

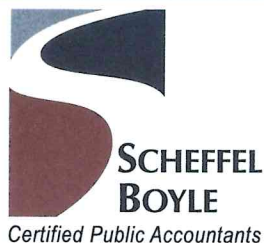
MONTGOMERY COUNTY, ILLINOIS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2021

**MONTGOMERY COUNTY, ILLINOIS
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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

March 22, 2022

INDEPENDENT AUDITOR'S REPORT

Montgomery County, Illinois
Montgomery County Board

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, 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 cash basis of accounting as described in Note 2; 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.

Auditor's 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 auditor's 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, 2021 and the respective changes in financial position for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis of Accounting

We draw attention to Note 2 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

Supplementary 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 supplementary information 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 supplementary information is 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2022, 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.



Alton, Illinois

MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF NET POSITION - CASH BASIS
NOVEMBER 30, 2021

	<u>Governmental</u>
ASSETS	
Cash and Cash Equivalents	\$ 22,600,228
Invested Cash	2,700,000
Note Receivable	17,301
Total Assets	\$ 25,317,529
 LIABILITIES	
Due to Others	\$ 60
Total Liabilities	\$ 60
 NET POSITION	
Restricted	
General	\$ 7,919,453
Public Health	1,041,484
Transportation	4,063,076
Public Safety	430,021
Judiciary	2,167,107
Unrestricted	9,696,328
Total Net Position	\$ 25,317,469
Total Liabilities and Net Position	\$ 25,317,529

The accompanying notes are an integral part of the financial statements.

EXHIBIT B

MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2021

Functions/Programs	Expenses	Charges for Services, Fees, and Licenses	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position Governmental Activities
Primary Government					
Government Activities:					
General Government	\$ 4,665,844	\$ 1,226,374	\$ 4,949,543		\$ 1,510,073
Judiciary and court-related	1,789,619	672,237			(1,117,382)
Public Safety	3,570,369	765,892			(2,804,477)
Health and Welfare	3,876,540	576,140	2,836,523		(463,878)
Public Transportation	2,393,338	8,381	54,000		(2,330,957)
Capital Outlay	165,732				(165,732)
Total Primary Government	\$ 16,461,442	\$ 3,249,023	\$ 7,840,066	\$ 0	\$ (5,372,353)
General Revenues:					
Taxes:					
Property Taxes					\$ 4,865,943
Sales and Use Tax					1,511,925
Income and Replacement Taxes					1,440,333
Real Estate Transfer					109,256
Motor Fuel					1,309,447
Interest					32,285
Other					2,109,621
Total General Revenues					\$ 11,378,810
Change in Net Position					\$ 6,006,457
Net Position, Beginning of Year					19,311,012
Net Position, End of Year					\$ 25,317,469

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

	General Fund	Public Health Fund	Coal Royalties Fund	Emergency Telephone System Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 2,401,767	\$ 2,335,763	\$ 2,258,858	\$ 430,021	\$ 2,750,916	\$ 12,422,903	\$ 22,600,228
Invested Cash		100,000	2,600,000				2,700,000
Notes Receivable	17,301						17,301
Total Assets	<u>\$ 2,419,068</u>	<u>\$ 2,435,763</u>	<u>\$ 4,858,858</u>	<u>\$ 430,021</u>	<u>\$ 2,750,916</u>	<u>\$ 12,422,903</u>	<u>\$ 25,317,529</u>
LIABILITIES							
Due to Others	\$ 60						\$ 60
Total Liabilities	<u>\$ 60</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60</u>
FUND BALANCES							
Nonspendable	\$ 17,301						\$ 17,301
Restricted				\$ 430,021	\$ 2,750,916	\$ 12,422,903	15,603,840
Committed	118,057		\$ 4,858,858				4,976,915
Assigned	302,783	\$ 2,435,763					2,738,546
Unassigned	1,980,867						1,980,867
Total Fund Balances	<u>\$ 2,419,008</u>	<u>\$ 2,435,763</u>	<u>\$ 4,858,858</u>	<u>\$ 430,021</u>	<u>\$ 2,750,916</u>	<u>\$ 12,422,903</u>	<u>\$ 25,317,469</u>
Total Liabilities and Fund Balances	<u>\$ 2,419,068</u>	<u>\$ 2,435,763</u>	<u>\$ 4,858,858</u>	<u>\$ 430,021</u>	<u>\$ 2,750,916</u>	<u>\$ 12,422,903</u>	<u>\$ 25,317,529</u>

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION -
CASH BASIS
NOVEMBER 30, 2021

TOTAL GOVERNMENTAL FUND BALANCES	\$ 25,317,469
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Amounts reported for governmental activities in the statement of net position are different because:

NONE

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 25,317,469</u>
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MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

	General Fund	Public Health Fund	Coal Royalties Fund	Emergency Telephone System Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 3,712,832	\$ 659,664				\$ 4,864,408	\$ 9,236,904
Intergovernmental	2,080,160	2,836,523			\$ 2,759,543	163,840	7,840,066
Licenses, Fees, and Fines	1,442,113	566,013		\$ 515,246		725,651	3,249,023
Interest	1,078	1,852	\$ 24,512	69	1,373	3,401	32,285
Miscellaneous	185,486	2,947	1,711,582	47,193		162,413	2,109,621
Total Revenues	\$ 7,421,669	\$ 4,066,999	\$ 1,736,094	\$ 562,508	\$ 2,760,916	\$ 5,919,713	\$ 22,467,899
EXPENDITURES							
General Government	\$ 2,890,000		\$ 75,412		\$ 10,000	\$ 1,690,432	\$ 4,665,844
Judiciary and Court Related	1,388,095					401,524	1,789,619
Public Safety	2,994,160			\$ 562,709		13,500	3,570,369
Health and Welfare		\$ 3,349,044				527,496	3,876,540
Public Transportation						2,393,338	2,393,338
Capital Outlay		8,157	111,435			46,140	165,732
Total Expenditures	\$ 7,272,255	\$ 3,357,201	\$ 186,847	\$ 562,709	\$ 10,000	\$ 5,072,430	\$ 16,461,442
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 149,414	\$ 709,798	\$ 1,549,247	\$ (201)	\$ 2,750,916	\$ 847,283	\$ 6,006,457
OTHER FINANCING SOURCES (USES)							
Transfers In	108,143			50,000			158,143
Transfers Out			(50,000)			(108,143)	(158,143)
Total Other Financing Sources (Uses)	\$ 108,143	\$ 0	\$ (50,000)	\$ 50,000	\$ 0	\$ (108,143)	\$ 0
NET CHANGE IN FUND BALANCE	\$ 257,557	\$ 709,798	\$ 1,499,247	\$ 49,799	\$ 2,750,916	\$ 739,140	\$ 6,006,457
FUND BALANCE, BEGINNING	2,161,451	1,725,965	3,359,611	380,222		11,683,763	19,311,012
FUND BALANCE, ENDING	\$ 2,419,008	\$ 2,435,763	\$ 4,858,858	\$ 430,021	\$ 2,750,916	\$ 12,422,903	\$ 25,317,469

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN GOVERNMENTAL FUND BALANCES
TO THE STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2021

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 6,006,457

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

NONE

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 6,006,457

MONTGOMERY COUNTY, ILLINOIS
COMBINED STATEMENT OF FIDUCIARY NET POSITION
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2021

ASSETS

Cash and Cash Equivalents	\$ 3,757,855
Invested Cash	<u>130,000</u>
Total Assets	<u>\$ 3,887,855</u>

NET POSITION

Restricted for Other Funds	<u>\$ 3,887,855</u>
Total Liabilities	<u>\$ 3,887,855</u>

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2021

ADDITIONS	
Receipts	\$ 49,950,883
Total Additions	<u>\$ 49,950,883</u>
DEDUCTIONS	
Distributions	\$ 49,067,578
Total Deductions	<u>\$ 49,067,578</u>
CHANGE IN NET POSITION	\$ 883,305
NET POSITION, BEGINNING OF YEAR	\$ 3,004,550
NET POSITION, END OF YEAR	<u><u>\$ 3,887,855</u></u>

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 1. DESCRIPTION OF THE COUNTY AND REPORTING ENTITY

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.

