

MONTGOMERY COUNTY, ILLINOIS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2023

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

July 23, 2024

INDEPENDENT AUDITOR'S REPORT

Montgomery County, Illinois
Montgomery County Board

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2023, 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 Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Montgomery County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Montgomery County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Montgomery County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Montgomery County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 accompanying budgetary comparison schedules, combining and individual fund financial statements and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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 July 23, 2024, 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, 2023

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 26,867,872
Invested Cash	6,225,703
Total Assets	\$ 33,093,575
LIABILITIES	
Due to Other Government	\$ 5,900
Total Liabilities	\$ 5,900
NET POSITION	
Restricted	
General	\$ 8,790,140
Public Health	991,261
Transportation	5,054,541
Public Safety	670,061
Judiciary	2,665,606
Unrestricted	14,916,066
Total Net Position	\$ 33,087,675
Total Liabilities and Net Position	\$ 33,093,575

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

MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services, Fees, and Licenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Change in Net Position Governmental Activities</u>
Primary Government					
Government Activities:					
General Government	\$ 5,760,963	\$ 1,337,734	\$ 1,794,768		\$ (2,628,461)
Judiciary and court-related	2,412,047	668,435			(1,743,612)
Public Safety	4,618,209	1,049,712			(3,568,497)
Health and Welfare	5,066,608	448,844	3,965,349		(652,415)
Public Transportation	2,165,047	30,649	58,650		(2,075,748)
Capital Outlay	1,225,598				(1,225,598)
Total Primary Government	\$ 21,248,472	\$ 3,535,374	\$ 5,818,767	\$ 0	\$ (11,894,331)
General Revenues:					
Taxes:					
Property Taxes					\$ 5,251,406
Sales and Use Tax					1,892,374
Income and Replacement Taxes					1,926,171
Real Estate Transfer					118,721
Motor Fuel					959,591
Video Gaming Taxes					1,209
Interest					642,682
Other					3,172,020
Total General Revenues					\$ 13,964,174
Change in Net Position					\$ 2,069,843
Net Position, Beginning of Year					31,017,832
Net Position, End of Year					\$ 33,087,675

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

MONTGOMERY COUNTY, ILLINOIS
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2023

	<u>General Fund</u>	<u>Public Health Fund</u>	<u>Coal Royalties Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 2,353,751	\$ 2,308,875	\$ 4,058,582	\$ 18,146,664	\$ 26,867,872
Invested Cash		1,600,000	4,625,703		6,225,703
Due from Other Funds				1,978	1,978
Total Assets	<u>\$ 2,353,751</u>	<u>\$ 3,908,875</u>	<u>\$ 8,684,285</u>	<u>\$ 18,148,642</u>	<u>\$ 33,095,553</u>
LIABILITIES					
Due to Other Funds	\$ 1,978				\$ 1,978
Due to Other Government	5,900				5,900
Total Liabilities	<u>\$ 7,878</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,878</u>
FUND BALANCES					
Restricted	\$ 22,967			\$ 18,148,642	\$ 18,171,609
Committed			\$ 8,684,285		8,684,285
Assigned	337,840	\$ 3,908,875			4,246,715
Unassigned	1,985,066				1,985,066
Total Fund Balances	<u>\$ 2,345,873</u>	<u>\$ 3,908,875</u>	<u>\$ 8,684,285</u>	<u>\$ 18,148,642</u>	<u>\$ 33,087,675</u>
Total Liabilities and Fund Balances	<u>\$ 2,353,751</u>	<u>\$ 3,908,875</u>	<u>\$ 8,684,285</u>	<u>\$ 18,148,642</u>	<u>\$ 33,095,553</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, 2023

TOTAL GOVERNMENTAL FUND BALANCES	\$ 33,087,675
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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>\$ 33,087,675</u>
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MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2023

	General Fund	Public Health Fund	Coal Royalties Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 4,456,576	\$ 780,774		\$ 4,912,122	\$ 10,149,472
Intergovernmental	1,776,467	3,965,349		76,951	5,818,767
Licenses, Fees, and Fines	1,481,490	438,705		1,615,179	3,535,374
Interest	57,598	44,117	\$ 149,575	391,392	642,682
Miscellaneous	167,043	19,063	2,625,453	360,461	3,172,020
Total Revenues	<u>\$ 7,939,174</u>	<u>\$ 5,248,008</u>	<u>\$ 2,775,028</u>	<u>\$ 7,356,105</u>	<u>\$ 23,318,315</u>
EXPENDITURES					
General Government	\$ 3,321,306		\$ 138,897	\$ 2,300,760	\$ 5,760,963
Judiciary and Court Related	1,510,071			901,976	2,412,047
Public Safety	3,903,388			714,821	4,618,209
Health and Welfare		\$ 4,275,584		791,024	5,066,608
Public Transportation				2,165,047	2,165,047
Capital Outlay		408,674	658,498	158,426	1,225,598
Total Expenditures	<u>\$ 8,734,765</u>	<u>\$ 4,684,258</u>	<u>\$ 797,395</u>	<u>\$ 7,032,054</u>	<u>\$ 21,248,472</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (795,591)	\$ 563,750	\$ 1,977,633	\$ 324,051	\$ 2,069,843
OTHER FINANCING SOURCES (USES)					
Transfers In	907,206		135,877	738,264	1,781,347
Transfers Out	(136,877)		(99,700)	(1,544,770)	(1,781,347)
Total Other Financing Sources (Uses)	<u>\$ 770,329</u>	<u>\$ 0</u>	<u>\$ 36,177</u>	<u>\$ (806,506)</u>	<u>\$ 0</u>
NET CHANGE IN FUND BALANCE	\$ (25,262)	\$ 563,750	\$ 2,013,810	\$ (482,455)	\$ 2,069,843
FUND BALANCE, BEGINNING	<u>2,371,135</u>	<u>3,345,125</u>	<u>6,670,475</u>	<u>18,631,097</u>	<u>31,017,832</u>
FUND BALANCE, ENDING	<u><u>\$ 2,345,873</u></u>	<u><u>\$ 3,908,875</u></u>	<u><u>\$ 8,684,285</u></u>	<u><u>\$ 18,148,642</u></u>	<u><u>\$ 33,087,675</u></u>

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, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,069,843
Amounts reported for governmental activities in the statement of activities are different because:	
NONE	
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,069,843</u>

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

MONTGOMERY COUNTY, ILLINOIS
COMBINED STATEMENT OF FIDUCIARY NET POSITION
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2023

ASSETS

Cash and Cash Equivalents	\$ 4,092,464
Invested Cash	<u>130,000</u>
Total Assets	<u><u>\$ 4,222,464</u></u>

NET POSITION

Restricted for Other Funds	\$ 4,222,464
Total Net Position	<u><u>\$ 4,222,464</u></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
FOR THE YEAR ENDED NOVEMBER 30, 2023

ADDITIONS	
Receipts	<u>\$ 52,362,746</u>
Total Additions	<u>\$ 52,362,746</u>
DEDUCTIONS	
Distributions	<u>\$ 52,730,402</u>
Total Deductions	<u>\$ 52,730,402</u>
CHANGE IN NET POSITION	\$ (367,656)
NET POSITION, BEGINNING OF YEAR	<u>4,590,120</u>
NET POSITION, END OF YEAR	<u><u>\$ 4,222,464</u></u>

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

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

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 14 persons, two elected from each of the seven districts. 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, 2023

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, Maintenance Imprest, EMA Imprest and Sale in Error Fund.

Public Health Fund

The Public 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.

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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 the purchase of investments. 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 custodial 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.

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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

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.

NOTE 4. CASH AND INVESTED CASH

Cash and invested cash as of November 30, 2023, are classified in the accompanying financial statements as follows:

Governmental Funds:

Cash and Cash Equivalents	\$26,867,872
Invested Cash	4,200,000
Illinois Trust Term	2,025,703

Fiduciary Funds:

Cash and Cash Equivalents	\$ 4,092,464
Invested Cash	130,000
Total:	<u>\$37,316,039</u>

Cash and cash equivalents include \$1,401 of petty cash and a remaining book balance of \$30,958,934 and a bank balance of \$31,686,163 of deposits with financial institutions. Differences between book and bank balances are due to timing differences of deposits and checks written. Invested cash includes certificates of deposit.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

NOTE 4. CASH AND INVESTED CASH (CONTINUED)

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. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment in Illinois Trust Term has earned Fitch's highest rating (AAAF).

C. 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 are in the possession of another party. The County's funds were uninsured and uncollateralized by \$250,000 as of November 30, 2023.

NOTE 5. PROPERTY TAXES

Montgomery County property tax 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 2022 was \$537,080,204.

