

**COUNTY OF GRUNDY
MORRIS, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2021**

COUNTY OF GRUNDY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Grundy, Illinois, as of and for the year ended November 30, 2021, 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, 2021, 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, 2020, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 9, 2021, 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 March 7, 2022, 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
March 7, 2022

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statement
Statement of Net Position - Modified Cash Basis
November 30, 2021

	<u>Primary Government</u>		<u>Component Unit</u>
	<u>Governmental Activities</u>		<u>Public Building</u>
	<u>2021</u>	<u>2020</u>	<u>Commission</u>
<u>Assets</u>			
Cash and Equivalents	\$ 49,099,504	37,788,759	-
Investments, at Cost	-	-	1,180,085
Capital Assets:			
Land & Land Improvements	1,166,454	1,214,859	1,590,212
Construction in Progress	1,428,374	960,595	-
Buildings & Improvements	20,970,844	20,591,519	21,512,032
Equipment	5,911,473	5,288,464	60,107
Road Network	9,963,311	9,963,311	-
Bridge Network	16,060,069	15,996,372	-
Accumulated Depreciation	<u>(38,521,399)</u>	<u>(36,959,604)</u>	<u>(6,617,848)</u>
Total Assets	<u>66,078,630</u>	<u>54,844,275</u>	<u>17,724,588</u>
<u>Liabilities</u>			
Current Liabilities:			
Accrued interest on bonds	-	-	113,392
Long-term Obligations Payable:			
Due within one year	212,741	98,746	840,000
Due in more than one year	<u>446,258</u>	<u>226,749</u>	<u>6,670,000</u>
Total Liabilities	<u>658,999</u>	<u>325,495</u>	<u>7,623,392</u>
<u>Deferred Inflows of Resources</u>			
Unearned Rent	-	-	<u>1,109,125</u>
<u>Net Position</u>			
Net Investment in Capital Assets	16,320,127	16,730,021	9,034,503
Restricted	31,778,523	20,978,297	-
Unrestricted	<u>17,320,981</u>	<u>16,810,462</u>	<u>(42,432)</u>
Total Net Position	<u>\$ 65,419,631</u>	<u>54,518,780</u>	<u>8,992,071</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, 2021**

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		
					2021	2020	
Primary Government:							
Governmental Activities:							
General Government	\$ 16,772,090	5,300,630	8,664,625	-	(2,806,835)	(8,196,473)	-
Judiciary and Courts	3,052,290	1,164,630	645,956	-	(1,241,704)	(695,286)	-
Education	84,324	11,434	-	-	(72,890)	(77,595)	-
County Development	247,962	183,743	40,733	-	(23,486)	251,556	-
Public Safety	6,951,977	1,054,531	127,624	11,995	(5,757,827)	(5,616,369)	-
Highways and Bridges	3,372,723	535,955	786,336	-	(2,050,432)	(570,043)	-
Public Health	2,304,153	556,282	1,452,814	-	(295,057)	(1,870,401)	-
Employee Welfare	1,818,828	-	-	-	(1,818,828)	(1,939,315)	-
Employee Retirement Costs	2,807,519	-	-	-	(2,807,519)	(2,632,231)	-
Total Governmental Activities	<u>\$ 37,411,866</u>	<u>8,807,205</u>	<u>11,718,088</u>	<u>11,995</u>	<u>(16,874,578)</u>	<u>(21,346,157)</u>	<u>-</u>
Component Unit	<u>\$ 715,238</u>	<u>986,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,612</u>
General Revenues							
Taxes:							
Property Taxes					\$ 18,528,400	16,923,418	-
Retailers' Occupation Tax					550,932	514,122	-
Supplemental Sales Tax					2,813,774	2,344,577	-
Illinois Use Tax					504,311	483,346	-
Illinois Income Tax					1,582,552	1,310,550	-
Illinois Replacement Tax					821,687	488,244	-
Real Estate Transfer Tax					242,593	274,980	-
Motor Fuel Taxes					1,718,505	1,582,628	-
Other Taxes					59,378	36,881	-
Interest on Investments					61,201	246,678	45
Miscellaneous					892,096	398,193	-
Total General Revenues					<u>27,775,429</u>	<u>24,603,617</u>	<u>45</u>
Change in Net Position					10,900,851	3,257,460	271,657
Net Position at beginning of year					<u>54,518,780</u>	<u>51,261,320</u>	<u>8,720,414</u>
Net Position at end of year					<u>\$ 65,419,631</u>	<u>54,518,780</u>	<u>8,992,071</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, 2021

	General Fund	EDPA 1 Fund	County MFT Fund	American Rescue Plan Fund	Non-major Governmental Funds	Totals	
						November 30,	
						2021	2020
<u>Assets</u>							
Cash and Equivalents	\$ 12,769,050	6,849,069	6,939,889	4,602,586	18,105,381	49,265,975	38,017,196
Total Assets	<u>\$ 12,769,050</u>	<u>6,849,069</u>	<u>6,939,889</u>	<u>4,602,586</u>	<u>18,105,381</u>	<u>49,265,975</u>	<u>38,017,196</u>
<u>Liabilities and Fund Balances</u>							
<u>Liabilities</u>							
Overdraft Payable	\$ -	-	-	-	166,471	166,471	228,437
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,471</u>	<u>166,471</u>	<u>228,437</u>
<u>Fund Balances:</u>							
Restricted Fund Balance	39,086	6,849,069	6,939,889	4,602,586	13,347,893	31,778,523	20,978,297
Committed Fund Balance	-	-	-	-	4,757,488	4,757,488	5,008,719
Unassigned Fund Balance	12,729,964	-	-	-	(166,471)	12,563,493	11,801,743
Total Fund Balances	<u>12,769,050</u>	<u>6,849,069</u>	<u>6,939,889</u>	<u>4,602,586</u>	<u>17,938,910</u>	<u>49,099,504</u>	<u>37,788,759</u>
Total Liabilities and Fund Balances	<u>\$ 12,769,050</u>	<u>6,849,069</u>	<u>6,939,889</u>	<u>4,602,586</u>	<u>18,105,381</u>	<u>49,265,975</u>	<u>38,017,196</u>

Reconciliation to Statement of Net Position:

Fund Balances - Total Governmental Funds		\$ 49,099,504	37,788,759
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		55,500,525	54,015,120
Accumulated depreciation		(38,521,399)	(36,959,604)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore are not reported in the funds.			
		(658,999)	(325,495)
Net Position of Governmental Activities		<u>\$ 65,419,631</u>	<u>54,518,780</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, 2021

	General Fund	EDPA 1 Fund	County MFT Fund	American Rescue Plan Fund	Non-major Governmental Funds	Totals	
						November 30,	
						2021	2020
Revenues Received:							
Taxes:							
Property Tax	\$ 6,563,159	4,146,294	-	-	7,818,947	18,528,400	16,923,418
Retailers' Occupation Tax	550,932	-	-	-	-	550,932	514,122
Supplemental Sales Tax	2,454,265	-	-	-	359,509	2,813,774	2,344,577
Illinois Use Tax	504,311	-	-	-	-	504,311	483,346
Illinois Income Tax	1,582,552	-	-	-	-	1,582,552	1,310,550
Illinois Replacement Tax	811,687	-	-	-	10,000	821,687	488,244
Real Estate Transfer Tax	242,593	-	-	-	-	242,593	274,980
Other Taxes	59,378	-	-	-	-	59,378	36,881
Intergovernmental	603,162	-	1,718,505	-	249,825	2,571,492	2,346,562
Grants & Contributions	711,269	-	786,336	4,958,321	5,274,157	11,730,083	6,874,095
Reimbursements	825,695	-	63,701	-	618,472	1,507,868	549,784
Licenses and Permits	166,059	-	-	-	-	166,059	243,741
Revenue from Services	1,989,786	-	-	-	4,290,505	6,280,291	6,131,297
Interest on Investments	23,723	6,223	9,186	1,790	20,279	61,201	246,678
Miscellaneous	154,371	-	-	-	737,725	892,096	398,193
Total Revenues Received	17,242,942	4,152,517	2,577,728	4,960,111	19,379,419	48,312,717	39,166,468
Expenditures Disbursed:							
Current:							
General Government	5,578,088	2,138,727	-	357,525	7,061,978	15,136,318	14,243,519
Judiciary and Courts	2,342,025	-	-	-	711,541	3,053,566	2,683,460
Education	84,324	-	-	-	-	84,324	86,010
County Development	203,209	-	-	-	44,753	247,962	185,515
Public Safety	6,358,743	-	-	-	884,142	7,242,885	6,822,481
Highways and Bridges	-	-	318,091	-	2,421,423	2,739,514	2,811,500
Public Health	-	-	-	-	2,299,165	2,299,165	2,259,781
Employee Welfare	1,818,828	-	-	-	-	1,818,828	1,939,315
Employee Retirement Costs	-	-	-	-	2,807,519	2,807,519	2,632,231
Debt Service							
Principal	106,887	-	-	-	6,739	113,626	137,794
Interest	11,491	-	-	-	-	11,491	16,497
Capital Outlay	-	-	267,606	-	1,626,298	1,893,904	1,575,446
Total Expenditures Disbursed	16,503,595	2,138,727	585,697	357,525	17,863,558	37,449,102	35,393,549

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, 2021

	General Fund	EDPA 1 Fund	County MFT Fund	American Rescue Plan Fund	Non-major Governmental Funds	Totals November 30,	
						2021	2020
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	\$ 739,347	2,013,790	1,992,031	4,602,586	1,515,861	10,863,615	3,772,919
Other Financing Sources (Uses):							
Operating Transfers In	868,458	-	-	-	1,656,316	2,524,774	2,764,174
Operating Transfers Out	(1,342,782)	-	-	-	(1,181,992)	(2,524,774)	(2,764,174)
Loan Proceeds	447,130	-	-	-	-	447,130	-
Total Other Financing Sources (Uses):	(27,194)	-	-	-	474,324	447,130	-
Net Change in Fund Balance	712,153	2,013,790	1,992,031	4,602,586	1,990,185	11,310,745	3,772,919
Fund Balance, Beginning of Year	12,056,897	4,835,279	4,947,858	-	15,948,725	37,788,759	34,015,840
Fund Balance, End of Year	\$ 12,769,050	6,849,069	6,939,889	4,602,586	17,938,910	49,099,504	37,788,759

Reconciliation to the Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 11,310,745 3,772,919

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

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

Debt issuance	(447,130)	-
Debt retired	113,626	125,470

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	1,879,564	1,720,318
Depreciation expense	(1,955,954)	(2,361,247)

Change in Net Position of Governmental Activities \$ 10,900,851 3,257,460

**Statement of Fiduciary Net Position
November 30, 2021**

	Self-Insurance Trust	Grundy County ETSB	Custodial Funds	Total
<u>Assets</u>				
Current Assets:				
Cash and Equivalents	\$ 40,429	1,243,560	4,101,814	5,385,803
Investments	3,274,189	-	-	3,274,189
Capitalized Lease Receivable	-	324,164	-	324,164
Capital Assets, Net	-	1,834,599	-	1,834,599
Total Assets	<u>3,314,618</u>	<u>3,402,323</u>	<u>4,101,814</u>	<u>10,818,755</u>
<u>Liabilities</u>				
Current Liabilities:				
Line of Credit Payable	-	363,842	-	363,842
Due to Others	-	-	4,101,814	4,101,814
Long-term Obligations Payable:				
Due Within One Year	350,000	416,667	-	766,667
Due Beyond One Year	750,000	371,651	-	1,121,651
Total Liabilities	<u>1,100,000</u>	<u>1,152,160</u>	<u>4,101,814</u>	<u>6,353,974</u>
<u>Net Position</u>				
Net Position - ETSB	-	2,250,163	-	2,250,163
Net Position Held in Trust	2,214,618	-	-	2,214,618
Total Net Position	<u>\$ 2,214,618</u>	<u>2,250,163</u>	<u>-</u>	<u>4,464,781</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, 2021

	Self-Insurance Trust	Grundy County ETSB	Total
Additions:			
County Contribution	\$ 389,663	-	389,663
Agency Contribution	-	1,949,998	1,949,998
Grants	-	412,989	412,989
911 Surcharge	-	1,007,760	1,007,760
Starcom Fees	-	753,762	753,762
Tower Lease	-	139,763	139,763
Reinsurance Reimbursements	-	113,687	113,687
Interest Income	81,535	270	81,805
Miscellaneous	(13,269)	2,090	(11,179)
Total Additions	<u>457,929</u>	<u>4,380,319</u>	<u>4,838,248</u>
Deductions:			
Fees	146,316	-	146,316
ETSB/911 Operating Expenses	-	3,511,949	3,511,949
Interest Expense	51,773	37,046	88,819
Principal Expense	340,000	-	340,000
Bond Issuance Premium	750	-	750
Depreciation Expense	-	249,425	249,425
Insurance Premiums and Claims	430,255	-	430,255
Total Deductions	<u>969,094</u>	<u>3,798,420</u>	<u>4,767,514</u>
Change in Net Position	(511,165)	581,899	70,734
Net Position - Beginning of Year	<u>2,725,783</u>	<u>1,668,264</u>	<u>4,394,047</u>
Net Position - End of Year	<u>\$ 2,214,618</u>	<u>2,250,163</u>	<u>4,464,781</u>

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, 2021

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, 2021

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, 2021

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.
3. American Rescue Plan Act Fund – this is used to account for the collection of American Rescue Plan Act (ARPA) grant revenues and expenditures related to the ARPA grants.

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021

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, 2021

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

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

Long-term Debt

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

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

Net Position Classification

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

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

Capital Assets, Net of Accumulated Depreciation	\$ 16,979,126
Less: Long-Term Obligations Payable	<u>(658,999)</u>
Net Investment in Capital Assets	<u>\$ 16,320,127</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, 2021**

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, 2021.

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, 2021 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	\$ 39,086	Treasurer Automation Fund	71,692
EDPA 1 Fund	6,849,069	Health Department - Contact Tracing	49,506
County Highway Fund	3,143,511	Probation & Court Services Fund	464,931
Motor Fuel Tax Fund	6,939,889	Animal Control Donation Fund	7,198
Liability Insurance Fund - Tort	2,074,905	G.I.S. Fund	188,886
Liability Insurance Fund - Self-Insurance	72,950	Nuclear Emergency Planning Grant Fund	55,698
County Bridge Fund	977,413	Animal Control Population Fees Fund	44,343
Federal Aid Matching Fund	2,870,744	Sheriff Retriected Fund	169,190
Tuberculosis Fund	47,379	Circuit Clerk Operations and Admin. Fund	84,935
Emergency Services & Disaster Fund	123,207	State’s Attorney Drug Court Fund	45,569
IMRF and Social Security - IMRF	388,434	Juvenile Justice Fees Fund	47,068
IMRF and Social Security - FICA	227,492	Stormwater Commission Fund	105,084
Child Support Fee Collection Fund	182,596	Sale in Error Fund	100,000
Animal Control Fund	69,943	Coroner’s Operating Fund	45,389
Indemnity Fund	181,439	Transit Project Fund	218,569
Local Emergency Planning Commission Fund	23,436	Development Engineering Fees Fund	54,927
Law Library Fund	2,472	State’s Attorney Automation Fund	339
Unemployment Insurance Fund	89,657	State’s Attorney Fee Fund	51,436
Workmen’s Compensation Fund	125,244	Dispute Resolution Fund	7,720
County Clerk Record Doc. Storage Fund	109,317	Merit Commission Fund	27,569
Circuit Clerk Automation Fund	286,817	GIS Automation Fund	5,316
Security System Fund	89,644	Sales Tax Sharing Fund	90,517
Circuit Clerk Document Storage Fund	217,494	Public Defender Fund	850
County Clerk & Recorder Restricted Fund	75,586	County Jail Medical Fund	3,163
American Rescue Plan Fund	4,602,586	Child Advocacy Center Fund	2,589
Community Development Escrow Fund	1,420	EPDA 2 Fund	24,309
		Total Restricted Fund Balance	<u>\$31,778,523</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 2021 fiscal year, the County received \$199,117 in grant funding relating to COVID-19 contact tracing, of which \$149,611 was spent resulting in a \$49,506 restricted balance in the Health Department 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, 2021, the County had \$1,488,571 committed for future projects of the County's highways in the Highway Restricted Fund, \$2,314,885 committed for Health Insurance and related expenses, and \$954,032 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, 2021, 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, 2021

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, 2021

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

H. *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.

I. *Inventory*

All inventory is valued at cost and consist of immunizations. The cost of such inventories is recorded as expenditures/expenses at the date acquired.

J. *Use of Estimates in Preparing Financial Statements*

The preparation of financial statements in conformity with modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

NOTE 2: DEFICIT FUND BALANCES

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

Transit Fund	(\$159,984)
Mental Health Court Grant Fund	(\$6,487)

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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2021

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

A. *Deposits - (continued)*

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, 2021, the County had deposits totaling \$49,099,504 (excluding custodial accounts held by others). All of the County’s deposits were collateralized by securities held by the pledging financial institution or covered by FDIC deposit insurance.

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, 2021, the County’s investments were as follows:

Self-Insurance Trust:

	<u>Carrying Amount</u>	<u>Market Value</u>
Cash & Money Market	\$ 707,889	707,889
Certificates of Deposit	873,045	894,124
Municipal Bonds	931,507	896,443
Gov't Agency Securities	761,748	763,741
Total	<u>\$ 3,274,189</u>	<u>3,262,197</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.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

B. Investments - (continued)

Self-Insurance Trust (continued):

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

	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Cash & Money Market	\$ 707,889	-	-	-	707,889
Certificate of Deposits	200,000	375,000	298,045	-	873,045
Municipal Bonds	407,042	350,816	123,650	50,000	931,507
Gov't Agency Securities	101,350	20,000	640,398	-	761,748
Total	<u>\$ 1,416,281</u>	<u>745,816</u>	<u>1,062,093</u>	<u>50,000</u>	<u>3,274,189</u>

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

Presented below is the actual rating as of November 30, 2021 for each investment type:

Credit Risk Rating*		Total
S&P	Moody's	
AAA	Aaa	\$ -
AA+	Aa1	150,000
AA	Aa2	223,507
AA-	Aa3	-
A+	A1	107,002
A	A2	-
A-	A3	-
Not Rated		450,998
Certificates of Deposit		873,045
U.S. Gov't Backed Securities		761,748
Money Market Accounts		707,889
Total Investments		<u>\$ 3,274,189</u>

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

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2021

NOTE 3: DEPOSITS AND INVESTMENTS – (CONTINUED)

B. Investments - (continued)

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

Custodial Credit Risk – The County does not have a policy regarding custodial credit risk of investments. As of November 30, 2021, 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, 2021.

Discretely Presented Component Unit – Grundy County Public Building Commission

At October 31, 2021, 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, 2021:

	<u>Carrying Amount</u>	<u>Market Value</u>
Money Markets	\$ 73,287	73,287
Brokered Accounts	1,106,798	1,106,798
Totals	<u>\$ 1,180,085</u>	<u>1,180,085</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, 2021

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, 2021	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	\$ 707,889	707,889	-	-
Certificates of Deposit	873,045	-	873,045	-
Municipal Bonds	931,507	-	931,507	-
Government Agency Securities	761,748	761,748	-	-
Total County Investments	<u>\$ 3,274,189</u>	<u>1,469,637</u>	<u>1,804,552</u>	<u>-</u>
Component Unit Investments				
Money Markets and Brokered Accounts	\$ 1,180,085	1,180,085	-	-
Total Component Unit Investments	<u>\$ 1,180,085</u>	<u>1,180,085</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, 2021, 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 2020 tax levy in the amount of \$14,088,038, reduced by abatements and statutory limitations to \$14,087,885, was received during the current fiscal year and was adopted by the County Board on December 8, 2020. The 2021 tax levy in the amount of \$14,083,489, which will be reduced by statutory limitations was adopted by the County Board on December 14, 2021 and will be received in the subsequent fiscal year.

