

MONTGOMERY COUNTY, ILLINOIS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2024

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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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, 2024, 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, 2024, 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 May 5, 2025, 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
May 5, 2025

MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF NET POSITION - CASH BASIS
NOVEMBER 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 23,810,408
Invested Cash	8,643,777
Total Assets	<u>\$ 32,454,185</u>
LIABILITIES	
Due to Other Government	\$ 6,200
Total Liabilities	<u>\$ 6,200</u>
NET POSITION	
Restricted	
General	\$ 7,400,801
Public Health	981,989
Transportation	5,023,467
Public Safety	677,295
Judiciary	2,623,147
Unrestricted	15,741,286
Total Net Position	<u>\$ 32,447,985</u>
Total Liabilities and Net Position	<u><u>\$ 32,454,185</u></u>

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, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position Governmental Activities
		Charges for Services, Fees, and Licenses	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Government Activities:					
General Government	\$ 8,158,324	\$ 1,347,539	\$ 2,156,546		\$ (4,654,240)
Judiciary and court-related	2,739,622	669,451			(2,070,171)
Public Safety	4,409,982	819,821			(3,590,161)
Health and Welfare	5,588,593	620,241	3,697,078		(1,271,275)
Public Transportation	3,278,781	32,890	410,451		(2,835,439)
Capital Outlay	1,289,966				(1,289,966)
Total Primary Government	<u>\$ 25,465,268</u>	<u>\$ 3,489,942</u>	<u>\$ 6,264,075</u>	<u>\$ 0</u>	<u>\$ (15,711,251)</u>
General Revenues:					
Taxes:					
Property Taxes					\$ 5,801,244
Sales and Use Tax					1,949,866
Income and Replacement Taxes					1,685,356
Real Estate Transfer					103,373
Motor Fuel					980,351
Interest					1,308,700
Other					3,242,671
Total General Revenues					<u>\$ 15,071,561</u>
Change in Net Position					\$ (639,690)
Net Position, Beginning of Year					<u>33,087,675</u>
Net Position, End of Year					<u>\$ 32,447,985</u>

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

MONTGOMERY COUNTY, ILLINOIS
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

	<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	\$ 1,868,103	\$ 1,226,025	\$ 4,270,853	\$ 16,445,427	\$ 23,810,408
Invested Cash		2,942,631	5,501,146	200,000	8,643,777
Due from Other Funds				49,084	49,084
Total Assets	<u>\$ 1,868,103</u>	<u>\$ 4,168,656</u>	<u>\$ 9,771,999</u>	<u>\$ 16,694,511</u>	<u>\$ 32,503,269</u>
LIABILITIES					
Due to Other Funds	\$ 49,084				\$ 49,084
Due to Other Government	6,200				6,200
Total Liabilities	<u>\$ 55,284</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 55,284</u>
FUND BALANCES					
Restricted				\$ 16,706,699	\$ 16,706,699
Committed			\$ 9,771,999		9,771,999
Assigned	\$ 251,968	\$ 4,168,656			4,420,624
Unassigned	1,560,851			(12,188)	1,548,663
Total Fund Balances	<u>\$ 1,812,819</u>	<u>\$ 4,168,656</u>	<u>\$ 9,771,999</u>	<u>\$ 16,694,511</u>	<u>\$ 32,447,985</u>
Total Liabilities and Fund Balances	<u>\$ 1,868,103</u>	<u>\$ 4,168,656</u>	<u>\$ 9,771,999</u>	<u>\$ 16,694,511</u>	<u>\$ 32,503,269</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, 2024

TOTAL GOVERNMENTAL FUND BALANCES	\$ 32,447,985
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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>\$ 32,447,985</u>
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The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2024

	General Fund	Public Health Fund	Coal Royalties Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 4,676,193	\$ 813,597		\$ 5,039,102	\$ 10,528,892
Intergovernmental	2,140,221	3,697,078		426,776	6,264,075
Licenses, Fees, and Fines	1,351,706	602,917		1,535,319	3,489,942
Interest	71,204	145,822	\$ 417,255	674,419	1,308,700
Miscellaneous	196,859	30,960	1,818,763	1,187,387	3,233,969
Total Revenues	<u>\$ 8,436,183</u>	<u>\$ 5,290,374</u>	<u>\$ 2,236,018</u>	<u>\$ 8,863,003</u>	<u>\$ 24,825,578</u>
EXPENDITURES					
General Government	\$ 4,362,933		\$ 272,631	\$ 3,522,760	\$ 8,158,324
Judiciary and Court Related	1,635,129			1,104,493	2,739,622
Public Safety	3,671,956		27,480	710,546	4,409,982
Health and Welfare		\$ 4,741,788		846,805	5,588,593
Public Transportation				3,278,781	3,278,781
Capital Outlay		288,805	543,230	457,931	1,289,966
Total Expenditures	<u>\$ 9,670,018</u>	<u>\$ 5,030,593</u>	<u>\$ 843,341</u>	<u>\$ 9,921,316</u>	<u>\$ 25,465,268</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,233,835)	\$ 259,781	\$ 1,392,677	\$ (1,058,313)	\$ (639,690)
OTHER FINANCING SOURCES (USES)					
Transfers In	701,756			67,038	768,794
Transfers Out	(975)		(304,963)	(462,856)	(768,794)
Total Other Financing Sources (Uses)	<u>\$ 700,781</u>	<u>\$ 0</u>	<u>\$ (304,963)</u>	<u>\$ (395,818)</u>	<u>\$ 0</u>
NET CHANGE IN FUND BALANCE	\$ (533,054)	\$ 259,781	\$ 1,087,714	\$ (1,454,131)	\$ (639,690)
FUND BALANCE, BEGINNING	<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>
FUND BALANCE, ENDING	<u>\$ 1,812,819</u>	<u>\$ 4,168,656</u>	<u>\$ 9,771,999</u>	<u>\$ 16,694,511</u>	<u>\$ 32,447,985</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, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (639,690)

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

NONE

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (639,690)

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, 2024

ASSETS

Cash and Cash Equivalents	\$ 3,421,595
Invested Cash	<u>130,000</u>
Total Assets	<u><u>\$ 3,551,595</u></u>

NET POSITION

Restricted for Other Funds	<u>\$ 3,551,595</u>
Total Net Position	<u><u>\$ 3,551,595</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, 2024

ADDITIONS	
Receipts	<u>\$ 54,386,971</u>
Total Additions	<u>\$ 54,386,971</u>
DEDUCTIONS	
Distributions	<u>\$ 55,057,840</u>
Total Deductions	<u>\$ 55,057,840</u>
CHANGE IN NET POSITION	\$ (670,869)
NET POSITION, BEGINNING OF YEAR	<u>4,222,464</u>
NET POSITION, END OF YEAR	<u><u>\$ 3,551,595</u></u>

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

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2024

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, 2024

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: Employees Insurance Fund, Sheriff's Fund, State's Attorney Fund, Supervisor of Assessments Imprest Fund, Coordinated Services Fund, Treasurers' Computer Fund, Animal Control Fund, Pet Population Fund, County Board Trustee Fund, E-Citation Fund, Sheriff DUI Fund, Failure to Appear in Warrant Fund, Education and Enforcement Fund, Imminent Domain Fund, Treasurer Imprest, 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, 2024

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, 2024

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, 2024, are classified in the accompanying financial statements as follows:

Governmental Funds:

Cash and Cash Equivalents	\$23,810,408
Invested Cash - Certificates of Deposit	4,963,112
Invested Cash - Illinois Trust Term	3,680,665

Fiduciary Funds:

Cash and Cash Equivalents	\$ 3,421,595
Invested Cash - Certificates of Deposit	130,000
Total:	<u>\$36,005,780</u>

Cash and cash equivalents for both governmental and fiduciary funds includes \$1,401 of petty cash and a remaining book balance of \$27,230,602 and a bank balance of \$28,317,010 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, 2024

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 the sensitivity 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. All of the County's funds were either insured or collateralized as of November 30, 2024.

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 2023 was \$581,814,637.

Taxes levied in one year becomes 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 custodial 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, 2024

NOTE 5. PROPERTY TAXES (CONTINUED)

The tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2023 for purposes of local taxation was as follows:

General	0.19837
IMRF	0.09024
County Highway	0.09796
Bridges	0.04899
Federal Aid Matching	0.04899
Public Health	0.12735
Liability Insurance	0.09542
Social Security	0.09883
Unemployment Insurance	0.00839
Workmens Compensation	<u>0.01075</u>
Total	<u>0.82529</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 \$49,084.