A. Reporting Entity

The 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 boards 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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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).

A. Basic Financial Statements – Government-Wide Statements

The statement of net position and 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 fiduciary 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.

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

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basic Financial Statements – Government-Wide Statements (Continued)

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.

B. Basic Financial Statements – 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 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. The General Fund also includes the following other funds: Revolving Loan Fund, Employees Insurance Fund, Sheriff's Fund, State's Attorney Fund, Supervisor of Assessments Imprest Fund, Coordinated Services Fund, Treasurers' Computer Fund, Animal Control Fund, Recycling Fund, Pet Population Fund and Sale in Error Fund.

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.

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.

American Rescue Plan Fund

This fund is used to account for American Rescue Plan Act money received and the expenditures related to this grant.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIDUCIARY FUNDS

Custodial Funds

Custodial funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. These funds are custodial in nature and do not involve measurement of results in operations. These funds account for the operations of the County Treasurer, County Clerk and other agency operations.

C. Basis of Accounting

The financial statements are prepared using the 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 asset 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 the 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.

D. 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.

E. 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.

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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. 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.

NOTE 3. FUND BALANCE REPORTING

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.

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 8.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 4. CASH AND INVESTED CASH

Cash and invested cash as of November 30, 2021, are classified in the accompanying financial statements as follows:

<u>Governmental Funds:</u>	
Cash and Cash Equivalents	\$22,599,766
Invested Cash	2,700,000
<u>Fiduciary Funds:</u>	
Cash and Cash Equivalents	\$ 3,757,855
Invested Cash	130,000
Total:	<u>\$29,187,621</u>

Cash and cash equivalents include \$1,401 of petty cash and a book balance of \$26,356,220 and a bank balance of \$26,646,156 of deposits with financial institutions. Differences between book and bank balances are due to timing differences of deposits and checks written.

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of a Certificate of Deposit. Generally, the longer the maturity of a Certificate of Deposit, the greater it is sensitive of its fair value to changes in market interest rates. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

B. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for a Certificate of Deposit is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its Certificate of Deposits or collateral securities that in the possession of another party. All of the County's funds were either insured or collateralized as of November 30, 2021.

NOTE 5. 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 2020 was \$476,936,696.

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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 5. PROPERTY TAXES (CONTINUED)

The tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2020 for purposes of local taxation was as follows:

General	0.19319
IMRF	0.15621
County Highway	0.09541
Bridges	0.04771
Community Mental Health	0.13482
Federal Aid Matching	0.04771
Public Health	0.12403
Liability Insurance	0.06815
Social Security	0.11008
Veterans Assistance	0.01012
Senior Citizens	<u>0.02286</u>
Total	<u>1.01029</u>

NOTE 6. 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 received a production royalty of one point five percent of the F.O.B. Mine Average Gross Realization per ton of coal for December and two percent for the remainder of the year.

NOTE 7. INTERFUND BALANCES AND TRANSFERS

In a prior year, the Coal Royalties Fund loaned \$50,000 to the Emergency Telephone System fund. In the current year the Board passed a resolution to forgive the interfund loan and treat it as a transfer.

Fund transfers for the year ended November 30, 2021 are as follows:

Transfers In	Transfers Out		Total
	Coal Royalties Fund	Nonmajor Fund	
General Fund		\$ 108,143	\$ 108,143
Emergency Telephone System Fund	\$ 50,000		50,000
	<u>\$ 50,000</u>	<u>\$ 108,143</u>	<u>\$ 158,143</u>

Transfers are 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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 8. FUND BALANCES

Amounts for specific purposes by fund balance classifications for the year ended November 30, 2021 are as follows:

	General Fund	Other Major Funds	Nonmajor Governmental Funds	Total
Nonspendable				
Notes receivable	\$ 17,301			\$ 17,301
Restricted				
General Government		\$ 2,750,916	\$ 5,151,236	7,902,152
Public Transportation			4,063,076	4,063,076
Health and Welfare			1,041,484	1,041,484
Public Safety		430,021		430,021
Judiciary and Court Related			2,167,107	2,167,107
	<u>\$ 0</u>	<u>\$ 3,180,937</u>	<u>\$ 12,422,903</u>	<u>\$ 15,603,840</u>
Committed				
Capital Outlay		\$ 4,858,858		\$ 4,858,858
Revolving loans	\$ 118,057			118,057
	<u>\$ 118,057</u>	<u>\$ 4,858,858</u>	<u>\$ 0</u>	<u>\$ 4,976,915</u>
Assigned				
General Government	\$ 240,067			\$ 240,067
Health and Welfare		\$ 2,435,763		2,435,763
Public Safety	62,453			62,453
Judiciary and Court Related	263			263
	<u>\$ 302,783</u>	<u>\$ 2,435,763</u>	<u>\$ 0</u>	<u>\$ 2,738,546</u>
Unassigned				
General Government	\$ 1,980,867			\$ 1,980,867
	<u>\$ 2,419,008</u>	<u>\$ 10,475,558</u>	<u>\$ 12,422,903</u>	<u>\$ 25,317,469</u>

NOTE 9. DEFINED BENEFIT 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 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. The report is available for download at www.imrf.org.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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. Counties could adopt the Elected County Official (ECO) plan 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.

A. Regular Plan

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	160
Inactive Plan Members entitled to but not yet receiving benefits	115
Active Plan Members	141
Total	416

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

A. Regular Plan (Continued)

Contributions

As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. 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 rate for calendar year 2020 was 10.72%. For the fiscal year ended November 30, 2021, the County contributed \$619,406 to the plan. 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.

B. Sheriff's Law Enforcement Personnel

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	12
Inactive Plan Members entitled to but not yet receiving benefits	4
Active Plan Members	14
Total	30

Contributions

As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. 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 rate for calendar year 2020 was 12.85%. For the fiscal year ended November 30, 2021, the County contributed \$123,716 to the plan. 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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. Elected County Officials

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	14
Inactive Plan Members entitled to but not yet receiving benefits	0
Active Plan Members	1
Total	15

Contributions

As set by statute, the County's ECO Plan Members are required to contribute 7.5% of their annual covered salary. 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 rate for calendar year 2020 was 34.18%. For the fiscal year ended November 30, 2021, the County contributed \$4,962 to the plan. 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.