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2021**

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, 2021, the General Fund had a restricted fund balance of \$39,086 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, 2021, the Liability Insurance Fund has a balance of \$72,950 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>	<u>Security System Fund</u>
Restricted balance, December 1, 2020	\$ -	-
Receipts:		
Restricted transfer from Liability Insurance Fund	650,000	100,000
Expenditures:		
Salaries	1,771,286	220,816
Direct expenses	442,355	-
Restricted balance, November 30, 2021	<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, 2021**

NOTE 7: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities of the primary government for the year ended November 30, 2021 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets not being depreciated:				
Land and Improvements	\$ 1,214,859	-	48,405	1,166,454
Construction in Progress	960,595	467,779	-	1,428,374
Total Capital Assets Not Being Depreciated	<u>2,175,454</u>	<u>467,779</u>	<u>48,405</u>	<u>2,594,828</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,591,519	379,325	-	20,970,844
Equipment	5,288,463	1,075,502	452,492	5,911,473
Road Network	9,963,311	-	-	9,963,311
Bridge Network	15,996,372	63,696	-	16,060,068
Total Depreciable Capital Assets	<u>51,839,666</u>	<u>1,518,523</u>	<u>452,492</u>	<u>52,905,697</u>
Total Capital Assets	<u>54,015,120</u>	<u>1,986,302</u>	<u>500,897</u>	<u>55,500,525</u>
Less Accumulated Depreciation:				
Buildings and Improvements	15,576,213	279,540	-	15,855,753
Equipment	3,939,063	517,948	394,158	4,062,853
Road Network	7,696,094	469,101	-	8,165,195
Bridge Network	9,748,234	689,364	-	10,437,598
Total Accumulated Depreciation	<u>36,959,604</u>	<u>1,955,953</u>	<u>394,158</u>	<u>38,521,399</u>
Depreciable Capital Assets, Net	<u>14,880,062</u>	<u>(437,430)</u>	<u>58,334</u>	<u>14,384,298</u>
Total Capital Assets, Net	<u>\$ 17,055,516</u>	<u>30,349</u>	<u>106,739</u>	<u>16,979,126</u>

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

Governmental Activities:	
General Government	\$ 256,372
Judiciary & Courts	7,409
Public Safety	285,041
Highways and Bridges	1,402,143
Public Health	4,988
Total	<u>\$ 1,955,953</u>

COUNTY OF GRUNDY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2021**

NOTE 7: CHANGES IN CAPITAL ASSETS – (CONTINUED)

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

Voting System Equipment	\$447,130
Jail Video System Replacement	\$266,627
Rt. 47/IL Ave. Parking Lot Expansion	\$41,560
Kubota F2690 4WD Tractor	\$18,344
Key Fob System	\$13,286
Jail Toilets	\$11,970
Drone	\$6,240
Block Building Electrical	\$5,675
Mobile Router	\$5,585

Discretely Presented Component Unit

Capital asset activity for the business-type activities of the Grundy County PBC for the year ended October 31, 2021 was as follows:

	Beginning Balance 11/1/2020	Increase	Decrease	Ending Balance 10/31/2021
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	6,140,513	433,261	-	6,573,774
Equipment	40,067	4,007	-	44,074
Total Accumulated Depreciation	<u>6,180,580</u>	<u>437,268</u>	<u>-</u>	<u>6,617,848</u>
Grundy County PBC Capital Assets, Net	<u>\$ 16,981,771</u>	<u>(437,268)</u>	<u>-</u>	<u>16,544,503</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2020	Debt Issued	Debt Retired	Payable at November 30, 2021	Due within one year
First Midwest Bank 73783	\$ 19,303	-	19,303	-	-
First Midwest Bank 75831	89,108	-	28,564	60,544	29,732
First Midwest Bank 77789	159,401	-	37,281	122,120	39,035
First Midwest Bank 77582	57,683	-	13,478	44,205	14,122
Governmental Business Systems, Inc.	-	447,130	15,000	432,130	129,852
	<u>\$ 325,495</u>	<u>447,130</u>	<u>113,626</u>	<u>658,999</u>	<u>212,741</u>

First Midwest Bank #73783

On March 15, 2017, the County signed a promissory note in the amount of \$73,616 for the purchase of three police vehicles (collateral) for the County Sheriff's Department. The loan has an interest rate of 3.50% and matures on April 5, 2021. The loan was paid in full during the year ended November 30, 2021.

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 \$60,544 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
2022	\$ 29,732	2,456	32,188
2023	30,812	1,376	32,188
	<u>\$ 60,544</u>	<u>3,832</u>	<u>64,376</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 8: LONG-TERM DEBT– (CONTINUED)

Primary Government - (continued)

First Midwest Bank #77789

On March 21, 2019, the County signed a promissory note in the amount of \$194,660 for the purchase of six police vehicles (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 \$122,120 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
2022	\$ 39,035	5,470	44,505
2023	40,791	3,714	44,505
2024	42,294	2,211	44,505
	<u>\$ 122,120</u>	<u>11,395</u>	<u>133,515</u>

First Midwest Bank #77582

On February 26, 2019, the County signed a promissory note in the amount of \$70,510 for the purchase of two vehicles (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 \$44,205 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
2022	\$ 14,122	1,983	16,105
2023	14,758	1,347	16,105
2024	15,325	780	16,105
	<u>\$ 44,205</u>	<u>4,110</u>	<u>48,315</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 8: LONG-TERM DEBT – (CONTINUED)

On October 12, 2021, the County signed a promissory note in the amount of \$447,130 for the purchase of voting system equipment. The loan has an interest rate of 2.895% and matures on October 12, 2026. The loan has a current balance of \$432,130 and is paid out of the General Fund. Interest is allocated to general government on the Statement of Activities.

Payment Due October 12,	Principal	Interest	Total Payment
2022	\$ 129,852	10,787	140,639
2023	72,366	8,751	81,117
2024	74,461	6,656	81,117
2025	76,617	4,500	81,117
2026	78,834	2,282	81,116
	<u>\$ 432,130</u>	<u>32,976</u>	<u>465,106</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, 2020	Debt Issued	Debt Retired	Payable at November 30, 2021	Due within one year
G.O. Refunding Bonds - Series 2013	\$ 1,440,000	-	340,000	1,100,000	350,000
	<u>\$ 1,440,000</u>	<u>-</u>	<u>340,000</u>	<u>1,100,000</u>	<u>350,000</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 8: LONG-TERM DEBT – (CONTINUED)

Fiduciary Funds

County Self-Insurance General Obligation Refunding Bonds – Series 2013

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

Fiscal Year Ending	Principal	Interest	Total Payable
11/30/22	\$ 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>\$ 1,100,000</u>	<u>71,896</u>	<u>1,171,896</u>

Emergency Telephone System Board

	Notes Payable at November 30, 2020	Issued	Retired	Notes Payable at November 30, 2021	Due in One Year
First Midwest Bank	\$ 258,737	-	206,540	52,197	52,197
Bank of America - Motorola	1,093,550	-	357,429	736,121	364,470
	<u>\$ 1,352,287</u>	<u>-</u>	<u>563,969</u>	<u>788,318</u>	<u>416,667</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, 2021, the balance of the note payable is \$52,197. Following is the amortization schedule of future note payments:

Year	Principal	Interest	Total
2022	\$ 52,197	356	52,553
Total	<u>\$ 52,197</u>	<u>356</u>	<u>52,553</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 8: LONG-TERM DEBT – (CONTINUED)

Fiduciary Funds - (continued)

Emergency Telephone System Board – (continued)

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, 2021, the balance of the loan is \$736,121. Future note payments require are as follows.

Following is the amortization schedule of future note payments:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 364,470	14,502	378,972
2023	371,651	7,321	378,972
Total	<u>\$ 736,121</u>	<u>21,823</u>	<u>757,944</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, 2021, the amount due from the municipalities is \$324,164. This amount is reported on the financial statements as capitalized lease receivable.

Line of Credit Payable

The Grundy County Emergency Telephone Systems Board opened 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, 2021, the balance of the line of credit was \$363,842.

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 8: LONG-TERM DEBT – (CONTINUED)

Fiduciary Funds Debt - (continued)

Discretely Presented Component Unit – Grundy County Public Building Commission

	Bonds Payable 11/1/2020	Issued	Redeemed/ Refunded	Bonds Payable 10/31/2021	Due within one year
Revenue Bonds:					
Series 2015	\$ 5,855,000	-	660,000	5,195,000	745,000
Series 2016	2,350,000	-	35,000	2,315,000	95,000
Total	<u>\$ 8,205,000</u>	<u>-</u>	<u>695,000</u>	<u>7,510,000</u>	<u>840,000</u>

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
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>\$ 5,195,000</u>	<u>631,300</u>	<u>5,826,300</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, 2021

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
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>\$ 2,315,000</u>	<u>456,660</u>	<u>2,771,660</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, 2021

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, 2021**

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND – (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2020, 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	219	43	1	263
Inactive, non-retired members	199	16	2	217
Active members	135	42	2	179
Total	<u>553</u>	<u>101</u>	<u>5</u>	<u>659</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 2020 and the fiscal year ended November 30, 2021 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 2020	10.31%	26.81%	3.21%
County required contribution rate for 2021	10.15%	25.15%	4.14%
County actual contributions for 2020	\$ 722,590	1,011,336	2,313
County actual contributions for fiscal year 2021	\$ 663,394	964,888	2,184

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 2021 fiscal year, a transfer of \$389,663 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, 2021

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 \$650,000 to the General Fund was made from the Liability Insurance Fund to cover Tort related expenses as identified by the risk management plan. A transfer of \$100,000 to the Security System Fund was made from the Liability Insurance Fund to cover expenditures. 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. \$5,000 was transferred from 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, 2021 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 868,458	1,342,782
Non-Major Funds:		
Highway Fund	-	200,000
Liability Insurance Fund	-	750,000
Highway - Restricted Fund	200,000	-
ESDA Fund	225,000	-
Animal Control Donation Fund	-	5,000
Animal Control Fund	65,000	-
Merit Commission Fund	30,000	-
Juvenile Justice Fund	-	10,000
Drug Court Fund	20,000	-
Transit Fund	8,534	-
Transit Project Fund	20,000	8,534
County Jail Medical Fund	-	1,000
Security System	100,000	-
Child Advocacy Center Fund	-	1,000
Recorder Document Storage Fund	-	10,000
Sale in Error Fund	-	16,458
Sales Tax Sharing Fund	-	180,000
Capital Improvement Fund	750,000	-
Health Department Fund	237,782	-
Total Transfers	<u>\$ 2,524,774</u>	<u>2,524,774</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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>
2022	\$ 1,143,975
2023	1,143,134
2024	1,230,043
2025	1,272,834
2026	1,397,150
2027	1,371,700
2028	10,000
2029	10,000
Total	<u>\$ 7,578,836</u>

During the 2021 fiscal year, the County paid \$1,109,125 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, 2022	\$ 23,708
November 30, 2023	21,114
November 30, 2024	17,582
November 30, 2025	<u>4,893</u>
Total	<u>\$ 67,297</u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 2021 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 MP4055 Digital Copier	Monthly	60 months	224	2,689
Savin IM550F Digital Copier	Monthly	63 months	168	2,016
Proven IT Canon Image Runner	Monthly	60 months	274	3,283
Proven IT Canon IR-ADV	Monthly	60 months	608	7,295
Savin IM350F	Monthly	60 months	67	804
Savin MP6503	Monthly	60 months	419	<u>5,028</u>
Total				<u><u>\$ 26,836</u></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, 2021:

Assessed valuation (2020)	<u><u>\$ 2,160,718,577</u></u>
Statutory debt limitation (2.875%)	\$ 62,120,659
Amount of debt applicable to debt limitation	<u>658,999</u>
Legal Debt Margin	<u><u>\$ 61,461,660</u></u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021, retirees contributed \$146,986 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, 2020, (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, 2021

NOTE 16: NON-CASH CONTRIBUTIONS

During the fiscal year ended November 30, 2021, the Grundy County Health Department received non-cash vaccine donations in the amount of \$10,844. The donated vaccines 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 was implemented as of December 1, 2019. 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, 2021**

NOTE 19: SUBSEQUENT EVENTS

Management evaluated subsequent events through March 7, 2022, 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, 2021, as a result of events occurring between December 1, 2021 and March 7, 2022.

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 2019, the rebate disbursed by the County during fiscal year 2021 was \$743,308 (year four). For tax year 2020, the rebate to be disbursed is \$782,336 (year five).

2. 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 2022, and the agreement will run through 2042.

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

Company	Type	Filed Date	Length	Tax Years	Terms
Nouryon	Abatement	November 17, 2017	7 Years	2017-2023	50%-50%-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	2019-2021	75%-50%-25%
Grainger	Rebate	August 31, 2018	4 Years	TBD	50%-50%-50%-50%
Kellogg	Rebate	July 3, 2018	6 Years	2021-2025, 2031	50%-50%-50%-50%-50%-50%
US Cold Storage	Abatement	January 30, 2020	3 Years	2022-2024	75%-50%-25%
Proctor & Gamble	Abatement	January 28, 2021	5 Years	TBD	50%-50%-50%-50%-50%

OTHER INFORMATION

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 12,769,050
Total Assets		<u>\$ 12,769,050</u>
<u>Fund Balance</u>		
Unassigned Fund Balance		\$ 12,729,964
Restricted for Bond and Interest		<u>39,086</u>
Total Fund Balance		<u>\$ 12,769,050</u>

SCHEDULE A-2

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received (Schedule A-3)	\$ 15,572,847	16,816,850	17,242,942	16,180,506
Expenditures Disbursed (Schedule A-4)	15,901,220	16,205,215	16,503,595	16,238,602
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	<u>(328,373)</u>	<u>611,635</u>	<u>739,347</u>	<u>(58,096)</u>
Other Financing Sources (Uses):				
Operating Transfers (To) From:				
Health Department Fund	(528,613)	(250,000)	(237,782)	(418,349)
Emergency Services and Disaster Agency Fund	(150,000)	(225,000)	(225,000)	(150,000)
Liability Insurance Fund	1,250,000	650,000	650,000	1,150,000
Drug Court Participation Fund	-	(20,000)	(20,000)	-
Capital Improvement Fund	(400,000)	(750,000)	(750,000)	(500,000)
Animal Control Fund	(15,000)	(60,000)	(60,000)	(24,000)
Transit Fund	(20,000)	(20,000)	(20,000)	(20,000)
Sale in Error Fund	14,000	14,000	16,458	17,519
Merit Commission Fund	(7,500)	(30,000)	(30,000)	(5,000)
Sales Tax Sharing Fund	225,000	200,000	180,000	165,000
Juvenile Justice Fund	25,000	10,000	10,000	25,000
Recorder Document Storage Fund	10,000	10,000	10,000	10,000
Jail Medical Cost Fund	1,000	1,000	1,000	-
Child Advocacy Center Fund	1,000	1,000	1,000	-
Loan Proceeds	-	-	447,130	-
Total Other Financing Sources (Uses)	<u>404,887</u>	<u>(469,000)</u>	<u>(27,194)</u>	<u>250,170</u>
Net Change in Fund Balance	<u>\$ 76,514</u>	<u>142,635</u>	712,153	192,074
Fund Balance, Beginning of Year			<u>12,056,897</u>	<u>11,864,823</u>
Fund Balance, End of Year			<u>\$ 12,769,050</u>	<u>12,056,897</u>

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues Received - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Taxes:				
Property Taxes	\$ 5,320,000	5,450,000	5,426,795	5,688,546
Property Tax - PBC Lease	1,109,125	1,109,125	1,136,364	997,788
Illinois Local Use Tax	475,000	500,000	504,311	483,346
Retailers' Occupation Tax	600,000	535,000	550,932	514,122
Gaming Tax Revenue	40,000	45,000	43,446	30,455
Supplemental Sales Tax	2,150,000	2,345,000	2,454,265	2,075,517
Cannabis Use Tax	15,000	15,000	15,932	6,426
Illinois Income Tax	1,150,000	1,550,000	1,582,552	1,310,550
Illinois Replacement Tax	500,000	811,687	811,687	478,244
Real Estate Transfer Tax	140,000	215,000	242,593	254,481
Total Taxes	11,499,125	12,575,812	12,768,877	11,839,475
Intergovernmental:				
Channahon TIF Agreement	475,000	522,651	522,651	451,527
Sheriff IDOT Traffic Safety Grant	44,000	20,000	11,628	47,628
Violence/Victim Witness Grant	28,000	28,000	14,000	35,173
Cyber Security grant	15,300	11,995	11,995	16,830
CARES Act Grant	-	-	-	43,059
Franchise Fees	78,000	78,000	80,511	77,245
Local CURE Grant	-	233,656	233,657	498,007
City of Morris Surplus	10,000	46,569	46,569	6,109
FEMA Public Assistance	89,250	17,119	17,119	-
CTCL Grant	-	9,800	9,800	22,074
IL Elections Postage grant	-	22,053	22,053	-
VAC Grant	-	300	287	855
Other Grants	-	-	-	39,466
Total Intergovernmental	739,550	990,143	970,270	1,237,973
Reimbursements:				
Public Defender Salary	105,000	108,000	108,260	105,586
Reimbursements from Circuit Clerk	20,926	20,926	20,926	20,926
Sheriff Salaries	66,000	125,000	184,390	47,778
Housing of Prisoners	15,000	25,000	29,880	26,529
Sheriff Reimbursement - 911	117,272	117,272	117,272	114,973
State's Attorney Salary	158,439	158,439	158,621	154,163
Mental Health Reimbursement	20,000	20,000	24,844	25,617
Supervisor of Assessments Salary	40,800	40,800	40,733	37,954
Supervisor of Assessments - Township	441,216	385,000	416,964	126,799
Election Judges	25,000	36,547	36,547	30,861
Regional Superintendent of Schools	10,377	12,000	11,434	8,415
Transit Rental & Utilities	19,985	19,985	19,985	19,985
Total Reimbursements	1,040,015	1,068,969	1,169,856	719,586
Licenses and Permits:				
Liquor Licenses	13,700	12,300	12,300	12,300
Contractor Licenses	20,000	25,000	28,950	26,100
Zoning, Planning and Building Fees	75,000	100,000	124,809	205,341
Total Licenses and Permits	108,700	137,300	166,059	243,741

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Statement of Revenues Received- Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received (Continued):				
Fees and Fines:				
Fines and Forfeitures	\$ 415,000	275,000	264,068	211,351
Public Defender Fees	1,200	19	317	856
County Clerk and Recorder Fees	415,000	550,000	607,651	497,549
Tax Collection Charges	175,000	175,000	161,817	218,035
Clerk of Circuit Court Fees	475,000	475,000	536,411	498,992
Drug Addiction Services Fee	500	150	150	105
Court Finance Fees	40,000	47,500	49,635	48,436
Arresting Agency Fee	20,000	20,000	35,328	69,971
Sheriff Civil Process Fees	105,000	27,500	28,842	97,682
Sheriff E-Citation Fees	4,000	2,500	2,888	4,753
Sex Offender Registration	-	2,000	2,520	-
Contractual Police Protection Fees	220,782	220,782	223,783	218,528
Conceal Carry Fingerprinting Fees	1,000	1,000	326	563
Administrative Tow Fees	-	65,000	74,700	-
County Coroner Fees	2,500	-	-	835
Solid Waste Fees	1,200	1,350	1,350	6,420
Total Fees and Fines	1,876,182	1,862,801	1,989,786	1,874,076
Interest on Investments	200,000	30,000	23,723	126,807
Other Income:				
County Miscellaneous Income	25,500	3,000	3,145	8,017
County Board Miscellaneous Income	100	3,000	3,000	120
County Admin Miscellaneous Income	600	600	-	1,115
County Clerk Miscellaneous Income	1,500	1,625	1,625	1,896
Court-Related Miscellaneous Income	5,000	7,500	7,736	5,233
State's Attorney Miscellaneous Income	500	1,378	1,945	8,744
Sheriff Miscellaneous Income	25,000	57,222	58,017	12,565
Coroner Miscellaneous Income	3,500	-	-	50,429
Drug Testing Income	1,000	1,000	595	1,250
Public Aid - Dependent and Neglected Children	1,500	-	-	536
Solid Waste Miscellaneous Income	75	-	-	4,585
E-Waste Event Income	10,000	8,000	7,805	-
County Clean Energy Income	20,000	20,000	20,000	20,000
Land Use Miscellaneous Income	-	-	-	1,850
School Site Donation	12,000	28,000	28,064	18,248
Supervisor of Assessment Miscellaneous Income	500	500	180	2,985
VAC Miscellaneous Income	-	-	-	1,275
Technology Miscellaneous Income	2,500	20,000	22,259	-
Total Other Income	109,275	151,825	154,371	138,848
Total Revenues Received (Schedule A-2)	\$ 15,572,847	16,816,850	17,242,942	16,180,506

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures Disbursed- Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Expenditures Disbursed: (Schedule 1)				
Grants	\$ -	240,529	240,529	40,565
Finance Department	85,512	84,512	84,491	81,920
Human Resource Department	188,145	187,245	193,407	173,928
County Board	271,554	269,554	266,707	265,373
Publishing and Printing	1,500	1,500	1,044	1,429
County Administrator	135,669	134,119	126,174	111,934
County Clerk and Recorder	307,986	297,986	276,368	270,235
County Treasurer	227,497	245,563	246,584	236,038
Circuit Clerk	260,573	279,772	279,606	269,844
Supplies to County Offices	105,000	110,000	104,952	96,722
Public Defender	352,997	361,697	356,572	334,751
Court Related Expenses	103,174	123,424	104,607	71,436
Probation Office	588,789	597,607	548,114	349,162
Dependent and Neglected Children	200,000	30,000	14,160	128,190
Jurors' Fees	32,000	20,500	23,645	15,506
State's Attorney	785,069	800,734	814,672	822,703
Sheriff	3,838,930	4,129,088	4,120,086	4,233,321
Jail Operations	1,223,200	1,251,859	1,267,584	1,204,582
Courthouse Operations	349,182	355,527	345,122	352,606
Administration Building	325,538	298,632	280,730	318,093
Coroner	289,314	254,355	264,870	345,981
Grundy 911 Center	51,500	68,000	86,729	73,490
ERCO	29,700	29,700	29,646	16,807
County Planning and Zoning	172,615	173,015	169,352	160,866
Zoning Board of Appeals	4,100	4,300	4,211	3,392
Board of Review	28,210	28,210	23,660	28,560
Employee Welfare	1,749,801	1,823,500	1,818,828	1,939,315
Grundy County Public Building Lease	1,110,625	1,110,125	1,110,125	985,850
School Site	12,000	18,000	15,413	17,968
Supervisor of Assessments	456,999	362,150	362,477	493,436
Election Costs	326,360	274,041	722,654	557,722
Regional Superintendent of Schools	69,066	69,066	68,911	68,042
Professional Services	1,201,081	1,195,081	1,159,493	1,142,359
Contingent Expenses	30,000	30,000	24,876	27,036
Juvenile Justice	78,342	76,342	77,953	74,136
Victim Witness Costs	68,112	68,112	71,340	68,130
Veterans' Assistance	164,840	126,390	107,337	171,043
Technology Department	676,240	674,980	690,566	686,131
Total Expenditures Disbursed (Schedule A-2)	\$ 15,901,220	16,205,215	16,503,595	16,238,602

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 6,849,069
Total Assets		<u>\$ 6,849,069</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 6,849,069
Total Fund Balance		<u>\$ 6,849,069</u>