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, 2024 are as follows:

	Transfers Out			Total
	General Fund	Coal Royalties Fund	Nonmajor Fund	
<u>Transfers In</u>				
General Fund	\$ 975	\$ 304,963	\$ 395,818	\$ 701,756
Nonmajor Funds			67,038	67,038
	<u>\$ 975</u>	<u>\$ 304,963</u>	<u>\$ 462,856</u>	<u>\$ 768,794</u>

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2024

NOTE 8. FUND BALANCES

Amounts for specific purposes by fund balance classifications for the year ended November 30, 2024 are as follows:

	General Fund	Other Major Funds	Nonmajor Governmental Funds	Total
Restricted				
General Government			\$ 7,400,801	7,400,801
Public Transportation			5,023,467	5,023,467
Health and Welfare			981,989	981,989
Public Safety			677,295	677,295
Judiciary and Court Related			2,623,147	2,623,147
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,706,699</u>	<u>\$ 16,706,699</u>
Committed				
Capital Outlay		\$ 9,771,999		\$ 9,771,999
	<u>\$ 0</u>	<u>\$ 9,771,999</u>	<u>\$ 0</u>	<u>\$ 9,771,999</u>
Assigned				
General Government	\$ 222,166			\$ 222,166
Health and Welfare		\$ 4,168,656		4,168,656
Public Safety	29,802			29,802
Judiciary and Court Related				
	<u>\$ 251,968</u>	<u>\$ 4,168,656</u>	<u>\$ 0</u>	<u>\$ 4,420,624</u>
Unassigned				
General Government	\$ 1,560,851		\$ (12,188)	\$ 1,548,663
	<u>\$ 1,812,819</u>	<u>\$ 13,940,655</u>	<u>\$ 16,694,511</u>	<u>\$ 32,447,985</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, 2024

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, 2023, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	172
Inactive Plan Members entitled to but not yet receiving benefits	149
Active Plan Members	<u>140</u>
Total	<u><u>461</u></u>

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2024

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 2023 was 6.69%. For the fiscal year ended November 30, 2024, the County contributed \$527,415 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, 2023, 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 2023 was 7.65%. For the fiscal year ended November 30, 2024, the County contributed \$77,721 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, 2023, 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, 2024

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 2023 was 0.91%. For the fiscal year ended November 30, 2024, the County contributed \$713 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 \$527,415 for the Regular IMRF plan, \$77,721 for the Sheriff's Law Enforcement Personnel IMRF plan and \$713 the Elected County Officials IMRF plan, respectively, for an aggregate pension expense of \$605,849 for all retirement fund commitments for the fiscal year ended November 30, 2024.

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, 2024, the County provides tax abatements on real property located in the Montgomery County Enterprise Zone. County wide tax revenues were reduced by \$278,338 during 2024 as a result of the tax abatement, of which the County's share was \$25,620.

NOTE 12. LITIGATION

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

NOTE 13. DEFICIT FUND BALANCE

For the year ended November 30, 2024, one of the County's special revenue funds, Wind Farm, reported a deficit balance of \$12,188. This deficit is due to expenditures associated with the UKA wind contract. This contract stated any expenditures in excess of the initial application fee would be paid by UKA. The reimbursement for these excess expenditures was not received until fiscal year 2025, so this deficit balance is a timing issue.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2024

NOTE 14. EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended November 30, 2024, expenditures exceeded legally adopted budgets as follows:

<u>Fund</u>	<u>Department</u>	<u>Expenditures in Excess of Budget</u>
General Fund	Regional Office of Education	\$ 36
General Fund	Supervisor of Assessments	25,969
General Fund	County Board Office	2,321
General Fund	Public Defender	46,086
General Fund	Court Appointed	12,697
General Fund	EMA	1,129
State's Attorney Drug Asset Forfeiture Fund	N/A	100
Electronic Citation Fund	N/A	8,988
Clerk Automation Fund	N/A	385
County Court Fund	N/A	171,612
State's Attorney Automation	N/A	1,210
Wind Farm Fund	N/A	62,863
Automation Fund	N/A	96,665
Emergency Telephone System Fund	N/A	145,514
Cannabis Fund	N/A	5,323
Public Defender Fund	N/A	57,105
Probation Fund	N/A	1,968
Sale in Error Fund	N/A	8,729
Animal Control Fund	N/A	10,075

NOTE 15. COMPENSATED ABSENCES

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

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

At this time, a dollar amount to quantify the compensated absences is indeterminable.

NOTE 16. CONTRACTUAL COMMITMENTS

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

MONTGOMERY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2024

NOTE 17. 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, 2024, only \$4,420,307 of the grant funds had been spent, leaving the remaining \$1,098,779 plus interest to be left as restricted funds within the American Rescue Plan Fund. All remaining American Rescue Plan grant funds were obligated by the deadline as required.

NOTE 18. NEW ACCOUTNING PRONOUNCEMENT

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections for the fiscal year ended November 30, 2024. The objective of this statement is to improve consistency and clarity in reporting accounting changes and error corrections. It also establishes disclosure requirements for financial statement notes. The adoption of this standard had no material impact on the financial statements.

NOTE 19. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of May 5, 2025, which is the date the financial statements were available to be issued.

MONTGOMERY COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED NOVEMBER 30, 2024

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With</u>
	<u>Budget</u>	<u>Budget</u>		<u>Final Budget</u>
REVENUES:				
Taxes				
Property Taxes	\$ 1,531,237	\$ 1,531,237	\$ 1,539,048	\$ (7,811)
Sales Tax	1,568,506	1,568,506	1,677,038	(108,532)
Income Tax	1,304,476	1,304,476	1,235,896	68,580
Replacement Tax	152,545	152,545	112,136	40,409
Real Estate Transfers	120,000	120,000	103,373	16,627
Video Gaming			8,702	(8,702)
Total Taxes	<u>\$ 4,676,764</u>	<u>\$ 4,676,764</u>	<u>\$ 4,676,193</u>	<u>\$ 571</u>
Interest, Costs and Penalties - Net	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 70,483</u>	<u>\$ (43,483)</u>
Fines and Fees				
Geographic Information System	\$ 93,000	\$ 93,000	\$ 77,482	\$ 15,518
County Clerk	213,000	213,000	182,290	30,710
Supervisor of Assessments	51,800	51,800	21,000	30,800
Coroner	4,000	4,000	4,000	
State's Attorney	225,000	225,000	228,281	(3,281)
Circuit Clerk	144,000	144,000	162,437	(18,437)
Public Defender	5,000	5,000	5,164	(164)
Sheriff	378,295	378,295	328,893	49,402
Other	77,500	77,500	103,645	(26,145)
Total Fines and Fees	<u>\$ 1,191,595</u>	<u>\$ 1,191,595</u>	<u>\$ 1,113,192</u>	<u>\$ 78,403</u>
Licenses and Fees				
Liquor and Gaming	\$ 3,500	\$ 3,500	\$ 2,450	\$ 1,050
Total Licenses and Fees	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 2,450</u>	<u>\$ 1,050</u>
Other Revenues				
Miscellaneous Revenues, Refunds and Reimbursements	\$ 706,298	\$ 706,298	\$ 182,124	\$ 524,174
Indemnity	10,000	10,000	10,800	(800)
Total Other Revenues	<u>\$ 716,298</u>	<u>\$ 716,298</u>	<u>\$ 192,924</u>	<u>\$ 523,374</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Reimbursed Expenditures				
Help Americans Vote Act	\$ 51,077	\$ 51,077	\$ 27,084	\$ 23,993
Sheriff Reimbursements	395,943	395,943	300,943	95,000
Supervisor of Assessments	30,475	30,475	28,750	1,725
Election Judge	8,710	8,710	8,255	455
State's Attorney, Assistants and Violent Crime	134,181	134,181	141,279	(7,098)
Gas and Oil Reimbursement			84,138	(84,138)
Probation	366,162	366,162	361,752	4,410
Polling Place Accessibility Grant	100,000	100,000	98,202	1,798
Public Defender	91,739	91,739	141,816	(50,077)
Safety Grants	42,927	42,927	34,901	8,026
EMA Reimbursements	32,071	32,071	32,282	(211)
Other			47,872	
Total Reimbursed Expenditures	<u>\$ 1,253,285</u>	<u>\$ 1,253,285</u>	<u>\$ 1,308,274</u>	<u>\$ (7,117)</u>
Total Revenues	<u>\$ 7,868,442</u>	<u>\$ 7,868,442</u>	<u>\$ 7,363,516</u>	<u>\$ 504,926</u>

