

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2018

Clinton County, Illinois
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GLASS AND SHUFFETT, LTD.

Certified Public Accountants

1819 West McCord

P.O. Box 489

Centralia, Illinois 62801

(618) 532-5683

FAX (618) 532-5684

Associate Office

961 Fairfax

P.O. Box 322

Carlyle, Illinois 62231

618-594-4737

Members:
American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

Independent Auditors' Report

To the Clinton County Board of Trustees
Clinton County, Illinois
Carlyle, Illinois 62231

May 6, 2019

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information – modified cash basis of Clinton County, Illinois as of and for the fiscal year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

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 Clinton County, Illinois as of November 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 opinion is not modified with respect to that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton County, Illinois' basic financial statements. The schedules, listed as Other Information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the financial statements.

The budgetary comparison schedules and combining and individual fund financial statements on pages 30 through 34 and 35 through 90 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, the combining fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 6, 2019, on our consideration of the Clinton County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Clinton County, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,

Klass and Shuffett, P.C.

Centralia, Illinois

GLASS AND SHUFFETT, LTD.

Members:
American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

Certified Public Accountants
1819 West McCord
P.O. Box 489
Centralia, Illinois 62801
(618) 532-5683
FAX (618) 532-5684

Associate Office
961 Fairfax
P.O. Box 322
Carlyle, Illinois 62231
618-594-4737

Independent Auditors' 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*

May 6, 2019

To the Clinton County Board of Trustees
Clinton County, Illinois
Carlyle, Illinois 62231

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information – modified cash basis of Clinton County, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the Clinton County, Illinois' basic financial statements and have issued our report thereon dated May 6, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clinton County, Illinois' internal control over financial reporting (internal control) to determine the 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 Clinton County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Clinton County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding number 2018-01, we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clinton County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Clinton County, IL's Response to Findings

Clinton County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Clinton County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,



Centralia, Illinois

GLASS AND SHUFFETT, LTD.

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Certified Public Accountants

Certified Public Accountants
1819 West McCord
P.O. Box 489
Centralia, Illinois 62801
(618) 532-5683
FAX (618) 532-5684

Associate Office
991 Fairfax
P.O. Box 322
Carlyle, Illinois 62231
618-594-4737

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

May 6, 2019

To the Clinton County Board of Trustees
Clinton County, Illinois
Carlyle, Illinois 62231

Report on Compliance for Each Major Federal Program

We have audited Clinton County, Illinois' compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Clinton County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Clinton County, Illinois 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, 2018.

May 6, 2019

Report on Internal Control Over Compliance

Management of Clinton County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clinton County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness Clinton County, Illinois' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify with all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

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.

This report is intended for the information of the Board of Trustees, management, federal awarding agencies, and pass-through entities and is not intended to be an should not be used by anyone other than these specified parties.

Respectfully submitted,

Klaus and Shuffett, Ltd.

Centralia, Illinois

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 November 30, 2018

	Primary Government Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 17,949,170
Notes Receivable - Industry	50,825
Capital Assets Not Being Depreciated:	
Land	209,266
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,473,526
Land Improvements, Net	2,055
Vehicles, Net	411,908
Office Furniture and Equipment, Net	33,792
Other Equipment, Net	1,143,988
Infrastructure, Net	3,074,235
Total Assets	\$ 29,348,765
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 39,286
Due to Other Governments	51,081
Other Payables	3,214
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	-
Due in More than One Year	-
Total Liabilities	\$ 93,581
<u>NET POSITION</u>	
Net Investment in	
Capital Assets	\$ 11,348,770
Restricted For:	
Debt Service	25,983
Industry Loans	50,825
Building Leases	29
Statutory and Contractual	9,751,380
Unrestricted	8,078,197
Total Net Position	\$ 29,255,184

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

Clinton County, Illinois
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 For the Year Ended November 30, 2018

Activities:	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (3,765,761)	\$ 806,942	\$ -	\$ (2,958,819)
Public Safety	(4,714,973)	1,761,896	-	(2,953,077)
Highways and Streets	(2,119,036)	549,019	-	(1,570,017)
Education	(242,272)	-	-	(242,272)
Public Health	(868,061)	229,531	366,395	(272,135)
Development	(24,376)	34,874	-	10,498
Judiciary and Court Related	(2,065,464)	1,225,780	-	(839,684)
Social Services	(105,155)	-	-	(105,155)
Employee Benefits	(2,040,218)	486,800	-	(1,553,418)
Debt Service - Interest and Fiscal Charges	(6,631)	-	-	(6,631)
Total Governmental Activities	\$ (15,951,947)	\$ 5,094,842	\$ 366,395	\$ (10,490,710)

General Revenues:

Property Taxes Levied for:			
General Government			1,805,615
Public Health			504,294
Highways and Streets			945,492
Education			165,616
Public Safety			800,704
Social Services			105,224
Insurance			436,865
Employee Benefits			2,112,721
Debt Service			13,499
Payments in Lieu of Taxes			157,194
Motor Fuel Tax			902,485
Sales Tax			1,957,143
Income and Replacement Tax			1,445,482
Gaming Tax			53,033
Oil Income			76,445
Interest on Investments			147,756
Total General Revenues			11,629,568

Other Changes in Net Position:

Transfers to Other Governments	(35,289)
Change in Net Position	1,103,569
Net Position - Beginning	28,151,615
Net Position - Ending	\$ 29,255,184

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

Exhibit C

Clinton County, Illinois
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 November 30, 2018

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Industrial Park	Other Governmental Funds	Total Governmental Funds
Assets:							
Cash and Cash Equivalents	\$ 2,340,996	\$ 2,674,797	\$ 2,083,735	\$ 2,236,261	\$ 146,467	\$ 8,466,914	\$ 17,949,170
Notes Receivable - Industry	-	-	-	-	-	50,825	50,825
Due From Other Funds	5,850	-	-	-	-	-	5,850
Total Assets	\$ 2,346,846	\$ 2,674,797	\$ 2,083,735	\$ 2,236,261	\$ 146,467	\$ 8,517,739	\$ 18,005,845
Liabilities:							
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,286	\$ 39,286
Other	-	-	-	-	-	3,214	3,214
Due to Other Funds	-	-	-	-	-	5,850	5,850
Due to Other Governments	-	-	-	-	51,081	-	51,081
Total Liabilities	-	-	-	-	51,081	48,350	99,431
Fund Balances:							
Nonspendable	-	-	-	-	-	50,825	50,825
Restricted	-	2,674,797	-	2,236,261	-	4,917,159	9,828,217
Committed	-	-	-	-	-	539,184	539,184
Assigned	-	-	2,083,735	-	95,386	2,912,221	5,091,342
Unassigned	2,346,846	-	-	-	-	50,000	2,396,846
Total Fund Equity	2,346,846	2,674,797	2,083,735	2,236,261	95,386	8,469,389	17,906,414
Total Liabilities and Fund Equity	\$ 2,346,846	\$ 2,674,797	\$ 2,083,735	\$ 2,236,261	\$ 146,467	\$ 8,517,739	\$ 18,005,845

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

Clinton County, Illinois
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES -
 MODIFIED CASH BASIS**
 November 30, 2018

Total fund balances for Governmental Funds (Exhibit C)	\$ 17,906,414
<p>Total net assets reported for governmental activities in the Statement of Net Position is different because:</p> <p style="margin-left: 40px;">Capital assets used in governmental activities are not financial resources and therefore are not reported in the individual funds. Those assets consist of:</p>	
Land and Improvements, Net of \$80,079 of Accumulated Depreciation	\$ 211,321
Buildings and Improvements, Net of \$3,514,841 of Accumulated Depreciation	6,473,526
Vehicles, Net of \$1,322,223 of Accumulated Depreciation	411,908
Office Furniture and Equipment, Net of \$1,327,900 of Accumulated Depreciation	33,792
Other Equipment, Net of \$3,200,218 of Accumulated Depreciation	1,143,988
Infrastructure, Net of \$17,235,869 of Accumulated Depreciation	<u>3,074,235</u>
Total Capital Assets	<u>11,348,770</u>
Total Net Position of Governmental Activities (Exhibit A)	<u>\$29,255,184</u>