Aggregate Pension Reporting

The County recorded pension expense of \$619,406 for the Regular IMRF plan, \$123,716 for the Sheriff's Law Enforcement Personnel IMRF plan and \$4,962 the Elected County Officials IMRF plan, respectively, for an aggregate pension expense of \$748,084 for all retirement fund commitments for the fiscal 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 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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 11. TAX ABATEMENTS

As of November 30, 2021, the County provides tax abatements on real property located in the Montgomery County Enterprise Zone. County wide tax revenues were reduced by \$189,915 during 2021 as a result of the tax abatement, of which the County's share was \$23,901.

NOTE 12. 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.

NOTE 13. EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended November 30, 2021, expenditures exceeded legally adopted budgets as follows:

<u>Fund</u>	<u>Department</u>	<u>Expenditures in Excess of Budget</u>
General Fund	Sheriff	\$ 23,517
General Fund	EMA	2,908
Pet Population Fund	N/A	3,285
American Rescue Plan Fund	N/A	10,000
Social Security Fund	N/A	16,253
Property and Liability Insurance Fund	N/A	84,593
County Drug Fund	N/A	1,071
Federal Aid Matching Fund	N/A	135,804
Public Defender Automation Fund	N/A	249
IMRF Fund	N/A	3,372
Grant Communication Fund	N/A	13,500

NOTE 14. REVOLVING LOAN BALANCES

The County established the Revolving Loan Fund to provide loans to companies within the County to promote economic development. As of November 30, 2021, the County had \$17,301 in revolving loan balances outstanding. No allowance has been established for this balance as the County believes all loans to be collectible.

NOTE 15. COMPENSATED ABSENCES

County employees shall, beginning with their day of hire, (the date a new employee is hired will be prorated to coincide with the first day of the subsequent fiscal year) will earn vacation as detailed below:

1. After one (1) year of employment, employees are allowed two (2) weeks paid vacation.
2. After five (5) years of employment, employees are allowed three (3) weeks paid vacation.
3. After ten (10) years of employment, employees are allowed four (4) weeks paid vacation

At this time, a dollar amount is indeterminable.

NOTE 16. CONTRACTUAL COMMITMENTS

The County has entered into various contracts related to grants that have commitments that extended beyond the date the financial statements.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2021

NOTE 17. UNCERTANTIES

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The resulting restrictions on travel and quarantines imposed have had a negative impact on the U.S. economy and business activity globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report.

As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the Count is not able to estimate the future effect of COVID-19 outbreak on its results of operations or financial condition.

NOTE 18. NEW ACCOUNTING PRONOUNCEMENT

The County implemented GASB Statement No. 84, Fiduciary Activities, for fiscal year ended November 30, 2021. This statement enhances the consistency and comparability of fiduciary activity reporting by establishing specific criteria for identifying activities that should be reported as fiduciary activities. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position in the basic financial statements. As such, these statements have been included in the County's financial statements as of November 30, 2021.

With the implementation, the County is required to record the beginning net position of custodial funds. The beginning net position of the fiduciary funds has been restated to reflect the new guidance as follows:

Beginning Net Position, as Previously Reported	\$ 0
Record Net Position of Custodial Funds	3,004,550
Total Restatement	3,004,550
Beginning Net Position, as Restated	\$ 3,004,550

NOTE 19. AMERICAN RESCUE PLAN FUNDING

On March 11, 2021, President Joseph R. Biden signed the American Rescue Plan, a \$1.9 trillion stimulus package, into law. This plan aims to provide direct relief to Americans, contain COVID-19, and rescue the economy. As result of the American Rescue Plan being signed into law, Montgomery County will be receiving \$5,519,086 in federal funding in two stages. The first stage of funding was received by the County on May 31, 2021, in the amount of \$2,759,543. As of November 30, 2021, only \$10,000 of the grant funds had been spent, leaving the remaining \$2,749,543 to be left as restricted funds within the American Rescue Plan Fund. The County will be receiving the remaining portion of their funding during fiscal year 2022.

NOTE 20. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of March 22, 2022, which is the date the financial statements were available to be issued.

MONTGOMERY COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED NOVEMBER 30, 2021