EXPENDITURES

General Government

Building and Grounds

Salaries	\$ 102,408	\$ 106,252	\$ 108,410	\$ (2,158)
Other	345,382	345,381	316,690	28,691
Total Buildings and Grounds	<u>\$ 447,790</u>	<u>\$ 451,633</u>	<u>\$ 425,100</u>	<u>\$ 26,533</u>

County Clerk

Salaries	\$ 159,126	\$ 165,426	\$ 165,646	\$ (220)
Other	170,584	170,584	168,954	1,630
Total County Clerk	<u>\$ 329,710</u>	<u>\$ 336,010</u>	<u>\$ 334,600</u>	<u>\$ 1,410</u>

Treasurer

Salaries	\$ 184,208	\$ 190,514	\$ 190,514	
Other	4,700	5,450	4,640	\$ 810
Total Treasurer	<u>\$ 188,908</u>	<u>\$ 195,964</u>	<u>\$ 195,154</u>	<u>\$ 810</u>

Coroner

Salaries	\$ 48,227	\$ 49,505	\$ 46,225	\$ 3,280
Other	68,550	68,550	27,865	40,685
Total Coroner	<u>\$ 116,777</u>	<u>\$ 118,055</u>	<u>\$ 74,090</u>	<u>\$ 43,965</u>

Regional Office of Education

Salaries	\$ 30,645	\$ 30,645	\$ 30,645	
Other	7,367	7,367	7,403	\$ (36)
Total Regional Office of Education	<u>\$ 38,012</u>	<u>\$ 38,012</u>	<u>\$ 38,048</u>	<u>\$ (36)</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Supervisor of Assessments				
Salaries	\$ 202,417	\$ 210,151	\$ 208,818	\$ 1,333
Other	36,675	36,675	63,977	(27,302)
Total Supervisor of Assessments	<u>\$ 239,092</u>	<u>\$ 246,826</u>	<u>\$ 272,795</u>	<u>\$ (25,969)</u>
Board of Review				
Salaries	\$ 29,894	\$ 29,824	\$ 29,324	\$ 500
Other	1,770	2,070	614	1,456
Total Board of Review	<u>\$ 31,664</u>	<u>\$ 31,894</u>	<u>\$ 29,938</u>	<u>\$ 1,956</u>
County Board Office				
Salary - County Board Chairman	\$ 6,000	\$ 6,000	\$ 6,000	
Other	50,250	50,250	52,571	\$ (2,321)
Total County Board Office	<u>\$ 56,250</u>	<u>\$ 56,250</u>	<u>\$ 58,571</u>	<u>\$ (2,321)</u>
Information System				
Salaries	\$ 164,019	\$ 167,565	\$ 169,303	\$ (1,738)
Other	170,529	170,529	167,075	3,454
Total Information System	<u>\$ 334,548</u>	<u>\$ 338,094</u>	<u>\$ 336,378</u>	<u>\$ 1,716</u>
Election				
Salaries	\$ 33,500	\$ 33,500	\$ 23,080	\$ 10,420
Other	376,877	376,877	317,560	59,317
Total Election	<u>\$ 410,377</u>	<u>\$ 410,377</u>	<u>\$ 340,640</u>	<u>\$ 69,737</u>
Economic and Infrastructure Development				
DCEO	\$ 425,000	\$ 425,000	\$ 307,164	\$ 117,836
Other				
Total Economic and Infrastructure Development	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 307,164</u>	<u>\$ 117,836</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance With Final Budget
General Administrative				
Other	\$ 4,057,065	\$ 4,057,065	\$ 832,291	\$ 3,224,774
Total General Administrative	\$ 4,057,065	\$ 4,057,065	\$ 832,291	\$ 3,224,774
Geographic Information System				
Salaries	\$ 45,280	\$ 47,522	\$ 47,021	\$ 501
Other	27,450	26,950	25,431	1,519
Total Geographic Information System	\$ 72,730	\$ 74,472	\$ 72,452	\$ 2,020
Coordinated Services				
Salary	\$ 56,192	\$ 58,353	\$ 60,012	\$ (1,659)
Other	7,400	14,369	12,458	1,911
Total Coordinated Services	\$ 63,592	\$ 72,722	\$ 72,470	\$ 252
Solid Waste				
Salaries	\$ 56,192	\$ 65,322	\$ 65,012	\$ 310
Other	3,000	3,000	771	2,229
Total Solid Waste	\$ 59,192	\$ 68,322	\$ 65,783	\$ 2,539
Total General Government	\$ 6,870,707	\$ 6,920,696	\$ 3,455,474	\$ 3,465,222
Judiciary and Court-Related				
Montgomery County Judge's Office				
Salaries	\$ 1,500	\$ 1,500	\$ 1,122	\$ 378
Other	2,350	2,350	1,390	960
Total Montgomery County Judge's Office	\$ 3,850	\$ 3,850	\$ 2,512	\$ 1,338
State's Attorney Office				
Salaries	\$ 422,413	\$ 435,663	\$ 423,668	\$ 11,995
Other	25,200	25,200	22,852	2,348
Total State's Attorney Office	\$ 447,613	\$ 460,863	\$ 446,520	\$ 14,343

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Circuit Clerk's Office				
Salaries	\$ 208,920	\$ 221,402	\$ 218,034	\$ 3,368
Other	9,000	9,000	5,426	3,574
Total Circuit Clerk's Office	<u>\$ 217,920</u>	<u>\$ 230,402</u>	<u>\$ 223,460</u>	<u>\$ 6,942</u>
Probation Office				
Salaries	\$ 419,592	\$ 435,353	\$ 429,926	\$ 5,427
Other	15,175	15,174	8,828	6,346
Total Probation Office	<u>\$ 434,767</u>	<u>\$ 450,527</u>	<u>\$ 438,754</u>	<u>\$ 11,773</u>
Public Defender				
Salaries	\$ 258,106	\$ 270,082	\$ 318,598	\$ (48,516)
Other	9,709	9,709	7,279	2,430
Total Public Defender	<u>\$ 267,815</u>	<u>\$ 279,791</u>	<u>\$ 325,877</u>	<u>\$ (46,086)</u>
Jury and Jurors				
Other	\$ 26,500	\$ 26,500	\$ 24,809	\$ 1,691
Total Jury and Jurors	<u>\$ 26,500</u>	<u>\$ 26,500</u>	<u>\$ 24,809</u>	<u>\$ 1,691</u>
Court Appointed				
Other	\$ 160,500	\$ 160,500	\$ 173,197	\$ (12,697)
Total Court Appointed	<u>\$ 160,500</u>	<u>\$ 160,500</u>	<u>\$ 173,197</u>	<u>\$ (12,697)</u>
Total Judiciary and Court-Related	<u><u>\$ 1,558,965</u></u>	<u><u>\$ 1,612,433</u></u>	<u><u>\$ 1,635,129</u></u>	<u><u>\$ (22,696)</u></u>
Public Safety				
Sheriff				
Salaries	\$ 2,614,403	\$ 2,714,909	\$ 2,666,758	\$ 48,151
Other	531,099	531,188	486,520	44,668
Total Sheriff	<u>\$ 3,145,502</u>	<u>\$ 3,246,097</u>	<u>\$ 3,153,278</u>	<u>\$ 92,819</u>
EMA				
Salaries	\$ 54,738	\$ 56,373	\$ 60,157	\$ (3,784)
Other	55,667	55,667	53,012	2,655
Total EMA	<u>\$ 110,405</u>	<u>\$ 112,040</u>	<u>\$ 113,169</u>	<u>\$ (1,129)</u>
Total Public Safety	<u><u>\$ 3,255,907</u></u>	<u><u>\$ 3,358,137</u></u>	<u><u>\$ 3,266,447</u></u>	<u><u>\$ 91,690</u></u>
Total Expenditures	<u>\$ 11,685,579</u>	<u>\$ 11,891,266</u>	<u>\$ 8,357,050</u>	<u>\$ 3,534,216</u>
Excess (Deficiency) of Revenues Over Expenditure	<u>\$ (3,817,137)</u>	<u>\$ (4,022,824)</u>	<u>\$ (993,534)</u>	<u>\$ (3,029,290)</u>

