

**CUMBERLAND COUNTY, ILLINOIS  
TOLEDO, ILLINOIS**

**FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION,  
AND OTHER INFORMATION**

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**CUMBERLAND COUNTY, ILLINOIS**

**NOVEMBER 30, 2023**

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**CUMBERLAND COUNTY, ILLINOIS**

**NOVEMBER 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Cumberland County Board  
Cumberland County  
Toledo, Illinois

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cumberland County (the County) as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cumberland County, as of November 30, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cumberland County's basic financial statements. The accompanying combining

general funds, combining nonmajor funds, and combining custodial funds financial statements, consolidated year-end financial report, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general funds, combining nonmajor funds, and combining custodial funds financial statements, the consolidated year-end financial report, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2024, on our consideration of Cumberland County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cumberland County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cumberland County's internal control over financial reporting and compliance.

*Kemper CPA Group LLP*

**KEMPER CPA GROUP LLP**  
*Certified Public Accountants*  
*and Consultants*

February 8, 2024



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

Cumberland County Board  
Cumberland County  
Toledo, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cumberland County as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise Cumberland County's basic financial statements, and have issued our report thereon dated February 8, 2024.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cumberland County's 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*.

## **Cumberland County's Response to Finding**

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

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, slightly slanted style.

**KEMPER CPA GROUP LLP**

*Certified Public Accountants  
and Consultants*

Mattoon, Illinois  
February 8, 2024



## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**NOVEMBER 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,295,942
Capital assets, net of accumulated depreciation	11,130,645
Total assets	20,426,587
<b>NET POSITION</b>	
Net investment in capital assets	11,130,645
Restricted for:	
General government	1,631,266
Public safety	1,485,651
Public works/transportation	1,533,881
Health and welfare	14,339
Unrestricted	4,630,805
Total net position	20,426,587
Total net position	\$ 20,426,587

The notes to the financial statements are an integral part of this statement.

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

<u>Program Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
					<u>Governmental Activities</u>
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 1,686,007	\$ 468,804	\$ 426,166	\$ -	\$ (791,037)
Public safety	1,826,570	96,572	228,438	-	(1,501,560)
Judiciary	404,674	54,700	-	-	(349,974)
Public works/transportation	1,110,936	276,108	45,900	-	(788,928)
Health and welfare	1,005,891	59,179	247,056	-	(699,656)
Total governmental activities	<u>\$ 6,034,078</u>	<u>\$ 955,363</u>	<u>\$ 947,560</u>	<u>\$ -</u>	<u>(4,131,155)</u>
		General revenues:			
		Property taxes			1,538,872
		Sales tax			308,475
		State income tax			1,009,068
		Personal property replacement tax			235,384
		Video gaming tax			15,015
		Motor fuel tax			453,999
		State use tax			252,525
		Cannabis use tax			9,564
		Interest income			417,161
		Miscellaneous			195,150
		Loss on sale of assets			(11,473)
		Total general revenues			<u>4,423,740</u>
		Change in net position			292,585
		Net position - beginning			20,134,002
		Net position - ending			<u>\$ 20,426,587</u>

The notes to the financial statements are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

**CUMBERLAND COUNTY, ILLINOIS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2023**

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health Department</u>	<u>Emergency Telephone System</u>	<u>COVID-19 Recovery</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 4,543,394	\$ 547,706	\$ 595,570	\$ 964,024	\$ 375,845	\$ 2,269,403	\$ 9,295,942
<b>FUND BALANCE</b>							
Restricted for:							
General government	\$ 348,038	\$ -	\$ -	\$ -	\$ -	\$ 1,283,228	\$ 1,631,266
Public safety	145,782	-	-	964,024	375,845	-	1,485,651
Public works/transportation	-	547,706	-	-	-	986,175	1,533,881
Health and welfare	14,339	-	-	-	-	-	14,339
Assigned for:							
General government	56,948	-	-	-	-	-	56,948
Public safety	25,914	-	-	-	-	-	25,914
Health and welfare	686	-	595,570	-	-	-	596,256
Unassigned	3,951,687	-	-	-	-	-	3,951,687
Total fund balances	<u>\$ 4,543,394</u>	<u>\$ 547,706</u>	<u>\$ 595,570</u>	<u>\$ 964,024</u>	<u>\$ 375,845</u>	<u>\$ 2,269,403</u>	<u>\$ 9,295,942</u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**NOVEMBER 30, 2023**

	<b>Governmental Funds</b>
Total Fund Balances - Governmental Funds	\$ 9,295,942
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities of \$21,853,509, net of accumulated depreciation of \$10,722,864, are not financial resources and therefore are not reported in the funds.</p>	11,130,645
Net Position of Governmental Activities	\$ 20,426,587

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	General	County Motor Fuel Tax	County Health Department	Emergency Telephone System	COVID-19 Recovery	Non-major Governmental Funds	Total Governmental Funds
<b>Revenues Received:</b>							
Property taxes	\$ 815,681	\$ -	\$ 45,111	\$ -	\$ -	\$ 678,080	\$ 1,538,872
Sales tax	308,475	-	-	-	-	-	308,475
<b>Intergovernmental Revenues:</b>							
Reimbursements	-	-	-	-	-	231	231
State sources:							
Income taxes	1,009,068	-	-	-	-	-	1,009,068
Replacement taxes	108,395	-	13,832	-	-	113,157	235,384
Video gaming taxes	15,015	-	-	-	-	-	15,015
Motor fuel taxes	-	453,999	-	-	-	-	453,999
Grants	124,285	-	16,539	228,438	-	-	369,262
Use tax	252,525	-	-	-	-	-	252,525
Cannabis use tax	9,564	-	-	-	-	-	9,564
Reimbursements	301,881	45,900	-	-	-	-	347,781
Federal sources	-	-	230,517	-	-	-	230,517
Licenses and permits	7,695	-	16,908	-	-	-	24,603
<b>Fees, Fines and Forfeits:</b>							
County Collector	20,963	-	-	-	-	-	20,963
County Clerk	148,240	-	-	-	-	-	148,240
Circuit Clerk	74,685	-	-	-	-	-	74,685
Sheriff	96,572	-	-	-	-	-	96,572
Traffic fines	36,919	-	-	-	-	-	36,919
Criminal fines	17,781	-	-	-	-	-	17,781
Other	95,731	-	42,271	-	-	95,178	233,180
Interest	186,191	33,752	30,869	43,353	30,972	92,024	417,161
Charges for services	26,312	-	-	-	-	275,877	302,189
Equipment rental	-	-	-	-	-	88,463	88,463
Miscellaneous receipts	145,660	-	18,455	175	-	30,860	195,150
Total revenues received	<u>3,801,638</u>	<u>533,651</u>	<u>414,502</u>	<u>271,966</u>	<u>30,972</u>	<u>1,373,870</u>	<u>6,426,599</u>
<b>Expenditures Disbursed:</b>							
General government	1,410,548	-	-	-	-	113,050	1,523,598
Public safety	1,267,895	-	-	135,538	-	193,226	1,596,659
Judiciary	346,375	-	-	-	-	58,299	404,674
Public works/transportation	-	399,832	-	-	-	424,861	824,693
Health and welfare	29,684	-	557,928	-	350,268	38,370	976,250
Capital outlay	87,033	259,618	10,651	104,406	290,442	73,139	825,289
Total expenditures disbursed	<u>3,141,535</u>	<u>659,450</u>	<u>568,579</u>	<u>239,944</u>	<u>640,710</u>	<u>900,945</u>	<u>6,151,163</u>
Excess of revenues over (under) expenditures	<u>660,103</u>	<u>(125,799)</u>	<u>(154,077)</u>	<u>32,022</u>	<u>(609,738)</u>	<u>472,925</u>	<u>275,436</u>
<b>Other Financing Sources (Uses):</b>							
Sale of assets	-	-	-	-	-	2,438	2,438
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,438</u>	<u>2,438</u>
Net change in fund balances	660,103	(125,799)	(154,077)	32,022	(609,738)	475,363	277,874
Fund balances - beginning	<u>3,883,291</u>	<u>673,505</u>	<u>749,647</u>	<u>932,002</u>	<u>985,583</u>	<u>1,794,040</u>	<u>9,018,068</u>
Fund balances - ending	<u>\$ 4,543,394</u>	<u>\$ 547,706</u>	<u>\$ 595,570</u>	<u>\$ 964,024</u>	<u>\$ 375,845</u>	<u>\$ 2,269,403</u>	<u>\$ 9,295,942</u>

The notes to the financial statements are an integral part of this statement.