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

Clinton County, Illinois
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 OTHER FINANCING SOURCES (USES) AND CHANGES IN
 FUND BALANCES - MODIFIED CASH BASIS**
 GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:							
Taxes	\$ 1,813,181	\$ -	\$ -	\$ 1,586,081	\$ -	\$ 3,647,962	\$ 7,047,224
Intergovernmental	3,432,988	-	-	22,670	-	-	3,455,658
Fees	-	-	-	-	-	-	-
Interest on Investments	120,840	6,441	12,643	-	-	1,881,580	1,881,580
Charges for Services	554,109	-	-	-	-	7,832	147,756
Grants	-	902,485	-	-	-	64,463	618,572
Fines and Forfeitures	838,394	-	-	-	-	366,395	1,268,880
Sale of Assets	-	-	-	-	-	-	-
Miscellaneous	1,300,464	-	-	1,793	-	-	838,394
Total Revenues Received	8,059,976	908,926	12,643	1,610,544	-	6,498,716	17,090,805
Expenditures Disbursed:							
Current Operating:							
General Government	3,005,649	-	-	-	-	616,491	3,622,140
Public Safety	3,305,834	-	-	-	-	1,229,355	4,535,189
Highways and Street	-	708,527	-	-	-	945,253	1,653,780
Education	75,367	-	-	-	-	163,019	238,386
Public Health	-	-	-	-	-	862,758	862,758
Development	-	-	-	-	-	24,376	24,376
Judiciary and Court Related	1,738,824	-	-	-	-	283,641	2,012,465
Social Services	-	-	-	-	-	105,155	105,155
Employee Benefits	-	-	-	1,109,816	-	930,402	2,040,218
Capital Outlay	116,272	22,467	-	-	-	688,219	826,958
Debt Service:							
Principal Retirement	-	-	-	-	-	340,000	340,000
Interest and Fiscal Charges	-	-	-	-	-	6,631	6,631
Total Expenditures Disbursed	8,231,946	730,994	-	1,109,816	-	6,195,300	16,268,056
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	(171,970)	177,932	12,643	500,728	-	303,416	822,749
Other Financing Sources (Uses):							
Transfers from (to) Other Funds	(432,048)	-	-	-	-	432,048	-
Transfers to Other Governmental Units	(35,289)	-	-	-	-	-	(35,289)
Total Other Financing Sources (Uses)	(467,337)	-	-	-	-	432,048	(35,289)
Net Change in Fund Balances	(639,307)	177,932	12,643	500,728	-	735,464	787,460
Fund Balances, Beginning of Year	2,986,153	2,496,865	2,071,092	1,735,533	95,386	7,733,925	17,118,954
Fund Balances, End of Year	\$ 2,346,846	\$ 2,674,797	\$ 2,083,735	\$ 2,236,261	\$ 95,386	\$ 8,469,389	\$ 17,906,414

Clinton County, Illinois
**RECONCILIATION OF THE COMBINED STATEMENT OF ASSETS, LIABILITIES,
 AND FUND BALANCES TO THE STATEMENT OF NET POSITION -
 MODIFIED CASH BASIS**
 November 30, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 787,460

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay \$826,958 did not exceed depreciation \$850,849 in the current period. (See Note 6) (23,891)

The Debt Service Fund is used to retire bonded debt of the County and pay related debt service expenses (interest and bank fees). Principal payments are recorded as reducing the outstanding liability on the Statement of Net Position. The principal retired during the current year was: 340,000

Change in Net Position of Governmental Activities (Exhibit B) \$1,103,569

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

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES, AND
 NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2018

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,072,987	\$ 3,214	\$ 2,076,201
Other Assets	-		-
Total Assets	\$ 2,072,987	\$ 3,214	\$ 2,076,201
<u>Liabilities:</u>			
Unremitted Fees	\$ 151,927	\$ -	\$ 151,927
Bank Overdrafts	168	-	168
Bonds Held in Trust	128,995	-	128,995
Miscellaneous Collections Payable	56,992	-	56,992
Undistributed Assets	241,213	3,214	244,427
Due to Other Local Governments	1,493,692	-	1,493,692
Total Liabilities	\$ 2,072,987	\$ 3,214	\$ 2,076,201
<u>Net Position:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
Total Net Position	\$ -	\$ -	\$ -

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

Clinton County, Illinois
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION--MODIFIED CASH BASIS
TRUST FUNDS
For the Year Ended November 30, 2018

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	<u>\$ 171,301</u>
Total Additions	<u>171,301</u>
Deductions:	
Inmate Expenditures	<u>170,333</u>
Total Deductions	<u>170,333</u>
Change in Net Position	968
Net Position Held in Trust for Benefits, Beginning of Year	<u>2,246</u>
Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 3,214</u></u>

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

Clinton County, Illinois

NOTES TO FINANCIAL STATEMENTS

Clinton County, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.C, these financial statements are presented on a modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the modified cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. FINANCIAL REPORTING ENTITY

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The accompanying financial statements present all County operations. The criteria for including organizations within the County's reporting entity, as set forth in GASB No. 14, "The Financial Reporting Entity," is financial accountability. 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 developed criteria to determine whether outside organizations should be included in the financial reporting entity. The criteria include, but are not limited to, oversight responsibility, scope of public service, and special financing relationships. The oversight responsibilities include financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Based upon the application of these criteria, the County is not aware of any entity, which would exercise such oversight, which would result in the County being considered a component unit of the entity.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expense of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund. The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois.

County Motor Fuel Tax Fund. The fund accounts for revenue derived from gasoline taxes and interest. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Industrial Park. This fund is used for economic development.

County Coal Rights. The fund derives revenue from the sale of coal rights.

Municipal Retirement. The fund is used to account for the proceeds of revenue sources that are legally restricted to disbursements for contributions to the Illinois Municipal Retirement Fund.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County's trust fund is used to account for cash balances maintained for inmates of the County jail. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Capital Projects Funds

Capital project funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined in item b below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial, or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental, business-like, and component unit activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

ASSETS, LIABILITIES, AND EQUITY

D. CASH AND CASH EQUIVALENTS

For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

E. INVESTMENTS

Investments are carried at cost, which approximates fair value. The County treasurer has the responsibility to make investments in the types provided by the Illinois compiled statutes (55 ILC 5/3-11006).

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CAPITAL ASSETS

General capital assets are capital assets, which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated fixed assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not capitalized. Infrastructure capitalization threshold is \$50,000 for streets and roads.

All capital assets are depreciated, except for land and improvements and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Building Improvements	20-50 Years
Improvements Other Than Buildings	20 Years
Machinery and Equipment	5-10 Years
Vehicles	5-7 Years
Infrastructure	15-50 Years

G. INTERFUND RECEIVABLES/PAYABLES

On the financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as "Internal Balances."

H. SICK LEAVE AND VACATION PAY

County employees earn and accrue sick leave and vacation as follows:

Courthouse and Highway Department Employees;

Vacation -- 2 weeks per year with one or more years of service
1 extra day for each year of service after 5 years of employment to a maximum of 21 days per year

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. SICK LEAVE AND VACATION PAY (CONTINUED)

- Sick Leave -- 1 day per month for each month of employment with maximum accrual of 90 days. Upon termination the employer shall buy all unused sick leave to a maximum of 90 days. Employees may continue to accrue more than 90 days for IMRF purposes only.
- Employees with accrued sick leave in excess of 90 days on May 16, 1994, may continue to accrue sick leave to a maximum of 120 days. These employees shall retain the right to choose between either accruing sick leave on a 50% basis for IMRF purposes or receiving pay for all sick leave in excess of 120 days.

Sheriff Department Employees:

- Vacation -- 2 weeks per year with one or more years of service
-- 1 extra day for each year of service after 5 years of employment to a maximum of 21 days per year at 16 years, 4 additional days to a maximum of 25 days after 20 years.
- Sick Leave -- 1 day per month for each month of employment with maximum accrual of 90 days.
-- Sick leave in excess of 90 days is handled as follows:
50% is applied to additional retirement under IMRF
50 % is either accrued as additional sick leave, or paid on an annual basis

No accrual has been established for unused vacation and sick leave as of November 30, 2018.

I. LOANS RECEIVABLE

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is equally offset by a fund balance reserve in the governmental fund types that indicates that it does not constitute available expendable resources even though it is a component of net current assets.

J. LONG-TERM DEBT

All long-term debt arising from cash basis transaction to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in the government-wide statements.

EQUITY CLASSIFICATION

K. GOVERNMENT-WIDE STATEMENTS

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt--Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net position--Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position--All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. GOVERNMENT-WIDE STATEMENTS (CONTINUED)

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

REVENUES, EXPENDITURE, AND EXPENSES

L. PROGRAM REVENUES

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues. The County has the following program revenues in each activity:

General Government	Licenses and Permits
Public Safety	Fine Revenue, 911 Revenue, and Housing Federal Prisoners
Highways and Street	Commercial Vehicle and Gasoline Excise Tax Shared by the State; Operating Grants Include Motor Fuel Tax Allotments from the State
Public Health	Immunization and other Health Related Fees; Operating Grant from the Department of Human Services
Development	Rental Income and Specific Donations
Judicial and Court Related	State's Attorney Salary Reimbursement, Probation Office Reimbursements and Various Court Fees

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

M. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

In the process of aggregating the financial information of the government-wide Statement of Net Assets and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans--Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund transfers--Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balance, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances--Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Assets.
2. Internal activities--Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. USE OF ESTIMATES

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the County requires management to make estimates and assumptions that effect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

O. BUDGETS AND BUDGETARY ACCOUNTING

The budget for all Governmental Fund Types is prepared on the modified cash basis of accounting, which is the same that is used to maintain the records. The budget was passed on November 19, 2018 and was amended on November 19, 2018.

