

Draft

**MONTGOMERY COUNTY, ILLINOIS**

**FINANCIAL STATEMENTS**

**November 30, 2019**

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## **Independent Auditors' Report**

Montgomery County Board  
Montgomery County, Illinois

### **Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the Montgomery County, Illinois' 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 cash basis of accounting as described in Note 1; this includes determining that the 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 fraud or error.

### **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 cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County, Illinois, as of November 30, 2019, and the respective changes in cash basis financial position, thereof, for the year then ended in accordance with the cash basis of accounting 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 cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Montgomery County, Illinois' basic financial statements. The budgetary comparison schedules and combining and individual fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relates 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 are fairly stated in all material respects in relation to basic financial statements as a whole.

The budgetary comparison schedules have not been subject 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.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **TBD**, on our consideration of Montgomery County, 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 the effectiveness of Montgomery County, Illinois' 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 Montgomery County, Illinois', internal control over financial reporting and compliance.

Litchfield, Illinois

**TBD**

# MONTGOMERY COUNTY, ILLINOIS

Draft

## STATEMENT OF NET POSITION - CASH BASIS

November 30, 2019

	Governmental activities
ASSETS	
Cash	\$ 18,079,446
Notes receivable	74,979
Total assets	<u>\$ 18,154,425</u>
NET POSITION	
Restricted for:	
Employee benefits	\$ 2,600,047
Property and liability insurance	1,302,879
Public health	1,235,531
Transportation	3,202,844
Public safety	298,980
Judiciary	1,703,037
Unrestricted	<u>7,811,107</u>
Total net position	<u>\$ 18,154,425</u>

See notes to financial statements.

## MONTGOMERY COUNTY, ILLINOIS

### STATEMENT OF ACTIVITIES - CASH BASIS

Year ended November 30, 2019

Function/Program	Expenses	Program revenues			Net (expense) revenue and change in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Total governmental activities
Governmental activities					
General government	\$ 5,799,883	\$ 383,288	\$ 126,070	\$ -	\$ (5,290,525)
Public safety	3,404,366	1,079,443	388,407	-	(1,936,516)
Health and welfare	3,353,712	149,918	2,316,079	-	(887,715)
Transportation	2,866,396	389,973	1,048,574	-	(1,427,849)
Judiciary and court-related	1,808,240	1,189,013	448,163	-	(171,064)
Total governmental activities	<u>\$ 17,232,597</u>	<u>\$ 3,191,635</u>	<u>\$ 4,327,293</u>	<u>\$ -</u>	(9,713,669)
General revenues					
Taxes					
Property					
					5,078,303
Sales					
					1,699,778
Income and replacement					
					1,093,688
Real estate transfer					
					122,846
Motor fuel					
					511,557
Video gaming					
					1,479
Investment income					
					173,927
Other					
					660,117
Total general revenues					<u>9,341,695</u>
CHANGE IN NET POSITION					(371,974)
Net position at December 1, 2018					<u>18,526,399</u>
Net position at November 30, 2019					<u>\$ 18,154,425</u>

See notes to financial statements.

## MONTGOMERY COUNTY, ILLINOIS

### BALANCE SHEET - CASH BASIS - GOVERNMENTAL FUNDS

November 30, 2019

	General Fund	Public Health Fund	Coal Royalties Fund	Emergency Telephone System Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 2,235,615	\$ 1,414,277	\$ 4,036,236	345,230	\$ 10,048,088	\$ 18,079,446
Notes receivable	74,979	-	-	-	-	74,979
Due from other funds	-	-	50,000	-	-	50,000
Total assets	<u>\$ 2,310,594</u>	<u>\$ 1,414,277</u>	<u>\$ 4,086,236</u>	<u>\$ 345,230</u>	<u>\$ 10,048,088</u>	<u>\$ 18,204,425</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
FUND BALANCES						
Nonspendable	74,979	-	-	-	-	74,979
Restricted	-	-	-	295,230	10,048,088	10,343,318
Committed	160,279	-	4,086,236	-	-	4,246,515
Assigned	362,591	1,414,277	-	-	-	1,776,868
Unassigned	1,712,745	-	-	-	-	1,712,745
Total fund balances	<u>2,310,594</u>	<u>1,414,277</u>	<u>4,086,236</u>	<u>295,230</u>	<u>10,048,088</u>	<u>18,154,425</u>
Total liabilities and fund balances	<u>\$ 2,310,594</u>	<u>\$ 1,414,277</u>	<u>\$ 4,086,236</u>	<u>\$ 345,230</u>	<u>\$ 10,048,088</u>	<u>\$ 18,204,425</u>

See notes to financial statements.



## MONTGOMERY COUNTY, ILLINOIS

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS Year ended November 30, 2019

	General Fund	Public Health Fund	Coal Royalties Fund	Emergency Telephone System Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 3,655,882	\$ 590,587	\$ -	\$ -	\$ 4,261,182	\$ 8,507,651
Intergovernmental	1,583,595	2,312,479	-	-	1,058,774	4,954,848
Licenses, fees and fines	1,633,403	140,496	-	497,309	920,427	3,191,635
Interest	12,661	7,293	85,038	2,140	66,795	173,927
Miscellaneous	334,304	8,388	96,172	-	221,253	660,117
Total revenues	7,219,845	3,059,243	181,210	499,449	6,528,431	17,488,178
Expenditures						
Current						
General government	2,844,400	-	683,569	-	2,349,828	5,877,797
Public safety	2,900,618	-	70,237	433,511	-	3,404,366
Health and welfare	-	2,674,278	-	-	679,434	3,353,712
Transportation	-	-	-	-	2,866,396	2,866,396
Judiciary and court-related	1,234,602	-	-	-	573,638	1,808,240
Capital outlay	-	38,471	370,411	-	140,759	549,641
Total expenditures	6,979,620	2,712,749	1,124,217	433,511	6,610,055	17,860,152
Revenues over (under) expenditures	240,225	346,494	(943,007)	65,938	(81,624)	(371,974)
Other financing sources (uses)						
Transfers in	139,042	-	-	-	-	139,042
Transfers out	-	-	(67,042)	-	(72,000)	(139,042)
Total other financing sources (uses)	139,042	-	(67,042)	-	(72,000)	-
NET CHANGE IN FUND BALANCE	379,267	346,494	(1,010,049)	65,938	(153,624)	(371,974)
Fund balances at December 1, 2018	1,931,327	1,067,783	5,096,285	229,292	10,201,712	18,526,399
Fund balances at November 30, 2019	\$ 2,310,594	\$ 1,414,277	\$ 4,086,236	\$ 295,230	\$ 10,048,088	\$ 18,154,425

See notes to financial statements.