**CUMBERLAND COUNTY, ILLINOIS**  
**RECONCILIATION OF THE REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

		<u>Governmental Funds</u>
Net change in fund balances - total governmental funds	\$	277,874
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.</p>		
	Capital outlay	\$ 825,289
	Depreciation	<u>(796,667)</u>
		28,622
In the statement of activities, only the loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net position differs from the change in fund balance by the net book value of the capital assets sold.		<u>(13,911)</u>
Change in net position of governmental activities	\$	<u>292,585</u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**NOVEMBER 30, 2023**

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,421,090
<b>NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	\$ 1,298,124
Tax buyers	51,902
Bail bonds	49,740
Fund participants	21,324
Total net position	\$ 1,421,090

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<b>Custodial Funds</b>
<b>ADDITIONS:</b>	
Collections for other governments:	
Property tax	\$ 12,372,802
Replacement tax	887
Motor fuel tax	1,502,635
Previously sold property taxes redeemed	1,720
Fines and fees collected for others	241,482
Bail bonds collected	18,287
Fund participant deposits	251,755
Investment income	162,034
Total additions	14,551,602
<b>DEDUCTIONS:</b>	
Payments for other governments:	
Property tax	12,423,501
Replacement tax	7,280
Motor fuel tax	2,290,154
Payments to tax buyers	4,200
Payments of fines and fees to others	272,882
Payment of bail bonds released	11,931
Reimbursement to or on behalf of fund participants	252,792
Total deductions	15,262,740
Net increase (decrease) in fiduciary net position	(711,138)
Net position - beginning	2,132,228
Net position - ending	\$ 1,421,090

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

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

Cumberland County (the “County”) was organized by an act of the Illinois Legislature on March 2, 1843. The County operates under a county board form of government and provides the following services: public safety, judicial, roads, health, mental health, recording, real estate tax collections, elections, and general administrative services.

**A. FINANCIAL REPORTING ENTITY**

In accordance with the modified cash basis of accounting, the County is considered the primary governmental unit and includes all funds, elected offices, and departments of the County.

The criteria for including organizations within the reporting entity of the County are based primarily on financial accountability, as set by the Governmental Accounting Standards Board (GASB). Financial accountability is defined as appointment of a voting majority of the component unit’s board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The County has determined that no other organization meets the above criteria and therefore, no other organization has been included as a component unit in the County’s financial statements.

**B. BASIS OF PRESENTATION**

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The County’s basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County’s general and special revenue funds are classified as governmental activities. The County has no business-type activities. The County’s fiduciary funds are not incorporated into the government-wide statements since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government.

***Government-Wide Financial Statements:***

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all of the nonfiduciary activities of the primary government.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Continued)**

***Government-Wide Financial Statements (Concluded):***

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

***Fund Financial Statements:***

Separate statements are presented for governmental funds and fiduciary funds. These statements present each major fund as a separate column on the fund financial statements. All non-major funds are aggregated and presented in a single column. The following fund types are used by the County:

***Governmental Funds:***

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources, use and balances of financial resources). The County presented the following major governmental funds:

General Fund – The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The County Insurance Fund is combined with the General Fund for financial statement purposes.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted or committed to expenditures for special purposes. The County's major special revenue funds are County Motor Fuel Tax, County Health Department, Emergency Telephone System, and COVID-19 Recovery. The purpose and substantial restricted resources for each major special revenue fund are listed below:

County Motor Fuel Tax Fund – To account for revenues and expenditures related to operating and improving public roads and highways. The major sources of revenue are motor fuel taxes and grants.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Concluded)**

***Governmental Funds (Concluded):***

County Health Department Fund – To account for revenues and expenditures related to the County’s health department. The major sources of revenue are a property tax levy and grants.

Emergency Telephone System Fund – To account for emergency service expenses for residents of the County. The primary source of receipts is taxes on telephone services.

COVID-19 Recovery Fund – To account for revenues and expenditures related to monies received from the Coronavirus State Fiscal Recovery Fund.

***Fiduciary Funds:***

The County presented the following fiduciary funds:

Custodial Funds – used to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments, or nonpublic organizations. Some of the more significant custodial funds are used to account for property tax collection and distribution, court fees and fine collection and distributions, and pass-through of certain taxes to other governments.

**C. MEASUREMENT FOCUS**

The government-wide statements report using the economic resources measurement focus. Fiduciary fund financial statements also report using this same focus. Governmental fund financial statements report using the current financial resources measurement focus. Since the governmental fund financial statements are presented on a different measurement focus than the government-wide statements (due mainly to inclusion of capital assets and long term debt activity in the government-wide presentation) a reconciliation is presented, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The County maintains its accounting records for all funds on the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BASIS OF ACCOUNTING (Concluded)**

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. Proceeds from long-term debt borrowings and lease and finance agreements resulting in obligations to pay are included as other financing sources in the appropriate fund on the date received in the fund statements and as a liability in the Statement of Net Position and a reconciling item on the Reconciliation of the Revenues Received, Expenditures Disbursed, and Change in Fund Balance.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

Cumberland County follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to November 1, a proposed operating budget is prepared for all governmental funds except for the County Motor Fuel Tax Fund.
2. Public hearings are conducted in November to obtain taxpayer comments.
3. By November 30, the budget is legally adopted by a majority vote of the County Board.
4. Budgets are adopted on the cash basis.
5. Budgets lapse at year end. Cumberland County reappropriates the following year any unperformed contracts, commitments or any other encumbrances.
6. The County Board determines any amendments that may be made to the budget. Evaluation and financial control is also determined at the County Board level.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts.

**F. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION**

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. The County defines capital assets as assets with an initial individual cost of at least \$5,000 for equipment, \$10,000 for buildings and improvements, and

**CUMBERLAND COUNTY, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
 NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION (Concluded)**

\$50,000 for infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The County reports all major general infrastructure assets constructed or acquired after December 1, 2003, or that received major renovations, restorations, or improvements during that period. When capital assets are disposed, the costs and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Appliances	5
Tools	5
Vehicles under 13,000 gross vehicle weight	5
Equipment	7
Vehicles over 13,000 gross vehicle weight	7
Road improvements	10
Other improvements	20
Buildings	40
New infrastructure	40

**G. INTERFUND ACTIVITY**

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are eliminated on the government-wide financial statements. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when a fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment become due, and (3) use unrestricted revenues collected in a fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers between governmental funds are eliminated on the government-wide financial statements.