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>			<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>		
Other Financing Sources				
Transfers In (Out)	\$ 3,817,136	\$ 3,817,136	\$ 545,836	
Total Other Financing Sources	\$ 3,817,136	\$ 3,817,136	\$ 545,836	
Net Change in Fund Balance			\$ (447,698)	
Fund Balance, Beginning			<u>2,008,549</u>	
Fund Balance, Ending			<u>\$ 1,560,851</u>	
Budgetary basis of fund balance			\$ 1,560,851	
Adjustments to reconcile the cash basis and budgetary basis statements:				
Other funds combined with General Fund for GAAP reporting				
Employees Insurance Fund			\$ 184,692	
Sheriff's Funds			24,094	
State's Attorney Fund				
Supervisors of Assessments Imprest Fund			500	
Coordinated Services Fund			29	
Treasurer's Computer Fund			404	
Animal Control Fund				
Pet Population Fund			5,708	
Sale in Error			<u>36,541</u>	
Cash basis Fund Balance			<u>\$ 1,812,819</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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original Budget	Final Budget		
Revenues				
Replacement Taxes	\$ 97,934	\$ 97,934	\$ 71,992	\$ 25,942
Property Taxes	740,928	740,928	741,605	(677)
Intergovernmental	4,248,798	4,248,798	3,697,078	551,720
Fees	400,600	400,600	602,917	(202,317)
Interest	100,000	100,000	145,822	(45,822)
Miscellaneous	3,000	3,000	30,960	(27,960)
Total Revenues	<u>\$ 5,591,260</u>	<u>\$ 5,591,260</u>	<u>\$ 5,290,374</u>	<u>\$ 300,886</u>
Expenditures				
Health and Welfare	\$ 5,434,877	\$ 5,532,420	\$ 4,741,788	\$ 790,632
Capital Outlay	225,000	225,000	288,805	(63,805)
Total Expenditures	<u>\$ 5,659,877</u>	<u>\$ 5,757,420</u>	<u>\$ 5,030,593</u>	<u>\$ 726,827</u>
Revenues Over (Under) Expenditures	<u>\$ (68,617)</u>	<u>\$ (166,160)</u>	<u>\$ 259,781</u>	<u>\$ (425,941)</u>
Other Financing Sources (Uses)				
Transfers In (Out)				
Total Other				
Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ (68,617)</u>	<u>\$ (166,160)</u>	<u>\$ 259,781</u>	<u>\$ (425,941)</u>
Fund Balance, Beginning			<u>3,908,875</u>	
Fund Balance, Ending			<u>\$ 4,168,656</u>	

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - COAL ROYALTIES FUND
YEAR ENDED NOVEMBER 30, 2024

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Coal Royalties	\$ 1,500,000	\$ 1,500,000	\$ 1,717,488	\$ (217,488)
Interest	75,000	75,000	417,255	(342,255)
Miscellaneous	3,000	3,000	101,275	(98,275)
Total Revenues	<u>\$ 1,578,000</u>	<u>\$ 1,578,000</u>	<u>\$ 2,236,018</u>	<u>\$ (658,018)</u>
Expenditures				
General Government	\$ 500,000	\$ 500,000	\$ 272,631	\$ 227,369
Public Safety	127,600	127,600	27,480	100,120
Capital Outlay	580,550	580,550	543,230	37,320
Total Expenditures	<u>\$ 1,208,150</u>	<u>\$ 1,208,150</u>	<u>\$ 843,341</u>	<u>\$ 364,809</u>
Revenues Over (Under) Expenditures	<u>\$ 369,850</u>	<u>\$ 369,850</u>	<u>\$ 1,392,677</u>	<u>\$ (1,022,827)</u>
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (304,963)	\$ (304,963)	\$ (304,963)	
Total Other				
Financing Sources (Uses)	<u>\$ (304,963)</u>	<u>\$ (304,963)</u>	<u>\$ (304,963)</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ 64,887</u>	<u>\$ 64,887</u>	<u>\$ 1,087,714</u>	<u>\$ (1,022,827)</u>
Fund Balance, Beginning			<u>8,684,285</u>	
Fund Balance, Ending			<u>\$ 9,771,999</u>	

MONTGOMERY COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
YEAR ENDED NOVEMBER 30, 2024

NOTE 1. BUDGETARY INFORMATION

All funds, except custodial funds, require legally adopted budgets. The County adopted the budget at the November 14, 2023 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, 2024

	<u>General 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 and Cash Equivalents	\$ 1,616,135	\$ 184,692	\$ 24,094		\$ 500
Total Assets	<u>\$ 1,616,135</u>	<u>\$ 184,692</u>	<u>\$ 24,094</u>	<u>\$ 0</u>	<u>\$ 500</u>
LIABILITIES					
Due to Other Funds	\$ 49,084				
Due to Other Governments	6,200				
Total Liabilities	<u>\$ 55,284</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES					
Nonspendable					
Restricted					
Committed					
Assigned		\$ 184,692	\$ 24,094		\$ 500
Unassigned	\$ 1,560,851				
Total Fund Balances	<u>\$ 1,560,851</u>	<u>\$ 184,692</u>	<u>\$ 24,094</u>	<u>\$ 0</u>	<u>\$ 500</u>
Total Liabilities and Fund Balances	<u>\$ 1,616,135</u>	<u>\$ 184,692</u>	<u>\$ 24,094</u>	<u>\$ 0</u>	<u>\$ 500</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
GENERAL FUND
NOVEMBER 30, 2024

	Coordinated Services Imprest Fund	Treasurer's Computer Fund	Animal Control Fund	Pet Population Fund	Sale in Error	Total General Fund
ASSETS						
Cash and Cash Equivalents	\$ 29	\$ 404		5,708	\$ 36,541	\$ 1,868,103
Total Assets	<u>\$ 29</u>	<u>\$ 404</u>	<u>\$ 0</u>	<u>\$ 5,708</u>	<u>\$ 36,541</u>	<u>\$ 1,868,103</u>
LIABILITIES						
Due to Other Funds						\$ 49,084
Due to Other Governments						6,200
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 55,284</u>
FUND BALANCES						
Nonspendable						
Restricted						
Committed						
Assigned	\$ 29	\$ 404		\$ 5,708	\$ 36,541	\$ 251,968
Unassigned						1,560,851
Total Fund Balances	<u>\$ 29</u>	<u>\$ 404</u>	<u>\$ 0</u>	<u>\$ 5,708</u>	<u>\$ 36,541</u>	<u>\$ 1,812,819</u>
Total Liabilities and Fund Balances	<u>\$ 29</u>	<u>\$ 404</u>	<u>\$ 0</u>	<u>\$ 5,708</u>	<u>\$ 36,541</u>	<u>\$ 1,868,103</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2024

	<u>General 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	\$ 4,676,193						
Intergovernmental	1,308,274	\$ 1,341,600					
Licenses, Fees and Fines	1,115,642		\$ 126,590		\$ 455		\$ 1,090
Interest	70,483	1,421					
Miscellaneous	192,924						
Total Revenues	<u>\$ 7,363,516</u>	<u>\$ 1,343,021</u>	<u>\$ 126,590</u>	<u>\$ 0</u>	<u>\$ 455</u>	<u>\$ 0</u>	<u>\$ 1,090</u>
EXPENDITURES							
Current							
General Government	\$ 3,455,474	\$ 1,410,520			\$ 760		\$ 1,186
Judiciary and Court Related	1,635,129						
Public Safety	3,266,447		\$ 162,917				
Total Expenditures	<u>\$ 8,357,050</u>	<u>\$ 1,410,520</u>	<u>\$ 162,917</u>	<u>\$ 0</u>	<u>\$ 760</u>	<u>\$ 0</u>	<u>\$ 1,186</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (993,534)	\$ (67,499)	\$ (36,327)		\$ (305)		\$ (96)
OTHER FINANCING SOURCES (USES)							
Transfers In	546,811						
Transfers Out	<u>(975)</u>						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)	\$ (447,698)	\$ (67,499)	\$ (36,327)	\$ 0	\$ (305)	\$ 0	\$ (96)
FUND BALANCES-BEGINNING OF YEAR	<u>2,008,549</u>	<u>252,191</u>	<u>60,421</u>		<u>805</u>	<u>29</u>	<u>500</u>
FUND BALANCES-END OF YEAR	<u>\$ 1,560,851</u>	<u>\$ 184,692</u>	<u>\$ 24,094</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 29</u>	<u>\$ 404</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2024