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, 2023

NOTE 5. PROPERTY TAXES (CONTINUED)

The tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2022 for purposes of local taxation was as follows:

General	0.19003
IMRF	0.11172
County Highway	0.09385
Bridges	0.04693
Federal Aid Matching	0.04693
Public Health	0.12200
Liability Insurance	0.07448
Social Security	<u>0.12103</u>
Total	<u>0.80697</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 two percent of the F.O.B. Mine Average Gross Realization per ton of coal.

NOTE 7. INTERFUND BALANCES AND TRANSFERS

Interfund balances include a due to the American Rescue Plan Fund from the General fund in the amount of \$1,978.

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.

Fund transfers for the year ended November 30, 2023 are as follows:

Transfers In	Transfers Out			Total
	General Fund	Coal Royalties Fund	Nonmajor Fund	
General Fund	\$ 1,000	\$ 99,700	\$ 806,506	\$ 907,206
Coal Royalties	135,877			135,877
Nonmajor Funds			738,264	738,264
	\$ 136,877	\$ 99,700	\$ 1,544,770	\$ 1,781,347

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

NOTE 8. FUND BALANCES

Amounts for specific purposes by fund balance classifications for the year ended November 30, 2023 are as follows:

	General Fund	Other Major Funds	Nonmajor Governmental Funds	Total
Restricted				
General Government	\$ 22,967		\$ 8,767,173	8,790,140
Public Transportation			5,054,541	5,054,541
Health and Welfare			991,261	991,261
Public Safety			670,061	670,061
Judiciary and Court Related			2,665,606	2,665,606
	<u>\$ 22,967</u>	<u>\$ 0</u>	<u>\$ 18,148,642</u>	<u>\$ 18,171,609</u>
Committed				
Capital Outlay		\$ 8,684,285		\$ 8,684,285
	<u>\$ 0</u>	<u>\$ 8,684,285</u>	<u>\$ 0</u>	<u>\$ 8,684,285</u>
Assigned				
General Government	\$ 273,337			\$ 273,337
Health and Welfare		\$ 3,908,875		3,908,875
Public Safety	64,503			64,503
Judiciary and Court Related				
	<u>\$ 337,840</u>	<u>\$ 3,908,875</u>	<u>\$ 0</u>	<u>\$ 4,246,715</u>
Unassigned				
General Government	\$ 1,985,066			\$ 1,985,066
	<u>\$ 2,345,873</u>	<u>\$ 12,593,160</u>	<u>\$ 18,148,642</u>	<u>\$ 33,087,675</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 Annual Comprehensive 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, 2023

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, 2022, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	166
Inactive Plan Members entitled to but not yet receiving benefits	144
Active Plan Members	142
Total	452

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

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 2022 was 8.68%. For the fiscal year ended November 30, 2023, the County contributed \$465,044 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, 2022, 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	5
Active Plan Members	15
Total	<u>34</u>

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 2022 was 10.19%. For the fiscal year ended November 30, 2023, the County contributed \$84,873 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.

C. Elected County Officials

Employees Covered by Benefit Terms

As of December 31, 2022, 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	0
Active Plan Members	1
Total	<u>13</u>

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

NOTE 9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. Elected County Officials(Continued)

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 2022 was 0.86%. For the fiscal year ended November 30, 2023, the County contributed \$3,829 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 \$465,044 for the Regular IMRF plan, \$84,873 for the Sheriff's Law Enforcement Personnel IMRF plan and \$3,829 the Elected County Officials IMRF plan, respectively, for an aggregate pension expense of \$553,746 for all retirement fund commitments for the fiscal year ended November 30, 2023.

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.

NOTE 11. TAX ABATEMENTS

As of November 30, 2023, the County provides tax abatements on real property located in the Montgomery County Enterprise Zone. County wide tax revenues were reduced by \$273,548 during 2023 as a result of the tax abatement, of which the County's share was \$24,496.

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.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2023

NOTE 13. EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended November 30, 2023, expenditures exceeded legally adopted budgets as follows:

<u>Fund</u>	<u>Department</u>	<u>Expenditures in Excess of Budget</u>
General Fund	Coroner	\$ 5,202
General Fund	Regional Office of Education	1
General Fund	Election	2,178
General Fund	Coordinated Services	619
General Fund	Public Defender	4,955
General Fund	Court Appointed	45,058
General Fund	Sheriff	209,782
Public Health Fund	N/A	107,628
Sale in Error Fund	N/A	9,213
Animal Control Fund	N/A	15,080
Drug Asset Forfeiture Fund	N/A	1,481
County Court Fund	N/A	739
Record Keeping Improvement Fund	N/A	161,376
Automation Fund	N/A	140,787
IMRF Fund	N/A	3,981
Grant Communication Fund	N/A	159

NOTE 14. 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 to quantify the compensated absences is indeterminable.

NOTE 15. CONTRACTUAL COMMITMENTS

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

NOTE 16. 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 received \$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. The second state of funding was received by the County on June 30, 2022 in the amount of \$2,759,543. As of November 30, 2023, only \$2,627,020 of the grant funds had been spent, leaving the remaining \$2,892,066 to be left as restricted funds within the American Rescue Plan Fund.

NOTE 17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of July 23, 2024, which is the date the financial statements were available to be issued.

MONTGOMERY COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED NOVEMBER 30, 2023

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
REVENUES:				
Taxes				
Property Taxes	\$ 1,316,600	\$ 1,316,600	\$ 1,382,152	\$ (65,552)
Sales Tax	1,150,000	1,150,000	1,602,198	(452,198)
Income Tax	950,000	950,000	1,159,518	(209,518)
Replacement Tax	110,000	110,000	192,778	(82,778)
Real Estate Transfers	120,000	120,000	118,721	1,279
Video Gaming			1,209	(1,209)
Total Taxes	<u>\$ 3,646,600</u>	<u>\$ 3,646,600</u>	<u>\$ 4,456,576</u>	<u>\$ (809,976)</u>
Interest, Costs and Penalties - Net	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 58,363</u>	<u>\$ (56,363)</u>
Fines and Fees				
Geographic Information System	\$ 93,000	\$ 93,000	\$ 71,565	\$ 21,435
County Clerk	220,000	220,000	196,806	23,194
Supervisor of Assessments	40,000	40,000	43,100	(3,100)
Coroner	3,600	3,600	3,600	
State's Attorney	175,000	175,000	201,951	(26,951)
Circuit Clerk	127,175	127,175	174,554	(47,379)
Public Defender	2,500	2,500	4,576	(2,076)
Sheriff	348,646	348,646	345,182	3,464
Other	59,500	59,500	60,886	(1,386)
Total Fines and Fees	<u>\$ 1,069,421</u>	<u>\$ 1,069,421</u>	<u>\$ 1,102,220</u>	<u>\$ (32,799)</u>
Licenses and Fees				
Liquor and Gaming	\$ 1,800	\$ 1,800	\$ 1,950	\$ (150)
Total Licenses and Fees	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,950</u>	<u>\$ (150)</u>
Other Revenues				
Miscellaneous Revenues, Refunds and Reimbursements	\$ 111,656	\$ 111,656	\$ 137,457	\$ (25,801)
Indemnity	10,000	10,000	8,860	1,140
Total Other Revenues	<u>\$ 121,656</u>	<u>\$ 121,656</u>	<u>\$ 146,317</u>	<u>\$ (24,661)</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Reimbursed Expenditures				
Help Americans Vote Act	\$ 29,830	\$ 29,830	\$ 10,319	\$ 19,511
Sheriff Reimbursements	373,885	373,885	266,686	107,199
Supervisor of Assessments	34,189	34,189	22,016	12,173
Election Judge	12,000	12,000	11,610	390
State's Attorney, Assistants and Violent Crime	141,357	141,357	120,275	21,082
Gas and Oil Reimbursement			76,751	(76,751)
Probation	359,661	359,661	330,214	29,447
Ambulance	62,876	62,876		62,876
Public Defender	87,704	87,704	88,712	(1,008)
Safety Grants	42,927	42,927	42,927	
EMA Reimbursements	29,820	29,820	7,429	22,391
Other			46,688	
Total Reimbursed Expenditures	<u>\$ 1,174,249</u>	<u>\$ 1,174,249</u>	<u>\$ 1,023,627</u>	<u>\$ 197,310</u>
Total Revenues	<u>\$ 6,015,726</u>	<u>\$ 6,015,726</u>	<u>\$ 6,789,053</u>	<u>\$ (773,327)</u>
 EXPENDITURES				
General Government				
Building and Grounds				
Salaries	\$ 90,480	\$ 90,480	\$ 97,295	\$ (6,815)
Other	358,564	358,564	351,312	7,252
Total Buildings and Grounds	<u>\$ 449,044</u>	<u>\$ 449,044</u>	<u>\$ 448,607</u>	<u>\$ 437</u>
County Clerk				
Salaries	\$ 152,538	\$ 152,538	\$ 151,045	\$ 1,493
Other	9,350	9,350	9,717	(367)
Total County Clerk	<u>\$ 161,888</u>	<u>\$ 161,888</u>	<u>\$ 160,762</u>	<u>\$ 1,126</u>
Treasurer				
Salaries	\$ 174,941	\$ 174,941	\$ 174,343	\$ 598
Other	7,400	7,400	5,598	1,802
Total Treasurer	<u>\$ 182,341</u>	<u>\$ 182,341</u>	<u>\$ 179,941</u>	<u>\$ 2,400</u>
Coroner				
Salaries	\$ 47,707	\$ 47,707	\$ 43,397	\$ 4,310
Other	60,800	60,800	70,312	(9,512)
Total Coroner	<u>\$ 108,507</u>	<u>\$ 108,507</u>	<u>\$ 113,709</u>	<u>\$ (5,202)</u>
Regional Office of Education				
Salaries	\$ 29,572	\$ 29,572	\$ 29,572	
Other	7,116	7,116	7,117	\$ (1)
Total Regional Office of Education	<u>\$ 36,688</u>	<u>\$ 36,688</u>	<u>\$ 36,689</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Supervisor of Assessments				
Salaries	\$ 199,553	\$ 199,553	\$ 167,242	\$ 32,311
Other	98,555	98,555	29,482	69,073
Total Supervisor of Assessments	\$ 298,108	\$ 298,108	\$ 196,724	\$ 101,384
Board of Review				
Salaries	\$ 29,894	\$ 29,894	\$ 26,050	\$ 3,844
Other	2,200	2,200	975	1,225
Total Board of Review	\$ 32,094	\$ 32,094	\$ 27,025	\$ 5,069
County Board Office				
Salary - County Board Chairman	\$ 7,500	\$ 7,500	\$ 6,000	\$ 1,500
Other	59,250	59,250	48,346	10,904
Total County Board Office	\$ 66,750	\$ 66,750	\$ 54,346	\$ 12,404
Information System				
Salaries	\$ 164,479	\$ 164,479	\$ 150,223	\$ 14,256
Other	170,478	170,478	63,743	106,735
Total Information System	\$ 334,957	\$ 334,957	\$ 213,966	\$ 120,991
Election				
Salaries	\$ 10,000	\$ 10,000	\$ 7,776	\$ 2,224
Other	142,725	142,725	147,127	(4,402)
Total Election	\$ 152,725	\$ 152,725	\$ 154,903	\$ (2,178)
Economic and Infrastructure Development				
Trail Maintenance	\$ 18,000	\$ 18,000		\$ 18,000
Other				
Total Economic and Infrastructure Development	\$ 18,000	\$ 18,000	\$ 0	\$ 18,000