SCHEDULE A-6

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes	\$ 2,742,875	3,219,926	4,146,294	2,623,757
Interest income	25,000	5,000	6,223	22,276
Total Revenues Received	<u>2,767,875</u>	<u>3,224,926</u>	<u>4,152,517</u>	<u>2,646,033</u>
Expenditures Disbursed:				
Salary	14,725	14,725	14,724	14,435
GEDC	50,063	50,063	50,063	50,063
EDPA Distributions:				
Aux Sable Township	-	-	2,328	2,212
Aux Sable Township Road	-	-	10,448	7,952
Goose Lake Township	-	-	53	50
Goose Lake Township Road	-	-	370	346
Morris Township	-	-	11	12
Saratoga Township	-	-	328	261
Saratoga Township Road	-	-	795	633
Morris Grade School 54	-	-	880	755
Saratoga Grade School 60C	-	-	27,899	22,994
Minooka Grade School 201	-	-	461,526	404,081
Morris High School 101	-	-	18,725	15,364
Minooka High School 111	-	-	341,564	305,221
Coal City Unit School 1	-	-	10,079	9,345
Coal City Fire	-	-	1,569	1,402
Minooka Fire	-	-	120,926	107,297
Morris Fire & Ambulance	-	-	5,439	4,517
Coal City Library	-	-	510	456
Morris Library	-	-	1,020	830
Three Rivers Library	-	-	16,201	13,715
Channahon Park District	-	-	2,624	2,103
Village of Channahon	-	-	5,833	4,912
Village of Minooka	-	-	103,989	94,606
City of Morris	-	-	147	118
Joliet Junior College 525	-	-	44,695	38,911
Grundy County	-	-	104,650	96,219
Expenditures	<u>2,400,000</u>	<u>2,400,000</u>	<u>791,331</u>	<u>849,111</u>
Total Expenditures Disbursed	<u>2,464,788</u>	<u>2,464,788</u>	<u>2,138,727</u>	<u>2,047,921</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 303,087</u>	<u>760,138</u>	2,013,790	598,112
Fund Balance, Beginning of Year			<u>4,835,279</u>	<u>4,237,167</u>
Fund Balance, End of Year			<u>\$ 6,849,069</u>	<u>4,835,279</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 6,939,889
Total Assets		<u>\$ 6,939,889</u>
<u>Fund Balance</u>		
Restricted For Future Projects		\$ 6,939,889
Total Fund Balance		<u>\$ 6,939,889</u>

SCHEDULE A-8

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Allotments - State of Illinois	\$ 1,900,000	1,375,000	1,718,505	1,582,628
State Grants	-	786,336	786,336	1,137,076
Salary Reimbursements	55,000	63,701	63,701	57,884
Interest income	10,000	7,500	9,186	20,177
Total Revenues Received	<u>1,965,000</u>	<u>2,232,537</u>	<u>2,577,728</u>	<u>2,797,765</u>
Expenditures Disbursed:				
Salary - County Superintendent of Highways	119,348	119,348	118,091	115,768
Reimbursement to County Highway - Labor	100,000	100,000	100,000	100,000
Reimbursement to County Highway - Equipment	100,000	100,000	100,000	100,000
County Highway Road Maintenance and Construction	2,160,000	375,000	267,606	280,000
Total Expenditures Disbursed	<u>2,479,348</u>	<u>694,348</u>	<u>585,697</u>	<u>595,768</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (514,348)</u>	<u>1,538,189</u>	1,992,031	2,201,997
Fund Balance, Beginning of Year			<u>4,947,858</u>	<u>2,745,861</u>
Fund Balance, End of Year			<u>\$ 6,939,889</u>	<u>4,947,858</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 4,602,586
Total Assets		<u>\$ 4,602,586</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 4,602,586
Total Fund Balance		<u>\$ 4,602,586</u>

SCHEDULE A-10

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Federal Grants	\$ -	4,958,321	4,958,321	-
Interest Income	-	2,500	1,790	-
Total Revenues Received	<u>-</u>	<u>4,960,821</u>	<u>4,960,111</u>	<u>-</u>
Expenditures Disbursed:				
Administrative & Other	-	715,048	357,525	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>4,245,773</u>	4,602,586	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u>\$ 4,602,586</u>	<u>-</u>

NOTES TO OTHER INFORMATION

COUNTY OF GRUNDY, ILLINOIS

**Notes to Other Information
For the Year Ended November 30, 2021**

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, 2021 was passed by the Board on November 10, 2020 and was amended on November 9, 2021.

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>
County Treasurer	\$ 1,021
Jurors' Fees	3,145
State's Attorney	13,938
Jail Operations	15,725
Coroner	10,515
Grundy 911 Center	18,729
Supervisor of Assessments	327
Election Costs	448,613
Juvenile Justice	1,611
Victim Witness Costs	3,228
Technology	15,586
Human Resources	6,162

In total, General Fund expenditures exceeded the final budget by \$298,380.

COUNTY OF GRUNDY, ILLINOIS

Notes to Other Information For the Year Ended November 30, 2021

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

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

- EDPA 1 Fund – Total expenditures in the EDPA 1 Fund were less than the final budget by \$326,061. The fund operated in compliance with the final approved budget for the year ended November 30, 2021.
- County Motor Fuel Fund – Total expenditures in the County Motor Fuel Fund were less than the final budget by \$108,651. The fund operated in compliance with the final approved budget for the year ended November 30, 2021.
- American Rescue Plan Act Fund – Total expenditures in the American Rescue Plan Act Fund were less than the final budget by \$357,523. The fund operated in compliance with the final approved budget for the year ended November 30, 2021.

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, 2021

	Special Revenue Funds					
	Totals	County Highway Fund	County Health Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
<u>Assets</u>						
Cash in Bank	\$ 18,105,381	3,143,511	49,506	2,147,855	1,488,571	977,413
Total Assets	<u>\$ 18,105,381</u>	<u>3,143,511</u>	<u>49,506</u>	<u>2,147,855</u>	<u>1,488,571</u>	<u>977,413</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ 166,471	-	-	-	-	-
Total Liabilities	<u>166,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:						
Restricted Fund Balance	13,347,893	3,143,511	49,506	2,147,855	-	977,413
Committed Fund Balance	4,757,488	-	-	-	1,488,571	-
Unassigned Fund Balance	(166,471)	-	-	-	-	-
Total Fund Balances	<u>17,938,910</u>	<u>3,143,511</u>	<u>49,506</u>	<u>2,147,855</u>	<u>1,488,571</u>	<u>977,413</u>
Total Liabilities and Fund Balances	<u>\$ 18,105,381</u>	<u>3,143,511</u>	<u>49,506</u>	<u>2,147,855</u>	<u>1,488,571</u>	<u>977,413</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, 2021

	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	\$ 2,870,744	47,379	123,207	615,926	182,596	69,943
Total Assets	<u>\$ 2,870,744</u>	<u>47,379</u>	<u>123,207</u>	<u>615,926</u>	<u>182,596</u>	<u>69,943</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	2,870,744	47,379	123,207	615,926	182,596	69,943
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	<u>2,870,744</u>	<u>47,379</u>	<u>123,207</u>	<u>615,926</u>	<u>182,596</u>	<u>69,943</u>
Total Liabilities and Fund Balances	<u>\$ 2,870,744</u>	<u>47,379</u>	<u>123,207</u>	<u>615,926</u>	<u>182,596</u>	<u>69,943</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, 2021

	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	\$ 181,439	23,436	2,472	89,657	125,244	109,317
Total Assets	<u>\$ 181,439</u>	<u>23,436</u>	<u>2,472</u>	<u>89,657</u>	<u>125,244</u>	<u>109,317</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	181,439	23,436	2,472	89,657	125,244	109,317
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	<u>181,439</u>	<u>23,436</u>	<u>2,472</u>	<u>89,657</u>	<u>125,244</u>	<u>109,317</u>
Total Liabilities and Fund Balances	<u>\$ 181,439</u>	<u>23,436</u>	<u>2,472</u>	<u>89,657</u>	<u>125,244</u>	<u>109,317</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, 2021

	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	\$ 286,817	89,644	217,494	71,692	464,931	-
Total Assets	<u>\$ 286,817</u>	<u>89,644</u>	<u>217,494</u>	<u>71,692</u>	<u>464,931</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	-	-	-	6,487
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,487</u>
Fund Balance:						
Restricted Fund Balance	286,817	89,644	217,494	71,692	464,931	-
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	(6,487)
Total Fund Balances	<u>286,817</u>	<u>89,644</u>	<u>217,494</u>	<u>71,692</u>	<u>464,931</u>	<u>(6,487)</u>
Total Liabilities and Fund Balances	<u>\$ 286,817</u>	<u>89,644</u>	<u>217,494</u>	<u>71,692</u>	<u>464,931</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, 2021

	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	\$ 7,198	188,886	55,698	44,343	-	84,935
Total Assets	<u>\$ 7,198</u>	<u>188,886</u>	<u>55,698</u>	<u>44,343</u>	<u>-</u>	<u>84,935</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	7,198	188,886	55,698	44,343	-	84,935
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	<u>7,198</u>	<u>188,886</u>	<u>55,698</u>	<u>44,343</u>	<u>-</u>	<u>84,935</u>
Total Liabilities and Fund Balances	<u>\$ 7,198</u>	<u>188,886</u>	<u>55,698</u>	<u>44,343</u>	<u>-</u>	<u>84,935</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, 2021

	Special Revenue Funds					
	State's Attorney Drug Court	Juvenile Justice Fees	Drug Court Participation	Sale In Error	Coroner's Operating	Transit Fund
<u>Assets</u>						
Cash in Bank	\$ 45,569	47,068	-	100,000	45,389	-
Total Assets	<u>\$ 45,569</u>	<u>47,068</u>	<u>-</u>	<u>100,000</u>	<u>45,389</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Overdraft Payable	\$ -	-	-	-	-	159,984
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,984</u>
Fund Balance:						
Restricted Fund Balance	45,569	47,068	-	100,000	45,389	-
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	(159,984)
Total Fund Balances	<u>45,569</u>	<u>47,068</u>	<u>-</u>	<u>100,000</u>	<u>45,389</u>	<u>(159,984)</u>
Total Liabilities and Fund Balances	<u>\$ 45,569</u>	<u>47,068</u>	<u>-</u>	<u>100,000</u>	<u>45,389</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, 2021

	Special Revenue Funds				
	EDPA 2	Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund
<u>Assets</u>					
Cash in Bank	\$ 24,309	218,569	54,927	339	51,436
Total Assets	<u>\$ 24,309</u>	<u>218,569</u>	<u>54,927</u>	<u>339</u>	<u>51,436</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Overdraft Payable	\$ -	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Restricted Fund Balance	24,309	218,569	54,927	339	51,436
Committed Fund Balance	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
Total Fund Balances	<u>24,309</u>	<u>218,569</u>	<u>54,927</u>	<u>339</u>	<u>51,436</u>
Total Liabilities and Fund Balances	<u>\$ 24,309</u>	<u>218,569</u>	<u>54,927</u>	<u>339</u>	<u>51,436</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, 2021

	Special Revenue Funds					
	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Stormwater Commission Fund	Sales Tax Sharing Fund	Public Defender Automation Fund
<u>Assets</u>						
Cash in Bank	\$ 7,720	27,569	5,316	105,084	90,517	850
Total Assets	<u>\$ 7,720</u>	<u>27,569</u>	<u>5,316</u>	<u>105,084</u>	<u>90,517</u>	<u>850</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	7,720	27,569	5,316	105,084	90,517	850
Committed Fund Balance	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	<u>7,720</u>	<u>27,569</u>	<u>5,316</u>	<u>105,084</u>	<u>90,517</u>	<u>850</u>
Total Liabilities and Fund Balances	<u>\$ 7,720</u>	<u>27,569</u>	<u>5,316</u>	<u>105,084</u>	<u>90,517</u>	<u>850</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, 2021

	Special Revenue Funds					
	County Jail Medical Fund	Child Advocacy Center Fund	County Clerk & Recorder Restricted Fund	Sheriff Restricted Fund	Self-Insurance Employee Health Insurance Fund	Community Development Escrow Fund
<u>Assets</u>						
Cash in Bank	\$ 3,163	2,589	75,586	169,190	2,314,885	1,420
Total Assets	<u>\$ 3,163</u>	<u>2,589</u>	<u>75,586</u>	<u>169,190</u>	<u>2,314,885</u>	<u>1,420</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	3,163	2,589	75,586	169,190	-	1,420
Committed Fund Balance	-	-	-	-	2,314,885	-
Unassigned Fund Balance	-	-	-	-	-	-
Total Fund Balances	<u>3,163</u>	<u>2,589</u>	<u>75,586</u>	<u>169,190</u>	<u>2,314,885</u>	<u>1,420</u>
Total Liabilities and Fund Balances	<u>\$ 3,163</u>	<u>2,589</u>	<u>75,586</u>	<u>169,190</u>	<u>2,314,885</u>	<u>1,420</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, 2021

		<u>Capital Project Funds</u>
		<u>Capital Improvement Fund</u>
<u>Assets</u>		
Cash in Bank		\$ 954,032
Total Assets		<u>\$ 954,032</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Overdraft Payable		\$ -
Total Liabilities		<u>-</u>
Fund Balance:		
Restricted Fund Balance		-
Committed Fund Balance		954,032
Unassigned Fund Balance		<u>-</u>
Total Fund Balances		<u>954,032</u>
Total Liabilities and Fund Balances		<u>\$ 954,032</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, 2021

	Special Revenue Funds					
	Totals	County Highway Fund	County Health Fund	Liability Insurance Fund	Highway Restricted Fund	County Bridge
Revenues Received:						
Taxes	\$ 8,178,456	2,120,668	-	2,064,629	-	403,886
Intergovernmental	259,825	200,000	-	-	-	-
Reimbursements	618,472	2,699	-	-	-	269,555
Revenue from Services	4,290,505	-	556,282	-	-	-
Grants & Contributions	5,274,157	-	1,448,892	-	-	-
Interest on Investments	20,279	3,447	-	-	2,635	971
Miscellaneous	737,725	238,609	19,084	-	170,533	-
Total Revenues Received	19,379,419	2,565,423	2,024,258	2,064,629	173,168	674,412
Expenditures Disbursed:						
General Government	7,068,717	-	-	455,601	-	-
Judiciary and Courts	711,541	-	-	-	-	-
County Development	44,753	-	-	-	-	-
Public Safety	884,142	-	-	-	-	-
Highway & Bridges	2,421,423	1,470,192	-	-	411,029	-
Public Health	2,299,165	-	2,286,045	-	-	-
Employee Retirement Costs	2,807,519	-	-	-	-	-
Capital Outlay	1,626,298	307,478	-	-	-	621,463
Total Expenditures Disbursed	17,863,558	1,777,670	2,286,045	455,601	411,029	621,463
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,515,861	787,753	(261,787)	1,609,028	(237,861)	52,949
Other Financing Sources (Uses):						
Transfers In	1,656,316	-	237,782	-	200,000	-
Transfers Out	(1,181,992)	(200,000)	-	(750,000)	-	-
Total Other Financing Sources (Uses)	474,324	(200,000)	237,782	(750,000)	200,000	-
Net Change in Fund Balance	1,990,185	587,753	(24,005)	859,028	(37,861)	52,949
Fund Balance (Deficit), Beginning of Year	15,948,725	2,555,758	73,511	1,288,827	1,526,432	924,464
Fund Balance (Deficit), End of Year	\$ 17,938,910	3,143,511	49,506	2,147,855	1,488,571	977,413

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, 2021

	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	\$ 883,707	10,040	-	2,297,420	-	-
Intergovernmental	-	-	15,368	10,000	-	34,457
Reimbursements	-	-	-	-	-	-
Revenue from Services	-	-	-	-	16,115	126,552
Grants & Contributions	412,006	-	39,801	-	3,164	-
Interest on Investments	3,475	-	-	-	145	-
Miscellaneous	-	-	1,512	18,471	-	1,758
Total Revenues Received	1,299,188	10,040	56,681	2,325,891	19,424	162,767
Expenditures Disbursed:						
General Government	-	-	-	-	-	-
Judiciary and Courts	-	-	-	-	12,767	-
County Development	-	-	-	-	-	-
Public Safety	-	-	206,645	-	-	216,571
Highway & Bridges	540,202	-	-	-	-	-
Public Health	-	13,120	-	-	-	-
Employee Retirement Costs	-	-	-	2,807,519	-	-
Capital Outlay	-	-	14,948	-	-	-
Total Expenditures Disbursed	540,202	13,120	221,593	2,807,519	12,767	216,571
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	758,986	(3,080)	(164,912)	(481,628)	6,657	(53,804)
Other Financing Sources (Uses):						
Transfers In	-	-	225,000	-	-	65,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	225,000	-	-	65,000
Net Change in Fund Balance	758,986	(3,080)	60,088	(481,628)	6,657	11,196
Fund Balance (Deficit), Beginning of Year	2,111,758	50,459	63,119	1,097,554	175,939	58,747
Fund Balance (Deficit), End of Year	\$ 2,870,744	47,379	123,207	615,926	182,596	69,943

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, 2021

	Special Revenue Funds					County Clerk Record Document Storage
	Indemnity	Local Emergency Planning Commission	Law Library	Unemployment Insurance	Workmen's Compensation Insurance	
Revenues Received:						
Taxes	\$ -	-	-	10,039	3	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	1,800	-	-	-	-
Revenue from Services	5,950	-	12,450	-	-	210,833
Grants & Contributions	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	5,950	1,800	12,450	10,039	3	210,833
Expenditures Disbursed:						
General Government	-	-	-	11,390	55,493	165,424
Judiciary and Courts	-	-	12,035	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	4,476	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	4,476	12,035	11,390	55,493	165,424
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	5,950	(2,676)	415	(1,351)	(55,490)	45,409
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(10,000)
Net Change in Fund Balance	5,950	(2,676)	415	(1,351)	(55,490)	35,409
Fund Balance (Deficit), Beginning of Year	175,489	26,112	2,057	91,008	180,734	73,908
Fund Balance (Deficit), End of Year	\$ 181,439	23,436	2,472	89,657	125,244	109,317

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, 2021

	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	103,488	116,811	103,304	16,852	45,100	-
Grants & Contributions	-	-	-	-	-	125,018
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	103,488	116,811	103,304	16,852	45,100	125,018
Expenditures Disbursed:						
General Government	-	-	-	7,367	-	-
Judiciary and Courts	81,260	220,779	96,923	-	28,201	109,585
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	81,260	220,779	96,923	7,367	28,201	109,585
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	22,228	(103,968)	6,381	9,485	16,899	15,433
Other Financing Sources (Uses):						
Transfers In	-	100,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	100,000	-	-	-	-
Net Change in Fund Balance	22,228	(3,968)	6,381	9,485	16,899	15,433
Fund Balance (Deficit), Beginning of Year	264,589	93,612	211,113	62,207	448,032	(21,920)
Fund Balance (Deficit), End of Year	\$ 286,817	89,644	217,494	71,692	464,931	(6,487)

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, 2021

	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
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	166	-	-	-
Revenue from Services	-	307,820	-	12,965	-	24,355
Grants & Contributions	6,681	-	66,350	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	6,681	307,820	66,516	12,965	-	24,355
Expenditures Disbursed:						
General Government	-	239,905	-	-	-	-
Judiciary and Courts	-	-	-	-	-	14,426
County Development	-	-	-	-	-	-
Public Safety	753	-	12,160	4,993	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	753	239,905	12,160	4,993	-	14,426
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	5,928	67,915	54,356	7,972	-	9,929
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	(5,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,000)	-	-	-	-	-
Net Change in Fund Balance	928	67,915	54,356	7,972	-	9,929
Fund Balance (Deficit), Beginning of Year	6,270	120,971	1,342	36,371	-	75,006
Fund Balance (Deficit), End of Year	\$ 7,198	188,886	55,698	44,343	-	84,935

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, 2021

	Special Revenue Funds					
	State's Attorney Drug Court	Juvenile Justice Fees	Drug Court Participation	Sale In Error	Coroner's Operating	Transit Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	10,027	9,551	-	20,280	19,218	32,286
Grants & Contributions	6,400	-	-	-	3,922	527,617
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	16,427	9,551	-	20,280	23,140	559,903
Expenditures Disbursed:						
General Government	-	-	-	3,822	12,037	526,150
Judiciary and Courts	40,181	1,750	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	40,181	1,750	-	3,822	12,037	526,150
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	(23,754)	7,801	-	16,458	11,103	33,753
Other Financing Sources (Uses):						
Transfers In	20,000	-	-	-	-	8,534
Transfers Out	-	(10,000)	-	(16,458)	-	-
Total Other Financing Sources (Uses)	20,000	(10,000)	-	(16,458)	-	8,534
Net Change in Fund Balance	(3,754)	(2,199)	-	-	11,103	42,287
Fund Balance (Deficit), Beginning of Year	49,323	49,267	-	100,000	34,286	(202,271)
Fund Balance (Deficit), End of Year	\$ 45,569	47,068	-	100,000	45,389	(159,984)

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, 2021

	Special Revenue Funds				
	EDPA 2	Transit Project	Development Engineering Fees	State's Attorney Automation	State's Attorney Fee Fund
Revenues Received:					
Taxes	\$ 28,555	-	-	-	-
Intergovernmental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Revenue from Services	-	5,029	28,864	3,243	25,830
Grants & Contributions	-	34,934	-	-	-
Interest on Investments	-	37	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues Received	28,555	40,000	28,864	3,243	25,830
Expenditures Disbursed:					
General Government	-	1,257	-	-	-
Judiciary and Courts	-	-	-	45,460	47,124
County Development	-	-	44,753	-	-
Public Safety	-	-	-	-	-
Highway & Bridges	-	-	-	-	-
Public Health	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures Disbursed	-	1,257	44,753	45,460	47,124
Excess of Revenue Received Over (Under)					
Expenditures Disbursed	28,555	38,743	(15,889)	(42,217)	(21,294)
Other Financing Sources (Uses):					
Transfers In	-	20,000	-	-	-
Transfers Out	-	(8,534)	-	-	-
Total Other Financing Sources (Uses)	-	11,466	-	-	-
Net Change in Fund Balance	28,555	50,209	(15,889)	(42,217)	(21,294)
Fund Balance (Deficit), Beginning of Year	(4,246)	168,360	70,816	42,556	72,730
Fund Balance (Deficit), End of Year	\$ 24,309	218,569	54,927	339	51,436

