10,000	10,000	2,047	5,958
Documents	40,000	40,000	21,002	26,748
Computer Maintenance	5,000	5,000	4,116	4,116
Total Expenditures Disbursed	<u>112,426</u>	<u>112,426</u>	<u>84,591</u>	<u>129,997</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (52,426)</u>	<u>(12,426)</u>	30,508	(41,189)
Fund Balance, Beginning of Year			<u>180,605</u>	<u>221,794</u>
Fund Balance, End of Year			<u>\$ 211,113</u>	<u>180,605</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 62,207
Total Assets		<u>\$ 62,207</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 62,207
Total Fund Balance		<u>\$ 62,207</u>

SCHEDULE B-44

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Court Automation Fees	\$ 11,000	9,000	11,682	10,789
Expenditures Disbursed:				
Salaries	8,000	8,000	1,602	2,634
Fee Related Expenses	5,000	5,000	2,067	3,615
Total Expenditures Disbursed	<u>13,000</u>	<u>13,000</u>	<u>3,669</u>	<u>6,249</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (2,000)</u>	<u>(4,000)</u>	8,013	4,540
Fund Balance, Beginning of Year			<u>54,194</u>	<u>49,654</u>
Fund Balance, End of Year			<u>\$ 62,207</u>	<u>54,194</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020

<u>Assets</u>	
Cash in Bank	\$ 448,032
Total Assets	<u>\$ 448,032</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 448,032
Total Fund Balance	<u>\$ 448,032</u>

SCHEDULE B-46

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Probation Fees	\$ 71,000	45,250	47,452	47,308
Expenditures Disbursed:				
Office Supplies	3,200	3,200	3,926	3,261
Auto Gas and Maintenance	2,000	2,000	753	1,488
Drug Alcohol Testing	3,500	3,500	767	2,864
Substance Abuse Evaluation Counseling	1,000	1,000	-	-
Emergency Shelter	500	500	-	-
Family Counseling	700	700	-	-
Psychiatrist-Psychologist	1,500	1,500	-	1,400
Cell Phone	2,900	2,900	2,791	2,767
Travel Expense, Mileage	3,000	3,000	712	3,181
Sex Offender Testing	1,000	1,000	-	-
Miscellaneous	5,700	5,700	4,298	3,968
Capital Outlay	3,000	3,000	-	3,880
Continuing Education	3,000	3,000	-	2,133
Lease of Autos	9,500	9,500	9,047	9,504
Total Expenditures Disbursed	<u>40,500</u>	<u>40,500</u>	<u>22,294</u>	<u>34,446</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	30,500	4,750	25,158	12,862
Other Financing Sources (Uses):				
Transfer from Probation and Court Services Ops. Fund	-	-	-	211,921
Net Change in Fund Balance	<u>\$ 30,500</u>	<u>4,750</u>	25,158	224,783
Fund Balance, Beginning of Year			<u>422,874</u>	<u>198,091</u>
Fund Balance, End of Year			<u>\$ 448,032</u>	<u>422,874</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
 <u>Liabilities and Fund Balance</u> 		
Liabilities:		
Overdraft Payable		\$ 21,920
Unassigned Fund Balance		<u>(21,920)</u>
Total Liabilities & 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, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Donations	\$ 10,000	2,500	2,500	7,477
Grant Income	124,382	124,382	111,435	103,055
Total Revenues Received	<u>134,382</u>	<u>126,882</u>	<u>113,935</u>	<u>110,532</u>
Expenditures Disbursed:				
Private Donation Expense	10,000	10,000	2,159	6,633
Mental Health Court Expense	124,382	124,382	115,822	99,605
Total Expenditures Disbursed	<u>134,382</u>	<u>134,382</u>	<u>117,981</u>	<u>106,238</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(7,500)</u>	(4,046)	4,294
Fund Balance (Deficit), Beginning of Year			<u>(17,874)</u>	<u>(22,168)</u>
Fund Balance (Deficit), End of Year			<u>\$ (21,920)</u>	<u>(17,874)</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 6,270
Total Assets		<u>\$ 6,270</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 6,270
Total Fund Balance		<u>\$ 6,270</u>

SCHEDULE B-50

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Donations	\$ 5,000	5,000	3,913	5,733
Expenditures Disbursed:				
Restricted Use Expenses	1,000	1,000	226	1,028
Excess of Revenues Received Over (Under) Expenditures Disbursed	4,000	4,000	3,687	4,705
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(10,000)	(10,000)	(10,000)	(10,000)
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>(6,000)</u>	(6,313)	(5,295)
Fund Balance, Beginning of Year			12,583	17,878
Fund Balance, End of Year			<u>\$ 6,270</u>	<u>12,583</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 120,971
Total Assets		<u>\$ 120,971</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 120,971
Total Fund Balance		<u>\$ 120,971</u>

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 235,000	245,000	252,725	205,238
Expenditures Disbursed:				
Salary - Department Head	86,593	86,593	79,640	79,670
Salaries	49,539	49,539	43,790	42,596
Supplies	5,000	5,000	4,193	1,131
Capital Outlay	25,000	-	-	14,128
Continuing Education	4,000	2,500	1,747	130
Aerial Photography	18,000	4,050	4,050	4,050
Vacation & Sick Leave	-	-	12,895	11,249
Software	45,650	45,770	46,381	42,847
Total Expenditures Disbursed	<u>233,782</u>	<u>193,452</u>	<u>192,696</u>	<u>195,801</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,218</u>	<u>51,548</u>	60,029	9,437
Fund Balance, Beginning of Year			<u>60,942</u>	<u>51,505</u>
Fund Balance, End of Year			<u>\$ 120,971</u>	<u>60,942</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 1,342
Total Assets		<u>\$ 1,342</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 1,342
Total Fund Balance		<u>\$ 1,342</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 88,159	36,000	27,450	71,895
Exelon Payments	1,000	1,326	1,326	768
Total Revenues Received	<u>89,159</u>	<u>37,326</u>	<u>28,776</u>	<u>72,663</u>
Expenditures Disbursed:				
Salaries	-	-	-	48,450
Nuclear Safety Expenses	400	400	180	-
Planning / Training / Exercise / Education	50,000	50,000	45,473	15,126
Travel & Mileage	108	108	-	299
Telecommunications	12,480	12,480	10,212	10,196
Office Supplies	3,000	3,000	1,942	1,376
Capital Outlay	22,572	36,434	36,434	-
Total Expenditures Disbursed	<u>88,560</u>	<u>102,422</u>	<u>94,241</u>	<u>75,447</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>599</u>	<u>(65,096)</u>	<u>(65,465)</u>	<u>(2,784)</u>
Other financing sources (uses) Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,869</u>
Net change in fund balance	<u>\$ 599</u>	<u>(65,096)</u>	<u>(65,465)</u>	<u>9,085</u>
Fund Balance, Beginning of Year			<u>66,807</u>	<u>57,722</u>
Fund Balance, End of Year			<u>\$ 1,342</u>	<u>66,807</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 36,371
Total Assets		<u>\$ 36,371</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 36,371
Total Fund Balance		<u>\$ 36,371</u>

SCHEDULE B-56

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 5,000	7,000	9,054	6,622
Expenditures Disbursed	2,000	4,000	3,542	2,014
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 3,000</u>	<u>3,000</u>	5,512	4,608
Fund Balance, Beginning of Year			30,859	26,251
Fund Balance, End of Year			<u>\$ 36,371</u>	<u>30,859</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

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

SCHEDULE B-58

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ -	1,431	1,431	29,964
Expenditures Disbursed:				
Sheriff Vehicle Expenses	24,762	44,503	44,503	77,894
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (24,762)</u>	<u>(43,072)</u>	(43,072)	(47,930)
Fund Balance, Beginning of Year			43,072	91,002
Fund Balance, End of Year			<u>\$ -</u>	<u>43,072</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 75,006
Total Assets		<u>\$ 75,006</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 75,006
Total Fund Balance		<u>\$ 75,006</u>

SCHEDULE B-60

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 13,000	23,000	33,436	19,262
Total Revenues Received	<u>13,000</u>	<u>23,000</u>	<u>33,436</u>	<u>19,262</u>
Expenditures Disbursed:				
Office Supplies	10,000	10,000	12,739	10,894
Miscellaneous	1,000	1,000	339	630
Dues/Conventions	1,000	1,000	-	1,122
Total Expenditures Disbursed	<u>12,000</u>	<u>12,000</u>	<u>13,078</u>	<u>12,646</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,000</u>	<u>11,000</u>	20,358	6,616
Fund Balance, Beginning of Year			<u>54,648</u>	<u>48,032</u>
Fund Balance, End of Year			<u>\$ 75,006</u>	<u>54,648</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 49,323
Total Assets		<u>\$ 49,323</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 49,323
Total Fund Balance		<u>\$ 49,323</u>

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Drug Court Fines	\$ 28,000	13,000	13,256	18,327
Donations	10,000	8,000	8,000	9,412
Total Revenues Received	<u>38,000</u>	<u>21,000</u>	<u>21,256</u>	<u>27,739</u>
Expenditures Disbursed				
Salaries	10,000	8,000	7,581	7,715
Expenditures	8,000	6,000	4,392	4,749
Program Supplies	10,000	15,000	13,895	11,017
Miscellaneous	600	500	600	71
Health Department Reimbursement	15,000	6,000	3,023	2,532
Continuing Education	15,000	7,500	3,470	10,094
Total Expenditures Disbursed	<u>58,600</u>	<u>43,000</u>	<u>32,961</u>	<u>36,178</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(20,600)	(22,000)	(11,705)	(8,439)
Other Financing Sources (Uses):				
Transfer from Drug Court Participation Fund	25,000	32,750	32,750	-
Net Change in Fund Balance	<u>\$ 4,400</u>	<u>10,750</u>	21,045	(8,439)
Fund Balance, Beginning of Year			<u>28,278</u>	<u>36,717</u>
Fund Balance, End of Year			<u>\$ 49,323</u>	<u>28,278</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 49,267
Total Assets		<u>\$ 49,267</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 49,267
Total Fund Balance		<u>\$ 49,267</u>

