

**OFFICIAL PROCEEDINGS**  
**WASHINGTON COUNTY BOARD MEETING**  
**August 13, 2024**

The reconvened and adjourned meeting of the County Board of Washington County, Illinois was held at the Washington County Courthouse Nashville, Illinois on Tuesday, August 13, 2024 for the purpose of transacting county business that might come before the Board.

Present and presiding were Chairman David Meyer and Shari Hempen, County Clerk and Clerk of the Board.

Roll Call was taken by County Clerk Hempen with 13 members present. Those present were, Bronke, Ibendahl, Hohlt, Karg, Muentner, Brammeier, Lamczyk, Shemonic, Small, Suedmeyer, Todd, Unverfehrt and Meyer. Absent were Klingenberg and Bening

Others present were Dan Janowski-State's Attorney, Matt Bierman – EMA and Zoning, John Felchlia – Ambulance Administrator, Kiefer Helman-Highway Superintendent, Jeff Twardowski-24<sup>TH</sup> Judicial Circuit, Sheriff Ross Schultze, Charles Carroll Chief Deputy Sheriff's Dept., Levi Foreman – Court Security, Todd Marver-Washington County News

Following the Lord's Prayer and the Pledge of Allegiance, Chairman Meyer called the meeting of the Washington County Board to order at 7:06 p.m.

Chairman Meyer asked if there were any additions or corrections to the minutes of the County Board Meeting held on July 9, 2024. With no additions or corrections, a motion was made by Brammeier seconded by Shemonic to approve the minutes as presented. Motion carried.

John Felchlia – Ambulance Administrator, appeared before the Board to give his yearly update on his department. Please see attached report (**Exhibit A**). He also presented his monthly report at that time (**See Exhibit B**). A motion was made by Hohlt seconded by Lamczyk to accept his report as presented. Motion carried.

Kiefer Helman – County Highway Engineer presented Resolution # 2024-63 to appropriate township aid, to replace a damaged drainage structure, consisting of a "48 galvanized culvert crossing TR 228, Louisiana Rd, 900 feet north of Maine Road, Ashley Township, Section 33, Township 2 South Range 1 West (**See Exhibit C**). Brammeier made a motion to approve the resolution as presented, seconded by Shemonic. Motion carried  
DuBois Road District was tabled until the September 10<sup>th</sup> County Board meeting.

**The Claims against the County Report** was presented to the Board for approval by Ibendahl. **TO THE CHAIRMAN AND MEMBERS OF THE BOARD: YOUR COMMITTEE MET ON August 12, 2024 EXAMINED ALL CLAIMS PRESENTED AND RECOMMENDS PAYMENT TO THE FOLLOWING AND THE CLERK BE DIRECTED TO ISSUE ORDER ON THE COUNTY TREASURER TO THE CLAIMANTS FOR THE AMOUNTS ALLOWED.** Ibendahl made a motion to approve and add an invoice from Johannes Construction in the amount of \$152,082.90 for the new Ambulance Department construction for payment. (**See Exhibit D**). Ibendahl made a motion to accept the report as presented and to pay the Johannes Construction invoice. Seconded by Karg. Roll call vote was taken with 13 ayes, and 2 absent. Motion carried.

A motion was made by Ibendahl seconded by Brammeier to make restitution to the County Board's Per Diems. Motion carried.

**Animal Control-** No meeting

**Cemetery-** No meeting

**Claims against the County-** 1 meeting

**Sheriff's/Communications/Drug Task-** 1 meeting

Sheriff Schultze has requested to increase the part time deputies pay from \$19 to \$26. He would like to have 4 or 5 part time deputies to help with overtime. He told the board he has a spare vehicle already equipped. A motion was made by Small, seconded by Unverfehrt to raise the part time deputies pay rate to \$26 per hour. Motion carried

**County Buildings-** 2 meetings

Hometown Christmas requested permission to use the Courthouse Lawn. A motion was made by Suedmeyer, seconded by Muentner motion carried.

Suedmeyer gave an update on the construction at the new Ambulance facility. The projected completion is mid to end of October if there are no problems.

Suedmeyer stated that once dispatch is moved, they will start on the jail renovation. It would probably be the end of the year.

**County Health Department-** 3 meetings

**Education-** No meeting

**Enterprise Zone (Centralla) -** No meeting

**Enterprise Zone (Nashville) -** No meeting

**Environmental, EMA & Zoning-** 2 meeting

**Finance, Claims & Economic Development-** 2 meetings (1) Joint w/Building

**Insurance-** No meeting

**Legislative-** No meeting

**Personnel, Policy & Appointments-** No meeting

Ibendahl made a motion to appoint Barri Ahlers to the Washington County Hospital Board, seconded by Hohlt. She will fill the vacant seat on the hospital board.

**Planning Commission-** No meeting

**Road & Bridge-** 1 meeting

**Safety-** No meeting

**Solid Waste-** No meeting.

**South Central IL. Growth Alliance-** No meeting

**WASHINGTON COUNTY BOARD**

101 E. St. Louis St., Nashville, IL. 62263

COUNTY BOARD MEETING:

7:00 P.M August 13, 2024

**AGENDA**

1. Prayer and Pledge
2. Call to Order
3. Roll Call
4. Acknowledgment of Guests
5. Approval of the July 9, 2024 County Board Minutes
6. John Felchlia – Ambulance Department Administrator
7. Highway Department:  
Resolution to appropriate township aid under 605 ILCS 5/5-501
  - o Ashley road District
    - Louisiana Road
  - o DuBois Road District
    - South Dakota Road
8. Claims against the County
9. Approve County Board Expenses
10. State’s Attorney’s Monthly Report
11. County Clerk and Recorder’s Monthly Report
12. Sheriff’s Monthly Report
13. Emergency Ambulance & Rescue Service Monthly Report
14. Treasurer’s Monthly Cash Flow & Budgetary Status Report
15. ARPA Fund monthly recap (Informational Only)
16. Zoning: Application #Z005-24 by Larry Unverfehrt requested changing the Zone District Classification on 2.5 acres from Ag to R-1 part of the Se ¼ of the Se ¼ of Section 35 1 N, 2 W  
Approve Talent Plat of Survey
17. Review and approve Audit
18. Committee Reports:
  - Animal Control:**  
Replace Animal Control Cages
  - Building:**  
Approve use of Courthouse grounds for Hometown Christmas
  - Personnel, Policy & Appointments:**  
Approve Barri Ahlers to be appointed to the vacant seat on the Washington County Hospital Board
  - Communications/Sheriff:**  
New dispatch/911 radio system upgrade  
Part time Sheriff Deputies
19. Approve Monthly Utility Expenses, and Payroll Expenses
20. Opportunity for the General Public to address the County Board
21. Adjournment

Agenda Items may be re-arranged during the meeting at the Board’s discretion.  
Old and New Business may be discussed within each agenda item.  
General Comments on non-agenda items may be made without action being taken.

<b>District 1:</b> Eugene “Gene” Lamczyk Jr. Kathy Muentzer Rodney Small Gary Suedmeyer – Vice-Chairman Larry Unverfehrt	<b>District 2:</b> Dan Bronke Alan Hohlt Dave ibendahl Brian Klingsberg Dennis Shemonic	<b>District 3:</b> Douglas Bening Eric Brammeler David Meyer - Chairman Paul Todd David Karg
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**Washington County**  
**Emergency Ambulance and Rescue Service**  
160 N West Court Nashville, IL

Phone: (618) 327-3075

Fax: (618) 327-7281

**Monthly Report**

**Receipts/Billing**

July Service Fees \$ 129,416.00 – 5yr Average = \$ 102,558.62

July Income from Fees \$ 86,496.35 – 5yr Average = \$ 58,060.89

**Total Expenses**

July Bills	\$ 17,998.22
July Salaries	\$ 83,053.09

**Total Calls for FY 2024**                      **5yr Average**

December 2023:	196	-	149
January 2024:	172	-	148
February 2024:	193	-	139
March 2024:	181	-	150
April 2024:	183	-	150
May 2024:	185	-	153
June 2024:	192	-	158
July 2024:	175	-	162
August 2024:		-	
September 2024:		-	
October 2024:		-	
November 2024:		-	

**2024 Totals: 1477**

**RESOLUTION**

**WHEREAS**, it is necessary to replace a damaged drainage structure, consisting of an 48" galvanized culvert crossing TR 228, Louisiana Road, 900 feet north of Maine Road, Ashley Township, Section 33, Township 2 South Range 1 West; and

**WHEREAS**, the Road District Highway Commissioner has petitioned this Board through its Road and Bridge Committee for assistance under 605 ILCS 5/5-501 to replace said culvert and has agreed to pay fifty (50) percent of the final cost of the replacement, and

**WHEREAS**, the County Engineer has reviewed the replacement request, visited the site to inspect, has prepared a cost estimate for said repair and is in agreement with repair request, and

**WHEREAS**, the Washington County Road and Bridge Committee has reviewed said petition and has by voice vote recommended that the petition be sent to the County Board for approval; and

**WHEREAS**, the Committee finds the request to be in order at an estimated project replacement cost of \$8,055 as prepared by the County Engineer, and

**NOW, THEREFORE, BE IT RESOLVED**, that the Washington County Board hereby authorizes the appropriation of \$4,027.5, or as much as may be required, to provide 50% of this structure's final cost, and that said appropriation is to be paid from the County Bridge Fund in accordance with 605 ILCS 5/5-501, and

STATE OF ILLINOIS        )  
  )SS  
WASHINGTON COUNTY)

I, Shari Hempen, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify that the foregoing is a true, perfect and complete copy of a Resolution adopted by the County Board of Washington County at its regular meeting held in Nashville, Illinois on August 13th, 2024.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed the seal of said County at my office in Nashville, Illinois in said County this 13th day of August A.D., 2024.



*Shari Hempen*  
County Clerk

Report of Committee

STATE OF ILLINOIS )

Nashville, Illinois

WASHINGTON COUNTY )

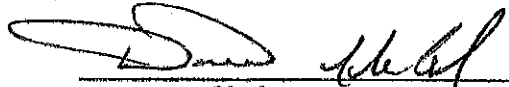

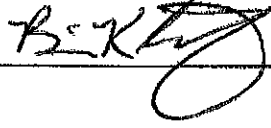
August 7, 2024

Mr Chairman, Ladies and Gentlemen of the County Board:

Your committee to who was referred the claims against the County Highway Department for the month of July 2024 would beg leave to submit the following report on the matter before them. That claims as shown on the attached sheets in the following total amount be approve for payment.

County Highway Fund	\$73,391.59
County Bridge Fund	\$1,558.80
County Matching Fund	\$0.00
County MFT Fund	\$109,133.24
Road District Fund	\$283,211.34
Township Bridge Fund	<u>\$0.00</u>
<b>Total</b>	<b>\$447,294.97</b>

All of which is respectfully submitted.

  
\_\_\_\_\_  
Chairman  
  
\_\_\_\_\_  
  
\_\_\_\_\_  
Claims Committee

WASHINGTON COUNTY  
Operator: DONNA

INVOICE EDIT REPORT

Page: 1  
Date: 08/12/2024  
Time: 14:31:35

Vendor Number	Vendor Name	Inv/PO Number	Claim Number	Invoice Date	Due Date	G/L Date	Liq. ?	Comm. Bank System No.	Code	System Date	Operator Batch
3100	ADAMS, CARL	05/2024		05/05/24	08/13/24	08/13/24	N			08/07/24	DONNA 2977
				AMBULANCE DEPT - MEAL REIMBURSE 5/5/24							
				REIMBURSED EXPENSE							
				Gross Invoice Amount 15.00							
				Net Invoice Amount 15.00							
2773	ADVANCED CORRECTIONAL HEALTHCARE	RINV-002257		08/01/24	08/13/24	08/13/24	N			08/08/24	DONNA 2977
				WASHINGTON CO SHERIFF - ON-SITE MEDICAL SERVICES							
				INMATE MEDICAL NEEDS 3,854.09							
				Gross Invoice Amount 3,854.09							
				Net Invoice Amount 3,854.09							
1781	ADVANCED SYSTEMS TECHNOLOGY, I	15743		07/18/24	08/13/24	08/13/24	N	01		08/06/24	DONNA 2977
				WASHINGTON CO JAIL - SERVICED DOOR CONTROL COMPUTER & TESTED THE BATTERY BACKUP							
				JAIL MAINTENANCE 1,784.00							
				Gross Invoice Amount 1,784.00							
				Net Invoice Amount 1,784.00							
3500	AMAZON CAPITAL SERVICES	177R-LMTX-MD7K		07/14/24	08/13/24	08/13/24	N	01		07/24/24	DONNA 2977
				ACCT #A1QEC9EWN9266H, SHERIFF DEPT - DEADBOLT LOCK							
				JAIL MAINTENANCE 275.94							
				Gross Invoice Amount 275.94							
				Net Invoice Amount 275.94							
3500	AMAZON CAPITAL SERVICES	188K-LJLW-3V6K		07/26/24	08/13/24	08/13/24	N	01		08/02/24	DONNA 2977
				ACCT #A1QEC9EWN9266H, SHERIFF DEPT - VACUUM CLEANER							
				JAIL MAINTENANCE 99.99							
				Gross Invoice Amount 99.99							
				Net Invoice Amount 99.99							
3500	AMAZON CAPITAL SERVICES	1391-HY1G-1C7T		07/31/24	08/13/24	08/13/24	N	01		08/02/24	DONNA 2977
				ACCT #A1QEC9EWN9266H, SHERIFF DEPT - DOOR LOCK SECURITY							
				JAIL MAINTENANCE 122.82							
				Gross Invoice Amount 122.82							
				Net Invoice Amount 122.82							
3500	AMAZON CAPITAL SERVICES	1GN9-376P-GJR9		07/12/24	08/13/24	08/13/24	N			08/02/24	DONNA 2977
				ACCT #A3RU07NA33259K, COUNTY CLERK - ROLLING DESK							
				OFFICE SUPPLIES/EXPENSE 66.49							
				Gross Invoice Amount 66.49							
				Net Invoice Amount 66.49							
3500	AMAZON CAPITAL SERVICES	1GFO-DIFD-79MY		07/26/24	08/13/24	08/13/24	N			08/07/24	DONNA 2977
				ACCT #A3RU07NA33259K, AMBULANCE DEPT - BULBS							
				VEHICLE MAINTENANCE 631.64							
				Gross Invoice Amount 631.64							
				Net Invoice Amount 631.64							
3500	AMAZON CAPITAL SERVICES	13VE-9TCQ-F9NY		08/05/24	08/13/24	08/13/24	N			08/07/24	DONNA 2977
				ACCT #A3RU07NA33259K, AMBULANCE DEPT - BULBS							
				VEHICLE MAINTENANCE 624.65							
				Gross Invoice Amount 624.65							
				Net Invoice Amount 624.65							
3500	AMAZON CAPITAL SERVICES	16W6-DDNL-E7NY		07/12/24	08/13/24	08/13/24	N			08/08/24	DONNA 2977
				ACCT #A1QEC9EWN9266H, SHERIFF DEPT - STORAGE CABINET							

**WASHINGTON COUNTY CLERK & RECORDER  
REPORT OF COLLECTIONS  
COLLECTION FOR THE PERIOD 7/1/2024-7/31/2024**

**JULY 2024:**

**Beginning Balances:** \$ 2,087.34  
**Fees Collected:** 39,025.01  
**Total** \$ 41,112.35

**DISBURSEMENTS:**

Tax Redemptions	\$	9,102.44
Tax Redemptions Interest		848.12
Revenue Stamps		4,302.50
Laredo Usage Fee		1,543.68
Stipends		1,579.50
<b>Disbursements</b>	<b>\$</b>	<b>17,376.24</b>
<b>Balance:</b>		<b>\$23,736.11</b>



*Shari Hempen*  
**SHARI HEMPEN**  
**CLERK/RECORDER**  
**WASHINGTON COUNTY**

**JULY 31, 2024**

**WASHINGTON COUNTY TREASURER:**

(G.I.S. ASSESSOR FUND)	\$ 3,860.00
(G. I.S. RECORDER FUND)	193.00

**ILLINOIS DEPT OF REVENUE:**

(R.H.S.P. - \$18.00 PER 193 DOC)	3,474.00
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**IL DEPT. OF PUBLIC HEALTH**

(\$4.00 SURCHARGE DEATH CERT)	20.00
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**STATE TREASURER, IL DOMESTIC VIOLENCE**

(MARRIAGE LICENSE SURCHARGE)	25.00
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**NATALIE LYNCH, WASHINGTON COUNTY TREASURER:**

(RECORDER AUTO FUND)	1,553.00
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**NATALIE LYNCH, WASHINGTON CO TREASURER:**