	<u>Animal Control Fund</u>	<u>Pet Population Fund</u>	<u>Sale in Error</u>	<u>Eliminations</u>	<u>Total General Funds</u>
REVENUES					
Taxes					\$ 4,676,193
Intergovernmental				\$ (509,653)	2,140,221
Licenses, Fees and Fines	\$ 82,314	\$ 5,095	\$ 20,520		1,351,706
Interest	(1,733)	178	855		71,204
Miscellaneous	3,935				196,859
Total Revenues	<u>\$ 84,516</u>	<u>\$ 5,273</u>	<u>\$ 21,375</u>	<u>\$ (509,653)</u>	<u>\$ 8,436,183</u>
EXPENDITURES					
Current					
General Government			\$ 4,646	\$ (509,653)	\$ 4,362,933
Judiciary and Court Related					1,635,129
Public Safety	\$ 238,945	\$ 3,647			3,671,956
Total Expenditures	<u>\$ 238,945</u>	<u>\$ 3,647</u>	<u>\$ 4,646</u>	<u>\$ (509,653)</u>	<u>\$ 9,670,018</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (154,429)	\$ 1,626	\$ 16,729		\$ (1,233,835)
OTHER FINANCING SOURCES (USES)					
Transfers In	154,945				701,756
Transfers Out					(975)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)	\$ 516	1,626	\$ 16,729		\$ (533,054)
FUND BALANCES-BEGINNING OF YEAR	(516)	4,082	19,812		2,345,873
FUND BALANCES-END OF YEAR	<u>\$ 0</u>	<u>\$ 5,708</u>	<u>\$ 36,541</u>	<u>\$ 0</u>	<u>\$ 1,812,819</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

	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 and Cash Equivalents	\$ 1,535,289	\$ 260,621	\$ 1,764,386	\$ 10,374	\$ 24,455	\$ 46,452	\$ 828,000	\$ 687	\$ 1,649,473
Invested Cash									
Due from Other Funds									
Total Assets	<u>\$ 1,535,289</u>	<u>\$ 260,621</u>	<u>\$ 1,764,386</u>	<u>\$ 10,374</u>	<u>\$ 24,455</u>	<u>\$ 46,452</u>	<u>\$ 828,000</u>	<u>\$ 687</u>	<u>\$ 1,649,473</u>
FUND BALANCES									
Restricted	\$ 1,535,289	\$ 260,621	\$ 1,764,386	\$ 10,374	\$ 24,455	\$ 46,452	\$ 828,000	\$ 687	\$ 1,649,473
Unassigned									
Total Fund Balances (Deficit)	<u>\$ 1,535,289</u>	<u>\$ 260,621</u>	<u>\$ 1,764,386</u>	<u>\$ 10,374</u>	<u>\$ 24,455</u>	<u>\$ 46,452</u>	<u>\$ 828,000</u>	<u>\$ 687</u>	<u>\$ 1,649,473</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

	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
ASSETS									
Cash and Cash Equivalents	\$ 585,766	\$ 487,517	\$ 23,283	\$ 117,079	\$ 57,828	\$ 175,374	\$ 53,147	\$ 364,500	\$ 52,290
Invested Cash									
Due from Other Funds									
Total Assets	<u>\$ 585,766</u>	<u>\$ 487,517</u>	<u>\$ 23,283</u>	<u>\$ 117,079</u>	<u>\$ 57,828</u>	<u>\$ 175,374</u>	<u>\$ 53,147</u>	<u>\$ 364,500</u>	<u>\$ 52,290</u>
FUND BALANCES									
Restricted	\$ 585,766	\$ 487,517	\$ 23,283	\$ 117,079	\$ 57,828	\$ 175,374	\$ 53,147	\$ 364,500	\$ 52,290
Unassigned									
Total Fund Balances (Deficit)	<u>\$ 585,766</u>	<u>\$ 487,517</u>	<u>\$ 23,283</u>	<u>\$ 117,079</u>	<u>\$ 57,828</u>	<u>\$ 175,374</u>	<u>\$ 53,147</u>	<u>\$ 364,500</u>	<u>\$ 52,290</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

	Special Revenue Funds								
	Clerk Automation Fund	Drug Court Fund	County Court Fund	State's Attorney Automation Fund	Wind Farm Fund	Automation Fund	County Drug Fund	Law Library Fund	Separation Maintenance and Child Support Fund
ASSETS									
Cash and Cash Equivalents	\$ 52,986	\$ 26,379	\$ 176,580	\$ 1,413	\$ (12,188)	\$ 453,588	\$ 62,275	\$ 1,482	\$ 83,340
Invested Cash									
Due from Other Funds									
Total Assets	<u>\$ 52,986</u>	<u>\$ 26,379</u>	<u>\$ 176,580</u>	<u>\$ 1,413</u>	<u>\$ (12,188)</u>	<u>\$ 453,588</u>	<u>\$ 62,275</u>	<u>\$ 1,482</u>	<u>\$ 83,340</u>
FUND BALANCES									
Restricted	\$ 52,986	\$ 26,379	\$ 176,580	\$ 1,413		\$ 453,588	\$ 62,275	\$ 1,482	\$ 83,340
Unassigned					\$ (12,188)				
Total Fund Balances (Deficit)	<u>\$ 52,986</u>	<u>\$ 26,379</u>	<u>\$ 176,580</u>	<u>\$ 1,413</u>	<u>\$ (12,188)</u>	<u>\$ 453,588</u>	<u>\$ 62,275</u>	<u>\$ 1,482</u>	<u>\$ 83,340</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

	Special Revenue Funds							
	Drug Test Fund	Emergency Telephone System Fund	Federal Aid Matching Fund	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Workmans Compensation Fund	Cannabis Fund
ASSETS								
Cash and Cash Equivalents	\$ 65,054	\$ 360,823	\$ 1,509,792	\$ 877,709	\$ 3,565	\$ 2,129,522		\$ 46,668
Invested Cash		200,000						
Due from Other Funds								
Total Assets	<u>\$ 65,054</u>	<u>\$ 560,823</u>	<u>\$ 1,509,792</u>	<u>\$ 877,709</u>	<u>\$ 3,565</u>	<u>\$ 2,129,522</u>	<u>\$ 0</u>	<u>\$ 46,668</u>
FUND BALANCES								
Restricted	\$ 65,054	\$ 560,823	\$ 1,509,792	\$ 877,709	\$ 3,565	\$ 2,129,522		\$ 46,668
Unassigned								
Total Fund Balances (Deficit)	<u>\$ 65,054</u>	<u>\$ 560,823</u>	<u>\$ 1,509,792</u>	<u>\$ 877,709</u>	<u>\$ 3,565</u>	<u>\$ 2,129,522</u>	<u>\$ 0</u>	<u>\$ 46,668</u>

MONTGOMERY COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2024

Special Revenue Funds						
	Grant Communication Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund	Opioid Settlement Fund	Unemployment Compensation Fund	Total Nonmajor Governmental Funds
ASSETS						
Cash and Cash Equivalents		\$ 860,828	\$ 1,395,939	\$ 116,472	\$ 44,101	\$ 16,445,427
Invested Cash						200,000
Due from Other Funds			49,084			49,084
Total Assets	<u>\$ 0</u>	<u>\$ 860,828</u>	<u>\$ 1,445,023</u>	<u>\$ 116,472</u>	<u>\$ 44,101</u>	<u>\$ 16,694,511</u>
FUND BALANCES						
Restricted		\$ 860,828	\$ 1,445,023	\$ 116,472	\$ 44,101	\$ 16,706,699
Unassigned						(12,188)
Total Fund Balances (Deficit)	<u>\$ 0</u>	<u>\$ 860,828</u>	<u>\$ 1,445,023</u>	<u>\$ 116,472</u>	<u>\$ 44,101</u>	<u>\$ 16,694,511</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, 2024