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
General Administrative				
Other	\$ 2,402,605	\$ 2,402,605	\$ 797,652	\$ 1,604,953
Total General Administrative	\$ 2,402,605	\$ 2,402,605	\$ 797,652	\$ 1,604,953
Geographic Information System				
Salaries	\$ 43,915	\$ 43,915	\$ 43,916	\$ (1)
Other	28,550	28,550	23,403	5,147
Total Geographic Information System	\$ 72,465	\$ 72,465	\$ 67,319	\$ 5,146
Coordinated Services				
Salary	\$ 53,012	\$ 53,012	\$ 53,669	\$ (657)
Other	4,100	4,100	4,062	38
Total Coordinated Services	\$ 57,112	\$ 57,112	\$ 57,731	\$ (619)
Solid Waste				
Salaries	\$ 53,012	\$ 53,012	\$ 53,669	\$ (657)
Other	4,400	4,400	2,382	2,018
Total Solid Waste	\$ 57,412	\$ 57,412	\$ 56,051	\$ 1,361
Total General Government	\$ 4,430,696	\$ 4,430,696	\$ 2,565,425	\$ 1,865,271
Judiciary and Court-Related				
Montgomery County Judge's Office				
Salaries	\$ 1,200	\$ 1,200	\$ 1,087	\$ 113
Other	2,300	2,300	1,924	376
Total Montgomery County Judge's Office	\$ 3,500	\$ 3,500	\$ 3,011	\$ 489
State's Attorney Office				
Salaries	\$ 305,663	\$ 305,663	\$ 353,844	\$ (48,181)
Other	99,700	99,700	18,441	81,259
Total State's Attorney Office	\$ 405,363	\$ 405,363	\$ 372,285	\$ 33,078

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Circuit Clerk's Office				
Salaries	\$ 294,840	\$ 294,840	\$ 295,505	\$ (665)
Other	18,283	18,283	5,963	12,320
Total Circuit Clerk's Office	\$ 313,123	\$ 313,123	\$ 301,468	\$ 11,655
Probation Office				
Salaries	\$ 398,502	\$ 398,502	\$ 388,274	\$ 10,228
Other	34,175	34,175	12,753	21,422
Total Probation Office	\$ 432,677	\$ 432,677	\$ 401,027	\$ 31,650
Public Defender				
Salaries	\$ 230,234	\$ 230,234	\$ 235,524	\$ (5,290)
Other	5,775	5,775	5,440	335
Total Public Defender	\$ 236,009	\$ 236,009	\$ 240,964	\$ (4,955)
Jury and Jurors				
Other	\$ 26,500	\$ 26,500	\$ 11,758	\$ 14,742
Total Jury and Jurors	\$ 26,500	\$ 26,500	\$ 11,758	\$ 14,742
Court Appointed				
Other	\$ 134,500	\$ 134,500	\$ 179,558	\$ (45,058)
Total Court Appointed	\$ 134,500	\$ 134,500	\$ 179,558	\$ (45,058)
Total Judiciary and Court-Related	\$ 1,551,672	\$ 1,551,672	\$ 1,510,071	\$ 41,601
Public Safety				
Sheriff				
Salaries	\$ 2,423,386	\$ 2,423,386	\$ 2,420,214	\$ 3,172
Other	591,848	591,848	804,802	(212,954)
Total Sheriff	\$ 3,015,234	\$ 3,015,234	\$ 3,225,016	\$ (209,782)
EMA				
Salaries	\$ 51,640	\$ 51,640	\$ 55,168	\$ (3,528)
Other	159,200	159,200	134,980	24,220
Total EMA	\$ 210,840	\$ 210,840	\$ 190,148	\$ 20,692

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Ambulance				
Salaries	\$ 57,400	\$ 57,400	\$ 4,531	\$ 52,869
Other	10,950	10,950		10,950
Total Ambulance	<u>\$ 68,350</u>	<u>\$ 68,350</u>	<u>\$ 4,531</u>	<u>\$ 63,819</u>
 Total Public Safety	 <u>\$ 3,294,424</u>	 <u>\$ 3,294,424</u>	 <u>\$ 3,419,695</u>	 <u>\$ (125,271)</u>
 Total Expenditures	 <u>\$ 9,276,792</u>	 <u>\$ 9,276,792</u>	 <u>\$ 7,495,191</u>	 <u>\$ 1,781,601</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (3,261,066)</u>	 <u>\$ (3,261,066)</u>	 <u>\$ (706,138)</u>	 <u>\$ (2,554,928)</u>
 Other Financing Sources				
Transfers In (Out)	<u>\$ 3,263,333</u>	<u>\$ 3,263,333</u>	<u>\$ 749,332</u>	
Total Other Financing Sources	<u>\$ 3,263,333</u>	<u>\$ 3,263,333</u>	<u>\$ 749,332</u>	
 Net Change in Fund Balance			 \$ 43,194	
 Fund Balance, Beginning			 <u>1,965,355</u>	
 Fund Balance, Ending			 <u>\$ 2,008,549</u>	
 Budgetary basis of fund balance			 \$ 2,008,549	
 Adjustments to reconcile the cash basis and budgetary basis statements:				
Other funds combined with General Fund for GAAP reporting				
Revolving Loan Fund				
Employees Insurance Fund			\$ 252,191	
Sheriff's Funds			60,421	
State's Attorney Fund				
Supervisors of Assessments Imprest Fund			805	
Coordinated Services Fund			29	
Treasurer's Computer Fund			500	
Animal Control Fund			(516)	
Recycling Fund				
Pet Population Fund			4,082	
Sale in Error			19,812	
Cash basis Fund Balance			 <u>\$ 2,345,873</u>	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - PUBLIC HEALTH FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Replacement Taxes	\$ 35,000	\$ 35,000	\$ 123,765	\$ (88,765)
Property Taxes	655,200	655,200	657,009	(1,809)
Intergovernmental	3,837,320	3,837,320	3,965,349	(128,029)
Fees	180,600	180,600	438,705	(258,105)
Interest	4,000	4,000	44,117	(40,117)
Miscellaneous	3,000	3,000	19,063	(16,063)
Total Revenues	\$ 4,715,120	\$ 4,715,120	\$ 5,248,008	\$ (532,888)
Expenditures				
Health and Welfare	\$ 4,366,630	\$ 4,366,630	\$ 4,275,584	\$ 91,046
Capital Outlay	210,000	210,000	408,674	(198,674)
Total Expenditures	\$ 4,576,630	\$ 4,576,630	\$ 4,684,258	\$ (107,628)
Revenues Over (Under) Expenditures	\$ 138,490	\$ 138,490	\$ 563,750	\$ (425,260)
Other Financing Sources (Uses)				
Transfers In (Out)				
Total Other				
Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 138,490	\$ 138,490	\$ 563,750	\$ (425,260)
Fund Balance, Beginning			3,345,125	
Fund Balance, Ending			\$ 3,908,875	