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES:				
Taxes				
Property Taxes	\$ 1,217,375	\$ 1,217,375	\$ 1,295,506	\$ (78,131)
Sales Tax	1,075,000	1,075,000	1,188,920	(113,920)
Income Tax	825,000	825,000	1,013,610	(188,610)
Replacement Tax	60,000	65,000	105,541	(40,541)
Real Estate Transfers	140,000	140,000	109,256	30,744
Video Gaming	500	500	500	500
Total Taxes	<u>\$ 3,317,875</u>	<u>\$ 3,322,875</u>	<u>\$ 3,712,832</u>	<u>\$ (389,957)</u>
Interest, Costs and Penalties - Net	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 969</u>	<u>\$ 2,031</u>
Fines and Fees				
Geographic Information System	\$ 85,000	\$ 85,000	\$ 96,390	\$ (11,390)
County Clerk	200,000	200,000	212,543	(12,543)
Supervisor of Assessments	20,000	20,000	23,900	(3,900)
Coroner	3,600	3,600	3,600	
State's Attorney	300,000	300,000	195,917	104,083
Circuit Clerk	165,000	165,000	189,812	(24,812)
Public Defender			2,435	(2,435)
Sheriff	355,579	355,579	403,153	(47,574)
Other	53,500	53,500	57,655	(4,155)
Total Fines and Fees	<u>\$ 1,182,679</u>	<u>\$ 1,182,679</u>	<u>\$ 1,185,405</u>	<u>\$ (2,726)</u>
Licenses and Fees				
Liquor and Gaming	\$ 650	\$ 650	\$ 1,200	\$ (550)
Total Licenses and Fees	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 1,200</u>	<u>\$ (550)</u>
Other Revenues				
Miscellaneous Revenues, Refunds and Reimbursements	\$ 82,682	\$ 82,682	\$ 156,727	\$ (74,045)
Indemnity	10,000	10,000	9,780	220
Total Other Revenues	<u>\$ 92,682</u>	<u>\$ 92,682</u>	<u>\$ 166,507</u>	<u>\$ (73,825)</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Reimbursed Expenditures				
Help Americans Vote Act	\$ 7,000	\$ 7,000	\$ 20,293	\$ (13,293)
Sheriff Reimbursements	332,100	332,100	301,517	30,583
Supervisor of Assessments	32,405	32,405	31,623	782
Election Judge	11,385	11,385	11,205	180
State's Attorney, Assistants and Violent Crime	232,600	232,600	168,509	64,091
Probation	370,590	370,590	340,356	30,234
Ambulance	68,028	68,028	59,181	8,847
Cybersecurity	20,000	20,000	10,885	9,115
Covid Reimbursement	318,916	318,916	351,669	(32,753)
Public Defender	106,302	106,302	108,260	(1,958)
Safety Grants	42,927	42,927		42,927
EMA Reimbursements	10,000	10,000	18,949	(8,949)
Coordinated Services Reimbursements			1,000	(1,000)
Total Reimbursed Expenditures	<u>\$ 1,552,253</u>	<u>\$ 1,552,253</u>	<u>\$ 1,426,880</u>	<u>\$ 125,373</u>
Total Revenues	<u>\$ 6,149,139</u>	<u>\$ 6,154,139</u>	<u>\$ 6,493,793</u>	<u>\$ (339,654)</u>
EXPENDITURES				
General Government				
Building and Grounds				
Salaries	\$ 65,540	\$ 65,540	\$ 67,460	\$ (1,920)
Other	267,650	267,650	278,059	(10,409)
Total Buildings and Grounds	<u>\$ 333,190</u>	<u>\$ 333,190</u>	<u>\$ 345,519</u>	<u>\$ (12,329)</u>
County Clerk				
Salaries	\$ 120,245	\$ 120,245	\$ 118,946	\$ 1,299
Other	9,350	9,350	8,482	868
Total County Clerk	<u>\$ 129,595</u>	<u>\$ 129,595</u>	<u>\$ 127,428</u>	<u>\$ 2,167</u>
Treasurer				
Salaries	\$ 160,625	\$ 160,625	\$ 158,623	\$ 2,002
Other	7,550	7,550	6,290	1,260
Total Treasurer	<u>\$ 168,175</u>	<u>\$ 168,175</u>	<u>\$ 164,913</u>	<u>\$ 3,262</u>
Coroner				
Salaries	\$ 41,667	\$ 41,667	\$ 42,697	\$ (1,030)
Other	54,550	54,550	37,544	17,006
Total Coroner	<u>\$ 96,217</u>	<u>\$ 96,217</u>	<u>\$ 80,241</u>	<u>\$ 15,976</u>
Regional Office of Education				
Salaries	\$ 30,437	\$ 30,437	\$ 30,437	
Other	6,506	6,506	6,506	
Total Regional Office of Education	<u>\$ 36,943</u>	<u>\$ 36,943</u>	<u>\$ 36,943</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Supervisor of Assessments				
Salaries	\$ 177,244	\$ 177,244	\$ 175,565	\$ 1,679
Other	28,855	28,855	12,225	16,630
Total Supervisor of Assessments	<u>\$ 206,099</u>	<u>\$ 206,099</u>	<u>\$ 187,790</u>	<u>\$ 18,309</u>
Board of Review				
Salaries	\$ 29,894	\$ 29,894	\$ 28,126	\$ 1,768
Other	2,110	2,110	1,234	876
Total Board of Review	<u>\$ 32,004</u>	<u>\$ 32,004</u>	<u>\$ 29,360</u>	<u>\$ 2,644</u>
County Board Office				
Salary - County Board Chairman	\$ 6,000	\$ 6,000	\$ 6,000	
Other	70,150	70,150	60,671	\$ 9,479
Total County Board Office	<u>\$ 76,150</u>	<u>\$ 76,150</u>	<u>\$ 66,671</u>	<u>\$ 9,479</u>
Information System				
Salaries	\$ 136,724	\$ 136,724	\$ 137,882	\$ (1,158)
Other	59,762	59,762	57,992	1,770
Total Information System	<u>\$ 196,486</u>	<u>\$ 196,486</u>	<u>\$ 195,874</u>	<u>\$ 612</u>
Election				
Salaries	\$ 6,400	\$ 6,400	\$ 5,927	\$ 473
Other	147,118	147,118	107,883	39,235
Total Election	<u>\$ 153,518</u>	<u>\$ 153,518</u>	<u>\$ 113,810</u>	<u>\$ 39,708</u>
Economic and Infrastructure Development				
Trail Maintenance	\$ 20,000	\$ 20,000	\$ 15,527	\$ 4,473
Other	20,000	20,000		
Total Economic and Infrastructure and Development	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 15,527</u>	<u>\$ 4,473</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
General Administrative				
Other	\$ 736,900	\$ 736,900	\$ 652,445	\$ 84,455
Total General Administrative	<u>\$ 736,900</u>	<u>\$ 736,900</u>	<u>\$ 652,445</u>	<u>\$ 84,455</u>
Geographic Information System				
Salaries	\$ 39,729	\$ 39,729	\$ 39,729	
Other	24,990	24,990	19,650	\$ 5,340
Total Geographic Information System	<u>\$ 64,719</u>	<u>\$ 64,719</u>	<u>\$ 59,379</u>	<u>\$ 5,340</u>
Coordinated Services				
Salary	\$ 30,939	\$ 30,939	\$ 45,850	\$ (14,911)
Other	18,660	18,660	2,961	15,699
Total Coordinated Services	<u>\$ 49,599</u>	<u>\$ 49,599</u>	<u>\$ 48,811</u>	<u>\$ 788</u>
Solid Waste				
Salaries	\$ 45,499	\$ 45,499	\$ 44,648	\$ 851
Other	3,200	3,200	2,714	486
Total Solid Waste	<u>\$ 48,699</u>	<u>\$ 48,699</u>	<u>\$ 47,362</u>	<u>\$ 1,337</u>
Total General Government	<u><u>\$ 2,368,294</u></u>	<u><u>\$ 2,368,294</u></u>	<u><u>\$ 2,172,073</u></u>	<u><u>\$ 196,221</u></u>
Judiciary and Court-Related				
Montgomery County Judge's Office				
Salaries	\$ 1,500	\$ 1,500	\$ 1,170	\$ 330
Other	2,250	2,250	1,297	953
Total Montgomery County Judge's Office	<u>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 2,467</u>	<u>\$ 1,283</u>
State's Attorney Office				
Salaries	\$ 381,384	\$ 381,384	\$ 385,943	\$ (4,559)
Other	33,000	33,000	25,518	7,482
Total State's Attorney Office	<u>\$ 414,384</u>	<u>\$ 414,384</u>	<u>\$ 411,461</u>	<u>\$ 2,923</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Circuit Clerk's Office				
Salaries	\$ 252,586	\$ 252,586	\$ 248,123	\$ 4,463
Other	8,520	8,520	4,449	4,071
Total Circuit Clerk's Office	\$ 261,106	\$ 261,106	\$ 252,572	\$ 8,534
Probation Office				
Salaries	\$ 377,234	\$ 377,234	\$ 380,526	\$ (3,292)
Other	34,175	34,175	7,166	27,009
Total Probation Office	\$ 411,409	\$ 411,409	\$ 387,692	\$ 23,717
Public Defender				
Salaries	\$ 240,639	\$ 240,639	\$ 198,034	\$ 42,605
Other	5,099	5,099	3,571	1,528
Total Public Defender	\$ 245,738	\$ 245,738	\$ 201,605	\$ 44,133
Jury and Jurors				
Other	\$ 15,500	\$ 15,500	\$ 10,451	\$ 5,049
Total Jury and Jurors	\$ 15,500	\$ 15,500	\$ 10,451	\$ 5,049
Court Appointed				
Other	\$ 125,500	\$ 125,500	\$ 121,586	\$ 3,914
Total Court Appointed	\$ 125,500	\$ 125,500	\$ 121,586	\$ 3,914
Total Judiciary and Court-Related	\$ 1,477,387	\$ 1,477,387	\$ 1,387,834	\$ 89,553
Public Safety				
Sheriff				
Salaries	\$ 2,218,695	\$ 2,218,695	\$ 2,185,836	\$ 32,859
Other	363,747	363,747	420,123	(56,376)
Total Sheriff	\$ 2,582,442	\$ 2,582,442	\$ 2,605,959	\$ (23,517)
EMA				
Salaries	\$ 12,357	\$ 12,357	\$ 18,500	\$ (6,143)
Other	10,000	10,000	6,765	3,235
Total EMA	\$ 22,357	\$ 22,357	\$ 25,265	\$ (2,908)