For each fund, total fund expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year.

P. FUND BALANCES

Financial Policies

The Board of Trustees meets on a monthly basis to manage and review cash financial activities and to insure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's unassigned General Fund balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

The County has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for its governmental funds. Under GASB Statement No. 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Board of Trustees.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the County Board of Trustees or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Board of Trustees is authorized to assign amounts for specific purposes. The Governmental Funds Combined Statement of Assets, Liabilities and Fund Balances provide details of the amounts that have been assigned for specific purposes. The Board of Trustees is also authorized to commit amounts for purposes.

NOTE 2--CASH AND INVESTMENTS

At November 30, 2018, cash and investments consisted of the following:

Petty Cash Funds	\$ 3,951
Checking Accounts and Money Market Accounts	11,460,686
Certificates of Deposit	6,484,533
Trust and Agency Funds including Certificates of Deposit	<u>2,076,201</u>
Total Cash and Investments	<u>\$20,025,371</u>

State statutes (55 ILCS 5/3-11006) authorizes the County to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designed by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, Illinois Funds Money Market Fund and annuities.

Deposits

Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of November 30, 2018, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$20,260,392 (book balance \$20,025,371) were fully insured or collateralized and held by third parties in the name of the County.

Custodial Credit Risk - Investments:

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As of November 30, 2018, the County's investment balances were fully insured or collateralized.

Funds invested in the IPTIP represent the County's prorata share of each investment or deposit, which is held in the name of the fund. Since the fund has the characteristics of a mutual fund, it would not be subject to custodial credit risk as noted above.

NOTE 3--DEFICIT FUND BALANCES

At November 30, 2018, the following funds had a deficit fund balance:

<u>Fund</u>	
Treasurer's Sale of Error	\$ (20,526)
Transportation Safety Highway Hire Back	(479)
Vital Records	(9,579)
Judicial Security	(8,702)

NOTE 4--PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County. Property taxes collected during the fiscal year ended November 30, 2018, represent the 2017 levy that was passed by the Board on November 20, 2017. The 2018 property tax levy, which will be collected in fiscal year 2019, was adopted by the Board on November 19, 2018. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and August 1. The County receives significant distributions of tax receipts approximately one month after it collects the taxes, which is usually July and September.

NOTE 5--CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2018:

	Beginning Balance <u>12-01-17</u>	Additions	Deletions	Ending Balance <u>11-30-18</u>
GOVERNMENTAL ACTIVITIES:				
Capital Assets, Not Being Depreciated:				
Land	\$ 209,266	\$ -	\$ -	\$ 209,266
Construction in Progress	1,238,363	-	1,238,363	-
Total Capital Assets, Not Being Depreciated	<u>1,447,629</u>	<u>-</u>	<u>1,238,363</u>	<u>209,266</u>
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,621,430	1,366,937	-	9,988,367
Office Furniture & Equipment	1,348,942	12,750	-	1,361,692
Transportation Equipment	1,642,204	118,953	27,026	1,734,131
Other Equipment	4,252,976	152,426	61,196	4,344,206
Infrastructure	19,895,849	414,255	-	20,310,104
Total Capital Assets, Being Depreciated	<u>35,843,535</u>	<u>2,065,321</u>	<u>88,222</u>	<u>37,820,634</u>
Less Accumulated Depreciation for:				
Land Improvements	75,973	4,106	-	80,079
Buildings and Improvements	3,317,039	197,803	-	3,514,841
Office Furniture & Equipment	1,301,024	26,876	-	1,327,900
Transportation Equipment	1,192,582	156,666	27,026	1,322,223
Other Equipment	3,068,618	192,796	61,196	3,200,218
Infrastructure	16,963,267	272,602	-	17,235,869
Total Accumulated Depreciation	<u>25,918,503</u>	<u>850,849</u>	<u>88,222</u>	<u>26,681,130</u>
Total Capital Assets, Being Depreciated, Net	<u>9,925,032</u>	<u>1,214,472</u>	<u>-</u>	<u>11,139,504</u>
Governmental Activities Capital Assets, Net	<u>\$11,372,661</u>	<u>\$1,214,472</u>	<u>\$(1,238,363)</u>	<u>\$11,348,770</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 143,622
Public Safety	179,784
Highways and Streets	465,256
Education	3,886
Public Health	5,303
Judicial and Court Related	52,998
Total Depreciation Expense	<u>\$ 850,849</u>

NOTE 6--DEFINED BENEFIT PENSION PLAN

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan description

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

Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members (and all County 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 may adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

At December 31, 2017, the following employees were covered by the benefit terms:

<u>Regular Plan</u>	
Retirees or beneficiaries currently receiving benefits	99
Inactive plan members entitled to but not yet receiving benefits	41
Active plan members	<u>78</u>
Total	218
 <u>SLEP Plan</u>	
Retirees or beneficiaries currently receiving benefits	18
Inactive plan members entitled to but not yet receiving benefits	8
Active plan members	<u>36</u>
Total	62
 <u>ECO Plan</u>	
Retirees or beneficiaries currently receiving benefits	10
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>0</u>
Total	10

NOTE 6--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

As set by statute, regular plan members are required to contribute 4.5% of their annual covered salary, Elected County Official employees are required to contribute 7.5% and Sheriff's Law Enforcement Personnel (SLEP) employees 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended November 30, 2018, the County contributed \$487,178, \$135,851, and \$478,867 to the plan, respectively. The County's annual required member contribution rate for calendar year 2017 was 13.04% and 19.63% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2017, so contribution rate is indeterminable. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The County paid \$476,807, the total required contribution for the current fiscal year.

NOTE 7--NOTES RECEIVABLE--INDUSTRY

DAIRY KING

On August 17, 2010, the County loaned Dairy King \$100,000 for industry development. The terms of the note are as follows:

Original Amount	\$100,000
Date of Note	8-17-10
Maturity Date	9-01-20
Interest Rate	3%
Monthly Installment	\$ 969
Balance Due at 11-30-18	\$ 19,485

This note is reflected in the CDAP Recapture Fund.

AVISTON PROPERTY GROUP, LLC

On December 15, 2003, the County loaned Aviston Property Group, LLC, \$100,000 for industry development. The terms of the note are as follows:

Original Amount	\$100,000
Date of Note	12-15-03
Maturity Date	12-15-23
Interest Rate	3%
Monthly Installment	\$ 555
Balance Due at 11-30-18	\$ 31,340

This note is reflected in the CDAP Recapture Fund.

NOTE 8—LONG-TERM DEBT

SELF INSURANCE BONDS

Clinton County participates in a multi-county self-insurance pool (Illinois Counties Insurance Trust (ICIT)). Per the agreement, each participant has issued general obligation bonds to pay the cost of and create reserves for liability and workers compensation insurance. See Note 15 for additional information.

On July 1, 2009, the County issued \$2,430,000 of General Obligation Self-Insurance Refunding Bonds, Series 2009. At the time these refunding bonds were issued, \$1,220,000 of bonds remained unpaid on the 1999 issue, of which \$1,125,000 became callable on December 15, 2009. In order to pay the interest on the callable bonds and retire the bonds when called, \$1,166,907 was placed in escrow at Hometown National Bank and was invested in U.S. State and Local Government Series Securities. Of the remaining bond proceeds, the County used \$ 1,177,425 for the purpose of refinancing the Premium Reserve Fund of ICIT. These new bonds are payable semiannually on June 15 and December 15, with interest ranging from 3.0% to 3.8%.

The self-insurance bonds were paid off during the fiscal year ended November 30, 2018.

CHANGES IN LONG-TERM DEBT

	Balance December 1, 2017	Proceeds	Payments	Refunding Payment	Balance November 30, 2018	Amount Due Within One Year
2009 Self-Insurance Bonds	\$ 340,000	\$ -	\$340,000	\$ -	\$ -	\$ -
Lease Purchase	-	-	-	-	-	-
	<u>\$ 340,000</u>	<u>\$ -</u>	<u>\$340,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2018	<u>\$624,028,823</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 17,940,829
Less - Outstanding Debt:	<u>-</u>
Legal Debt Margin	<u>\$ 17,940,829</u>

NOTE 9--NOTES PAYABLE

During 1990, the County received a CDAP Grant in the amount of \$400,000, which was utilized to provide assistance in the form of a loan to B & M Manufacturing Company, Inc. to help them establish business in the County's industrial park.