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, 2021

	Special Revenue Funds					
	Dispute Resolution Fund	Merit Commission Fund	GIS Automation Fund	Stormwater Commission Fund	Sales Tax Sharing Fund	Public Defender Automation Fund
Revenues Received:						
Taxes	\$ -	-	-	-	359,509	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Revenue from Services	2,100	-	-	-	-	522
Grants & Contributions	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues Received	2,100	-	-	-	359,509	522
Expenditures Disbursed:						
General Government	-	5,249	-	-	179,754	-
Judiciary and Courts	1,050	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	1,050	5,249	-	-	179,754	-
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	1,050	(5,249)	-	-	179,755	522
Other Financing Sources (Uses):						
Transfers In	-	30,000	-	-	-	-
Transfers Out	-	-	-	-	(180,000)	-
Total Other Financing Sources (Uses)	-	30,000	-	-	(180,000)	-
Net Change in Fund Balance	1,050	24,751	-	-	(245)	522
Fund Balance (Deficit), Beginning of Year	6,670	2,818	5,316	105,084	90,762	328
Fund Balance (Deficit), End of Year	\$ 7,720	27,569	5,316	105,084	90,517	850

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, 2021

	Special Revenue Funds					
	County Jail Medical Fund	Child Advocacy Center Fund	County Clerk & Recorder Restricted Fund	Sheriff Restricted Fund	Self-Insurance Employee Health Insurance Fund	Community Development Escrow Fund
Revenues Received:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Reimbursements	-	-	-	-	344,252	-
Revenue from Services	2,783	2,359	1,457,279	418,495	593,762	-
Grants & Contributions	-	-	-	-	2,599,372	-
Interest on Investments	-	-	-	-	9,569	-
Miscellaneous	-	-	500	121,932	-	5,000
Total Revenues Received	2,783	2,359	1,457,779	540,427	3,546,955	5,000
Expenditures Disbursed:						
General Government	-	-	1,413,446	-	3,988,242	3,580
Judiciary and Courts	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	438,544	-	-
Highway & Bridges	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Employee Retirement Costs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures Disbursed	-	-	1,413,446	438,544	3,988,242	3,580
Excess of Revenue Received Over (Under)						
Expenditures Disbursed	2,783	2,359	44,333	101,883	(441,287)	1,420
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,000)	(1,000)	-	-	-	-
Total Other Financing Sources (Uses)	(1,000)	(1,000)	-	-	-	-
Net Change in Fund Balance	1,783	1,359	44,333	101,883	(441,287)	1,420
Fund Balance (Deficit), Beginning of Year	1,380	1,230	31,253	67,307	2,756,172	-
Fund Balance (Deficit), End of Year	\$ 3,163	2,589	75,586	169,190	2,314,885	1,420

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, 2021

	<u>Capital Project Funds</u>
	<u>Capital Improvement Fund</u>
Revenues Received:	
Taxes	\$ -
Intergovernmental	-
Reimbursements	-
Revenue from Services	-
Grants & Contributions	-
Interest on Investments	-
Miscellaneous	160,326
Total Revenues Received	<u>160,326</u>
Expenditures Disbursed:	
General Government	-
Judiciary and Courts	-
County Development	-
Public Safety	-
Highway & Bridges	-
Public Health	-
Employee Retirement Costs	-
Capital Outlay	682,409
Total Expenditures Disbursed	<u>682,409</u>
Excess of Revenue Received Over (Under)	
Expenditures Disbursed	(522,083)
Other Financing Sources (Uses):	
Transfers In	750,000
Transfers Out	-
Total Other Financing Sources (Uses)	<u>750,000</u>
Net Change in Fund Balance	227,917
Fund Balance (Deficit), Beginning of Year	<u>726,115</u>
Fund Balance (Deficit), End of Year	<u>\$ 954,032</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

Assets

Cash in Bank	\$ 3,143,511
Total Assets	<u>\$ 3,143,511</u>

Fund Balance

Restricted Fund Balance	\$ 3,143,511
Total Fund Balance	<u>\$ 3,143,511</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, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes	\$ 2,100,000	2,100,000	2,120,668	2,071,233
Sale of Equipment	65,000	48,500	48,500	53,800
Miscellaneous Revenues	55,000	107,456	190,109	111,938
Interest Income	17,000	3,000	3,447	16,933
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	2,477	2,699	249
Total Revenues Received	2,440,400	2,461,433	2,565,423	2,454,153
Expenditures Disbursed:				
Salaries - Maintenance	445,000	415,500	334,458	350,632
Salary - Engineers	144,000	142,392	126,581	120,426
Salary - Office Manager	70,000	60,000	48,969	35,427
Salaries - Overtime and Extra Help	45,000	30,000	23,624	37,077
Overtime	55,000	55,000	47,301	43,033
Vacation & sick leave	-	-	82,231	85,739
Employee Insurance	129,091	129,091	131,743	132,983
Office Supplies	8,000	6,000	4,503	3,766
Operating Supplies	15,000	15,000	14,618	12,136
Fuel	75,000	75,000	50,294	63,436
Traffic Light Expense	8,000	8,000	6,062	12,090
Road Repairs and Maintenance	550,000	440,000	433,966	669,927
Engineering Services	30,000	20,000	9,238	3,849
Drug Testing	1,000	1,000	460	284
Cellular phones	8,400	6,500	4,342	6,170
Travel Expense	3,500	3,500	2,606	2,783
Utilities	40,000	40,000	36,157	35,853
Maintenance and Repairs-Equipment	85,000	85,000	76,391	62,530
Building Repairs and Maintenance	35,000	25,000	27,209	28,464
Copier rental	1,700	1,700	1,365	2,093
Contingencies	10,000	10,000	8,074	3,413
Purchase of Equipment	530,000	345,178	307,478	358,630
Total Expenditures Disbursed	2,288,691	1,913,861	1,777,670	2,070,741
Excess of Revenues Received Over (Under) Expenditures Disbursed	151,709	547,572	787,753	383,412
Other Financing Sources (Uses):				
Operating Transfer To Highway - Restricted Fund	(200,000)	(200,000)	(200,000)	(200,000)
Net Change in Fund Balance	\$ (48,291)	347,572	587,753	183,412
Fund Balance, Beginning of Year			2,555,758	2,372,346
Fund Balance, End of Year			\$ 3,143,511	2,555,758

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 49,506
Total Assets	<u>\$ 49,506</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 49,506
Total Fund Balance	<u>\$ 49,506</u>

SCHEDULE B-6

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Donations	\$ 200	283	998	1,893
Fees and Services	512,500	545,000	556,282	512,289
State Grants	289,834	803,974	682,695	422,012
Federal Grants	422,935	361,606	484,425	584,196
WIC Vouchers	320,000	320,000	-	161,523
State Reimbursements	208,000	228,000	269,930	179,520
Vaccines	62,500	62,500	10,844	35,312
Miscellaneous Income	67,200	57,928	19,084	6,142
Total Revenues Received	<u>1,883,169</u>	<u>2,379,291</u>	<u>2,024,258</u>	<u>1,902,887</u>
Expenditures Disbursed:				
Salary - Administrator	84,335	89,070	84,103	68,973
Salary - Union	952,098	896,703	784,784	739,452
Salary - Contractual	30,850	44,186	87,250	35,978
Salary - Supervisory	300,881	300,881	266,017	245,655
Vac/Sick Pay	-	-	148,555	172,126
Office Supplies	2,400	2,825	4,301	5,087
Program Commodities	4,600	43,800	42,756	22,283
Auto Fuel	2,202	1,025	465	916
Professional Services	71,987	240,000	239,709	89,660
Labor Relations	1,000	-	-	-
Telephone	1,800	3,950	3,450	1,717
Cellular Phones	4,200	3,175	4,112	3,595
Postage	840	1,800	1,672	482
Books and Periodicals	100	-	146	482
Printing and Advertising	2,200	16,580	13,760	1,497
Travel Expense and Mileage	3,700	2,500	2,974	3,223
Auto Expense	2,000	1,300	1,253	2,356
Advertising	750	3,600	2,598	425
Health Insurance	435,916	398,270	378,961	360,688
Copier Rental	4,200	8,800	10,291	11,171

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, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Expenditures Disbursed (continued):				
Association Dues and Expense	\$ 4,740	5,550	4,535	4,644
Miscellaneous	-	-	9	-
Continuing Education	7,000	9,000	9,765	3,669
Educational Materials	1,500	300	179	4,896
WIC Food Coupons	320,000	320,000	-	161,523
Pharmaceuticals	-	1,600	-	-
Vaccines	62,500	62,500	10,844	35,312
Communicable Disease Control	20,000	13,500	38,578	42,511
Liability Insurance	3,300	3,979	3,979	3,107
Equipment and Furniture	500	500	4,257	11,034
Computer-Related Expenses	800	12,600	10,659	64,801
Electronic Records	47,496	47,496	43,766	47,855
External Health Fairs	500	200	180	200
Accreditation	-	8,500	6,901	1,200
Hospitality	8,500	6,000	6,492	1,199
Capital Outlay	-	-	-	20,875
Contingencies	-	10,000	12,594	736
Direct Service Reimbursement	28,887	56,986	56,150	78,397
Total Expenditures Disbursed	2,411,782	2,617,176	2,286,045	2,247,725
Excess of Revenues Received Over (Under) Expenditures Disbursed	(528,613)	(237,885)	(261,787)	(344,838)
Other Financing Sources (Uses):				
General Fund Subsidy	528,613	250,000	237,782	418,349
Net Change in Fund Balance	\$ -	12,115	(24,005)	73,511
Fund Balance, Beginning of Year			73,511	-
Fund Balance, End of Year			\$ 49,506	73,511

COUNTY OF GRUNDY, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE B-7

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 2,147,855
Total Assets	<u>\$ 2,147,855</u>
<u>Fund Balance</u>	
Restricted for Liability Insurance	\$ 2,074,905
Restricted for Self-Insurance Trust	72,950
Total Fund Balance	<u>\$ 2,147,855</u>

SCHEDULE B-8

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes - Liability Insurance	\$ 1,650,000	1,650,000	1,666,165	1,750,780
Property Taxes - Bond and Interest	388,913	388,913	398,464	396,939
Total Revenues Received	<u>2,038,913</u>	<u>2,038,913</u>	<u>2,064,629</u>	<u>2,147,719</u>
Expenditures Disbursed:				
Insurance Expenses - Premiums and Claims	60,000	68,500	65,938	56,021
Self Insurance Bond Retirement	392,273	392,273	389,663	913,023
Total Expenditures Disbursed	<u>452,273</u>	<u>460,773</u>	<u>455,601</u>	<u>969,044</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,586,640	1,578,140	1,609,028	1,178,675
Other Financing Sources (Uses):				
Transfer to Security System Fund	(50,000)	(100,000)	(100,000)	-
Transfer to General Fund	(1,250,000)	(650,000)	(650,000)	(1,150,000)
Total Other Financing Sources (Uses)	<u>(1,300,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(1,150,000)</u>
Net Change in Fund Balance	<u>\$ 286,640</u>	<u>828,140</u>	859,028	28,675
Fund Balance, Beginning of Year			<u>1,288,827</u>	<u>1,260,152</u>
Fund Balance, End of Year			<u>\$ 2,147,855</u>	<u>1,288,827</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>	
Cash in Bank	<u>\$ 1,488,571</u>
Total Assets	<u>\$ 1,488,571</u>
<u>Fund Balance</u>	
Committed For Future Projects	<u>\$ 1,488,571</u>
Total Fund Balance	<u>\$ 1,488,571</u>

SCHEDULE B-10

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Interest Income	\$ 10,000	3,000	2,635	11,459
Miscellaneous Income	-	170,533	170,533	36,747
Total Revenues Received	<u>10,000</u>	<u>173,533</u>	<u>173,168</u>	<u>48,206</u>
Expenditures Disbursed	<u>825,000</u>	<u>450,000</u>	<u>411,029</u>	<u>206,448</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(815,000)	(276,467)	(237,861)	(158,242)
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>\$ (615,000)</u>	<u>(76,467)</u>	(37,861)	41,758
Fund Balance, Beginning of Year			<u>1,526,432</u>	<u>1,484,674</u>
Fund Balance, End of Year			<u>\$ 1,488,571</u>	<u>1,526,432</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 977,413
Total Assets		<u>\$ 977,413</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 977,413
Total Fund Balance		<u>\$ 977,413</u>

SCHEDULE B-12

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			2021	2020
Revenues Received:				
Property Taxes	\$ 400,000	400,000	403,886	400,425
Reimbursements From Other Agencies	70,000	269,555	269,555	23,940
Interest Income	5,000	800	971	5,267
Total Revenues Received	<u>475,000</u>	<u>670,355</u>	<u>674,412</u>	<u>429,632</u>
Expenditures Disbursed:				
Repairs to Existing Bridges	10,000	10,000	-	5,374
New Bridge Construction	1,370,000	820,000	621,463	248,909
Total Expenditures Disbursed	<u>1,380,000</u>	<u>830,000</u>	<u>621,463</u>	<u>254,283</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (905,000)</u>	<u>(159,645)</u>	52,949	175,349
Fund Balance, Beginning of Year			<u>924,464</u>	<u>749,115</u>
Fund Balance, End of Year			<u>\$ 977,413</u>	<u>924,464</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 2,870,744
Total Assets	<u>\$ 2,870,744</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 2,870,744
Total Fund Balance	<u>\$ 2,870,744</u>

SCHEDULE B-14

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes	\$ 875,000	875,000	883,707	875,811
Interest Income	10,000	3,500	3,475	14,074
Federal/State Funding	-	412,006	412,006	-
Total Revenues Received	<u>885,000</u>	<u>1,290,506</u>	<u>1,299,188</u>	<u>889,885</u>
Expenditures Disbursed:				
County Highway and Bridge Construction	<u>1,600,000</u>	<u>625,000</u>	<u>540,202</u>	<u>571,799</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (715,000)</u>	<u>665,506</u>	758,986	318,086
Fund Balance, Beginning of Year			<u>2,111,758</u>	<u>1,793,672</u>
Fund Balance, End of Year			<u>\$ 2,870,744</u>	<u>2,111,758</u>

COUNTY OF GRUNDY, ILLINOIS
TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE B-15

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 47,379
Total Assets	<u>\$ 47,379</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 47,379
Total Fund Balance	<u>\$ 47,379</u>

SCHEDULE B-16

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes	\$ 10,000	10,000	10,040	10,060
Expenditures Disbursed:				
Nursing and Medical Supplies	500	500	25	-
Medical Care	2,200	500	-	-
Pharmaceuticals	3,500	2,000	1,400	1,483
Professional Services	4,000	2,000	541	-
Contractual Services to Grundy County Health Dept.	10,000	10,000	10,352	9,878
X-ray and Laboratory Expense	3,000	1,500	802	695
Travel Expense and Mileage	150	-	-	-
Continuing Education	150	-	-	-
Total Expenditures Disbursed	<u>23,500</u>	<u>16,500</u>	<u>13,120</u>	<u>12,056</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (13,500)</u>	<u>(6,500)</u>	(3,080)	(1,996)
Fund Balance, Beginning of Year			<u>50,459</u>	<u>52,455</u>
Fund Balance, End of Year			<u>\$ 47,379</u>	<u>50,459</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 123,207
Total Assets		<u>\$ 123,207</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 123,207
Total Fund Balance		<u>\$ 123,207</u>

SCHEDULE B-18

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
EMA Grant	\$ 10,000	39,801	39,801	21,399
Donations or Grants	2,000	7,500	15,368	1,650
Federal/State Grants	22,000	-	-	67,450
Miscellaneous Income	5,000	11,785	1,512	40,255
Total Revenues Received	<u>39,000</u>	<u>59,086</u>	<u>56,681</u>	<u>130,754</u>
Expenditures Disbursed:				
Salary - Director	64,900	64,900	72,456	79,495
Salary - Deputy Director	50,490	50,490	47,189	43,772
Salary - Specialist	47,940	47,940	43,883	33,442
Salaries - Secretary	-	-	-	4,372
Office Supplies	1,000	1,000	705	1,364
Federal Projects	-	-	-	22,500
Telephone	3,000	3,000	596	402
Cellular Phones	3,060	3,060	1,853	3,104
Travel Expense and Mileage	4,000	4,000	3,784	3,175
Maintenance and Repairs to Equipment	3,000	5,620	5,838	5,617
Copier Rental	1,200	2,000	1,723	1,019
Contingencies	4,000	4,000	4,000	4,038
Continuing Education	3,500	3,500	2,148	1,344
Emergency Operating Center	20,000	20,000	19,345	18,777
Reimbursable Expenditures	3,000	5,900	3,125	1,231
Purchase of Equipment	14,000	16,000	14,948	16,255
Total Expenditures Disbursed	<u>223,090</u>	<u>231,410</u>	<u>221,593</u>	<u>239,907</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(184,090)	(172,324)	(164,912)	(109,153)
Other Financing Sources (Uses):				
Transfer From General Fund	150,000	225,000	225,000	150,000
Net Change in Fund Balance	<u>\$ (34,090)</u>	<u>52,676</u>	60,088	40,847
Fund Balance, Beginning of Year			63,119	22,272
Fund Balance, End of Year			<u>\$ 123,207</u>	<u>63,119</u>

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

SCHEDULE B-19

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 615,926
Total Assets	<u>\$ 615,926</u>
<u>Fund Balance</u>	
Restricted For:	
IMRF	\$ 388,434
Social Security	<u>227,492</u>
Total Fund Balance	<u>\$ 615,926</u>

SCHEDULE B-20

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
IMRF Property Taxes	\$ 1,525,000	1,525,000	1,540,049	1,426,918
Social Security Property Taxes	750,000	750,000	757,371	676,100
Illinois Replacement Income Tax	10,000	10,000	10,000	10,000
Miscellaneous Income	-	18,473	18,471	-
Total Revenues Received	<u>2,285,000</u>	<u>2,303,473</u>	<u>2,325,891</u>	<u>2,113,018</u>
Expenditures Disbursed:				
Contributions to Illinois Municipal Retirement System	1,680,000	1,805,000	1,803,770	1,652,139
Contributions to Social Security System	825,000	855,000	845,744	816,890
Contributions for 911 benefits	113,000	140,000	148,863	154,640
Contributions for VAC	12,800	10,500	9,142	8,562
Total Expenditures Disbursed	<u>2,630,800</u>	<u>2,810,500</u>	<u>2,807,519</u>	<u>2,632,231</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (345,800)</u>	<u>(507,027)</u>	(481,628)	(519,213)
Fund Balance, Beginning of Year			<u>1,097,554</u>	<u>1,616,767</u>
Fund Balance, End of Year			<u>\$ 615,926</u>	<u>1,097,554</u>

COUNTY OF GRUNDY, ILLINOIS
CHILD SUPPORT FEE COLLECTION FUND

SCHEDULE B-21

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 182,596
Total Assets	<u>\$ 182,596</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 182,596
Total Fund Balance	<u>\$ 182,596</u>

SCHEDULE B-22

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Child Support Fees	\$ 16,000	18,000	16,115	17,790
State of Illinois Reimbursement	3,500	2,500	3,164	2,890
Interest Income	2,000	125	145	1,034
Total Revenues Received	<u>21,500</u>	<u>20,625</u>	<u>19,424</u>	<u>21,714</u>
Expenditures Disbursed:				
Salary	15,000	15,000	12,500	15,000
Office Supplies	500	500	267	154
Total Expenditures Disbursed	<u>15,500</u>	<u>15,500</u>	<u>12,767</u>	<u>15,154</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 6,000</u>	<u>5,125</u>	6,657	6,560
Fund Balance, Beginning of Year			<u>175,939</u>	<u>169,379</u>
Fund Balance, End of Year			<u>\$ 182,596</u>	<u>175,939</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 69,943
Total Assets		<u>\$ 69,943</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 69,943
Total Fund Balance		<u>\$ 69,943</u>

SCHEDULE B-24

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Adoption/Altering Fees	\$ 20,000	14,000	12,622	9,389
Rabies/Neutering Fees	500	500	1,045	713
Dog Registration Fees	115,000	115,000	110,701	107,801
Micro-chips	3,400	3,400	2,184	1,215
Reimbursements From Municipalities	40,000	33,000	34,457	33,512
Miscellaneous Revenues	2,000	2,000	1,758	803
Total Revenues Received	<u>180,900</u>	<u>167,900</u>	<u>162,767</u>	<u>153,433</u>
Expenditures Disbursed:				
Salary - Warden	83,629	91,027	89,510	77,259
Salary - Department Head	55,000	55,000	50,981	39,552
Over-time and Extra Help	3,500	3,500	3,726	5,067
Vacation & Sick Leave	-	-	18,275	26,848
Supplies	7,500	7,500	6,635	8,324
Vet Payments on Adoptions	500	500	206	154
Coyote Bounty	-	-	-	360
Automobile Gasoline and Maintenance	11,000	11,000	7,426	9,125
Utilities	16,000	16,000	14,025	14,360
Building Maintenance	8,000	8,000	7,406	2,004
Miscellaneous	1,500	1,500	1,260	1,483
Safety Expense	4,000	6,000	5,803	3,677
Restricted Use	6,000	6,000	5,757	4,190
Automobile Purchases	-	-	-	-
Equipment Purchases	2,000	7,000	5,561	-
Total Expenditures Disbursed	<u>198,629</u>	<u>213,027</u>	<u>216,571</u>	<u>192,403</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(17,729)	(45,127)	(53,804)	(38,970)
Other Financing Sources (Uses):				
Transfer From Donation Fund	5,000	5,000	5,000	10,000
Transfer From General Fund	15,000	60,000	60,000	24,000
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>65,000</u>	<u>65,000</u>	<u>34,000</u>
Net Change in Fund Balance	<u>\$ 2,271</u>	<u>19,873</u>	11,196	(4,970)
Fund Balance, Beginning of Year			58,747	63,717
Fund Balance, End of Year			<u>\$ 69,943</u>	<u>58,747</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 181,439
Total Assets	<u>\$ 181,439</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 181,439
Total Fund Balance	<u>\$ 181,439</u>