(DOCUMENT STORAGE FEES)	579.00
(FEE'S COLLECTED)	11,944.77

**TOTAL** \$21,648.77

**TOTAL DISBURSEMENT \$39,025.01**

*Remaining Balance Tax Redemption #130068: \$458.16*

*Tax Redemption #130041: \$207.91*

*Tax Redemption #140063: \$275.41*

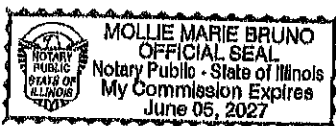
*Tax Redemption#2014-000054: \$927.26*

*Tax Redemption#2014-000058: \$218.60*

*Total remaining balance \$2,087.34*

**TOTAL DISBURSEMENTS FOR THE MONTH OF JULY, 2024.**

**SUBSCRIBED AND SWORN TO BEFORE ME THIS 1<sup>ST</sup> DAY OF AUGUST 2024.**



*Mollie Marie Bruno*  
**NOTARY**



**August 13<sup>th</sup>, 2024**

**Board Meeting**

- Put four vehicles up for auction on govdeals.com
- Deputies have been utilizing Draft 1 and we have received a lot of positive feedback on Draft 1 from the deputies
- Windows 10 is stopping September of 2025. We need to look into new computers
- In between responding to calls for service, we are still focusing on speed details in high accident and known speeding areas
- Dpt. Klingeman received a lot of positive feedback from the citizens at the Marissa Coal Festival reference his speed details that are posted on Facebook
- Corrections Officer Jerry Frey will be employed as a full-time deputy starting August 18<sup>th</sup>. He starts the police academy on August 19<sup>th</sup>.
- With CO Frey filling the deputy position, this leaves one full-time opening in Corrections. We are accepting Correctional Officer applications until August 30<sup>th</sup>.
- We are currently at full staff for Deputy positions
- We are accepting applications for our eligibility list for Deputy Sheriff until August 16<sup>th</sup> at 4PM.
- With school back in session, dayshift will be doing school details again as long as they are not already on a call for service
- Chief Deputy Carroll and Cpl. Lemons were awarded certificates of appreciation from Alliance Against Intoxicated Motorists for their exceptional work in DUI enforcement
- During the flood Dpt. Mayoral and Dpt. Mathis saved a female that was trapped in her vehicle that was being overtaken by water. Once they got her out of the vehicle, the vehicle turned on its side and completely filled with water. This was Dpt. Mayoral

## Sheriff's Report

### Communications Meeting

08/12/2024

- Requesting four more deputies to be added to our roster
- Many times there is only one deputy working at a time to cover 564 square miles
- Would like to have three on at a time like the City of Nashville usually has. Would like a deputy to cover the east side of the county and a deputy to cover west side of the county and then a Sgt. or Cpl. that floats
- Can take up to 45 minutes for a deputy to respond to a call in Wamac if they were in Clarmin.
- Having one or two deputies on at a time is not safe for the citizens of this county
- Several deputies are leaving to go to local departments due to pay, insurance, etc. If we had four more deputies on our roster, it wouldn't cause so many mandates and issues due to us having more deputies that would still be on our roster
- Needing another detective
- Trainings. There are several trainings that we don't send our deputies to due to manpower
- I believe legally there is supposed to be one deputy per 1000 residents, but can look into this further
- Unable to make city hall meetings due to deputy being on a call
- How many board members live in county venue? What do they think of only having one or two deputies on at a time to patrol the county?
- I am offering board members to do ride alongs to see what it is like to be a deputy and how difficult it is to be the only one to cover the county
- Deputies are having to do psych transfers due to EMS not transferring psych patients. A lot of the times when this happens, this leaves the county unmanned and our local agencies are having to answer our calls. Local agencies have expressed their concerns about them answering our calls.
- Local agencies are having to answer our calls due to the call volume and our deputies being tied up on other calls
- Will be raising part-time pay to \$26 from \$19

# WASHINGTON COUNTY BUDGETARY STATUS

Fund 001 COUNTY GENERAL FUND  
Department

WASHINGTON COUNTY

Period Ending Date: July 31, 2024

Account Number Account Name	Previous Actual	Original Budget	Adjustments to Budget	Current Total Budget	Month-to-date Actual	Current Year-to-date Actual	Current Budget Balance	Percentage Spent/Received
Fund 001 COUNTY GENERAL FUND								
Fiscal Year 2024								
Department 00								
Revenues								
00-401.00	2,878,916.88	2,674,001.00	0.00	2,674,001.00	0.00	79,074.77	2,594,926.23	2.96%
COUNTY PROPERTY TAXES								
00-402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
COUNTY PROPERTY TAXES PRIOR								
00-402.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INT ON PROPERTY TAX -PRIOR YRS								
00-403.00	43,348.80	0.00	0.00	0.00	0.00	45,520.92	-45,520.92	100.00%
INTEREST ON PROPERTY TAXES								
00-404.00	693.17	0.00	0.00	0.00	0.00	737.09	-737.09	100.00%
MOBILE HOME TAX								
00-404.01	1,284.28	0.00	0.00	0.00	0.00	1,900.58	-1,900.58	100.00%
INTEREST ON MOBILE HOME TAX								
00-405.00	1,021,206.86	1,013,000.00	0.00	1,013,000.00	82,300.12	655,208.69	357,791.31	64.68%
SALES TAX USE TAX								
00-411.00	998,367.91	1,010,000.00	0.00	1,010,000.00	104,302.29	752,771.97	257,228.03	74.53%
STATE INCOME TAX								
00-412.00	618,216.35	487,611.00	0.00	487,611.00	64,955.36	294,988.69	192,622.31	60.50%
REPLACEMENT TAX								
00-413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CORCHNER GRANT								
00-413.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ENERGY GRANT								
00-413.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
HAZARD MITIGATION GRANT								
00-413.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
GRANT INCOME: COVID RELIEF								
00-414.00	1,058.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
PLAT BOOK SALES								
00-415.00	30,652.12	31,350.00	0.00	31,350.00	1,734.48	19,657.42	11,592.58	62.70%
ASSESSORS SALARY REIMBURSE								
00-415.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
COUNTY BOARD REIMBURSEMENT:								
00-416.00	132,371.37	122,330.00	0.00	122,330.00	12,050.14	92,208.82	30,121.18	75.38%
STATES ATTY REIMBURSEMENTS								
00-416.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
STATES ATTY GRANT ADVOCATE								
00-416.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
STATES ATTORNEY DUI PROSECUT:								

5

**NATALIE LYNCH**  
**OFFICE OF THE COUNTY TREASURER**

WASHINGTON COUNTY  
101 E. ST. LOUIS ST.  
NASHVILLE, ILLINOIS 62263  
PHONE: (618)327-4800 EXT 152  
FAX: (618)327-8749  
OFFICE HOURS: 8:00am – 4:00pm

**A R P A FUND RECAP**

	Income	Disbursements
<b>PREVIOUS FUND BALANCE:</b> (As of May 31, 2024)	<b>\$ 320,422.17</b>	
<b>JULY Activity</b>		
<b><u>INCOME AND EXPENSES</u></b>		
Bradford National Bank – Checking Interest	\$ 561.25	
C & K Communications		\$336,500.00*
<b>CURRENT FUND BALANCE:</b>	<b>\$ - 15,516.58</b>	
<b>Cd #37722</b>	<b>\$ 1,500,000.00**</b>	
<b>(As of July 31, 2024)</b>	<b><u>*\$ 1,484,483.42</u></b>	

\*Check written on 7/10/24 held at our request until CD matured on Aug. 6, 2024.

\*\* CD cashed in to be able to meet obligations mde by the finance committee.



**WASHINGTON COUNTY ZONING OFFICE**

125 W. St. Louis St.  
Nashville, IL 62268

Phone (618)327-4800 ext. 345  
FAX (618)327-7281

**OFFICE HOURS:**  
TUES 8:00A.M. - NOON  
THURS 8:00 - 4:00 P.M.

Email : [Matt.bierman@washingtonco.illinois.gov](mailto:Matt.bierman@washingtonco.illinois.gov)

**ADVISORY REPORT/FINDING OF FACT LETTER**

**Zoning Map Amendment**

To the Honorable David Meyer and Members of the Washington County Board:

**RE: Case #Z005-24 Larry Unverferht Map amendment**

Your Zoning Board of Appeals submits for your consideration its recommendations on the above cited application for a Zoning map amendment.

The Subject Property

A part of the Southeast Quarter of the Southeast Quarter of Section 35, Township 1 North, Range 2 West of the Third Principal Meridian, Washington County, Illinois

Located at corner of Sycamore Rd and County Hwy 24.

Characteristics of the Surrounding Area

Farm ground with several houses/farms in the area

Zoning Map Amendment sought

Requesting that 2.5 acres be rezoned to R-1 to build a house.

The Public Hearing:

After due notice as required by law, the Zoning Board of Appeals held a public hearing on the request for the Zoning Map Amendment cited above on July 25th, 2024, at 8:00 pm in the Washington County Board room. Mr. Unverferht was present to offer testimony. There were no oral objections on this request for the Zoning Map Amendment. There were no letters of objection read.



WASHINGTON COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE  
FINANCIAL REPORT

November 30, 2023

WASHINGTON COUNTY, ILLINOIS  
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INTRODUCTORY SECTION

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FINANCIAL SECTION

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 Washington 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 Washington 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 Washington 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.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Changes in the Net Pension Liability and Related Ratios, Schedule of Employer Contributions, Summary of Actuarial Methods and Assumptions Used in Calculation of the 2022 Contribution Rate and budgetary comparison information on pages 7 through 17 and 65 through 89 be presented to supplement the basic financial statements. Such information is the responsibility of

or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County, Illinois' internal control over financial reporting and compliance.

*Krehbiel + Associates, LLC*

Nashville, Illinois  
August 13, 2024

accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Washington 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Washington County, Illinois' Response to Findings**

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

### **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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Krehbiel + Associates, LLC*

Nashville, Illinois  
August 13, 2024

Figure A-2  
Major features of the Washington County, Illinois' Government-Wide Fund Financial Statements

	Fund Statements			
	Government-Wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary, such as motor fuel tax and general fund	Activities of the County operate similar to private business: Internal Service	Instances in which the County is the trustee or agent for someone else's resources, such as the road district motor fuel tax fund for the township road districts
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues, expenses, and changes in net position</li> <li>• Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• Statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow / outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the financial statements.

### Government – Wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position - the difference between the County's assets and liabilities - is one way to measure the County's financial health.

- *Fiduciary funds* - The County is the trustee, or fiduciary, for several funds. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") concerning the County's progress in funding its obligation to provide pension benefits to its employees. RSI information follows the notes to the financial statements. The combining statements, which include nonmajor funds, for governmental funds are presented immediately following the RSI.

### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

#### Net Position

The County's net position amounted to \$46.3 million. Of that total \$21,837,485 is in the form of capital assets, less associated debt.

Table A-1  
Washington County, Illinois  
Net Position  
11/30/2023

	11/30/2023	11/30/2022	Amount of Change	% Change
<b>Assets:</b>				
Current and other assets	\$ 27,225,974	\$ 27,169,419	\$ 56,555	0.21%
Noncurrent assets	33,553	4,225,363	(4,191,810)	-99.21%
Capital assets	22,185,026	17,844,469	4,340,557	24.32%
Total assets	49,444,553	49,239,251	205,302	0.42%
Deferred outflows of resources	4,554,254	905,774	3,648,480	402.80%
<b>Liabilities:</b>				
Current liabilities	1,934,235	1,139,879	794,356	69.69%
Long-term liabilities	677,240	216,335	460,905	213.05%
Total liabilities	2,611,475	1,356,214	1,255,261	92.56%
Deferred inflows of resources	5,053,078	6,714,334	(1,661,256)	-24.74%
<b>Net position:</b>				
Net investment in capital assets	21,837,485	17,519,469	4,318,016	24.65%
Restricted	32,812	23,240	9,572	41.19%
Unrestricted	24,463,957	24,531,768	(67,811)	-0.28%
Total net position	\$ 46,334,254	\$ 42,074,477	\$ 4,259,777	10.12%

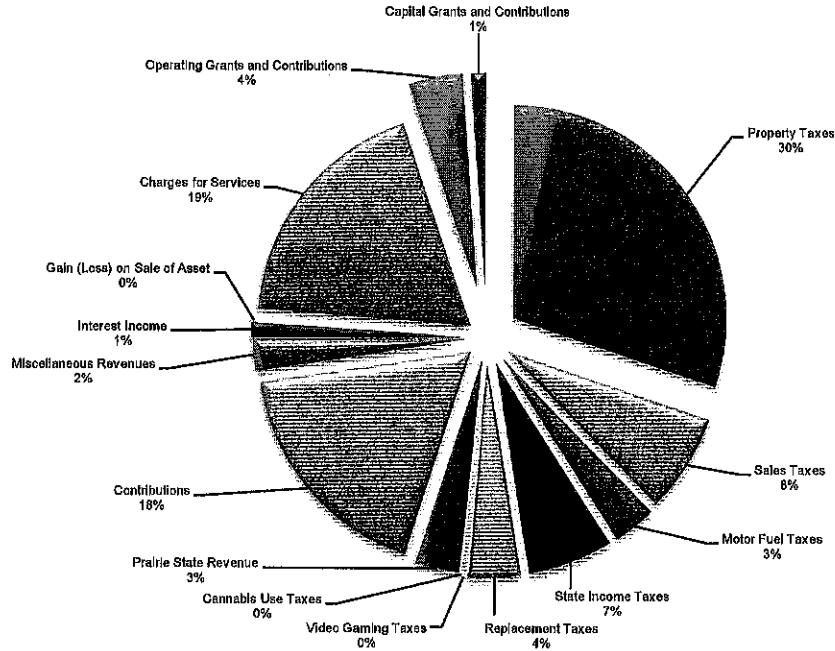


Table A-2  
Washington County, Illinois  
Changes in Net Position  
11/30/2023

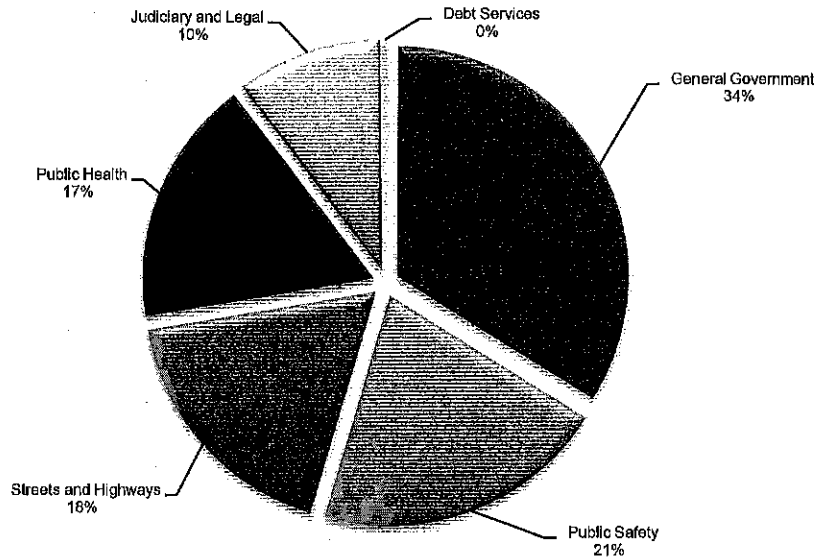
	11/30/2023	11/30/2022	Amount of Change	% Change
<b>Revenues:</b>				
<b>Program revenues:</b>				
Charges for services	\$ 2,859,630	\$ 2,145,748	\$ 713,882	33.27%
Operating grants/ contributions	631,746	852,171	(220,425)	-25.87%
Capital grants/contributions	171,781	207,631	(35,850)	-17.27%
<b>General revenues:</b>				
<b>Taxes:</b>				
Property taxes	4,653,109	4,457,672	195,437	4.38%
Sales taxes	1,153,485	1,125,913	27,572	2.45%
Motor fuel taxes	501,555	462,988	38,567	8.33%
State income taxes	998,407	1,018,584	(20,177)	-1.98%
Replacement taxes	611,537	735,787	(124,250)	-16.89%
Video gaming taxes	31,211	36,041	(4,830)	-13.40%
Cannabis use taxes	8,672	10,224	(1,552)	-15.18%
Prairie State revenue	516,165	1,048,410	(532,245)	-50.77%
Contributions	2,724,084	10,443	2,713,641	25985.26%
Miscellaneous revenues	358,716	430,449	(71,733)	-16.66%
Interest income	168,992	44,658	124,334	278.41%
<b>Total revenues</b>	<b>15,389,090</b>	<b>12,586,719</b>	<b>2,802,371</b>	<b>22.26%</b>
<b>Expenses:</b>				
General government	3,780,489	3,927,300	(146,811)	-3.74%
Public safety	2,300,655	1,377,201	923,454	67.05%
Streets and highways	1,985,460	1,749,627	235,833	13.48%
Public health	1,926,341	2,012,259	(85,918)	-4.27%
Judiciary and legal	1,137,741	844,311	293,430	34.75%
Debt services	21,505	27,380	(5,875)	-21.46%
<b>Total expenses</b>	<b>11,152,191</b>	<b>9,938,078</b>	<b>1,214,113</b>	<b>12.22%</b>
<b>Other revenue</b>				
Gain (loss) on sale of assets	22,878	102,585	(79,707)	-77.70%
<b>Total other revenue</b>	<b>22,878</b>	<b>102,585</b>	<b>(79,707)</b>	<b>-77.70%</b>
<b>Change in net position</b>	<b>4,259,777</b>	<b>2,751,226</b>	<b>1,508,551</b>	<b>54.83%</b>
<b>Net position - beginning</b>	<b>42,074,477</b>	<b>39,323,251</b>	<b>2,751,226</b>	<b>7.00%</b>
<b>Net position - ending</b>	<b>\$ 46,334,254</b>	<b>\$ 42,074,477</b>	<b>\$ 4,259,777</b>	<b>10.12%</b>

- General government comprised 34% of total expenses in fiscal year 22-23.
- 30% of all governmental activities revenue came from property tax revenue in fiscal year 22-23 (see Graph 2).
- 56% of all governmental activities expenses were for public safety (21%), for public health (17%), and for streets and highways (18%) (see Graph 3).