**MONTGOMERY COUNTY, ILLINOIS****STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS -  
AGENCY FUNDS****November 30, 2019**

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**ASSETS**

Cash and temporary investments	<u><u>\$ 1,747,055</u></u>
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**LIABILITIES**

Due to others	<u><u>\$ 1,747,055</u></u>
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See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Montgomery County (the County) was established in 1821. The County is governed by a board consisting of 21 persons, three elected from each of the seven districts. Board members are elected to four-year terms. Montgomery County government provides a number of services to the citizens of Montgomery County. These include law enforcement and administration of the criminal justice system, administration of consolidated elections, property tax records and tax collection for all taxing bodies, maintenance of county roads, bridges and highways, and the provision of health services.

These financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board (GASB).

**Financial Reporting Entity**

The financial reporting entity must include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, there are no component units which are required to be included in the accompanying financial statements.

The County's board members are responsible for appointing members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. The County Board appoints board members to the following: Public Building Commission, Montgomery County Housing, some drainage districts in Montgomery County, all fire protection districts in Montgomery County, Abandoned Cemetery, Ambulance, Board of Review, Economic Development Corporation, Airport Authority, and West Central Planning Workforce Investment.

**Basis of Presentation****Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity, except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The County has no business-type activities.

**NOTES TO FINANCIAL STATEMENTS**

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The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function.

The County does not allocate indirect costs. Program revenues include charges paid by the recipients of goods and services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures. The emphasis is placed on major funds. Each major fund is presented in a separate column while nonmajor funds, if applicable, are aggregated and presented in a single column.

The funds of the financial reporting entity are described below:

**Governmental Funds****General Fund**

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois.

**Public Health Fund**

The County Health Fund accounts for a county-wide property tax levy and federal and state grants for operating the Montgomery County Health Department, and the costs of services provided to the public through the department.

**Coal Royalties Fund**

This fund is used to account for royalties from coal mined at Deer Run Mine located in Montgomery County.

**NOTES TO FINANCIAL STATEMENTS**

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**Emergency Telephone System Fund**

This fund is used to account for the billing of telephone subscribers for an emergency telephone number “911” system and to maintain certain personnel, equipment, and training costs.

**Fiduciary Funds**

**Agency Funds**

These funds account for assets that the County holds in a fiduciary capacity or as an agent for individuals, private organizations, or other governmental units. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for the operations of the County Treasurer and County Clerk and other agency operations.

**Basis of Accounting**

The financial statements are prepared using a cash basis of accounting. This basis of accounting recognizes assets, net position/fund balance, revenues, and expenditures when they result from cash transactions except that the purchase of investments and loans granted by the Revolving Loan Fund are recorded as assets. Interfund loans are also reported as assets and liabilities. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable and compensated absences) and certain expenses (such as expenses for goods or services received but not yet paid) are not recorded in these financial statements.

**Cash and Investments**

The County Treasurer maintains a cash and investment pool that is available for use by all funds, except certain restricted special revenue and agency funds. Interest income earned is allocated to the contributing funds based on each fund’s proportionate share of funds invested on a monthly basis. Investments, if any, are carried at fair value.

**Interfund Activity**

Interfund activity, if any, within and among the governmental and fiduciary fund categories is reported as follows in the fund financial statements:

Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures.

**NOTES TO FINANCIAL STATEMENTS**

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Interfund reimbursements - Repayments from funds responsible for certain expenditures to the funds that initially paid for them are reported as a reduction of expenditures.

Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Interfund activity has been eliminated in the government-wide financial statements.

**Net Position**

In the government-wide financial statements, equity is classified as net position. Net position is reported as restricted when there are constraints imposed on its use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments. The remaining balance of net position is reported as unrestricted. The County first utilizes restricted resources to finance qualifying activities.

**Fund Balances – Governmental Funds**

In the governmental fund financial statements, equity is classified as fund balance. Governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources or by constitutional provision or enabling legislations.

Committed – includes amounts that can only be used for specific purposes determined by an ordinance of the County Board. Commitments may be modified or rescinded only through resolutions approved by the Board.

Assigned – includes amounts that the County intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can be expressed by the County Board or by an official or body to which the County Board delegates the authority.

Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, a negative fund balance may be reported.

**NOTES TO FINANCIAL STATEMENTS**

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When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions. The details of the fund balances are disclosed in Note 6.

**Property Taxes**

Montgomery County property is assessed as of January 1 of each year by the Township Assessors. The values are adjusted by various percentages according to the type of property (residential, commercial, etc.). The assessed values are equalized by the Illinois Department of Revenue to ensure uniformity of property assessments throughout the state. The assessed valuation for the calendar year 2018 was \$439,229,950.

Taxes levied in one year become due and payable in two installments during the following year. The first installment is due no later than June 1 and the second installment is due no later than September 1. A lien on taxable property is effective thirty days after the second installment due date. Property taxes are collected by the Montgomery County Treasurer who periodically remits to each taxing unit its respective share of the collections. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within applicable funds.

The tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2018 for purposes of local taxation was as follows:

General Corporate	\$0.19733
I.M.R.F.	0.19353
County Highway	0.09745
Bridges	0.04873
Community Mental Health	0.14617
Federal Aid Matching	0.04873
Public Health	0.12668
Liability Insurance	0.12295
Social Security	0.12295
Veteran's Assistance	0.01002
Senior Citizens	0.02437
	<hr/>
Total	<u>\$1.13891</u>

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 2 - CASH**

At November 30, 2019 the County's deposits were fully insured by federal depository insurance or collateralized with securities held in the County's name.