SCHEDULE B-26

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Indemnity Fees, Tax Sale	\$ 8,000	8,000	5,950	8,800
Expenditures Disbursed:				
Contingencies	2,000	2,000	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 6,000</u>	<u>6,000</u>	5,950	8,800
Fund Balance, Beginning of Year			<u>175,489</u>	<u>166,689</u>
Fund Balance, End of Year			<u>\$ 181,439</u>	<u>175,489</u>

COUNTY OF GRUNDY, ILLINOIS
 LOCAL EMERGENCY PLANNING COMMISSION FUND

SCHEDULE B-27

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 23,436
Total Assets	<u>\$ 23,436</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 23,436
Total Fund Balance	<u>\$ 23,436</u>

SCHEDULE B-28

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
HMEP Grant	\$ 3,600	5,540	-	901
Dues/Donations	2,000	1,800	1,800	2,850
Total Revenues Received	<u>5,600</u>	<u>7,340</u>	<u>1,800</u>	<u>3,751</u>
Expenditures Disbursed:				
Office Supplies	1,500	1,500	138	237
Travel & Mileage	1,000	1,000	-	-
Continuing Education	2,000	2,000	239	650
Exercise Expense	1,500	1,500	-	-
Public Relations / Education	5,000	5,000	4,099	-
Total Expenditures Disbursed	<u>11,000</u>	<u>11,000</u>	<u>4,476</u>	<u>887</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (5,400)</u>	<u>(3,660)</u>	(2,676)	2,864
Fund Balance, Beginning of Year			<u>26,112</u>	<u>23,248</u>
Fund Balance, End of Year			<u>\$ 23,436</u>	<u>26,112</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 2,472
Total Assets	<u>\$ 2,472</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 2,472
Total Fund Balance	<u>\$ 2,472</u>

SCHEDULE B-30

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Law Library Fees	\$ 12,000	11,000	12,450	10,644
Expenditures Disbursed:				
Law Library Books and Periodicals	12,000	12,000	12,035	11,611
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(1,000)</u>	415	(967)
Fund Balance, Beginning of Year			<u>2,057</u>	<u>3,024</u>
Fund Balance, End of Year			<u>\$ 2,472</u>	<u>2,057</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 89,657
Total Assets	<u>\$ 89,657</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 89,657
Total Fund Balance	<u>\$ 89,657</u>

SCHEDULE B-32

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			2021	2020
Revenues Received:				
Property Taxes	\$ 10,000	10,000	10,039	9,998
Expenditures Disbursed:				
Unemployment Insurance Costs	25,000	25,000	11,390	2,063
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (15,000)</u>	<u>(15,000)</u>	(1,351)	7,935
Fund Balance, Beginning of Year			91,008	83,073
Fund Balance, End of Year			<u>\$ 89,657</u>	<u>91,008</u>

COUNTY OF GRUNDY, ILLINOIS
 WORKMEN'S COMPENSATION INSURANCE FUND

SCHEDULE B-33

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 125,244
Total Assets	<u>\$ 125,244</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 125,244
Total Fund Balance	<u>\$ 125,244</u>

SCHEDULE B-34

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Property Taxes	\$ -	-	3	10,235
Insurance Reimbursements	-	-	-	2,952
Total Revenues Received	-	-	3	13,187
Expenditures Disbursed:				
Insurance Premiums	52,000	55,493	55,493	49,016
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (52,000)</u>	<u>(55,493)</u>	(55,490)	(35,829)
Fund Balance, Beginning of Year			180,734	216,563
Fund Balance, End of Year			<u>\$ 125,244</u>	<u>180,734</u>

COUNTY OF GRUNDY, ILLINOIS
 COUNTY CLERK RECORD DOCUMENT STORAGE FUND

SCHEDULE B-35

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 109,317
Total Assets	<u>\$ 109,317</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 109,317
Total Fund Balance	<u>\$ 109,317</u>

SCHEDULE B-36

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Document Recording Fees	\$ 160,000	200,000	210,833	165,101
Expenditures Disbursed:				
Salaries	70,000	70,000	52,728	34,436
Extra Clerk Salaries	4,000	4,000	118	20,736
Imaging Supplies	46,000	46,000	107,467	49,566
Vacation & Sick Leave	-	-	5,111	17,480
Total Expenditures Disbursed	<u>120,000</u>	<u>120,000</u>	<u>165,424</u>	<u>122,218</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	40,000	80,000	45,409	42,883
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>\$ 30,000</u>	<u>70,000</u>	35,409	32,883
Fund Balance, Beginning of Year			<u>73,908</u>	<u>41,025</u>
Fund Balance, End of Year			<u>\$ 109,317</u>	<u>73,908</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 286,817
Total Assets	<u>\$ 286,817</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 286,817
Total Fund Balance	<u>\$ 286,817</u>

SCHEDULE B-38

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Court Automation Fees	\$ 110,000	95,000	103,488	115,259
Expenditures Disbursed:				
Salaries	55,000	55,000	55,000	55,000
Employee Benefits	3,500	3,500	3,500	3,500
Furniture and Equipment	5,000	5,000	4,666	18,587
Computer Maintenance	18,500	18,500	18,094	13,801
Total Expenditures Disbursed	<u>82,000</u>	<u>82,000</u>	<u>81,260</u>	<u>90,888</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 28,000</u>	<u>13,000</u>	22,228	24,371
Fund Balance, Beginning of Year			<u>264,589</u>	<u>240,218</u>
Fund Balance, End of Year			<u>\$ 286,817</u>	<u>264,589</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 89,644
Total Assets	<u>\$ 89,644</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 89,644
Total Fund Balance	<u>\$ 89,644</u>

SCHEDULE B-40

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Security System Fees	\$ 130,000	105,000	116,811	122,195
Expenditures Disbursed:				
Salaries	209,761	220,000	220,779	197,555
Excess of Revenues Received Over (Under) Expenditures Disbursed	(79,761)	(115,000)	(103,968)	(75,360)
Other Financing Sources (Uses):				
Transfer from Liability Insurance Fund	50,000	100,000	100,000	-
Net Change in Fund Balance	<u>\$ (29,761)</u>	<u>(15,000)</u>	(3,968)	(75,360)
Fund Balance, Beginning of Year			93,612	168,972
Fund Balance, End of Year			<u>\$ 89,644</u>	<u>93,612</u>

COUNTY OF GRUNDY, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-41

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 217,494
Total Assets	<u>\$ 217,494</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 217,494
Total Fund Balance	<u>\$ 217,494</u>

SCHEDULE B-42

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Document Recording Fees	\$ 115,000	92,000	103,304	115,099
Expenditures Disbursed:				
Salaries	55,000	55,000	55,000	55,000
Vacation & Sick Leave	-	-	-	-
Employee Benefits	2,426	2,426	2,426	2,426
Office Supplies	10,000	5,000	3,124	2,047
Documents	40,000	64,000	32,257	21,002
Computer Maintenance	5,000	5,000	4,116	4,116
Total Expenditures Disbursed	<u>112,426</u>	<u>131,426</u>	<u>96,923</u>	<u>84,591</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,574</u>	<u>(39,426)</u>	6,381	30,508
Fund Balance, Beginning of Year			<u>211,113</u>	<u>180,605</u>
Fund Balance, End of Year			<u>\$ 217,494</u>	<u>211,113</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 71,692
Total Assets	<u>\$ 71,692</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 71,692
Total Fund Balance	<u>\$ 71,692</u>

SCHEDULE B-44

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Court Automation Fees	\$ 11,000	8,750	16,852	11,682
Expenditures Disbursed:				
Salaries	8,000	8,000	917	1,602
Fee Related Expenses	6,600	6,600	6,450	2,067
Total Expenditures Disbursed	14,600	14,600	7,367	3,669
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (3,600)</u>	<u>(5,850)</u>	9,485	8,013
Fund Balance, Beginning of Year			62,207	54,194
Fund Balance, End of Year			<u>\$ 71,692</u>	<u>62,207</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 464,931
Total Assets		<u>\$ 464,931</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 464,931
Total Fund Balance		<u>\$ 464,931</u>

SCHEDULE B-46

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance-Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Probation Fees	\$ 55,000	48,000	45,100	47,452
Expenditures Disbursed:				
Office Supplies	6,200	4,500	4,835	3,926
Auto Gas and Maintenance	2,000	2,000	275	753
Client Records and Risk Assessment	1,000	1,000	911	-
Software	3,100	6,000	5,273	-
Drug Alcohol Testing	3,500	1,500	731	767
Substance Abuse Evaluation Counseling	1,000	1,000	-	-
Emergency Shelter	500	500	-	-
Family Counseling	700	700	-	-
Psychiatrist-Psychologist	1,500	1,500	-	-
Cell Phone	2,900	2,900	1,786	2,791
Printing and Publications	200	200	202	-
Travel Expense, Mileage	3,000	2,600	1,685	712
Sex Offender Testing	1,000	1,000	-	-
Copier Expense	1,000	1,000	663	-
Miscellaneous	-	1,200	1,011	4,298
Memberships and Dues	400	400	300	-
Continuing Education	3,000	3,000	1,865	-
Lease of Autos	9,500	9,500	8,664	9,047
Total Expenditures Disbursed	<u>40,500</u>	<u>40,500</u>	<u>28,201</u>	<u>22,294</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 14,500</u>	<u>7,500</u>	16,899	25,158
Fund Balance, Beginning of Year			<u>448,032</u>	<u>422,874</u>
Fund Balance, End of Year			<u>\$ 464,931</u>	<u>448,032</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 6,487
Unassigned Fund Balance		(6,487)
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, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Donations	\$ 10,000	2,000	1,953	2,500
Grant Income	119,278	119,278	123,065	111,435
Total Revenues Received	<u>129,278</u>	<u>121,278</u>	<u>125,018</u>	<u>113,935</u>
Expenditures Disbursed:				
Salary	99,566	97,566	83,860	-
Employee Benefits	-	2,000	3,889	-
Office Supplies	16,990	16,990	12,661	-
Travel Expense and Mileage	1,542	-	-	-
Contractual Services	1,180	4,000	5,693	-
Private Donation Expense	10,000	6,000	3,482	2,159
Mental Health Court Expense	-	-	-	115,822
Total Expenditures Disbursed	<u>129,278</u>	<u>126,556</u>	<u>109,585</u>	<u>117,981</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>(5,278)</u>	15,433	(4,046)
Fund Balance (Deficit), Beginning of Year			<u>(21,920)</u>	<u>(17,874)</u>
Fund Balance (Deficit), End of Year			<u>\$ (6,487)</u>	<u>(21,920)</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 7,198
Total Assets	<u>\$ 7,198</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 7,198
Total Fund Balance	<u>\$ 7,198</u>

SCHEDULE B-50

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Donations	\$ 5,000	7,000	6,681	3,913
Expenditures Disbursed:				
Restricted Use Expenses	1,000	1,000	753	226
Excess of Revenues Received Over (Under) Expenditures Disbursed	4,000	6,000	5,928	3,687
Other Financing Sources (Uses):				
Transfer to Animal Control Fund	(5,000)	(5,000)	(5,000)	(10,000)
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>1,000</u>	928	(6,313)
Fund Balance, Beginning of Year			6,270	12,583
Fund Balance, End of Year			<u>\$ 7,198</u>	<u>6,270</u>

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

SCHEDULE B-51

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 188,886
Total Assets	<u>\$ 188,886</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 188,886
Total Fund Balance	<u>\$ 188,886</u>

SCHEDULE B-52

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 235,000	282,500	307,820	252,725
Expenditures Disbursed:				
Salary - Department Head	88,325	88,325	77,455	79,640
Salaries	50,530	50,530	43,294	43,790
Supplies	6,900	6,900	6,885	4,193
Capital Outlay	16,100	5,000	-	-
Continuing Education	4,000	2,500	1,556	1,747
Aerial Photography	50,000	43,013	43,013	4,050
Vacation & Sick Leave	-	-	18,184	12,895
Software	49,325	49,325	49,518	46,381
Total Expenditures Disbursed	<u>265,180</u>	<u>245,593</u>	<u>239,905</u>	<u>192,696</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (30,180)</u>	<u>36,907</u>	67,915	60,029
Fund Balance, Beginning of Year			<u>120,971</u>	<u>60,942</u>
Fund Balance, End of Year			<u>\$ 188,886</u>	<u>120,971</u>

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

SCHEDULE B-53

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 55,698
Total Assets	<u>\$ 55,698</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 55,698
Total Fund Balance	<u>\$ 55,698</u>

SCHEDULE B-54

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
ESDA Nuclear Planning Grant	\$ 77,673	66,350	66,350	27,450
Exelon Payments	1,000	-	166	1,326
Total Revenues Received	<u>78,673</u>	<u>66,350</u>	<u>66,516</u>	<u>28,776</u>
Expenditures Disbursed:				
Nuclear Safety Expenses	400	400	-	180
Planning / Training / Exercise / Education	52,500	30,000	-	45,473
Travel & Mileage	109	109	-	-
Telecommunications	10,200	10,200	10,196	10,212
Office Supplies	1,000	2,500	1,964	1,942
Capital Outlay	13,865	-	-	36,434
Total Expenditures Disbursed	<u>78,074</u>	<u>43,209</u>	<u>12,160</u>	<u>94,241</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>599</u>	<u>23,141</u>	<u>54,356</u>	<u>(65,465)</u>
Net change in fund balance	<u>\$ 599</u>	<u>23,141</u>	54,356	(65,465)
Fund Balance, Beginning of Year			<u>1,342</u>	<u>66,807</u>
Fund Balance, End of Year			<u>\$ 55,698</u>	<u>1,342</u>

COUNTY OF GRUNDY, ILLINOIS
ANIMAL CONTROL POPULATION FEES FUND

SCHEDULE B-55

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 44,343
Total Assets	<u>\$ 44,343</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 44,343
Total Fund Balance	<u>\$ 44,343</u>

SCHEDULE B-56

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 7,500	10,000	12,965	9,054
Expenditures Disbursed	5,000	5,000	4,993	3,542
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,500</u>	<u>5,000</u>	7,972	5,512
Fund Balance, Beginning of Year			36,371	30,859
Fund Balance, End of Year			<u>\$ 44,343</u>	<u>36,371</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<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, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ -	-	-	1,431
Expenditures Disbursed:				
Sheriff Vehicle Expenses	-	-	-	44,503
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	(43,072)
Fund Balance, Beginning of Year			-	43,072
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS
 CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE B-59

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 84,935
Total Assets	<u>\$ 84,935</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 84,935
Total Fund Balance	<u>\$ 84,935</u>

SCHEDULE B-60

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 20,000	25,000	24,355	33,436
Interest	10	-	-	-
Total Revenues Received	<u>20,010</u>	<u>25,000</u>	<u>24,355</u>	<u>33,436</u>
Expenditures Disbursed:				
Office Supplies	10,000	13,000	10,876	12,739
Miscellaneous	1,000	1,000	2,700	339
Dues/Conventions	1,000	1,000	850	-
Total Expenditures Disbursed	<u>12,000</u>	<u>15,000</u>	<u>14,426</u>	<u>13,078</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 8,010</u>	<u>10,000</u>	9,929	20,358
Fund Balance, Beginning of Year			<u>75,006</u>	<u>54,648</u>
Fund Balance, End of Year			<u>\$ 84,935</u>	<u>75,006</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 45,569
Total Assets	<u>\$ 45,569</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 45,569
Total Fund Balance	<u>\$ 45,569</u>

SCHEDULE B-62

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Drug Court Fines	\$ 18,000	11,000	10,027	13,256
Donations	10,000	7,000	6,400	8,000
Total Revenues Received	<u>28,000</u>	<u>18,000</u>	<u>16,427</u>	<u>21,256</u>
Expenditures Disbursed				
Salaries	8,000	8,000	8,636	7,581
Expenditures	6,000	6,000	4,249	4,392
Program Supplies	15,000	15,000	15,000	13,895
Miscellaneous	500	500	-	600
Health Department Reimbursement	10,000	6,000	5,216	3,023
Continuing Education	12,000	10,000	7,080	3,470
Total Expenditures Disbursed	<u>51,500</u>	<u>45,500</u>	<u>40,181</u>	<u>32,961</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(23,500)	(27,500)	(23,754)	(11,705)
Other Financing Sources (Uses):				
Transfer In (Out)	-	20,000	20,000	32,750
Net Change in Fund Balance	<u>\$ (23,500)</u>	<u>(7,500)</u>	(3,754)	21,045
Fund Balance, Beginning of Year			<u>49,323</u>	<u>28,278</u>
Fund Balance, End of Year			<u>\$ 45,569</u>	<u>49,323</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 47,068
Total Assets	<u>\$ 47,068</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 47,068
Total Fund Balance	<u>\$ 47,068</u>

SCHEDULE B-64

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 15,000	9,000	9,551	10,921
Expenditures Disbursed	26,639	3,000	1,750	500
Excess of Revenues Received Over (Under) Expenditures Disbursed	(11,639)	6,000	7,801	10,421
Other Financing Sources (Uses):				
Transfer to General Fund	(25,000)	(10,000)	(10,000)	(25,000)
Net Change in Fund Balance	<u>\$ (36,639)</u>	<u>(4,000)</u>	(2,199)	(14,579)
Fund Balance, Beginning of Year			49,267	63,846
Fund Balance, End of Year			<u>\$ 47,068</u>	<u>49,267</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<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, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	-	-	-	-
Other Financing Sources (Uses):				
Transfer to Drug Court Fund	-	-	-	32,750
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	-	32,750
Fund Balance, Beginning of Year			-	(32,750)
Fund Balance, End of Year			<u>\$ -</u>	<u>-</u>

COUNTY OF GRUNDY, ILLINOIS
 SALE IN ERROR FUND

SCHEDULE B-67

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021

<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-68

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 18,000	24,000	20,280	25,490
Expenditures Disbursed	4,000	10,000	3,822	7,971
Excess of Revenues Received Over (Under) Expenditures Disbursed	14,000	14,000	16,458	17,519
Other Financing Sources (Uses):				
Transfer to General Fund	(14,000)	(14,000)	(16,458)	(17,519)
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>

COUNTY OF GRUNDY, ILLINOIS
CORONER'S OPERATING EXPENSE FUND

SCHEDULE B-69

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 45,389
Total Assets	<u>\$ 45,389</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 45,389
Total Fund Balance	<u>\$ 45,389</u>

SCHEDULE B-70

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Fees	\$ 13,000	15,000	19,218	18,351
Grants	4,500	4,500	3,922	4,336
Total Revenues Received	<u>17,500</u>	<u>19,500</u>	<u>23,140</u>	<u>22,687</u>
Expenditures Disbursed:				
Expenses	4,900	4,900	2,338	44,782
Grant Expenses	4,500	4,500	1,648	4,003
Principal Payments	6,800	6,800	6,739	6,414
Interest Payments	1,300	1,300	1,312	1,639
Total Expenditures Disbursed	<u>17,500</u>	<u>17,500</u>	<u>12,037</u>	<u>56,838</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>2,000</u>	11,103	(34,151)
Fund Balance, Beginning of Year			<u>34,286</u>	<u>68,437</u>
Fund Balance, End of Year			<u>\$ 45,389</u>	<u>34,286</u>

COUNTY OF GRUNDY, ILLINOIS
TRANSIT FUND

SCHEDULE B-71

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ -
Total Assets		<u>\$ -</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Overdraft Payable		\$ 159,984
Unassigned Fund Balance (Deficit)		<u>(159,984)</u>
Total Liabilities and Fund Balance		<u>\$ -</u>

SCHEDULE B-72

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Grants	\$ 99,480	99,480	99,480	99,480
Fare Box Revenue	45,000	30,000	32,286	21,321
Miscellaneous Income	-	-	-	-
CARES Grant	-	223,491	223,491	-
Bus Garage Capital Grant	500,000	-	-	-
Downstate Operating Transit Grant	431,880	250,000	204,646	326,736
Total Revenues Received	<u>1,076,360</u>	<u>602,971</u>	<u>559,903</u>	<u>447,537</u>
Expenditures Disbursed:				
Salaries	297,745	325,000	281,234	250,338
Benefits	85,000	75,000	73,069	70,946
Office Supplies	5,450	5,450	1,483	1,485
Fuel	68,000	45,000	35,754	36,058
Professional Services	9,700	9,700	11,373	12,978
Computer	1,020	1,020	1,020	1,020
Other Materials & Operational Supplies	2,500	2,500	2,941	5,173
Desk Phone	4,000	4,000	1,080	1,080
Cell Phone	3,550	3,550	1,820	1,975
Postage	1,000	1,000	536	395
Advertising	1,625	1,625	7,437	1,364
Mileage	4,725	4,725	576	1,091
Maintenance	65,000	65,000	60,613	55,689
Dues and Subscriptions	2,000	2,000	828	910
Continuing Education	3,000	3,000	-	-
Capital Outlay	500,000	-	-	-
Vacation & Sick Leave	-	-	39,186	29,554
Office Rent	10,700	10,700	7,200	7,200
Total Expenditures Disbursed	<u>1,065,015</u>	<u>559,270</u>	<u>526,150</u>	<u>477,256</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	11,345	43,701	33,753	(29,719)
Other Financing Sources (Uses):				
Transfer From Project Fund	30,000	30,000	8,534	36,556
Net Change in Fund Balance	<u>\$ 41,345</u>	<u>73,701</u>	42,287	6,837
Fund Balance (Deficit), Beginning of Year			<u>(202,271)</u>	<u>(209,108)</u>
Fund Balance (Deficit), End of Year			<u>\$ (159,984)</u>	<u>(202,271)</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>	
Cash in Bank	\$ 24,309
Total Assets	<u>\$ 24,309</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 24,309
Total Liabilities & Fund Balance	<u>\$ 24,309</u>