Revenue by Source - Governmental Activities (Graph 2)



Expenses – Governmental Activities (Graph 3)



The Circuit Clerk Document Storage Fund budget was increased by \$230,000, which was due to an increase in the document storage line of \$230,000.

The G.I.S. Mapping Fund budget was increased by \$30,100, which was due to an increase in the disbursements line of \$30,100.

The Adult Redeploy Fund budget was increased by \$22,800, which was due to an increase in the disbursements line of \$22,800.

The Jail Inmate Fund budget was increased by \$35,000, which was due to an increase in the disbursements line of \$35,000.

The American Rescue Plan (ARPA) Fund budget was increased by \$300,100, which was due to an increase in the disbursements line of \$310,100 and a decrease to the bellweather expense line of \$10,000.

The remaining department budgets remained similar to the prior year.

The County was over budget in a few areas. The largest areas that exceeded their budget in the general fund were S.W. IL Planning Commission, cyber security and legal and professional fees in the administration section, salaries, uniforms, and outside computer services in the sheriff & jail section, computer maintenance in the county offices section, and salaries in the probation section. In the Matching Fund, construction expenditures were largely over budget, but this is a technicality, since these expenditures were related to a completed road project in which the State of Illinois paid for the majority of the costs and contributed the road to the County, rather than the County paying for the road construction themselves. In the Emergency Services Fund, the largest amounts over budget were the equipment purchases, vehicle maintenance, and billing fees lines. In the Health Department Fund, the largest amount over budget was payments to other governments. In the County Court Fund, the largest amount over budget was the equipment purchases line. In the Adult Redeploy Fund and the Sheriff's Drug Enforcement Fund, the disbursements lines were the largest expenses over budget. In the 911 Telephone Fund, the largest items over budget were the depreciation and the miscellaneous expense budget lines. In the Senior Services Fund, the largest area over budget was the rent expense line. See the accompanying notes to the financial statements for a detailed listing of all expenses that exceeded the budgeted amounts.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

Table A-3  
Washington County, Illinois  
Capital Assets  
11/30/2023

	11/30/2023	11/30/2022	% Change
Land	\$ 1,090,917	\$ 1,090,917	0.00%
Construction in progress	831,837	129,814	540.79%
Buildings	9,015,979	9,349,422	-3.57%
Equipment	2,472,193	1,750,237	41.25%
Infrastructure	8,646,559	5,524,079	56.52%
Intangible assets	127,541	0	100.00%
Total	<u>\$ 22,185,026</u>	<u>\$ 17,844,469</u>	<u>24.32%</u>

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of November 30, 2023 and November 30, 2022, was \$22,185,026 and \$17,844,469, respectively. This is a

WASHINGTON COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
November 30, 2023

	Primary Government	Total Component Units
	Governmental Activities	
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 18,292,787	\$ 393,770
Investments	7,533,124	1,253,612
Receivables:		
Property taxes	169,455	2,929
Replacement tax	27,785	0
Interest	46,837	4,593
Due from fiduciary fund	40	0
Due from other governments and their agencies	446,537	40,462
Due from other entities	19,447	0
Customer receivables	319,147	0
Lease receivable	1,888	0
Prepaid expenses	368,927	24,981
<b>Noncurrent</b>		
Advances from other funds	23,000	0
Lease receivable	10,553	0
Land	1,090,917	0
Construction in progress	831,837	0
Other capital assets (net of accumulated depreciation)	20,134,731	209,331
Intangible assets (net of accumulated amortization)	127,541	0
<b>Total assets</b>	<u>49,444,553</u>	<u>1,929,678</u>
<b>Deferred outflows of resources</b>		
Deferred outflows related to pensions	4,554,254	53,582
<b>Total deferred outflows of resources</b>	<u>4,554,254</u>	<u>53,582</u>
<b>Liabilities</b>		
<b>Current</b>		
Due to other funds	22,545	455
Accrued wages and benefits	332,822	1,550
Accounts payable	1,101,348	20,226
Due to other governments	105,412	0
Due to other entities	2,308	0
Subscription liability	37,811	0
Advances to other funds	221,989	0
Current portion of long-term liabilities	110,000	0
<b>Noncurrent</b>		
Subscription liability	94,806	0
Bonds payable	107,557	0
Net pension liability	474,877	15,203
<b>Total liabilities</b>	<u>2,611,475</u>	<u>37,434</u>
<b>Deferred inflows of resources</b>		
Deferred revenue	2,141,839	0
Deferred inflows related to leases	13,067	0
Deferred inflows related to pensions	2,898,172	0
<b>Total deferred inflows of resources</b>	<u>5,053,078</u>	<u>0</u>
<b>Net position</b>		
Net investment in capital assets	21,837,485	209,331
Restricted for:		
Debt service	32,812	0
Unrestricted	24,463,957	1,736,495
<b>Total Net Position</b>	<u>\$ 46,334,254</u>	<u>\$ 1,945,826</u>

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

**WASHINGTON COUNTY  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
November 30, 2023**

	General Fund	County Matching	Emergency Services	Motor Fuel Tax	Health Department	IMRF & Social Security	American Rescue Plan (ARPA)	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>									
Cash	\$ 8,253,227	\$ 794,919	\$ 1,159,759	\$ 2,096,510	\$ 302,132	\$ 1,482,904	\$ 548,623	\$ 3,654,713	\$ 18,292,787
Investments	2,820,884	429,961	0	400,000	225,000	1,300,000	1,500,000	857,279	7,533,124
Receivables:									
Property taxes	93,973	6,884	23,781	0	4,869	25,535	0	14,413	169,455
Replacement tax	27,543	0	242	0	0	0	0	0	27,785
Interest	16,639	1,036	0	1,809	1,434	8,060	15,021	2,838	46,837
Due from other funds	164,058	0	0	0	0	456	0	18,136	182,650
Due from other governments and their agencies	300,016	0	0	48,093	15,619	0	0	82,809	446,557
Customer receivables	0	0	319,147	0	0	0	0	0	319,147
Due from others	1,734	0	15,327	0	0	0	0	2,386	19,447
Prepaid expenses	334,673	0	15,468	0	6,386	0	0	12,400	368,927
Advances from other funds	23,000	0	0	0	0	0	0	0	23,000
<b>Total Assets</b>	<b>\$ 12,035,747</b>	<b>\$ 1,232,800</b>	<b>\$ 1,533,724</b>	<b>\$ 2,546,412</b>	<b>\$ 555,440</b>	<b>\$ 2,816,955</b>	<b>\$ 2,063,644</b>	<b>\$ 4,644,974</b>	<b>\$ 27,429,696</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>									
<b>Liabilities</b>									
Due to other funds	\$ 41,605	\$ 0	\$ 156,595	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,955	\$ 205,155
Accrued expenses	155,312	0	65,485	0	2,112	109,913	0	0	332,822
Accounts payable	87,713	421,806	161,048	271,435	1,110	0	0	158,236	1,101,348
Due to other governments	0	0	102,292	0	0	0	0	3,120	105,412
Due to others	0	0	0	0	0	0	0	2,308	2,308
Advances to other funds	221,989	0	0	0	0	0	0	0	221,989
<b>Total Liabilities</b>	<b>506,619</b>	<b>421,806</b>	<b>485,420</b>	<b>271,435</b>	<b>3,222</b>	<b>109,913</b>	<b>0</b>	<b>170,619</b>	<b>1,969,034</b>
<b>Deferred Inflows of Resources</b>									
Deferred revenue	942	0	0	115,357	0	0	2,019,855	6,627	2,142,781
<b>Total Deferred Inflows of Resources</b>	<b>942</b>	<b>0</b>	<b>0</b>	<b>115,357</b>	<b>0</b>	<b>0</b>	<b>2,019,855</b>	<b>6,627</b>	<b>2,142,781</b>
<b>Fund Balances</b>									
Nonspendable	334,673	0	15,468	0	6,386	0	0	12,400	368,927
Restricted	0	810,994	0	2,159,620	545,832	2,707,042	43,789	4,455,528	10,722,605
Assigned	7,586,917	0	1,032,836	0	0	0	0	0	8,619,753
Unassigned	3,606,596	0	0	0	0	0	0	0	3,606,596
<b>Total Fund Balances</b>	<b>11,528,186</b>	<b>810,994</b>	<b>1,048,304</b>	<b>2,159,620</b>	<b>552,218</b>	<b>2,707,042</b>	<b>43,789</b>	<b>4,467,728</b>	<b>23,317,881</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 12,035,747</b>	<b>\$ 1,232,800</b>	<b>\$ 1,533,724</b>	<b>\$ 2,546,412</b>	<b>\$ 555,440</b>	<b>\$ 2,816,955</b>	<b>\$ 2,063,644</b>	<b>\$ 4,644,974</b>	<b>\$ 27,429,696</b>

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

**WASHINGTON COUNTY  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended November 30, 2023**

	General Fund	County Matching	Emergency Services	Motor Fuel Tax	Health Department	IMRF and Social Security	American Rescue Plan (ARPA)	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>									
Property taxes	\$ 2,600,595	\$ 187,174	\$ 646,572	\$ 0	\$ 132,412	\$ 694,394	\$ 0	\$ 391,962	\$ 4,653,109
Sales & use taxes	1,027,485	0	0	0	0	0	0	126,000	1,153,485
Other taxes, license, & fines	2,045,475	0	4,919	501,555	0	0	0	227,992	2,779,941
Fees and Forfeitures	79,640	0	847,390	0	48,260	0	0	103,832	1,079,122
Reimbursements	748,959	0	0	0	0	0	0	402,990	1,151,949
Grant income	92,511	0	0	76,781	142,827	0	243,949	247,459	803,527
Prairie State revenue	516,165	0	0	0	0	0	0	0	516,165
Contributions	26,426	1,621,905	0	1,075,753	0	0	0	0	2,724,084
Miscellaneous revenues	47,421	0	3,716	197,952	0	0	0	110,154	359,243
Interest on investments	66,325	8,892	3,514	8,994	3,512	17,618	36,366	22,928	168,149
<b>T total revenues</b>	<b>7,251,002</b>	<b>1,817,971</b>	<b>1,506,111</b>	<b>1,861,035</b>	<b>327,011</b>	<b>712,012</b>	<b>280,315</b>	<b>1,633,317</b>	<b>15,388,774</b>
<b>Expenditures</b>									
General government	3,578,937	0	0	0	0	579,483	240,399	398,745	4,797,564
Public safety	2,438,606	0	0	0	0	0	0	146,430	2,585,036
Streets & highways	992,469	2,261,653	0	1,801,182	0	0	0	65,199	5,120,503
Public health	1,677	0	1,537,725	0	451,353	0	0	0	1,990,755
Judiciary & legal	624,861	0	0	0	0	0	0	518,082	1,142,943
Debt service - principal	0	0	0	0	0	0	0	105,000	105,000
Debt service - interest expense	0	0	0	0	0	0	0	19,912	19,912
Debt service - agent fees	0	0	0	0	0	0	0	371	371
<b>T total expenditures</b>	<b>7,636,550</b>	<b>2,261,653</b>	<b>1,537,725</b>	<b>1,801,182</b>	<b>451,353</b>	<b>579,483</b>	<b>240,399</b>	<b>1,253,739</b>	<b>15,762,084</b>
Excess (deficit) of revenues over expenditures	(385,548)	(443,682)	(31,614)	59,853	(124,342)	132,529	39,916	379,578	(373,310)
Other financing sources (uses):									
Operating transfers to other funds	(210,938)	0	0	(373,663)	0	0	(3,549)	(66,974)	(655,124)
Operating transfers from other funds	646,186	0	0	0	0	0	0	8,938	655,124
Proceeds from sale of equipment	4,001	0	20,000	0	0	0	0	6,800	30,801
<b>T total other financing sources (uses)</b>	<b>439,249</b>	<b>0</b>	<b>20,000</b>	<b>(373,663)</b>	<b>0</b>	<b>0</b>	<b>(3,549)</b>	<b>(51,236)</b>	<b>30,801</b>
Excess (deficit) revenues & other sources over expenditures & other uses	53,701	(443,682)	(11,614)	(313,810)	(124,342)	132,529	36,367	328,342	(342,509)
Fund balances - December 1, 2022	11,474,485	1,254,676	1,059,918	2,473,430	676,560	2,574,513	7,422	4,139,386	23,660,390
<b>Fund balances - November 30, 2023</b>	<b>\$ 11,528,186</b>	<b>\$ 810,994</b>	<b>\$ 1,048,304</b>	<b>\$ 2,159,620</b>	<b>\$ 552,218</b>	<b>\$ 2,707,042</b>	<b>\$ 43,789</b>	<b>\$ 4,467,728</b>	<b>\$ 23,317,881</b>

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

WASHINGTON COUNTY, ILLINOIS  
 FIDUCIARY FUNDS  
 STATEMENT OF FIDUCIARY NET POSITION  
 November 30, 2023

	Private Purpose Trust Funds	Custodial Funds
<u>ASSETS</u>		
Cash	\$ 2,698,913	\$ 733,338
Investments	650,000	45,000
Receivables:		
Interest	4,408	0
Due from other governments and their agencies	135,102	0
Due from others	0	52
Total Assets	<u>\$ 3,488,423</u>	<u>\$ 778,390</u>
<u>LIABILITIES</u>		
Due to other funds	\$ 40	\$ 0
Total Liabilities	<u>40</u>	<u>0</u>
<u>NET POSITION</u>		
Held in trust - due to others	<u>3,488,383</u>	<u>778,390</u>
Total Net Position	<u>3,488,383</u>	<u>778,390</u>
Total Liabilities and Net Position	<u>\$ 3,488,423</u>	<u>\$ 778,390</u>

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

WASHINGTON COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
November 30, 2023

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

Entity - The County operates under a county board form of government and encompasses all governmental functions for which legislative accountability vests in the Board.

The County's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is responsible for establishing governmental accounting and financial reporting principles for state and local government's through its pronouncements (Statements and Interpretations).

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Some of the significant changes in the Statement include the following:

- The financial statements include:
  - A Management's Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
  - Financial statements prepared using full accrual accounting for all of the County's activities, including infrastructure (roads, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to the financial statements). The County elected to implement the general provisions of the Statement for the year ended November 30, 2004, and plans to prospectively report infrastructure assets from December 1, 2003, forward.

**A. REPORTING ENTITY**

As required by GAAP, these financial statements present the County (the primary government) and its component units, the 911 Telephone and Washington County Senior Services. As used on the face of the financial statements, the term "Primary Government" includes the County funds while the term "Component Units" includes only Discretely Presented Component Units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Discretely Presented Component Units

The following two component units have been discretely presented due to the nature and significance of their relationship to the County as described below:

1. 911 Telephone - The County Board appoints 911 Telephone's board members and determines the annual budget. The 911 Telephone does not provide services directly to the County, they are responsible for their own debt, and there is not a benefit or burden relationship between the two entities. As such, the 911 Telephone is presented as a discrete component unit in accordance with GASB Statement No. 61. The 911 Telephone provides equipment, services, personnel, and other



statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in either the governmental or business type activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

### 1. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The County reports these major governmental funds and fund types:

- a) General Fund - The General Fund is the general operating fund of the County. General Funds include the following:

General Corporate - This fund is used to account for all financial resources except those required to be accounted for in another fund.

County Highway - This fund accounts for operations to improve, repair, and maintain all county highways.

Drug Enforcement Task Force - This fund is used to account for expenses associated with the chief of the drug enforcement task force. The fund is funded by a percentage from municipalities and the remainder is covered by the County.

Solid Waste - This fund is used to provide recycling to the County and the City of Nashville.

Payroll Clearing - This fund is used to collect and remit payroll taxes from other funds within the County.

Prairie State - This fund is used to account for revenues received from the County's agreement with Prairie State Generating Company, LLC.