**NOTE 3 - COAL ROYALTIES**

The County entered into an agreement with Colt, LLC, a West Virginia limited liability company, and Colt Coal Company, Inc. a West Virginia corporation, in regards to coal mined at the Deer Run Mine located in Montgomery County, Illinois. The County will receive a production royalty of two percent of the F.O.B. Mine Average Gross Realization per ton of coal.

**NOTE 4 - INTERFUND BALANCES AND TRANSFERS**

The Coal Royalties Fund loaned \$50,000 to the Emergency Telephone System Fund. The balance is expected to be repaid within one year.

Fund transfers for the year ended November 30, 2019 are as follows:

	Transfers out			Total
	General Fund	Coal Royalties Fund	Nonmajor Funds	
Transfers in				
General Fund	\$ -	\$ 67,042	\$ 72,000	\$ 139,042

Transfers are made from the Coal Royalties Fund to the General Fund annually to finance general County operations in accordance with a County resolution. Transfers are also used to move revenues from the fund that State statute or the budget requires to collect them to the fund that State statute or budget requires them to be expended.



## NOTES TO FINANCIAL STATEMENTS

## NOTE 5 - FUND BALANCES

Amounts for specific purposes by fund balance classifications for the year ended November 30, 2019, are as follows:

	General Fund	Other Major Funds	Nonmajor Governmental Funds	Total
Nonspendable				
Notes receivable	\$ 74,979	\$ -	\$ -	\$ 74,979
Restricted				
Infrastructure repairs and improvements	-	-	3,202,844	3,202,844
Health	-	-	1,235,531	1,235,531
Public safety	-	295,230	3,750	298,980
Court-related matters	-	-	1,703,037	1,703,037
Insurance	-	-	1,302,879	1,302,879
Employee benefits	-	-	2,600,047	2,600,047
	-	295,230	10,048,088	10,343,318
Committed				
Future capital outlay projects	-	4,086,236	-	4,086,236
Revolving loans	160,279	-	-	160,279
	160,279	4,086,236	-	4,246,515
Assigned				
Health department	-	1,414,277	-	1,414,277
Employee health insurance	311,821	-	-	311,821
Public safety	48,208	-	-	48,208
Court-related matters	357	-	-	357
Other	2,205	-	-	2,205
	362,591	1,414,277	-	1,776,868
Unassigned				
General government	1,712,745	-	-	1,712,745
	<u>\$ 2,310,594</u>	<u>\$ 5,795,743</u>	<u>\$ 10,048,088</u>	<u>\$ 18,154,425</u>

## NOTE 6 - PENSION PLAN

## Plan Description

The County's defined benefit pension plan for regular 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 a multi-employer public pension fund. A summary of IMRF's pension benefits is provided below. 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

**NOTES TO FINANCIAL STATEMENTS**

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financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast 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. The Elected County Official (ECO) plan is for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**NOTES TO FINANCIAL STATEMENTS**

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**Contributions**

As set by statute, the County's RP members are required to contribute 4.5% of their annual covered salary and SLEP and ECO members are required to contribute 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2019 were 9.17% for regular members, 10.70% for SLEP, and 35.50% for ECO. For the fiscal year ended November 30, 2019, contributions to the regular plan, SLEP plan and ECO plans were \$505,320, \$99,181 and \$31,568, respectively. The County made an additional contribution to the plan of \$750,000 during 2019. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**NOTE 7 - 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 natural disasters; and net income losses for which the County carries insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is insured by the Illinois Counties Risk Management Trust through which property, general liability, automobile liability, crime, boiler and machinery, and workers' compensation coverage is provided in excess of specified limits.

The County pays all elected officials' bond by statute.

**NOTE 8 - TAX ABATEMENTS**

As of November 30, 2019, the County provides tax abatements on real property located in the Montgomery County Enterprise Zone. County wide tax revenues were reduced by \$286,818 during 2019 as a result of the tax abatement, of which the County's share was \$36,867.

**NOTE 9 – LITIGATION**

Various claims and lawsuits are pending against the County. In the opinion of the County, the potential loss on all claims and lawsuits, if any, will not be material to the County's financial statements taken as a whole.

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 10 – RELATED PARTY TRANSACTIONS**

A County Board Member is the Vice President of an engineering firm located in Hillsboro, IL. During the year ended November 30, 2019, the County made payments to the engineering firm of approximately \$81,000.

**NOTE 11 - EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the year ended November 30, 2019, expenditures exceeded legally adopted budgets as follows:

<u>Fund</u>	<u>Department</u>	<u>Expenditures in excess of budget</u>
General Fund	Economic and Infrastructure Development	\$ 3,837
General Fund	EMA	14,540
General Fund	Information System	4,193
General Fund	Solid Waste	793
Coroner's	-----	27
Treasurers' Automation	-----	877
Separation Maintenance and Child Support	-----	121
Pet Population	-----	1,001
Drug Test	-----	264

**NOTE 12 – SUBSEQUENT EVENTS**

In December 2019, a novel strain of coronavirus, COVID-19, was reported in Wuhan, China. The World Health Organization has declared the COVID-19 outbreak to constitute a “Public Health Emergency of International Concern.” The extent of the impact of COVID-19 on the County's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our residents, businesses, employees and vendors all of which are uncertain and cannot be determined at this time.

**MONTGOMERY COUNTY, ILLINOIS**

Draft

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Revenues				
Taxes				
Sales	\$ 1,520,000	\$ 1,520,000	\$ 1,449,917	\$ (70,083)
Income	800,000	800,000	816,392	16,392
Replacement	62,000	62,000	59,407	(2,593)
Property	1,162,700	1,162,700	1,205,841	43,141
Real estate transfers	125,000	125,000	122,846	(2,154)
Video gaming	1,700	1,700	1,479	(221)
Total taxes	3,671,400	3,671,400	3,655,882	(15,518)
Interest, costs and penalties - net	2,500	2,500	9,909	7,409
Fines and fees				
Geographic Information System	85,000	85,000	81,180	(3,820)
County Clerk	180,000	180,000	160,323	(19,677)
Child Support Administration	10,000	10,000	4,629	(5,371)
Supervisor of Assessments	10,000	10,000	10,000	-
Coroner	6,000	6,000	-	(6,000)
State's Attorney	520,000	520,000	390,528	(129,472)
Circuit Clerk	230,000	230,000	273,214	43,214
Public Defender	6,000	6,000	3,974	(2,026)
Sheriff	360,635	360,635	379,401	18,766
Total fines and fees	1,407,635	1,410,635	1,303,249	(107,386)
Licenses and fees				
Liquor and gaming	3,150	3,150	2,550	(600)
Other revenues				
Miscellaneous revenues, refunds and reimbursements from other departments	45,983	45,983	261,084	215,101
Indemnity	10,000	10,000	4,120	(5,880)
Tax sale automation	-	-	9,540	9,540
Total other revenues	55,983	55,983	274,744	218,761