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Ambulance				
Salaries	\$ 49,358	\$ 49,358	\$ 53,433	\$ (4,075)
Other	14,250	14,250	9,442	4,808
Total Ambulance	<u>\$ 63,608</u>	<u>\$ 63,608</u>	<u>\$ 62,875</u>	<u>\$ 733</u>
 Total Public Safety	 <u>\$ 2,668,407</u>	 <u>\$ 2,668,407</u>	 <u>\$ 2,694,099</u>	 <u>\$ (25,692)</u>
 Total Expenditures	 <u>\$ 6,514,088</u>	 <u>\$ 6,514,088</u>	 <u>\$ 6,254,006</u>	 <u>\$ 260,082</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (364,949)</u>	 <u>\$ (359,949)</u>	 <u>\$ 239,787</u>	 <u>\$ (599,736)</u>
 Other Financing Sources				
Transfers In	\$ 396,600	\$ 396,600	\$ 46,600	
Total Other Financing Sources	<u>\$ 396,600</u>	<u>\$ 396,600</u>	<u>\$ 46,600</u>	
 Net Change in Fund Balance			 \$ 286,387	
 Fund Balance, Beginning			 <u>1,694,480</u>	
 Fund Balance, Ending			 <u>\$ 1,980,867</u>	
 Budgetary basis of fund balance			 \$ 1,980,867	
 Adjustments to reconcile the cash basis and budgetary basis statements:				
Other funds combined with General Fund for GAAP reporting				
Revolving Loan Fund			\$ 135,358	
Employees Insurance Fund			225,095	
Sheriff's Funds			62,531	
State's Attorney Fund			263	
Supervisors of Assessments Imprest Fund			501	
Coordinated Services Fund			239	
Treasurer's Computer Fund			500	
Animal Control Fund			(78)	
Recycling Fund			(608)	
Pet Population Fund				
Sale in Error			<u>14,340</u>	
Cash basis Fund Balance			<u>\$ 2,419,008</u>	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - PUBLIC HEALTH FUND
NOVEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Replacement Taxes	\$ 29,000	\$ 29,000	\$ 68,620	\$ (39,620)
Property Taxes	591,500	591,500	591,044	456
Intergovernmental	2,850,387	2,850,387	2,836,523	13,864
Fees	136,600	136,600	566,013	(429,413)
Interest	7,000	7,000	1,852	5,148
Miscellaneous	3,000	3,000	2,947	53
Total Revenues	\$ 3,617,487	\$ 3,617,487	\$ 4,066,999	\$ (449,512)
Expenditures				
Health and Welfare	\$ 3,516,950	\$ 3,516,950	\$ 3,349,044	\$ 167,906
Capital Outlay	100,000	100,000	8,157	91,843
Total Expenditures	\$ 3,616,950	\$ 3,616,950	\$ 3,357,201	\$ 259,749
Net Change in Fund Balance	\$ 537	\$ 537	\$ 709,798	\$ (709,261)
Fund Balance, Beginning			1,725,965	
Fund Balance, Ending			\$ 2,435,763	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - COAL ROYALTIES FUND
NOVEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Interest	\$ 85,000	\$ 85,000	\$ 24,512	\$ 60,488
Miscellaneous	670,000	670,000	1,711,582	(1,041,582)
Total Revenues	<u>\$ 755,000</u>	<u>\$ 755,000</u>	<u>\$ 1,736,094</u>	<u>\$ (981,094)</u>
Expenditures				
General Government	\$ 595,978	\$ 595,978	\$ 75,412	\$ 520,566
Public Safety	40,000	40,000		40,000
Capital Outlay			111,435	(111,435)
Total Expenditures	<u>\$ 635,978</u>	<u>\$ 635,978</u>	<u>\$ 186,847</u>	<u>\$ 449,131</u>
Revenues Over (Under) Expenditures	<u>\$ 119,022</u>	<u>\$ 119,022</u>	<u>\$ 1,549,247</u>	<u>\$ (1,430,225)</u>
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (350,000)	\$ (350,000)	\$ (50,000)	\$ (300,000)
Total Other Financing Sources (Uses)	<u>\$ (350,000)</u>	<u>\$ (350,000)</u>	<u>\$ (50,000)</u>	<u>\$ (300,000)</u>
Net Change in Fund Balance	<u>\$ (230,978)</u>	<u>\$ (230,978)</u>	\$ 1,499,247	<u>\$ (831,963)</u>
Fund Balance, Beginning			<u>3,359,611</u>	
Fund Balance, Ending			<u>\$ 4,858,858</u>	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - EMERGENCY TELEPHONE SYSTEM FUND
NOVEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Fees	\$ 553,042	\$ 553,042	\$ 515,246	\$ 37,796
Interest	2,100	2,100	69	2,031
Other	17,573	17,573	47,193	(29,620)
Total Revenues	\$ 572,715	\$ 572,715	\$ 562,508	\$ 10,207
Expenditures				
Public Safety	\$ 627,181	\$ 627,181	\$ 562,709	\$ 64,472
Total Expenditures	\$ 627,181	\$ 627,181	\$ 562,709	\$ 64,472
Revenues Over (Under) Expenditures	\$ (54,466)	\$ (54,466)	\$ (201)	\$ (54,265)
Other Financing Sources (Uses)				
Transfers In (Out)			\$ 50,000	\$ (50,000)
Total Other			\$ 50,000	\$ (50,000)
Financing Sources (Uses)	\$ 0	\$ 0	\$ 50,000	\$ (50,000)
Net Change in Fund Balance	\$ (54,466)	\$ (54,466)	\$ 49,799	\$ 16,503
Fund Balance, Beginning			380,222	
Fund Balance, Ending			\$ 430,021	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - AMERICAN RESCUE PLAN FUND
NOVEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Interest			\$ 1,373	\$ (1,373)
Intergovernmental			2,759,543	(2,759,543)
Total Revenues	\$ 0	\$ 0	\$ 2,760,916	\$ (2,760,916)
Expenditures				
General Government			\$ 10,000	\$ (10,000)
Total Expenditures	\$ 0	\$ 0	\$ 10,000	\$ (10,000)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 2,750,916	(2,750,916)
Fund Balance, Beginning				
Fund Balance, Ending			\$ 2,750,916	

MONTGOMERY COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
YEAR ENDED NOVEMBER 30, 2021

NOTE 1. BUDGETARY INFORMATION

All funds, except custodial funds, require legally adopted budgets. The County adopted the budget at the November 10, 2020 board meeting. 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 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. Appropriation 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, 2021