	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	\$ 639,192	\$ 115,393	\$ 555,446			\$ 55,470	\$ 625,614
Intergovernmental	995		2,981				
Licenses, Fees, and Fines					\$ 2,699		32,890
Interest	56,369	7,088	58,115	\$ 269	1,083	1,885	35,414
Miscellaneous Income		19,888	91,539	7,770			183,754
Total Revenues	<u>\$ 696,556</u>	<u>\$ 142,369</u>	<u>\$ 708,081</u>	<u>\$ 8,039</u>	<u>\$ 3,782</u>	<u>\$ 57,355</u>	<u>\$ 877,672</u>
EXPENDITURES							
General Government	\$ 654,907	\$ 115,547	\$ 423,740	\$ 2,600	\$ 10,825		
Health and Welfare						\$ 80,596	
Transportation							\$ 783,849
Judiciary and Court-Related							
Public Safety							
Capital Outlay							252,784
Total Expenditures	<u>\$ 654,907</u>	<u>\$ 115,547</u>	<u>\$ 423,740</u>	<u>\$ 2,600</u>	<u>\$ 10,825</u>	<u>\$ 80,596</u>	<u>\$ 1,036,633</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 41,649	\$ 26,822	\$ 284,341	\$ 5,439	\$ (7,043)	\$ (23,241)	\$ (158,961)
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out			(166,657)				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 41,649	\$ 26,822	\$ 117,684	\$ 5,439	\$ (7,043)	\$ (23,241)	\$ (158,961)
FUND BALANCES-BEGINNING 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>
FUND BALANCES-END OF YEAR (DEFICIT)	<u>\$ 1,535,289</u>	<u>\$ 260,621</u>	<u>\$ 1,764,386</u>	<u>\$ 10,374</u>	<u>\$ 24,455</u>	<u>\$ 46,452</u>	<u>\$ 828,000</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, 2024

	Special Revenue Funds						
	Probation Fund	County Aid to Bridges Fund	Probation Fee Fund	Record Keeping Improvement Fund	Treasurer's Automation Fund	Animal Control Vanek Estate Fund	Coroner's Fund
REVENUES							
Taxes		\$ 312,867					
Intergovernmental							
Licenses, Fees, and Fines	\$ 2,091		\$ 106,602	\$ 218,693	\$ 3,470		\$ 17,324
Interest		62,623	21,899	19,686	888	\$ 9,044	1,977
Miscellaneous Income		246,411			1,600		
Total Revenues	<u>\$ 2,091</u>	<u>\$ 621,901</u>	<u>\$ 128,501</u>	<u>\$ 238,379</u>	<u>\$ 5,958</u>	<u>\$ 9,044</u>	<u>\$ 19,301</u>
EXPENDITURES							
General Government					\$ 3,345		
Health and Welfare							\$ 5,248
Transportation		\$ 277,673					
Judiciary and Court-Related	\$ 1,968		\$ 31,341	\$ 225,291			
Public Safety							
Capital Outlay							
Total Expenditures	<u>\$ 1,968</u>	<u>\$ 277,673</u>	<u>\$ 31,341</u>	<u>\$ 225,291</u>	<u>\$ 3,345</u>	<u>\$ 0</u>	<u>\$ 5,248</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 123	\$ 344,228	\$ 97,160	\$ 13,088	\$ 2,613	\$ 9,044	\$ 14,053
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out						(154,945)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 123	\$ 344,228	\$ 97,160	\$ 13,088	\$ 2,613	\$ (145,901)	\$ 14,053
FUND BALANCES-BEGINNING OF YEAR	564	1,305,245	488,606	474,429	20,670	262,980	43,775
FUND BALANCES-END OF YEAR (DEFICIT)	<u>\$ 687</u>	<u>\$ 1,649,473</u>	<u>\$ 585,766</u>	<u>\$ 487,517</u>	<u>\$ 23,283</u>	<u>\$ 117,079</u>	<u>\$ 57,828</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, 2024

	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	\$ 350,335						
Licenses, Fees, and Fines		\$ 19,373	\$ 66,332	\$ 8,474	\$ 13,184	\$ 664	\$ 111,356
Interest	4,891	2,264	17,010	1,928	2,545	1,174	12,472
Miscellaneous Income							
Total Revenues	<u>\$ 355,226</u>	<u>\$ 21,637</u>	<u>\$ 83,342</u>	<u>\$ 10,402</u>	<u>\$ 15,729</u>	<u>\$ 1,838</u>	<u>\$ 123,828</u>
EXPENDITURES							
General Government							
Health and Welfare							
Transportation	\$ 269,780						
Judiciary and Court-Related		\$ 28,988	\$ 146,058	\$ 128	\$ 36,191	\$ 5,724	\$ 29,916
Public Safety							
Capital Outlay							205,147
Total Expenditures	<u>\$ 269,780</u>	<u>\$ 28,988</u>	<u>\$ 146,058</u>	<u>\$ 128</u>	<u>\$ 36,191</u>	<u>\$ 5,724</u>	<u>\$ 235,063</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 85,446	\$ (7,351)	\$ (62,716)	\$ 10,274	\$ (20,462)	\$ (3,886)	\$ (111,235)
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out							(40,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 85,446	\$ (7,351)	\$ (62,716)	\$ 10,274	\$ (20,462)	\$ (3,886)	\$ (151,235)
FUND BALANCES-BEGINNING 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>
FUND BALANCES-END OF YEAR (DEFICIT)	<u>\$ 175,374</u>	<u>\$ 53,147</u>	<u>\$ 364,500</u>	<u>\$ 52,290</u>	<u>\$ 52,986</u>	<u>\$ 26,379</u>	<u>\$ 176,580</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, 2024

	Special Revenue Funds						
	State's Attorney Automation Fund	Wind Farm 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	\$ 2,826	\$ 50,000	\$ 69,200		\$ 19,820	\$ 17,059	\$ 30,683
Interest	27	675	12,372	\$ 2,533	35	3,893	2,297
Miscellaneous Income			407,106	4,187			
Total Revenues	<u>\$ 2,853</u>	<u>\$ 50,675</u>	<u>\$ 488,678</u>	<u>\$ 6,720</u>	<u>\$ 19,855</u>	<u>\$ 20,952</u>	<u>\$ 32,980</u>
EXPENDITURES							
General Government		\$ 62,863					
Health and Welfare							
Transportation							
Judiciary and Court-Related	\$ 4,710		\$ 450,665	\$ 5,546	\$ 19,282	\$ 47,083	\$ 13,579
Public Safety							
Capital Outlay							
Total Expenditures	<u>\$ 4,710</u>	<u>\$ 62,863</u>	<u>\$ 450,665</u>	<u>\$ 5,546</u>	<u>\$ 19,282</u>	<u>\$ 47,083</u>	<u>\$ 13,579</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,857)	\$ (12,188)	\$ 38,013	\$ 1,174	\$ 573	\$ (26,131)	\$ 19,401
OTHER FINANCING SOURCES (USES)							
Transfers In							
Transfers Out					(1,500)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (1,857)	\$ (12,188)	\$ 38,013	\$ 1,174	\$ (927)	\$ (26,131)	\$ 19,401
FUND BALANCES-BEGINNING 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>
FUND BALANCES-END OF YEAR (DEFICIT)	<u>\$ 1,413</u>	<u>\$ (12,188)</u>	<u>\$ 453,588</u>	<u>\$ 62,275</u>	<u>\$ 1,482</u>	<u>\$ 83,340</u>	<u>\$ 65,054</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, 2024

	Special Revenue Funds						
	Emergency Telephone System Fund	Federal Aid Matching Fund	Mental Health Board Fund	Public Defender Automation Fund	IMRF Fund	Workmans Compensation Fund	Cannabis Fund
REVENUES							
Taxes		\$ 312,867	\$ 714,525		\$ 615,961	\$ 62,578	
Intergovernmental					780		\$ 11,569
Licenses, Fees, and Fines	\$ 605,822			\$ 2,464			
Interest	22,625	55,041	26,352	101	79,374	(2,694)	2,449
Miscellaneous Income	11,068	189,558	20,000				
Total Revenues	<u>\$ 639,515</u>	<u>\$ 557,466</u>	<u>\$ 760,877</u>	<u>\$ 2,565</u>	<u>\$ 696,115</u>	<u>\$ 59,884</u>	<u>\$ 14,018</u>
EXPENDITURES							
General Government					\$ 585,446	\$ 87,112	\$ 5,323
Health and Welfare			\$ 760,961				
Transportation		\$ 164,040					
Judiciary and Court-Related				\$ 918			
Public Safety	\$ 710,546						
Capital Outlay							
Total Expenditures	<u>\$ 710,546</u>	<u>\$ 164,040</u>	<u>\$ 760,961</u>	<u>\$ 918</u>	<u>\$ 585,446</u>	<u>\$ 87,112</u>	<u>\$ 5,323</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (71,031)	\$ 393,426	\$ (84)	\$ 1,647	\$ 110,669	\$ (27,228)	\$ 8,695
OTHER FINANCING SOURCES (USES)							
Transfers In	39,810					27,228	
Transfers Out							
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (31,221)	\$ 393,426	\$ (84)	\$ 1,647	\$ 110,669	\$ 0	\$ 8,695
FUND BALANCES-BEGINNING 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>
FUND BALANCES-END OF YEAR (DEFICIT)	<u>\$ 560,823</u>	<u>\$ 1,509,792</u>	<u>\$ 877,709</u>	<u>\$ 3,565</u>	<u>\$ 2,129,522</u>	<u>\$ 0</u>	<u>\$ 46,668</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, 2024