**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. NET POSITION**

Government-wide net position is divided into three components:

1. Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
2. Restricted – consists of net position that is restricted by the County’s creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by both federal and state grantors and by other contributors.
3. Unrestricted – all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

**I. FUND BALANCE**

The following classifications describe the constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance – consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
2. Restricted fund balance – consists of amounts that are subject to outside restrictions, such as those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.
3. Committed fund balance – consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the County Board Members). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
4. Assigned fund balance – consists of amounts that are constrained by the government’s intent to be used for a specific purpose, but are neither restricted nor committed. The intent can be expressed by the County Board Members or by an official or body which the Board delegates authority.
5. Unassigned fund balance – consists of amounts available for any purpose and positive amounts are reported only in the General Fund.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)**

**I. FUND BALANCE (Concluded)**

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

**J. USE OF ESTIMATES**

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**K. NEW ACCOUNTING GUIDANCE**

The County has reviewed the Government Accounting Standards Board (GASB) Statements that became effective for the fiscal year ended November 30, 2023 and has determined that none of the new Statements were applicable or had a material impact on the County's financial statements.

**L. MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through February 8, 2024, the date which the financial statements were available to be issued.

**NOTE 2 – CASH DEPOSITS AND INVESTMENTS**

The County is allowed to invest in one or more of the following: (a) interest bearing certificates of deposit, interest bearing time deposits or interest bearing savings accounts constituting direct obligations of any bank selected and designated pursuant to law; (b) shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of Illinois or any other State of the United States, provided such shares are insured by the Federal Savings and Loan Insurance Corporation; (c) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Continued)**

At November 30, 2023, the carrying amount for the County’s government-wide and custodial fund deposits were \$9,295,942 and \$1,421,090, respectively, and the bank balances were \$9,332,096 and \$1,460,130, respectively.

***INTEREST RATE RISK***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County minimizes its exposure to interest rate risk by limiting its purchases of long term investments and by structuring investments to mature to meet cash requirements. At November 30, 2023, the County had no investments.

***CREDIT RISK***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s cash deposits held with local financial institutions are not subject to credit risk rating.

***CONCENTRATION OF CREDIT RISK***

The County’s investment policy does not place limitations on the amount that can be invested in any one issuer. Cash deposits held with local financial institutions are exempt from the 5% investment in any one issuer disclosure.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits in federally insured banks and savings and loans are insured up to \$250,000 per custodian (County Treasurer, County Clerk, Circuit Clerk, and Sheriff’s Department). The County’s investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the County in the County’s name.

***CUSTODIAL CREDIT RISK***

As of November 30, 2023, the County’s bank balances totaled \$10,792,226. Of this total, \$561,913 was secured by federal depository insurance and \$10,230,313 was secured by Federal Home Loan Bank of Chicago irrevocable letter of credit.

**CUMBERLAND COUNTY, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Concluded)**

***FOREIGN CURRENCY RISK***

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of deposits or investments. None of the County’s cash deposits are directly subject to foreign currency risk.

**NOTE 3 – PROPERTY TAXES**

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund. Property is assessed on January 1 each year. Taxes for the year 2022 were levied and collected during 2023. The 2022 levy was adopted by the County on November 9, 2022. Property taxes were due from property owners in two installments in July and September. The property tax receipts for the year ending November 30, 2023, as shown in the combined financial statements, consist of three distributions from the 2022 levy. Property taxes are distributed from July through November.

The following are the assessed valuations and tax rates applicable to the various levies per \$100 of assessed valuation for the property tax collections included in these financial statements.

	2022 Levy
Assessed Valuation	208,430,076
Property Tax Rates:	
Corporate	.28739
Bond and Interest	.00000
IMRF	.07677
County Highway	.05758
County Bridge	.02519
Federal Aid Matching	.02519
County Health	.02159
Liability Insurance	.07845
Social Security	.09596
Unemployment Insurance	.00048
Workers Compensation	.02399
Loss in Collection	.00056
Total County Rate	.69315

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2023 was as follows:

	Balance 12/1/2022	Additions	Retirements	Balance 11/30/2023
Primary Government:				
Capital assets being depreciated:				
Buildings and improvements	\$ 8,941,357	\$ 35,734	\$ -	\$ 8,977,091
Accumulated depreciation	(5,193,188)	(229,085)	-	(5,422,273)
Buildings and improvements, net	<u>3,748,169</u>	<u>(193,351)</u>	<u>-</u>	<u>3,554,818</u>
Infrastructure	8,574,425	320,094	-	8,894,519
Accumulated depreciation	(2,719,928)	(207,408)	-	(2,927,336)
Infrastructure, net	<u>5,854,497</u>	<u>112,686</u>	<u>-</u>	<u>5,967,183</u>
Equipment	2,034,154	315,496	-	2,349,650
Accumulated depreciation	(964,800)	(223,507)	-	(1,188,307)
Equipment, net	<u>1,069,354</u>	<u>91,989</u>	<u>-</u>	<u>1,161,343</u>
Vehicle	1,517,268	141,300	(105,025)	1,553,543
Accumulated depreciation	(1,139,396)	(136,667)	91,115	(1,184,948)
Vehicle, net	<u>377,872</u>	<u>4,633</u>	<u>(13,910)</u>	<u>368,595</u>
Capital assets not being depreciated:				
Construction in progress	<u>66,042</u>	<u>73,140</u>	<u>(60,476)</u>	<u>78,706</u>
Total Government Activities				
Net Capital Assets	<u>\$ 11,115,934</u>	<u>\$ 89,097</u>	<u>\$ (74,386)</u>	<u>\$ 11,130,645</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government:	
General government	\$ 162,409
Public safety	229,911
Public works/transportation	374,706
Health and welfare	29,641
Total depreciation expense	<u>\$ 796,667</u>

**CUMBERLAND COUNTY, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 4 – CAPITAL ASSETS (Concluded)**

Construction in progress includes the following projects:

- Construction of the Embarras River overflow bridge. The project will be funded by the federal Bridge Replacement Program and federal soft match funds. As of November 30, 2023, \$72,723 has been disbursed. The estimated cost of the project is \$500,000 and the estimated completion date is unknown as the project is on hold.
- Resurface of the Hazel Dell road. The preliminary engineering for the project will be funded with local funds. As of November 30, 2023, \$5,983 has been disbursed. This project is in early engineering phase and estimated costs and completion dates are unknown.

**NOTE 5 – DEFINED BENEFIT PENSION PLAN**

***Illinois Municipal Retirement Fund***

***Plan Description***

The County's defined benefit pension plan for regular employees and Sheriff's law enforcement personnel employees 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 a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of the notes. 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). Cumberland County does not have any members that participate in the Elected County Official (ECO) plan.

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

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (Concluded)**

***Benefits Provided (Concluded)***

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.

***Contributions***

As set by statute, the County's regular plan members are required to contribute 4.5% of their annual covered salary and the County's SLEP plan members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's regular plan annual contribution rate for calendar year 2023 and 2022 was 5.75% and 7.16%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$105,705 to the regular plan. The County's SLEP plan annual contribution rate for calendar year 2023 and 2022 was 1.63% and 5.31%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$10,432 to the SLEP plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level.

Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, the County's net pension liability is not reported in the financial statements as a liability. In accordance with the modified cash basis of accounting, pension expenditures are only reported when contributions are paid by the County to the plan.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 6 – RISK MANAGEMENT**

The County is exposed to various risks of loss including but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the County participates in the Illinois Counties Risk Management Trust. The County is not aware of any liabilities associated with the risk management program at November 30, 2023. There has not been a significant reduction in the County's insurance coverage as of November 30, 2023 and settlements have not exceeded insurance coverage.