**MONTGOMERY COUNTY, ILLINOIS**

Draft

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Reimbursed Expenditures				
Help Americans Vote Act	\$ 7,800	\$ 7,800	\$ 10,535	\$ 2,735
Sheriff reimbursements	286,232	286,232	302,425	16,193
Supervisor of Assessments	31,264	31,264	31,517	253
Election judges	12,240	12,240	11,340	(900)
State's Attorney, assistants and violent crime	170,323	170,323	151,431	(18,892)
Gas and oil reimbursement	2,000	2,000	1,242	(758)
Probation	252,624	252,624	193,192	(59,432)
Ambulance	56,800	56,800	53,686	(3,114)
Cybersecurity	65,000	65,000	22,464	(42,536)
Public defender	101,082	101,082	103,540	2,458
Safety grants	39,785	39,785	40,014	229
EMA reimbursements	27,364	27,364	34,654	7,290
EMA grants	42,442	42,442	-	(42,442)
Total reimbursed expenditures	1,094,956	1,094,956	956,040	(138,916)
Total revenues	6,235,624	6,238,624	6,202,374	(36,250)
Expenditures				
General Government				
Building and Grounds				
Salaries	34,632	34,632	34,632	-
Other	282,050	282,050	254,252	27,798
Total building and grounds	316,682	316,682	288,884	27,798
County Clerk				
Salaries	115,256	115,256	111,394	3,862
Other	9,850	9,850	8,420	1,430
Total County Clerk	125,106	125,106	119,814	5,292
Treasurer				
Salaries	194,052	194,052	173,332	20,720
Other	12,200	12,200	7,304	4,896
Total Treasurer	206,252	206,252	180,636	25,616
Coroner				
Salaries	44,147	44,147	43,647	500
Other	55,700	55,700	52,102	3,598
Total Coroner	99,847	99,847	95,749	4,098
Regional Office of Education				
Salaries	27,486	27,486	27,486	-
Other	12,542	12,542	12,542	-
Total Regional Office of Education	40,028	40,028	40,028	-

## MONTGOMERY COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Supervisor of Assessments				
Salaries	\$ 167,472	\$ 167,472	\$ 166,249	\$ 1,223
Other	55,150	55,150	8,477	46,673
Total Supervisor of Assessments	222,622	222,622	174,726	47,896
Board of Review				
Salaries	33,994	33,994	23,728	10,266
Other	2,000	2,000	525	1,475
Total Board of Review	35,994	35,994	24,253	11,741
County Board Office				
Salary - County Board Chairman	6,000	6,000	6,000	-
Other	80,350	80,350	73,682	6,668
Total County Board Office	86,350	86,350	79,682	6,668
Information System				
Salaries	92,535	92,535	105,231	(12,696)
Other	46,120	46,120	37,617	8,503
Total Information System	138,655	138,655	142,848	(4,193)
Election				
Salaries	7,000	7,000	5,227	1,773
Other	155,915	155,915	121,204	34,711
Total Election	162,915	162,915	126,431	36,484
Economic and Infrastructure Development				
Trail maintenance	22,500	22,500	26,337	(3,837)
General Administrative				
Other	700,665	700,665	647,819	52,846
Geographic Information System				
Salaries	38,000	38,000	38,637	(637)
Other	26,513	26,513	21,130	5,383
Total Geographic Information System	64,513	64,513	59,767	4,746

**MONTGOMERY COUNTY, ILLINOIS**

Draft

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Coordinated Services				
Salaries	\$ 54,581	\$ 54,581	\$ 40,732	\$ 13,849
Other	4,600	4,600	5,937	(1,337)
Total Coordinated Services	59,181	59,181	46,669	12,512
Solid Waste				
Salaries	42,661	42,661	43,481	(820)
Other	3,350	3,350	3,323	27
Total Solid Waste	46,011	46,011	46,804	(793)
Total General Government	2,327,321	2,327,321	2,100,447	226,874
Judiciary and Court-Related				
Montgomery County Judge's Office				
Salaries	1,200	1,200	1,109	91
Other	2,200	2,200	1,828	372
Total Montgomery County Judge's Office	3,400	3,400	2,937	463
State's Attorney Office				
Salaries	342,395	342,395	351,764	(9,369)
Other	45,475	45,475	24,273	21,202
Total State's Attorney Office	387,870	387,870	376,037	11,833
Circuit Clerk's Office				
Salaries	241,855	241,855	231,708	10,147
Other	9,000	9,000	4,663	4,337
Total Circuit Clerk's Office	250,855	250,855	236,371	14,484
Probation Office				
Salaries	307,557	307,557	303,796	3,761
Other	34,125	34,125	17,588	16,537
Total Probation Office	341,682	341,682	321,384	20,298



**MONTGOMERY COUNTY, ILLINOIS**

Draft

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Public Defender				
Salaries	\$ 176,364	\$ 176,364	\$ 177,725	\$ (1,361)
Other	3,675	3,675	1,193	2,482
Total Public Defender	180,039	180,039	178,918	1,121
Jury and Jurors				
Other	15,500	15,500	7,006	8,494
Court Appointed				
Other	118,000	118,000	111,560	6,440
Total Judiciary and Court-Related	1,297,346	1,297,346	1,234,213	63,133
Public Safety				
Sheriff				
Salaries	2,191,908	2,191,908	2,111,747	80,161
Other	311,750	311,750	366,654	(54,904)
Total Sheriff	2,503,658	2,503,658	2,478,401	25,257
EMA				
Salaries	35,852	35,852	52,504	(16,652)
Other	15,100	15,100	12,988	2,112
Total EMA	50,952	50,952	65,492	(14,540)
Ambulance				
Salaries	48,900	48,900	47,831	1,069
Other	10,250	10,250	6,528	3,722
Total Ambulance	59,150	59,150	54,359	4,791
Total Public Safety	2,613,760	2,613,760	2,598,252	15,508