	Special Revenue Funds						Total
	Grant Communication Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund	Opioid Settlement Fund	Unemployment Compensation Fund	Public Defender Fund	Nonmajor Governmental Funds
REVENUES							
Taxes		\$ 980,351			\$ 48,838		\$ 5,039,102
Intergovernmental		60,116					426,776
Licenses, Fees, and Fines				\$ 30,195		\$ 104,098	1,535,319
Interest		47,759	\$ 94,383	3,754	586	4,233	674,419
Miscellaneous Income				4,506			1,187,387
Total Revenues	\$ 0	\$ 1,088,226	\$ 94,383	\$ 38,455	\$ 49,424	\$ 108,331	\$ 8,863,003
EXPENDITURES							
General Government			\$ 1,565,729		\$ 5,323		\$ 3,522,760
Health and Welfare							846,805
Transportation		\$ 1,783,439					3,278,781
Judiciary and Court-Related						\$ 57,105	1,104,493
Public Safety							710,546
Capital Outlay							457,931
Total Expenditures	\$ 0	\$ 1,783,439	\$ 1,565,729	\$ 0	\$ 5,323	\$ 57,105	\$ 9,921,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 0	\$ (695,213)	\$(1,471,346)	\$ 38,455	\$ 44,101	\$ 51,226	\$(1,058,313)
OTHER FINANCING SOURCES (USES)							
Transfers In							67,038
Transfers Out			(99,754)				(462,856)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 0	\$ (695,213)	\$(1,571,100)	\$ 38,455	\$ 44,101	\$ 51,226	\$(1,454,131)
FUND BALANCES-BEGINNING OF YEAR		1,556,041	3,016,123	78,017		101,352	18,148,642
FUND BALANCES-END OF YEAR (DEFICIT)	\$ 0	\$ 860,828	\$ 1,445,023	\$ 116,472	\$ 44,101	\$ 152,578	\$16,694,511

MONTGOMERY COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CASH BASIS - CUSTODIAL FUNDS
NOVEMBER 30, 2024

	Circuit Clerk's Fund	County Clerk's Fund	Ambulance District and Civil Defense Funds	Commissary Fund	Township Motor Fuel Tax Fund	County Treasurer's Other Funds	Total
ADDITIONS							
Receipts	\$ 1,812,263	\$ 1,375,249	\$ 31,998	\$ 206,606	\$ 2,476,237	\$ 48,484,618	\$ 54,386,971
Total Additions	<u>\$ 1,812,263</u>	<u>\$ 1,375,249</u>	<u>\$ 31,998</u>	<u>\$ 206,606</u>	<u>\$ 2,476,237</u>	<u>\$ 48,484,618</u>	<u>\$ 54,386,971</u>
DEDUCTIONS							
Distributions	\$ 2,254,370	\$ 1,361,954	\$ 131,908	\$ 200,161	\$ 2,366,287	\$ 48,743,160	\$ 55,057,840
Total Deductions	<u>\$ 2,254,370</u>	<u>\$ 1,361,954</u>	<u>\$ 131,908</u>	<u>\$ 200,161</u>	<u>\$ 2,366,287</u>	<u>\$ 48,743,160</u>	<u>\$ 55,057,840</u>
CHANGE IN NET POSITION	\$ (442,107)	\$ 13,295	\$ (99,910)	\$ 6,445	\$ 109,950	\$ (258,542)	\$ (670,869)
NET POSITION, BEGINNING OF YEAR	<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, END OF YEAR	<u>\$ 375,152</u>	<u>\$ 125,563</u>	<u>\$ 0</u>	<u>\$ 98,534</u>	<u>\$ 2,171,136</u>	<u>\$ 781,210</u>	<u>\$ 3,551,595</u>



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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, 2024, and the related notes to the financial statements, which collectively comprise Montgomery County, Illinois' basic financial statements and have issued our report thereon dated May 5, 2025.

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-002 that we consider to be 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 costs as item 2024-001, 2024-004 and 2024-005.

Montgomery County, Illinois' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on 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
May 5, 2025



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR 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, 2024. 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, 2024.

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 costs as item 2024-003. 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned cost as times 2024-001 and 2024-003 to be significant deficiencies.

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, reading "Schell Boyle". The signature is written in a cursive, flowing style.

Alton, Illinois
May 5, 2025

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2024

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	FCSCQ00836	\$ 111,511
WIC	10.557	FCSDQ00836	70,993
WIC Breastfeeding Peer Counseling	10.557	FCSCQ01187	13,406
WIC Breastfeeding Peer Counseling	10.557	FCSDQ01187	7,848
Subtotal AL 10.557			<u>\$ 203,758</u>
Total Illinois Department of Human Services			<u>\$ 203,758</u>
Total U.S. Department of Agriculture			<u>\$ 203,758</u>
U.S. Department of Health and Human Services			
Illinois Department of Human Services			
Social Services Block Grant			
Social Services Block Grant	93.667	FCSCU06006	\$ 4,977
Social Services Block Grant	93.667	FCSDU06006	29,447
Subtotal AL 93.667			<u>\$ 34,424</u>
Block Grants for Prevention and Treatment of Substance Abuse			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CCZ03259	\$ 60,692
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CDZ03259	38,270
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CCC03074	225
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CDC03074	1,292
Block Grants for Prevention and Treatment of Substance Abuse	93.959	45CDB04227	59,838
Subtotal AL 93.959			<u>\$ 160,317</u>
Block Grants for Community Mental Health Services			
Block Grants for Community Mental Health Services	93.958	45CCB04227	\$ 73,276
Block Grants for Community Mental Health Services	93.958	45CDB04227	47,296
Subtotal AL 93.958			<u>\$ 120,572</u>
Well-integrated Screening and Evaluation for Woman Across the Nation			
Illinois WISEWOMAN	93.436	46180076L	\$ 13,246
Subtotal AL 93.436			<u>\$ 13,246</u>
Total Illinois Department of Human Services			<u>\$ 328,559</u>
Illinois Department of Public Health			
Immunization Cooperative Agreements			
Perinatal Hepatitis B Prevention thorough Case Management	93.268	48080067L	\$ 693
Perinatal Hepatitis B Prevention thorough Case Management	93.268	58080067M	466
Subtotal AL 93.268			<u>\$ 1,159</u>
Public Health Emergency Preparedness			
Public Health Emergency Preparedness	93.069	47180066L	\$ 26,647
Public Health Emergency Preparedness	93.069	57180066L	17,769
Subtotal AL 93.069			<u>\$ 44,416</u>
Epidemiology and Laboratory Capacity for Infectious Diseases(ELC)			
LHD Respiratory Surveillance and Outbreak Response	93.323	8181067	\$ 16,962
Subtotal AL 93.323			<u>\$ 16,962</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	46180019L	\$ 210,590
Subtotal AL 93.898			<u>\$ 210,590</u>
Total Illinois Department of Public Health			<u>\$ 273,127</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, 2024