**NOTE 7 – OTHER POST EMPLOYMENT BENEFITS**

***Plan Description***

In addition to providing the pension benefits described, the County will provide post-employment health care insurance benefits (OPEB) for retired employees through a cost sharing, multiple-employer health care plan. The County participates in the Health Options for Public Entities (HOPE) Trust, a joint self-insurance risk pool association. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by adopting a County Ordinance. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

***Funding Policy***

The contribution requirements of plan members and the County are established and may be amended by the County Board. The required contribution is based on projected pay-as-you-go financing requirements in the form of insurance premiums paid to the insurance company. The County does not provide any additional amount to prefund benefits nor does the plan have an actuarial valuation. The County requires retirees to contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$792 per month for individual-only coverage and \$1,892 per month for family coverage. Retiree's also have the option to participate in a qualified high deductible health plan in which they contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$800 per month for individual-only coverage and \$1,908 per month for family coverage. Although, with regard to retirees, this amount contains an implied subsidy by the County through a reduced blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of each subsidy.

***Contributions Made***

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the County related to these benefits when paid. Therefore, there are no modified cash basis expenditures or expenses reported for the County in regard to the plan benefits for retirees. For the fiscal year ended November 30, 2023, no retirees participated in the plan.



**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**NOTE 8 – DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Each plan participant's account is immediately 100% vested. Those participating in the plan determine the amount of deferred compensation to contribute to the plan. All contributions to the plan are from employee deferred compensation. The County does not contribute to the plan, and therefore, has no pension expenditures for the plan.

The plan is administered by independent plan administrator, Nationwide Retirement Solutions, Inc. Plan assets are invested in mutual funds and annuities.

Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust, with the County serving as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

It is the opinion of the County's legal counsel that the County, as trustee, has no liability for plan losses but does have the duty of due care that would be required of an ordinary prudent investor.

Total plan assets of November 30, 2023 are:

Nationwide Retirement Solutions	<u>\$ 245,871</u>
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**SUPPLEMENTARY INFORMATION**

**CUMBERLAND COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 MODIFIED CASH BASIS  
 GENERAL FUND  
 NOVEMBER 30, 2023**

	<b>General</b>	<b>County Insurance</b>	<b>Total General Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,298,889	\$ 244,505	\$ 4,543,394
<b>FUND BALANCE</b>			
Restricted for:			
General government	\$ 136,627	\$ 215,873	\$ 352,500
Public safety	108,327	-	108,327
Health and welfare	16,033	-	16,033
Assigned for:			
General government	42,960	28,632	71,592
Public safety	31,070	-	31,070
Health and welfare	1,183	-	1,183
Unassigned	3,962,689	-	3,962,689
Total fund balances	\$ 4,298,889	\$ 244,505	\$ 4,543,394

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

	<u>General</u>	<u>County Insurance</u>	<u>Total General Fund</u>
<b>Revenues Received:</b>			
Property taxes	\$ 601,644	\$ 214,037	\$ 815,681
Sales tax	308,475	-	308,475
Intergovernmental Revenues:			
State sources:			
Income taxes	1,009,068	-	1,009,068
Replacement taxes	77,272	31,123	108,395
Video gaming taxes	15,015	-	15,015
Use tax	252,525	-	252,525
Cannabis use tax	9,564	-	9,564
Grants	124,285	-	124,285
Other state sources:			
Salary reimbursements	301,881	-	301,881
Licenses and permits	7,695	-	7,695
Fees, Fines and Forfeits:			
County Collector	20,963	-	20,963
County Clerk	148,240	-	148,240
Circuit Clerk	74,685	-	74,685
Sheriff	96,572	-	96,572
Traffic fines	36,919	-	36,919
Criminal fines	17,781	-	17,781
Other	95,731	-	95,731
Interest	179,530	6,661	186,191
Charges for services	26,312	-	26,312
Miscellaneous receipts	143,056	2,604	145,660
Total revenues received	<u>3,547,213</u>	<u>254,425</u>	<u>3,801,638</u>
<b>Expenditures Disbursed:</b>			
General government	1,217,250	193,298	1,410,548
Public safety	1,267,895	-	1,267,895
Judiciary	346,375	-	346,375
Health and welfare	29,684	-	29,684
Capital outlay	60,231	26,802	87,033
Total expenditures disbursed	<u>2,921,435</u>	<u>220,100</u>	<u>3,141,535</u>
Net change in fund balances	625,778	34,325	660,103
Fund balances - beginning	<u>3,673,111</u>	<u>210,180</u>	<u>3,883,291</u>
Fund balances - ending	<u>\$ 4,298,889</u>	<u>\$ 244,505</u>	<u>\$ 4,543,394</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2023**

	<u>Unemployment Insurance</u>	<u>Sale in Error</u>	<u>Coroner's Automation</u>	<u>Medical Reimbursement</u>	<u>County Bridge Fund</u>	<u>State and Federal Matching</u>	<u>County Highway</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 113,531	\$ 34,437	\$ 16,712	\$ 43,276	\$ 174,008	\$ 272,076	\$ 540,091
<b>FUND BALANCES</b>							
Restricted:							
General government	\$ 113,531	\$ 34,437	\$ 16,712	\$ 43,276	\$ -	\$ -	\$ -
Public works/transportation	-	-	-	-	174,008	272,076	540,091
Total fund balances	<u>\$ 113,531</u>	<u>\$ 34,437</u>	<u>\$ 16,712</u>	<u>\$ 43,276</u>	<u>\$ 174,008</u>	<u>\$ 272,076</u>	<u>\$ 540,091</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2023**

	<u>Social Security and IMRF</u>	<u>Probation</u>	<u>Probation and Court Services</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Court Document Storage</u>	<u>Marriage</u>	<u>Circuit Clerk Automation</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 522,843	\$ 159,829	\$ 22,669	\$ 43,754	\$ 53,852	\$ 740	\$ 80,344
<b>FUND BALANCES</b>							
Restricted:							
General government	\$ 522,843	\$ 159,829	\$ 22,669	\$ 43,754	\$ 53,852	\$ 740	\$ 80,344
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 522,843</u>	<u>\$ 159,829</u>	<u>\$ 22,669</u>	<u>\$ 43,754</u>	<u>\$ 53,852</u>	<u>\$ 740</u>	<u>\$ 80,344</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2023**

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 18,486	\$ 65,777	\$ 27,322	\$ 1,387	\$ 3,250	\$ 26,021	\$ 691
<b>FUND BALANCES</b>							
Restricted:							
General government	\$ 18,486	\$ 65,777	\$ 27,322	\$ 1,387	\$ 3,250	\$ 26,021	\$ 691
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 18,486</u>	<u>\$ 65,777</u>	<u>\$ 27,322</u>	<u>\$ 1,387</u>	<u>\$ 3,250</u>	<u>\$ 26,021</u>	<u>\$ 691</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2023**

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Total Other Governmental Funds</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 31,552	\$ 13,553	\$ 3,202	\$ -	\$ -	\$ -	\$ 2,269,403
<b>FUND BALANCES</b>							
Restricted:							
General government	\$ 31,552	\$ 13,553	\$ 3,202	\$ -	\$ -	\$ -	\$ 1,283,228
Public works/transportation	-	-	-	-	-	-	986,175
Total fund balances	<u>\$ 31,552</u>	<u>\$ 13,553</u>	<u>\$ 3,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,269,403</u>