**MONTGOMERY COUNTY, ILLINOIS**

Draft

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
GENERAL FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Total expenditures	\$ 6,238,427	\$ 6,238,427	\$ 5,932,912	\$ 305,515
Excess (deficiency) of revenues over expenditures	(2,803)	197	269,462	269,265
Other financing sources				
Transfers in	140,000	140,000	40,000	(100,000)
Net change in fund balance	<u>\$ 137,197</u>	<u>\$ 140,197</u>	309,462	<u>\$ 169,265</u>
Fund balance at December 1, 2018			<u>1,403,283</u>	
Fund balance at November 30, 2019			<u>\$ 1,712,745</u>	
Budgetary basis fund balance			\$ 1,712,745	
Adjustments to reconcile the cash basis and budgetary basis statements:				
Other funds combined with General Fund for GAAP reporting				
Revolving Loan Fund			235,258	
Employees Insurance Fund			311,821	
Sheriff's Funds			48,019	
State's Attorney Fund			357	
Supervisors of Assessments Imprest Fund			500	
Coordinated Services Fund			1,205	
Treasurer's Computer Fund			500	
Animal Control Fund			19	
Pet Population Fund			<u>170</u>	
Cash basis fund balance			<u>\$ 2,310,594</u>	

See notes to supplementary information.

# MONTGOMERY COUNTY, ILLINOIS

Draft

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL - PUBLIC HEALTH FUND - UNAUDITED Year ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Revenues				
Replacement taxes	\$ 25,000	\$ 25,000	\$ 35,881	\$ 10,881
Property taxes	556,400	556,400	554,706	(1,694)
Intergovernmental	2,461,719	2,461,719	2,312,479	(149,240)
Fees	135,300	135,300	140,496	5,196
Interest	3,000	3,000	7,293	4,293
Miscellaneous	3,000	3,000	8,388	5,388
Total revenues	3,184,419	3,184,419	3,059,243	(125,176)
Expenditures				
Current				
Health and welfare	3,057,772	3,057,772	2,674,278	383,494
Capital outlay	100,000	100,000	38,471	61,529
Total expenditures	3,157,772	3,157,772	2,712,749	445,023
Net change in fund balance	\$ 26,647	\$ 26,647	346,494	\$ 319,847
Fund balance at December 1, 2018			1,067,783	
Fund balance at November 30, 2019			\$ 1,414,277	

See notes to supplementary information.

## MONTGOMERY COUNTY, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
COAL ROYALTIES FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Revenues				
Interest	\$ 32,000	\$ 32,000	\$ 85,038	\$ 53,038
Miscellaneous	-	-	96,172	96,172
Total revenues	32,000	32,000	181,210	149,210
Expenditures				
Current				
General government	685,600	685,600	683,569	2,031
Public safety	70,000	70,000	70,237	(237)
Capital outlay	400,000	400,000	370,411	29,589
Total expenditures	1,155,600	1,155,600	1,124,217	31,383
Revenues under expenditures	(1,123,600)	(1,123,600)	(943,007)	180,593
Other financing uses				
Transfers out	(290,000)	(290,000)	(67,042)	222,958
Net change in fund balance	<u>\$ (1,413,600)</u>	<u>\$ (1,413,600)</u>	(1,010,049)	<u>\$ 403,551</u>
Fund balance at December 1, 2018			<u>5,096,285</u>	
Fund balance at November 30, 2019			<u>\$ 4,086,236</u>	

See notes to supplementary information.

## MONTGOMERY COUNTY, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL -  
EMERGENCY TELEPHONE SYSTEM FUND - UNAUDITED  
Year ended November 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget - Favorable (Unfavorable)
Revenues				
Fees	\$ 439,900	\$ 439,900	\$ 497,309	\$ 57,409
Interest	1,200	1,200	2,140	940
Other	10,000	10,000	-	(10,000)
Total revenues	451,100	451,100	499,449	48,349
Expenditures				
Current				
Public safety	448,790	448,790	433,511	15,279
Net change in fund balance	<u>\$ 2,310</u>	<u>\$ 2,310</u>	65,938	<u>\$ 63,628</u>
Fund balance at December 1, 2018			<u>229,292</u>	
Fund balance at November 30, 2019			<u>\$ 295,230</u>	

See notes to supplementary information.

**NOTES TO BUDGETARY COMPARISON SCHEDULES**

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**NOTE 1 - BUDGETARY INFORMATION**

All funds, except agency funds, require legally adopted budgets. The County prepares its budget on the cash basis of accounting. The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) Officeholders prepare their budget requirements.
- b) Officeholders meet with the various committees and discuss and revise, if necessary, their original budget amounts.
- c) The various committees of the Board present the revised budget requests to the Finance Committee for final revision.
- d) The budget goes on public display with a public meeting to obtain taxpayers comments and review additional requests for changes.
- e) The appropriated budget is legally enacted through the passage of an appropriation ordinance by the Board in November. The majority of a quorum is necessary for passage.
- f) After the adoption of the county budget, transfers of appropriations may be made without a vote of the board; however, transfers of appropriations affecting personnel and capital may be made at any meeting of the board by a two-thirds vote of all the members, provided for any type of transfer that the total amount appropriated for the fund is not affected.
- g) At any point following the adoption of the annual budget, if the county board determines that revenue to be received totals an amount substantially less than that projected at the time of adoption of the annual budget, the County board may by two-thirds vote of all members, adopt an amended budget.
- h) Appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the board by a two-thirds vote of all the members.
- i) All unexpended appropriations lapse at year-end, requiring appropriation the following year.
- j) The legal level of budgetary control is by fund and by department within the General Fund.