As part of a cooperative agreement, the County applied for the grant and the City of Carlyle administered the grant and extended water and sewer services to the industrial site. Both the County and the City shared the recaptured CDAP funds from the loan. As required by the cooperative agreement, excess costs paid by the City of Carlyle in extending the utility services would be repaid by Clinton County as additional industries locate at the industrial site. At November 30, 2018, the County owes the City of Carlyle \$51,081.

NOTE 10--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2018, the County made the following permanent interfund transfers:

<u>Major Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Major Funds</u>		
General Fund:		
Building Fund		\$475,000
911 Emergency Telephone Service Tax	\$265,000	
Probation Service	19,107	
Accrued Leave Fund		200,000
Oil Revenue Surplus Fund		41,156
<u>Nonmajor Funds</u>		
911 Emergency Telephone Service Tax:		
General Fund		265,000
Probation Service:		
General Fund		19,107
Accrued Leave Fund:		
General Fund	200,000	
Drug Court Fund:		
Probation Drug Testing		3,000
Probation Drug Testing:		
Drug Court Fund	3,000	
Oil Revenue Surplus Fund:		
General Fund	41,156	
Building Fund:		
General	475,000	
	<u>\$1,003,263</u>	<u>\$1,003,263</u>
<u>Transfer to Other Governmental Units</u>		
Oil Revenue Transfer to Townships		<u>\$35,289</u>

NOTE 11--EXPENDITURES OVER BUDGET

During the year ended November 30, 2018, the following funds exceeded their budgeted expenditures:

	<u>Expenditures</u>		<u>Excess over Budget</u>
	<u>Budgeted</u>	<u>Actual</u>	
Special Service Areas	\$ 799,430	\$ 799,826	\$ 396
Oil Revenue Surplus	60,000	111,681	51,681
Probation Electronic Monitoring	5,000	5,414	414
Accumulated Leave Fund	50,000	184,257	134,257
Cooperative Extension Fund	160,000	163,019	3,019
Inmate Commissary Fund	-	322,693	322,693
Circuit Clerk and Sheriff Medical	6,000	9,036	3,036
Worker's Comp Fund	160,000	224,934	64,934
Drug Enforcement Fund	75,000	80,551	5,551
Child Support Fund	22,000	24,937	2,937
Senior Services Fund	105,100	105,155	155
Judicial Security Fund	55,000	64,222	9,222
Probation Drug Testing	8,000	10,888	2,888
Treasurer's Sale of Error Fund	2,650	21,012	18,362

NOTE 12--DEFERRED COMPENSATION PLAN

The County has a Deferred Compensation Plan (Plan) created in accordance with Internal Revenue Code Section 457. The Plan available to all employees permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The Small Business Job Protection Act of 1996 requires that all plan assets and income be placed in trust, custodial account or annuity contract for the exclusive benefit of the participants and their beneficiaries.

The County has met the requirements for the Small Business Job Protection Act of 1996 for its Internal Revenue Code Section 457 Plan, and in accordance with the criteria set forth in the GASB Statement No. 32, "Accounting and Financial Reporting Code Section 457 Deferred Compensation Plans," the County has excluded the plan assets and liabilities from the government-wide financial statements because the County does not have significant administrative involvement in the plan or perform the investment function for the plan. All such amounts are not subject to the claims of the County's general creditors.

NOTE 13--RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. The County purchases commercial insurance from a third party for all risks and thus retains no significant amounts of risk. No settlements have exceeded insurance coverage for the past three years.

NOTE 14--TORT IMMUNITY EXPENDITURES

The County's tort expenditures are expended from the Liability Insurance Fund, Workers Compensation Fund, Debt Service Fund, and Unemployment Insurance Fund.

Activity in the tort funds were as follows for the year:

	Liability Insurance Fund	Workers Compensation Fund	Debt Service Fund	Unemployment Insurance Fund	Total
Beginning Balance	\$60,967	\$228,997	\$358,847	\$129,260	\$778,071
Receipts:					
Real Estate and Mobile Home Taxes	436,865	149,627	13,499	27	600,018
Interest Income and Other	-	-	268	-	268
Disbursements:					
Insurance Assessments	(218,741)	(224,934)	-	(14,823)	(458,498)
Debt Service:					
Principal	-	-	(340,000)	-	(340,000)
Interest	-	-	(6,460)	-	(6,460)
Service Fees	-	-	(171)	-	(171)
Ending Balance	\$279,091	\$153,690	\$25,983	\$114,464	\$573,228

NOTE 15—FUND BALANCE CONSTRAINTS

The constraints on fund balances as listed in aggregate on the Combined Statement of Assets, Liabilities and Fund Balances – Modified Cash Basis are detailed according to balance classification and fund as follows:

	County					Other	Total
	General Fund	Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Industrial Park	Governmental Funds	
Fund Balances:							
Nonspendable:							
Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,825	\$ 50,825
	-	-	-	-	-	50,825	50,825
Restricted:							
General Government	-	-	-	2,236,261	-	1,217,353	3,453,614
Public Safety	-	-	-	-	-	152,625	152,625
Public Health	-	-	-	-	-	299,141	299,141
Court & Court Related	-	-	-	-	-	761,921	761,921
Social Services	-	-	-	-	-	1,031	1,031
Debt Service	-	-	-	-	-	25,983	25,983
Highways & Streets	-	2,674,797	-	-	-	2,453,617	5,128,414
Education	-	-	-	-	-	5,488	5,488
	-	2,674,797	-	2,236,261	-	4,917,159	9,828,217
Committed:							
Capital Improvements	-	-	-	-	-	539,184	539,184
Assigned:							
Court Related	-	-	-	-	-	44,056	44,056
General Government	-	-	2,083,735	-	-	365,941	2,449,676
Public Safety	-	-	-	-	-	1,098,620	1,098,620
Public Health	-	-	-	-	-	912,106	912,106
Economic Development	-	-	-	-	95,386	491,498	586,884
Highway & Streets	-	-	-	-	-	-	-
	-	-	2,083,735	-	95,386	2,912,221	5,091,342
Unassigned	2,396,846	-	-	-	-	-	2,396,846
Total Fund Balances	\$2,396,846	\$2,674,797	\$2,083,735	\$2,236,261	\$ 95,386	\$ 8,419,389	\$17,906,414

NOTE 16--SHORT-TERM DEBT

There was no short-term debt issued or repaid during the audit period.

NOTE 17--CONTINGENCIES

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, with the purpose of which is to ensure compliance with the specific condition of the grant or loan. Any liability or reimbursement that may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

NOTE 18 -- NOTE OF LITIGATION

As of November 30, 2018, the following litigation is pending against Clinton County, its agents and/or employees:

1. Merle Moehle and Melody Moehle v. County of Clinton and Unknown Owners (Clinton County Case No. 14-CF-13). Action to quiet title. Currently set for trial on November 11, 2018.
2. Trista Oettle v. Eva Guthrie and County of Clinton (Clinton County Case No. 14-CF-13) 1983 Civil Rights Voting Action.
3. Illinois Department of Transportation v. Shirley White (Clinton County Case No. 18-ED-1). Action of eminent domain.
4. Jacey Faulkner v. County of Clinton (No case filed yet.) Action for hostile work environment and retaliation.
5. Thomas Smith v. County of Clinton (No case filed yet). Letter received from Smith on September 20, 2018 and referred to IMPG. Allegations of failure to prosecute.
6. Ronald Becker (Workers compensation claim #180103W032). Claims injured knee when working on or near a bridge. The claim is still pending.
7. Kyle Schulte (Workers compensation claim # 171121W008). Claims injured left knee while pursuing suspect.
8. Kyle Schulte (Workers compensation claim # 180710W027). Claims injured both knees, right elbow, and was bitten.
9. Thomas Ellis (Workers compensation claim #170602W022). Claims injury suffered to face/head, both shoulders, and left hip. The claim is still pending.

Liability is denied in all of these cases. Each of them is being defended by Clinton County's liability insurance carrier. Legal counsel has been procured by such carrier to represent the County's interests therein.

NOTE 19 – TAX ABATEMENTS

TAX ABATEMENTS ENTERED INTO BY OTHER GOVERNMENTS

As of November 30, 2018, the County's property tax revenues were reduced through one program that is utilized by cities located in Clinton County: the Illinois Enterprise Zone Program.