	General Fund	Revolving Loan Fund	Employees Insurance Fund	Sheriff's Funds	State's Attorney Fund	Supervisor of Assessments Imprest Fund
ASSETS						
Cash	\$ 1,980,867					
Notes Receivable		\$ 118,057	\$ 225,095	\$ 62,531	\$ 263	\$ 501
Total Assets	<u>\$ 1,980,867</u>	<u>\$ 118,057</u> <u>17,301</u> <u>\$ 135,358</u>	<u>\$ 225,095</u>	<u>\$ 62,531</u>	<u>\$ 263</u>	<u>\$ 501</u>
LIABILITIES						
Due to Other Funds						
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES						
Nonspendable		\$ 17,301				
Committed		118,057				
Assigned			\$ 225,095	\$ 62,531	\$ 263	\$ 501
Unassigned	\$ 1,980,867					
Total Fund Balances	<u>\$ 1,980,867</u>	<u>\$ 135,358</u>	<u>\$ 225,095</u>	<u>\$ 62,531</u>	<u>\$ 263</u>	<u>\$ 501</u>
Total Liabilities and Fund balances	<u>\$ 1,980,867</u>	<u>\$ 135,358</u>	<u>\$ 225,095</u>	<u>\$ 62,531</u>	<u>\$ 263</u>	<u>\$ 501</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
GENERAL FUND
NOVEMBER 30, 2021

	Coordinated Services Imprest Fund	Treasurer's Computer Fund	Recycling Fund	Animal Control Fund	Pet Population Fund	Sale in Error	Total General Fund
ASSETS							
Cash	\$ 239	\$ 500	\$ (608)	\$ (78)		\$ 14,400	\$ 2,401,767
Notes Receivable							17,301
Total Assets	\$ 239	\$ 500	\$ (608)	\$ (78)	\$ 0	\$ 14,400	\$ 2,419,068
LIABILITIES							
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60	\$ 60
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60	\$ 60
FUND BALANCES							
Nonspendable							\$ 17,301
Committed							118,057
Assigned	\$ 239	\$ 500	\$ (608)	\$ (78)		\$ 14,340	303,469
Unassigned	\$ 239	\$ 500	\$ (608)	\$ (78)	\$ 0	\$ 14,340	1,980,181
Total Fund Balances	\$ 239	\$ 500	\$ (608)	\$ (78)	\$ 0	\$ 14,340	\$ 2,419,008
Total Liabilities and Fund balances (Deficit)	\$ 239	\$ 500	\$ (608)	\$ (78)	\$ 0	\$ 14,400	\$ 2,419,068

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GENERAL FUND

FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>General Fund</u>	<u>Revolving Loan Fund</u>	<u>Employee's Insurance Fund</u>	<u>Sheriff's Funds</u>	<u>State's Attorney Fund</u>	<u>Supervisor of Assessments Imprest Fund</u>	<u>Coordinated Services Imprest Fund</u>	<u>Treasurer's Computer Fund</u>
REVENUES								
Taxes	\$ 3,712,832							
Intergovernmental	1,426,880		\$ 1,019,281					
Licenses, Fees and Fines	1,186,605			\$ 165,748	\$ 249	\$ 2,126	\$ 1,847	\$ 641
Interest	969	\$ 27	91					
Miscellaneous	166,507							
Total Revenues	<u>\$ 6,493,793</u>	<u>\$ 27</u>	<u>\$ 1,019,372</u>	<u>\$ 165,748</u>	<u>\$ 249</u>	<u>\$ 2,126</u>	<u>\$ 1,847</u>	<u>\$ 641</u>
EXPENDITURES								
Current								
General Government	\$ 2,172,073	\$ 92	\$ 1,078,372			\$ 2,157	\$ 2,675	\$ 632
Judiciary and Court Related	1,387,834			\$ 261				
Public Safety	2,694,099			\$ 148,905				
Total Expenditures	<u>\$ 6,254,006</u>	<u>\$ 92</u>	<u>\$ 1,078,372</u>	<u>\$ 148,905</u>	<u>\$ 261</u>	<u>\$ 2,157</u>	<u>\$ 2,675</u>	<u>\$ 632</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 239,787	\$ (65)	\$ (59,000)	\$ 16,843	\$ (12)	\$ (31)	\$ (828)	\$ 9
OTHER FINANCING SOURCES (USES)								
Transfers In	46,600							
Transfers Out								
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)	\$ 286,387	\$ (65)	\$ (59,000)	\$ 16,843	\$ (12)	\$ (31)	\$ (828)	\$ 9
FUND BALANCES - BEGINNING OF YEAR	<u>1,694,480</u>	<u>135,423</u>	<u>284,095</u>	<u>45,688</u>	<u>275</u>	<u>532</u>	<u>1,067</u>	<u>491</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,980,867</u>	<u>\$ 135,358</u>	<u>\$ 225,095</u>	<u>\$ 62,531</u>	<u>\$ 263</u>	<u>\$ 501</u>	<u>\$ 239</u>	<u>\$ 500</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2021

	Recycling Fund	Animal Control Fund	Pet Population Fund	Sale in Error	Eliminations	Total General Fund
REVENUES						
Taxes						\$ 3,712,832
Intergovernmental		\$ 78,412	\$ 6,485		\$ (366,001)	2,080,160
Licenses, Fees and Fines		(8)	(1)			1,442,113
Interest		4,639		\$ 14,340		1,078
Miscellaneous		\$ 83,043	\$ 6,484	\$ 14,340		185,486
Total Revenues	\$ 0	\$ 83,043	\$ 6,484	\$ 14,340	\$ (366,001)	\$ 7,421,669
EXPENDITURES						
Current						
General Government						\$ 2,890,000
Judiciary and Court Related		\$ 141,871	\$ 9,285			1,388,095
Public Safety		\$ 141,871	\$ 9,285			2,994,160
Total Expenditures	\$ 0	\$ 141,871	\$ 9,285	\$ 0	\$ (366,001)	\$ 7,272,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (58,828)	\$ (2,801)	\$ 14,340		\$ 149,414
OTHER FINANCING SOURCES (USES)			2,801			\$ 108,143
Transfers In		58,742				
Transfers Out						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)		\$ (86)		\$ 14,340		\$ 257,557
FUND BALANCES - BEGINNING OF YEAR	\$ (608)	8	0	\$ 14,340	\$ 0	2,161,451
FUND BALANCES - END OF YEAR (DEFICIT)	\$ (608)	\$ (78)	\$ 0	\$ 14,340	\$ 0	\$ 2,419,008

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

	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	\$ 1,202,230	\$ 201,454	\$ 1,606,749	\$ 4,416	\$ 41,244	\$ 118,787	\$ 755,518	\$ 683
Total Assets	<u>\$ 1,202,230</u>	<u>\$ 201,454</u>	<u>\$ 1,606,749</u>	<u>\$ 4,416</u>	<u>\$ 41,244</u>	<u>\$ 118,787</u>	<u>\$ 755,518</u>	<u>\$ 683</u>
FUND BALANCES								
Restricted	\$ 1,202,230	\$ 201,454	\$ 1,606,749	\$ 4,416	\$ 41,244	\$ 118,787	\$ 755,518	\$ 683
Total Fund Balances	<u>\$ 1,202,230</u>	<u>\$ 201,454</u>	<u>\$ 1,606,749</u>	<u>\$ 4,416</u>	<u>\$ 41,244</u>	<u>\$ 118,787</u>	<u>\$ 755,518</u>	<u>\$ 683</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