SCHEDULE B-64

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 15,000	10,500	10,921	14,545
Expenditures Disbursed	26,639	1,000	500	6,111
Excess of Revenues Received Over (Under) Expenditures Disbursed	(11,639)	9,500	10,421	8,434
Other Financing Sources (Uses):				
Transfer to General Fund	-	(25,000)	(25,000)	-
Net Change in Fund Balance	<u>\$ (11,639)</u>	<u>(15,500)</u>	(14,579)	8,434
Fund Balance, Beginning of Year			63,846	55,412
Fund Balance, End of Year			<u>\$ 49,267</u>	<u>63,846</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<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, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Grant Revenue	\$ -	-	-	1,209,421
Expenditures Disbursed:				
Grant Distributions	-	-	-	1,209,421
Expenditures Disbursed	-	-	-	1,209,421
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, 2020**

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

SCHEDULE B-68

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 5,000	-	-	290
Expenditures Disbursed	5,000	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	-	290
Other Financing Sources (Uses):				
Transfer to Drug Court Fund	-	(32,750)	(32,750)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>(32,750)</u>	(32,750)	290
Fund Balance, Beginning of Year			32,750	32,460
Fund Balance, End of Year			<u>\$ -</u>	<u>32,750</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<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, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 20,000	20,000	25,490	18,190
Expenditures Disbursed	4,000	9,000	7,971	7,171
Excess of Revenues Received Over (Under) Expenditures Disbursed	16,000	11,000	17,519	11,019
Other Financing Sources (Uses):				
Transfer to General Fund	(16,000)	(11,000)	(17,519)	(11,019)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	-
Fund Balance, Beginning of Year			100,000	100,000
Fund Balance, End of Year			<u>\$ 100,000</u>	<u>100,000</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 34,286
Total Assets		<u>\$ 34,286</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 34,286
Total Fund Balance		<u>\$ 34,286</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 11,000	16,000	18,351	10,850
Grants	4,500	4,336	4,336	4,412
Total Revenues Received	<u>15,500</u>	<u>20,336</u>	<u>22,687</u>	<u>15,262</u>
Expenditures Disbursed:				
Expenses	15,000	39,596	44,782	15,813
Grant Expenses	4,300	4,300	4,003	2,690
Principal Payments	-	6,466	6,414	-
Interest Payments	-	1,587	1,639	-
Total Expenditures Disbursed	<u>19,300</u>	<u>51,949</u>	<u>56,838</u>	<u>18,503</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (3,800)</u>	<u>(31,613)</u>	(34,151)	(3,241)
Fund Balance, Beginning of Year			<u>68,437</u>	<u>71,678</u>
Fund Balance, End of Year			<u>\$ 34,286</u>	<u>68,437</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 202,271
Unassigned Fund Balance (Deficit)		(202,271)
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, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Grants	\$ 99,480	99,480	99,480	99,480
Fare Box Revenue	55,000	20,000	21,321	41,366
Miscellaneous Income	-	-	-	15
Downstate Operating Transit Grant	431,880	431,880	326,736	322,080
Total Revenues Received	<u>586,360</u>	<u>551,360</u>	<u>447,537</u>	<u>462,941</u>
Expenditures Disbursed:				
Salaries	343,320	280,000	250,338	242,065
Benefits	123,011	85,000	70,946	71,128
Office Supplies	5,450	3,000	1,485	902
Fuel	68,000	40,000	36,058	41,598
Professional Services	9,700	12,000	12,978	5,452
Computer	1,020	1,020	1,020	1,020
Other Materials & Operational Supplies	2,500	6,000	5,173	3,528
Desk Phone	4,000	1,500	1,080	1,080
Cell Phone	3,550	2,500	1,975	1,796
Postage	1,000	1,000	395	379
Advertising	1,625	1,625	1,364	989
Mileage	4,725	2,000	1,091	1,266
Maintenance	65,000	65,000	55,689	52,139
Dues and Subscriptions	2,000	1,000	910	10
Continuing Education	3,000	1,000	-	55
Vacation & Sick Leave	-	-	29,554	27,884
Office Rent	10,700	7,200	7,200	7,200
Total Expenditures Disbursed	<u>648,601</u>	<u>509,845</u>	<u>477,256</u>	<u>458,491</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(62,241)	41,515	(29,719)	4,450
Other Financing Sources (Uses):				
Transfer From Project Fund	30,000	36,556	36,556	30,002
Net Change in Fund Balance	<u>\$ (32,241)</u>	<u>78,071</u>	6,837	34,452
Fund Balance (Deficit), Beginning of Year			(209,108)	(243,560)
Fund Balance (Deficit), End of Year			<u>\$ (202,271)</u>	<u>(209,108)</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 4,246
Unassigned Fund Balance (Deficit)		<u>(4,246)</u>
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, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
EDPA Income	\$ 3,300	5,237	5,327	5,186
Expenditures Disbursed	250	250	175	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 3,050</u>	<u>4,987</u>	5,152	5,186
Fund Balance (Deficit), Beginning of Year			<u>(9,398)</u>	<u>(14,584)</u>
Fund Balance (Deficit), End of Year			<u>\$ (4,246)</u>	<u>(9,398)</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

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

SCHEDULE B-78

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance- Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Service Fees	\$ -	-	-	23,448
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	-	23,448
Other Financing Sources (Uses):				
Transfer To Probation & Court Services Fund	-	-	-	(211,921)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	(188,473)
Fund Balance, Beginning of Year			-	188,473
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 168,360
Total Assets		<u>\$ 168,360</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 168,360
Total Fund Balance		<u>\$ 168,360</u>

SCHEDULE B-80

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Bus Advertising - Local Match	\$ 10,000	3,000	3,000	1,500
Interest	70	30	37	34
Service Contract Fees	10,000	3,000	2,889	10,911
Donations	10,500	10,500	7,500	5,380
Total Revenues Received	<u>30,570</u>	<u>16,530</u>	<u>13,426</u>	<u>17,825</u>
Expenditures Disbursed	<u>1,000</u>	<u>1,000</u>	<u>662</u>	<u>566</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	29,570	15,530	12,764	17,259
Other Financing Sources (Uses):				
Transfer from Other Funds	-	20,000	20,000	20,000
Transfer to Transit Fund	<u>(10,000)</u>	<u>(36,556)</u>	<u>(36,556)</u>	<u>(30,002)</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(16,556)</u>	<u>(16,556)</u>	<u>(10,002)</u>
Net Change in Fund Balance	<u>\$ 19,570</u>	<u>(1,026)</u>	(3,792)	7,257
Fund Balance, Beginning of Year			<u>172,152</u>	<u>164,895</u>
Fund Balance, End of Year			<u>\$ 168,360</u>	<u>172,152</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 70,816
Total Assets		<u>\$ 70,816</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 70,816
Total Fund Balance		<u>\$ 70,816</u>

SCHEDULE B-82

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Development Engineering Fees	\$ 25,000	25,000	56,172	16,688
Expenditures Disbursed:				
Engineering Fees	30,000	30,000	4,450	24,991
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (5,000)</u>	<u>(5,000)</u>	51,722	(8,303)
Fund Balance, Beginning of Year			19,094	27,397
Fund Balance, End of Year			<u>\$ 70,816</u>	<u>19,094</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 42,556
Total Assets		<u>\$ 42,556</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 42,556
Total Fund Balance		<u>\$ 42,556</u>

SCHEDULE B-84

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ 5,000	4,250	4,136	5,815
Expenditures Disbursed	-	10,500	467	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,000</u>	<u>(6,250)</u>	3,669	5,815
Fund Balance, Beginning of Year			<u>38,887</u>	<u>33,072</u>
Fund Balance, End of Year			<u>\$ 42,556</u>	<u>38,887</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 72,730
Total Assets		<u>\$ 72,730</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 72,730
Total Fund Balance		<u>\$ 72,730</u>

SCHEDULE B-86

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2020</u>	<u>2019</u>
Revenues Received:				
Fees	\$ 36,000	24,000	23,707	33,095
Expenditures Disbursed	20,000	-	-	613
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 16,000</u>	<u>24,000</u>	23,707	32,482
Fund Balance, Beginning of Year			<u>49,023</u>	<u>16,541</u>
Fund Balance, End of Year			<u>\$ 72,730</u>	<u>49,023</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 6,670
Total Assets		<u>\$ 6,670</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 6,670
Total Fund Balance		<u>\$ 6,670</u>

SCHEDULE B-88

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Mediation Fees	\$ 25,000	12,000	6,900	15,150
Expenditures Disbursed	25,000	15,000	7,950	13,800
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(3,000)</u>	(1,050)	1,350
Fund Balance, Beginning of Year			7,720	6,370
Fund Balance, End of Year			<u>\$ 6,670</u>	<u>7,720</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 2,818
Total Assets		<u>\$ 2,818</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 2,818
Total Fund Balance		<u>\$ 2,818</u>

SCHEDULE B-90

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	5,000	11,000	9,322	3,663
Excess of Revenues Received Over (Under) Expenditures Disbursed	(5,000)	(11,000)	(9,322)	(3,663)
Other Financing Sources (Uses):				
Transfer from General Fund	5,000	5,000	5,000	7,500
Net Change in Fund Balance	<u>\$ -</u>	<u>(6,000)</u>	(4,322)	3,837
Fund Balance, Beginning of Year			7,140	3,303
Fund Balance, End of Year			<u>\$ 2,818</u>	<u>7,140</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 5,316
Total Assets		<u>\$ 5,316</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 5,316
Total Fund Balance		<u>\$ 5,316</u>

SCHEDULE B-92

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2020</u>	<u>2019</u>
Revenues Received:				
Fees	\$ 1,000	275	273	737
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,000</u>	<u>275</u>	273	737
Fund Balance, Beginning of Year			<u>5,043</u>	<u>4,306</u>
Fund Balance, End of Year			<u>\$ 5,316</u>	<u>5,043</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 105,084
Total Assets		<u>\$ 105,084</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 105,084
Total Fund Balance		<u>\$ 105,084</u>