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING BALANCE SHEET - CASH BASIS - GENERAL FUND

November 30, 2019

	General Fund	Revolving Loan Fund	Employees Insurance Fund	Sheriff's Funds	State's Attorney Fund	Supervisor of Assessments Imprest Fund	Coordinated Services Imprest Fund	Treasurer's Computer Fund	Recycling Fund	Animal Control Fund	Pet Population Fund	Total General Fund
ASSETS												
Cash	\$ 1,712,745	\$ 160,279	\$ 311,821	\$ 48,019	\$ 357	\$ 500	\$ 1,205	\$ 500	\$ -	\$ 19	\$ 170	\$ 2,235,615
Notes receivable	-	74,979	-	-	-	-	-	-	-	-	-	74,979
Total assets	<u>\$ 1,712,745</u>	<u>\$ 235,258</u>	<u>\$ 311,821</u>	<u>\$ 48,019</u>	<u>\$ 357</u>	<u>\$ 500</u>	<u>\$ 1,205</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 170</u>	<u>\$ 2,310,594</u>
FUND BALANCES												
Nonspendable	\$ -	\$ 74,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,979
Committed	-	160,279	-	-	-	-	-	-	-	-	-	160,279
Assigned	-	-	311,821	48,019	357	500	1,205	500	-	19	170	362,591
Unassigned	<u>1,712,745</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,712,745</u>
Total fund balances	<u>\$ 1,712,745</u>	<u>\$ 235,258</u>	<u>\$ 311,821</u>	<u>\$ 48,019</u>	<u>\$ 357</u>	<u>\$ 500</u>	<u>\$ 1,205</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 170</u>	<u>\$ 2,310,594</u>

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - GENERAL FUND Year ended November 30, 2019

	General Fund	Revolving Loan Fund	Employees Insurance Fund	Sheriff's Funds	State's Attorney Fund	Supervisor of Assessments Imprest Fund	Coordinated Services Imprest Fund	Treasurer's Computer Fund	Recycling Fund	Animal Control Fund	Pet Population Fund	Eliminations	Total General Fund
Revenues													
Taxes	\$ 3,655,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,655,882
Intergovernmental	956,040	-	987,186	-	-	-	-	-	-	-	-	(359,631)	1,583,595
Licenses, fees and fines	1,305,799	-	-	198,104	265	1,273	4,177	981	55,852	62,112	4,840	-	1,633,403
Interest	9,909	954	1,783	-	-	-	-	-	-	-	15	-	12,661
Miscellaneous	274,744	-	2,430	-	-	-	-	-	57,130	-	-	-	334,304
Total revenues	6,202,374	954	991,399	198,104	265	1,273	4,177	981	112,982	62,112	4,855	(359,631)	7,219,845
Expenditures													
Current													
General government	2,100,447	-	915,513	-	-	1,158	3,045	985	182,883	-	-	(359,631)	2,844,400
Public safety	2,598,252	-	-	191,741	-	-	-	-	-	103,624	7,001	-	2,900,618
Judiciary and court-related	1,234,213	-	-	-	389	-	-	-	-	-	-	-	1,234,602
Total expenditures	5,932,912	-	915,513	191,741	389	1,158	3,045	985	182,883	103,624	7,001	(359,631)	6,979,620
Revenues over (under) expenditures	269,462	954	75,886	6,363	(124)	115	1,132	(4)	(69,901)	(41,512)	(2,146)	-	240,225
Other financing sources													
Transfers in	40,000	-	-	-	-	-	-	-	67,042	32,000	-	-	139,042
NET CHANGE IN FUND BALANCE	309,462	954	75,886	6,363	(124)	115	1,132	(4)	(2,859)	(9,512)	(2,146)	-	379,267
Fund balances at December 1, 2018	1,403,283	234,304	235,935	41,656	481	385	73	504	2,859	9,531	2,316	-	1,931,327
Fund balances at November 30, 2019	\$ 1,712,745	\$ 235,258	\$ 311,821	\$ 48,019	\$ 357	\$ 500	\$ 1,205	\$ 500	\$ -	\$ 19	\$ 170	\$ -	\$ 2,310,594



## MONTGOMERY COUNTY, ILLINOIS

### COMBINING BALANCE SHEET - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue Funds							
	Social Security Fund	Senior Citizens Fund	Property and Liability Insurance Fund	Drug Asset Forfeiture Fund	Hotel Operators Fund	Veterans Assistance Fund	County Highway Fund	Probation Fund
ASSETS								
Cash	<u>1,114,778</u>	<u>\$ 160,923</u>	<u>\$ 1,302,879</u>	<u>\$ 3,750</u>	<u>\$ 46,972</u>	<u>\$ 170,913</u>	<u>\$ 940,600</u>	<u>\$ 830</u>
FUND BALANCES								
Restricted	<u>\$ 1,114,778</u>	<u>\$ 160,923</u>	<u>\$ 1,302,879</u>	<u>\$ 3,750</u>	<u>\$ 46,972</u>	<u>\$ 170,913</u>	<u>\$ 940,600</u>	<u>\$ 830</u>

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## MONTGOMERY COUNTY, ILLINOIS

### COMBINING BALANCE SHEET - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

		Special Revenue Funds							
		County Aid to Bridges Fund	Probation Fee Fund	Record Keeping Improvement Fund	Treasurers Automation Fund	Animal Control Vanek Estate Fund	Coroner's Fund	Township Bridge Program Fund	Electronic Citation Fund
ASSETS									
Cash		\$ 929,031	\$ 315,043	\$ 360,967	\$ 7,966	\$ 397,415	\$ 40,726	\$ 256,343	\$ 11,932
FUND BALANCES									
Restricted		\$ 929,031	\$ 315,043	\$ 360,967	\$ 7,966	\$ 397,415	\$ 40,726	\$ 256,343	\$ 11,932

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## MONTGOMERY COUNTY, ILLINOIS

### COMBINING BALANCE SHEET - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue Funds						
	Document Storage Fund	Victim Impact Fund	Clerk Automation Fund	Drug Court Fund	County Court Fund	State's Attorney Automation Fund	County Drug Fund
ASSETS							
Cash	\$ 218,391	\$ 6,874	\$ 121,067	\$ 46,574	\$ 96,067	\$ 15,398	\$ 94
FUND BALANCES							
Restricted	\$ 218,391	\$ 6,874	\$ 121,067	\$ 46,574	\$ 96,067	\$ 15,398	\$ 94