MONTGOMERY COUNTY, ILLINOIS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGETARY BASIS - BUDGET AND ACTUAL - COAL ROYALTIES FUND
 YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Coal Royalties	\$ 1,000,000	\$ 1,000,000	\$ 2,616,744	\$ (1,616,744)
Interest	20,000	20,000	149,575	(129,575)
Miscellaneous	33,000	33,000	8,709	24,291
Total Revenues	\$ 1,053,000	\$ 1,053,000	\$ 2,775,028	\$ (1,722,028)
Expenditures				
General Government	\$ 300,000	\$ 300,000	\$ 138,897	\$ 161,103
Capital Outlay	660,000	660,000	658,498	1,502
Total Expenditures	\$ 960,000	\$ 960,000	\$ 797,395	\$ 162,605
Revenues Over (Under) Expenditures	\$ 93,000	\$ 93,000	\$ 1,977,633	\$ (1,884,633)
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (694,119)	\$ (694,119)	\$ 36,177	\$ (730,296)
Total Other Financing Sources (Uses)	\$ (694,119)	\$ (694,119)	\$ 36,177	\$ (730,296)
Net Change in Fund Balance	\$ (601,119)	\$ (601,119)	\$ 2,013,810	\$ (2,289,719)
Fund Balance, Beginning			6,670,475	
Fund Balance, Ending			\$ 8,684,285	

MONTGOMERY COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
YEAR ENDED NOVEMBER 30, 2023

NOTE 1. BUDGETARY INFORMATION

All funds, except custodial funds, require legally adopted budgets. The County adopted the budget at the November 15, 2022 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, 2023

	<u>General Fund</u>	<u>Revolving Loan Fund</u>	<u>Employees Insurance Fund</u>	<u>Sheriff's Funds</u>	<u>State's Attorney Fund</u>	<u>Supervisor of Assessments Imprest Fund</u>
ASSETS						
Cash	\$ 2,016,427		\$ 252,191	\$ 60,421		\$ 805
Total Assets	<u>\$ 2,016,427</u>	<u>\$ 0</u>	<u>\$ 252,191</u>	<u>\$ 60,421</u>	<u>\$ 0</u>	<u>\$ 805</u>
LIABILITIES						
Due to Other Funds	\$ 1,978					
Due to Other Governments	5,900					
Total Liabilities	<u>\$ 7,878</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES						
Nonspendable						
Restricted	\$ 22,967					
Committed						
Assigned			\$ 252,191	\$ 60,421		\$ 805
Unassigned	1,985,582					
Total Fund Balances	<u>\$ 2,008,549</u>	<u>\$ 0</u>	<u>\$ 252,191</u>	<u>\$ 60,421</u>	<u>\$ 0</u>	<u>\$ 805</u>
Total Liabilities and Fund balances	<u>\$ 2,016,427</u>	<u>\$ 0</u>	<u>\$ 252,191</u>	<u>\$ 60,421</u>	<u>\$ 0</u>	<u>\$ 805</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
GENERAL FUND
NOVEMBER 30, 2023

	<u>Coordinated Services Imprest Fund</u>	<u>Treasurer's Computer Fund</u>	<u>Recycling Fund</u>	<u>Animal Control Fund</u>	<u>Pet Population Fund</u>	<u>Sale in Error</u>	<u>Total General Fund</u>
ASSETS							
Cash	\$ 29	\$ 500		\$ (516)	4,082	\$ 19,812	\$ 2,353,751
Total Assets	<u>\$ 29</u>	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ (516)</u>	<u>\$ 4,082</u>	<u>\$ 19,812</u>	<u>\$ 2,353,751</u>
LIABILITIES							
Due to Other Funds							\$ 1,978
Due to Other Governments							5,900
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,878</u>
FUND BALANCES							
Nonspendable							
Restricted							\$ 22,967
Committed							
Assigned	\$ 29	\$ 500			\$ 4,082	\$ 19,812	337,840
Unassigned				\$ (516)			1,985,066
Total Fund Balances	<u>\$ 29</u>	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ (516)</u>	<u>\$ 4,082</u>	<u>\$ 19,812</u>	<u>\$ 2,345,873</u>
Total Liabilities and Fund balances (Deficit)	<u>\$ 29</u>	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ (516)</u>	<u>\$ 4,082</u>	<u>\$ 19,812</u>	<u>\$ 2,353,751</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2023

	<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	\$ 4,456,576							
Intergovernmental	1,023,627		\$ 1,207,565					
Licenses, Fees and Fines	1,104,170			\$ 254,509		\$ 778	\$ 201	\$ 1,282
Interest	58,363	\$ 308	1,454					
Miscellaneous	146,317							
Total Revenues	<u>\$ 6,789,053</u>	<u>\$ 308</u>	<u>\$ 1,209,019</u>	<u>\$ 254,509</u>	<u>\$ 0</u>	<u>\$ 778</u>	<u>\$ 201</u>	<u>\$ 1,282</u>
EXPENDITURES								
Current								
General Government	\$ 2,565,425		\$ 1,199,671			\$ 474	\$ 422	\$ 826
Judiciary and Court Related	1,510,071							
Public Safety	3,419,695			\$ 213,412				
Total Expenditures	<u>\$ 7,495,191</u>	<u>\$ 0</u>	<u>\$ 1,199,671</u>	<u>\$ 213,412</u>	<u>\$ 0</u>	<u>\$ 474</u>	<u>\$ 422</u>	<u>\$ 826</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (706,138)	\$ 308	\$ 9,348	\$ 41,097		\$ 304	\$ (221)	\$ 456
OTHER FINANCING SOURCES (USES)								
Transfers In	750,332							
Transfers Out	<u>(1,000)</u>	<u>(135,877)</u>						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)	\$ 43,194	\$ (135,569)	\$ 9,348	\$ 41,097	\$ 0	\$ 304	\$ (221)	\$ 456
FUND BALANCES - BEGINNING OF YEAR	1,965,355	135,569	242,843	19,324		501	250	44
FUND BALANCES - END OF YEAR	<u>\$ 2,008,549</u>	<u>\$ 0</u>	<u>\$ 252,191</u>	<u>\$ 60,421</u>	<u>\$ 0</u>	<u>\$ 805</u>	<u>\$ 29</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, 2023

	<u>Recycling Fund</u>	<u>Animal Control Fund</u>	<u>Pet Population Fund</u>	<u>Sale in Error</u>	<u>Eliminations</u>	<u>Total General Fund</u>
REVENUES						
Taxes						\$ 4,456,576
Intergovernmental					\$ (454,725)	1,776,467
Licenses, Fees and Fines		\$ 91,280	\$ 8,390	\$ 20,880		1,481,490
Interest		(2,722)	56	139		57,598
Miscellaneous	608	20,118				167,043
Total Revenues	<u>\$ 608</u>	<u>\$ 108,676</u>	<u>\$ 8,446</u>	<u>\$ 21,019</u>	<u>\$ (454,725)</u>	<u>\$ 7,939,174</u>
EXPENDITURES						
Current						
General Government				\$ 9,213	\$ (454,725)	\$ 3,321,306
Judiciary and Court Related						1,510,071
Public Safety		\$ 265,917	\$ 4,364			3,903,388
Total Expenditures	<u>\$ 0</u>	<u>\$ 265,917</u>	<u>\$ 4,364</u>	<u>\$ 9,213</u>	<u>\$ (454,725)</u>	<u>\$ 8,734,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	608	\$ (157,241)	\$ 4,082	\$ 11,806		\$ (795,591)
OTHER FINANCING SOURCES (USES)						
Transfers In		156,874				907,206
Transfers Out						(136,877)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)	608	\$ (367)	4,082	\$ 11,806		\$ (25,262)
FUND BALANCES - BEGINNING OF YEAR	\$ (608)	(149)		8,006		2,371,135
FUND BALANCES - END OF YEAR (DEFICIT)	<u>\$ 0</u>	<u>\$ (516)</u>	<u>\$ 4,082</u>	<u>\$ 19,812</u>	<u>\$ 0</u>	<u>\$ 2,345,873</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2023