- Under the Illinois Enterprise Zone Act, 20 ILCS 655/1, the Illinois Enterprise Zone Program is used to stimulate business and industrial growth and retention in depressed areas and stimulate neighborhood revitalization of depressed areas by means of relaxed government controls and tax incentives. As amended, the Act requires applicants to satisfy various criteria set forth in Section 4 of the Act. The Department of Commerce and Economic Opportunity reviews these applications based on the scoring system set forth in the Act, and then submits its recommendations to the Enterprise Zone Board to review and either approval or denial of such applications.
- The Greater Centralia Area Enterprise Zone was certified by the State of Illinois beginning December 31, 2016 and terminates on December 29, 2031. It is governed by a 15 member board comprised of two members from each government unit and one member at large and is administered by the Economic Development Director for the City of Centralia.
- The Greater Centralia Area Enterprise Zone offers a 10 year 100% tax abatement on the additional property tax created by new construction resulting in job creation. The property tax abatement provisions do not exempt owners of property in the Enterprise Zone from property tax altogether. The program abates property tax on new improvements, but does not abate the tax paid on existing buildings and land.
- The total Assessed Value abated within the County under the Illinois Enterprise Zone Program is \$407,986. The County's tax revenues were reduced during the year ended November 30, 2018 as a result of the programs of other governments by \$3,957.

Clinton County, Illinois

**SUPPLEMENTARY
INFORMATION**

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,652,500	\$ 1,652,500	\$ 1,813,181	\$ 160,681
Intergovernmental Revenues	3,625,000	3,625,000	3,432,988	(192,012)
Interest on Investments	100,000	100,000	120,840	20,840
Charges for Services	1,037,100	1,037,100	554,109	(482,991)
Fines and Forfeitures	890,000	890,000	838,394	(51,606)
Miscellaneous	893,655	893,655	1,300,464	406,809
Total Revenues Received	8,198,255	8,198,255	8,059,976	(138,279)
Expenditures Disbursed:				
General Government	3,221,863	3,221,863	3,013,144	(208,719)
Public Safety	3,503,600	3,503,600	3,414,611	(88,989)
Education	90,000	90,000	75,367	(14,633)
Judiciary and Court Related	1,833,880	1,833,880	1,728,824	(105,056)
Total Expenditures Disbursed	8,649,343	8,649,343	8,231,946	(417,397)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(451,088)	(451,088)	(171,970)	279,118
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	(440,000)	(440,000)	(432,048)	7,952
Transfers to Other Governmental Units	(30,000)	(30,000)	(35,289)	(5,289)
Total Other Financing Sources (Uses)	(470,000)	(470,000)	(467,337)	2,663
Net Change in Fund Balances	(921,088)	(921,088)	(639,307)	281,781
Fund Balances, Beginning of Year	2,986,153	2,986,153	2,986,153	-
Fund Balances, End of Year	\$ 2,065,065	\$ 2,065,065	\$ 2,346,846	\$ 281,781

See accompanying notes to the required supplementary information.

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
 COUNTY MOTOR FUEL TAX FUND
 For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,290,000	\$ 2,290,000	\$ 902,485	\$ (1,387,515)
Interest	10,000	10,000	6,441	(3,559)
Total Revenues Received	<u>2,300,000</u>	<u>2,300,000</u>	<u>908,926</u>	<u>(1,391,074)</u>
Expenditures Disbursed:				
Highways and Street	<u>2,300,000</u>	<u>2,300,000</u>	<u>730,994</u>	<u>(1,569,006)</u>
Total Expenditures Disbursed	<u>2,300,000</u>	<u>2,300,000</u>	<u>730,994</u>	<u>(1,569,006)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	177,932	177,932
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	
Fund Balances, Beginning of Year	<u>2,496,865</u>	<u>2,496,865</u>	<u>2,496,865</u>	-
Fund Balances, End of Year	<u>\$ 2,496,865</u>	<u>\$ 2,496,865</u>	<u>\$ 2,674,797</u>	<u>\$ 177,932</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
 COUNTY COAL RIGHTS FUND
 For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 7,920	\$ 10,000	\$ 12,643	\$ 2,643
Total Revenues Received	<u>7,920</u>	<u>10,000</u>	<u>12,643</u>	<u>2,643</u>
Expenditures Disbursed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	7,920	10,000	12,643	2,643
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	<u>2,071,092</u>	<u>2,071,092</u>	<u>2,071,092</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,079,012</u>	<u>\$ 2,081,092</u>	<u>\$ 2,083,735</u>	<u>\$ 2,643</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
INDUSTRIAL PARK FUND
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
Total Revenues Received	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Disbursed:				
Capital Outlay	125,000	125,000	-	(125,000)
Total Expenditures Disbursed	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>(125,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(125,000)	(125,000)	-	125,000
Fund Balances, Beginning of Year	<u>95,386</u>	<u>95,386</u>	<u>95,386</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (29,614)</u>	<u>\$ (29,614)</u>	<u>\$ 95,386</u>	<u>\$ 125,000</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,381,000	\$ 1,580,000	\$ 1,586,081	\$ 6,081
Corporate Replacement Tax	23,000	24,000	22,670	(1,330)
Misc	-	2,000	1,793	(207)
Total Revenues Received	1,404,000	1,606,000	1,610,544	4,544
Expenditures Disbursed:				
Personal Services	-	1,400,000	1,109,816	(290,184)
Total Expenditures Disbursed	-	1,400,000	1,109,816	(290,184)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	1,404,000	206,000	500,728	294,728
Fund Balances, Beginning of Year	1,735,533	1,735,533	1,735,533	-
Fund Balances, End of Year	\$ 3,139,533	\$ 1,941,533	\$ 2,236,261	\$ 294,728

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2018

Budget and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 19, 2018 and was amended on November 19, 2018.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

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

1. Approximately October 1, the Finance Committee submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to December 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Trustees may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Trustees may amend the budget (in other ways) by the same procedures required of its original adoption.

No major funds exceeded their budget.

Clinton County, Illinois

**COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS**

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 GENERAL FUND
 November 30, 2018

Assets

Cash in Bank	\$ 2,340,996
Due from Other Funds	<u>5,850</u>
 Total Assets	 <u><u>\$ 2,346,846</u></u>

Liabilities and Fund Balances

Liabilities	
Due to Other Funds	\$ -
Other	<u>-</u>
Total Liabilities	<u>-</u>
 Fund Balances	 <u>2,346,846</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 2,346,846</u></u>

Clinton County, Illinois
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -- MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018