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## MONTGOMERY COUNTY, ILLINOIS

### COMBINING BALANCE SHEET - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Law Library Fund	Separation Maintenance and Child Support	Drug Test Fund	County Motor Fuel Tax Fund	Federal Aid Matching	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund
ASSETS								
Cash	\$ 37,338	\$ 119,217	\$ 12,499	\$ 193,485	\$ 836,413	\$ 465,554	\$ 130	\$ 1,485,269
FUND BALANCES								
Restricted	\$ 37,338	\$ 119,217	\$ 12,499	\$ 193,485	\$ 836,413	\$ 465,554	\$ 130	\$ 1,485,269
	\$ 10,048,088							

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS Year ended November 30, 2019

	Special Revenue Funds							
	Social Security Fund	Senior Citizens Fund	Property and Liability Insurance Fund	Drug Asset Forfeiture Fund	Hotel Operators Fund	Veterans Assistance Fund	County Highway Fund	Probation Fund
Revenues								
Taxes	\$ 585,785	\$ 106,692	\$ 538,272	\$ -	\$ -	\$ 43,868	\$ 455,970	\$ -
Intergovernmental	2,486	-	6,186	-	-	-	375,000	-
Licenses, fees and fines	-	-	-	-	18,550	-	36,040	1,089
Interest	6,267	569	5,953	31	261	1,159	3,215	-
Miscellaneous	-	-	-	-	-	-	182,961	-
Total revenues	594,538	107,261	550,411	31	18,811	45,027	1,053,186	1,089
Expenditures								
Current								
General government	501,374	84,899	309,254	1,000	9,191	-	-	-
Health and welfare	-	-	-	-	-	69,335	-	-
Transportation	-	-	-	-	-	-	431,757	-
Judiciary and court-related	-	-	-	-	-	-	-	1,112
Capital outlay	-	-	-	-	-	-	122,508	-
Total expenditures	501,374	84,899	309,254	1,000	9,191	69,335	554,265	1,112
Revenues over (under) expenditures	93,164	22,362	241,157	(969)	9,620	(24,308)	498,921	(23)
Other financing uses								
Transfers out	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	93,164	22,362	241,157	(969)	9,620	(24,308)	498,921	(23)
Fund balances at December 1, 2018	1,021,614	138,561	1,061,722	4,719	37,352	195,221	441,679	853
Fund balances at November 30, 2019	\$ 1,114,778	\$ 160,923	\$ 1,302,879	\$ 3,750	\$ 46,972	\$ 170,913	\$ 940,600	\$ 830

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS Year ended November 30, 2019

	Special Revenue Funds							
	County Aid to Bridges Fund	Probation Fee Fund	Record Keeping Improvement Fund	Treasurers Automation Fund	Animal Control Vanek Estate Fund	Coroner's Fund	Township Bridge Program Fund	Electronic Citation Fund
Revenues								
Taxes	\$ 228,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	573,916	-
Licenses, fees and fines	-	74,483	165,111	3,270	-	9,422	335,383	9,756
Interest	6,473	2,403	3,147	45	2,980	257	2,856	49
Miscellaneous	8,312	-	-	25	-	-	-	-
Total revenues	242,796	76,886	168,258	3,340	2,980	9,679	912,155	9,805
Expenditures								
Current								
General government	-	-	-	1,877	28,549	-	-	-
Health and welfare	-	-	-	-	-	8,627	-	-
Transportation	274,354	-	-	-	-	-	789,524	-
Judiciary and court-related	-	111,966	273,511	-	-	-	-	4,840
Capital outlay	-	6,200	-	-	7,119	-	-	-
Total expenditures	274,354	118,166	273,511	1,877	35,668	8,627	789,524	4,840
Revenues over (under) expenditures	(31,558)	(41,280)	(105,253)	1,463	(32,688)	1,052	122,631	4,965
Other financing sources (uses)								
Transfers out	-	-	-	-	(32,000)	-	-	-
NET CHANGE IN FUND BALANCE	(31,558)	(41,280)	(105,253)	1,463	(64,688)	1,052	122,631	4,965
Fund balances at December 1, 2018	960,589	356,323	466,220	6,503	462,103	39,674	133,712	6,967
Fund balances at November 30, 2019	\$ 929,031	\$ 315,043	\$ 360,967	\$ 7,966	\$ 397,415	\$ 40,726	\$ 256,343	\$ 11,932

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS Year ended November 30, 2019

	Special Revenue Funds						
	Document Storage Fund	Victim Impact Fund	Clerk Automation Fund	Drug Court Fund	County Court Fund	State's Attorney Automation Fund	County Drug Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses, fees and fines	51,342	1,319	32,792	6,862	64,279	3,935	51,111
Interest	1,264	38	800	315	647	98	2,087
Miscellaneous	-	-	-	-	-	-	6,200
Total revenues	52,606	1,357	33,592	7,177	64,926	4,033	59,398
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Judiciary and court-related	2,266	-	33,120	7,003	19,670	4,709	34,915
Capital outlay	-	-	3,555	-	1,377	-	-
Total expenditures	2,266	-	36,675	7,003	21,047	4,709	34,915
Revenues over (under) expenditures	50,340	1,357	(3,083)	174	43,879	(676)	24,483
Other financing sources (uses)							
Transfers out	-	-	-	-	(40,000)	-	-
NET CHANGE IN FUND BALANCE	50,340	1,357	(3,083)	174	3,879	(676)	24,483
Fund balances at December 1, 2018	168,051	5,517	124,150	46,400	92,188	16,074	308,167
Fund balances at November 30, 2019	\$ 218,391	\$ 6,874	\$ 121,067	\$ 46,574	\$ 96,067	\$ 15,398	\$ 332,650
							\$ 94

## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS Year ended November 30, 2019