**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Unemployment Insurance</u>	<u>Sale in Error</u>	<u>Coroner's Automation</u>	<u>Medical Reimbursement</u>	<u>County Bridge Fund</u>	<u>State and Federal Matching</u>	<u>County Highway</u>
<b>REVENUES</b>							
Property taxes	\$ 1,002	\$ -	\$ -	\$ -	\$ 52,631	\$ 52,631	\$ 120,307
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	231
State sources:							
Replacement taxes	2,155	-	-	-	12,157	12,157	24,315
Fees, fines, and forfeits	-	1,090	6,515	632	-	-	-
Interest	5,196	1,615	655	2,074	9,360	11,683	19,398
Charges for service	-	-	-	-	-	-	275,877
Equipment rental	-	-	-	-	-	-	88,463
Miscellaneous	-	-	-	-	-	-	8,436
Total revenues	<u>8,353</u>	<u>2,705</u>	<u>7,170</u>	<u>2,706</u>	<u>74,148</u>	<u>76,471</u>	<u>537,027</u>
<b>EXPENDITURES</b>							
General government	-	-	4,713	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	37,984	4,239	341,591
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	54,888	18,251	-
Total expenditures	<u>-</u>	<u>-</u>	<u>4,713</u>	<u>-</u>	<u>92,872</u>	<u>22,490</u>	<u>341,591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,353</u>	<u>2,705</u>	<u>2,457</u>	<u>2,706</u>	<u>(18,724)</u>	<u>53,981</u>	<u>195,436</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of assets	-	-	-	-	-	-	2,438
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,438</u>
Net change in fund balances	8,353	2,705	2,457	2,706	(18,724)	53,981	197,874
Fund balances - beginning	<u>105,178</u>	<u>31,732</u>	<u>14,255</u>	<u>40,570</u>	<u>192,732</u>	<u>218,095</u>	<u>342,217</u>
Fund balances - ending	<u>\$ 113,531</u>	<u>\$ 34,437</u>	<u>\$ 16,712</u>	<u>\$ 43,276</u>	<u>\$ 174,008</u>	<u>\$ 272,076</u>	<u>\$ 540,091</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Social Security and IMRF</u>	<u>Probation</u>	<u>Probation and Court Services</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Court Document Storage</u>	<u>Marriage</u>	<u>Circuit Clerk Automation</u>
<b>REVENUES</b>							
Property taxes	\$ 360,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	62,373	-	-	-	-	-	-
Fees, fines, and forfeits	-	11,250	1,287	5,323	18,833	90	19,028
Interest	18,256	7,243	993	1,934	2,156	-	3,258
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	2,723	12,000	2,440	-	-	-	-
Total revenues	<u>444,252</u>	<u>30,493</u>	<u>4,720</u>	<u>7,257</u>	<u>20,989</u>	<u>90</u>	<u>22,286</u>
<b>EXPENDITURES</b>							
General government	57,109	13,798	2,067	1,540	11,091	-	2,751
Public safety	102,617	-	-	-	-	-	-
Judiciary	58,299	-	-	-	-	-	-
Public works/transportation	41,047	-	-	-	-	-	-
Health and welfare	38,370	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>297,442</u>	<u>13,798</u>	<u>2,067</u>	<u>1,540</u>	<u>11,091</u>	<u>-</u>	<u>2,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>146,810</u>	<u>16,695</u>	<u>2,653</u>	<u>5,717</u>	<u>9,898</u>	<u>90</u>	<u>19,535</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	146,810	16,695	2,653	5,717	9,898	90	19,535
Fund balances - beginning	<u>376,033</u>	<u>143,134</u>	<u>20,016</u>	<u>38,037</u>	<u>43,954</u>	<u>650</u>	<u>60,809</u>
Fund balances - ending	<u>\$ 522,843</u>	<u>\$ 159,829</u>	<u>\$ 22,669</u>	<u>\$ 43,754</u>	<u>\$ 53,852</u>	<u>\$ 740</u>	<u>\$ 80,344</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	-	-	-	-	-	-	-
Fees, fines, and forfeits	10,392	8,793	2,796	572	476	5,489	186
Interest	693	2,944	1,196	-	144	981	29
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	3,980	931	-	-	-	-	-
Total revenues	<u>15,065</u>	<u>12,668</u>	<u>3,992</u>	<u>572</u>	<u>620</u>	<u>6,470</u>	<u>215</u>
<b>EXPENDITURES</b>							
General government	12,246	6,141	851	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>12,246</u>	<u>6,141</u>	<u>851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,819</u>	<u>6,527</u>	<u>3,141</u>	<u>572</u>	<u>620</u>	<u>6,470</u>	<u>215</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,819	6,527	3,141	572	620	6,470	215
Fund balances - beginning	<u>15,667</u>	<u>59,250</u>	<u>24,181</u>	<u>815</u>	<u>2,630</u>	<u>19,551</u>	<u>476</u>
Fund balances - ending	<u>\$ 18,486</u>	<u>\$ 65,777</u>	<u>\$ 27,322</u>	<u>\$ 1,387</u>	<u>\$ 3,250</u>	<u>\$ 26,021</u>	<u>\$ 691</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Total Other Governmental Funds</u>
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ 1,866	\$ 26,456	\$ 62,287	\$ 678,080
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	231
State sources:							
Replacement taxes	-	-	-	-	-	-	113,157
Fees, fines, and forfeits	1,657	769	-	-	-	-	95,178
Interest	1,451	638	127	-	-	-	92,024
Charges for service	-	-	-	-	-	-	275,877
Equipment rental	-	-	-	-	-	-	88,463
Miscellaneous	-	-	350	-	-	-	30,860
Total revenues	<u>3,108</u>	<u>1,407</u>	<u>477</u>	<u>1,866</u>	<u>26,456</u>	<u>62,287</u>	<u>1,373,870</u>
<b>EXPENDITURES</b>							
General government	-	441	302	-	-	-	113,050
Public safety	-	-	-	1,866	26,456	62,287	193,226
Judiciary	-	-	-	-	-	-	58,299
Public works/transportation	-	-	-	-	-	-	424,861
Health and welfare	-	-	-	-	-	-	38,370
Capital outlay	-	-	-	-	-	-	73,139
Total expenditures	<u>-</u>	<u>441</u>	<u>302</u>	<u>1,866</u>	<u>26,456</u>	<u>62,287</u>	<u>900,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,108</u>	<u>966</u>	<u>175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,925</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of assets	-	-	-	-	-	-	2,438
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,438</u>
Net change in fund balances	3,108	966	175	-	-	-	475,363
Fund balances - beginning	<u>28,444</u>	<u>12,587</u>	<u>3,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,794,040</u>
Fund balances - ending	<u>\$ 31,552</u>	<u>\$ 13,553</u>	<u>\$ 3,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,269,403</u>

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

	<u>Personal Property Replacement Tax</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge</u>	<u>County Collector</u>	<u>Tax Sales Certificate</u>	<u>Cottonwood Drainage District</u>	<u>Neoga Drainage District #1</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ 1,207,991	\$ 4,676	\$ 1,242	\$ 51,902	\$ 14,127	\$ 15,809
<b>FUND BALANCES</b>							
Restricted for:							
Individuals, organizations, and other governments	\$ -	\$ 1,207,991	\$ 4,676	\$ 1,242	\$ -	\$ 14,127	\$ 15,809
Tax buyers	-	-	-	-	51,902	-	-
Bail bonds	-	-	-	-	-	-	-
Fund participants	-	-	-	-	-	-	-
Total fund balances	<u>\$ -</u>	<u>\$ 1,207,991</u>	<u>\$ 4,676</u>	<u>\$ 1,242</u>	<u>\$ 51,902</u>	<u>\$ 14,127</u>	<u>\$ 15,809</u>