Revenues Received (Statement 3)	\$ 8,059,976
Expenditures Disbursed (Statement 4)	<u>8,231,946</u>
Excess (Deficiency) of Revenues over Expenditures	(171,970)
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	(432,048)
Transfers to Other Governmental Units	<u>(35,289)</u>
Net Increase (Decrease) in Fund Balance	(639,307)
Fund Balance, Beginning of Year	<u>2,986,153</u>
Fund Balance, End of Year	<u><u>\$ 2,346,846</u></u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,650,000	\$ 1,653,717	\$ 3,717
Mobile Home Taxes:			
General County	2,500	2,270	(230)
Payments in Lieu of Taxes	165,000	157,194	(7,806)
Total Taxes	<u>1,817,500</u>	<u>1,813,181</u>	<u>(4,319)</u>
State of Illinois:			
Sales Tax	1,825,000	1,957,143	132,143
Income Tax	1,485,000	1,298,464	(186,536)
Corporate Replacement Taxes	150,000	124,348	(25,652)
Gaming Tax	-	53,033	53,033
Reimbursements Received for:			
Public Defender	99,900	100,625	725
State's Attorney Salary	144,700	145,830	1,130
Assistant State's Attorney Salary	15,000	9,408	(5,592)
Probation Officers Salaries and Fringes	165,000	202,721	37,721
Probation Service Fund Reimbursement	49,000	38,466	(10,534)
Election Reimbursements	20,000	19,960	(40)
Civil Defense Reimbursements	20,000	2,190	(17,810)
ROE Reimbursements	15,000	-	(15,000)
Supervisor of Assessments Reimbursements	33,500	34,909	1,409
Total State of Illinois	<u>4,022,100</u>	<u>3,987,097</u>	<u>(35,003)</u>
Fee Offices--Received from:			
County Clerk	300,000	328,685	28,685
Circuit Clerk	215,000	187,463	(27,537)
Circuit Clerk County Fees	35,000	32,725	(2,275)
Zoning Fees	35,000	40,898	5,898
County Sheriff:			
Fees	70,000	75,132	5,132
Proceeds from Sales	20,000	13,800	(6,200)
State's Attorney:			
Criminal and Traffic Fines	200,000	144,711	(55,289)
Fees	15,000	14,980	(20)
Total Fee Offices	<u>890,000</u>	<u>838,394</u>	<u>(51,606)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 50,000	\$ 76,445	\$ 26,445
Interest on Investments	100,000	120,840	20,840
Refunds and Reimbursements	148,655	14,878	(133,777)
Lake Patrol	65,000	65,208	208
Health Insurance Reimbursements	375,000	485,007	110,007
County Housing Prisoners	700,000	658,926	(41,074)
50th Anniversary - Lake	30,000	-	(30,000)
Total Other Revenues	<u>1,468,655</u>	<u>1,421,304</u>	<u>(47,351)</u>
 Total Revenues	 <u>\$ 8,198,255</u>	 <u>\$ 8,059,976</u>	 <u>\$ (138,279)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	\$ 105,000	\$ 118,709	\$ 13,709
Salaries	150,000	145,340	(4,660)
Salary - Public Administrator	900	900	-
Health Insurance	1,500,000	1,421,560	(78,440)
Maintenance - Equipment	150,000	162,266	12,266
Utilities--Courthouse	65,000	63,395	(1,605)
Utilities--Annex I	57,500	52,286	(5,214)
Utilities--Annex II	12,000	14,410	2,410
County Board Travel	20,000	19,840	(160)
SIMPAC Dues	3,200	-	(3,200)
SIMPAC Technical Assistance	10,000	2,000	(8,000)
Economic Development	4,000	-	(4,000)
Publishing and Printing	500	-	(500)
Dues	3,500	1,150	(2,350)
Auditing	35,000	29,110	(5,890)
Telephone	5,000	3,520	(1,480)
Postage	75,000	40,682	(34,318)
Internet Services	25,000	29,702	4,702
County Board Supplies	850	-	(850)
General & Contingent	5,000	28,259	23,259
Negotiations	50,000	40,540	(9,460)
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	200	100	(100)
Ordinance Revisions	2,000	219	(1,781)
Equipment	-	7,495	7,495
Total General and Administrative Expense	<u>2,284,050</u>	<u>2,185,883</u>	<u>(98,167)</u>
ANIMAL CONTROL:			
Salaries	48,000	47,713	(287)
Postage	500	645	145
Total Animal Control Expense	<u>48,500</u>	<u>48,358</u>	<u>(142)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 68,985	\$ (5,015)
Commodities:			
Equipment Maintenance	3,000	-	(3,000)
Office Supplies and Publishing	134,000	104,923	(29,077)
Capital Outlay:			
Equipment	-	-	-
Total County Clerk-Election	<u>211,000</u>	<u>173,908</u>	<u>(37,092)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	281,263	283,578	2,315
Contractual Services:			
Equipment Lease	-	-	-
Maintenance--Contract	14,000	1,000	(13,000)
Maintenance--Equipment	18,500	16,950	(1,550)
Rentals	3,500	2,380	(1,120)
Travel	2,600	2,339	(261)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	514	(86)
Software Support	8,000	7,414	(586)
Security	-	-	-
Commodities:			
Office Supplies	4,000	2,768	(1,232)
Operating Supplies--Equipment	2,000	711	(1,289)
Capital Outlay:			
Equipment	500	-	(500)
Total County Clerk and Recorder Expense	<u>335,163</u>	<u>317,654</u>	<u>(17,509)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	82,373	(17,627)
Total County Clerk and Recorder Other	<u>100,000</u>	<u>82,373</u>	<u>(17,627)</u>

(Continue on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 140,000	\$ 137,429	\$ (2,571)
Contractual Services:			
Maintenance--Equipment	21,000	24,351	3,351
Rental	110	110	-
Travel	750	319	(431)
Publishing and Printing	7,000	6,361	(639)
Dues and Subscriptions	350	230	(120)
Commodities:			
Office Supplies	1,750	1,614	(136)
Capital Outlay:			
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	<u>174,560</u>	<u>170,414</u>	<u>(4,146)</u>
 CIRCUIT CLERK:			
Personal Services:			
Salaries	245,000	241,683	(3,317)
Contractual Services:			
Maintenance--Equipment	3,600	2,284	(1,316)
Travel	1,200	1,335	135
Publishing and Printing	850	1,114	264
Dues and Subscriptions	500	440	(60)
Auditing	2,200	2,300	100
Interpreter	5,000	962	(4,038)
Commodities:			
Office Supplies	7,000	5,242	(1,758)
Convention Expense	1,000	395	(605)
Total Circuit Clerk Expense	<u>266,350</u>	<u>255,755</u>	<u>(10,595)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 44,000	\$ 44,156	\$ 156
Contractual Services:			
Autopsy	18,000	9,720	(8,280)
Deputy Fee	7,500	5,718	(1,782)
Other Professional Services	2,000	1,800	(200)
Toxicology	3,000	3,457	457
X-Rays	2,000	-	(2,000)
Telephone	2,000	2,721	721
Publishing and Printing	250	-	(250)
Dues and Subscriptions	350	350	-
Training	750	450	(300)
Postage	750	764	14
Commodities:			
Office Supplies	2,500	2,796	296
Gasoline and Oil	1,750	1,560	(190)
Other Expense:			
Convention	1,700	419	(1,281)
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	1,250	-	(1,250)
Total County Coroner Expense	<u>88,000</u>	<u>73,911</u>	<u>(14,089)</u>
ZONING:			
Personal Services:			
Salaries	90,000	89,566	(434)
Contractual Services:			
Equipment Lease	3,350	3,089	(261)
Travel	2,000	1,774	(226)
Publishing and Printing	1,400	3,170	1,770
Training	900	309	(591)
Board of Appeals Per Diem	4,200	4,207	7
Commodities:			
Office Supplies	2,800	5,103	2,303
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	<u>109,250</u>	<u>107,218</u>	<u>(2,032)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND

For the Year Ended November 30, 2018

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 89,500	\$ 74,887	\$ (14,613)
Contractual Services:			
Telephone	500	480	(20)
Travel	-	-	-
Commodities:			
Office Supplies	-	-	-
Total Superintendent of Education Expense	<u>90,000</u>	<u>75,367</u>	<u>(14,633)</u>
STATE'S ATTORNEY:			
Personal Services:			
Salaries	438,500	429,458	(9,042)
Contractual Services:			
Maintenance--Equipment	5,000	4,150	(850)
Travel	2,000	2,617	617
Publishing and Printing	950	771	(179)
Legal Services	15,000	15,000	-
Dues and Subscriptions	3,200	3,664	464
Expert and Special Witness Fee	5,000	150	(4,850)
Training/Seminars	1,500	550	(950)
Medical	-	-	-
Commodities:			
Office Supplies	5,650	5,155	(495)
Court Transcripts	4,800	1,792	(3,008)
Office Books	2,000	2,836	836
Other Expense:			
Special Investigator	2,500	-	(2,500)
Foreign Witness Fees	1,500	37	(1,463)
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total State's Attorney Expense	<u>489,100</u>	<u>466,180</u>	<u>(22,920)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 16,000	\$ 13,000	\$ (3,000)
Contractual Services:			
Maintenance--Vehicles	4,000	2,933	(1,067)
Maintenance--Equipment	3,000	164	(2,836)
Telephone	3,000	3,086	86
Utilities	5,500	5,413	(87)
Travel	1,000	268	(732)
Postage	100	-	(100)
Publishing and Printing	350	-	(350)
Dues and Subscriptions	750	50	(700)
Training	1,250	45	(1,205)
Local Emergency Planning Committee	150	175	25
Commodities:			
Office Supplies	3,000	808	(2,192)
Gasoline--Oil	1,500	649	(851)
Operating Supplies	2,000	925	(1,075)
Uniforms and Clothing	500	-	(500)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	2,500	2,665	165
Total Civil Defense Expense	<u>46,600</u>	<u>30,181</u>	<u>(16,419)</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	253,500	248,181	(5,319)
Contractual Services:			
Equipment Lease	53,000	52,104	(896)
Maintenance Contract	9,400	5,877	(3,523)
Travel	4,600	2,782	(1,818)
Publishing and Printing	14,000	10,415	(3,585)
Dues and Subscriptions	720	660	(60)
Training	5,000	2,920	(2,080)
Commodities:			
Office Supplies	6,700	4,722	(1,978)
Capital Outlay:			
Equipment	2,500	-	(2,500)
Total Supervisor of Assessments Expense	<u>349,420</u>	<u>327,661</u>	<u>(21,759)</u>