SCHEDULE B-94

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Contributions	\$ -	105,084	105,084	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>105,084</u>	105,084	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 105,084</u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 90,762
Total Assets		<u>\$ 90,762</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 90,762
Total Fund Balance		<u>\$ 90,762</u>

SCHEDULE B-96

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2020</u>	<u>2019</u>
Revenues Received:				
Sales Tax Receipts	\$ 450,000	300,000	269,060	423,505
Expenditures Disbursed:				
Agreement Payments	225,000	165,000	146,548	211,703
Excess of Revenues Received Over (Under) Expenditures Disbursed	225,000	135,000	122,512	211,802
Other financing sources:				
Transfers to General Fund	(225,000)	(165,000)	(165,000)	(220,000)
Net Change in Fund Balance	<u>\$ -</u>	<u>(30,000)</u>	(42,488)	(8,198)
Fund Balance, Beginning of Year			133,250	141,448
Fund Balance, End of Year			<u>\$ 90,762</u>	<u>133,250</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 328
Total Assets		<u>\$ 328</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 328
Total Fund Balance		<u>\$ 328</u>

SCHEDULE B-98

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Automation Fee Income	\$ -	275	316	12
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>275</u>	316	12
Fund Balance, Beginning of Year			12	-
Fund Balance, End of Year			<u>\$ 328</u>	<u>12</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 1,380
Total Assets		<u>\$ 1,380</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 1,380
Total Fund Balance		<u>\$ 1,380</u>

SCHEDULE B-100

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fee Revenue	\$ 20,000	1,000	1,320	60
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	20,000	1,000	1,320	60
Other financing sources:				
Transfers to General Fund	(20,000)	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>1,000</u>	1,320	60
Fund Balance, Beginning of Year			60	-
Fund Balance, End of Year			<u>\$ 1,380</u>	<u>60</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 1,230
Total Assets		<u>\$ 1,230</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 1,230
Total Fund Balance		<u>\$ 1,230</u>

SCHEDULE B-102

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Fee Revenue	\$ 20,000	1,000	1,180	50
Expenditures Disbursed	20,000	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	20,000	1,000	1,180	50
Other financing sources:				
Transfers to General Fund	(20,000)	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>1,000</u>	1,180	50
Fund Balance, Beginning of Year			50	-
Fund Balance, End of Year			<u>\$ 1,230</u>	<u>50</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 31,253
Total Assets		<u>\$ 31,253</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 31,253
Total Fund Balance		<u>\$ 31,253</u>

SCHEDULE B-104

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Clerk Fees	\$ -	200,000	159,941	158,768
Recorder Fees	-	1,300,000	1,644,317	1,173,412
Miscellaneous Income	-	1,000	500	500
Total Revenues	<u>-</u>	<u>1,501,000</u>	<u>1,804,758</u>	<u>1,332,680</u>
Expenditures Disbursed				
Reimbursements	-	1,300,000	1,805,739	1,327,373
Miscellaneous	-	200,000	607	426
Total Revenues	<u>-</u>	<u>1,500,000</u>	<u>1,806,346</u>	<u>1,327,799</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(200,000)</u>	(1,588)	4,881
Fund Balance, Beginning of Year, Unadjusted			32,841	-
Prior Period Adjustment			-	27,960
Fund Balance, Beginning of Year, Adjusted			<u>32,841</u>	<u>27,960</u>
Fund Balance, End of Year			<u>\$ 31,253</u>	<u>32,841</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 67,307
Total Assets		<u>\$ 67,307</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 67,307
Total Fund Balance		<u>\$ 67,307</u>

SCHEDULE B-106

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:				
Grants	\$ -	-	10,038	-
Fees	-	350,000	183,755	324,792
Interest Income	-	-	14	-
Donations	-	1,000	1,150	-
Miscellaneous Income	-	20,000	5,058	14,955
Total Revenues	<u>-</u>	<u>371,000</u>	<u>200,015</u>	<u>339,747</u>
Expenditures Disbursed				
Office Supplies	-	-	85	-
Reimbursements	-	350,000	169,135	328,589
Equipment	-	-	75,420	-
Miscellaneous Expense	-	20,000	7,143	15,347
Total Expenditures	<u>-</u>	<u>370,000</u>	<u>251,783</u>	<u>343,936</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>1,000</u>	(51,768)	(4,189)
Fund Balance, Beginning of Year, Unadjusted			119,075	-
Prior Period Adjustment			-	123,264
Fund Balance, Beginning of Year, Adjusted			<u>119,075</u>	<u>123,264</u>
Fund Balance, End of Year			<u>\$ 67,307</u>	<u>119,075</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020

	<u>Assets</u>	
Cash in bank		<u>\$ 2,756,172</u>
Total Assets		<u>\$ 2,756,172</u>
	<u>Fund Balance</u>	
Committed Fund Balance		<u>\$ 2,756,172</u>
Total Fund Balance		<u>\$ 2,756,172</u>

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

SCHEDULE B-108

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received				
Employer Contribution	\$ 2,350,000	2,500,000	2,515,686	2,161,160
Income/Employee	525,000	525,000	537,901	493,830
Interest Income	40,000	27,500	28,600	31,614
Cobra Reimbursements	20,000	-	-	15,677
Reinsurance	500,000	75,000	72,513	384,426
Total Revenues	3,435,000	3,127,500	3,154,700	3,086,707
Expenditures Disbursed				
COBRA Expenses	1,000	-	-	867
Sec. 125 Plan Document	300	300	202	200
PCORI Tax	600	600	-	-
Health Screening	23,000	-	-	21,620
Insurance Broker	36,000	36,000	36,000	35,244
Insurance Rebate	16,500	10,200	10,200	12,050
Claims	2,750,000	2,300,000	2,278,686	2,974,268
Stop Loss & Administrative Fee	520,000	535,000	536,264	534,493
Vision	-	-	-	3
Dental	75,000	65,000	68,943	65,231
Flu Shots	3,000	5,000	48	5,730
Total Expenditures	3,425,400	2,952,100	2,930,343	3,649,706
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ 9,600	175,400	224,357	(562,999)
Fund Balance, Beginning of Year, Unadjusted			2,531,815	-
Prior Period Adjustment			-	3,094,814
Fund Balance, Beginning of Year, Adjusted			2,531,815	3,094,814
Fund Balance, End of Year			\$ 2,756,172	2,531,815

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2020**

<u>Assets</u>		
Cash in Bank		\$ 726,115
Total Assets		<u>\$ 726,115</u>
<u>Fund Balance</u>		
Committed Fund Balance		\$ 726,115
Total Fund Balance		<u>\$ 726,115</u>

SCHEDULE C-2

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for 2019)**

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Revenues Received:	\$ -	-	-	-
Expenditures Disbursed:				
Capital Outlay	50,000	400,000	314,836	147,373
Excess of Revenues Received Over (Under) Expenditures Disbursed	(50,000)	(400,000)	(314,836)	(147,373)
Other Financing Sources (Uses):				
Transfer from General Fund	250,000	500,000	500,000	500,000
Net Change in Fund Balance	<u>\$ 200,000</u>	<u>100,000</u>	185,164	352,627
Fund Balance, Beginning of Year			540,951	188,324
Fund Balance, End of Year			<u>\$ 726,115</u>	<u>540,951</u>

COUNTY OF GRUNDY, ILLINOIS
TRUST AND CUSTODIAL FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2020

	Totals	County Treasurer Custodial Funds	County Clerk Custodial Funds	Grundy County ETSB	Clerk of the Circuit Court Custodial Funds	State's Attorney Custodial Funds	County Sheriff Custodial Funds	Self- Insurance Trust	Veterans' Assistance Commission
<u>Assets</u>									
Cash and Equivalents	\$ 4,928,414	2,126,127	207,286	1,377,658	861,521	75,460	182,398	74,874	23,090
Investments	3,750,909	-	-	-	-	-	-	3,750,909	-
Capitalized Lease Receivable	57,753	-	-	57,753	-	-	-	-	-
Capital Assets, Net	2,084,024	-	-	2,084,024	-	-	-	-	-
Total Assets	<u>\$ 10,821,100</u>	<u>2,126,127</u>	<u>207,286</u>	<u>3,519,435</u>	<u>861,521</u>	<u>75,460</u>	<u>182,398</u>	<u>3,825,783</u>	<u>23,090</u>
<u>Liabilities</u>									
Overdraft Payable	\$ 43,687	-	-	43,687	-	-	-	-	-
Line of Credit Payable	455,197	-	-	455,197	-	-	-	-	-
Long-Term Liabilities	2,792,287	-	-	1,352,287	-	-	-	1,440,000	-
Total Liabilities	<u>3,291,171</u>	<u>-</u>	<u>-</u>	<u>1,851,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,440,000</u>	<u>-</u>
<u>Net Position</u>									
Net Position	<u>\$ 7,529,929</u>	<u>2,126,127</u>	<u>207,286</u>	<u>1,668,264</u>	<u>861,521</u>	<u>75,460</u>	<u>182,398</u>	<u>2,385,783</u>	<u>23,090</u>