	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	County Aid to Bridges Fund
ASSETS									
Cash	\$ 1,493,640	\$ 233,799	\$ 1,646,702	\$ 4,935	\$ 31,498	\$ 69,693	\$ 986,961	\$ 564	\$ 1,305,245
Due from Other Funds									
Total Assets	<u>\$ 1,493,640</u>	<u>\$ 233,799</u>	<u>\$ 1,646,702</u>	<u>\$ 4,935</u>	<u>\$ 31,498</u>	<u>\$ 69,693</u>	<u>\$ 986,961</u>	<u>\$ 564</u>	<u>\$ 1,305,245</u>
FUND BALANCES									
Restricted	\$ 1,493,640	\$ 233,799	\$ 1,646,702	\$ 4,935	\$ 31,498	\$ 69,693	\$ 986,961	\$ 564	\$ 1,305,245
Total Fund Balances	<u>\$ 1,493,640</u>	<u>\$ 233,799</u>	<u>\$ 1,646,702</u>	<u>\$ 4,935</u>	<u>\$ 31,498</u>	<u>\$ 69,693</u>	<u>\$ 986,961</u>	<u>\$ 564</u>	<u>\$ 1,305,245</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2023

	Special Revenue Funds									
	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	Victim Impact Fund	Clerk Automation Fund
ASSETS										
Cash	\$ 488,606	\$ 474,429	\$ 20,670	\$ 262,980	\$ 43,775	\$ 89,928	\$ 60,498	\$ 427,216	\$ 42,016	\$ 73,448
Due from Other Funds										
Total Assets	<u>\$ 488,606</u>	<u>\$ 474,429</u>	<u>\$ 20,670</u>	<u>\$ 262,980</u>	<u>\$ 43,775</u>	<u>\$ 89,928</u>	<u>\$ 60,498</u>	<u>\$ 427,216</u>	<u>\$ 42,016</u>	<u>\$ 73,448</u>
FUND BALANCES										
Restricted	\$ 488,606	\$ 474,429	\$ 20,670	\$ 262,980	\$ 43,775	\$ 89,928	\$ 60,498	\$ 427,216	\$ 42,016	\$ 73,448
Total Fund Balances	<u>\$ 488,606</u>	<u>\$ 474,429</u>	<u>\$ 20,670</u>	<u>\$ 262,980</u>	<u>\$ 43,775</u>	<u>\$ 89,928</u>	<u>\$ 60,498</u>	<u>\$ 427,216</u>	<u>\$ 42,016</u>	<u>\$ 73,448</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2023

Special Revenue Funds										
	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	Drug Test Fund	Emergency Telephone System Fund	Federal Aid Matching Fund
ASSETS										
Cash	\$ 30,265	\$ 327,815	\$ 3,270	\$ 415,575	\$ 61,101	\$ 2,409	\$ 109,471	\$ 45,653	\$ 592,044	\$ 1,116,366
Due from Other Funds										
Total Assets	\$ 30,265	\$ 327,815	\$ 3,270	\$ 415,575	\$ 61,101	\$ 2,409	\$ 109,471	\$ 45,653	\$ 592,044	\$ 1,116,366
FUND BALANCES										
Restricted	\$ 30,265	\$ 327,815	\$ 3,270	\$ 415,575	\$ 61,101	\$ 2,409	\$ 109,471	\$ 45,653	\$ 592,044	\$ 1,116,366
Total Fund Balances	\$ 30,265	\$ 327,815	\$ 3,270	\$ 415,575	\$ 61,101	\$ 2,409	\$ 109,471	\$ 45,653	\$ 592,044	\$ 1,116,366

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2023

Special Revenue Funds										
	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Cannabis Fund	Grant Communication Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund	Opioid Settlement Fund	Public Defender Fund	Total Nonmajor Governmental Funds
ASSETS										
Cash	\$ 877,793	\$ 1,918	\$ 2,018,853	\$ 37,973		\$ 1,556,041	\$ 3,014,145	\$ 78,017	\$ 101,352	\$ 18,146,664
Due from Other Funds							1,978			1,978
Total Assets	<u>\$ 877,793</u>	<u>\$ 1,918</u>	<u>\$ 2,018,853</u>	<u>\$ 37,973</u>	<u>\$ 0</u>	<u>\$ 1,556,041</u>	<u>\$ 3,016,123</u>	<u>\$ 78,017</u>	<u>\$ 101,352</u>	<u>\$ 18,148,642</u>
FUND BALANCES										
Restricted	\$ 877,793	\$ 1,918	\$ 2,018,853	\$ 37,973		\$ 1,556,041	\$ 3,016,123	\$ 78,017	\$ 101,352	\$ 18,148,642
Total Fund Balances	<u>\$ 877,793</u>	<u>\$ 1,918</u>	<u>\$ 2,018,853</u>	<u>\$ 37,973</u>	<u>\$ 0</u>	<u>\$ 1,556,041</u>	<u>\$ 3,016,123</u>	<u>\$ 78,017</u>	<u>\$ 101,352</u>	<u>\$ 18,148,642</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, 2023

	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	\$ 763,860	\$ 109,302	\$ 400,848			\$ 52,545	\$ 583,588
Intergovernmental	2,486		2,973				
Licenses, Fees, and Fines					\$ 3,488		30,649
Interest	28,418	3,988	31,381	\$ 109	699	1,381	18,443
Miscellaneous Income				9,063			139,180
Total Revenues	<u>\$ 794,764</u>	<u>\$ 113,290</u>	<u>\$ 435,202</u>	<u>\$ 9,172</u>	<u>\$ 4,187</u>	<u>\$ 53,926</u>	<u>\$ 771,860</u>
EXPENDITURES							
General Government	\$ 625,623	\$ 94,459	\$ 380,178	\$ 5,481	\$ 10,055		
Health and Welfare						\$ 80,348	
Transportation							\$ 540,216
Judiciary and Court-Related							
Public Safety							
Capital Outlay							156,415
Total Expenditures	<u>\$ 625,623</u>	<u>\$ 94,459</u>	<u>\$ 380,178</u>	<u>\$ 5,481</u>	<u>\$ 10,055</u>	<u>\$ 80,348</u>	<u>\$ 696,631</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 169,141	\$ 18,831	\$ 55,024	\$ 3,691	\$ (5,868)	\$ (26,422)	\$ 75,229
OTHER FINANCING SOURCES (USES)							
Transfers In	235						
Transfers Out							
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 169,376	\$ 18,831	\$ 55,024	\$ 3,691	\$ (5,868)	\$ (26,422)	\$ 75,229
FUND BALANCES-BEGINNING OF YEAR	<u>1,324,264</u>	<u>214,968</u>	<u>1,591,678</u>	<u>1,244</u>	<u>37,366</u>	<u>96,115</u>	<u>911,732</u>
FUND BALANCES-END OF YEAR	<u>\$ 1,493,640</u>	<u>\$ 233,799</u>	<u>\$ 1,646,702</u>	<u>\$ 4,935</u>	<u>\$ 31,498</u>	<u>\$ 69,693</u>	<u>\$ 986,961</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, 2023

	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	
REVENUES							
Taxes		\$ 316,897					
Intergovernmental							
Licenses, Fees, and Fines	\$ 2,387		\$ 105,182	\$ 204,262	\$ 3,320		\$ 10,140
Interest		28,871	10,122	9,440	436	\$ 5,602	927
Miscellaneous Income		20,072			3,200		
Total Revenues	<u>\$ 2,387</u>	<u>\$ 365,840</u>	<u>\$ 115,304</u>	<u>\$ 213,702</u>	<u>\$ 6,956</u>	<u>\$ 5,602</u>	<u>\$ 11,067</u>
EXPENDITURES							
General Government					\$ 440,541		
Health and Welfare							\$ 6,746
Transportation		\$ 378,564					
Judiciary and Court-Related	\$ 2,541		\$ 49,417	\$ 460,613			
Public Safety							
Capital Outlay							
Total Expenditures	<u>\$ 2,541</u>	<u>\$ 378,564</u>	<u>\$ 49,417</u>	<u>\$ 460,613</u>	<u>\$ 440,541</u>	<u>\$ 0</u>	<u>\$ 6,746</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (154)	\$ (12,724)	\$ 65,887	\$ (246,911)	\$ (433,585)	\$ 5,602	\$ 4,321
OTHER FINANCING SOURCES (USES)							
Transfers In				218,705	437,272		
Transfers Out							
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (154)	\$ (12,724)	\$ 65,887	\$ (28,206)	\$ 3,687	\$ 5,602	\$ 4,321
FUND BALANCES-BEGINNING OF YEAR	718	1,317,969	422,719	502,635	16,983	257,378	39,454
FUND BALANCES-END OF YEAR	<u>\$ 564</u>	<u>\$ 1,305,245</u>	<u>\$ 488,606</u>	<u>\$ 474,429</u>	<u>\$ 20,670</u>	<u>\$ 262,980</u>	<u>\$ 43,775</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, 2023