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

	<b>Neoga Drainage District #3</b>	<b>Short Mutual Drainage District</b>	<b>County Sheriff</b>	<b>Inmate Fund</b>	<b>Circuit Clerk</b>	<b>County Clerk</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,691	\$ 44,412	\$ 2,315	\$ 21,324	\$ 55,545	\$ 56	\$ 1,421,090
<b>FUND BALANCES</b>							
Restricted for:							
Individuals, organizations, and other governments	\$ 1,691	\$ 44,412	\$ 2,315	\$ -	\$ 5,805	\$ 56	\$ 1,298,124
Tax buyers	-	-	-	-	-	-	51,902
Bail bonds	-	-	-	-	49,740	-	49,740
Fund participants	-	-	-	21,324	-	-	21,324
Total fund balances	<u>\$ 1,691</u>	<u>\$ 44,412</u>	<u>\$ 2,315</u>	<u>\$ 21,324</u>	<u>\$ 55,545</u>	<u>\$ 56</u>	<u>\$ 1,421,090</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Personal Property Replacement Tax</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge</u>	<u>County Collector</u>	<u>Tax Sales Certificate</u>	<u>Cottonwood Drainage District</u>	<u>Neoga Drainage District #1</u>
<b>ADDITIONS:</b>							
Collections for other governments:							
Property tax	\$ -	\$ -	\$ -	\$ 12,362,941	\$ -	\$ 1,660	\$ 1,632
Replacement tax	887	-	-	-	-	-	-
Motor fuel tax	-	1,502,635	-	-	-	-	-
Previously sold property taxes redeemed	-	-	-	-	1,720	-	-
Fines and fees collected for others	-	-	-	-	-	-	-
Bail bonds collected	-	-	-	-	-	-	-
Fund participant deposits	-	-	-	-	-	-	-
Investment income	6,393	94,892	228	57,843	2,530	72	8
Total revenues	<u>7,280</u>	<u>1,597,527</u>	<u>228</u>	<u>12,420,784</u>	<u>4,250</u>	<u>1,732</u>	<u>1,640</u>
<b>DEDUCTIONS:</b>							
Payments for other governments:							
Property tax	-	-	-	12,420,117	-	263	364
Replacement tax	7,280	-	-	-	-	-	-
Motor fuel tax	-	2,290,154	-	-	-	-	-
Payments to tax buyers	-	-	-	-	4,200	-	-
Payments of fines and fees to others	-	-	-	-	-	-	-
Payment of bail bonds released	-	-	-	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-	-	-	-
Total expenditures	<u>7,280</u>	<u>2,290,154</u>	<u>-</u>	<u>12,420,117</u>	<u>4,200</u>	<u>263</u>	<u>364</u>
Net change in fund balances	-	(692,627)	228	667	50	1,469	1,276
Fund balances - beginning	<u>-</u>	<u>1,900,618</u>	<u>4,448</u>	<u>575</u>	<u>51,852</u>	<u>12,658</u>	<u>14,533</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,207,991</u>	<u>\$ 4,676</u>	<u>\$ 1,242</u>	<u>\$ 51,902</u>	<u>\$ 14,127</u>	<u>\$ 15,809</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Neoga Drainage District #3</u>	<u>Short Mutual Drainage District</u>	<u>County Sheriff</u>	<u>Inmate Fund</u>	<u>Circuit Clerk</u>	<u>County Clerk</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS:</b>							
Collections for other governments:							
Property tax	\$ 2,108	\$ 4,461	\$ -	\$ -	\$ -	\$ -	\$ 12,372,802
Replacement tax	-	-	-	-	-	-	887
Motor fuel tax	-	-	-	-	-	-	1,502,635
Previously sold property taxes redeemed	-	-	-	-	-	-	1,720
Fines and fees collected for others	-	-	-	-	161,698	37,016	198,714
Bail bonds collected	-	-	-	-	61,055	-	61,055
Fund participant deposits	-	-	-	251,755	-	-	251,755
Investment income	8	60	-	-	-	-	162,034
Total revenues	<u>2,116</u>	<u>4,521</u>	<u>-</u>	<u>251,755</u>	<u>222,753</u>	<u>37,016</u>	<u>14,551,602</u>
<b>DEDUCTIONS:</b>							
Payments for other governments:							
Property tax	2,297	460	-	-	-	-	12,423,501
Replacement tax	-	-	-	-	-	-	7,280
Motor fuel tax	-	-	-	-	-	-	2,290,154
Payments to tax buyers	-	-	-	-	-	-	4,200
Payments of fines and fees to others	-	-	-	-	161,206	44,675	205,881
Payment of bail bonds released	-	-	-	-	78,932	-	78,932
Reimbursement to or on behalf of fund participants	-	-	-	252,792	-	-	252,792
Total expenditures	<u>2,297</u>	<u>460</u>	<u>-</u>	<u>252,792</u>	<u>240,138</u>	<u>44,675</u>	<u>15,262,740</u>
Net change in fund balances	(181)	4,061	-	(1,037)	(17,385)	(7,659)	(711,138)
Fund balances - beginning	<u>1,872</u>	<u>40,351</u>	<u>2,315</u>	<u>22,361</u>	<u>72,930</u>	<u>7,715</u>	<u>2,132,228</u>
Fund balances - ending	<u>\$ 1,691</u>	<u>\$ 44,412</u>	<u>\$ 2,315</u>	<u>\$ 21,324</u>	<u>\$ 55,545</u>	<u>\$ 56</u>	<u>\$ 1,421,090</u>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Grantee Name</b>	CUMBERLAND COUNTY
<b>ID Numbers</b>	AUDIT:41334    Grantee:672658    UEI:RC2TBLE2NRB1    FEIN:376000688
<b>Audit Period</b>	12/1/2022 - 11/30/2023
<b>Submitted</b>	02/07/2024; Beverly Howard; County Clerk; bhoward@cumberlandcoil.gov; 217-849-2631
<b>Accepted</b>	
<b>Program Count</b>	20