COUNTY OF GRUNDY, ILLINOIS
 COUNTY TREASURER CUSTODIAL FUNDS

SCHEDULE D-2

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2020

	Totals	County Collector	Cemetery Road	Trustee Fund	Township Bridge Income	Township Motor Fuel Tax Fund	Payroll Clearing	Treasurer Special Trust Fund	Health Grows Garden Project Fund
Additions:									
Real Estate Tax	\$ 172,738,557	172,738,557	-	-	-	-	-	-	-
Interest Income	10,999	-	-	-	1,371	9,628	-	-	-
Allotments from State	1,289,869	-	-	-	-	1,289,869	-	-	-
Grant Income	293,490	-	-	-	-	293,490	-	-	-
Payroll Deposits	18,285,354	-	-	-	-	-	18,285,354	-	-
Other	62,270	-	10,407	4,730	47,133	-	-	-	-
Total Additions	192,680,539	172,738,557	10,407	4,730	48,504	1,592,987	18,285,354	-	-
Deductions:									
Real Estate Tax	172,735,603	172,735,603	-	-	-	-	-	-	-
Township Roads & Bridges	1,102,333	-	-	-	1,607	1,100,726	-	-	-
Payroll Deductions	18,284,693	-	-	-	-	-	18,284,693	-	-
Other	4,552	-	115	4,374	-	-	-	-	63
Total Deductions	192,127,181	172,735,603	115	4,374	1,607	1,100,726	18,284,693	-	63
Net Increase (Decrease)	553,358	2,954	10,292	356	46,897	492,261	661	-	(63)
Cash Balance, Beginning of Year	1,572,769	48,540	138,334	95	184,358	1,196,237	2,901	1,435	869
Cash Balance, End of Year	\$ 2,126,127	51,494	148,626	451	231,255	1,688,498	3,562	1,435	806

COUNTY OF GRUNDY, ILLINOIS
 COUNTY CLERK CUSTODIAL FUNDS

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2020

	Totals	County Clerk Fee Account	Recording Fees	Tax Redemption Fund	Special Trust
Additions:					
Tax Sale Redemptions	\$ 1,197,797	-	-	1,197,797	-
Fees	1,804,259	159,942	1,644,317	-	-
Other	34	-	-	-	34
Total Additions	3,002,090	159,942	1,644,317	1,197,797	34
Deductions:					
Payments to State and County	2,888,639	159,075	1,646,665	1,082,865	34
Other	-	-	-	-	-
Total Deductions	2,888,639	159,075	1,646,665	1,082,865	34
Net Increase (Decrease)	113,451	867	(2,348)	114,932	-
Cash Balance, Beginning of Year	93,835	974	31,750	60,699	412
Cash Balance, End of Year	\$ 207,286	1,841	29,402	175,631	412

Statement of Fiduciary Net Position
November 30, 2020

<u>Assets</u>	
Cash in Bank	\$ 1,377,658
Notes Receivable	57,753
Capital Assets	
Capitalized	
Equipment	5,792,498
Office Equipment	2,600
Accumulated Depreciation	<u>(3,711,074)</u>
Total Assets	<u>3,519,435</u>
 <u>Liabilities</u>	
Overdraft Payable	43,687
Line of Credit Payable	455,197
Long-term Debt Obligations:	
Due within one year	563,969
Due in more than one year	<u>788,318</u>
Total Liabilities	<u>1,851,171</u>
 <u>Net Position</u>	
Restricted	110,928
Unrestricted	<u>1,557,336</u>
Total Net Position	<u>\$ 1,668,264</u>

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2020

	911 Operations Fund	Consolidated 911 Center	Starcom Radio Project Fund	Year Ended November 30,	
				2020	2019
Additions:					
Telephone Surcharge	\$ 1,039,307	-	-	1,039,307	921,031
Tower Lease	144,329	-	-	144,329	110,054
Starcom Fees	-	-	221,759	221,759	118,384
Reimbursements	276,290	-	-	276,290	203,992
Agency Contributions	-	1,952,413	-	1,952,413	1,954,175
Grants	100,447	-	-	100,447	109,333
Interst Income	223	-	-	223	185
Miscellaneous Income	1,200	-	-	1,200	1,595
Transfers In	35,353	-	-	35,353	149,692
Total Additions	1,597,149	1,952,413	221,759	3,771,321	3,568,441
Deductions:					
Salaries	133,152	1,325,397	-	1,458,549	1,416,405
Benefits	-	560,691	-	560,691	489,289
Restricted Use Expense	843,179	21,869	42,341	907,389	582,367
Interest Expense	22,853	-	28,449	51,302	63,590
Depreciation Expense	256,332	-	-	256,332	252,947
Transfers Out	-	-	35,353	35,353	149,692
Total Deductions	1,255,516	1,907,957	106,143	3,269,616	2,954,290
Change in Net Position	341,633	44,456	115,616	501,705	614,151
Net Position (Deficit), Beginning of Year	1,259,390	(88,143)	(4,688)	1,166,559	552,408
Net Position (Deficit), End of Year	\$ 1,601,023	(43,687)	110,928	1,668,264	1,166,559

**Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2020**

	Year Ended November 30,	
	2020	2019
Additions:		
Bail Bond Deposits	\$ 451,746	430,918
Fines and Costs	1,383,290	1,533,106
Other Receipts	17,737	18,819
Interest Income	1,863	3,618
Total Additions	<u>1,854,636</u>	<u>1,986,461</u>
Deductions:		
Bail Bond Refunds	133,770	150,688
Fines Remitted To:		
State of Illinois	439,678	587,548
County	310,027	461,083
Municipalities	167,653	182,745
Fees Remitted	301,000	365,990
Other Expenditures	317,987	119,659
Total Deductions	<u>1,670,115</u>	<u>1,867,713</u>
Net Increase (Decrease)	184,521	118,748
Cash Balance, Beginning of Year	<u>677,000</u>	<u>558,252</u>
Cash Balance, End of Year	<u>\$ 861,521</u>	<u>677,000</u>

**Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2020**

	Total	Crime Victim Progress Fund	Federal Forfeiture Fund	Forfeited Fund	Restitution Fund
Additions:					
Collections	\$ 11,943	2,578	-	8,540	825
Total Additions	11,943	2,578	-	8,540	825
Deductions:					
Amounts Distributed	21,037	9,622	-	10,590	825
Total Deductions	21,037	9,622	-	10,590	825
Net Increase (Decrease)	(9,094)	(7,044)	-	(2,050)	-
Cash Balance, Beginning of Year	84,554	33,081	15,819	35,175	479
Cash Balance, End of Year	\$ 75,460	26,037	15,819	33,125	479

COUNTY OF GRUNDY, ILLINOIS
COUNTY SHERIFF CUSTODIAL FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2020

	Totals	Sheriff Commissary Account	Sheriff DARE Account	Sheriff Evidence & Forfeiture	Explorers Account	Equitable Sharing Account
Additions:						
D.A.R.E. Proceeds	\$ 2,200	-	2,200	-	-	-
Fees	130,231	-	-	130,231	-	-
Civil Process Fees	-	-	-	-	-	-
Commissary Sales	135,901	135,901	-	-	-	-
Explorers Donations	574	-	-	-	574	4,273
Total Additions	268,906	135,901	2,200	130,231	574	4,273
Deductions:						
D.A.R.E. Distributions	-	-	-	-	-	-
Fees	8,345	-	-	8,345	-	-
Civil Process Distributions	-	-	-	-	-	-
Commissary	121,912	121,912	-	-	-	-
Explorers Expenses	6,134	-	-	-	6,134	-
Total Deductions	136,391	121,912	-	8,345	6,134	-
Net Increase (Decrease)	132,515	13,989	2,200	121,886	(5,560)	4,273
Cash Balance, Beginning of Year	49,883	27,416	23	9,444	13,000	-
Cash Balance, End of Year	\$ 182,398	41,405	2,223	131,330	7,440	4,273

Statement of Fiduciary Net Position
November 30, 2020

<u>Assets</u>		
Cash in Bank		\$ 74,874
Investments		<u>3,750,909</u>
Total Assets		<u>3,825,783</u>
 <u>Liabilities</u>		
General Obligation Self-Insurance Bonds Payable:		
Due within one year		340,000
Due in more than one year		<u>1,100,000</u>
Total Liabilities		<u>1,440,000</u>
 <u>Net Position</u>		
Restricted		<u>\$ 2,385,783</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, 2020
 (With Comparative Figures for 2019)

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
Additions:				
Insurance Cost Reimbursements from County	\$ 913,088	913,088	913,023	994,338
Interest Income	150,000	150,000	106,034	121,616
Gain (Loss) on Investment Sales	(35,000)	(35,000)	(42,344)	(13,928)
Miscellaneous Receipts	50,000	50,000	16,194	77,075
Total Additions	<u>1,078,088</u>	<u>1,078,088</u>	<u>992,907</u>	<u>1,179,101</u>
Deductions:				
Administrative and Advisory Fees	18,000	18,000	16,191	16,462
Legal Fees	100,000	100,000	99,999	155,320
Interest Expense	390,010	390,010	390,009	433,630
Bond Issuance Premium	1,250	1,250	1,250	1,250
Insurance Premiums and Claims	655,740	655,740	349,427	297,344
Total Deductions	<u>1,165,000</u>	<u>1,165,000</u>	<u>856,876</u>	<u>904,006</u>
Change in Net Position	<u>\$ (86,912)</u>	<u>(86,912)</u>	136,031	275,095
Net Position, Beginning of Year			<u>2,249,752</u>	<u>1,974,657</u>
Net Position, End of Year			<u>\$ 2,385,783</u>	<u>2,249,752</u>

COUNTY OF GRUNDY, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-11

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2020
 (With Comparative Figures for 2019)