	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		\$ 21,898	\$ 71,600	\$ 9,683	\$ 15,490	\$ 423	\$ 113,094
Interest	\$ 3,275	1,172	8,943	842	1,634	684	6,695
Miscellaneous Income			12,000				
Total Revenues	<u>\$ 3,275</u>	<u>\$ 23,070</u>	<u>\$ 92,543</u>	<u>\$ 10,525</u>	<u>\$ 17,124</u>	<u>\$ 1,107</u>	<u>\$ 119,789</u>
EXPENDITURES							
General Government							
Health and Welfare							
Transportation	\$ 29,684						
Judiciary and Court-Related		\$ 5,416	\$ 40,595	525	\$ 27,809	\$ 5,113	\$ 19,528
Public Safety							
Capital Outlay							2,011
Total Expenditures	<u>\$ 29,684</u>	<u>\$ 5,416</u>	<u>\$ 40,595</u>	<u>\$ 525</u>	<u>\$ 27,809</u>	<u>\$ 5,113</u>	<u>\$ 21,539</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (26,409)	\$ 17,654	\$ 51,948	\$ 10,000	\$ (10,685)	\$ (4,006)	\$ 98,250
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out							(40,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (26,409)	\$ 17,654	\$ 51,948	\$ 10,000	\$ (10,685)	\$ (4,006)	\$ 58,250
FUND BALANCES-BEGINNING OF YEAR	116,337	42,844	375,268	32,016	84,133	34,271	269,565
FUND BALANCES-END OF YEAR	<u>\$ 89,928</u>	<u>\$ 60,498</u>	<u>\$ 427,216</u>	<u>\$ 42,016</u>	<u>\$ 73,448</u>	<u>\$ 30,265</u>	<u>\$ 327,815</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, 2023

	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
REVENUES						
Taxes						
Intergovernmental						
Licenses, Fees, and Fines		\$ 71,467		\$ 12,730	\$ 20,937	\$ 39,680
Interest	\$ 75	8,475	\$ 1,322	97	2,425	789
Miscellaneous Income		161,495	4,383			
Total Revenues	<u>\$ 75</u>	<u>\$ 241,437</u>	<u>\$ 5,705</u>	<u>\$ 12,827</u>	<u>\$ 23,362</u>	<u>\$ 40,469</u>
EXPENDITURES						
General Government						
Health and Welfare						
Transportation						
Judiciary and Court-Related	\$ 4,710	\$ 214,087	\$ 3,192	\$ 19,301	\$ 36,050	\$ 10,638
Public Safety						
Capital Outlay						
Total Expenditures	<u>\$ 4,710</u>	<u>\$ 214,087</u>	<u>\$ 3,192</u>	<u>\$ 19,301</u>	<u>\$ 36,050</u>	<u>\$ 10,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (4,635)	\$ 27,350	\$ 2,513	\$ (6,474)	\$ (12,688)	\$ 29,831
OTHER FINANCING SOURCES (USES)						
Transfers In						
Transfers Out				(1,500)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (4,635)	\$ 27,350	\$ 2,513	\$ (7,974)	\$ (12,688)	\$ 29,831
FUND BALANCES-BEGINNING OF YEAR	7,905	388,225	58,588	10,383	122,159	15,822
FUND BALANCES-END OF YEAR	<u>\$ 3,270</u>	<u>\$ 415,575</u>	<u>\$ 61,101</u>	<u>\$ 2,409</u>	<u>\$ 109,471</u>	<u>\$ 45,653</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, 2023

	Special Revenue Funds					
	Emergency Telephone System Fund	Federal Aid Matching Fund	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Cannabis Fund
REVENUES						
Taxes		\$ 300,183	\$ 676,830		\$ 748,478	
Intergovernmental					1,852	\$ 10,990
Licenses, Fees, and Fines	\$ 695,534			\$ 1,496		
Interest	9,155	22,792	14,840	34	39,616	795
Miscellaneous Income	11,068					
Total Revenues	<u>\$ 715,757</u>	<u>\$ 322,975</u>	<u>\$ 691,670</u>	<u>\$ 1,530</u>	<u>\$ 789,946</u>	<u>\$ 11,785</u>
EXPENDITURES						
General Government					\$ 581,243	
Health and Welfare			\$ 703,930			
Transportation		\$ 231,713				
Judiciary and Court-Related				\$ 2,441		
Public Safety	\$ 713,623					
Capital Outlay						
Total Expenditures	<u>\$ 713,623</u>	<u>\$ 231,713</u>	<u>\$ 703,930</u>	<u>\$ 2,441</u>	<u>\$ 581,243</u>	<u>\$ 0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,134	\$ 91,262	\$ (12,260)	\$ (911)	\$ 208,703	\$ 11,785
OTHER FINANCING SOURCES (USES)						
Transfers In	81,810				242	
Transfers Out						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 83,944	\$ 91,262	\$ (12,260)	\$ (911)	\$ 208,945	\$ 11,785
FUND BALANCES - BEGINNING OF YEAR	508,100	1,025,104	890,053	2,829	1,809,908	26,188
FUND BALANCES - END OF YEAR	<u>\$ 592,044</u>	<u>\$ 1,116,366</u>	<u>\$ 877,793</u>	<u>\$ 1,918</u>	<u>\$ 2,018,853</u>	<u>\$ 37,973</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, 2023

	Special Revenue Funds					Total
	Grant Communication Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund	Opioid Settlement Fund	Public Defender Fund	Nonmajor Governmental Funds
REVENUES						
Taxes		\$ 959,591				\$ 4,912,122
Intergovernmental		58,650				76,951
Licenses, Fees, and Fines				\$ 77,522	\$ 104,197	1,615,179
Interest		31,540	\$ 94,132	1,534	709	391,392
Miscellaneous Income						360,461
Total Revenues	<u>\$ 0</u>	<u>\$ 1,049,781</u>	<u>\$ 94,132</u>	<u>\$ 79,056</u>	<u>\$ 104,906</u>	<u>\$ 7,356,105</u>
EXPENDITURES						
General Government			\$ 163,180			\$ 2,300,760
Health and Welfare						791,024
Transportation		\$ 984,870				2,165,047
Judiciary and Court-Related						901,976
Public Safety	\$ 159			\$ 1,039		714,821
Capital Outlay						158,426
Total Expenditures	<u>\$ 159</u>	<u>\$ 984,870</u>	<u>\$ 163,180</u>	<u>\$ 1,039</u>	<u>\$ 0</u>	<u>\$ 7,032,054</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (159)	\$ 64,911	\$ (69,048)	\$ 78,017	\$ 104,906	\$ 324,051
OTHER FINANCING SOURCES (USES)						
Transfers In						738,264
Transfers Out			(1,499,716)		(3,554)	(1,544,770)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (159)	\$ 64,911	\$ (1,568,764)	\$ 78,017	\$ 101,352	\$ (482,455)
FUND BALANCES - BEGINNING OF YEAR	159	1,491,130	4,584,887			18,631,097
FUND BALANCES - END OF YEAR	<u>\$ 0</u>	<u>\$ 1,556,041</u>	<u>\$ 3,016,123</u>	<u>\$ 78,017</u>	<u>\$ 101,352</u>	<u>\$ 18,148,642</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2023

	<u>Circuit Clerk's Fund</u>	<u>County Clerk's Fund</u>	<u>Ambulance District and Civil Defense Funds</u>	<u>Commissary Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>County Treasurer's Other Funds</u>	<u>Total</u>
ASSETS							
Cash and Cash Equivalents	\$ 687,259	\$ 112,268	\$ 99,910	\$ 92,089	\$ 2,061,186	\$ 1,039,752	\$ 4,092,464
Invested Cash	130,000						130,000
Total Assets	<u>\$ 817,259</u>	<u>\$ 112,268</u>	<u>\$ 99,910</u>	<u>\$ 92,089</u>	<u>\$ 2,061,186</u>	<u>\$ 1,039,752</u>	<u>\$ 4,222,464</u>
NET POSITION							
Restricted for Other Funds	\$ 817,259	\$ 112,268	\$ 99,910	\$ 92,089	\$ 2,061,186	\$ 1,039,752	\$ 4,222,464
Total Net Position	<u>\$ 817,259</u>	<u>\$ 112,268</u>	<u>\$ 99,910</u>	<u>\$ 92,089</u>	<u>\$ 2,061,186</u>	<u>\$ 1,039,752</u>	<u>\$ 4,222,464</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2023