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018
 (Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,863,000	\$ 2,800,210	\$ (62,790)
Medical	81,400	71,782	(9,618)
Contractual Services:			
Telephone	15,000	15,442	442
Maintenance--Vehicles	105,000	97,700	(7,300)
Maintenance--Equipment	5,000	2,918	(2,082)
Maintenance--Water Patrol	7,000	75	(6,925)
Computer Service	2,500	3,621	1,121
Travel	2,500	626	(1,874)
Publishing and Printing	2,000	160	(1,840)
Other Professional Services	6,000	6,588	588
Outside Contracts	47,000	51,616	4,616
Dues and Subscriptions	1,500	1,272	(228)
Training	9,000	9,689	689
Food--Prisoners' Meals	110,000	117,105	7,105
Postage	1,600	1,391	(209)
Commodities:			
Refunds - Serving Warrants	-	108	108
Office Supplies	6,000	5,079	(921)
Operating Supplies--Equipment	15,600	14,858	(742)
Uniforms and Clothing	30,000	24,316	(5,684)
Prisoner Maintenance	15,000	6,170	(8,830)
Other Expenses			
College Incentive	25,000	26,750	1,750
County Addressing	-	-	-
Capital Outlay:			
Vehicles	105,000	108,777	3,777
Total Sheriff's Office Expense	<u>3,455,100</u>	<u>3,366,253</u>	<u>(88,847)</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	166,000	164,669	(1,331)
Contractual Services:			
Public Defender Contracts	50,000	48,860	(1,140)
Commodities:			
Office Supplies	1,000	1,087	87
Total Public Defender Expense	<u>217,000</u>	<u>214,616</u>	<u>(2,384)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2018
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 250,000	\$ 248,061	\$ (1,939)
Part-time Help		-	-
Contractual Services:			
Maintenance--Equipment	3,300	1,938	(1,362)
Travel	2,500	1,971	(529)
Publishing and Printing	200	238	38
Dues and Subscriptions	400	368	(32)
Juvenile Detention	40,000	10,466	(29,534)
Commodities:			
Office Supplies	3,300	2,926	(374)
Capital Outlay:			
Equipment	1,000	-	(1,000)
Total Probation Office Expense	300,700	265,968	(34,732)
BOARD OF REVIEW:			
Personal Services:			
Salaries	40,000	39,909	(91)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	114	(886)
Publishing and Printing	2,200	1,499	(701)
Training	3,500	-	(3,500)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	500	419	(81)
Total Board of Review Expense	47,800	42,016	(5,784)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	200	301	101
Professional Services	20,000	18,892	(1,108)
Commodities:			
Office Supplies	800	379	(421)
Transcripts	900	1,694	794
Books and Publications	3,000	585	(2,415)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
County Share Judge Office Expense	2,100	1,342	(758)
Circuit Court Juror's Fees	6,000	3,575	(2,425)
County Share Judge's Salary	1,750	1,462	(288)
Total Court Expense	36,750	28,230	(8,520)
Total General Fund Disbursements	\$ 8,649,343	\$ 8,231,946	\$ (417,397)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other Financing Sources (Uses) of Funds:			
Transfer from (to) 911 Emergency Telephone Service Tax Fund	\$ 265,000	\$ 265,000	\$ -
Transfer from (to) Building Fund	(475,000)	(475,000)	-
Transfer from (to) Probation Service	20,000	19,108	(892)
Oil Revenue Transfer to Townships	(30,000)	(35,289)	(5,289)
Transfer to Oil Revenue Surplus Fund	(20,000)	(41,156)	(21,156)
Transfer from (to) Accrued Leave Fund	(200,000)	(200,000)	-
Total Other Financing Sources (Uses) of Funds	<u>\$ (440,000)</u>	<u>\$ (467,337)</u>	<u>\$ (27,337)</u>

Clinton County, Illinois
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2018**

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>			
Cash and Equivalents	\$ 8,440,931	\$ 25,983	\$ 8,466,914
Notes Receivable - Industry	50,825	-	50,825
Total Assets	\$ 8,491,756	\$ 25,983	\$ 8,517,739
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ 39,286	\$ -	\$ 39,286
Due to Other Funds	5,850	-	5,850
Other	3,214	-	3,214
Fund Balances:			
Unreserved	8,443,406	25,983	8,469,389
Total Liabilities and Fund Balances	\$ 8,491,756	\$ 25,983	\$ 8,517,739

Clinton County, Illinois
COMBINING STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2018

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 3,634,463	\$ 13,499	\$ 3,647,962
Fees	1,881,580	-	1,881,580
Interest	7,564	268	7,832
Charges for Services	64,463	-	64,463
Grants	366,395	-	366,395
Miscellaneous	530,484	-	530,484
Total Revenue Received	6,484,949	13,767	6,498,716
Expenditures Disbursed:			
General Government	616,491	-	616,491
Highways and Streets	945,253	-	945,253
Public Health	862,758	-	862,758
Public Safety	1,229,355	-	1,229,355
Development	24,376	-	24,376
Education	163,019	-	163,019
Debt Service	-	346,631	346,631
Judiciary and Court Related	283,641	-	283,641
Social Services	105,155	-	105,155
Employee Benefits	930,402	-	930,402
Capital Outlay	688,219	-	688,219
Total Expenditures Disbursed	5,848,669	346,631	6,195,300
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	636,280	(332,864)	303,416
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	432,048	-	432,048
Total other Financing Sources (Uses)	432,048	-	432,048
Net Change in Fund Balance	1,068,328	(332,864)	735,464
Fund Balance, Beginning of Year	7,375,078	358,847	7,733,925
Prior Period Adjustment	-	-	-
Fund Balance, End of Year	\$ 8,443,406	\$ 25,983	\$ 8,469,389

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
 November 30, 2018

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Special Service Areas	Inmate Commissary Fund	Transportation			Oil Revenue Surplus
								Safety Highway Hire-Back	Vital Records Fund	CIRT Equipment	
Cash in Bank	\$ 101,968	\$ 284,321	\$ 656,808	\$ 53,988	\$ 1,356,532	\$ 120,713	\$ 182,471	\$ -	\$ -	\$ 5,603	\$ 77,804
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 101,968	\$ 284,321	\$ 656,808	\$ 53,988	\$ 1,356,532	\$ 120,713	\$ 182,471	\$ -	\$ -	\$ 5,603	\$ 77,804
Liabilities and Fund Balances											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479	\$ 9,579	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3,214	-	-	-	-
Fund Balances	101,968	284,321	656,808	53,988	1,356,532	120,713	179,257	(479)	(9,579)	5,603	77,804
Total Liabilities and Fund Balances	\$ 101,968	\$ 284,321	\$ 656,808	\$ 53,988	\$ 1,356,532	\$ 120,713	\$ 182,471	\$ -	\$ -	\$ 5,603	\$ 77,804

(Continued on Next Page)

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
 November 30, 2018

	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	R.E.A. Economic Development	Probation Electronic Monitoring	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation	Cooperative Extension	Unemployment Insurance	Wellness Committee
Cash in Bank	\$ 7,925	\$ 53,124	\$ 912,106	\$ 299,141	\$ 141,493	\$ 2,071	\$ 334	\$ 53,296	\$ 70,491	\$ 63,361	\$ 102,972	\$ 5,488	114,464	\$ 1,892
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 7,925	\$ 53,124	\$ 912,106	\$ 299,141	\$ 141,493	\$ 2,071	\$ 334	\$ 53,296	\$ 70,491	\$ 63,361	\$ 102,972	\$ 5,488	\$ 114,464	\$ 1,892
Liabilities and Fund Balances														
Liabilities:														
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	7,925	53,124	912,106	299,141	141,493	2,071	334	53,296	70,491	63,361	102,972	5,488	114,464	1,892
Total Liabilities & Fund Balances	\$ 7,925	\$ 53,124	\$ 912,106	\$ 299,141	\$ 141,493	\$ 2,071	\$ 334	\$ 53,296	\$ 70,491	\$ 63,361	\$ 102,972	\$ 5,488	\$ 114,464	\$ 1,892

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Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS
 November 30, 2018
 (Continued)

	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	Circuit Clerk Sheriff Medical	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sales Automation	Building Lease (Jail)	Workers Compensation	Senior Service Fund	Accumulated Leave	Probation Operation	Civil Defense Grant Fund	Building Fund
Cash in Bank	\$ 3,795	\$ 4,905	\$ 659,653	\$ 7,016	\$ 1,976	\$ 632,832	\$ 18,116	\$ 51,758	\$ 29	\$ 153,690	\$ 1,031	\$ 43,738	\$ 59,320	\$ 19,317	\$ 539,184
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,795	\$ 4,905	\$ 659,653	\$ 7,016	\$ 1,976	\$ 632,832	\$ 18,116	\$ 51,758	\$ 29	\$ 153,690	\$ 1,031	\$ 43,738	\$ 59,320	\$ 19,317	\$ 539,184
Liabilities and Fund Balances															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	3,795	4,905	659,653	6,644	1,976	632,832	17,563	51,758	29	153,690	1,031	43,738	59,320	19,317	539,184
Total Liabilities and Fund Balances	\$ 3,795	\$ 4,905	\$ 659,653	\$ 7,016	\$ 1,976	\$ 632,832	\$ 18,116	\$ 51,758	\$ 29	\$ 153,690	\$ 1,031	\$ 43,738	\$ 59,320	\$ 19,317	\$ 539,184