	Year Ended November 30,	
	2020	2019
Additions:		
Grant Income	\$ 13,654	5,745
Interest Income	29	24
Other Income	-	211
Total Additions	<u>13,683</u>	<u>5,980</u>
Deductions:		
County Contribution	<u>6,371</u>	<u>844</u>
Total Deductions	<u>6,371</u>	<u>844</u>
Net Increase (Decrease) in Net Position	7,312	5,136
Cash Balance - Beginning of Year	<u>15,778</u>	<u>10,642</u>
Cash Balance - End of Year	<u>\$ 23,090</u>	<u>15,778</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Grants:</u>				
Office Supplies	\$ -	4,958	4,958	-
Contractual Services	-	4,200	4,200	-
Printing and Advertising	-	25,766	25,766	-
Reimbursements	-	5,641	5,641	-
Total Grants	-	40,565	40,565	-
<u>Finance Department:</u>				
Salary	81,600	81,600	81,600	30,769
Office Supplies	200	-	-	-
Travel Expense & Mileage	400	-	-	-
Association Dues	800	320	320	-
Total Finance Department	83,000	81,920	81,920	30,769
<u>Human Resources Department:</u>				
Department Head Salary	131,040	131,040	123,984	120,834
Administrative Assistant	47,940	47,940	47,018	28,742
Vacation & Sick Leave	-	-	922	181
Books & Periodicals	200	200	180	-
Travel & Mileage	250	-	-	-
Miscellaneous	1,000	750	318	1,703
Association Dues	500	500	449	459
Continuing Education	1,000	-	-	312
New Employee Physicals	2,000	1,200	962	1,849
Advertising	2,000	500	95	140
Safety Expense	1,000	500	-	908
Total Human Resources Department	186,930	182,630	173,928	155,128
<u>County Board:</u>				
Secretary Salaries	56,916	56,916	48,054	49,438
Salaries - Board	145,750	145,750	145,750	144,894
Vacation & Sick Leave	-	-	8,834	6,327
Per Diem - Board Meetings	14,000	15,000	14,160	14,080
Per Diem - Committee Work	42,000	35,000	31,750	38,340
Employee Recognition	1,500	-	362	291
Travel Expense and Mileage	5,000	3,000	2,783	4,359
Copier Rental	2,000	1,000	738	684
Miscellaneous Expense	1,000	750	564	644
Association Dues	13,700	13,700	12,378	9,696
Total County Board	281,866	271,116	265,373	268,753
<u>Publishing and Printing:</u>				
County Board Notices	2,500	1,500	1,429	1,170
<u>County Administrator:</u>				
Salary - Department Head	81,801	81,801	81,801	80,198
Administration Security	47,631	31,474	30,104	44,126
Travel Expense and Mileage	500	100	14	255
Miscellaneous Expense	100	-	-	38
Association Dues and Conventions	1,000	-	-	595
Sterling Codifiers	2,500	1,000	-	1,392
Continuing Education	500	500	15	-
Total County Administrator	134,032	114,875	111,934	126,604

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 78,696	78,696	78,696	77,696
Salaries - Clerk Hire	172,000	150,000	123,038	123,518
Salaries - Extra Clerk Hire	11,000	11,000	6,460	10,311
Salaries - Payroll Clerk	17,000	16,000	14,972	5,007
Vacation & Sick Leave	-	-	31,123	23,389
Office Supplies	7,000	8,000	4,735	6,783
Travel Expense	1,000	1,000	273	944
Copier Expense	10,500	10,500	9,138	7,775
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	2,000	2,000	1,300	1,173
Capital Outlay	1,000	-	-	1,000
Total County Clerk and Recorder	300,696	277,696	270,235	258,096
<u>County Treasurer:</u>				
Salary - County Treasurer	78,696	78,696	77,243	77,696
Salaries - Clerk Hire	124,581	134,829	106,150	106,157
Salaries - Extra Clerk Hire	3,475	-	-	-
Vacation & Sick Leave	-	-	30,132	16,861
Office Supplies	1,500	1,500	1,474	615
Printing and Advertising	7,000	7,000	6,041	6,358
Travel Expense and Mileage	1,000	500	-	486
Miscellaneous Expense	500	500	348	186
Capital Outlay	1,000	-	-	738
Association Dues and Meetings	1,200	1,200	300	626
Computer Lease	14,505	14,505	14,350	40,567
Total County Treasurer	233,457	238,730	236,038	250,290
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	78,613	78,613	78,613	78,613
Salaries - Clerk Hire	169,563	169,008	137,135	114,398
Vacation & Sick Leave	-	-	50,018	17,738
Travel Expense	500	-	-	500
Copier Rental	1,500	4,000	3,303	1,088
Miscellaneous Expense	1,000	500	100	801
Association Dues and Convention	1,000	1,000	675	980
Total Circuit Clerk	252,176	253,121	269,844	214,118
<u>Supplies to County Offices:</u>				
Office Supplies	13,000	13,000	10,048	13,179
Cell Phone	22,000	22,000	21,575	18,600
Postage	68,000	68,000	63,707	62,711
Postage Meter Rental	2,500	2,000	1,392	2,790
Total Supplies to County Offices	105,500	105,000	96,722	97,280

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Public Defender:</u>				
Salary - Public Defender	\$ 156,370	158,621	148,007	139,087
Salary - Assistant Public Defender	64,756	64,756	56,785	58,602
Salary - Secretary	40,000	34,784	37,557	33,749
Salary - Bond Court	1,345	1,345	1,061	701
Part-time Secretarial	11,669	20,000	21,360	8,080
Special Assistant Attorney	19,687	19,687	19,687	19,301
Assistant Public Defender	23,139	23,139	23,139	22,685
Vacation & Sick Leave	-	-	21,134	22,313
Office Supplies	1,750	1,750	1,685	1,747
Travel and Mileage	500	500	160	500
Copier Rental	1,000	1,000	840	851
Miscellaneous Expense	1,000	1,000	574	993
Association Dues	1,150	1,150	835	835
Law Library	4,200	2,000	1,567	1,333
Continuing Education	2,500	1,000	360	1,827
Total Public Defender	329,066	330,732	334,751	312,604
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	12,500	2,500	484	3,173
Salaries - Secretarial	10,978	10,978	7,585	9,625
Court Appointed Experts	10,000	10,000	8,900	4,600
Law Clerk	3,000	-	-	-
Office Supplies	12,000	17,500	12,997	12,335
Professional Insurance	7,000	6,000	5,952	5,913
Interpreters	12,000	7,500	7,428	7,125
Transcripts	2,500	1,000	204	1,277
13th Judicial District Expense	35,000	27,000	26,301	42,402
Association Dues	1,600	2,500	1,585	1,585
Capital Expenditures	2,000	-	-	1,022
Total Court Related Expenses	108,578	84,978	71,436	89,057
<u>Probation Office:</u>				
Salaries - Probation Office	240,000	185,000	176,499	212,109
Employee Benefits	160,000	172,000	172,663	159,126
Adult Monitoring	500	500	-	-
Total Probation Office	400,500	357,500	349,162	371,235
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	135,000	128,190	176,459
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	32,000	17,500	15,506	28,480

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 173,745	176,246	175,922	171,682
Salaries - Assistant State's Attorneys	386,908	386,908	383,607	363,076
Salaries - Secretaries	151,889	157,889	100,688	98,588
Salaries - Special Assistant State's Attorney	2,000	-	-	-
Salaries - Overtime	1,000	5,000	4,025	933
Vacation & Sick Leave	-	-	63,167	63,870
Office Supplies	7,000	7,000	7,426	6,993
Contractual Services	4,500	4,500	4,505	-
Investigation Expense	5,500	5,500	3,805	3,826
Appellate Services	22,000	22,000	22,000	18,000
Extradition Expense	2,500	2,500	-	-
Transcript Expense	16,000	18,000	22,748	20,103
Intern Expense	6,500	6,500	6,678	4,048
Books and Periodicals	16,500	13,000	13,444	12,224
Travel and Training Expense	3,500	3,500	642	3,390
Copier Expense	5,500	5,500	5,620	5,140
Miscellaneous Expense	-	-	-	227
Association Dues and Convention	8,500	8,500	8,426	7,850
Total State's Attorney	813,542	822,543	822,703	779,950
<u>Sheriff:</u>				
Salary - Sheriff	107,897	107,897	107,897	108,981
Salaries - Deputies	2,326,316	2,438,252	2,456,012	2,238,308
Salaries - Clerical	158,823	110,000	96,350	96,385
Vacation & Sick Leave	-	-	11,075	-
Director of Safety	2,500	2,500	2,596	2,500
Special Deputies	30,000	20,000	20,145	11,256
Holiday Pay	70,000	75,000	85,303	73,803
Overtime - Deputies	245,000	235,000	266,001	217,254
Overtime - Clerical	500	500	80	870
Office Supplies	16,000	20,000	20,331	10,721
Clothing for Personnel	54,000	40,000	45,476	14,833
Automobile Gasoline, Maintenance, etc.	200,000	200,000	222,654	185,719
Conceal Carry, Fingerprinting	1,000	1,000	400	526
Contractual M.A.N.S.	11,000	-	-	11,000
Equipment Rental	105,000	220,000	215,528	117,958
Copier Rental	6,000	6,000	5,191	5,497
LEADS Machine Rental	23,000	23,000	22,679	23,885
Miscellaneous Expense	6,500	4,000	3,626	1,425
Association Dues and Meetings	4,000	4,000	2,784	2,742
Capital Outlay	-	211,730	211,730	194,660
Continuing Education	44,000	35,000	35,078	33,257
Interest Expense Payments	-	12,000	16,497	11,649
Lease/Purchase of Automobiles	130,000	117,139	112,642	119,781
Reimbursable Expenditures	60,000	50,000	57,976	77,889
Technology	108,000	108,000	100,297	75,756
Reimbursable Expenditures - 911	112,715	114,973	114,973	112,718
Total Sheriff	3,822,251	4,155,991	4,233,321	3,749,373