	<u>Circuit Clerk's Fund</u>	<u>County Clerk's Fund</u>	<u>Ambulance District and Civil Defense Funds</u>	<u>Commissary Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>County Treasurer's Other Funds</u>	<u>Total</u>
ADDITIONS							
Receipts	\$ 2,189,678	\$ 1,148,977	\$ 287,869	\$ 575,191	\$ 2,307,216	\$ 45,853,815	\$ 52,362,746
Total Additions	<u>\$ 2,189,678</u>	<u>\$ 1,148,977</u>	<u>\$ 287,869</u>	<u>\$ 575,191</u>	<u>\$ 2,307,216</u>	<u>\$ 45,853,815</u>	<u>\$ 52,362,746</u>
DEDUCTIONS							
Distributions	\$ 2,336,514	\$ 1,151,925	\$ 361,466	\$ 598,615	\$ 2,879,529	\$ 45,402,353	\$ 52,730,402
Total Deductions	<u>\$ 2,336,514</u>	<u>\$ 1,151,925</u>	<u>\$ 361,466</u>	<u>\$ 598,615</u>	<u>\$ 2,879,529</u>	<u>\$ 45,402,353</u>	<u>\$ 52,730,402</u>
CHANGE IN NET POSITION	\$ (146,836)	\$ (2,948)	\$ (73,597)	\$ (23,424)	\$ (572,313)	\$ 451,462	\$ (367,656)
NET POSITION, BEGNNING OF YEAR	<u>964,095</u>	<u>115,216</u>	<u>173,507</u>	<u>115,513</u>	<u>2,633,499</u>	<u>588,290</u>	<u>4,590,120</u>
NET POSITION, END OF YEAR	<u><u>\$ 817,259</u></u>	<u><u>\$ 112,268</u></u>	<u><u>\$ 99,910</u></u>	<u><u>\$ 92,089</u></u>	<u><u>\$ 2,061,186</u></u>	<u><u>\$ 1,039,752</u></u>	<u><u>\$ 4,222,464</u></u>



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

July 23, 2024

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

Montgomery County Board
Montgomery County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise Montgomery County, Illinois' basic financial statements and have issued our report thereon dated July 23, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. Finding 2023-002 was considered a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montgomery County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned cost as item 2023-001, 2023-003 and 2023-004.

Montgomery County, Illinois' Response to Findings

Government Auditing Standards requires auditors to perform limited procedures on the Montgomery County, Illinois' response to findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Montgomery County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Alton, Illinois



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

July 23, 2024

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

Montgomery County Board
Montgomery County, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montgomery County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Montgomery County's major federal programs for the year ended November 30, 2023. The Montgomery County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Montgomery County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Montgomery County, Illinois and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Montgomery County, Illinois' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Montgomery County, Illinois' federal programs.



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montgomery County, Illinois' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Montgomery County, Illinois' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Montgomery County, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Montgomery County, Illinois' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Illinois' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned cost item 2023-003. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Montgomery County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Montgomery County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in black ink that reads "Schell Boyle". The signature is written in a cursive, flowing style.

Alton, Illinois

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2023

Federal Grantor Pass-Through Entity Program Title	Federal AL Number	Contract/ Project Number	Federal Expenditures
U.S. Department of Agriculture			
Illinois Department of Human Services			
WIC Special Supplemental Nutrition Program for Woman Infants, and Children			
WIC	10.557	FCSBQ00836	\$ 96,357
WIC	10.557	FCSCQ00836	74,771
WIC Breastfeeding Peer Counseling	10.557	FCSBQ01187	13,009
WIC Breastfeeding Peer Counseling	10.557	FCSCQ01187	9,522
Subtotal AL 10.557			<u>\$ 193,659</u>
Total Illinois Department of Human Services			<u>\$ 193,659</u>
Total U.S. Department of Agriculture			<u>\$ 193,659</u>
U.S. Department of Health and Human Services			
Illinois Department of Human Services			
Social Services Block Grant			
Social Services Block Grant	93.667	FCSBU06006	\$ 1,815
Social Services Block Grant	93.667	FCSCU06006	14,931
Subtotal AL 93.667			<u>\$ 16,746</u>
Block Grants for Prevention and Treatment of Substance Abuse			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CBZ03259	\$ 68,876
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CCZ03259	37,597
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CBC03074	13,503
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CCC03074	1,185
Block Grants for Prevention and Treatment of Substance Abuse	93.959	45CBB04227	18
Subtotal AL 93.959			<u>\$ 121,179</u>
Block Grants for Community Mental Health Services			
Block Grants for Community Mental Health Services	93.958	45CBB04227	\$ 71,233
Block Grants for Community Mental Health Services	93.958	45CCB04227	39,969
Subtotal AL 93.958			<u>\$ 111,202</u>
Well-integrated Screening and Evaluation for Woman Across the Nation			
Illinois WISEWOMAN	93.436	46180076L	\$ 806
Subtotal AL 93.436			<u>\$ 806</u>
Total Illinois Department of Human Services			<u>\$ 249,933</u>
Illinois Department of Public Health			
Immunization Cooperative Agreements			
Covid 19, Mass Vaccine	93.268	15080666I	\$ 65,641
Perinatal Hepatitis B Prevention thorough Case Management	93.268	48080067L	307
Subtotal AL 93.268			<u>\$ 65,948</u>
Public Health Emergency Preparedness			
Public Health Emergency Preparedness	93.069	37180065K	\$ 34,602
Public Health Emergency Preparedness	93.069	47180066L	17,859
Subtotal AL 93.069			<u>\$ 52,461</u>
Public Health Emergency Response			
Covid 19, Public Health Emergency Response	93.354	27680066J	\$ 40,824
Subtotal AL 93.354			<u>\$ 40,824</u>
Epidemiology and Laboratory Capacity for Infectious Diseases(ELC)			
Covid 19, Response Grant	93.323	28180566J	\$ 56,638
Subtotal AL 93.323			<u>\$ 56,638</u>

The accompanying notes are an integral part of this schedule

MONTGOMERY COUNTY, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 2023

Federal Grantor Pass-Through Entity Program Title	Federal AL Number	Contract/ Project Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
Illinois Department of Public Health (continued)			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	36180019K	\$ 50,392
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	46180019L	173,452
Subtotal AL 93.898			<u>\$ 223,844</u>
Total Illinois Department of Public Health			<u>\$ 439,715</u>
Area Agency of Aging for Lincolnland			
National Family Caregiver Support and Special Programs for the Aging			
National Family Caregiver Support, Title III, Part E	93.052	AA02	\$ 11,202
Subtotal AL 93.052			<u>\$ 11,202</u>
Aging Cluster:			
Special Programs for the Aging, Title III, Part B Programs for Supportive Services for Senior Citizens	93.044	IA02	\$ 6,336
Subtotal AL 93.044			<u>\$ 6,336</u>
Total Aging Cluster			
			<u>\$ 6,336</u>
Total Area Agency of Aging for Lincolnland			<u>\$ 17,538</u>
Food and Drug Administration			
Retail Flexible Funding Model			
Retail Flexible Funding Model	93.103		\$ 26,033
Subtotal AL 93.103			<u>\$ 26,033</u>
Total Food and Drug Administration			<u>\$ 26,033</u>
Total U.S. Department Health and Human Services			<u>\$ 733,219</u>
U.S. Department of the Treasury			
Illinois Department of Human Services			
Coronavirus State and Local Fiscal Recovery Funds			
Suicide Prevention First Responders	21.027	45CBB04500	\$ 176,284
Suicide Prevention First Responders	21.027	45CCB04500	75,558
Total Illinois Department of Human Services			<u>\$ 251,842</u>
Coronavirus State and Local Fiscal Recovery Funds			
American Rescue Plan Act	21.027		\$ 1,709,703
Subtotal AL 21.027			<u>\$ 1,961,545</u>
Total U.S. Department of the Treasury			<u>\$ 1,961,545</u>
U.S. Centers for Disease Control and Prevention			
Illinois Department of Public Health			
Immunization Cooperative Agreements			
Covid 19, Vaccination	93.268	38180867K	\$ 76,212
Subtotal AL 93.268			<u>\$ 76,212</u>
Collaboration with Academia to Stenthen Public Health Workforce Capacity			
Strengthening Illinois Public Health Administration	93.967	48080468L	\$ 36,888
Subtotal AL 93.967			<u>\$ 36,888</u>
Total Illinois Department of Public Health			<u>\$ 113,100</u>
Total U.S. Centers for Disease Control and Prevention			<u>\$ 113,100</u>

The accompanying notes are an integral part of this schedule

MONTGOMERY COUNTY, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 2023

Federal Grantor Pass-Through Entity Program Title	Federal AL Number	Contract/ Project Number	Federal Expenditures
U.S. Environmental Protection Agency			
Illinois Department of Public Health			
Performance Partnership Grant			
CHPG	66.605	38080067K	\$ 171
CHPG	66.605	48080067L	112
Subtotal AL 66.605			<u>\$ 283</u>
Total Illinois Department of Public Health			<u>\$ 283</u>
Total U.S. Environmental Protection Agency			<u>\$ 283</u>
Total Expenditures of Federal Awards			<u><u>\$ 3,001,806</u></u>

The accompanying notes are an integral part of this schedule

MONTGOMERY COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Montgomery County, Illinois (the County) under programs of the federal government for the year ended November 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

The County did not pass through any federal funds to subrecipients during the year ended November 30, 2023.