<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)	90,503.61	143,914.58	2,389,332.14	2,623,750.33
Fringe Benefits	13,231.24	20,617.09	529,167.83	563,016.16
Travel	388.38	152.10	13,247.00	13,787.48
Equipment	74,635.23	309,807.36	526,417.00	910,859.59
Supplies	409.56	41,897.88	537,160.24	579,467.68
Contractual Services	11,897.17	116,121.58	152,716.00	280,734.75
Consultant (Professional Services)	0.00	129,128.00	112,736.00	241,864.00
Construction	0.00	0.00	253,424.00	253,424.00
Occupancy - Rent and Utilities	0.00	2,500.00	63,486.00	65,986.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	2,332.50	48,150.50	50,483.00
Training and Education	0.00	0.00	37,449.00	37,449.00
Direct Administrative Costs	0.00	1,446.84	210,014.00	211,460.84
Miscellaneous Costs	92.85	201,773.73	108,121.00	309,987.58
ALN 21.027 CSLFRF	0.00	0.00	0.00	0.00
All Grant Specific Categories	8,830.00	62.50	0.00	8,892.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>199,988.04</b>	<b>969,754.16</b>	<b>4,981,420.71</b>	<b>6,151,162.91</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>199,988.04</b>	<b>969,754.16</b>	<b>4,981,420.71</b>	<b>6,151,162.91</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Commerce And Economic Opportunity (420)
<b>Program Name</b>	Construction and/or Renovation to Buildings, Additions, or Structures (420-00-1771)
<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>
Equipment	34,264.73	0.00	0.00	34,264.73
<b>TOTAL DIRECT EXPENDITURES</b>	<b>34,264.73</b>	<b>0.00</b>	<b>0.00</b>	<b>34,264.73</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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)	19,431.28	4,639.63	0.00	24,070.91
Fringe Benefits	4,369.68	0.00	0.00	4,369.68
Contractual Services	3,725.00	0.00	0.00	3,725.00
Miscellaneous Costs	92.85	0.00	0.00	92.85
<b>TOTAL DIRECT EXPENDITURES</b>	<b>27,618.81</b>	<b>4,639.63</b>	<b>0.00</b>	<b>32,258.44</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Human Services (444)
<b>Program Name</b>	Supplemental Nutrition Program for Women, Infants and Children - WIC Program (444-80-0668)
<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	20,096.71	0.00	20,096.71
Fringe Benefits	0.00	4,203.16	0.00	4,203.16
Supplies	0.00	8.29	0.00	8.29
Contractual Services	0.00	3,700.00	0.00	3,700.00
Direct Administrative Costs	0.00	1,446.84	0.00	1,446.84
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>29,455.00</b>	<b>0.00</b>	<b>29,455.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Comprehensive Health Protection Grant (482-00-1734)
<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)	54,278.99	0.00	0.00	54,278.99
Fringe Benefits	5,675.67	0.00	0.00	5,675.67
Travel	175.54	0.00	0.00	175.54
Supplies	54.63	0.00	0.00	54.63
Contractual Services	4,719.17	0.00	0.00	4,719.17
<b>TOTAL DIRECT EXPENDITURES</b>	<b>64,904.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,904.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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	45,026.00	0.00	45,026.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>45,026.00</b>	<b>0.00</b>	<b>45,026.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	COVID-19 Mass Vaccination Grant Program (482-00-2528)
<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	13,053.50	0.00	13,053.50
Fringe Benefits	0.00	1,373.66	0.00	1,373.66
Supplies	0.00	23,751.06	0.00	23,751.06
Contractual Services	0.00	12,043.50	0.00	12,043.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>50,221.72</b>	<b>0.00</b>	<b>50,221.72</b>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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	45,949.68	0.00	45,949.68
Fringe Benefits	0.00	4,662.64	0.00	4,662.64
Supplies	0.00	6,767.00	0.00	6,767.00
Contractual Services	0.00	28,924.50	0.00	28,924.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>86,303.82</b>	<b>0.00</b>	<b>86,303.82</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	COVID-19 Vaccination Grant (482-00-3087)
<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	22,892.70	0.00	22,892.70
Fringe Benefits	0.00	4,175.26	0.00	4,175.26
Supplies	0.00	10,096.15	0.00	10,096.15
Contractual Services	0.00	1,642.50	0.00	1,642.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>38,806.61</b>	<b>0.00</b>	<b>38,806.61</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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	8,680.00	0.00	0.00	8,680.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>8,680.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,680.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Local Health Protection Grant (482-00-0901)
<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>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Public Health Emergency Preparedness (482-00-0263)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	Yes 10.00
<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	31,407.40	402.18	31,809.58
Fringe Benefits	0.00	5,405.54	0.00	5,405.54
Travel	0.00	152.10	0.00	152.10
Supplies	0.00	1,243.96	1,216.82	2,460.78
Contractual Services	0.00	5,500.00	500.00	6,000.00
Telecommunications	0.00	2,040.00	2,040.00	4,080.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>45,749.00</b>	<b>4,159.00</b>	<b>49,908.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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	62.50	0.00	62.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>62.50</b>	<b>0.00</b>	<b>62.50</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Smoke-Free Illinois Act Enforcement Grant (482-00-1615)
<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)	8,166.85	0.00	0.00	8,166.85
Fringe Benefits	1,602.46	0.00	0.00	1,602.46
Travel	94.28	0.00	0.00	94.28
Supplies	136.41	0.00	0.00	136.41
<b>TOTAL DIRECT EXPENDITURES</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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>
	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>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Tanning Program (482-00-0902)
<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>
Services	150.00	0.00	0.00	150.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Vector Surveillance and Control Grants (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)	8,626.49	0.00	0.00	8,626.49
Fringe Benefits	1,583.43	0.00	0.00	1,583.43
Travel	118.56	0.00	0.00	118.56
Supplies	218.52	0.00	0.00	218.52
Contractual Services	3,453.00	0.00	0.00	3,453.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Illinois State Police (493)
<b>Program Name</b>	NG9-1-1 Expenses Grant Program (493-60-1652)
<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>
Equipment	40,370.50	0.00	0.00	40,370.50
<b>TOTAL DIRECT EXPENDITURES</b>	<b>40,370.50</b>	<b>0.00</b>	<b>0.00</b>	<b>40,370.50</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<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>	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	5,874.96	5,874.96	11,749.92
Fringe Benefits	0.00	796.83	796.83	1,593.66
Supplies	0.00	31.42	31.42	62.84
Occupancy - Rent and Utilities	0.00	2,500.00	2,500.00	5,000.00
Telecommunications	0.00	292.50	292.50	585.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>9,495.71</b>	<b>9,495.71</b>	<b>18,991.42</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Illinois Emergency Management Agency and Office of Homeland Security (588)
<b>Program Name</b>	Hazard Mitigation Grant Program (588-40-0449)
<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	19,285.08	0.00	19,285.08
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>19,285.08</b>	<b>0.00</b>	<b>19,285.08</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Program Name</b>	Other grant programs and activities
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Equipment	0.00	309,807.36	3,980.00	313,787.36
Consultant (Professional Services)	0.00	129,128.00	0.00	129,128.00
Miscellaneous Costs	0.00	201,773.73	0.00	201,773.73
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>640,709.09</b>	<b>3,980.00</b>	<b>644,689.09</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Program Name</b>	All other costs not allocated
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	0.00	2,383,055.00	2,383,055.00
Fringe Benefits	0.00	0.00	528,371.00	528,371.00
Travel	0.00	0.00	13,247.00	13,247.00
Equipment	0.00	0.00	522,437.00	522,437.00
Supplies	0.00	0.00	535,912.00	535,912.00
Contractual Services	0.00	0.00	152,216.00	152,216.00
Consultant (Professional Services)	0.00	0.00	112,736.00	112,736.00
Construction	0.00	0.00	253,424.00	253,424.00
Occupancy - Rent and Utilities	0.00	0.00	60,986.00	60,986.00
Telecommunications	0.00	0.00	45,818.00	45,818.00
Training and Education	0.00	0.00	37,449.00	37,449.00
Direct Administrative Costs	0.00	0.00	210,014.00	210,014.00
Miscellaneous Costs	0.00	0.00	108,121.00	108,121.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>4,963,786.00</b>	<b>4,963,786.00</b>

## **OTHER INFORMATION**



**CUMBERLAND COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**(Includes General Fund and County Insurance)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Property taxes	\$ 812,500	\$ 812,500	\$ 815,681	\$ 3,181
Sales tax	240,000	240,000	308,475	68,475
Intergovernmental Revenues:				
State sources:				
Income taxes	850,000	850,000	1,009,068	159,068
Replacement taxes	42,000	42,000	108,395	66,395
Video gaming taxes	10,225	10,225	15,015	4,790
Grants	26,850	26,850	124,285	97,435
Use tax	260,000	260,000	252,525	(7,475)
Cannabis use tax	8,000	8,000	9,564	1,564
Reimbursements	308,846	308,846	301,881	(6,965)
Licenses and permits	8,000	8,000	7,695	(305)
Fees, Fines and Forfeits:				
County Collector	25,000	25,000	20,963	(4,037)
County Clerk	146,000	146,000	148,240	2,240
Circuit Clerk	55,000	55,000	74,685	19,685
Sheriff	62,700	62,700	96,572	33,872
Traffic fines	23,000	23,000	36,919	13,919
Criminal fines	20,000	20,000	17,781	(2,219)
Other	93,800	93,800	95,731	1,931
Interest	17,325	17,325	186,191	168,866
Charges for services	21,950	21,950	26,312	4,362
Miscellaneous	11,150	11,150	145,660	134,510
Total revenues	<u>3,042,346</u>	<u>3,042,346</u>	<u>3,801,638</u>	<u>759,292</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,471,425	1,662,909	1,410,548	(252,361)
Public safety	1,255,517	1,255,517	1,267,895	12,378
Judiciary and legal	356,400	381,400	346,375	(35,025)
Health and welfare	35,324	35,324	29,684	(5,640)
Capital outlay	-	-	87,033	87,033
Total expenditures	<u>3,118,666</u>	<u>3,335,150</u>	<u>3,141,535</u>	<u>(193,615)</u>
Net change in fund balance	<u>\$ (76,320)</u>	<u>\$ (292,804)</u>	660,103	<u>\$ 952,907</u>
Fund balance - beginning			<u>3,883,291</u>	
Fund balance - ending			<u>\$ 4,543,394</u>	