Dog and Cat Welfare - This fund is used to account for providing vet services to dogs and cats throughout the County such as grooming, annual shots, etc.

Sheriff's General - This fund is used to account for donations and fees for the Sheriff's Department.

- b) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. Major Special Revenue Funds include the following:

County Matching - This fund is used to account for design and construction of bridges that are matched by other counties as well as relocation of utilities.

Emergency Services - This fund is used to account for revenues and expenditures pertaining to the general operations of the Emergency Services of the County.

Motor Fuel Tax - This fund is used to account for monies received from the State of Illinois for

measurement focus and use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budgets - Washington County, Illinois uses formal budgetary integration as a management control device for the General and Special Revenue Fund types, to assist users in analyzing financial activity for its fiscal year ending November 30.

The Finance Committee of the County Board prepares the Budget using the best available information regarding potential revenues and expenditures. In addition to the County Budget, a budget is also prepared for the Community Mental Health Board and the Cooperative Extension Service. The County Budget, as well as the budgets for the Community Health Board and the Cooperative Extension Service are made available to the public for inspection before they are approved by the County Board. There is not a legally adopted budget for the payroll clearing fund, which is a general fund. There is not a legally adopted budget for the motor fuel tax fund, which is a major special revenue fund. There is not a legally adopted budget for the following nonmajor special revenue funds: public defender recorder's automation, and the opioid settlement funds. There is not a legally adopted budget for the private purpose trust funds or custodial funds.

The following procedures are used in establishing the budgetary information reflected in the financial statements.

1. The Finance Committee prepares a proposed budget for the fiscal year beginning the following December 1. The budget presented includes proposed expenditures and expected revenues.
2. The proposed budget is made available for public inspection before final approval is made.
3. The budget receives final approval by receiving a majority vote, following public comment and approval of all changes deemed to be necessary.
4. Formal budgetary integration is employed as a management control device during the year.
5. The County Board may approve line-item transfers between various items in any fund not to exceed in the aggregate 10% of the total of such fund, as set forth in the budget.
6. The County Board may also amend the budget (in other ways) by following the same procedures required in approving the original budget.

A combined statement comparing budgeted with actual revenues, expenditures, other financing sources (uses), and changes in fund balances encompassing all Governmental Funds which had a budget adopted appears in the Required Supplementary Information section and Other Supplementary Information section.

Cash - The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. In order to maintain internal control, cash balances are pooled from most funds of the County. The pool is deposited in an interest-bearing account that is subject to withdrawal. Earnings from this account are allocated annually to each fund based on the average of the month ending balances during the year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that meet this criterion, deferred revenue and deferred inflows related to pensions.

Long-Term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. In the governmental funds, bond discounts, premiums, and issuance costs are treated as period costs/revenues in the year of issuance. Bond issuance costs are shown as an "other financing use". Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond discounts are presented as a reduction of the face amount of the bonds payable. Bond premiums are presented as an increase to the bonds payable. As part of the reconciliation and presentation at the government-wide level, these type of costs (when present) in the governmental funds are required to be adjusted and reflected similarly to proprietary funds.

GASBS No. 88 requires the County to disclose additional information in regards to any debt, including direct borrowings and direct placements. It requires that additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit, assets pledged as collateral for the debt and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. It also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Compensated Employee Vacation and Sick Pay - Hourly employees are represented by bargaining units and do not have provisions for vested benefits for accrued sick leave pay. Vacations are to be taken as earned and carryovers from one year to the next are minimal; therefore, no provisions for unpaid benefits are reflected in the audited statements.

All union employees are granted one week vacation after one year of service, two weeks of vacation after three years of service, three weeks of vacation after seven years of service, and four weeks or 21 work days of vacation after 20 years of service. All full-time employees receive one week of vacation on the one-year anniversary of his/her first day of employment. After the employee has worked for one year, vacation is credited by calendar year beginning each January 1 and should be used on or before December 31 of the same year. Earned vacation time not taken by the end of the calendar year in which it was credited may be carried forward to the next year, up to a maximum of two weeks. Any unused vacation time in excess of this limit will be forfeited, provided that the employees are allowed sufficient time off to take their vacation when it is requested. Employees do not lose their earned vacation if employment is terminated before the vacation has been taken. In the event that employment is terminated with earned vacation due, the County shall pay the earned vacation in a lump sum settlement.

This policy covers all employees except for emergency service, sheriff's department, and Washington County Senior Services' (component unit) employees. Emergency service employees earn vacation time based on the actual time that they work during the year. The rate schedule is as follows: for employees with 0-5 years of service with the County, vacation is earned at a rate of 0.05 hours per actual hour of work; for employees with 6-10 years of service with the County, vacation is earned at a rate of 0.07 hours per actual hour of work; for employees with 11-15 years of service with the County, vacation is earned at a rate of 0.09 hours per actual hour of work; and for employees with 16+ years of service with the County, vacation is earned at a rate of 0.11 hours per actual hour of work. Vacation credit shall start to accumulate upon the date of initial employment, but may not be used until the completion of the employee's probationary period.

Restricted net position - Consists of the portion of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other portions of net position that do not meet the definition of "restricted" or "net investment in capital assets".

Fund Balance - In accordance with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" the County reports the following classifications:

- Nonspendable fund balance - includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.
- Restricted fund balance - constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law (through constitutional provisions or enabling legislation).
- Committed fund balance - amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Board. Commitments may be changed or lifted only by the County Board taking the same formal action that imposed the constraint originally.
- Assigned fund balance - includes amounts intended to be used by the County for specific purposes that are neither restricted or committed. Intent can be expressed by the County Board or by an official or body to which the County Board delegates the authority. Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service, are assigned for purposes in accordance with the nature of their fund type.
- Unassigned fund balance - this is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Board through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Refer to Note 6 for the composition of the County's governmental fund balances and restricted net position.

Revenues - Revenues are recognized in the modified accrual basis funds when they become both "measurable" and "available to finance expenditures of the current period". Sales, taxpayer-assessed income, motor fuel, and similar taxes collected by other governments for the County are recognized as

**NOTE 2. CASH AND INVESTMENTS**

Statutes authorize the County to invest in deposits with qualified financial institutions, obligations of the U.S. Treasury, obligations secured by U.S. Government agencies, qualified short-term corporate obligations, qualified money market mutual funds, certain insurance contracts, and qualified repurchase agreements.

Custodial Credit Risk - Deposits - With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy limits the exposure to deposit custodial credit risk by requiring that all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. At November 30, 2023, the carrying amounts of the County's government-wide and fiduciary fund cash deposits totaled \$18,292,787 and \$3,432,251, respectively. The related bank balances, including fiduciary funds, were \$22,744,533. Of the total bank balance, \$0- was insured by the federal depository insurance and \$22,744,533 was collateralized with securities pledged by the County's financial institutions on behalf of the County. At November 30, 2023, the carrying amount of the County's component units cash deposits totaled \$393,769. The related bank balance was \$417,721. Of the total bank balance, \$322,782 was insured by the federal depository insurance, and \$94,939 was collateralized with securities pledged by the component units' financial institutions on behalf of the component units.

Investments - The County's only investments are certificates of deposits at various local banks. As of November 30, 2023, the County's government-wide and fiduciary fund investments had carrying and fair values of \$7,533,124 and \$695,000, respectively. Of the County's investments carrying and fair value, \$1,365,000 was insured by federal depository insurance and \$6,862,630 was collateralized with securities pledged by the County's financial institutions on behalf of the County. As of November 30, 2023, the County's component units investments had carrying and fair values of \$1,253,612. Of the component units investments carrying and fair value, \$503,612 was insured by federal depository insurance and \$350,000 was collateralized with securities pledged by the component units, and \$400,000 was uninsured.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of November 30, 2023, the County has recurring fair value measurements for their Certificates of Deposit (CD's) of \$9,481,736, which are valued using quoted market prices (Level 2 inputs).

Credit Risk - Collateral is required for demand deposits and certificates of deposit for all deposits not covered by federal depository insurance. As of November 30, 2023, all of the County's investments and the County's component units investments were insured or collateralized except as noted above. The County does not have a formal investment policy with respect to credit risk.

Interest Rate Risk - The County invests in certificates of deposit with a competitive rate of return on fully collateralized investments. Investments held for longer periods are subject to increased risk for adverse interest rate changes. The County does not have a formal investment policy with respect to interest rate risk.

Concentration of Credit Risk - The County maintains certificates of deposit at various banks throughout the county to minimize the risk of loss. The County does not have a formal investment policy with respect to concentration of credit risk.

**NOTE 3. PROPERTY AND EQUIPMENT**

Property and equipment transactions for the year ended November 30, 2023, were as follows:

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

Governmental activities:

General government	\$ 201,310
Public safety	174,426
Streets and highways	664,553
Public health	115,526
Judiciary and legal	176,582
Total governmental activities	<u>\$ 1,332,397</u>

Component units:

911 Telephone	\$ 56,877
Washington County Senior Services	19,120
Total component units	<u>\$ 75,997</u>

Amortization expense was charged to programs of the primary government as follows:

Governmental activities:

General government	\$ 40,276
Total governmental activities	<u>\$ 40,276</u>

## NOTE 5. RETIREMENT COMMITMENTS

### IMRF Plan Description

The County's defined benefit pension plans for Regular employees and Sheriff's Law Enforcement Personnel provides retirement and disability benefits, post-retirement increases and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

### Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. 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). Washington County only participates in the RP and SLEP plans.

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

### Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	71	10
Inactive Plan Members entitled to but not yet receiving benefits	82	23
Active Plan Members	<u>75</u>	<u>11</u>
Total	228	44

**Single Discount Rate**

For the Regular and SLEP Plans, Single Discount Rates of 7.25% and 7.25%, respectively, were used to measure the total pension liabilities as of December 31, 2022. The projection of cash flow used to determine this Single Discount Rate assumed that the plans members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.



<b>Deferred Amounts Related to Pensions - Regular Plan</b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	133,936	197,934
Changes of assumptions	0	18,786
Net difference between projected and actual earnings on pension plan investments	<u>3,715,930</u>	<u>2,182,845</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>3,849,866</u>	<u>2,399,565</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>167,418</u>	<u>0</u>
Total Deferred Amounts Related to Pension	<u>4,017,284</u>	<u>2,399,565</u>

Amounts reported as deferred outflows of resources related to Regular Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2023	\$ (250,355)
2024	248,937
2025	522,735
2026	928,984
2027	0
Thereafter	<u>0</u>
Total	<u>\$ 1,450,301</u>

<b>Deferred Amounts Related to Pensions - SLEP Plan</b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	1,398	181,805
Changes of assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	<u>576,739</u>	<u>316,802</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>578,137</u>	<u>498,607</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>12,415</u>	<u>0</u>
Total Deferred Amounts Related to Pension	<u>590,552</u>	<u>498,607</u>

Amounts reported as deferred outflows of resources related to SLEP Plan pensions will be recognized in pension expense in future periods as follows:

**NOTE 7. TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction of tax revenues that results from an agreement between one or more governments and an individual entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The County enters into property tax abatement agreements with local businesses under the State of Illinois Enterprise Zone Act. This Act encourages local governmental participation in the promotion of private sector investment in economically depressed areas throughout the State of Illinois. As required by the State of Illinois, the County passed ordinances establishing two enterprise zones within the County. The Nashville/Washington County Enterprise Zone was originally established on March 20, 1986 and was amended by County Ordinance 08-03 on March 11, 2008. The Greater Centralia Area Enterprise Zone was established by County Ordinance 2015-13 on November 10, 2015. The purpose of the Enterprise Zones is to attract or retain businesses within the County's jurisdiction. Any business that builds or makes improvements to a warehouse or factory building within the Enterprise Zones is eligible for a property tax abatement of 100 percent of these improvements. The abatement does not affect the building's assessed value. Businesses are required to file the appropriate paperwork with the County for the abatement for each new building or improvement. Abatements are normally granted for five years, however, if the total of all buildings and improvements is over one million square feet, the business is eligible for a ten year abatement. Depending on the circumstances or application for abatement, the County has the authority to make changes to these standards at their discretion.

The following real estate tax abatements apply to the County at November 30, 2023, resulting from the enterprise zones established in prior years.

	Prairie State Generating Co.	Prairie State Generating Co.	Prairie State Generating Co.	Prairie State Generating Co.	Riechmann Brothers, LLC	BMB Properties & Mgmt.	Grupo Automotive LLC	Riechmann Brothers, LLC	Kirchner Properties IL, LLC	Kirchner Properties IL, LLC	BMB Properties & Mgmt.	STC Properties IL, LLC	Total
	(20 Years No Limit)	(20 Years No Limit)	(20 Years No Limit)	(20 Years No Limit)	(15 Years No Limit)	(5 Years No Limit)	(5 Years No Limit)	(10 Years No Limit)	(10 Years No Limit)	(10 Years No Limit)	(5 Years No Limit)	(5 Years No Limit)	
Abatement													
FY 2012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,720
FY 2013	0	0	0	0	1,744	0	0	0	0	0	0	0	1,744
FY 2014	3,685,915	1,003	62,552	10,176	1,737	0	0	0	0	0	0	0	3,781,383
FY 2015	3,330,208	924	74,649	7,217	2,825	0	0	0	0	0	0	0	3,415,823
FY 2016	3,148,509	892	70,639	6,250	2,843	0	0	0	0	0	0	0	3,229,133
FY 2017	2,947,144	852	66,182	5,324	2,895	0	0	0	0	0	0	0	3,022,397
FY 2018	2,848,934	642	64,038	4,467	2,995	0	0	0	0	0	0	0	2,921,276
FY 2019	2,713,396	619	61,053	3,606	2,922	149,772	205,395	0	0	0	0	0	3,136,965
FY 2020	2,604,111	604	59,656	2,838	1,844	148,575	204,916	1,156	90,622	0	0	0	3,111,521
FY 2021	2,469,680	781	55,689	2,089	1,665	144,111	205,057	993	89,175	0	0	3,784	2,973,224
FY 2022	2,318,041	749	52,330	1,348	2,641	140,843	196,843	947	86,875	106,841	90,296	3,706	3,001,660
FY 2023	2,212,221	733	50,000	621	2,771	140,363	196,249	925	87,013	196,966	90,657	3,721	2,982,239
Total	\$ 28,278,159	\$ 8,399	\$ 635,787	\$ 43,938	\$ 29,002	\$ 721,664	\$ 1,008,460	\$ 4,021	\$ 353,685	\$ 303,806	\$ 160,953	\$ 11,211	\$ 31,579,085
Remaining abatements	10 Years	10 Years	10 Years	10 Years	3 Years	None	None	6 Years	6 Years	8 Years	3 Years	2 Years	

**NOTE 8. CONTRACTS AND OPERATING LEASES**

Beginning October 1, 2020, Washington County, Illinois entered into a service agreement with Johnson Controls for services for annual testing and inspections of the fire alarm, sprinkler and extinguisher systems in the Washington County courthouse, judicial center, jail and ambulance department with a term of 5 years. The service agreement is paid in annual installments of \$13,748.