Federal Grantor Pass-Through Entity Program Title	Federal AL Number	Contract/ Project Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
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	\$ 10,488
Subtotal AL 93.052			\$ 10,488
Aging Cluster:			
Special Programs for the Aging, Title III, Part B Programs for			
Supportive Services for Senior Citizens	93.044	IA02	\$ 6,999
Subtotal AL 93.044			\$ 6,999
Total Aging Cluster			\$ 6,999
Total Area Agency of Aging for Lincolnland			\$ 17,487
Food and Drug Administration			
Retail Flexible Funding Model			
Retail Flexible Funding Model	93.103		\$ 25,299
Subtotal AL 93.103			\$ 25,299
Total Food and Drug Administration			\$ 25,299
Total U.S. Department Health and Human Services			\$ 644,472
U.S. Department of the Treasury			
Illinois Department of Human Services			
Coronavirus State and Local Fiscal Recovery Funds			
Suicide Prevention First Responders	21.027	45CCB04500	\$ 104,161
Total Illinois Department of Human Services			\$ 104,161
Coronavirus State and Local Fiscal Recovery Funds			
American Rescue Plan Act	21.027		\$ 1,793,287
Subtotal AL 21.027			\$ 1,897,448
Total U.S. Department of the Treasury			\$ 1,897,448
U.S. Centers for Disease Control and Prevention			
Illinois Department of Public Health			
Immunization Cooperative Agreements			
Covid 19, Vaccination	93.268	38180867K	\$ 13,192
Subtotal AL 93.268			\$ 13,192
Collaboration with Academia to Stenthen Public Health Workforce Capacity			
Strengthening Illinois Public Health Administration	93.967	48080468L	\$ 79,779
Subtotal AL 93.967			\$ 79,779
Total Illinois Department of Public Health			\$ 92,971
Total U.S. Centers for Disease Control and Prevention			\$ 92,971
U.S. Environmental Protection Agency			
Illinois Department of Public Health			
Performance Partnership Grant			
CHPG	66.605	48080067L	\$ 225
CHPG	66.605	58080067M	113
Subtotal AL 66.605			\$ 338
Total Illinois Department of Public Health			\$ 338
Total U.S. Environmental Protection Agency			\$ 338
U.S. Department of Justice Programs			
Bureau of Justice Assistance			
2094 JAG-Addressing Transportation Barriers in Illinois Communities 2	16.738	420073	\$ 4,836
2021 BJA Edward Bryne Memorial Justice Assistance	16.738	421073	986
Subtotal AL 16.738			\$ 5,822
Total Bureau of Justice Assistance			\$ 5,822
Total U.S. Department of Justice Programs			\$ 5,822

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, 2024

Federal Grantor	Federal	Contract/	Federal
Pass-Through Entity	AL	Project	Expenditures
Program Title	Number	Number	
U.S. Election Assistance Commission			
Illinois State Board of Elections			
Polling Place Accessibility	90.404		\$ 98,202
Subtotal AL 90.404			\$ 98,202
Total Illinois State Board of Elections			\$ 98,202
Total U.S. Election Assistance Commission			\$ 98,202
Federal Emergency Management Agency (FEMA)			
Illinois Emergency Management Agency			
Hazard Mitigation	97.039		\$ 50,003
Subtotal AL 97.039			\$ 50,003
Total Illinois Emergency Management Agency			\$ 50,003
Total Federal Emergency Management Agency (FEMA)			\$ 50,003
Total Expenditures of Federal Awards			\$ 2,993,014

The total of all Immunization Cooperative Agreements, 93.268, under U.S. Department of Health and Human Services and U.S. Centers for Disease Control and Prevention was \$14,351.

MONTGOMERY COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2024

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, 2024. 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 Uniform Guidance, 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, 2024.

NOTE 4. NONMONETARY ASSISTANCE

The County did not receive nonmonetary assistance from federal programs during the year ended November 30, 2024.

NOTE 5. FEDERAL INSURANCE

The County had no federal insurance as it relates to federal programs in effect for the year ended November 30, 2024.

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, 2024.

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, 2024

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 2024-002

Noncompliance Material to Financial Statements Noted? Yes

See 2024-001, 2024-004 and 2024-005

Federal Awards

Internal Control Over Major Programs:

Material Weakness Identified? No

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

See 2024-001 and 2024-003

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 2024-003

Major Programs

<u>AL Number</u>	<u>Name of Federal Program</u>
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, 2024

SECTION II – FINANCIAL STATEMENT/FEDERAL AWARD FINDINGS

Finding 2024-001

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: In the 2025 Budget, the County has a new separate fund, Fund 385, established to deal solely with the grant money that comes into Montgomery County. The County has transferred coal money to begin the fund and all Haz Mat, DCEO, Elections, etc. will go through this fund to keep it separate from regular budgeted money. Expenses will be paid out and revenue will return to this fund. This is for General Fund accounts, the Health Department will still be on their own process

Finding 2024-002

Criteria: The County should be able to prepare its own financial statements and all required disclosures in accordance with the cash basis of accounting.

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 someone on staff 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, 2024

SECTION II – FINANCIAL STATEMENT/FEDERAL AWARD FINDINGS (CONTINUED)

Finding 2024-003

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, 2024. There were excluded expenditures for one project and overstated expenditures for various projects related to prior year exclusions, which are now reported correctly in total.

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 overstatement of expenditures of \$53,035 as of November 30, 2024 and the cumulative effect was an understatement of expenditures of \$89.

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 2024-004

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 General Fund, a major fund 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. The budget was amended, however, expenditures were still in excess of budget expenditures.

Response: The County will monitor the budget for all funds closer and amend them as necessary and allowable. Additionally, the County will make office heads stay within allocated budgets unless absolutely necessary or make an additional line in coal to handle needed, unanticipated expenses

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2024

SECTION II – FINANCIAL STATEMENT/FEDERAL AWARD FINDINGS (CONTINUED)

Finding 2024-005

Criteria: Pursuant to the Illinois Government Ethics Act (5 ILCS 420/4A-101.5), the County is required to ensure all applicable parties file economic interest statements.

Condition: The County had three out of ten individuals selected for testing who did not timely file an economic interest statement.

Cause: The County should ensure all applicable parties have filed economic interest statements timely.

Effect: The County is in violation of the Illinois Government Ethics Act (5 ILCS 420/4A-101.5).

Recommendation: The County should check to see that all applicable parties file economic interest statements by the due date each year to ensure compliance with the Illinois Government Ethics Act (5 ILCS 420/4A-101.5).

Response: The County sent a second notice to all 2025 non-filers by certified mail. This process will be enforced moving forward. All non-filers are reported to the Montgomery State's Attorney each year.

MONTGOMERY COUNTY, ILLINOIS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2024

FINANCIAL STATEMENT/FEDERAL AWARD 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.

Current Status: The County relies on the auditor to prepare the SEFA. This is a recurring finding. See 2024-001.

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.

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 2024-002.

Finding 2023-003

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.

Current Status: The County will work closer with Bellwether to ensure the expenditures are matching and included in the report. This is a recurring finding. See 2024-003.

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.

Current Status: The County will monitor the budget for all funds closer and amend them as necessary and allowable. This is a recurring finding. See 2024-004.



OFFICE OF
MONTGOMERY COUNTY TREASURER
AND COLLECTOR
1 Courthouse Square, Room 101, Hillsboro, Illinois 62049
(217) 532-9521 FAX (217) 532-2404
Nikki Lohman, Treasurer and Collector

May 5, 2025

CORRECTIVE ACTION PLAN

Montgomery County, Illinois respectfully submits the following corrective action plan for the year ended November 30, 2024.

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, 2024

The findings from the May 5, 2025 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Financial Statement/Federal Award Findings

Finding 2024-001

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: In the 2025 Budget, the County has a new separate fund, Fund 385, established to deal solely with the grant money that comes into Montgomery County. The County has transferred coal money to begin the fund and all Haz Mat, DCEO, Elections, etc. will go through this fund to keep it separate from regular budgeted money. Expenses will be paid out and revenue will return to this fund. This is for General Fund accounts, the Health Department will still be on their own process.

Anticipated Date of Completion: Completed in 2025 prior to the issuance of financial statements.

Finding 2024-002

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: Funding is not available for another employee salary and the County contracts Bellwether for its budget purposes.

Finding 2024-003

Condition: The County incorrectly reported expenditures on their annual Project and Expenditure (P&E) report for the fiscal year ended November 30, 2024. There were excluded expenditures for one project and overstated expenditures for various projects related to prior year exclusions, which are now reported correctly in total.

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: November 2025, anticipated date of ARPA funds being fully expensed.

Finding 2024-004

Condition: The County has expenditures in excess of budgeted expenditures in General Fund, a major fund 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. Additionally, the County will make office heads stay within allocated budgets unless absolutely necessary or make an additional line in coal to handle needed, unanticipated expenses

Anticipated Date of Completion: Ongoing Analysis – November 2025

Finding 2024-005

Condition: The County had three out of ten individuals selected for testing who did not timely file an economic interest statement.

Plan: The County should check to see that all applicable parties file economic interest statements by the due date each year to ensure compliance with the Illinois Government Ethics Act (5 ILCS 420/4A-101.5).

Name of Contact Person: Nikki Lohman, Treasurer

Management Response: The County sent a second notice to all 2025 non-filers by certified mail. This process will be enforced moving forward. All non-filers are reported to the Montgomery State's Attorney each year.

Anticipated Date of Completion: Ongoing Analysis – May 7, 2025

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