SCHEDULE B-74

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
EDPA Income	\$ 5,300	15,695	28,555	5,327
Expenditures Disbursed	250	250	-	175
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 5,050</u>	<u>15,445</u>	28,555	5,152
Fund Balance (Deficit), Beginning of Year			(4,246)	(9,398)
Fund Balance (Deficit), End of Year			<u>\$ 24,309</u>	<u>(4,246)</u>

COUNTY OF GRUNDY, ILLINOIS
TRANSIT PROJECT FUND

SCHEDULE B-75

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 218,569
Total Assets	<u>\$ 218,569</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 218,569
Total Fund Balance	<u>\$ 218,569</u>

SCHEDULE B-76

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Bus Advertising - Local Match	\$ 10,000	3,000	3,375	3,000
Medicaid- Local Match	1,000	-	-	-
Interest	70	35	37	37
Service Contract Fees	10,000	2,000	1,654	2,889
Downstate Operating Grant	-	19,131	27,664	-
Donations	10,500	3,000	7,270	7,500
Total Revenues Received	<u>31,570</u>	<u>27,166</u>	<u>40,000</u>	<u>13,426</u>
Expenditures Disbursed	<u>1,000</u>	<u>2,000</u>	<u>1,257</u>	<u>662</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	30,570	25,166	38,743	12,764
Other Financing Sources (Uses):				
Transfer from Other Funds	20,000	20,000	20,000	20,000
Transfer to Transit Fund	<u>(30,000)</u>	<u>(30,000)</u>	<u>(8,534)</u>	<u>(36,556)</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>11,466</u>	<u>(16,556)</u>
Net Change in Fund Balance	<u>\$ 20,570</u>	<u>15,166</u>	50,209	(3,792)
Fund Balance, Beginning of Year			<u>168,360</u>	<u>172,152</u>
Fund Balance, End of Year			<u>\$ 218,569</u>	<u>168,360</u>

COUNTY OF GRUNDY, ILLINOIS
DEVELOPMENT ENGINEERING FEES FUND

SCHEDULE B-77

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>		
Cash in Bank		\$ 54,927
Total Assets		<u>\$ 54,927</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 54,927
Total Fund Balance		<u>\$ 54,927</u>

SCHEDULE B-78

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Development Engineering Fees	\$ 25,000	29,000	28,864	56,172
Expenditures Disbursed:				
Engineering Fees	30,000	50,000	44,753	4,450
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (5,000)</u>	<u>(21,000)</u>	(15,889)	51,722
Fund Balance, Beginning of Year			70,816	19,094
Fund Balance, End of Year			<u>\$ 54,927</u>	<u>70,816</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 339
Total Assets		<u>\$ 339</u>
 <u>Fund Balance</u>		
Restricted Fund Balance		\$ 339
Total Fund Balance		<u>\$ 339</u>

SCHEDULE B-80

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fees	\$ 6,000	4,000	3,243	4,136
Expenditures Disbursed	30,000	45,960	45,460	467
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (24,000)</u>	<u>(41,960)</u>	(42,217)	3,669
Fund Balance, Beginning of Year			42,556	38,887
Fund Balance, End of Year			<u>\$ 339</u>	<u>42,556</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>		
Cash in Bank		<u>\$ 51,436</u>
Total Assets		<u><u>\$ 51,436</u></u>
<u>Fund Balance</u>		
Restricted Fund Balance		<u>\$ 51,436</u>
Total Fund Balance		<u><u>\$ 51,436</u></u>

SCHEDULE B-82

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fees	\$ 36,000	28,500	25,830	23,707
Expenditures Disbursed	47,500	59,500	47,124	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (11,500)</u>	<u>(31,000)</u>	(21,294)	23,707
Fund Balance, Beginning of Year			72,730	49,023
Fund Balance, End of Year			<u>\$ 51,436</u>	<u>72,730</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

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

SCHEDULE B-84

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Mediation Fees	\$ 16,000	16,000	2,100	6,900
Expenditures Disbursed	<u>15,000</u>	<u>15,000</u>	<u>1,050</u>	<u>7,950</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 1,000</u>	<u>1,000</u>	1,050	(1,050)
Fund Balance, Beginning of Year			<u>6,670</u>	<u>7,720</u>
Fund Balance, End of Year			<u>\$ 7,720</u>	<u>6,670</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>	
Cash in Bank	<u>\$ 27,569</u>
Total Assets	<u><u>\$ 27,569</u></u>
<u>Fund Balance</u>	
Restricted Fund Balance	<u>\$ 27,569</u>
Total Fund Balance	<u><u>\$ 27,569</u></u>

SCHEDULE B-86

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fees	\$ -	-	-	-
Expenditures Disbursed	<u>5,000</u>	<u>7,500</u>	<u>5,249</u>	<u>9,322</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(5,000)	(7,500)	(5,249)	(9,322)
Other Financing Sources (Uses):				
Transfer from General Fund	<u>7,500</u>	<u>30,000</u>	<u>30,000</u>	<u>5,000</u>
Net Change in Fund Balance	<u><u>\$ 2,500</u></u>	<u><u>22,500</u></u>	<u>24,751</u>	<u>(4,322)</u>
Fund Balance, Beginning of Year			<u>2,818</u>	<u>7,140</u>
Fund Balance, End of Year			<u><u>\$ 27,569</u></u>	<u><u>2,818</u></u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

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

SCHEDULE B-88

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fees	\$ 750	-	-	273
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 750</u>	<u>-</u>	-	273
Fund Balance, Beginning of Year			<u>5,316</u>	<u>5,043</u>
Fund Balance, End of Year			<u><u>\$ 5,316</u></u>	<u><u>5,316</u></u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

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

SCHEDULE B-90

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Contributions	\$ -	-	-	105,084
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	-	105,084
Fund Balance, Beginning of Year			<u>105,084</u>	<u>-</u>
Fund Balance, End of Year			<u><u>\$ 105,084</u></u>	<u><u>105,084</u></u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 90,517
Total Assets	<u>\$ 90,517</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 90,517
Total Fund Balance	<u>\$ 90,517</u>

SCHEDULE B-92

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Sales Tax Receipts	\$ 450,000	400,000	359,509	269,060
Expenditures Disbursed:				
Agreement Payments	225,000	200,000	179,754	146,548
Excess of Revenues Received Over (Under) Expenditures Disbursed	225,000	200,000	179,755	122,512
Other financing sources:				
Transfers to General Fund	(225,000)	(200,000)	(180,000)	(165,000)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	(245)	(42,488)
Fund Balance, Beginning of Year			90,762	133,250
Fund Balance, End of Year			<u>\$ 90,517</u>	<u>90,762</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 850
Total Assets		<u>\$ 850</u>
<u>Fund Balance</u>		
Restricted Fund Balance		\$ 850
Total Fund Balance		<u>\$ 850</u>

SCHEDULE B-94

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Automation Fee Income	\$ 350	450	522	316
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 350</u>	<u>450</u>	522	316
Fund Balance, Beginning of Year			328	12
Fund Balance, End of Year			<u>\$ 850</u>	<u>328</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>		
Cash in Bank		<u>\$ 3,163</u>
Total Assets		<u><u>\$ 3,163</u></u>
<u>Fund Balance</u>		
Restricted Fund Balance		<u>\$ 3,163</u>
Total Fund Balance		<u><u>\$ 3,163</u></u>

SCHEDULE B-96

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fee Revenue	\$ 1,000	2,500	2,783	1,320
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,000	2,500	2,783	1,320
Other financing sources:				
Transfers to General Fund	(1,000)	(1,000)	(1,000)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>1,500</u>	1,783	1,320
Fund Balance, Beginning of Year			1,380	60
Fund Balance, End of Year			<u><u>\$ 3,163</u></u>	<u><u>1,380</u></u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>	
Cash in Bank	<u>\$ 2,589</u>
Total Assets	<u><u>\$ 2,589</u></u>
 <u>Fund Balance</u>	
Restricted Fund Balance	<u>\$ 2,589</u>
Total Fund Balance	<u><u>\$ 2,589</u></u>

SCHEDULE B-98

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Fee Revenue	\$ 1,000	2,000	2,359	1,180
Expenditures Disbursed	-	-	-	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	1,000	2,000	2,359	1,180
Other financing sources:				
Transfers to General Fund	(1,000)	(1,000)	(1,000)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>1,000</u>	1,359	1,180
Fund Balance, Beginning of Year			1,230	50
Fund Balance, End of Year			<u><u>\$ 2,589</u></u>	<u><u>1,230</u></u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

Assets

Cash in Bank	\$ 75,586
Total Assets	<u>\$ 75,586</u>

Fund Balance

Restricted Fund Balance	\$ 75,586
Total Fund Balance	<u>\$ 75,586</u>

SCHEDULE B-100

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Clerk Fees	204,000	200,000	171,901	159,941
Recorder Fees	1,326,000	1,450,000	1,285,378	1,644,317
Miscellaneous Income	1,000	500	500	500
Total Revenues	<u>1,531,000</u>	<u>1,650,500</u>	<u>1,457,779</u>	<u>1,804,758</u>
Expenditures Disbursed				
Reimbursements	1,325,000	1,650,000	1,413,217	1,805,739
Miscellaneous	204,000	-	229	607
Total Expenditures	<u>1,529,000</u>	<u>1,650,000</u>	<u>1,413,446</u>	<u>1,806,346</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 2,000</u>	<u>500</u>	44,333	(1,588)
Fund Balance, Beginning of Year			<u>31,253</u>	<u>32,841</u>
Fund Balance, End of Year			<u>\$ 75,586</u>	<u>31,253</u>

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 169,190
Total Assets	<u>\$ 169,190</u>
<u>Fund Balance</u>	
Restricted Fund Balance	\$ 169,190
Total Fund Balance	<u>\$ 169,190</u>

SCHEDULE B-102

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received:				
Grants	\$ -	-	-	10,038
Fees	357,000	375,000	418,495	183,755
Interest Income	-	-	-	14
Donations	1,000	6,000	26,271	1,150
Miscellaneous Income	20,000	100,025	95,661	5,058
Total Revenues	<u>378,000</u>	<u>481,025</u>	<u>540,427</u>	<u>200,015</u>
Expenditures Disbursed				
Office Supplies	-	2,000	1,290	85
Reimbursements	355,000	360,000	350,727	169,135
Equipment	-	95,000	76,295	75,420
Miscellaneous Expense	20,000	4,000	10,232	7,143
Total Expenditures	<u>375,000</u>	<u>461,000</u>	<u>438,544</u>	<u>251,783</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 3,000</u>	<u>20,025</u>	101,883	(51,768)
Fund Balance, Beginning of Year			<u>67,307</u>	<u>119,075</u>
Fund Balance, End of Year			<u>\$ 169,190</u>	<u>67,307</u>

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

SCHEDULE B-103

Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021

	<u>Assets</u>	
Cash in bank		\$ 2,314,885
Total Assets		<u>\$ 2,314,885</u>
	<u>Fund Balance</u>	
Committed Fund Balance		\$ 2,314,885
Total Fund Balance		<u>\$ 2,314,885</u>

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

SCHEDULE B-104

Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Revenues Received				
Employer Contribution	\$ 2,170,000	2,550,000	2,599,372	2,515,686
Income/Employee	550,000	580,000	593,762	537,901
Interest Income	40,000	9,000	9,569	28,600
Reinsurance	200,000	342,546	344,252	72,513
Total Revenues	2,960,000	3,481,546	3,546,955	3,154,700
Expenditures Disbursed				
Employee Assistance Program	5,000	5,000	5,576	-
Employee Physicals	2,000	1,000	955	-
COBRA Expenses	1,000	-	-	-
Wellness Program	-	27,250	27,650	-
Sec. 125 Plan Document	300	198	198	202
PCORI Tax	600	711	711	-
Health Screening	23,000	23,000	-	-
Insurance Broker	36,000	36,000	36,000	36,000
Insurance Rebate	15,000	10,000	9,350	10,200
Claims	2,500,000	3,225,000	3,223,719	2,278,686
Stop Loss & Administrative Fee	535,000	588,000	582,859	536,264
Dental	75,000	93,915	96,069	68,943
Flu Shots	5,000	5,000	5,155	48
Total Expenditures	3,197,900	4,015,074	3,988,242	2,930,343
Excess of Revenues Received Over (Under) Expenditures Disbursed	\$ (237,900)	(533,528)	(441,287)	224,357
Fund Balance, Beginning of Year			2,756,172	2,531,815
Fund Balance, End of Year			\$ 2,314,885	2,756,172

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
November 30, 2021**

<u>Assets</u>		
Cash in Bank		<u>\$ 1,420</u>
Total Assets		<u><u>\$ 1,420</u></u>
<u>Fund Balance</u>		
Restricted Fund Balance		<u>\$ 1,420</u>
Total Fund Balance		<u><u>\$ 1,420</u></u>

SCHEDULE B-106

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Development Income	\$ -	-	5,000	-
Expenditures Disbursed	-	-	3,580	-
Excess of Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>-</u>	1,420	-
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year			<u><u>\$ 1,420</u></u>	<u>-</u>

**Statement of Assets, Liabilities, and Fund Balances - Arising from Cash Transactions
 November 30, 2021**

<u>Assets</u>		
Cash in Bank		\$ 954,032
Total Assets		<u>\$ 954,032</u>
<u>Fund Balance</u>		
Committed Fund Balance		\$ 954,032
Total Fund Balance		<u>\$ 954,032</u>

SCHEDULE C-2

**Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)**

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Year Ended November 30,</u>	
			<u>2021</u>	<u>2020</u>
Revenues Received:				
Miscellaneous Income	\$ 125,000	125,000	160,326	-
Total Revenues Received	<u>125,000</u>	<u>125,000</u>	<u>160,326</u>	<u>-</u>
Expenditures Disbursed:				
Capital Outlay	<u>700,000</u>	<u>690,000</u>	<u>682,409</u>	<u>314,836</u>
Excess of Revenues Received Over (Under) Expenditures Disbursed	(575,000)	(565,000)	(522,083)	(314,836)
Other Financing Sources (Uses):				
Transfer from General Fund	<u>400,000</u>	<u>750,000</u>	<u>750,000</u>	<u>500,000</u>
Net Change in Fund Balance	<u>\$ (175,000)</u>	<u>185,000</u>	227,917	185,164
Fund Balance, Beginning of Year			<u>726,115</u>	<u>540,951</u>
Fund Balance, End of Year			<u>\$ 954,032</u>	<u>726,115</u>

Combining Statement of Fiduciary Net Position
For the Year Ended November 30, 2021

	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	\$ 5,385,803	2,540,205	103,469	1,243,560	1,263,072	98,436	77,059	40,429	19,573
Investments	3,274,189	-	-	-	-	-	-	3,274,189	-
Capitalized Lease Receivable	324,164	-	-	324,164	-	-	-	-	-
Capital Assets, Net	1,834,599	-	-	1,834,599	-	-	-	-	-
Total Assets	<u>\$ 10,818,755</u>	<u>2,540,205</u>	<u>103,469</u>	<u>3,402,323</u>	<u>1,263,072</u>	<u>98,436</u>	<u>77,059</u>	<u>3,314,618</u>	<u>19,573</u>
<u>Liabilities</u>									
Line of Credit Payable	\$ 363,842	-	-	363,842	-	-	-	-	-
Long-Term Liabilities	1,888,318	-	-	788,318	-	-	-	1,100,000	-
Due to Others	4,101,814	-	-	-	-	-	-	-	-
Total Liabilities	<u>6,353,974</u>	<u>-</u>	<u>-</u>	<u>1,152,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>	<u>-</u>
<u>Net Position</u>									
Net Position	<u>\$ 4,464,781</u>	<u>2,540,205</u>	<u>103,469</u>	<u>2,250,163</u>	<u>1,263,072</u>	<u>98,436</u>	<u>77,059</u>	<u>2,214,618</u>	<u>19,573</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, 2021

	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	\$ 180,108,002	180,108,002	-	-	-	-	-	-	-
Interest Income	3,444	-	-	-	291	3,153	-	-	-
Allotments from State	935,043	-	-	-	-	935,043	-	-	-
Grant Income	667,667	-	-	-	-	667,667	-	-	-
Payroll Deposits	18,670,222	-	-	-	-	-	18,670,222	-	-
Other	258,916	-	12,968	28,838	217,110	-	-	-	-
Total Additions	200,643,294	180,108,002	12,968	28,838	217,401	1,605,863	18,670,222	-	-
Deductions:									
Real Estate Tax	180,144,713	180,144,713	-	-	-	-	-	-	-
Township Roads & Bridges	1,600,384	-	-	-	231,454	1,368,930	-	-	-
Payroll Deductions	18,462,339	-	-	-	-	-	18,462,339	-	-
Other	21,780	-	198	21,340	-	-	-	-	242
Total Deductions	200,229,216	180,144,713	198	21,340	231,454	1,368,930	18,462,339	-	242
Net Increase (Decrease)	414,078	(36,711)	12,770	7,498	(14,053)	236,933	207,883	-	(242)
Cash Balance, Beginning of Year	2,126,127	51,494	148,626	451	231,255	1,688,498	3,562	1,435	806
Cash Balance, End of Year	\$ 2,540,205	14,783	161,396	7,949	217,202	1,925,431	211,445	1,435	564

COUNTY OF GRUNDY, ILLINOIS
 COUNTY CLERK CUSTODIAL FUNDS

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021

	Totals	Tax Redemption Fund	Special Trust
Additions:			
Tax Sale Redemptions	\$ 1,185,779	1,185,779	-
Other	3	-	3
Total Additions	<u>1,185,782</u>	<u>1,185,779</u>	<u>3</u>
Deductions:			
Payments to State and County	<u>1,258,356</u>	<u>1,258,353</u>	<u>3</u>
Total Deductions	<u>1,258,356</u>	<u>1,258,353</u>	<u>3</u>
Net Increase (Decrease)	(72,574)	(72,574)	-
Cash Balance, Beginning of Year	<u>176,043</u>	<u>175,631</u>	<u>412</u>
Cash Balance, End of Year	<u>\$ 103,469</u>	<u>103,057</u>	<u>412</u>

Statement of Fiduciary Net Position
November 30, 2021

<u>Assets</u>	
Cash in Bank	\$ 1,243,560
Notes Receivable	324,164
Capital Assets	
Equipment	5,792,498
Office Equipment	2,600
Accumulated Depreciation	<u>(3,960,499)</u>
Total Assets	<u>3,402,323</u>
<u>Liabilities</u>	
Line of Credit Payable	363,842
Long-term Debt Obligations:	
Due within one year	416,667
Due in more than one year	<u>371,651</u>
Total Liabilities	<u>1,152,160</u>
<u>Net Position</u>	
Restricted	176,348
Unrestricted	<u>2,073,815</u>
Total Net Position	<u>\$ 2,250,163</u>

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021

	911 Operations Fund	Consolidated 911 Center	Starcom Radio Project Fund	Year Ended November 30,	
				2021	2020
Additions:					
Telephone Surcharge	\$ 1,007,760	-	-	1,007,760	1,039,307
Tower Lease	139,763	-	-	139,763	144,329
Starcom Fees	-	-	753,762	753,762	221,759
Reimbursements	113,214	473	-	113,687	276,290
Agency Contributions	-	1,949,998	-	1,949,998	1,952,413
Grants	412,989	-	-	412,989	100,447
Interest Income	270	-	-	270	223
Miscellaneous Income	2,090	-	-	2,090	1,200
Transfers In	623,796	-	-	623,796	35,353
Total Additions	2,299,882	1,950,471	753,762	5,004,115	3,771,321
Deductions:					
Salaries	138,248	1,459,918	-	1,598,166	1,458,549
Benefits	-	566,752	-	566,752	560,691
Restricted Use Expense	1,267,048	36,979	43,004	1,347,031	907,389
Interest Expense	15,504	-	21,542	37,046	51,302
Depreciation Expense	249,425	-	-	249,425	256,332
Transfers Out	-	-	623,796	623,796	35,353
Total Deductions	1,670,225	2,063,649	688,342	4,422,216	3,269,616
Change in Net Position	629,657	(113,178)	65,420	581,899	501,705
Net Position (Deficit), Beginning of Year	1,601,023	(43,687)	110,928	1,668,264	1,166,559
Net Position (Deficit), End of Year	\$ 2,230,680	(156,865)	176,348	2,250,163	1,668,264

**Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021**

	Year Ended November 30,	
	2021	2020
Additions:		
Bail Bond Deposits	\$ 1,014,542	451,746
Fines and Costs	1,313,287	1,383,290
Other Receipts	17,052	17,737
Interest Income	999	1,863
Total Additions	<u>2,345,880</u>	<u>1,854,636</u>
Deductions:		
Bail Bond Refunds	273,089	133,770
Fines Remitted To:		
State of Illinois	456,400	439,678
County	338,766	310,027
Municipalities	198,512	167,653
Fees Remitted	287,434	301,000
Other Expenditures	390,128	317,987
Total Deductions	<u>1,944,329</u>	<u>1,670,115</u>
Net Increase (Decrease)	401,551	184,521
Cash Balance, Beginning of Year	<u>861,521</u>	<u>677,000</u>
Cash Balance, End of Year	<u>\$ 1,263,072</u>	<u>861,521</u>

**Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021**

	<u>Total</u>	<u>Crime Victim Progress Fund</u>	<u>Federal Forfeiture Fund</u>	<u>Forfeited Fund</u>	<u>Restitution Fund</u>
Additions:					
Collections	\$ 25,336	12,702	-	11,809	825
Total Additions	<u>25,336</u>	<u>12,702</u>	<u>-</u>	<u>11,809</u>	<u>825</u>
Deductions:					
Amounts Distributed	11,833	11,008	-	-	825
Total Deductions	<u>11,833</u>	<u>11,008</u>	<u>-</u>	<u>-</u>	<u>825</u>
Net Increase (Decrease)	13,503	1,694	-	11,809	-
Cash Balance, Beginning of Year	<u>84,933</u>	<u>26,037</u>	<u>15,819</u>	<u>33,125</u>	<u>9,952</u>
Cash Balance, End of Year	<u>\$ 98,436</u>	<u>27,731</u>	<u>15,819</u>	<u>44,934</u>	<u>9,952</u>

COUNTY OF GRUNDY, ILLINOIS
 COUNTY SHERIFF CUSTODIAL FUNDS

SCHEDULE D-8

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021

	Totals	Sheriff Commissary Account	Sheriff DARE Account	Sheriff Evidence & Forfeiture	Explorers Account	Equitable Sharing Account
Additions:						
D.A.R.E. Proceeds	\$ 3,000	-	3,000	-	-	-
Fees	52,314	-	-	52,314	-	-
Commissary Sales	172,147	172,147	-	-	-	-
Explorers Donations	-	-	-	-	-	23,818
Total Additions	227,461	172,147	3,000	52,314	-	23,818
Deductions:						
D.A.R.E. Distributions	2,379	-	2,379	-	-	-
Fees	141,451	-	-	141,451	-	-
Commissary	183,496	183,496	-	-	-	-
Explorers Expenses	5,560	-	-	-	5,560	-
Total Deductions	332,886	183,496	2,379	141,451	5,560	-
Net Increase (Decrease)	(105,425)	(11,349)	621	(89,137)	(5,560)	23,818
Cash Balance, Beginning of Year	182,484	36,428	2,223	136,393	7,440	4,273
Cash Balance, End of Year	\$ 77,059	25,079	2,844	47,256	1,880	28,091

Statement of Fiduciary Net Position
November 30, 2021

Assets

Cash in Bank	\$	40,429
Investments		<u>3,274,189</u>
Total Assets		<u>3,314,618</u>

Liabilities

General Obligation Self-Insurance Bonds Payable:		
Due within one year		350,000
Due in more than one year		<u>750,000</u>
Total Liabilities		<u>1,100,000</u>

Net Position

Restricted	\$	<u><u>2,214,618</u></u>
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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, 2021
 (With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
Additions:				
Insurance Cost Reimbursements from County	\$ 393,023	393,023	389,663	913,023
Interest Income	90,000	90,000	81,535	106,034
Gain (Loss) on Investment Sales	(30,000)	(30,000)	(50,034)	(42,344)
Miscellaneous Receipts	40,000	50,000	36,765	16,194
Total Additions	493,023	503,023	457,929	992,907
Deductions:				
Administrative and Advisory Fees	20,000	20,000	15,435	16,191
Legal Fees	175,000	175,000	130,881	99,999
Bond Issuance Premium	1,250	1,250	750	1,250
Principal Expense	340,000	340,000	340,000	523,078
Interest Expense	390,010	390,010	51,773	390,009
Insurance Premiums and Claims	655,740	655,740	430,255	349,427
Total Deductions	1,582,000	1,582,000	969,094	1,379,954
Change in Net Position	<u>\$ (1,088,977)</u>	<u>(1,078,977)</u>	(511,165)	(387,047)
Net Position, Beginning of Year			2,725,783	3,112,830
Net Position, End of Year			<u>\$ 2,214,618</u>	<u>2,725,783</u>

COUNTY OF GRUNDY, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION

SCHEDULE D-11

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2021
 (With Comparative Figures for 2020)

	Year Ended November 30,	
	2021	2020
Additions:		
Grant Income	\$ 2,372	13,654
Interest Income	30	29
Total Additions	2,402	13,683
Deductions:		
County Contribution	5,919	6,371
Total Deductions	5,919	6,371
Net Increase (Decrease) in Net Position	(3,517)	7,312
Cash Balance - Beginning of Year	23,090	15,778
Cash Balance - End of Year	\$ 19,573	23,090

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Grants:</u>				
Office Supplies	\$ -	-	-	4,958
Contractual Services	-	-	-	4,200
Printing and Advertising	-	-	-	25,766
Reimbursements	-	240,529	240,529	5,641
Total Grants	-	240,529	240,529	40,565
<u>Finance Department:</u>				
Salary	83,232	83,232	83,232	81,600
Software	1,080	1,080	1,080	-
Travel Expense & Mileage	400	-	-	-
Association Dues	800	200	179	320
Total Finance Department	85,512	84,512	84,491	81,920
<u>Human Resources Department:</u>				
Department Head Salary	133,661	133,661	141,553	123,984
Administrative Assistant	48,899	48,899	45,936	47,018
Vacation & Sick Leave	-	-	2,962	922
Books & Periodicals	200	200	-	180
Software	1,885	1,885	1,885	-
Miscellaneous	2,000	1,500	582	318
Association Dues	500	500	489	449
New Employee Physicals	-	-	-	962
Advertising	500	100	-	95
Safety Expense	500	500	-	-
Total Human Resources Department	188,145	187,245	193,407	173,928
<u>County Board:</u>				
Secretary Salaries	58,054	58,054	50,322	48,054
Salaries - Board	144,500	144,500	144,298	145,750
Vacation & Sick Leave	-	-	7,689	8,834
Per Diem - Board Meetings	14,000	13,000	12,560	14,160
Per Diem - Committee Work	38,000	35,000	33,490	31,750
Employee Recognition	-	-	-	362
Travel Expense and Mileage	5,000	5,000	4,832	2,783
Copier Rental	1,000	1,000	758	738
Miscellaneous Expense	1,000	1,000	1,020	564
Association Dues	10,000	12,000	11,738	12,378
Total County Board	271,554	269,554	266,707	265,373
<u>Publishing and Printing:</u>				
County Board Notices	1,500	1,500	1,044	1,429
<u>County Administrator:</u>				
Salary - Department Head	83,438	83,438	83,437	81,801
Administration Security	47,631	47,631	42,737	30,104
Travel Expense and Mileage	500	250	-	14
Miscellaneous Expense	100	100	-	-
Association Dues and Conventions	1,000	1,000	-	-
Sterling Codifiers	2,500	1,500	-	-
Continuing Education	500	200	-	15
Total County Administrator	135,669	134,119	126,174	111,934

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>County Clerk and Recorder:</u>				
Salary - County Clerk	\$ 79,696	79,696	79,696	78,696
Salaries - Clerk Hire	175,000	165,000	128,155	123,038
Salaries - Extra Clerk Hire	11,000	11,000	1,020	6,460
Salaries - Payroll Clerk	17,350	17,350	14,662	14,972
Vacation & Sick Leave	-	-	34,507	31,123
Software	2,940	2,940	2,940	-
Office Supplies	8,000	8,000	6,218	4,735
Travel Expense	1,000	1,000	910	273
Copier Expense	10,500	10,500	6,880	9,138
Miscellaneous Expense	500	500	500	500
Association Dues and Convention Expense	2,000	2,000	880	1,300
Total County Clerk and Recorder	307,986	297,986	276,368	270,235
<u>County Treasurer:</u>				
Salary - County Treasurer	79,696	78,163	78,163	77,243
Salaries - Clerk Hire	122,926	145,000	117,829	106,150
Vacation & Sick Leave	-	-	32,124	30,132
Office Supplies	1,500	2,500	2,365	1,474
Printing and Advertising	8,000	8,000	7,124	6,041
Travel Expense and Mileage	1,000	1,000	111	-
Miscellaneous Expense	500	500	268	348
Association Dues and Meetings	1,200	1,200	780	300
Computer Lease	9,200	9,200	7,820	14,350
Total County Treasurer	227,497	245,563	246,584	236,038
<u>Circuit Clerk:</u>				
Salary - Circuit Clerk	80,185	80,185	80,185	78,613
Salaries - Clerk Hire	174,888	193,752	145,558	137,135
Vacation & Sick Leave	-	-	49,845	50,018
Travel Expense	500	500	-	-
Copier Rental	3,000	3,000	2,683	3,303
Miscellaneous Expense	1,000	1,000	-	100
Association Dues and Convention	1,000	1,335	1,335	675
Total Circuit Clerk	260,573	279,772	279,606	269,844
<u>Supplies to County Offices:</u>				
Office Supplies	13,000	16,000	17,189	10,048
Cell Phone	22,000	22,000	20,271	21,575
Postage	68,000	68,000	63,465	63,707
Postage Meter Rental	2,000	4,000	4,027	1,392
Total Supplies to County Offices	105,000	110,000	104,952	96,722

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Public Defender:</u>				
Salary - Public Defender	\$ 162,500	162,500	149,511	148,007
Salary - Assistant Public Defender	66,051	66,051	58,684	56,785
Salary - Secretary	35,494	44,194	41,579	37,557
Salary - Bond Court	1,345	1,345	1,008	1,061
Part-time Secretarial	31,824	31,824	29,498	21,360
Special Assistant Attorney	20,081	20,081	21,181	19,687
Assistant Public Defender	23,602	23,602	19,517	23,139
Vacation & Sick Leave	-	-	30,258	21,134
Office Supplies	1,750	1,750	1,740	1,685
Travel and Mileage	500	500	-	160
Copier Rental	1,000	1,000	780	840
Miscellaneous Expense	1,000	1,000	1,000	574
Association Dues	1,150	1,150	915	835
Law Library	3,000	3,000	781	1,567
Continuing Education	3,700	3,700	120	360
Total Public Defender	352,997	361,697	356,572	334,751
<u>Court Related Expenses:</u>				
Court Appointed Attorneys	12,500	30,000	13,265	484
Salaries - Secretarial	10,978	10,978	10,971	7,585
Court Appointed Experts	10,000	13,000	12,299	8,900
Law Clerk	3,000	-	-	-
Office Supplies	20,000	20,000	15,461	12,997
Professional Insurance	7,000	5,952	5,952	5,952
Interpreters	12,000	13,000	16,623	7,428
Transcripts	2,500	1,500	1,042	204
13th Judicial District Expense	23,596	27,179	27,179	26,301
Association Dues	1,600	1,815	1,815	1,585
Total Court Related Expenses	103,174	123,424	104,607	71,436
<u>Probation Office:</u>				
Salaries - Probation Office	400,607	400,607	353,631	176,499
Employee Benefits	187,682	197,000	194,483	172,663
Adult Monitoring	500	-	-	-
Total Probation Office	588,789	597,607	548,114	349,162
<u>Dependent and Neglected Children:</u>				
Room and Board	200,000	30,000	14,160	128,190
<u>Jurors' Fees:</u>				
Circuit Court - Per Diem	32,000	20,000	22,645	15,506
Miscellaneous Expense	-	500	1,000	-
Total Jurors' Fees	32,000	20,500	23,645	15,506

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>State's Attorney:</u>				
Salary - State's Attorney	\$ 180,000	180,715	180,715	175,922
Salaries - Assistant State's Attorneys	394,646	430,000	381,617	383,607
Salaries - Secretaries	152,923	125,000	104,257	100,688
Salaries - Special Assistant State's Attorney	2,000	-	-	-
Salaries - Overtime	2,000	3,500	2,530	4,025
Vacation & Sick Leave	-	-	76,121	63,167
Office Supplies	7,000	7,000	7,003	7,426
Contractual Services	4,500	4,500	1,375	4,505
Investigation Expense	5,500	5,500	5,500	3,805
Appellate Services	-	-	-	22,000
Extradition Expense	2,500	10,519	10,519	-
Transcript Expense	-	-	-	22,748
Intern Expense	-	-	8,129	6,678
Books and Periodicals	16,500	16,500	18,339	13,444
Travel and Training Expense	3,500	3,500	3,394	642
Copier Expense	5,500	5,500	5,782	5,620
Association Dues and Convention	8,500	8,500	9,391	8,426
Total State's Attorney	785,069	800,734	814,672	822,703
<u>Sheriff:</u>				
Salary - Sheriff	107,897	108,897	108,897	107,897
Salaries - Deputies	2,372,842	2,625,000	2,638,881	2,456,012
Salaries - Clerical	158,092	158,092	148,976	96,350
Vacation & Sick Leave	-	-	-	11,075
Director of Safety	2,500	2,500	2,500	2,596
Special Deputies	24,000	10,000	8,440	20,145
Holiday Pay	70,000	74,000	77,620	85,303
Overtime - Deputies	239,000	305,000	308,070	266,001
Overtime - Clerical	500	1,500	1,188	80
Office Supplies	15,000	15,000	15,462	20,331
Clothing for Personnel	20,000	20,000	21,818	45,476
Automobile Gasoline, Maintenance, etc.	200,000	180,000	167,044	222,654
Conceal Carry, Fingerprinting	1,000	1,000	-	400
Equipment Rental	168,528	168,528	170,478	215,528
Copier Rental	6,000	6,000	6,015	5,191
LEADS Machine Rental	23,000	23,000	28,721	22,679
Miscellaneous Expense	4,500	4,500	3,884	3,626
Association Dues and Meetings	4,000	4,000	2,155	2,784
Capital Outlay	-	-	-	211,730
Continuing Education	39,000	39,000	33,658	35,078
Interest Expense Payments	12,515	12,515	11,491	16,497
Lease/Purchase of Automobiles	85,284	85,284	85,149	112,642
Reimbursable Expenditures	60,000	60,000	56,053	57,976
Technology	108,000	108,000	106,314	100,297
Reimbursable Expenditures - 911	117,272	117,272	117,272	114,973
Total Sheriff	3,838,930	4,129,088	4,120,086	4,233,321

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Jail Operations:</u>				
Salaries - Correction Staff	\$ 820,000	833,072	844,227	809,234
Vacation & Sick Leave	-	-	-	7,955
Holiday Pay - Corrections	42,000	42,000	36,884	38,429
Overtime - Correction Staff	61,200	76,787	84,479	83,552
Board of Prisoners	168,000	168,000	169,711	158,369
Medical Care of Prisoners	100,000	100,000	100,232	80,540
Equipment Rental	22,000	19,000	18,249	17,555
Continuing Education	10,000	13,000	13,802	8,948
Total Jail Operations	1,223,200	1,251,859	1,267,584	1,204,582
<u>Courthouse Operations:</u>				
Salaries - Custodians	126,532	130,377	131,323	130,369
Vacation & Sick Leave	-	-	-	1,979
Overtime and Extra Help	2,500	2,000	4,192	248
Custodial Supplies	27,000	34,000	33,578	33,932
Electricity	101,150	101,150	93,553	97,110
Heating of Buildings	22,000	18,000	19,829	14,984
Repairs and Maintenance	70,000	70,000	62,647	73,984
Total Courthouse Operations	349,182	355,527	345,122	352,606
<u>Administration Building:</u>				
Salaries - Department Head	54,496	54,496	48,418	43,679
Salaries - Custodian	67,237	68,661	59,589	59,429
Part-Time Custodian	9,180	2,500	1,914	1,480
Salaries- Overtime & Extra Help	1,000	2,000	2,672	2,366
Vacation & Sick Leave	-	-	15,267	15,379
Janitorial Supplies	8,925	8,925	7,403	8,632
Mileage and Travel	200	200	-	38
Electricity	60,000	56,000	57,096	56,115
Heating	19,900	12,000	9,954	10,486
Generator Fuel	1,300	1,300	1,318	1,247
Repairs and Maintenance	45,000	45,000	35,803	53,991
Landscaping	2,000	2,000	1,028	2,687
Remodeling and Painting	12,000	16,200	16,200	16,851
Parking Lot Repair	16,000	-	-	14,456
Continuing Education	250	250	176	95
Miscellaneous	2,500	2,500	1,722	2,036
Building Repairs	11,000	11,000	9,547	17,856
Fire and Burglar Alarm	5,350	5,350	3,325	3,601
Sewer, Water, & Garbage	5,000	5,000	5,187	4,768
Snow Plowing and Salting	2,750	2,750	2,170	1,202
Vehicle Expense	1,450	2,500	1,941	1,699
Total Administration Building	325,538	298,632	280,730	318,093

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Coroner:</u>				
Salary - Coroner	\$ 80,185	80,185	80,185	78,613
Salary - Deputy Chief	57,238	22,008	13,865	50,183
Salary - Admin. Deputy	55,141	59,060	58,754	52,020
Deputy - Call out	4,000	-	-	-
Extra Clerk Salaries	3,000	-	-	150
Vacation & Sick Leave	-	-	11,310	5,936
Office Supplies	1,200	800	1,926	755
Auto Expense	6,000	5,000	4,847	4,862
Professional Services	50,000	52,500	62,555	75,064
Morgue Supplies	5,000	6,300	5,668	8,660
Toxicology Services	11,500	12,500	14,089	14,704
Books and Periodicals	1,200	1,200	902	1,097
Travel Expense and Mileage	2,750	2,750	198	1,211
Miscellaneous	1,200	1,200	802	1,235
Association Dues and Convention	800	800	675	602
Continuing Education	2,000	2,000	1,042	1,187
Automobile Purchase	6,800	6,739	-	41,649
Interest Expense Payments	1,300	1,313	1,314	1,639
Principal Payments	-	-	6,738	6,414
Total Coroner	289,314	254,355	264,870	345,981
<u>Grundy 911 Center</u>				
Office Supplies	-	-	-	2,328
Operating Supplies	-	-	-	16,397
Utilities	32,000	32,000	33,681	32,560
Repairs and Maintenance	19,500	36,000	53,048	19,117
Miscellaneous	-	-	-	3,088
Total Grundy 911 Center	51,500	68,000	86,729	73,490
<u>Environmental Resource & Conservation Office (ERCO):</u>				
Office Supplies	200	200	198	192
Green Energy	15,000	15,000	14,996	9,800
Special Projects	-	-	-	6,000
Recycle Program	-	-	-	500
Conferences	500	500	452	315
E-Waste Event Expense	14,000	14,000	14,000	-
Total ERCO	29,700	29,700	29,646	16,807

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Land Use:</u>				
Salary - Department Head	\$ 85,485	85,485	74,922	67,128
Salary - Building Inspector	31,650	31,650	27,075	27,520
Salaries - Secretary	39,780	39,780	33,191	30,277
Vacation & Sick Leave	-	-	22,591	21,863
Plumbing Inspector	5,000	5,000	4,160	3,560
Office Supplies	500	700	547	502
Professional Services	1,000	1,000	584	4,974
Printing & Publications	800	800	238	338
Auto Expense	4,500	4,500	2,436	3,000
Copier Rental	1,500	1,500	1,078	883
Association Dues and Convention	400	600	530	300
Continuing Education	2,000	2,000	2,000	521
Total Land Use	172,615	173,015	169,352	160,866
<u>Zoning Board of Appeals:</u>				
Salaries	3,500	3,500	3,525	2,925
Printing and Advertising	300	300	187	95
Travel Expense and Mileage	300	500	499	372
Total Zoning Board of Appeals	4,100	4,300	4,211	3,392
<u>Board of Review:</u>				
Salaries - Board of Review	27,300	27,300	22,750	27,650
Salary - Chairman Supplement	910	910	910	910
Total Board of Review	28,210	28,210	23,660	28,560
<u>Employee Welfare:</u>				
Sick Pay Reimbursement	8,500	8,500	5,700	6,000
Employee Health Insurance	1,741,301	1,815,000	1,813,128	1,933,315
Total Employee Welfare	1,749,801	1,823,500	1,818,828	1,939,315
<u>Grundy Co. Public Building Lease:</u>				
Grundy County PBC Lease Expense	1,109,125	1,109,125	1,109,125	984,850
Registrar Agent Fee	1,500	1,000	1,000	1,000
Total Grundy County Public Building Lease	1,110,625	1,110,125	1,110,125	985,850
<u>School Site Donation:</u>	12,000	18,000	15,413	17,968

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Supervisor of Assessments:</u>				
Salary - Supervisor	\$ 81,600	81,600	79,717	79,037
Commercial Salaries - Assessor	10,200	-	-	-
Salaries - Office/Field	319,649	235,000	201,979	262,134
Vacation & Sick Leave	-	-	26,266	60,482
Office Supplies	3,600	3,600	3,529	6,497
Professional Services - Legal	6,000	6,000	1,235	1,254
Contractual Services	-	-	-	9,075
Appraisals	3,600	3,600	1,335	1,211
Printing and Advertising	19,000	19,000	40,398	61,562
Travel and Mileage	3,600	3,600	850	281
Copier Rental	4,800	4,800	4,605	5,713
Dues and Publications	500	500	380	350
Capital Outlay	-	-	-	-
Continuing Education	4,000	4,000	1,883	5,540
Farmland Review Committee	450	450	300	300
Total Supervisor of Assessments	456,999	362,150	362,477	493,436
<u>Election Costs:</u>				
Salaries - Election Clerk	69,360	75,518	61,162	67,041
Salaries - Election Judges	53,000	28,892	28,892	83,179
Contractual Services	102,000	89,726	89,726	193,295
Salaries - Extra Clerk Hire	15,000	11,000	11,561	18,969
Vacation & Sick Leave	-	-	14,447	9,160
Supplies and Ballots	14,000	14,000	6,701	12,910
Printing of Notices and Ballots	8,000	8,000	3,408	8,572
Registration Supplies	6,000	-	596	-
Cyber Security	25,000	11,995	11,995	22,397
Cares Act Grant	-	-	-	65,965
Election Capital Outlay	-	-	447,130	-
IL Election Postage Grant	-	-	-	21,000
CTCL Grant	-	-	-	20,274
Data Processing Services	27,000	27,910	27,910	26,100
Loan Payment	-	-	15,000	-
Travel Expense and Mileage	4,000	4,000	1,426	3,310
Polling Place Rental	3,000	3,000	2,700	5,550
Total Election Costs	326,360	274,041	722,654	557,722
<u>Regional Superintendent of Schools:</u>				
Salaries - Secretaries	43,917	43,917	43,845	43,056
Contractual Services	3,000	3,000	3,948	3,219
Employee Benefits	8,192	8,192	8,179	8,032
Office Supplies	1,800	1,800	1,661	2,126
Telephone	1,293	1,293	1,313	1,280
Postage	900	900	1,139	804
Travel Expense and Mileage	4,200	4,200	4,362	2,034
Insurance	2,110	2,110	2,110	2,110
Copier Rental	654	654	654	654
Association Dues and Conferences	2,000	2,000	1,700	1,650
Capital Outlay	1,000	1,000	-	3,077
Total Regional Superintendent of Schools	69,066	69,066	68,911	68,042