	Special Revenue Funds											
	County Aid to Bridges Fund	Probation Fee Fund	Record Keeping Improvement Fund	Treasurer's Automation Fund	Animal Control Vanek Estate Fund	Coroner's Fund	Township Bridge Program Fund	Electronic Citation Fund	Document Storage Fund			
ASSETS												
Cash	\$ 1,144,491	\$ 394,347	\$ 473,364	\$ 12,797	\$ 325,117	\$ 44,331	\$ 116,128	\$ 45,410	\$ 327,569			
Total Assets	<u>\$ 1,144,491</u>	<u>\$ 394,347</u>	<u>\$ 473,364</u>	<u>\$ 12,797</u>	<u>\$ 325,117</u>	<u>\$ 44,331</u>	<u>\$ 116,128</u>	<u>\$ 45,410</u>	<u>\$ 327,569</u>			
FUND BALANCES												
Restricted	\$ 1,144,491	\$ 394,347	\$ 473,364	\$ 12,797	\$ 325,117	\$ 44,331	\$ 116,128	\$ 45,410	\$ 327,569			
Total Fund Balances	<u>\$ 1,144,491</u>	<u>\$ 394,347</u>	<u>\$ 473,364</u>	<u>\$ 12,797</u>	<u>\$ 325,117</u>	<u>\$ 44,331</u>	<u>\$ 116,128</u>	<u>\$ 45,410</u>	<u>\$ 327,569</u>			

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

		Special Revenue Funds									
		Victim Impact Fund	Clerk Automation Fund	Drug Court Fund	County Court Fund	State's Attorney Automation Fund	Automation Fund	County Drug Fund	Law Library Fund	Separation Maintenance and Child Support Fund	
ASSETS	Cash	\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	
	Total Assets	\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	
FUND BALANCES		\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	
Restricted		\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	
Total Fund Balances		\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2021

	Special Revenue Funds										Total Nonmajor Governmental Funds
	Drug Test Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Cannabis Fund	Grant Communication Fund			
ASSETS											
Cash	\$ 6,448	\$ 1,164,624	\$ 882,315	\$ 878,366	\$ 2,094	\$ 1,667,797	\$ 14,323	\$ 75,109			\$ 12,422,903
Total Assets	<u>\$ 6,448</u>	<u>\$ 1,164,624</u>	<u>\$ 882,315</u>	<u>\$ 878,366</u>	<u>\$ 2,094</u>	<u>\$ 1,667,797</u>	<u>\$ 14,323</u>	<u>\$ 75,109</u>			<u>\$ 12,422,903</u>
FUND BALANCES											
Restricted	\$ 6,448	\$ 1,164,624	\$ 882,315	\$ 878,366	\$ 2,094	\$ 1,667,797	\$ 14,323	\$ 75,109			\$ 12,422,903
Total Fund Balances	<u>\$ 6,448</u>	<u>\$ 1,164,624</u>	<u>\$ 882,315</u>	<u>\$ 878,366</u>	<u>\$ 2,094</u>	<u>\$ 1,667,797</u>	<u>\$ 14,323</u>	<u>\$ 75,109</u>			<u>\$ 12,422,903</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	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				
REVENUES											
Taxes	\$ 585,440	\$ 108,924	\$ 324,727			\$ 48,221	\$ 506,740				
Intergovernmental	2,486		6,797								
Licenses, Fees, and Fines											
Interest	324	44	397	\$ 1	12	37	8,381				
Miscellaneous Income				812			217				
Total Revenues	<u>\$ 588,250</u>	<u>\$ 108,968</u>	<u>\$ 331,921</u>	<u>\$ 813</u>	<u>\$ 6,853</u>	<u>\$ 48,258</u>	<u>\$ 589,532</u>				
EXPENDITURES											
General Government	\$ 542,745	\$ 81,125	\$ 297,981		\$ 13,636						
Health and Welfare						\$ 77,088				\$ 641,428	
Transportation											
Judiciary and Court-Related											
Public Safety											
Capital Outlay											45,484
Total Expenditures	<u>\$ 542,745</u>	<u>\$ 81,125</u>	<u>\$ 297,981</u>	<u>\$ 0</u>	<u>\$ 13,636</u>	<u>\$ 77,088</u>	<u>\$ 686,912</u>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 45,505	\$ 27,843	\$ 33,940	\$ 813	\$ (6,783)	\$ (28,830)	\$ (97,380)				
OTHER FINANCING SOURCES (USES)											
Transfers In											
Transfers Out											
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 45,505	\$ 27,843	\$ 33,940	\$ 813	\$ (6,783)	\$ (28,830)	\$ (97,380)				
FUND BALANCES-BEGINNING OF YEAR	1,156,725	173,611	1,572,809	3,603	48,027	147,617	852,898				
FUND BALANCES-END OF YEAR	<u>\$ 1,202,230</u>	<u>\$ 201,454</u>	<u>\$ 1,606,749</u>	<u>\$ 4,416</u>	<u>\$ 41,244</u>	<u>\$ 118,787</u>	<u>\$ 755,518</u>				

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	Special Revenue Funds						
	Probation Fund	County Aid to Bridges Fund	Probation Fee Fund	Record Keeping Improvement Fund	Treasurer's Automation Fund	Animal Control Vanek Estate Fund	Coroner's Fund
REVENUES							
Taxes		\$ 253,396					
Intergovernmental							
Licenses, Fees, and Fines	\$ 1,679		\$ 85,805	\$ 218,100	\$ 3,465	\$ 10,127	
Interest		301	101	117	3	102	11
Miscellaneous Income		19,042			3,000		
Total Revenues	\$ 1,679	\$ 272,739	\$ 85,906	\$ 218,217	\$ 6,468	\$ 102	\$ 10,138
EXPENDITURES							
General Government					\$ 2,821		\$ 6,999
Health and Welfare							
Transportation		\$ 176,746					
Judiciary and Court-Related	\$ 1,684		\$ 45,419	\$ 161,537			
Public Safety							
Capital Outlay							
Total Expenditures	\$ 1,684	\$ 176,746	\$ 45,419	\$ 161,537	\$ 2,821	\$ 0	\$ 6,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5)	\$ 95,993	\$ 40,487	\$ 56,680	\$ 3,647	\$ 102	\$ 3,139
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out						(61,543)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (5)	\$ 95,993	\$ 40,487	\$ 56,680	\$ 3,647	\$ (61,441)	\$ 3,139
FUND BALANCES-BEGINNING OF YEAR	688	1,048,498	353,860	416,684	9,150	386,558	41,192
FUND BALANCES-END OF YEAR	\$ 683	\$ 1,144,491	\$ 394,347	\$ 473,364	\$ 12,797	\$ 325,117	\$ 44,331

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	Special Revenue Funds						
	Township Bridge Program Fund	Electronic Citation Fund	Document Storage Fund	Victim Impact Fund	Clerk Automation Fund	Drug Court Fund	County Court Fund
REVENUES							
Taxes							
Intergovernmental							
Licenses, Fees, and Fines		\$ 24,848	\$ 81,462	\$ 9,736	\$ 20,639	\$ 1,269	\$ 122,403
Interest	\$ 69	9	84	4	26	12	45
Miscellaneous Income							
Total Revenues	\$ 69	\$ 24,857	\$ 81,546	\$ 9,740	\$ 20,665	\$ 1,281	\$ 122,448
EXPENDITURES							
General Government							
Health and Welfare							
Transportation	\$ 179,722						
Judiciary and Court-Related		\$ 4,180	\$ 32,334		\$ 40,123	\$ 3,964	\$ 11,553
Public Safety							
Capital Outlay							656
Total Expenditures	\$ 179,722	\$ 4,180	\$ 32,334	\$ 0	\$ 40,123	\$ 3,964	\$ 12,209
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (179,653)	\$ 20,677	\$ 49,212	\$ 9,740	\$ (19,458)	\$ (2,683)	\$ 110,239
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out							(40,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (179,653)	\$ 20,677	\$ 49,212	\$ 9,740	\$ (19,458)	\$ (2,683)	\$ 70,239
FUND BALANCES-BEGINNING OF YEAR	295,781	24,733	278,357	11,558	109,142	45,023	129,636
FUND BALANCES-END OF YEAR	\$ 116,128	\$ 45,410	\$ 327,569	\$ 21,298	\$ 89,684	\$ 42,340	\$ 199,875