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 830,000	815,872	809,234	809,867
Vacation & Sick Leave	-	-	7,955	-
Holiday Pay - Corrections	41,000	35,000	38,429	30,130
Overtime - Correction Staff	60,000	70,000	83,552	51,376
Board of Prisoners	160,000	151,000	158,369	109,773
Medical Care of Prisoners	115,000	80,000	80,540	78,097
Equipment Rental	22,000	22,000	17,555	11,969
Continuing Education	10,000	9,000	8,948	4,913
Total Jail Operations	1,238,000	1,182,872	1,204,582	1,096,125
<u>Courthouse Operations:</u>				
Salaries - Custodians	124,050	128,288	130,369	126,582
Vacation & Sick Leave	-	-	1,979	-
Overtime and Extra Help	-	-	248	-
Custodial Supplies	27,000	28,000	33,932	32,149
Electricity	92,000	92,000	97,110	101,436
Heating of Buildings	22,000	20,000	14,984	17,388
Repairs and Maintenance	41,000	70,000	73,984	63,493
Total Courthouse Operations	306,050	338,288	352,606	341,048
<u>Administration Building:</u>				
Salaries - Department Head	51,385	51,388	43,679	-
Salaries - Custodian	65,919	65,919	59,429	92,363
Part-Time Custodian	9,180	2,000	1,480	4,308
Salaries- Overtime & Extra Help	1,000	2,000	2,366	1,903
Vacation & Sick Leave	-	-	15,379	9,682
Janitorial Supplies	8,925	8,925	8,632	7,293
Mileage and Travel	200	100	38	12
Electricity	53,000	53,000	56,115	61,620
Heating	19,900	15,000	10,486	12,387
Generator Fuel	1,300	1,300	1,247	1,285
Repairs and Maintenance	36,210	60,000	53,991	35,882
Landscaping	2,000	2,000	2,687	1,298
Remodeling and Painting	12,000	16,000	16,851	56
Parking Lot Repair	16,000	14,500	14,456	10,152
Continuing Education	250	250	95	250
Miscellaneous	2,000	2,500	2,036	2,205
Building Repairs	11,000	20,000	17,856	7,829
Fire and Burglar Alarm	4,350	4,350	3,601	2,660
Sewer, Water, & Garbage	5,000	5,000	4,768	4,939
Snow Plowing and Salting	2,750	1,500	1,202	801
Vehicle Expense	1,450	1,450	1,699	1,758
Total Administration Building	303,819	327,182	318,093	258,683

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Coroner:</u>				
Salary - Coroner	\$ 78,613	78,613	78,613	78,613
Salary - Deputy Chief	56,116	56,116	50,183	52,093
Salary - Admin. Deputy	54,060	54,060	52,020	54,034
Deputy - Call out	4,000	2,000	-	1,300
Extra Clerk Salaries	3,000	400	150	96
Vacation & Sick Leave	-	-	5,936	9,282
Office Supplies	700	800	755	759
Auto Expense	6,000	5,500	4,862	7,279
Professional Services	40,000	70,000	75,064	47,023
Morgue Supplies	5,000	5,000	8,660	4,742
Toxicology Services	8,500	14,000	14,704	9,297
Books and Periodicals	1,200	1,200	1,097	808
Travel Expense and Mileage	2,750	1,500	1,211	1,210
Miscellaneous	1,200	1,500	1,235	1,484
Association Dues and Convention	800	800	602	578
Capital Outlay	500	-	-	427
Continuing Education	2,000	1,000	1,187	2,006
Automobile Purchase	9,500	48,114	41,649	70,510
Interest Expense Payments	-	1,587	1,639	-
Principal Payments	-	-	6,414	-
Total Coroner	273,939	342,190	345,981	341,541
<u>Grundy 911 Center</u>				
Office Supplies	2,000	2,000	2,328	5,361
Operating Supplies	14,000	14,000	16,397	15,593
Utilities	29,500	29,500	32,560	31,991
Repairs and Maintenance	22,000	22,000	19,117	14,012
Miscellaneous	4,000	4,000	3,088	1,268
Total Grundy 911 Center	71,500	71,500	73,490	68,225
<u>Environmental Resource & Conservation Office (ERCO):</u>				
Office Supplies	200	50	192	160
Green Energy	9,800	12,950	9,800	14,400
Special Projects	6,000	6,000	6,000	3,397
Recycle Program	500	500	500	158
Conferences	1,500	500	315	990
Community Foundation	-	-	-	600
Educational Supplies	2,000	-	-	1,288
Total ERCO	20,000	20,000	16,807	20,993

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Land Use:</u>				
Salary - Department Head	\$ 78,572	78,572	67,128	64,271
Salary - Building Inspector	31,650	31,650	27,520	27,521
Salaries - Secretary	36,567	36,567	30,277	26,476
Vacation & Sick Leave	-	-	21,863	25,670
Plumbing Inspector	5,000	3,200	3,560	2,920
Office Supplies	500	600	502	500
Professional Services	5,000	5,000	4,974	299
Printing & Publications	800	500	338	621
Auto Expense	3,000	3,600	3,000	2,031
Copier Rental	3,000	1,000	883	768
Association Dues and Convention	300	200	300	170
Continuing Education	1,400	500	521	1,398
Total Land Use	165,789	161,389	160,866	152,645
<u>Zoning Board of Appeals:</u>				
Salaries	5,250	2,500	2,925	2,925
Printing and Advertising	300	300	95	175
Travel Expense and Mileage	520	500	372	418
Total Zoning Board of Appeals	6,070	3,300	3,392	3,518
<u>Board of Review:</u>				
Salaries - Board of Review	27,300	27,300	27,650	26,614
Salary - Chairman Supplement	910	910	910	805
Total Board of Review	28,210	28,210	28,560	27,419
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	8,500	8,500	6,000	8,823
Employee Health Insurance	1,855,000	1,935,000	1,933,315	1,784,681
Total Employee Welfare	1,863,500	1,943,500	1,939,315	1,793,504
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	984,850	984,850	984,850	976,643
Registrar Agent Fee	1,500	1,500	1,000	1,000
Total Grundy County Public Building Lease	986,350	986,350	985,850	977,643
<u>School Site Donation:</u>	12,000	12,000	17,968	12,880

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 98,550	93,165	79,037	81,714
Salaries - Office/Field	409,337	312,420	262,134	253,860
Vacation & Sick Leave	-	-	60,482	28,418
Office Supplies	3,600	6,000	6,497	1,894
Professional Services - Legal	8,040	1,500	1,254	-
Contractual Services	-	18,150	9,075	-
Appraisals	3,600	-	1,211	-
Printing and Advertising	20,040	61,137	61,562	15,029
Travel and Mileage	3,600	500	281	2,494
Copier Rental	3,000	4,500	5,713	5,062
Dues and Publications	500	350	350	-
Capital Outlay	-	-	-	44,679
Continuing Education	3,300	5,540	5,540	2,382
Farmland Review Committee	450	300	300	300
Total Supervisor of Assessments	554,017	503,562	493,436	435,832
<u>Election Costs:</u>				
Salaries - Election Clerk	68,000	68,000	67,041	58,363
Salaries - Election Judges	105,000	105,000	83,179	52,475
Contractual Services	190,000	190,000	193,295	101,960
Salaries - Extra Clerk Hire	15,000	15,000	18,969	15,078
Vacation & Sick Leave	-	-	9,160	5,823
Supplies and Ballots	16,000	16,000	12,910	13,087
Printing of Notices and Ballots	14,000	14,000	8,572	5,913
Registration Supplies	-	-	-	4,016
Cyber Security	25,000	22,397	22,397	-
Cares Act Grant	-	71,000	65,965	-
IL Election Postage Grant	-	21,000	21,000	-
CTCL Grant	-	-	20,274	-
Data Processing Services	30,000	30,000	26,100	26,700
Travel Expense and Mileage	5,600	5,600	3,310	150
Polling Place Rental	6,000	6,000	5,550	2,850
Total Election Costs	474,600	563,997	557,722	286,415
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	43,056	43,056	43,056	42,108
Contractual Services	3,000	2,000	3,219	3,193
Employee Benefits	8,031	8,031	8,032	7,874
Office Supplies	1,800	1,800	2,126	1,308
Telephone	1,293	1,293	1,280	1,274
Postage	900	900	804	1,083
Travel Expense and Mileage	4,200	3,000	2,034	4,403
Insurance	2,110	2,110	2,110	2,100
Copier Rental	654	654	654	654
Association Dues and Conferences	2,000	1,000	1,650	1,810
Capital Outlay	1,000	-	3,077	1,000
Total Regional Superintendent of Schools	68,044	63,844	68,042	66,807

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Professional Services:</u>				
Professional Services	\$ 60,000	70,000	33,427	43,154
Labor Relations	45,000	10,000	30,473	5,078
911 Contract	1,005,000	1,010,000	969,309	991,538
Budget Preparation Service	4,010	4,010	4,010	4,209
Auditing Expense	49,145	49,145	49,145	44,892
Kendall Grundy Community Action	25,000	17,000	16,288	16,994
Coop Extension	15,000	15,000	15,000	5,000
Chamber of Commerce	5,500	5,500	5,500	3,000
Faircom	2,000	4,207	4,207	2,000
Historical Society	2,000	2,000	2,000	-
Carbon Hill Museum	2,000	2,000	2,000	-
Heritage Corridor	3,000	3,000	3,000	-
Hazmat Contribution	8,000	8,000	8,000	8,000
Total Professional Services	1,225,655	1,199,862	1,142,359	1,123,865
<u>Contingent Expenses:</u>				
Miscellaneous	50,000	30,000	27,036	28,536
<u>Juvenile Justice:</u>				
Department Head Salary	66,485	70,055	69,967	67,925
Office Supplies	1,000	1,000	887	266
Patient Care	4,000	4,000	3,282	200
Dues and Training	1,000	-	-	-
Total Juvenile Justice	72,485	75,055	74,136	68,391
<u>Victim Witness Costs:</u>				
IL Allotment Salary	28,000	28,000	27,889	29,287
Salaries	22,896	22,896	28,968	23,466
Program Administration	3,000	3,000	2,597	1,608
Children's Advocacy Center	10,000	10,000	6,676	10,231
Printing and Advertising	1,000	1,000	-	1,006
Dues and Training	2,000	2,000	2,000	901
Emergency Services	200	200	-	-
Total Victim Witness Costs	67,096	67,096	68,130	66,499