In April 2022, Washington County, Illinois entered into a contract agreement with Devnet for services regarding the property tax and GIS mapping software, hardware, security setup, maintenance, support and online record access. The agreement also includes the computer software used by the County Treasurer's office, County Clerk's office and Supervisor of Assessment's office to manage property tax information. The agreement has a term of 5 years. The contract is paid in quarterly installments each year and covers the

## NOTE 9. INDIVIDUAL FUND DISCLOSURES

### Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts at the legal level at which they may not, as described in Note 1 under the caption "Budgets", in the following instances:

<u>Fund/Department</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General Government			
Administration			
Postage	32,000	39,938	(7,938)
Utilities	95,000	111,293	(16,293)
Unemployment Compensation	8,500	10,883	(2,383)
Insurance Liab, Prop, Physical	82,000	90,548	(8,548)
Phone	45,000	54,967	(9,967)
S.W. IL Plan Commission	21,000	42,350	(21,350)
Computer Lease	60,000	69,351	(9,351)
Computer updates	40,000	45,025	(5,025)
Assistant Salary	3,199	3,203	(4)
Board Member per diem	80,000	89,368	(9,368)
County Board expense	4,500	9,062	(4,562)
Platbooks	0	13,175	(13,175)
Cyber Security	0	26,695	(26,695)
Legal & Professional Fees	0	83,863	(83,863)
County Clerk & Recorder			
Employees' Salaries - Micro Film	0	254	(254)
Circuit Clerk			
Office Supplies	2,000	2,152	(152)
Dues & Meetings	500	1,764	(1,264)
County Treasurer			
Official Salary - Treasurer			
Tax Bills	3,000	3,214	(214)
Sheriff & Jail			
Deputies' Salaries	630,000	656,791	(26,791)
Salary - Communication Dept	0	5,444	(5,444)
Salary - COPS Fast Grant	0	394	(394)
Jailers' Salaries	500,000	592,356	(92,356)
Support Staff Salaries	100,000	132,288	(32,288)
Courthouse Security	45,000	52,811	(7,811)
Communications Maintenance	5,000	10,115	(5,115)
Training	18,000	30,590	(12,590)
Uniforms	20,000	44,657	(24,657)
Auto Expense	50,000	67,420	(17,420)
Jail Maintenance	12,000	22,070	(10,070)
Inmate Medical Needs	42,000	54,907	(12,907)
Replacement Auto	80,000	85,955	(5,955)
Equipment Purchases	35,000	35,211	(211)
Outside Computer Services	30,000	58,838	(28,838)
Dieting Prisoner Inside County	44,000	61,709	(17,709)
Housing of Prisoner Out of County	10,000	14,277	(4,277)
Maintenance Communication	28,500	36,957	(8,457)
Coroner			
Office expense	2,500	2,741	(241)
Jury & Autopsy fees	12,000	20,135	(8,135)

Emergency Services Fund			
Unemployment Compensation	2,500	2,554	(54)
Billing Fees	6,500	39,089	(32,589)
Office Supplies	4,000	5,116	(1,116)
Operating Supplies	3,000	3,935	(935)
Medical Supplies	32,000	33,358	(1,358)
Uniforms	4,000	6,741	(2,741)
Gas & Oil	42,000	49,424	(7,424)
Equipment Purchase	5,000	182,845	(177,845)
Building Maintenance	2,000	2,087	(87)
Ambulance Insurance	6,500	10,974	(4,474)
Vehicle Maintenance	15,000	35,712	(20,712)
Vendor Sales Contract	17,000	20,324	(3,324)
Health Department Fund			
Lab Fees	10,000	12,400	(2,400)
Printing	2,000	10,321	(8,321)
Dues & Meetings	2,000	2,425	(425)
Computer & Office Equipment	5,000	12,618	(7,618)
Building Maintenance	10,000	24,242	(14,242)
Environmental Supplies	5,000	6,167	(1,167)
Educational Materials	1,000	1,225	(225)
Payments to other Governments	500	21,058	(20,558)
County Court Fund			
Equipment Purchases	60,000	104,427	(44,427)
Court Automation Fund			
Equipment Purchases	16,500	16,527	(27)
Sheriff's Drug Enforcement Fund			
Disbursements	18,000	84,377	(66,377)
Pet Population Control Fund			
Disbursements	2,500	9,218	(6,718)
Coroner's Fund			
Equipment Purchases	2,000	5,434	(3,434)
Public Defender Recorder's Fund			
Disbursements	0	6,250	(6,250)
Adult Redeploy Fund			
Disbursements	60,800	203,605	(142,805)
Component Units			
911 Telephone Fund			
Depreciation expense	0	56,877	(56,877)
Office Supplies	3,000	4,065	(1,065)
Training/Meetings	5,000	9,769	(4,769)
Software Support	10,000	23,765	(13,765)
Pension Expense	0	785	(785)
Miscellaneous Expense	0	23,910	(23,910)
Washington County Senior Services			
Employee Salaries	234,603	245,607	(11,004)
Utilities	18,760	23,221	(4,461)
Vehicles	8,200	10,553	(2,353)
Office Supplies	6,000	13,716	(7,716)
Grant Expenditures	0	5,150	(5,150)
Insurance	16,500	19,040	(2,540)
Repairs & Maintenance	5,000	6,257	(1,257)
Rent	0	26,250	(26,250)
Interest Expense	0	101	(101)
Depreciation Expense	0	19,120	(19,120)

**NOTE 11. INTERFUND TRANSACTIONS**

## Interfund Receivables/Payables

The composition of interfund balances as of November 30, 2023, are as follows:

Due to/from other funds between governmental activities:

Receivable Fund	Payable Fund	Amount
1) General Fund	Sheriff's General Fund	5,430
2) General Fund	Nonmajor Special Revenue Funds	28
3) Nonmajor Special Revenue Fund	General Fund	13,175
4) General Fund	Nonmajor Special Revenue Funds	1,645
5) Sheriff's General Fund	Nonmajor Special Revenue Funds	145
6) Nonmajor Special Revenue Funds	Nonmajor Special Revenue Funds	4,961
7) Prairie State Fund	Emergency Services Fund	156,595
		181,979
Due to/from other funds between governmental and fiduciary activities:		
8) General Fund	Private Purpose Trust Funds	40
		40
Due to/from other funds between governmental and component units:		
9) IMRF & Social Security	911 Telephone Fund	456
Total		\$ 182,475

1) The balance due from the Sheriff's General fund to the General fund is for fees received by the sheriff's office that were not deposited into the General fund before year-end. 2) The balance due from nonmajor special revenue funds to the General fund is for excess tax sale revenues that were disbursed to the Tax Sale Automation and Recorder's Special fund. 3) The balance due from the General fund to the nonmajor special revenue fund was for plat book fees that were accidentally paid from the G.I.S. Mapping fund rather than the General fund. 4) The balance due from agency funds to the General fund is for excess tax sale revenues that were disbursed to the Sale in Error fund and fees received in the Sex Offender fund that were not deposited into the General fund before year-end. 5) The balance due from nonmajor special revenue funds to the Sheriff's General fund is for sheriff's fees that were collected within the Jail Inmate fund, but not remitted to the Sheriff's General fund before year-end. 6) The balance due between nonmajor special revenue funds are for fees collected in the Jail Inmate fund for the Jail Medical Costs fund and the Prisoner Payback fund, but not remitted before year-end. 7) The balance due to the Prairie State fund from the Emergency Services fund is a temporary loan for the purchase of a new ambulance. 8) The balance due from private purpose trust funds to the General fund is for excess tax sale revenues that were disbursed to the indemnity fund. 9) The balance due from the 911 Telephone Fund to the IMRF & Social Security Fund is for employee benefits for the current year that were not paid until after year end. Each balance is expected to be paid back within one year.

**NOTE 13. LEASES**

The County has one lease in which they act as a Lessor and receive monthly rent payments from their Lessee, the Administrative Office of the Illinois Courts (AOIC). This lease is for office space used by the AOIC at the Judicial Building as part of the judicial district arrangement. The agreement is a 5-year rental contract that began on February 1, 2023, in which the County receives \$314 rent per month (\$3,768 annually) from the AOIC. The Lessee does have the option to terminate this lease by giving 30 days written notice to the County of its intention to exercise the option. The Lessee has the right to renew the lease for a further term of 5 years or any portion of such period upon the same terms and conditions, except that the annual rent rate may be renegotiated at the time of renewal, provided the Lessee gives the County 90 days' notice to exercise such option. At the time of these financial statements, renewal of the lease contract is considered uncertain, and any extended contract rate of rent is unknown by the County. Under terms of the contract, the obligations of the AOIC will cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or federal funding source fails to appropriate or otherwise make funds available for the lease.

The following schedule shows the remaining undiscounted lease revenues per year for the length of the contract.

<u>Fiscal Year</u> <u>Ending 11/30</u>	<u>Lease</u> <u>Revenue</u>
2024	\$ 3,768
2025	3,768
2026	3,768
2027	3,768
2028	628
Total	<u>\$ 15,700</u>

In consideration of this contract and the future revenues that will result, the County has calculated an overall lease receivable of \$10,553 and a deferred inflow related to leases of \$13,067 that are recorded in the Statement of Net Position. During the year, the County recognized \$2,614 of lease revenue and \$842 of interest income related to the lease in the government wide financial statements. Although the above table for lease revenue shows higher amounts due for lease revenue in the future than what is recognized as a receivable, a portion of those amounts due will be considered to be interest income when they are received, as the County is considered to be financing a right-to-use asset for the Lessee, which results in the noted change.

**NOTE 14. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

According to GASB No. 96, a Subscription-Based Information Technology Arrangement (SBITA) is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. In accordance with this definition, the County has identified one contract to which it is a party that meets this definition.

On April 1, 2022, Washington County entered into an agreement with DEVNET, Inc., for a 5-year software subscription agreement for the use of the DEVNET property tax software to maintain the County's property tax records. The agreement also includes provisions for maintenance and support costs, but those costs are not separately identifiable and it is not practicable to determine a price estimate for those costs, so the County will account for the entire contract as one SBITA, as per GASB 96. The contract has no options to extend the contract, but rather, a new contract will be presented to and reviewed by the Board for approval or denial at the time the current contract concludes. No variable payments exist under the terms of the contract. Payments are made quarterly according to the schedule set within the terms of the contract.

amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; terminology used in Statement 53 to refer to resource flows statements. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

In June 2022, GASB issued Statement No. 100, Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62. The objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting - understanding, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by the reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

In December 2023, GASB issued Statement no. 102, Certain Risk Disclosures. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

In April 2024, GASB issued Statement no. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

### **Management's Discussion and Analysis**

This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate"



The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Management is currently evaluating the impact of the adoption of these statements on the County's future financial statements. The County has chosen not to adopt the provisions of these statements any earlier than is required by the guidelines of each individual statement.

**NOTE 17. SUBSEQUENT EVENTS**

The effects of subsequent events on the financial statements have been evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**NOTE 18. COVID-19 IMPACT**

The County's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it could result in an adverse impact on the County's net position and activities. The specific impact is not determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

WASHINGTON COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended November 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Washington County, Illinois.
2. A material weakness relating to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with Government Auditing Standards.

FINDINGS - FINANCIAL STATEMENTS AUDIT

2023-001 Controls over financial statement preparation

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding No. 2023-001 - Controls over financial statement preparation

Repeat of prior year finding 2022-001

Criteria/Specific Requirements:

Washington County, Illinois is required to maintain a system of controls over the preparation of the financial statements in accordance with generally accepted accounting principles (GAAP). The County's internal controls over the GAAP financial reporting should include adequately trained personnel with the knowledge and expertise to prepare all required disclosures.

Condition:

Washington County, Illinois does not have sufficient internal controls over the financial reporting process. While the County maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the GAAP based financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Effect:

Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

WASHINGTON COUNTY, ILLINOIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended November 30, 2023

Finding Number	Condition	Current Status
2022-001	Controls over financial statement preparation	Repeated 2023-001

REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
Last Nine Calendar Years - Regular

Calendar Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 313,109	\$ 328,903	\$ (15,794)	\$ 2,780,722	11.83%
2015	336,848	338,006	(1,158)	2,999,540	11.27%
2016	347,625	348,251	(626)	2,991,610	11.64%
2017	323,671	328,061	(4,390)	3,047,746	10.76%
2018	325,810	326,195	(385)	3,047,802	10.70%
2019	250,785	250,784	1	2,989,093	8.39%
2020	314,233	314,604	(371)	3,263,061	9.64%
2021	307,521	310,100	(2,579)	3,296,041	9.41%
2022	281,208	281,208	0	3,614,498	7.78%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

WASHINGTON COUNTY, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND -  
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
Last Nine Calendar Years - SLEP

Calendar Year Ended December 31	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 58,000	\$ 64,462	\$ (6,462)	\$ 445,472	14.47%
2015	46,743	44,792	1,951	427,266	10.48%
2016	49,972	49,972	0	497,232	10.05%
2017	47,590	44,812	2,778	532,925	8.41%
2018	48,982	48,977	5	533,574	9.18%
2019	40,076	40,075	1	569,261	7.04%
2020	43,696	43,630	66	553,820	7.88%
2021	41,398	41,398	0	582,250	7.11%
2022	22,494	22,494	0	579,741	3.88%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GOVERNMENTAL FUNDS

WASHINGTON COUNTY, ILLINOIS  
GENERAL CORPORATE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
County Property Taxes	\$ 2,198,319	\$ 2,191,996	\$ (6,323)
Mobile Home Taxes	0	693	693
Interest on Property Taxes	0	44,727	44,727
Total Property Taxes	<u>2,198,319</u>	<u>2,237,416</u>	<u>39,097</u>
Sales & Use Taxes	<u>1,004,000</u>	<u>1,027,485</u>	<u>23,485</u>
Other taxes, license, & fines			
State income tax	1,031,000	998,407	(32,593)
Replacement tax	651,054	599,675	(51,379)
Circuit Clerk Fines & Fees	208,000	256,967	48,967
County Clerk Fines & Fees	169,000	152,272	(16,728)
State of IL Video Gaming Tax	37,000	31,211	(5,789)
Total taxes, license & fines	<u>2,096,054</u>	<u>2,038,532</u>	<u>(57,522)</u>
Fees			
Plat book sales	0	1,058	1,058
Sheriff's Fines & Fees	20,000	15,217	(4,783)
Animal Control Fines & Fees	15,000	14,451	(549)
Animal Control Registration	8,000	13,847	5,847
Zoning Fees	15,000	12,425	(2,575)
Assessor's Fees	5,000	3,883	(1,117)
States Attorney Fees	8,000	8,019	19
Registrar Fees	0	10,740	10,740
Total fees	<u>71,000</u>	<u>79,640</u>	<u>8,640</u>
Reimbursements			
Assessor Reimbursements	30,725	30,725	0
County Board Reimbursements	0	8,337	8,337
State Attorney Reimbursements	116,951	138,932	21,981
Sheriff Reimbursements	77,967	86,452	8,485
Court Services Reimbursements	0	99,763	99,763
Public Defender Reimbursements	38,625	34,330	(4,295)
Election Judges Reimbursements	0	17,639	17,639
Jail Inmate Medical Reimbursement	0	3,495	3,495
Co Inmate Housing Reimbursement	1,000	0	(1,000)
Other Govt Housing Reimbursement	90,000	69,959	(20,041)
Telecommunications Reimbursement	0	23,004	23,004
911 Reimbursement	25,500	0	(25,500)
Total Reimbursements	<u>380,768</u>	<u>512,636</u>	<u>131,868</u>
(Continued)			

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



WASHINGTON COUNTY, ILLINOIS  
 GENERAL CORPORATE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Physical damage deductible	10,000	1,889	8,111
Cyber Security (Note 9)	0	26,695	(26,695)
Legal & Professional Fees (Note 9)	0	83,863	(83,863)
Tourism & Growth Alliance	1,500	1,500	0
Economic Development	50,000	999	49,001
Ethics/Civil Rights Director	2,100	2,100	0
Stork Preserve	7,500	5,383	2,117
Bank Charges	500	72	428
Jail Records Management	50,000	0	50,000
<b>Total Administration</b>	<b>1,312,998</b>	<b>1,245,138</b>	<b>67,860</b>
<b>County Clerk &amp; Recorder</b>			
Official Salary - County Clerk	61,450	61,450	0
Employees' Salaries	155,000	146,490	8,510
Employees' Salaries - Micro Film (Note 9)	0	254	(254)
Office Supplies	11,000	4,707	6,293
Printing & Publishing	11,000	7,473	3,527
Dues & Meetings	4,500	3,168	1,332
Election & Voter Registration	90,000	87,352	2,648
Training	1,000	881	119
<b>Total County Clerk &amp; Recorder</b>	<b>333,950</b>	<b>311,775</b>	<b>22,175</b>
<b>Circuit Clerk</b>			
Official Salary - Circuit Clerk	61,450	61,450	0
Employees' Salaries	105,000	94,381	10,619
Office Supplies (Note 9)	2,000	2,152	(152)
Printing & Publishing	2,000	85	1,915
Dues & Meetings (Note 9)	500	1,764	(1,264)
Bailiff & Juror Expense	5,000	0	5,000
<b>Total Circuit Clerk</b>	<b>175,950</b>	<b>159,832</b>	<b>16,118</b>
<b>County Treasurer</b>			
Official Salary - Treasurer	61,450	61,450	0
Employees' Salaries	86,000	82,295	3,705
Tax Bills (Note 9)	3,000	3,214	(214)
Office Supplies	3,500	1,555	1,945
Printing & Publishing	3,500	1,239	2,261
Dues & Meetings	1,500	719	781
Training	500	0	500
<b>Total County Treasurer</b>	<b>159,450</b>	<b>150,472</b>	<b>8,978</b>

(Continued)