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	Special Revenue Funds						
	State's Attorney Automation Fund	Automation Fund	County Drug Fund	Law Library Fund	Separation Maintenance and Child Support Fund	Drug Test Fund	County Motor Fuel Tax Fund
REVENUES							
Taxes							\$ 1,309,447
Intergovernmental							54,000
Licenses, Fees, and Fines	\$ 3,487	\$ 81,040		\$ 14,041	\$ 23,433	\$ 7,118	
Interest	3	88	\$ 13	6	31	2	337
Miscellaneous Income			\$ 65,365				
Total Revenues	\$ 3,490	\$ 81,128	\$ 65,378	\$ 14,047	\$ 23,464	\$ 7,120	\$ 1,363,784
EXPENDITURES							
General Government							
Health and Welfare							
Transportation							
Judiciary and Court-Related	\$ 4,710	\$ 48,571	\$ 1,071	\$ 16,135	\$ 21,563	\$ 8,680	\$ 1,015,289
Public Safety							
Capital Outlay							
Total Expenditures	\$ 4,710	\$ 48,571	\$ 1,071	\$ 16,135	\$ 21,563	\$ 8,680	\$ 1,015,289
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,220)	\$ 32,557	\$ 64,307	\$ (2,088)	\$ 1,901	\$ (1,560)	\$ 348,495
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out				(6,600)			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (1,220)	\$ 32,557	\$ 64,307	\$ (8,688)	\$ 1,901	\$ (1,560)	\$ 348,495
FUND BALANCES-BEGINNING OF YEAR	13,822	317,122	1,188	24,413	118,593	8,008	816,129
FUND BALANCES-END OF YEAR	\$ 12,602	\$ 349,679	\$ 65,495	\$ 15,725	\$ 120,494	\$ 6,448	\$ 1,164,624

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Federal Aid Matching Fund	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Cannabis Fund	Grant Communication Fund		
REVENUES								
Taxes	\$ 253,396	\$ 642,403	\$ 831,714	\$ 831,714	\$ 10,205	\$ 88,500	\$ 4,864,408	
Intergovernmental				1,852			163,840	
Licenses, Fees, and Fines			\$ 1,777				725,651	
Interest	240	205	1	448	2	109	3,401	
Miscellaneous Income							162,413	
Total Revenues	<u>\$ 253,636</u>	<u>\$ 642,608</u>	<u>\$ 1,778</u>	<u>\$ 834,014</u>	<u>\$ 10,207</u>	<u>\$ 88,609</u>	<u>\$ 5,919,713</u>	
EXPENDITURES								
General Government				\$ 752,124			\$ 1,690,432	
Health and Welfare	\$ 379,104	\$ 443,409	\$ 1,049				527,496	
Transportation							2,393,338	
Judiciary and Court-Related							401,524	
Public Safety						\$ 13,500	13,500	
Capital Outlay							46,140	
Total Expenditures	<u>\$ 379,104</u>	<u>\$ 443,409</u>	<u>\$ 1,049</u>	<u>\$ 752,124</u>	<u>\$ 0</u>	<u>\$ 13,500</u>	<u>\$ 5,072,430</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (125,468)	\$ 199,199	\$ 729	\$ 81,890	\$ 10,207	\$ 75,109	\$ 847,283	
OTHER FINANCING SOURCES (USES)								
Transfers In							(108,143)	
Transfers Out								
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (125,468)	\$ 199,199	\$ 729	\$ 81,890	\$ 10,207	\$ 75,109	\$ 739,140	
FUND BALANCES - BEGINNING OF YEAR	<u>1,007,783</u>	<u>679,167</u>	<u>1,365</u>	<u>1,585,907</u>	<u>4,116</u>	<u></u>	<u>11,683,763</u>	
FUND BALANCES - END OF YEAR	<u>\$ 882,315</u>	<u>\$ 878,366</u>	<u>\$ 2,094</u>	<u>\$ 1,667,797</u>	<u>\$ 14,323</u>	<u>\$ 75,109</u>	<u>\$ 12,422,903</u>	

MONTGOMERY COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -
 CASH BASIS - CUSTODIAL FUNDS
 NOVEMBER 30, 2021

	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 Cash Equivalents	\$ 620,496	\$ 77,471	\$ 157,700	\$ 139,787	\$ 2,229,216	\$ 533,185	\$ 3,757,855
Invested Cash	130,000						130,000
Total Assets	<u>\$ 750,496</u>	<u>\$ 77,471</u>	<u>\$ 157,700</u>	<u>\$ 139,787</u>	<u>\$ 2,229,216</u>	<u>\$ 533,185</u>	<u>\$ 3,887,855</u>
NET POSITION							
Restricted for Other Funds	\$ 750,496	\$ 77,471	\$ 157,700	\$ 139,787	\$ 2,229,216	\$ 533,185	\$ 3,887,855
Total Net Position	<u>\$ 750,496</u>	<u>\$ 77,471</u>	<u>\$ 157,700</u>	<u>\$ 139,787</u>	<u>\$ 2,229,216</u>	<u>\$ 533,185</u>	<u>\$ 3,887,855</u>

MONTGOMERY COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
 CASH BASIS - CUSTODIAL FUNDS
 NOVEMBER 30, 2021

	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
ADDITIONS							
Receipts	\$ 2,360,549	\$ 1,336,819	\$ 1,090,127	\$ 698,834	\$ 3,164,550	\$ 41,300,004	\$ 49,950,883
Total Additions	\$ 2,360,549	\$ 1,336,819	\$ 1,090,127	\$ 698,834	\$ 3,164,550	\$ 41,300,004	\$ 49,950,883
DEDUCTIONS							
Distributions	\$ 2,188,007	\$ 1,392,586	\$ 1,065,435	\$ 668,963	\$ 2,392,038	\$ 41,360,549	\$ 49,067,578
Total Deductions	\$ 2,188,007	\$ 1,392,586	\$ 1,065,435	\$ 668,963	\$ 2,392,038	\$ 41,360,549	\$ 49,067,578
CHANGE IN NET POSITION	\$ 172,542	\$ (55,767)	\$ 24,692	\$ 29,871	\$ 772,512	\$ (60,545)	\$ 883,305
NET POSITION, BEGINNING OF YEAR	\$ 577,954	\$ 133,238	\$ 133,008	\$ 109,916	1,456,704	\$ 593,730	\$ 3,004,550
NET POSITION, END OF YEAR	\$ 750,496	\$ 77,471	\$ 157,700	\$ 139,787	\$ 2,229,216	\$ 533,185	\$ 3,887,855