	Special Revenue Funds								Total
	Law Library Fund	Separation Maintenance and Child Support	Drug Test Fund	County Motor Fuel Tax Fund	Federal Aid Matching	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Nonmajor Governmental Funds
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ 511,557	\$ 228,011	\$ 639,928	\$ -	\$ 923,088	\$ 4,261,182
Intergovernmental	-	-	-	99,658	-	-	-	1,528	1,058,774
Licenses, fees and fines	16,872	19,095	19,586	-	-	-	130	-	920,427
Interest	250	835	99	2,875	7,289	2,086	-	12,400	66,795
Miscellaneous	-	-	-	-	23,355	-	-	-	221,253
Total revenues	17,122	19,930	19,685	614,090	258,655	642,014	130	937,016	6,528,431
Expenditures									
Current									
General government	-	-	-	-	-	-	-	1,413,684	2,349,828
Health and welfare	-	-	-	-	-	601,472	-	-	679,434
Transportation	-	-	-	786,017	584,744	-	-	-	2,866,396
Judiciary and court-related	17,967	33,742	20,264	-	-	-	-	-	573,638
Capital outlay	-	-	-	-	-	-	-	-	140,759
Total expenditures	17,967	33,742	20,264	786,017	584,744	601,472	-	1,413,684	6,610,055
Revenues over (under) expenditures	(845)	(13,812)	(579)	(171,927)	(326,089)	40,542	130	(476,668)	(81,624)
Other financing sources (uses)									
Transfers out	-	-	-	-	-	-	-	-	(72,000)
NET CHANGE IN FUND BALANCE	(845)	(13,812)	(579)	(171,927)	(326,089)	40,542	130	(476,668)	(153,624)
Fund balances at December 1, 2018	38,183	133,029	13,078	365,412	1,162,502	425,012	-	1,961,937	10,201,712
Fund balances at November 30, 2019	\$ 37,338	\$ 119,217	\$ 12,499	\$ 193,485	\$ 836,413	\$ 465,554	\$ 130	\$ 1,485,269	\$ 10,048,088



## MONTGOMERY COUNTY, ILLINOIS

### COMBINING STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS

#### AGENCY FUNDS

November 30, 2019

	Circuit Clerk's Fund	County Clerk's Fund	Ambulance District and Civil Defense Funds	Commissary Fund	Township Motor Fuel Tax Fund	County Treasurer's Other Funds	Total
Assets							
Cash and temporary investments	<u>\$ 317,046</u>	<u>\$ 118,976</u>	<u>\$ 160,857</u>	<u>\$ 95,141</u>	<u>\$ 492,907</u>	<u>\$ 562,128</u>	<u>\$ 1,747,055</u>
Liabilities							
Due to others	<u>\$ 317,046</u>	<u>\$ 118,976</u>	<u>\$ 160,857</u>	<u>\$ 95,141</u>	<u>\$ 492,907</u>	<u>\$ 562,128</u>	<u>\$ 1,747,055</u>

## MONTGOMERY COUNTY, ILLINOIS

## CIRCUIT CLERK'S FUNDS

## STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS

Year ended November 30, 2019

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	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash and temporary investments	<u>\$ 374,775</u>	<u>\$ 2,331,155</u>	<u>\$ 2,388,884</u>	<u>\$ 317,046</u>
Liabilities				
Due to others	<u>\$ 374,775</u>	<u>\$ 2,331,155</u>	<u>\$ 2,388,884</u>	<u>\$ 317,046</u>

**MONTGOMERY COUNTY, ILLINOIS****COUNTY CLERK'S FUND****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS****Year ended November 30, 2019**


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	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	<u>\$ 109,908</u>	<u>\$ 1,423,309</u>	<u>\$ 1,414,241</u>	<u>\$ 118,976</u>
Liabilities				
Due to others	<u>\$ 109,908</u>	<u>\$ 1,423,309</u>	<u>\$ 1,414,241</u>	<u>\$ 118,976</u>

**MONTGOMERY COUNTY, ILLINOIS**

**AMBULANCE DISTRICTS AND CIVIL DEFENSE FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS**  
**Year ended November 30, 2019**

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	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	<u>\$ 140,569</u>	<u>\$ 1,570,035</u>	<u>\$ 1,549,747</u>	<u>\$ 160,857</u>
Liabilities				
Due to others	<u>\$ 140,569</u>	<u>\$ 1,570,035</u>	<u>\$ 1,549,747</u>	<u>\$ 160,857</u>

**MONTGOMERY COUNTY, ILLINOIS****COMMISSARY FUNDS****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS****Year ended November 30, 2019**


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	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	\$ 93,112	\$ 500,537	\$ 498,508	\$ 95,141
Liabilities				
Due to others	\$ 93,112	\$ 500,537	\$ 498,508	\$ 95,141

**MONTGOMERY COUNTY, ILLINOIS****TOWNSHIP MOTOR FUEL TAX FUND****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS****Year ended November 30, 2019**


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	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	\$ 456,404	\$ 1,549,377	\$ 1,512,874	492,907
Liabilities				
Due to others	\$ 456,404	\$ 1,549,377	\$ 1,512,874	\$ 492,907

## MONTGOMERY COUNTY, ILLINOIS

## COUNTY TREASURER'S OTHER FUNDS

## STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CASH BASIS

Year ended November 30, 2019

	Balance December 1, 2018	Additions	Deductions	Balance November 30, 2019
Drainage District Funds				
Assets				
Cash	\$ 410,117	\$ 208,612	\$ 200,659	\$ 418,070
Liabilities				
Due to drainage districts	\$ 410,117	\$ 208,612	\$ 200,659	\$ 418,070
Trustee Auction Escrow				
Assets				
Cash	\$ 3,037	\$ 42,551	\$ 14,296	\$ 31,292
Liabilities				
Due to others	\$ 3,037	\$ 42,551	\$ 14,296	\$ 31,292
County Treasurer Escheats Fund				
Assets				
Cash	\$ 94,710	\$ 636	\$ -	\$ 95,346
Liabilities				
Due to others	\$ 94,710	\$ 636	\$ -	\$ 95,346
Collectors Funds				
Assets				
Cash	\$ 800	\$ 39,511,821	\$ 39,495,201	\$ 17,420
Liabilities				
Due to taxing bodies	\$ 800	\$ 39,511,821	\$ 39,495,201	\$ 17,420
Total County Treasurer's Funds				
Assets				
Cash	\$ 508,664	\$ 39,763,620	\$ 39,710,156	\$ 562,128
Liabilities				
Due to others	\$ 508,664	\$ 39,763,620	\$ 39,710,156	\$ 562,128