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

WASHINGTON COUNTY, ILLINOIS  
 GENERAL CORPORATE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
States Attorney			
Official Salary - States Attorney (Note 9)	146,189	148,775	(2,586)
Employees' Salaries	220,000	216,650	3,350
Office Supplies	3,000	1,811	1,189
Grand Jury Transcripts (Note 9)	5,500	6,079	(579)
Dues & Meetings (Note 9)	2,000	3,590	(1,590)
Training (Note 9)	1,000	1,034	(34)
Experts/Lab Fees	2,000	0	2,000
Computer Equipment	2,000	179	1,821
Witness Fees (Note 9)	500	3,633	(3,133)
Total States Attorney	<u>382,189</u>	<u>381,751</u>	<u>438</u>
Public Defender			
Official Salary - Public Defender	51,500	51,500	0
Office Supplies	1,000	1,000	0
Transcripts of Prelim Hearings (Note 9)	1,000	1,164	(164)
Investigations (Note 9)	15,000	19,163	(4,163)
Total Public Defender	<u>68,500</u>	<u>72,827</u>	<u>(4,327)</u>
Animal Control			
Official Salary - Animal Control	5,700	5,700	0
Employees' Salaries (Note 9)	65,000	71,131	(6,131)
Other Supplies (Note 9)	9,500	11,658	(2,158)
Truck Expense	6,000	764	5,236
Animal Claims	500	172	328
Training	300	0	300
Total Animal Control	<u>87,000</u>	<u>89,425</u>	<u>(2,425)</u>
Assessor			
Official Salary - Assessor	61,450	61,450	0
Employees' Salaries	148,450	145,340	3,110
Office Supplies (Note 9)	2,750	3,050	(300)
Maintenance & Map Supplies	26,000	14,442	11,558
Publication - Assess & Notices	8,000	4,790	3,210
Dues & Meetings	1,500	1,071	429
Training	6,000	4,144	1,856
Mileage Reimbursements	2,000	1,142	858
Farmland Assessments	500	374	126
Total Assessor	<u>256,650</u>	<u>235,803</u>	<u>20,847</u>

(Continued)

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

WASHINGTON COUNTY, ILLINOIS  
 GENERAL CORPORATE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Board of Review			
Salaries	21,200	21,200	0
Office Supplies	250	0	250
Library Reference Books	250	0	250
Printing & Publishing	500	0	500
Appraisal Fees	2,500	0	2,500
Training	1,000	0	1,000
Travel	500	0	500
Mileage Reimbursements	500	0	500
Total Board of Review	<u>26,700</u>	<u>21,200</u>	<u>5,500</u>
Site & Construction			
New Construction	5,000,000	548,464	4,451,536
Renovation/Remodel Jail	1,000,000	194,236	805,764
Total Site & Construction	<u>6,000,000</u>	<u>742,700</u>	<u>5,257,300</u>
Communications			
Supervisor Salary	60,400	49,946	10,454
Telecommunication Salary	435,000	343,062	91,938
Contingency	1,000	0	1,000
Office Supplies	1,000	548	452
Training (Note 9)	1,000	2,020	(1,020)
Computer Maintenance	1,000	636	364
Communications Maintenance (Note 9)	0	110	(110)
Total Communications	<u>499,400</u>	<u>396,322</u>	<u>103,078</u>
Probation & Court Services			
Salaries (Note 9)	60,000	114,123	(54,123)
Telephone (Note 9)	0	691	(691)
Office Supplies (Note 9)	0	1,307	(1,307)
Equipment (Note 9)	0	4,292	(4,292)
Data Processing (Note 9)	0	1,040	(1,040)
Training (Note 9)	0	2,682	(2,682)
Mileage (Note 9)	0	965	(965)
Drug Testing (Note 9)	0	360	(360)
Total Probation & Court Services	<u>60,000</u>	<u>125,460</u>	<u>(65,460)</u>
Total Expenditures	<u>12,154,838</u>	<u>6,637,754</u>	<u>5,517,084</u>
Excess (Deficiency) of Revenues over Expenditures	(6,315,336)	(599,602)	5,715,734

(Continued)

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

WASHINGTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes			
County Property Taxes	\$ 365,000	\$ 363,061	\$ (1,939)
Mobile Home Taxes	0	118	118
Total Property Taxes	<u>365,000</u>	<u>363,179</u>	<u>(1,821)</u>
Other taxes, license, & fines			
Replacement tax	7,500	6,943	(557)
Total taxes, license & fines	<u>7,500</u>	<u>6,943</u>	<u>(557)</u>
Road Use Agreement Income	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Reimbursements			
Engineer costs	45,000	84,320	39,320
Signs & Culverts	2,500	2,003	(497)
Total Reimbursements	<u>47,500</u>	<u>86,323</u>	<u>38,823</u>
Miscellaneous Revenues	<u>0</u>	<u>741</u>	<u>741</u>
Interest on Investments	<u>2,500</u>	<u>8,757</u>	<u>6,257</u>
<b>Total Revenues</b>	<u><u>572,500</u></u>	<u><u>615,943</u></u>	<u><u>43,443</u></u>
<b>Expenditures</b>			
General Government			
County Highway			
Official Salary - County Highway	104,400	104,400	0
Employees' Salaries	400,000	356,899	43,101
Utilities	18,000	11,141	6,859
Health Insurance	75,000	55,944	19,056
Unemployment Compensation	1,600	1,505	95
Equipment Insurance	9,000	7,491	1,509
Office Supplies (Note 9)	10,000	13,085	(3,085)
Printing & Publishing	750	382	368
Uniforms (Note 9)	11,500	12,598	(1,098)
Fuel & Oil	43,000	40,012	2,988
Parts, Tires, & Miscellaneous (Note 9)	93,000	94,851	(1,851)
Equipment Purchases	270,000	215,546	54,454
Maintenance (Note 9)	70,000	78,615	(8,615)
Total Expenditures	<u>1,106,250</u>	<u>992,469</u>	<u>113,781</u>
Excess (Deficiency) of Revenues over Expenditures	(533,750)	(376,526)	157,224
Other financing sources (uses):			
Operating transfers from other funds	500,000	573,663	73,663
Total Other financing sources (uses):	<u>500,000</u>	<u>573,663</u>	<u>73,663</u>
Net Change in Fund Balances	(33,750)	197,137	230,887
Fund Balances December 1, 2022	<u>1,691,906</u>	<u>1,691,906</u>	<u>0</u>
Fund Balances November 30, 2023	<u><u>\$ 1,658,156</u></u>	<u><u>\$ 1,889,043</u></u>	<u><u>\$ 230,887</u></u>

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

WASHINGTON COUNTY, ILLINOIS  
SOLID WASTE PROGRAM FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest on Investments	\$ 0	\$ 10	\$ 10
Total Revenues	<u>0</u>	<u>10</u>	<u>10</u>
Expenditures			
Salary	750	0	750
Publishing & Printing	500	0	500
Materials	250	0	250
Mileage	350	0	350
Miscellaneous	1,000	175	825
Electronic Recycling Fees	3,000	1,502	1,498
Total Expenditures	<u>5,850</u>	<u>1,677</u>	<u>4,173</u>
Excess (Deficiency) of Revenues over Expenditures	(5,850)	(1,667)	4,183
Other financing sources (uses):			
Operating transfers from other funds	5,850	2,000	(3,850)
Total other financing sources (uses)	<u>5,850</u>	<u>2,000</u>	<u>(3,850)</u>
Net Change in Fund Balances	0	333	333
Fund Balances December 1, 2022	<u>1,307</u>	<u>1,307</u>	<u>0</u>
Fund Balances November 30, 2023	<u>\$ 1,307</u>	<u>\$ 1,640</u>	<u>\$ 333</u>

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

WASHINGTON COUNTY, ILLINOIS  
 DOG AND CAT WELFARE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions	\$ 5,000	\$ 23,926	\$ 18,926
Interest on Investments	0	101	101
Total Revenues	<u>5,000</u>	<u>24,027</u>	<u>19,027</u>
Expenditures			
Spaying and Neutering (Note 9)	0	367	(367)
Disbursements (Note 9)	3,500	4,163	(663)
Total Expenditures	<u>3,500</u>	<u>4,530</u>	<u>(1,030)</u>
Net Change in Fund Balances	1,500	19,497	17,997
Fund Balances December 1, 2022	<u>11,993</u>	<u>11,993</u>	0
Fund Balances November 30, 2023	<u>\$ 13,493</u>	<u>\$ 31,490</u>	<u>\$ 17,997</u>

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

Special Revenue Funds

WASHINGTON COUNTY, ILLINOIS  
EMERGENCY SERVICES FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
County Property Taxes	\$ 650,200	\$ 646,352	\$ (3,848)
Mobile Home Taxes	200	220	\$ 20
Total Property Taxes	<u>650,400</u>	<u>646,572</u>	<u>(3,828)</u>
Other taxes, license, & fines			
Replacement Tax	5,300	4,919	(381)
Total other taxes, license, & fines	<u>5,300</u>	<u>4,919</u>	<u>(381)</u>
Ambulance fees	703,380	847,390	144,010
Miscellaneous Revenue	0	3,716	3,716
Interest on Investments	1,070	3,514	2,444
Total Revenues	<u>1,360,150</u>	<u>1,506,111</u>	<u>145,961</u>
Expenditures			
Salary - Chief	60,400	60,400	0
Salary - Employees	1,009,910	963,948	45,962
Utilities & Phone	2,500	2,438	62
Health Insurance	99,840	92,265	7,575
Unemployment Compensation (Note 9)	2,500	2,554	(54)
Billing Fees (Note 9)	6,500	39,089	(32,589)
Office Supplies (Note 9)	4,000	5,116	(1,116)
Operating Supplies (Note 9)	3,000	3,935	(935)
Medical Supplies (Note 9)	32,000	33,358	(1,358)
Communications	1,500	0	1,500
Training & Management	22,000	13,402	8,598
Uniforms (Note 9)	4,000	6,741	(2,741)
Gas & Oil (Note 9)	42,000	49,424	(7,424)
Equipment	7,000	5,852	1,148
Equipment Purchase (Note 9)	5,000	182,845	(177,845)
Computer Purchase	2,000	30	1,970
Building Maintenance (Note 9)	2,000	2,087	(87)
Ambulance Insurance (Note 9)	6,500	10,974	(4,474)
Vehicle Maintenance (Note 9)	15,000	35,712	(20,712)
Computer Maintenance	2,000	276	1,724
Communications - Purchase	2,000	1,933	67
Vendor Sales Contract (Note 9)	17,000	20,324	(3,324)
Reimbursed Expense	2,000	813	1,187
Reimbursed Expense - Over Payment	8,000	2,810	5,190
Drug Replacement Program	1,500	1,399	101
Total Expenditures	<u>1,360,150</u>	<u>1,537,725</u>	<u>(177,575)</u>
Excess (Decifit) Revenues over Expenditures	0	(31,614)	(31,614)
Other financing sources (uses):			
Proceeds from sale of equipment	0	20,000	20,000
Total other financing sources (uses):	<u>0</u>	<u>20,000</u>	<u>20,000</u>
Net Change in Fund Balances	0	(11,614)	(11,614)
Fund Balances - December 1, 2022	1,059,918	1,059,918	0
Fund Balances - November 30, 2023	<u>\$ 1,059,918</u>	<u>\$ 1,048,304</u>	<u>\$ (11,614)</u>

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



WASHINGTON COUNTY, ILLINOIS  
 IMRF AND SOCIAL SECURITY FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN NET POSITION - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
County Property Taxes	\$ 698,000	\$ 694,162	\$ (3,838)
Mobile Homes Taxes	0	232	232
Total Property Taxes	<u>698,000</u>	<u>694,394</u>	<u>(3,606)</u>
Interest on Investments	3,000	17,618	14,618
Total Revenues	<u>701,000</u>	<u>712,012</u>	<u>11,012</u>
Expenditures			
IMRF	475,000	203,610	271,390
Social Security	431,000	375,873	55,127
Total Expenditures	<u>906,000</u>	<u>579,483</u>	<u>326,517</u>
Net Change in Fund Balances	(205,000)	132,529	337,529
Fund Balances - December 1, 2022	<u>2,574,513</u>	<u>2,574,513</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 2,369,513</u>	<u>\$ 2,707,042</u>	<u>\$ 337,529</u>

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

WASHINGTON COUNTY, ILLINOIS  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended November 30, 2023

Note 1. BUDGETARY REPORTING

The County annually adopts a budget on the modified accrual basis following required public notice and hearing. The budget may be amended during the year utilizing similar statutorily prescribed procedures. Legal budgetary compliance for the County as a whole is demonstrated in Note 1 to the financial statements.

Note 2. EXCESS OF EXPENDITURES OVER BUDGET

The County had an excess of expenditures over budgeted amounts which have been detailed in Note 9.

COMBINING FUND FINANCIAL STATEMENTS

WASHINGTON COUNTY  
GENERAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended November 30, 2023

	General Corporate	County Highway	Drug Task Force	Solid Waste	Payroll Clearing	Prairie State	Dog & Cat Welfare	Sheriff's General	Total
<b>Revenues</b>									
Property taxes	\$ 2,237,416	\$ 363,179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,600,595
Sales & use taxes	1,027,485	0	0	0	0	0	0	0	1,027,485
Other taxes, license, & fines	2,038,532	6,943	0	0	0	0	0	0	2,045,475
Fees and forfeitures	79,640	0	0	0	0	0	0	0	79,640
Reimbursements	512,636	236,323	0	0	0	0	0	0	748,959
Grant income	92,511	0	0	0	0	0	0	0	92,511
Prairie State revenues	0	0	0	0	0	516,165	0	0	516,165
Contributions	0	0	0	0	0	0	23,926	2,500	26,426
Miscellaneous revenues	43,470	741	0	0	0	0	0	3,210	47,421
Interest on investments	6,462	8,757	0	0	26	50,965	101	0	66,325
<b>Total revenues</b>	<b>6,038,152</b>	<b>615,943</b>	<b>4</b>	<b>10</b>	<b>26</b>	<b>567,130</b>	<b>24,027</b>	<b>5,710</b>	<b>7,251,002</b>
<b>Expenditures</b>									
General government	3,578,937	0	0	0	0	0	0	0	3,578,937
Public safety	2,433,956	0	0	0	0	0	4,530	120	2,438,606
Streets & highways	0	992,469	0	0	0	0	0	0	992,469
Public health	0	0	0	1,677	0	0	0	0	1,677
Judiciary & legal	624,861	0	0	0	0	0	0	0	624,861
<b>Total expenditures</b>	<b>6,637,754</b>	<b>992,469</b>	<b>0</b>	<b>1,677</b>	<b>0</b>	<b>0</b>	<b>4,530</b>	<b>120</b>	<b>7,636,550</b>
Excess (deficit) revenues over expenditures	(599,602)	(376,526)	4	(1,667)	26	567,130	19,497	5,590	(385,548)
<b>Other financing sources (uses):</b>									
Operating transfers to other funds	(10,938)	0	0	0	0	(200,000)	0	0	(210,938)
Operating transfers from other funds	70,523	573,663	0	2,000	0	0	0	0	646,186
Proceeds from sale of equipment	4,001	0	0	0	0	0	0	0	4,001
<b>Total other financing sources (uses)</b>	<b>63,586</b>	<b>573,663</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>439,249</b>
Excess (deficit) revenues & other sources over expenditures & other uses	(536,016)	197,137	4	333	26	367,130	19,497	5,590	53,701
<b>Fund balances - December 1, 2022</b>	<b>2,541,753</b>	<b>1,691,906</b>	<b>398</b>	<b>1,307</b>	<b>18,524</b>	<b>7,201,257</b>	<b>11,993</b>	<b>7,367</b>	<b>11,474,485</b>
<b>Fund balances - November 30, 2023</b>	<b>\$ 2,005,737</b>	<b>\$ 1,889,043</b>	<b>\$ 402</b>	<b>\$ 1,640</b>	<b>\$ 18,550</b>	<b>\$ 7,568,367</b>	<b>\$ 31,490</b>	<b>\$ 12,957</b>	<b>\$11,528,186</b>

WASHINGTON COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended November 30, 2023

	Debt Service	Nonmajor Special Revenue	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property taxes	\$ 0	\$ 391,962	\$ 391,962
Sales & use taxes	126,000	0	126,000
Other taxes, license, & fines	0	227,992	227,992
Fees and Forfeitures	0	103,832	103,832
Reimbursements	8,450	394,540	402,990
Grant income	0	247,459	247,459
Miscellaneous revenues	0	110,154	110,154
Interest on investments	405	22,523	22,928
<b>Total revenues</b>	<u>134,855</u>	<u>1,498,462</u>	<u>1,633,317</u>
<b>Expenditures</b>			
General government	0	398,745	398,745
Public safety	0	146,430	146,430
Streets & highways	0	65,199	65,199
Judiciary & legal	0	518,082	518,082
Debt service - principal	105,000	0	105,000
Debt service - interest expense	19,912	0	19,912
Debt service - agent fees	371	0	371
<b>Total expenditures</b>	<u>125,283</u>	<u>1,128,456</u>	<u>1,253,739</u>
Excess (deficit) revenues over expenditures	9,572	370,006	379,578
<b>Other financing sources (uses):</b>			
Operating transfers to other funds	0	(66,974)	(66,974)
Operating transfers from other funds	0	8,938	8,938
Proceeds from sale of equipment	0	6,800	6,800
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>(51,236)</u>	<u>(51,236)</u>
Excess (deficit) revenues & other sources over expenditures & other uses	9,572	318,770	328,342
Fund balances - December 1, 2022	<u>23,240</u>	<u>4,116,146</u>	<u>4,139,386</u>
Fund balances - November 30, 2023	<u>\$ 32,812</u>	<u>\$ 4,434,916</u>	<u>\$ 4,467,728</u>