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations

	Budget Original	Budget Final	Year Ended November 30,	
			2020	2019
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 49,379	49,379	45,291	44,899
Salaries - Secretary	35,003	33,753	30,618	30,471
Salaries - Drivers	33,000	16,000	10,602	28,705
Vacation & Sick Leave	-	-	6,571	5,702
IMRF Benefits	2,800	-	-	686
FICA Benefits	9,000	-	-	7,674
Office Supplies	400	400	186	413
Unemployment Benefits	750	246	246	265
Professional Fees	1,000	-	-	-
Data Processing Services	1,000	1,100	1,018	918
Auto Expense	6,000	6,000	5,603	11,940
Postage	150	150	118	78
Books & Periodicals	500	500	539	150
Printing and Advertising	3,000	3,000	2,313	2,360
Travel Expenses	5,000	1,500	676	2,413
Fuel Expense	8,000	6,500	4,136	9,618
Events	500	500	103	218
Insurance	47,558	49,217	49,218	47,557
Facilities Maintenance	250	250	38	33
Assistance to Veterans	9,000	9,000	7,327	4,590
Other Expenses	500	500	546	334
Association Dues	500	500	230	420
Continuing Education	1,000	750	980	550
Office Equipment	5,000	5,000	3,829	609
Computer Equipment	1,000	1,000	-	844
Grant Expense	-	1,000	855	1,115
Total Veterans' Assistance	220,290	186,245	171,043	202,562
<u>Technology:</u>				
Salaries - Technology Manager	87,720	86,000	79,963	55,889
Salaries - Technology	126,100	91,000	82,355	93,091
Vacation & Sick Leave	-	-	14,088	9,837
Computer Supplies	19,000	19,000	18,705	19,291
County Clerk	26,700	26,700	27,352	22,573
County Treasurer	52,760	52,760	52,760	47,484
Data Processing Services	18,500	18,500	18,353	14,506
Telephone	160,000	160,000	159,881	156,277
Capital Outlay	175,000	175,000	171,013	101,392
Technology Replacement	55,000	55,000	53,728	70,753
Continuing Education	6,500	6,500	6,763	5,741
Vehicle Expense	2,000	500	174	2,637
Web Maintenance	1,000	1,000	996	405
Total Technology	730,280	691,960	686,131	599,876
Total Expenditures	\$ 16,023,788	16,269,799	16,238,602	14,882,373

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

Calendar Year Ending December 31,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 693,151	640,750	706,763	710,805	658,777	672,061	-	-	-	-
Interest on the Total Pension Liability	3,183,120	3,120,098	3,176,631	3,050,526	2,812,785	2,617,160	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(95,002)	(14,110)	(829,020)	199,560	1,874,585	(168,415)	-	-	-	-
Assumption Changes	-	1,170,074	(1,356,018)	(140,209)	134,590	1,396,262	-	-	-	-
Benefit Payments and Refunds	(2,763,625)	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-
Net Change in Total Pension Liability	1,017,644	2,402,000	(625,082)	1,542,903	3,411,461	2,782,175	-	-	-	-
Total Pension Liability - Beginning	44,940,337	42,538,337	43,163,419	41,620,516	38,209,055	35,426,880	-	-	-	-
Total Pension Liability - Ending	\$ 45,957,981	44,940,337	42,538,337	43,163,419	41,620,516	38,209,055	-	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 701,678	791,024	772,493	754,091	734,092	710,604	-	-	-	-
Contributions - Employee	182,228	304,762	323,800	339,164	340,288	289,425	-	-	-	-
Net Investment Income	7,701,840	(2,667,983)	6,855,138	2,472,916	182,440	2,193,764	-	-	-	-
Benefit Payments and Refunds	(2,763,623)	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-	-
Other (Net Transfer)	(123,133)	592,584	(800,222)	247,910	201,742	(804,184)	-	-	-	-
Net Change in Plan Fiduciary Net Position	5,698,990	(3,494,425)	4,827,771	1,536,302	(610,714)	654,716	-	-	-	-
Plan Fiduciary Net Position - Beginning	39,244,423	42,738,848	37,911,077	36,374,775	36,985,489	36,330,773	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 44,943,413	39,244,423	42,738,848	37,911,077	36,374,775	36,985,489	-	-	-	-
Net Pension Liability (Asset)	\$ 1,014,568	5,695,914	(200,511)	5,252,342	5,245,741	1,223,566	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.79%	87.33%	100.47%	87.83%	87.40%	96.80%	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 5,776,423	6,772,473	6,627,817	6,770,530	6,661,684	5,937,689	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	17.56%	84.10%	-3.03%	77.58%	78.74%	20.61%	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,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 761,081	584,509	681,321	748,036	846,464	831,119	-	-	-	-
Interest on the Total Pension Liability	2,950,828	2,725,248	2,692,388	2,585,548	2,498,212	2,380,259	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(966,015)	1,617,337	(852,422)	(295,372)	(704,941)	(636,527)	-	-	-	-
Assumption Changes	-	1,235,635	(301,621)	(145,688)	48,100	442,507	-	-	-	-
Benefit Payments and Refunds	(1,962,530)	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-
Net Change in Total Pension Liability	783,364	4,352,112	564,022	1,402,015	1,328,846	1,565,055	-	-	-	-
Total Pension Liability - Beginning	41,301,807	36,949,695	36,385,673	34,983,658	33,654,812	32,089,757	-	-	-	-
Total Pension Liability - Ending	\$ 42,085,171	41,301,807	36,949,695	36,385,673	34,983,658	33,654,812	-	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 933,126	862,114	821,893	945,923	899,314	1,052,070	-	-	-	-
Contributions - Employee	274,856	279,545	243,881	346,899	283,084	374,004	-	-	-	-
Net Investment Income	6,237,183	(2,442,330)	5,422,523	1,869,332	134,468	1,584,903	-	-	-	-
Benefit Payments and Refunds	(1,962,530)	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-	-
Other (Net Transfer)	29,605	675,879	(629,911)	957,428	(27,365)	(571,972)	-	-	-	-
Net Change in Plan Fiduciary Net Position	5,512,240	(2,435,409)	4,202,742	2,629,073	(69,488)	986,702	-	-	-	-
Plan Fiduciary Net Position - Beginning	31,308,749	33,744,158	29,541,416	26,912,343	26,981,831	25,995,129	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 36,820,989	31,308,749	33,744,158	29,541,416	26,912,343	26,981,831	-	-	-	-
Net Pension Liability (Asset)	\$ 5,264,182	9,993,058	3,205,537	6,844,257	8,071,315	6,672,981	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.49%	75.80%	91.32%	81.19%	76.93%	80.17%	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,670,372	3,727,257	3,256,121	3,681,490	3,831,414	4,320,519	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	143.42%	268.11%	98.45%	185.91%	210.66%	154.45%	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,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 6,314	3,732	4,031	7,329	7,431	7,431	-	-	-	-
Interest on the Total Pension Liability	10,753	9,912	9,594	9,515	8,657	7,390	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	7,752	9,177	5,458	(4,461)	4,852	4,969	-	-	-	-
Assumption Changes	-	2,216	(4,779)	-	-	6,163	-	-	-	-
Benefit Payments and Refunds	(10,290)	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-
Net Change in Total Pension Liability	14,529	14,995	4,506	2,820	11,620	17,139	-	-	-	-
Total Pension Liability - Beginning	150,307	135,312	130,806	127,986	116,366	99,227	-	-	-	-
Total Pension Liability - Ending	\$ 164,836	150,307	135,312	130,806	127,986	116,366	-	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 650	1,078	2,527	3,068	3,270	3,219	-	-	-	-
Contributions - Employee	3,180	3,033	2,357	3,036	3,314	3,376	-	-	-	-
Net Investment Income	27,208	(7,047)	24,643	9,431	651	7,450	-	-	-	-
Benefit Payments and Refunds	(10,290)	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-	-
Other (Net Transfer)	4,160	4,996	162	3,625	5,169	3,051	-	-	-	-
Net Change in Plan Fiduciary Net Position	24,908	(7,982)	19,891	9,597	3,084	8,282	-	-	-	-
Plan Fiduciary Net Position - Beginning	156,112	164,094	144,203	134,606	131,522	123,240	-	-	-	-
Plan Fiduciary Net Position - Ending	\$ 181,020	156,112	164,094	144,203	134,606	131,522	-	-	-	-
Net Pension Liability (Asset)	\$ (16,184)	(5,805)	(28,782)	(13,397)	(6,620)	(15,156)	-	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.82%	103.86%	121.27%	110.24%	105.17%	113.02%	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 70,671	67,408	53,009	67,460	73,642	75,028	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	-22.90%	-8.61%	-54.30%	-19.86%	-8.99%	-20.20%	N/A	N/A	N/A	N/A

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

Schedules of Contributions (Unaudited)
Illinois Municipal Retirement Fund

Regular Plan						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 669,771	710,604	(40,833)	5,937,689	11.97%	
12/31/2015	699,477	734,092	(34,615)	6,661,684	11.02%	
12/31/2016	737,988	754,091	(16,103)	6,770,530	11.14%	
12/31/2017	762,516	772,493	(9,977)	6,624,817	11.66%	
12/31/2018	791,025	791,024	1	6,772,473	11.68%	
12/31/2019	475,400	701,678	(226,278)	5,776,423	12.15%	

Sheriff's Law Enforcement Personnel						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 1,010,137	1,052,070	(41,933)	4,320,519	24.35%	
12/31/2015	906,129	899,314	6,815	3,831,414	23.47%	
12/31/2016	868,095	945,923	(77,828)	3,681,490	25.69%	
12/31/2017	769,747	821,893	(52,146)	3,256,121	25.24%	
12/31/2018	862,115	862,114	1	3,727,257	23.13%	
12/31/2019	838,313	933,126	(94,813)	3,670,372	25.42%	

Veterans' Assistance Commission						
Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
12/31/2014	\$ 3,219	3,219	-	75,028	4.29%	
12/31/2015	3,270	3,270	-	73,642	4.44%	
12/31/2016	3,069	3,068	1	67,460	4.55%	
12/31/2017	2,555	2,527	28	53,009	4.77%	
12/31/2018	1,079	1,078	1	67,408	1.60%	
12/31/2019	650	650	-	70,671	0.92%	

Schedules of Contributions (Unaudited)
Illinois Municipal Retirement Fund

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 2019 Contribution Rates:

<i>Actuarial Cost Method</i>	Aggregate Entry Age Normal
<i>Amortization Method</i>	Level Percentage of Payroll, Closed
<i>Remaining Amortization Period</i>	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 24-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 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years.).
<i>Asset Valuation Method</i>	5-Year smoothed market; 20% corridor
<i>Wage Growth</i>	3.25%
<i>Price Inflation</i>	2.50%
<i>Salary Increases</i>	3.35% to 14.25% including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality

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 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-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.