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Professional Services:</u>				
Professional Services	\$ 50,000	65,000	68,803	33,427
Labor Relations	30,000	15,000	14,534	30,473
911 Contract	1,008,051	1,008,051	969,493	969,309
Budget Preparation Service	-	-	-	4,010
Auditing Expense	50,530	52,530	52,530	49,145
Kendall Grundy Community Action	25,000	17,000	16,633	16,288
Coop Extension	15,000	15,000	15,000	15,000
Chamber of Commerce	5,500	5,500	5,500	5,500
Faircom	2,000	2,000	2,000	4,207
Historical Society	2,000	2,000	2,000	2,000
Carbon Hill Museum	2,000	2,000	2,000	2,000
Heritage Corridor	3,000	3,000	3,000	3,000
Hazmat Contribution	8,000	8,000	8,000	8,000
Total Professional Services	1,201,081	1,195,081	1,159,493	1,142,359
<u>Contingent Expenses:</u>				
Miscellaneous	30,000	30,000	24,876	27,036
<u>Juvenile Justice:</u>				
Department Head Salary	72,342	72,342	76,956	69,967
Office Supplies	1,000	1,000	997	887
Patient Care	4,000	3,000	-	3,282
Dues and Training	1,000	-	-	-
Total Juvenile Justice	78,342	76,342	77,953	74,136
<u>Victim Witness Costs:</u>				
IL Allotment Salary	28,000	28,000	27,842	27,889
Salaries	23,912	23,912	30,948	28,968
Program Administration	3,000	3,000	2,681	2,597
Children's Advocacy Center	10,000	10,000	6,829	6,676
Printing and Advertising	1,000	1,000	1,000	-
Dues and Training	2,000	2,000	2,000	2,000
Emergency Services	200	200	40	-
Total Victim Witness Costs	68,112	68,112	71,340	68,130

COUNTY OF GRUNDY, ILLINOIS
GENERAL FUND

SCHEDULE 1
(Continued)

Comparison of Expenditures with Appropriations
For the Year Ended November 30, 2021
(With Comparative Figures for 2020)

	Budget Original	Budget Final	Year Ended November 30,	
			2021	2020
<u>Veterans' Assistance:</u>				
Department Head Salary	\$ 50,367	50,367	46,299	45,291
Salaries - Secretary	35,923	34,398	30,735	30,618
Salaries - Drivers	34,000	10,000	6,166	10,602
Vacation & Sick Leave	-	-	7,106	6,571
Office Supplies	400	400	372	186
Unemployment Benefits	-	-	-	246
Professional Fees	500	-	-	-
Data Processing Services	1,000	1,125	1,116	1,018
Auto Expense	10,000	6,000	3,202	5,603
Postage	150	100	17	118
Books & Periodicals	500	500	340	539
Printing and Advertising	3,000	3,000	2,113	2,313
Travel Expenses	5,000	2,000	1,160	676
Fuel Expense	10,000	4,000	1,763	4,136
Events	500	500	155	103
Insurance	-	-	-	49,218
Facilities Maintenance	250	250	-	38
Assistance to Veterans	9,000	9,000	4,388	7,327
Other Expenses	500	500	267	546
Association Dues	750	750	305	230
Continuing Education	1,000	1,000	875	980
Office Equipment	1,000	1,000	138	3,829
Computer Equipment	1,000	1,000	533	-
Grant Expense	-	500	287	855
Total Veterans' Assistance	164,840	126,390	107,337	171,043
<u>Technology:</u>				
Salaries - Technology Manager	87,720	87,720	79,919	79,963
Salaries - Technology	115,260	114,000	102,630	82,355
Vacation & Sick Leave	-	-	19,172	14,088
Computer Supplies	21,000	21,000	13,922	18,705
County Clerk	28,000	28,000	27,122	27,352
County Treasurer	52,760	52,760	52,760	52,760
Data Processing Services	18,500	18,500	18,047	18,353
Telephone	160,000	160,000	167,529	159,881
Capital Outlay	125,000	125,000	140,274	171,013
Technology Replacement	55,000	55,000	55,409	53,728
Continuing Education	10,000	10,000	12,499	6,763
Vehicle Expense	2,000	2,000	327	174
Web Maintenance	1,000	1,000	956	996
Total Technology	676,240	674,980	690,566	686,131
Total Expenditures	\$ 15,901,220	16,205,215	16,503,595	16,238,602

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

Calendar Year Ending December 31,	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$ 585,644	693,151	640,750	706,763	710,805	658,777	672,061	-	-	-
Interest on the Total Pension Liability	3,253,136	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	(360,329)	(95,002)	(14,110)	(829,020)	199,560	1,874,585	(168,415)	-	-	-
Assumption Changes	(341,482)	-	1,170,074	(1,356,018)	(140,209)	134,590	1,396,262	-	-	-
Benefit Payments and Refunds	(2,759,916)	(2,763,623)	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-
Net Change in Total Pension Liability	377,053	1,017,646	2,402,000	(625,082)	1,542,903	3,411,461	2,782,175	-	-	-
Total Pension Liability - Beginning	45,957,983	44,940,337	42,538,337	43,163,419	41,620,516	38,209,055	35,426,880	-	-	-
Total Pension Liability - Ending	<u>\$ 46,335,036</u>	<u>45,957,983</u>	<u>44,940,337</u>	<u>42,538,337</u>	<u>43,163,419</u>	<u>41,620,516</u>	<u>38,209,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 722,590	701,678	791,024	772,493	754,091	734,092	710,604	-	-	-
Contributions - Employee	277,867	182,228	304,762	323,800	339,164	340,288	289,425	-	-	-
Net Investment Income	6,679,259	7,701,840	(2,667,983)	6,855,138	2,472,916	182,440	2,193,764	-	-	-
Benefit Payments and Refunds	(2,759,916)	(2,763,623)	(2,514,812)	(2,323,438)	(2,277,779)	(2,069,276)	(1,734,893)	-	-	-
Other (Net Transfer)	3,480	(123,133)	592,584	(800,222)	247,910	201,742	(804,184)	-	-	-
Net Change in Plan Fiduciary Net Position	4,923,280	5,698,990	(3,494,425)	4,827,771	1,536,302	(610,714)	654,716	-	-	-
Plan Fiduciary Net Position - Beginning	44,943,413	39,244,423	42,738,848	37,911,077	36,374,775	36,985,489	36,330,773	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 49,866,693</u>	<u>44,943,413</u>	<u>39,244,423</u>	<u>42,738,848</u>	<u>37,911,077</u>	<u>36,374,775</u>	<u>36,985,489</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ (3,531,657)</u>	<u>1,014,570</u>	<u>5,695,914</u>	<u>(200,511)</u>	<u>5,252,342</u>	<u>5,245,741</u>	<u>1,223,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	107.62%	97.79%	87.33%	100.47%	87.83%	87.40%	96.80%	N/A	N/A	N/A
Covered Valuation Payroll	\$ 6,270,547	5,776,423	6,772,473	6,627,817	6,770,530	6,661,684	5,937,689	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	-56.32%	17.56%	84.10%	-3.03%	77.58%	78.74%	20.61%	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 (unaudited)
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel**

Calendar Year Ending December 31,	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$ 713,350	761,081	584,509	681,321	748,036	846,464	831,119	-	-	-
Interest on the Total Pension Liability	3,000,777	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	(213,750)	(966,015)	1,617,337	(852,422)	(295,372)	(704,941)	(636,527)	-	-	-
Assumption Changes	(151,309)	-	1,235,635	(301,621)	(145,688)	48,100	442,507	-	-	-
Benefit Payments and Refunds	(2,103,645)	(1,962,530)	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-
Net Change in Total Pension Liability	1,245,423	783,364	4,352,112	564,022	1,402,015	1,328,846	1,565,055	-	-	-
Total Pension Liability - Beginning	42,085,171	41,301,807	36,949,695	36,385,673	34,983,658	33,654,812	32,089,757	-	-	-
Total Pension Liability - Ending	<u>\$ 43,330,594</u>	<u>42,085,171</u>	<u>41,301,807</u>	<u>36,949,695</u>	<u>36,385,673</u>	<u>34,983,658</u>	<u>33,654,812</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 1,011,336	933,126	862,114	821,893	945,923	899,314	1,052,070	-	-	-
Contributions - Employee	316,003	274,856	279,545	243,881	346,899	283,084	374,004	-	-	-
Net Investment Income	5,438,104	6,237,183	(2,442,330)	5,422,523	1,869,332	134,468	1,584,903	-	-	-
Benefit Payments and Refunds	(2,103,645)	(1,962,530)	(1,810,617)	(1,655,644)	(1,490,509)	(1,358,989)	(1,452,303)	-	-	-
Other (Net Transfer)	62,076	29,605	675,879	(629,911)	957,428	(27,365)	(571,972)	-	-	-
Net Change in Plan Fiduciary Net Position	4,723,874	5,512,240	(2,435,409)	4,202,742	2,629,073	(69,488)	986,702	-	-	-
Plan Fiduciary Net Position - Beginning	36,820,989	31,308,749	33,744,158	29,541,416	26,912,343	26,981,831	25,995,129	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 41,544,863</u>	<u>36,820,989</u>	<u>31,308,749</u>	<u>33,744,158</u>	<u>29,541,416</u>	<u>26,912,343</u>	<u>26,981,831</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ 1,785,731</u>	<u>5,264,182</u>	<u>9,993,058</u>	<u>3,205,537</u>	<u>6,844,257</u>	<u>8,071,315</u>	<u>6,672,981</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.88%	87.49%	75.80%	91.32%	81.19%	76.93%	80.17%	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,707,631	3,670,372	3,727,257	3,256,121	3,681,490	3,831,414	4,320,519	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	48.16%	143.42%	268.11%	98.45%	185.91%	210.66%	154.45%	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 (unaudited)
Illinois Municipal Retirement Fund - Veterans' Assistance Commission

Calendar Year Ending December 31,	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$ 6,537	6,314	3,732	4,031	7,329	7,431	7,431	-	-	-
Interest on the Total Pension Liability	11,574	10,753	9,912	9,594	9,515	8,657	7,390	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	3,704	7,752	9,177	5,458	(4,461)	4,852	4,969	-	-	-
Assumption Changes	(1,901)	-	2,216	(4,779)	-	-	6,163	-	-	-
Benefit Payments and Refunds	(16,914)	(10,290)	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-
Net Change in Total Pension Liability	3,000	14,529	14,995	4,506	2,820	11,620	17,139	-	-	-
Total Pension Liability - Beginning	164,836	150,307	135,312	130,806	127,986	116,366	99,227	-	-	-
Total Pension Liability - Ending	\$ 167,836	164,836	150,307	135,312	130,806	127,986	116,366	-	-	-
Plan Fiduciary Net Position										
Contributions - Employer	\$ 2,313	650	1,078	2,527	3,068	3,270	3,219	-	-	-
Contributions - Employee	3,242	3,180	3,033	2,357	3,036	3,314	3,376	-	-	-
Net Investment Income	23,542	27,208	(7,047)	24,643	9,431	651	7,450	-	-	-
Benefit Payments and Refunds	(16,914)	(10,290)	(10,042)	(9,798)	(9,563)	(9,320)	(8,814)	-	-	-
Other (Net Transfer)	2,746	4,160	4,996	162	3,625	5,169	3,051	-	-	-
Net Change in Plan Fiduciary Net Position	14,929	24,908	(7,982)	19,891	9,597	3,084	8,282	-	-	-
Plan Fiduciary Net Position - Beginning	181,020	156,112	164,094	144,203	134,606	131,522	123,240	-	-	-
Plan Fiduciary Net Position - Ending	\$ 195,949	181,020	156,112	164,094	144,203	134,606	131,522	-	-	-
Net Pension Liability (Asset)	\$ (28,113)	(16,184)	(5,805)	(28,782)	(13,397)	(6,620)	(15,156)	-	-	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	116.75%	109.82%	103.86%	121.27%	110.24%	105.17%	113.02%	N/A	N/A	N/A
Covered Valuation Payroll	\$ 72,036	70,671	67,408	53,009	67,460	73,642	75,028	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	-39.03%	-22.90%	-8.61%	-54.30%	-19.86%	-8.99%	-20.20%	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%	
12/31/2020	646,493	722,590	(76,097)	6,270,547	11.52%	

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%	
12/31/2020	994,016	1,011,336	(17,320)	3,707,631	27.28%	

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%	
12/31/2020	2,312	2,313	(1)	72,036	3.21%	

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 2020 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): 23-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 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 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,	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB Liability										
Service Cost	\$ 267,453	187,362	132,688	113,925	-	-	-	-	-	-
Interest on the Total Pension Liability	101,849	124,690	131,787	145,985	-	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	-	190,905	91,693	19,074	-	-	-	-	-	-
Assumption Changes	(78,785)	789,613	-	(217,591)	-	-	-	-	-	-
Benefit Payments and Refunds	(269,274)	(199,734)	(232,832)	(232,893)	-	-	-	-	-	-
Other Changes	-	86,751	(885)	(774,176)	-	-	-	-	-	-
Net Change in Total Pension Liability	21,243	1,179,587	122,452	(945,677)	-	-	-	-	-	-
Total OPEB Liability - Beginning	5,151,808	3,972,221	3,849,769	4,795,446	-	-	-	-	-	-
Total OPEB Liability - Ending	\$ 5,173,051	5,151,808	3,972,221	3,849,769	-	-	-	-	-	-
OPEB Expense										
Service Cost	\$ 262,132	181,517	128,164	110,478	-	-	-	-	-	-
Interest on Service Cost	5,321	5,845	4,524	3,447	-	-	-	-	-	-
Total	267,453	187,362	132,688	113,925	-	-	-	-	-	-
Interest Cost	101,849	124,690	131,787	145,985	-	-	-	-	-	-
Difference between Expected and Actual Experience	26,238	26,238	2,314	2,314	-	-	-	-	-	-
Changes of Assumptions and Other Inputs	(9,294)	308	(109,516)	(120,335)	-	-	-	-	-	-
Total OPEB Expense	\$ 386,246	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

	2016	2017	2018	2019	2020
Assessed valuations	\$ 1,839,183,871	1,886,377,829	1,987,093,077	2,069,483,615	2,160,718,577
Tax Rates:					
General	0.2700	0.2700	0.2700	0.2700	0.2439
County Highway	0.1000	0.1000	0.1000	0.1000	0.0972
County Bridge	0.0218	0.0212	0.0201	0.0193	0.0185
Tuberculosis	0.0023	0.0022	0.0021	0.0005	0.0005
I.M.R.F	0.0924	0.0928	0.0780	0.0689	0.0706
Social Security	0.0462	0.0464	0.0390	0.0326	0.0347
Federal Aid Matching	0.0472	0.0460	0.0436	0.0423	0.0405
Liability Insurance	0.0761	0.0742	0.0755	0.0846	0.0764
Bonds and Interest	0.1021	0.1021	0.0951	0.0665	0.0693
Unemployment Insurance	0.0014	0.0013	0.0013	0.0005	0.0005
Workman's Comp.	0.0090	0.0048	0.0045	0.0005	-
Totals	0.7684	0.7610	0.7293	0.6856	0.6520
Tax Extensions:					
General	\$ 4,877,281	5,021,394	5,365,151	5,587,606	5,269,993
County Highway	1,806,400	1,859,776	1,987,093	2,069,484	2,100,002
County Bridge	392,892	394,458	400,002	400,031	399,949
Tuberculosis	41,367	41,473	41,928	9,934	9,939
I.M.R.F	1,669,836	1,725,500	1,549,933	1,425,046	1,525,035
Social Security	834,918	862,750	774,966	675,066	749,985
Federal Aid Matching	851,718	854,939	866,969	874,978	875,091
Liability Insurance	1,375,213	1,380,325	1,500,057	1,749,955	1,649,925
Bonds and Interest	1,843,793	1,898,273	1,889,726	1,376,621	1,498,026
Unemployment Insurance	24,567	24,735	25,037	9,934	9,939
Workman's Comp.	162,215	88,897	90,015	9,934	-
Totals	\$ 13,880,199	14,152,520	14,490,876	14,188,587	14,087,885
Tax Collections	\$ 13,932,656	14,125,749	14,455,763	13,904,809	13,788,036

OTHER REPORTS



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CERTIFIED PUBLIC ACCOUNTANTS

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

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 aggregate 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, 2021, 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 March 7, 2022.

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) as a basis for designing 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 financial statements. 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*.

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
March 7, 2022

SINGLE AUDIT



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CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' 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, 2021. 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.

Auditors' 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, 2021.

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
March 7, 2022

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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	FCSAQ00882	\$ 39,479
	10.557	FCSZQ00882	44,693
Total passed through Illinois Department of Human Services			<u>84,172</u>
Total U.S. Department of Agriculture			<u>84,172</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency Emergency Preparedness			
	97.036	FEMA-4489-DR-IL	17,119
Total U.S. Department of Homeland Security			<u>17,119</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	6,367
		043CZC03074	<u>19,119</u>
Total Preventative health and health services block grant			<u>25,486</u>
Infant Mortality	93.667	FCSZU05054	<u>1,940</u>
Total Infant Mortality			<u>1,940</u>
Total passed through Illinois Department of Human Services			<u>27,426</u>
Passed through Region Two Area Agency on Aging:			
Title III B - Grants for state and community programs on aging	93.044	707 FY20	2,182
		707 FY21	<u>33,550</u>
Total Title III B			<u>35,732</u>
Title III E - Grants for state and community programs on aging	93.052	707 FY20	3,974
		707 FY21	<u>28,525</u>
Total Title III E			<u>32,499</u>
Medicare Improvements for Patients & Providers (MIPPA)	93.518	707 FY20	235
		707 FY21	<u>2,431</u>
Total Medicare Improvements for Patients & Providers (MIPPA)			<u>2,666</u>
Total passed through Region Two Area Agency on Aging			<u>70,897</u>

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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	10,844
Total Immunization			<u>10,844</u>
Bioterrorism (PHEP)	93.074	17180033I 27180033J	31,753 <u>20,818</u>
Total Bioterrorism (PHEP)			<u>52,571</u>
CRI	93.074	17580009I 27580009J	25,562 <u>16,540</u>
Total CRI			<u>42,102</u>
Total CFDA #93.074			<u>94,673</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	07680033H	<u>13,870</u>
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			<u>13,870</u>
Epidemiology Laboratory Capacity for Infectious Diseases	93.323	05180133H	<u>267,809</u>
Total Epidemiology Laboratory Capacity for Infectious Diseases			<u>267,809</u>
Immunization Grants	93.268	15080633I	<u>190,494</u>
Total Immunization Grants			<u>190,494</u>
Total passed through Illinois Department of Public Health			<u>577,690</u>
Passed Through Association of Food and Drug Officials:			
Food and Drug Administration Research	93.103	G-MP-1910-07773	<u>1,464</u>
Total Food and Drug Administration Research			<u>1,464</u>
Total U.S. Department of Health and Human Services			<u>677,477</u>
<u>U.S. Department of Transportation</u>			
Passed Through Illinois Department of Transportation:			
Sustained Traffic Enforcement Program (STEP)	20.600	HS-21-0104	<u>19,378</u>
Total Sustained Traffic Enforcement Program (STEP)			<u>19,378</u>
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	OP-21-14-CARES OP-20-14-FED OP-22-14-FED	322,025 99,480 <u>31,703</u>
			<u>453,208</u> *
Total Passed Through Illinois Department of Transportation			<u>472,586</u>
Passed through Illinois Emergency Management Agency			
Hazardous Materials Emergency Preparedness (HMEP)	20.703	19HMEPGRUNDY	<u>7,881</u>
Total U.S. Department of Transportation			<u>480,467</u>

* Major Program

COUNTY OF GRUNDY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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	20-488051	<u>233,657</u>
Total Passed Through Illinois Department of Commerce & Economic Opportunity			<u>233,657</u>
American Rescue Plan Act	21.027	N/A	<u>357,524</u> *
Passed through Illinois Department of Health			
Contract Tracing	21.019	05180133H	<u>73,510</u>
Total U.S. Department of Treasury			<u>664,691</u>
<u>Election Assistance Commission</u>			
Passed through Illinois State Board of Elections			
HAVA Election Security Grants	90.404	N/A	<u>11,995</u>
Total Election Assistance Commission			<u>11,995</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,935,921</u></u>

COUNTY OF GRUNDY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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

During the fiscal year ended November 30, 2021, the Grundy County Health Department received non-cash vaccine donations in the amount of \$10,844. This amount 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 2021 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, 2021.

COUNTY OF GRUNDY, ILLINOIS

SCHEDULE OF FINDINGS & QUESTIONED COSTS

For the Year Ended November 30, 2021

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 Non-Metro Area Transportation Operating and Administrative Assistance Grant - CFDA #20.509 and American Rescue Plan Act - CFDA #21.027.
8. Total federal expenditures for the fiscal year ended November 30, 2021 were \$1,935,921, and major programs tested represented 41.88% 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