WASHINGTON COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 2023

ASSETS

	County Bridge	Veteran's Assistance	Tort Liability	Security Fees	County Court	Court Automation	Law Library
Cash	\$ 650,391	\$ 20,909	\$ 1,439,829	\$ 2,490	\$ 155,911	\$ 50,238	\$ 4,605
Investments	532,279	0	0	0	20,000	85,000	0
Receivables:							
Property Taxes	3,403	35	10,975	0	0	0	0
Interest	1,282	0	0	0	95	407	0
Due from other funds	0	0	0	0	0	0	0
Due from others	0	0	0	0	0	0	0
Due from other govts and their agencies	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Total Assets	\$ 1,187,355	\$ 20,944	\$ 1,450,804	\$ 2,490	\$ 176,006	\$ 135,645	\$ 4,605

LIABILITIES & FUND BALANCES

Liabilities							
Accounts payable	\$ 10,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Deferred revenue	0	0	0	0	6,627	0	0
Due to other funds	0	0	0	0	0	0	0
Due to other governments	0	0	0	0	0	0	0
Due to others	0	0	0	0	0	0	0
Total Liabilities	10,256	0	0	0	6,627	0	0
Fund Balances							
Nonspendable	0	0	0	0	0	0	0
Restricted	1,177,099	20,944	1,450,804	2,490	169,379	135,645	4,605
Total Fund Balances	1,177,099	20,944	1,450,804	2,490	169,379	135,645	4,605
Total Liabilities and Fund Balances	\$ 1,187,355	\$ 20,944	\$ 1,450,804	\$ 2,490	\$ 176,006	\$ 135,645	\$ 4,605

(Continued)

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WASHINGTON COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 2023

ASSETS

	Sale in Error	Circuit Clerk Document Storage	Recorder's Special	GIS Mapping	Clerk Operations Add-Ons	Police Vehicle	Pet Population Control
Cash	\$ 124,201	\$ 175,464	\$ 16,605	\$ 111,323	\$ 65,961	\$ 6,800	\$ 251
Investments	0	150,000	0	0	0	0	0
Receivables:							
Property Taxes	0	0	0	0	0	0	0
Interest	0	718	0	0	0	0	0
Due from other funds	0	0	0	13,175	0	0	0
Due from others	0	0	0	0	0	0	0
Due from other govts and their agencies	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Total Assets	\$ 124,201	\$ 326,182	\$ 16,605	\$ 124,498	\$ 65,961	\$ 6,800	\$ 251

LIABILITIES & FUND BALANCES

Liabilities							
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 69,727	\$ 0	\$ 0	\$ 0
Deferred revenue	0	0	0	0	0	0	0
Due to other funds	120	0	8	0	0	0	0
Due to other governments	0	0	0	0	0	0	0
Due to others	0	0	0	0	0	0	0
Total Liabilities	120	0	0	69,727	0	0	0
Fund Balances							
Nonspendable	0	0	0	0	0	0	0
Restricted	124,081	326,182	16,597	54,771	65,961	6,800	251
Total Fund Balances	124,081	326,182	16,597	54,771	65,961	6,800	251
Total Liabilities and Fund Balances	\$ 124,201	\$ 326,182	\$ 16,605	\$ 124,498	\$ 65,961	\$ 6,800	\$ 251

(Continued)

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WASHINGTON COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 2023

ASSETS

	State's		Public Defender		Opioid Settlement	Jail Inmate	Sex Offender	Total
	Attorney DOJ	Adult Redeploy	Recorder's Automation	Recorder's				
Cash	\$ 31	\$ 1,912	\$ 80,593	\$ 0	\$ 31,321	\$ 132,326	\$ 4,820	\$ 3,626,195
Investments	0	0	0	0	0	0	0	857,279
Receivables:								
Property Taxes	0	0	0	0	0	0	0	14,413
Interest	0	0	0	0	0	0	0	2,838
Due from other funds	0	0	0	0	0	0	0	18,136
Due from others	0	0	0	0	0	2,386	0	2,386
Due from other govts and their agencies	0	77,750	0	0	0	0	0	78,515
Prepaid Expenses	0	0	0	0	0	0	0	12,400
Total Assets	\$ 31	\$ 79,662	\$ 80,593	\$ 0	\$ 31,321	\$ 134,712	\$ 4,820	\$ 4,612,162

LIABILITIES & FUND BALANCES

Liabilities								
Accounts payable	\$ 0	\$ 77,750	\$ 0	\$ 0	\$ 0	\$ 503	\$ 0	\$ 158,236
Deferred revenue	0	0	0	0	0	0	0	6,627
Due to other funds	0	0	0	0	0	5,107	1,700	6,955
Due to other governments	0	0	0	0	0	0	3,120	3,120
Due to others	0	0	0	0	0	2,308	0	2,308
Total Liabilities	0	77,750	0	0	0	7,918	4,820	177,246
Fund Balances								
Nonspendable	0	0	0	0	0	0	0	12,400
Restricted	31	1,912	80,593	0	31,321	126,794	0	4,422,516
Total Fund Balances	31	1,912	80,593	0	31,321	126,794	0	4,434,916
Total Liabilities and Fund Balances	\$ 31	\$ 79,662	\$ 80,593	\$ 0	\$ 31,321	\$ 134,712	\$ 4,820	\$ 4,612,162



(Continued)

WASHINGTON COUNTY, ILLINOIS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 For the Year Ended November 30, 2023

	Child Support	Probation	Tax Sale Automation	Sheriff Drug	DUI Equipment	Recorder's Automation	State's Attorney Drug Prevention
Revenues	\$	\$	\$	\$	\$	\$	\$
Property Taxes	0	0	0	0	0	0	0
Other taxes, licenses, & fines	0	0	0	0	0	0	0
Cannabis Use Tax	0	0	0	8,672	0	0	0
Circuit Clerk fees	537	22,904	0	0	3,010	0	0
County Clerk fees	0	0	0	0	0	18,725	0
States Attorney fees	0	0	0	0	0	0	1,638
Total other taxes, licenses, & fines	537	22,904	0	8,672	3,010	18,725	1,638
Fees and Forfeitures	0	0	2,130	13,866	0	0	0
Reimbursements	0	175,755	0	0	0	0	0
Grant Income	0	0	0	0	0	0	0
Miscellaneous revenues	1,229	0	0	0	0	0	0
Interest on investments	1,185	441	123	136	81	35	47
Total revenues	2,951	199,100	2,253	22,674	3,091	18,760	1,685
Expenditures							
General government	0	0	565	0	0	73,427	0
Public safety	0	0	0	84,377	0	0	0
Streets & highways	0	0	0	0	0	0	0
Judiciary and legal	0	48,371	0	0	0	0	0
Total Expenditures	0	48,371	565	84,377	0	73,427	0
Excess (Deficit) Revenues over Expenditures	2,951	150,729	1,688	(61,703)	3,091	(54,667)	1,685
Other financing sources (uses):							
Operating transfers to other funds	0	0	0	0	0	0	0
Operating transfers from other funds	0	7,938	0	0	0	0	0
Proceeds from sale of equipment	0	0	0	0	0	0	0
Total other financing sources (uses)	0	7,938	0	0	0	0	0
Excess (deficit) revenues & other sources over expenditures & other uses	2,951	158,667	1,688	(61,703)	3,091	(54,667)	1,685
Fund balances - December 1, 2022	137,403	64,640	34,665	151,298	11,821	82,626	2,967
Fund balances - November 30, 2023	\$ 140,354	\$ 223,307	\$ 36,353	\$ 89,595	\$ 14,912	\$ 27,959	\$ 4,652

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WASHINGTON COUNTY, ILLINOIS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 For the Year Ended November 30, 2023

	Coroner's Fund	Electronic Citation	State's Attorney Automation	County Clerk Document Storage	Jail Medical Costs	Prisoner Pay-Back	Sheriffs DOJ
Revenues	\$	\$	\$	\$	\$	\$	\$
Property Taxes	0	0	0	0	0	0	0
Other taxes, licenses, & fines	0	0	0	0	0	0	0
Cannabis Use Tax	0	0	0	0	0	0	0
Circuit Clerk fees	0	624	902	0	0	0	0
County Clerk fees	0	0	0	7,014	0	0	0
States Attorney fees	0	0	0	0	0	0	0
Total other taxes, licenses, & fines	0	624	902	7,014	572	0	0
Fees and Forfeitures	3,325	0	0	0	0	2,342	0
Reimbursements	0	0	0	0	0	0	0
Grant Income	3,365	0	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	0	0	0
Interest on investments	33	53	0	0	0	0	0
Total revenues	6,723	677	902	7,014	572	2,342	0
Expenditures							
General government	5,434	0	0	25,000	0	0	0
Public safety	0	0	0	0	0	0	0
Streets & highways	0	0	0	0	0	0	0
Judiciary and legal	0	0	0	0	0	0	0
Total Expenditures	5,434	0	0	25,000	0	0	0
Excess (Deficit) Revenues over Expenditures	1,289	677	902	(17,986)	572	2,342	0
Other financing sources (uses):							
Operating transfers to other funds	0	0	0	0	0	0	0
Operating transfers from other funds	0	0	0	0	0	0	0
Proceeds from sale of equipment	6,800	0	0	0	0	0	0
Total other financing sources (uses)	6,800	0	0	0	0	0	0
Excess (deficit) revenues & other sources over expenditures & other uses	8,089	677	902	(17,986)	572	2,342	0
Fund balances - December 1, 2022	5,234	7,929	19,523	47,555	6,639	13,247	7,001
Fund balances - November 30, 2023	\$ 13,323	\$ 8,606	\$ 20,425	\$ 29,369	\$ 7,211	\$ 15,589	\$ 7,001

(Continued)

WASHINGTON COUNTY, ILLINOIS  
COUNTY BRIDGE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
County Property Taxes	\$ 93,000	\$ 92,501	\$ (499)
Mobile Home Taxes	0	30	30
Total Property Taxes	<u>93,000</u>	<u>92,531</u>	<u>(469)</u>
Interest on Investments	<u>2,500</u>	<u>9,042</u>	<u>6,542</u>
Total Revenues	<u>95,500</u>	<u>101,573</u>	<u>6,073</u>
Expenditures			
General Government			
County Bridge			
Construction	100,000	54,703	45,297
Design	120,000	0	120,000
Aid to other government units	40,000	10,496	29,504
Maintenance	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Expenditures	<u>270,000</u>	<u>65,199</u>	<u>204,801</u>
Net Change in Fund Balances	(174,500)	36,374	210,874
Fund Balances December 1, 2022	<u>1,140,725</u>	<u>1,140,725</u>	<u>0</u>
Fund Balances November 30, 2023	<u>\$ 966,225</u>	<u>\$ 1,177,099</u>	<u>\$ 210,874</u>

WASHINGTON COUNTY, ILLINOIS  
TORT LIABILITY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
County Property Taxes	\$ 300,000	\$ 298,318	\$ (1,682)
Mobile Home Taxes	0	102	102
Total Property Taxes	<u>300,000</u>	<u>298,420</u>	<u>(1,580)</u>
Interest on Investments	0	4,945	4,945
Total Revenues	<u>300,000</u>	<u>303,365</u>	<u>3,365</u>
Expenditures			
Liability Insurance	165,000	135,661	29,339
Workmen's Compensation Insurance	135,000	130,635	4,365
Total Expenditures	<u>300,000</u>	<u>266,296</u>	<u>33,704</u>
Net Change in Fund Balances	0	37,069	37,069
Fund Balances - December 1, 2022	<u>1,413,735</u>	<u>1,413,735</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 1,413,735</u>	<u>\$ 1,450,804</u>	<u>\$ 37,069</u>

WASHINGTON COUNTY, ILLINOIS  
COUNTY COURT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 20,000	\$ 19,711	\$ (289)
Grants	0	6,363	6,363
Reimbursements	0	81,764	81,764
Interest on Investments	300	1,194	894
Total Revenues	<u>20,300</u>	<u>109,032</u>	<u>88,732</u>
Expenditures			
Equipment Purchases (Note 9)	60,000	104,427	(44,427)
Total Expenditures	<u>60,000</u>	<u>104,427</u>	<u>(44,427)</u>
Net Change in Fund Balances	(39,700)	4,605	44,305
Fund Balances - December 1, 2022	<u>164,774</u>	<u>164,774</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 125,074</u>	<u>\$ 169,379</u>	<u>\$ 44,305</u>

WASHINGTON COUNTY, ILLINOIS  
LAW LIBRARY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 5,000	\$ 5,145	\$ 145
Interest on Investments	0	1	1
Total Revenues	<u>5,000</u>	<u>5,146</u>	<u>146</u>
Expenditures			
Disbursements	<u>5,000</u>	696	4,304
Total Expenditures	<u>5,000</u>	<u>696</u>	<u>4,304</u>
Net Change in Fund Balances	0	4,450	4,450
Fund Balances - December 1, 2022	<u>155</u>	<u>155</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 155</u>	<u>\$ 4,605</u>	<u>\$ 4,450</u>

WASHINGTON COUNTY, ILLINOIS  
 PROBATION FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 58,523	\$ 22,904	\$ (35,619)
Reimbursements	109,845	175,755	65,910
Interest on Investments	0	441	441
Total Revenues	<u>168,368</u>	<u>199,100</u>	<u>30,732</u>
Expenditures			
Disbursements	168,368	48,371	119,997
Total Expenditures	<u>168,368</u>	<u>48,371</u>	<u>119,997</u>
Excess (Deficiency) of Revenues over Expenditures	0	150,729	150,729
Other financing sources (uses):			
Operating transfers from other funds	0	7,938	7,938
Total other financing sources (uses)	<u>0</u>	<u>7,938</u>	<u>7,938</u>
Net Change in Fund Balances	0	158,667	158,667
Fund Balances - December 1, 2022	<u>64,640</u>	<u>64,640</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 64,640</u>	<u>\$ 223,307</u>	<u>\$ 158,667</u>

WASHINGTON COUNTY, ILLINOIS  
 SHERIFF'S DRUG FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Fee Charges	\$ 1,000	\$ 13,866	\$ 12,866
Cannabis Use Tax	0	8,672	8,672
Interest on Investments	0	136	136
Total Revenues	<u>1,000</u>	<u>22,674</u>	<u>21,674</u>
Expenditures			
Disbursements (Note 9)	<u>18,000</u>	<u>84,377</u>	<u>(66,377)</u>
Total Expenditures	<u>18,000</u>	<u>84,377</u>	<u>(66,377)</u>
Net Change in Fund Balances	(17,000)	(61,703)	(44,703)
Fund Balances - December 1, 2022	<u>151,298</u>	<u>151,298</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 134,298</u>	<u>\$ 89,595</u>	<u>\$ (44,703)</u>



WASHINGTON COUNTY, ILLINOIS  
 RECORDER'S AUTOMATION FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Recorders Fees	\$ 20,000	\$ 18,725	\$ (1,275)
Interest on Investments	0	35	35
Total Revenues	<u>20,000</u>	<u>18,760</u>	<u>(1,240)</u>
Expenditures			
Servicing County Records	80,000	73,427	6,573
Total Expenditures	<u>80,000</u>	<u>73,427</u>	<u>6,573</u>
Net Change in Fund Balances	(60,000)	(54,667)	5,333
Fund Balances - December 1, 2022	<u>82,626</u>	<u>82,626</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 22,626</u>	<u>\$ 27,959</u>	<u>\$ 5,333</u>

WASHINGTON COUNTY, ILLINOIS  
 SALE IN ERROR FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Fee Charges	\$ 15,000	\$ 5,580	\$ (9,420)
Interest on Investments	200	618	418
Total Revenues	<u>15,200</u>	<u>6,198</u>	<u>(9,002)</u>
Expenditures			
Disbursements	15,200	2,064	13,136
Total Expenditures	<u>15,200</u>	<u>2,064</u>	<u>13,136</u>
Net Change in Fund Balances	0	4,134	4,134
Fund Balances - December 1, 2022	<u>119,947</u>	<u>119,947</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 119,947</u>	<u>\$ 124,081</u>	<u>\$ 4,134</u>

WASHINGTON COUNTY, ILLINOIS  
 RECORDER'S SPECIAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Recorders Fees	\$ 3,000	\$ 2,710	\$ (290)
Total Revenues	<u>3,000</u>	<u>2,710</u>	<u>(290)</u>
Expenditures			
Disbursements	25,000	12,000	13,000
Total Expenditures	<u>25,000</u>	<u>12,000</u>	<u>13,000</u>
Net Change in Fund Balances	(22,000)	(9,290)	12,710
Fund Balances - December 1, 2022	<u>25,887</u>	<u>25,887</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 3,887</u>	<u>\$ 16,597</u>	<u>\$ 12,710</u>