NOTE 4. NONMONETARY ASSISTANCE

The County did not receive nonmonetary assistance from federal programs during the year ended November 30, 2023.

NOTE 5. FEDERAL INSURANCE

The County had no federal insurance as it relates to federal programs in effect for the year ended November 30, 2023.

NOTE 6. LOANS AND LOAN GUARANTEES

The County had no outstanding loans or loan guarantees as it relates to federal sources as of November 30, 2023.

NOTE 7. INDIRECT COST RATE

The County has elected to use the 10% de minimis indirect cost rate.

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses Identified? No

Significant Deficiencies That Are Not Considered to Be Material Weaknesses? Yes

See 2023-002

Noncompliance Material to Financial Statements Noted? Yes

See 2023-001, 2023-003 and 2023-004

Federal Awards

Internal Control Over Major Programs:

Material Weakness Identified? No

Significant Deficiencies That Are Not Considered to Be Material Weaknesses? No

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Audit Findings Required to Be Reported In Accordance With 2 CFR section 200.516(a): Yes

See 2023-003

Major Programs

AL Number Name of Federal Program

21.027 Coronavirus State & Local Fiscal Recovery Funds - ARPA

21.027 Coronavirus State & Local Fiscal Recovery Funds - Suicide Prevention First Responders

Dollar Threshold Used to Determine Between Type A and Type B Programs: \$750,000

Auditee does not qualify as a low-risk auditee.

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2023-001

Criteria: Title 2 U.S. Code of Federal regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that the financial management system of the County provide for the identification of all Federal awards received and expended and the Federal programs for which they are received. The Uniform Guidance also requires that the County prepare a Schedule of Expenditures of Federal Awards (SEFA) that includes all Federal awards expended during the fiscal year.

Condition: The federal awards expenditure data compiled by the County to prepare the SEFA was found to be incomplete and inaccurate.

Cause: Grant management is decentralized across County departments. At year end, the County Treasurer requests that department administrators complete a form summarizing data necessary for completion of the SEFA. In some instances, the data provided by department administrators was found to be incomplete or inaccurate.

Effect: The County is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*.

Recommendation: We recommend all County departments receiving federal awards, establish a financial management system that provides for the identification of all Federal awards received and expended and the Federal programs for which they received.

Response: The Montgomery County Treasurer will work with the Department heads to track federal awards and expenditures separately in the financial management system.

Finding 2023-002

Condition: The County relies on its auditors for the preparation of the County's financial statements and all required disclosures in accordance with the cash basis of accounting.

Cause: The County does not have on staff someone with the expertise to prepare the financial statements and all required disclosures in accordance with the cash basis of accounting.

Effect: Inaccurate or incomplete financial statements could be issued to the public and other third parties due to this lack of expertise.

Recommendation: The County should consider the costs and benefits of hiring staff with expertise or contracting with an outside Certified Public Accounting firm to ensure the County's annual financial statements and all required disclosures are prepared in accordance with the cash basis of accounting.

Response: The County will consider the economic feasibility of retaining an employee or an outside Certified Public Accountant to prepare the statements and note disclosures.

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-003

Criteria: The County's federal expenditure reports should agree to the amounts reported on the schedule of expenditures for federal awards.

Condition: The County incorrectly reported expenditures on their annual Project and Expenditure (P&E) report for the fiscal year ended November 30, 2023. There were excluded expenditures and overstated expenditures for various projects.

Cause: The County relied on a third party, Bellwether, who assisted in the preparation of annual P&E reports and thought they had provided all ordinances and support necessary for each project. The net effect was an understatement of expenditures of \$50,130.

Effect: The County's expenditures on the annual P&E report for the American Rescue Plan Act did not match the expenditures report on the schedule of expenditures of federal awards.

Recommendation: The County should ensure all expenditures incurred within the fiscal year are included on the annual report.

Response: The County will work closer with Bellwether to ensure the expenditures are matching and included in the report.

Finding 2023-004

Criteria: The County is required to spend within its legal budgetary authority for all funds, to ensure all money is legally spent.

Condition: The County has expenditures in excess of budgeted expenditures in Public Health and General Fund, major funds and various other nonmajor funds.

Cause: All County Funds should have a budget prepared, amended as necessary, and approved in order for money to be spent from funds within legal authority.

Effect: Without proper budgetary amendments, expenditures can exceed legal budgetary authority for a fund.

Recommendation: The County should properly budget for all funds, as well as, monitor their expenditures in each fund during the year, and make amendments as necessary.

Response: The County will monitor the budget for all funds closer and amend them as necessary and allowable.

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2023

FINANCIAL STATEMENT FINDINGS

Finding 2022-001

Condition: The federal awards expenditure data compiled by the County to prepare the SEFA was found to be incomplete and inaccurate.

Current Status: The County relies on the auditor to prepare the SEFA. This is a recurring finding. See 2023-001.

Finding 2022-002

Condition: The County relies on its auditors for the preparation of the County's financial statements and all required disclosures in accordance with the cash basis of accounting.

Current Status: The County will consider the economic feasibility of retaining an employee or an outside Certified Public Accountant to prepare the statements and note disclosures. This is a recurring finding. See 2023-002.

FEDERAL AWARDS FINDINGS

Finding 2022-003

Condition: One out of three bids tested did not follow the steps outlined in the County's procurement policies and procedures.

Current Status: The County set protocol for making sure the bid process is being followed as each office requests funds for special purposes. Proof of documentation of advertisement, bids and purchase is required.



**OFFICE OF
MONTGOMERY COUNTY TREASURER
AND COLLECTOR
1 Courthouse Square, Room 101, Hillsboro, Illinois 62049**

July 23, 2024

CORRECTIVE ACTION PLAN

Montgomery County, Illinois respectfully submits the following corrective action plan for the year ended November 30, 2023.

Name and address of the independent public accounting firm:

Scheffel Boyle
322 State Street
Alton, IL 62002

Audit Period: For the Year Ended November 30, 2023

The findings from the July 23, 2024 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Financial Statement Findings

Finding 2023-001

Condition: The federal awards expenditure data compiled by the County to prepare the SEFA was found to be incomplete and inaccurate.

Plan: The County should consider the costs and benefits of establishing a financial management system that provides for the identification, in its accounts, of all Federal awards received and expended and the Federal programs for which they are received for all County Departments receiving federal awards.

Name of Contact Person: Nikki Lohman, Treasurer

Management Response: The Montgomery County Treasurer will work with the Department heads to track Federal awards and expenditures separately in the financial management system.

Anticipated Date of Completion: Ongoing Analysis

Finding 2023-002

Condition: The County relies on its auditors for the preparation of the County's financial statements and all required disclosures in accordance with the cash basis of accounting.

Plan: The County should consider the costs and benefits of hiring staff with expertise or contracting with an outside Certified Public Accounting firm to ensure the County's annual financial statements and all required disclosures are prepared in accordance with the cash basis of accounting.

Name of Contact Person: Nikki Lohman, Treasurer

Management Response: The County will consider the economic feasibility of retaining an employee or an outside Certified Public Accountant to prepare the statements and note disclosures.

Anticipated Date of Completion: Ongoing Analysis

Finding 2023-003

Condition: The County incorrectly reported expenditures on their annual Project and Expenditure (P&E) report for the fiscal year ending November 30, 2023. There were excluded expenditures and overstated expenditures for various projects.

Plan: The County should ensure all expenditures incurred within the fiscal year are included on the annual report.

Name of Contact Person: Nikki Lohman, Treasurer

Management Response: The County will work closer with Bellwether to ensure the expenditures are matching and included in the report.

Anticipated Date of Completion: Ongoing Analysis

Finding 2023-004

Condition: The County has expenditures in excess of budgeted expenditures in Public Health and General Fund, major funds and various other nonmajor funds.

Plan: The County should properly budget for all funds, as well as, monitor their expenditures in each fund during the year, and make amendments as necessary

Name of Contact Person: Nikki Lohman, Treasurer

Management Response: The County will monitor the budget for all funds closer and amend them as necessary and allowable.

Anticipated Date of Completion: Ongoing Analysis

If there are any questions regarding this plan, contact the County Treasurer's Office at Montgomery County, Illinois Old Courthouse, 1 Courthouse Square, Hillsboro, IL 62049 or at 217-532-9521.

Sincerely yours,



Nikki Lohman, County Treasurer



Doug Donaldson, Board Chairman