Other Information:

Notes There were no benefit changes during the year.

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

Fiscal Year Ending November 30,	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB Liability										
Service Cost	\$ 187,362	132,688	113,925	-	-	-	-	-	-	-
Interest on the Total Pension Liability	124,690	131,787	145,985	-	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	190,905	91,693	19,074	-	-	-	-	-	-	-
Assumption Changes	789,613	-	(217,591)	-	-	-	-	-	-	-
Benefit Payments and Refunds	(199,734)	(232,832)	(232,893)	-	-	-	-	-	-	-
Other Changes	86,751	(885)	(774,176)	-	-	-	-	-	-	-
Net Change in Total Pension Liability	1,179,587	122,452	(945,677)	-	-	-	-	-	-	-
Total OPEB Liability - Beginning	3,972,221	3,849,769	4,795,446	-						
Total OPEB Liability - Ending	\$ 5,151,808	3,972,221	3,849,769	-						
OPEB Expense										
Service Cost	\$ 181,517	128,164	110,478	-	-	-	-	-	-	-
Interest on Service Cost	5,845	4,524	3,447	-	-	-	-	-	-	-
Total	187,362	132,688	113,925	-	-	-	-	-	-	-
Interest Cost	124,690	131,787	145,985	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	26,238	2,314	2,314	-	-	-	-	-	-	-
Changes of Assumptions and Other Inputs	308	(109,516)	(120,335)	-	-	-	-	-	-	-
Total OPEB Expense	\$ 338,598	157,274	141,889	-						

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

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	2015	2016	2017	2018	2019
Assessed valuations	\$ 1,768,410,022	1,839,183,871	1,886,377,829	1,987,093,077	2,069,483,615
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	0.0218	0.0212	0.0201	0.0193
Tuberculosis	0.0024	0.0023	0.0022	0.0021	0.0005
I.M.R.F	0.0961	0.0924	0.0928	0.0780	0.0689
Social Security	0.0481	0.0462	0.0464	0.0390	0.0326
Federal Aid Matching	0.0490	0.0472	0.0460	0.0436	0.0423
Liability Insurance	0.0792	0.0761	0.0742	0.0755	0.0846
Bonds and Interest	0.1007	0.1021	0.1021	0.0951	0.0665
Unemployment Insurance	0.0014	0.0014	0.0013	0.0013	0.0005
Workman's Comp.	0.0065	0.0090	0.0048	0.0045	0.0005
Totals	0.7760	0.7684	0.7610	0.7293	0.6856
Tax Extensions:					
General	\$ 4,702,437	4,877,281	5,021,394	5,365,151	5,587,606
County Highway	1,741,643	1,806,400	1,859,776	1,987,093	2,069,484
County Bridge	393,960	392,892	394,458	400,002	400,031
Tuberculosis	41,451	41,367	41,473	41,928	9,934
I.M.R.F	1,674,416	1,669,836	1,725,500	1,549,933	1,425,046
Social Security	837,208	834,918	862,750	774,966	675,066
Federal Aid Matching	853,928	851,718	854,939	866,969	874,978
Liability Insurance	1,378,859	1,375,213	1,380,325	1,500,057	1,749,955
Bonds and Interest	1,753,138	1,843,793	1,898,273	1,889,726	1,376,621
Unemployment Insurance	24,731	24,567	24,735	25,037	9,934
Workman's Comp.	112,510	162,215	88,897	90,015	9,934
Totals	\$ 13,514,281	13,880,199	14,152,520	14,490,876	14,188,587
Tax Collections	\$ 13,499,396	13,932,656	14,125,749	14,455,763	13,904,809

OTHER REPORTS



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CERTIFIED PUBLIC ACCOUNTANTS

**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, 2020, 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 9, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of County of Grundy, Illinois in a separate letter dated February 9, 2021.

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 9, 2021

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 the County of Grundy, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2020. County of Grundy, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, County of Grundy, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

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 9, 2021

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Illinois Department of Human Services:			
Special supplemental food program for women, infants, and children (WIC)	10.557	FCSYQ00882 FCSZQ00882	\$ 41,957 33,506
Food coupons		Non-cash - FY20 Non-cash - FY21	120,369 <u>41,154</u>
Total passed through Illinois Department of Human Services			<u>236,986</u> *
Passed through Illinois Department of Human Services			
WIC Grants to States	10.578	FYCSYQ00882	<u>1,201</u>
Total passed through Illinois Department of Human Services			<u>1,201</u>
Total U.S. Department of Agriculture			<u>238,187</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency			
Emergency Preparedness	97.042	19EMAGRUNDY	10,573
Emergency Preparedness	97.042	20EMAGRUNDY	50,627
Hazard Mitigation Grant Program	97.039	9HM16GRUNDY	<u>2,950</u>
Total U.S. Department of Homeland Security			<u>64,150</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Illinois Department of Human Services:			
Preventative health and health services block grant	93.959	043CYC03075 043CZC03074	14,739 <u>5,228</u>
Total Preventative health and health services block grant			<u>19,967</u>
Infant Mortality	93.667	FCSZU05053	<u>4,540</u>
Total Infant Mortality			<u>4,540</u>
Total passed through Illinois Department of Human Services			<u>24,507</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 FY20 707 FY20 (CARES) 707 FY21	6,560 48,674 35,125 <u>27,267</u>
Total Title III B			<u>117,626</u>
Title III E - Grants for state and community programs on aging	93.052	707 FY19 707 FY20 707 FY20 (CARES) 707 FY21	4,906 17,529 18,234 <u>5,134</u>
Total Title III E			<u>45,803</u>
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY20 707 FY21	2,138 <u>46</u>
Total passed through Region Two Area Agency on Aging			<u>165,613</u>
Passed through Illinois Department of Healthcare & Family Services			
Child Support Enforcement	93.563		<u>1,907</u>
Total passed through Illinois Department of Healthcare & Family Services			<u>1,907</u>

* Major Program

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services - (Continued)</u>			
Passed through Illinois Department of Public Health			
Immunization	93.268	Non-cash Vaccines	35,312
Total Immunization			<u>35,312</u>
Bioterrorism (PHEP)	93.074	07180033H 17180033I	23,305 <u>16,524</u>
Total Bioterrorism (PHEP)			39,829
CRI	93.074	07580009H 17580009I	20,030 <u>12,306</u>
Total CRI			<u>32,336</u>
Total CFDA #93.074			<u>72,165</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response:			
Public Health Crisis Response	93.354	07680033H	<u>35,256</u>
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response:			<u>35,256</u>
Total passed through Illinois Department of Public Health			<u>142,733</u>
Passed Through Association of Food and Drug Officials:			
Food and Drug Administration Research	93.103	G-T-1909-07391	<u>19,916</u>
Total Food and Drug Administration Research			<u>19,916</u>
Total U.S. Department of Health and Human Services			<u>354,676</u>
<u>U.S. Department of Transportation</u>			
Passed Through Illinois Department of Transportation:			
Sustained Traffic Enforcement Program (STEP)	20.600	OP-20-0147	<u>35,426</u>
Total Sustained Traffic Enforcement Program (STEP)			<u>35,426</u>
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-20-00-FED OP-21-14-CARES	30,678 <u>15,170</u>
			<u>45,848</u>
Total Passed Through Illinois Department of Transportation			<u>81,274</u>
Passed through Illinois Emergency Management Agency			
Hazardous Materials Emergency Preparedness (HMEP)	20.703	19HMEPGRUNDY	<u>2,107</u>
Total U.S. Department of Transportation			<u>83,381</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Illinois Department of Public Health			
Non-Community Water	66.605	05080034H	<u>1,250</u>
Total U.S. Environmental Protection Agency			<u>1,250</u>

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Treasury</u>			
Passed through Illinois Department of Commerce & Economic Opportunity			
Coronavirus Relief Fund	21.019	20-491030	498,007
		20-492030	<u>79,450</u>
Total Coronavirus Relief Fund			<u>577,457</u> *
Passed through Illinois Department of Health			
Contract Tracing	21.019	05180133H	<u>130,898</u> *
Total U.S. Department of Treasury			<u>708,355</u>
<u>Election Assistance Commission</u>			
Passed through Illinois State Board of Elections			
HAVA Election Security Grants	90.404		<u>69,830</u>
Total Election Assistance Commission			<u>69,830</u>
Total Expenditures of Federal Awards			<u>\$ 1,519,829</u>

* Major Program

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

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, 2021.

NOTE 4: NON-CASH COMMODITIES

Non-monetary assistance of \$161,523 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, 2020, the Grundy County Health Department also received non-cash vaccine donations in the amount of \$35,312. 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 2020 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, 2020.

COUNTY OF GRUNDY, ILLINOIS

SCHEDULE OF FINDINGS & QUESTIONED COSTS

For the Year Ended November 30, 2020

A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Grundy, Illinois.
2. No material weaknesses or significant deficiencies relating to the audit of the County's financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the County of Grundy, Illinois were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance for the County of Grundy, Illinois expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the County of Grundy, Illinois are reported in Part C of this Schedule.
7. The major programs tested were the Special supplemental food program for women, infants, and children (WIC) - CFDA #10.557 and Coronavirus Relief Fund - CFDA #21.019.
8. Total federal expenditures for the fiscal year ended November 30, 2020 were \$1,519,829, and major programs tested represented 62.20% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. The County of Grundy, Illinois was not determined to be a low-risk auditee.

B. FINDINGS AND QUESTIONED COSTS – MAJOR PROGRAMS

None reported.

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None reported

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

None reported