WASHINGTON COUNTY, ILLINOIS  
 CLERK OPERATIONS ADD-ONS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 4,000	\$ 18,413	\$ 14,413
Interest on Investments	100	331	231
Total Revenues	<u>4,100</u>	<u>18,744</u>	<u>14,644</u>
Expenditures			
Disbursements	<u>7,000</u>	<u>1,242</u>	<u>5,758</u>
Total Expenditures	<u>7,000</u>	<u>1,242</u>	<u>5,758</u>
Net Change in Fund Balances	(2,900)	17,502	20,402
Fund Balances - December 1, 2022	<u>48,459</u>	<u>48,459</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 45,559</u>	<u>\$ 65,961</u>	<u>\$ 20,402</u>

WASHINGTON COUNTY, ILLINOIS  
 PET POPULATION CONTROL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Fee Charges	\$ 2,000	\$ 810	\$ (1,190)
Interest on Investments	0	10	10
Total Revenues	<u>2,000</u>	<u>820</u>	<u>(1,180)</u>
Expenditures			
Disbursements (Note 9)	2,500	9,218	(6,718)
Total Expenditures	<u>2,500</u>	<u>9,218</u>	<u>(6,718)</u>
Excess (Deficiency) of Revenues over Expenditures	(500)	(8,398)	(7,898)
Other financing sources (uses):			
Operating transfers from other funds	0	1,000	0
Total other financing sources (uses)	<u>0</u>	<u>1,000</u>	<u>0</u>
Net Change in Fund Balances	(500)	(7,398)	(7,898)
Fund Balances - December 1, 2022	<u>7,649</u>	<u>7,649</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 7,149</u>	<u>\$ 251</u>	<u>\$ (7,898)</u>

WASHINGTON COUNTY, ILLINOIS  
ELECTRONIC CITATION FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 400	\$ 624	\$ 224
Interest on Investments	0	53	53
Total Revenues	<u>400</u>	<u>677</u>	<u>277</u>
Expenditures			
Disbursements	<u>7,000</u>	<u>0</u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u>0</u>	<u>7,000</u>
Net Change in Fund Balances	(6,600)	677	7,277
Fund Balances - December 1, 2022	<u>7,929</u>	<u>7,929</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 1,329</u>	<u>\$ 8,606</u>	<u>\$ 7,277</u>

WASHINGTON COUNTY, ILLINOIS  
COUNTY CLERK DOCUMENT STORAGE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
County Clerk Fees	\$ 8,000	\$ 7,014	\$ (986)
Total Revenues	<u>8,000</u>	<u>7,014</u>	<u>(986)</u>
Expenditures			
Disbursements	43,400	25,000	18,400
Total Expenditures	<u>43,400</u>	<u>25,000</u>	<u>18,400</u>
Net Change in Fund Balances	(35,400)	(17,986)	17,414
Fund Balances - December 1, 2022	<u>47,355</u>	<u>47,355</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 11,955</u>	<u>\$ 29,369</u>	<u>\$ 17,414</u>

WASHINGTON COUNTY, ILLINOIS  
 PRISONER PAY-BACK FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Circuit Clerk Fees	\$ 1,000	\$ 0	\$ (1,000)
Fee Charges	1,000	2,342	1,342
Total Revenues	<u>2,000</u>	<u>2,342</u>	<u>342</u>
Expenditures			
Disbursements	12,000	0	12,000
Total Expenditures	<u>12,000</u>	<u>0</u>	<u>12,000</u>
Net Change in Fund Balances	(10,000)	2,342	12,342
Fund Balances - December 1, 2022	<u>13,247</u>	<u>13,247</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 3,247</u>	<u>\$ 15,589</u>	<u>\$ 12,342</u>



WASHINGTON COUNTY, ILLINOIS  
STATE'S ATTORNEY DOJ FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET & ACTUAL  
For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Fee Charges	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures			
Disbursements	31	0	31
Total Expenditures	<u>31</u>	<u>0</u>	<u>31</u>
Net Change in Fund Balances	(31)	0	31
Fund Balances - December 1, 2022	<u>31</u>	<u>31</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 0</u>	<u>\$ 31</u>	<u>\$ 31</u>

WASHINGTON COUNTY, ILLINOIS  
 JAIL INMATE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Fee Charges	\$ 42,000	\$ 74,529	\$ 32,529
Total Revenues	<u>42,000</u>	<u>74,529</u>	<u>32,529</u>
Expenditures			
Disbursements	65,000	61,553	3,447
Total Expenditures	<u>65,000</u>	<u>61,553</u>	<u>3,447</u>
Net Change in Fund Balances	(23,000)	12,976	35,976
Fund Balances - December 1, 2022	<u>113,818</u>	<u>113,818</u>	<u>0</u>
Fund Balances - November 30, 2023	<u>\$ 90,818</u>	<u>\$ 126,794</u>	<u>\$ 35,976</u>

WASHINGTON COUNTY, ILLINOIS  
 FIDUCIARY FUNDS - PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 For the Year Ended November 30, 2023

	Indemnity Fund	L Dueker Memorial	Road Dist MFT	Township Bridge	Total
<b><u>ASSETS</u></b>					
Cash	\$ 94,954	\$ 2,004	\$ 2,567,973	\$ 33,982	\$ 2,698,913
Investments	0	0	650,000	0	650,000
Receivables:					
Interest	0	0	4,408	0	4,408
Due from other governments and their agencies	0	0	135,102	0	135,102
Total Assets	<u>\$ 94,954</u>	<u>\$ 2,004</u>	<u>\$ 3,357,483</u>	<u>\$ 33,982</u>	<u>\$ 3,488,423</u>
<b><u>LIABILITIES</u></b>					
Due to other funds	<u>\$ 40</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40</u>
Total Liabilities	<u>40</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>
<b><u>NET POSITION</u></b>					
Held in trust - due to others	<u>94,914</u>	<u>2,004</u>	<u>3,357,483</u>	<u>33,982</u>	<u>3,488,383</u>
Total Net Position	<u>94,914</u>	<u>2,004</u>	<u>3,357,483</u>	<u>33,982</u>	<u>3,488,383</u>
Total Liabilities and Net Position	<u>\$ 94,954</u>	<u>\$ 2,004</u>	<u>\$ 3,357,483</u>	<u>\$ 33,982</u>	<u>\$ 3,488,423</u>

WASHINGTON COUNTY, ILLINOIS  
 FIDUCIARY FUNDS - CUSTODIAL FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 November 30, 2023

	<u>Collection Fund</u>	<u>Trustee Payment Fund</u>	<u>County Clerk Fund</u>	<u>Circuit Clerk Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>					
Cash	\$ 538,124	\$ 7,659	\$ 2,095	\$ 185,460	\$ 733,338
Investments	0	0	0	45,000	45,000
Receivables:					
Due from others	0	0	52	0	52
Total Assets	<u>\$ 538,124</u>	<u>\$ 7,659</u>	<u>\$ 2,147</u>	<u>\$ 230,460</u>	<u>\$ 778,390</u>
<b><u>LIABILITIES</u></b>					
Due to other funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET POSITION</u></b>					
Held in trust - due to others	538,124	7,659	2,147	230,460	778,390
Total Net Position	<u>538,124</u>	<u>7,659</u>	<u>2,147</u>	<u>230,460</u>	<u>778,390</u>
Total Liabilities and Net Position	<u>\$ 538,124</u>	<u>\$ 7,659</u>	<u>\$ 2,147</u>	<u>\$ 230,460</u>	<u>\$ 778,390</u>

WASHINGTON COUNTY, ILLINOIS  
 COMPONENT UNITS  
 COMBINING STATEMENT OF NET POSITION  
 November 30, 2023

	911 Telephone	Washington County Senior Services	Total Component Units
<b>ASSETS</b>			
Current			
Cash	\$ 320,482	\$ 73,288	\$ 393,770
Investments	1,000,000	253,612	1,253,612
Receivables:			
Property taxes	0	2,929	2,929
Interest	3,204	1,389	4,593
Due from other governments and their agencies	19,172	21,290	40,462
Prepaid expenses	20,071	4,910	24,981
Noncurrent			
Other capital assets (net of accumulated depreciation)	147,789	61,542	209,331
Total Assets	<u>1,510,718</u>	<u>418,960</u>	<u>1,929,678</u>
Deferred Outflows of Resources			
Deferred outflows related to pensions	53,582	0	53,582
Total Deferred Outflows of Resources	<u>53,582</u>	<u>0</u>	<u>53,582</u>
<b>LIABILITIES</b>			
Current			
Accrued wages and benefits	1,480	70	1,550
Accounts payable	0	20,226	20,226
Due to other funds	455	0	455
Noncurrent			
Net pension liability	15,203	0	15,203
Total Liabilities	<u>17,138</u>	<u>20,296</u>	<u>37,434</u>
<b>NET POSITION</b>			
Net investment in capital assets	147,789	61,542	209,331
Unrestricted	1,399,373	337,122	1,736,495
Total Net Position	<u>\$ 1,547,162</u>	<u>\$ 398,664</u>	<u>\$ 1,945,826</u>

WASHINGTON COUNTY, ILLINOIS  
 911 TELEPHONE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN NET POSITION - BUDGET & ACTUAL  
 For the Year Ended November 30, 2023

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fees	\$ 244,800	\$ 274,736	\$ 29,936
Interest on Investments	2,000	24,477	22,477
<b>Total Revenues</b>	<b>246,800</b>	<b>299,213</b>	<b>52,413</b>
<b>Expenditures</b>			
Employee Salaries	60,400	60,221	179
Assistant Coordinator Salary	23,500	23,004	496
Health Insurance	6,000	2,000	4,000
Telephone Charges	4,300	4,160	140
Other Benefits	16,000	4,985	11,015
Contingency	2,000	0	2,000
Depreciation expense (Note 9)	0	56,877	(56,877)
Office Supplies (Note 9)	3,000	4,065	(1,065)
Mileage & Meetings	3,000	239	2,761
Equipment Purchases	50,000	4,306	45,694
Next Gen	60,600	0	60,600
Road Sign Maintenance	1,000	0	1,000
Training/Meetings (Note 9)	5,000	9,769	(4,769)
Software Support (Note 9)	10,000	23,765	(13,765)
Pension Expense (Note 9)	0	785	(785)
Miscellaneous Expense (Note 9)	0	23,910	(23,910)
<b>Total Expenditures</b>	<b>244,800</b>	<b>218,086</b>	<b>26,714</b>
<b>Net Change in Net Position</b>	<b>2,000</b>	<b>81,127</b>	<b>79,127</b>
<b>Net Position - December 1, 2022</b>	<b>1,466,035</b>	<b>1,466,035</b>	<b>0</b>
<b>Net Position - November 30, 2023</b>	<b>\$ 1,468,035</b>	<b>\$ 1,547,162</b>	<b>\$ 79,127</b>

WASHINGTON COUNTY, ILLINOIS  
TORT LIABILITY FUND  
DISCLOSURE OF TORT EXPENDITURES UNDER PA 91-0628  
For the Year Ended November 30, 2023

Liability insurance	\$ 135,661
Workmen's compensation insurance	<u>130,634</u>
Total tort liability expenditures	<u>\$266,295</u>

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

<b>Grantee Name</b>	Washington County
<b>ID Numbers</b>	AUDIT:41404    Grantee:686671    UEI:R3YQF2RPLAJ6    FEIN:376002302
<b>Audit Period</b>	12/1/2022 - 11/30/2023
<b>Submitted</b>	07/24/2024; Natalie Lynch; Treasurer; natalie.lynch@washingtonco.illinois.gov; 618-327-4800
<b>Accepted</b>	
<b>Program Count</b>	22

<b>All Programs Total</b>				
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	122,977.00	85,935.00	5,065,840.00	5,274,752.00
Fringe Benefits	32,365.00	16,340.00	842,162.00	890,867.00
Travel	13,831.00	592.00	6,468.00	20,891.00
Equipment	75,000.00	248,053.00	1,108,217.00	1,431,270.00
Supplies	43,721.00	7,162.00	616,385.00	667,268.00
Contractual Services	134,251.00	6,627.00	384,738.00	525,616.00
Consultant (Professional Services)	0.00	0.00	83,863.00	83,863.00
Construction	0.00	0.00	70,132.00	70,132.00
Occupancy - Rent and Utilities	0.00	0.00	124,871.00	124,871.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	3,559.00	63,803.00	67,362.00
Training and Education	3,800.00	0.00	55,471.00	59,271.00
Direct Administrative Costs	367.00	1,200.00	733,281.00	734,848.00
Miscellaneous Costs	0.00	0.00	1,196,540.00	1,196,540.00
ALN 21.027 CSLFRF	0.00	0.00	0.00	0.00
All Grant Specific Categories	4,602.00	38.00	0.00	4,640.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>430,914.00</b>	<b>369,506.00</b>	<b>10,351,771.00</b>	<b>11,152,191.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>430,914.00</b>	<b>369,506.00</b>	<b>10,351,771.00</b>	<b>11,152,191.00</b>

(Continued)



WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Human Services (444)
<b>Program Name</b>	Family Case Management/High Risk Infant Follow-up (444-80-2535)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	18,201.00	0.00	0.00	18,201.00
Fringe Benefits	6,014.00	0.00	0.00	6,014.00
Travel	449.00	0.00	0.00	449.00
Training and Education	175.00	0.00	0.00	175.00
Direct Administrative Costs	367.00	0.00	0.00	367.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>25,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,206.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Body Art Establishment Inspection Grant Program (482-00-0903)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	COVID-19 Crisis Grant (482-00-2406)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Contractual Services	0.00	605.00	0.00	605.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>605.00</b>	<b>0.00</b>	<b>605.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	COVID-19 Response Grant - 2022 (482-00-2803)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	852.00	0.00	852.00
Fringe Benefits	0.00	239.00	0.00	239.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>1,091.00</b>	<b>0.00</b>	<b>1,091.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Lead Poisoning Prevention and Response (482-00-1583)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Program Expenses	1,911.00	0.00	0.00	1,911.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>1,911.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,911.00</b>

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Pre-school Vision and Hearing (482-00-0919)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Patient/Client Care	2,541.00	0.00	0.00	2,541.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>2,541.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,541.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Safe Drinking Water (482-00-1034)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Program Expenses	0.00	38.00	0.00	38.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>38.00</b>	<b>0.00</b>	<b>38.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Strengthening Illinois Public Health Administration (482-00-3127)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	3,987.00	0.00	3,987.00
Fringe Benefits	0.00	487.00	0.00	487.00
Supplies	0.00	6,703.00	0.00	6,703.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>11,177.00</b>	<b>0.00</b>	<b>11,177.00</b>

(Continued)



WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Vector Surveillance and Control Grants & Tick Surveillance (482-00-0904)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	3,904.00	0.00	0.00	3,904.00
Fringe Benefits	861.00	0.00	0.00	861.00
Travel	827.00	0.00	0.00	827.00
Supplies	5,875.00	0.00	0.00	5,875.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>11,467.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,467.00</b>

(Continued)

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

<b>State Agency</b>	Illinois Criminal Justice Information Authority (546)
<b>Program Name</b>	Adult Redeploy Illinois (ARI) (546-00-2115)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	42,539.00	0.00	0.00	42,539.00
Fringe Benefits	13,426.00	0.00	0.00	13,426.00
Travel	8,975.00	0.00	0.00	8,975.00
Supplies	36,914.00	0.00	0.00	36,914.00
Contractual Services	132,252.00	0.00	0.00	132,252.00
Training and Education	3,625.00	0.00	0.00	3,625.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>237,731.00</b>	<b>0.00</b>	<b>0.00</b>	<b>237,731.00</b>

WASHINGTON COUNTY, ILLINOIS  
 CONSOLIDATED YEAR END FINANCIAL REPORT - COUNTY  
 For the Year Ended November 30, 2023

(Continued)

<b>State Agency</b>	Illinois Emergency Management Agency and Office of Homeland Security (588)
<b>Program Name</b>	Emergency Management Performance Grants (588-40-0450)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	Yes 50
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	17,375.00	17,374.00	34,749.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>17,375.00</b>	<b>17,374.00</b>	<b>34,749.00</b>

(Continued)

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(Continued)

Program Name	All other costs not allocated			
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	5,037,848.00	5,037,848.00
Fringe Benefits	0.00	0.00	841,884.00	841,884.00
Travel	0.00	0.00	6,425.00	6,425.00
Equipment	0.00	0.00	1,107,659.00	1,107,659.00
Supplies	0.00	0.00	616,178.00	616,178.00
Contractual Services	0.00	0.00	384,518.00	384,518.00
Consultant (Professional Services)	0.00	0.00	83,863.00	83,863.00
Construction	0.00	0.00	70,132.00	70,132.00
Occupancy - Rent and Utilities	0.00	0.00	124,871.00	124,871.00
Telecommunications	0.00	0.00	63,274.00	63,274.00
Training and Education	0.00	0.00	55,471.00	55,471.00
Direct Administrative Costs	0.00	0.00	733,281.00	733,281.00
Miscellaneous Costs	0.00	0.00	1,196,540.00	1,196,540.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>10,321,944.00</b>	<b>10,321,944.00</b>