**CUMBERLAND COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**COUNTY HEALTH DEPARTMENT**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenue Received:				
Property taxes	\$ 45,000	\$ 45,000	\$ 45,111	\$ 111
Intergovernmental revenues:				
State sources:				
Replacement taxes	4,700	4,700	13,832	9,132
Grants	141,349	22,571	16,539	(6,032)
Federal sources	105,266	265,266	230,517	(34,749)
Licenses and permits	12,300	12,300	16,908	4,608
Fees, Fines and Forfeits:				
Other	30,560	30,560	42,271	11,711
Interest	1,500	1,500	30,869	29,369
Miscellaneous	56,098	196,876	18,455	(178,421)
Total revenues received	<u>396,773</u>	<u>578,773</u>	<u>414,502</u>	<u>(164,271)</u>
Expenditures Disbursed:				
Health and welfare	396,773	568,773	557,928	(10,845)
Capital outlay	-	-	10,651	10,651
Total health and welfare	<u>396,773</u>	<u>568,773</u>	<u>568,579</u>	<u>(194)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 10,000</u>	(154,077)	<u>\$ (164,077)</u>
Fund balance - beginning			<u>749,647</u>	
Fund balance - ending			<u>\$ 595,570</u>	

**CUMBERLAND COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**EMERGENCY TELEPHONE SYSTEM**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Intergovernmental Revenues:				
State sources:				
Grants	\$ 224,000	\$ 224,000	\$ 228,438	\$ 4,438
Interest	2,000	2,000	43,353	41,353
Miscellaneous	127,050	127,050	175	(126,875)
Total revenues	<u>353,050</u>	<u>353,050</u>	<u>271,966</u>	<u>(81,084)</u>
Expenditures Disbursed:				
Public safety	353,050	353,050	135,538	(217,512)
Capital outlay	-	-	104,406	104,406
Total public safety	<u>353,050</u>	<u>353,050</u>	<u>239,944</u>	<u>(113,106)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	32,022	<u>\$ 32,022</u>
Fund balance - beginning			<u>932,002</u>	
Fund balance - ending			<u>\$ 964,024</u>	

**CUMBERLAND COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**COVID-19 RECOVERY**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Interest	\$ 2,500	\$ 2,500	\$ 30,972	28,472
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>30,972</u>	<u>28,472</u>
Expenditures Disbursed:				
Health and welfare	1,257,730	1,257,730	350,268	(907,462)
Capital outlay	-	-	290,442	290,442
Total public safety	<u>1,257,730</u>	<u>1,257,730</u>	<u>640,710</u>	<u>(617,020)</u>
Net change in fund balance	<u>\$ (1,255,230)</u>	<u>\$ (1,255,230)</u>	(609,738)	<u>\$ 645,492</u>
Fund balance - beginning			<u>985,583</u>	
Fund balance - ending			<u>\$ 375,845</u>	

**FEDERAL FINANCIAL COMPLIANCE SECTION**



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

Cumberland County Board  
Cumberland County  
Toledo, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

## ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, slightly slanted style.

**KEMPER CPA GROUP LLP**

*Certified Public Accountants  
and Consultants*

Mattoon, Illinois  
February 8, 2024



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

Federal Grantor/Pass-Through Grant or Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Passed Through the Illinois Department of Public Health			
Public Health Emergency Preparedness	93.069	482-00-0263	\$ 45,749
COVID-19 - Immunization Cooperative Agreements	93.268	482-00-2528	50,222
COVID-19 - Immunization Cooperative Agreements	93.268	482-00-3087	38,807
COVID-19 - Public Health Emergency Response	93.354	482-00-2406	45,026
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	482-00-2803	86,302
Social Services Block Grant	93.667	444-80-2535	4,640
Total Passed Through the Illinois Department of Public Health			<u>270,746</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>270,746</u>
<b>U.S. Department of the Treasury</b>			
Direct:			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	640,709 (M)
<b>Total U.S. Department of the Treasury</b>			<u>640,709</u>
<b>U.S. Department of Agriculture</b>			
Passed Through the Illinois Department of Human Services			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	444-80-0668	29,455
Total Passed Through the Illinois Department of Human Services			<u>29,455</u>
<b>Total U.S. Department of Agriculture</b>			<u>29,455</u>
<b>U.S. Department of Homeland Security</b>			
Passed Through the Illinois Emergency Management Agency			
Hazard Mitigation Grant	97.039	588-40-0449	19,285
Emergency Management Performance Grant	97.042	588-40-0450	9,496
Total Passed Through the Illinois Emergency Management Agency			<u>28,781</u>
<b>Total U.S. Department of Homeland Security</b>			<u>28,781</u>
<b>U.S. Environmental Protection Agency</b>			
Passed Through the Illinois Department of Public Health			
Performance Partnership Grants	66.605	482-00-1034	63
<b>Total U.S. Environmental Protection Agency</b>			<u>63</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 969,754</u>

(M) Major Program

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**NOVEMBER 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

**A. GENERAL**

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

**B. BASIS OF ACCOUNTING**

The County's financial statements have been presented using the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The County's schedule of expenditures of federal awards is prepared in conformity with the same basis of accounting.

**NOTE 2 – INDIRECT COST RATE**

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Internal control over major program:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No

**CUMBERLAND COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED NOVEMBER 30, 2023**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding No. 2023-001 – Controls over Financial Statement Preparation (Repeat of Finding 2022-001)**

**Criteria/Specific Requirement:**

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

**Condition:**

The County does not possess a staff member with the training and expertise to properly prepare the financial statements and note disclosures.

**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.

**Cause:**

Proper training has not been provided by the County to a staff member and an independent contractor has not been consulted for assistance.

**Auditor's Recommendation:**

The County should provide the necessary training to personnel or contract with an independent contractor with the knowledge to properly prepare the financial statements and note disclosures.

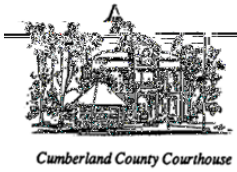
**Management Response:**

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residents of the County.

**CUMBERLAND COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED NOVEMBER 30, 2023**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

NONE



**CUMBERLAND COUNTY, ILLINOIS  
CORRECTIVE ACTION PLAN FOR CURRENT-YEAR FINDINGS  
FOR THE YEAR ENDED NOVEMBER 30, 2023**

**Finding No. 2023-001 – Controls over Financial Statement Preparation (Repeat of Finding 2022-001)**

**Criteria/Specific Requirement:**

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

**Plan:**

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residents of the County.

**Anticipated Date of Completion:**

Not Applicable

**Contact Person Responsible for Corrective Action:**

Cumberland County Board of Trustees

**CUMBERLAND COUNTY, ILLINOIS  
CORRECTIVE ACTION PLAN FOR CURRENT-YEAR FINDINGS  
FOR THE YEAR ENDED NOVEMBER 30, 2023**

**SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS**

<b><u>Finding No.</u></b>	<b><u>Condition</u></b>	<b><u>Current Status</u></b>
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There were no prior audit findings not repeated.