(Continued on Next Page)

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS
 November 30, 2018
 (Continued)

	Drug Enforcement	Child Support	Coroner Collection Fees	CDAP Recapture	States Attorney Automation	Document Storage	Hotel/Motel Tax	Judicial Security	Probation Service	D.A.R.E.	Domestic Violence	Electronic Citation Fee	Drug Court
Cash in Bank	\$ 190,654	\$ 64,045	\$ 31,912	\$ 335,157	\$ 11,846	\$ 193,412	\$ 19,773	\$ -	\$ 147,579	\$ 7,173	\$ 710	\$ 34,174	\$ 13,078
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	50,825	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 190,654	\$ 64,045	\$ 31,912	\$ 385,982	\$ 11,846	\$ 193,412	\$ 19,773	\$ -	\$ 147,579	\$ 7,173	\$ 710	\$ 34,174	\$ 13,078
Liabilities and Fund Balances													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,702	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	190,654	64,045	31,912	381,057	11,846	193,412	19,773	(8,702)	147,579	7,173	710	34,174	13,078
Total Liabilities and Fund Balances	\$ 190,654	\$ 64,045	\$ 31,912	\$ 385,982	\$ 11,846	\$ 193,412	\$ 19,773	\$ -	\$ 147,579	\$ 7,173	\$ 710	\$ 34,174	\$ 13,078

(Continued on Next Page.)

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
 November 30, 2018
 (Continued)

	Vest Fund	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Mapping	GIS Mapping	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance	UCC Fees	Liability Insurance	Marriage & Civil Union	Total Nonmajor Governmental Funds - Special Revenue Funds
Cash in Bank	\$ 8,768	\$ 2,741	\$ 3,268	\$ 162,214	\$ 7,443	\$ 14,609	\$ -	\$ 42,080	\$ 3,781	\$ 279,091	\$ 2,697	\$ 8,440,931
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	50,825
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 8,768	\$ 2,741	\$ 3,268	\$ 162,214	\$ 7,443	\$ 14,609	\$ -	\$ 42,080	\$ 3,781	\$ 279,091	\$ 2,697	\$ 8,491,756
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,526	\$ -	\$ -	\$ -	\$ -	\$ 39,286
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	-	-	-	-	3,214
Fund Balances	8,768	2,741	3,268	162,214	7,443	14,609	(20,526)	42,080	3,781	279,091	2,697	8,443,406
Total Liabilities and Fund Balances	\$ 8,768	\$ 2,741	\$ 3,268	\$ 162,214	\$ 7,443	\$ 14,609	\$ -	\$ 42,080	\$ 3,781	\$ 279,091	\$ 2,697	\$ 8,491,756

Clinton County, Illinois
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended November 30, 2018

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	\$ 945,492	\$ 2,688,971	\$ 3,634,463
Intergovernmental Revenue	-	-	-
Fees	549,019	1,332,561	1,881,580
Interest	-	7,564	7,564
Charges for Service	-	64,463	64,463
Grants	-	366,395	366,395
Sale of Assets	-	-	-
Miscellaneous	-	530,484	530,484
Total Revenues Received	<u>1,494,511</u>	<u>4,990,438</u>	<u>6,484,949</u>
Expenditures Paid:			
General Government	-	616,491	616,491
Highways and Streets	945,253	-	945,253
Public Health	-	862,758	862,758
Public Safety	-	1,229,355	1,229,355
Development	-	24,376	24,376
Education	-	163,019	163,019
Judiciary and Court Related	-	283,641	283,641
Social Services	-	105,155	105,155
Employee Benefits	-	930,402	930,402
Debt Service	-	-	-
Capital Outlay	537,067	151,152	688,219
Total Expenditures Paid	<u>1,482,320</u>	<u>4,366,349</u>	<u>5,848,669</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	12,191	624,089	636,280
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	-	432,048	432,048
Net Change in Fund Balances	12,191	1,056,137	1,068,328
Fund Balances, Beginning of Year	2,441,426	4,933,652	7,375,078
Prior Period Adjustment	-	-	-
Fund Balances, End of Year	<u>\$ 2,453,617</u>	<u>\$ 5,989,789</u>	<u>\$ 8,443,406</u>

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - HIGHWAY DEPARTMENT FUNDS
 November 30, 2018

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Total Nonmajor Governmental Funds-Highway Department Funds
Revenues Received:						
Property Tax	\$ 466,153	\$ 111,706	\$ 100,328	\$ -	\$ 265,892	\$ 944,079
Mobile Home Tax	841	-	152	-	420	1,413
Reimbursement from Cities, Villages, Townships and Others	457,972	-	4,981	10,707	75,359	549,019
Interest Income	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Total Revenues Received	924,966	111,706	105,461	10,707	341,671	1,494,511
Expenditures Paid:						
Personal Services	731,813	-	-	-	-	731,813
Construction Labor, Materials and Other	62,197	-	-	5,739	7,389	75,325
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	83,440	300	4,499	-	-	88,239
Engineering Services on Road and Bridge Construction and Repairs	49,876	-	-	-	-	49,876
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	145,279	64,975	-	326,813	537,067
Total Expenditures Paid	927,326	145,579	69,474	5,739	334,202	1,482,320
Excess (Deficiency) of Revenues Received over Expenditures Paid	(2,360)	(33,873)	35,987	4,968	7,469	12,191
Transfer In (Out)	-	-	-	-	-	-
Net Changes in Fund Balance	(2,360)	(33,873)	35,987	4,968	7,469	12,191
Fund Balances, Beginning of Year	104,328	318,194	620,821	49,020	1,349,063	2,441,426
Fund Balances, End of Year	\$ 101,968	\$ 284,321	\$ 656,808	\$ 53,988	\$ 1,356,532	\$ 2,453,617

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2018

	Oil Revenue Surplus	Special Service Areas	Transportation				Vital Records	CIKT Equipment	Victim Impact Fund	Animal Control	County Health Dept.	R.I.E.A.			Probation Operation	Wellness Committee
			Inmate Commissary	Safety Highway	Hire Back	Receivables						Economic Development	Electronic Monitoring	Accumulated Leave		
Revenues Received:																
Property Taxes	\$ -	\$ 799,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,106	\$ 330,567	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	718	-	-	-	-	-	-	-	221	400	-	-	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	64,463	-	-	-	-	-	-	-
Fees	-	-	-	-	-	14,133	-	325	-	203,805	-	-	10,043	-	9,428	-
Interest Income	302	501	-	-	-	-	-	-	-	-	-	551	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	323,496	-	-	-	-	-	-
Miscellaneous	110,000	-	261,166	-	-	-	-	-	37	25,726	-	26,176	-	-	-	-
Total Revenues Received	110,302	801,205	261,166	-	14,133	-	325	325	64,500	726,354	330,567	26,727	10,043	-	9,428	-
Expenditures Paid:																
Personal Services	-	-	-	-	-	-	-	-	31,090	475,921	-	-	-	-	-	-
Contractual Services	111,352	799,672	-	-	-	-	-	-	24,337	6,791	281,171	11,543	-	184,257	-	-
Commodities	-	-	1,175	-	-	-	-	-	-	43,268	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	68,702	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	329	152	321,518	-	20,452	-	88	88	933	55,607	-	1,261	5,414	-	-	-
Total Expenditures Paid	111,681	799,824	322,693	-	20,452	-	88	88	56,360	581,587	281,171	81,506	5,414	184,257	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,379)	1,381	(61,527)	-	(6,319)	-	237	237	8,140	144,767	49,796	(54,779)	4,629	(184,257)	9,428	-
Other Financing Sources (Uses):																
Transfers from (to) Other Funds	41,156	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-
Fund Balances, Beginning of Year	38,027	119,332	240,784	(479)	(3,260)	5,603	7,688	44,984	767,339	249,345	196,272	(2,558)	27,995	49,892	1,892	-
Fund Balances, End of Year	\$ 77,804	\$ 120,713	\$ 179,257	\$ (479)	\$ (9,579)	\$ 5,603	\$ 7,925	\$ 53,124	\$ 912,106	\$ 299,141	\$ 141,493	\$ 2,071	\$ 43,738	\$ 59,320	\$ 1,892	\$ -

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2018
 (Continued)

	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation	Cooperative Extension	Unemploy- ment Insurance	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	Circuit Clerk Sheriff Medical	Electronic Citation Fee	Drug Court	States Attorney Automation	Building Fund	
Revenues Received:																	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,377	\$ -	\$ -	\$ -	\$ 525,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	239	27	-	-	777	-	-	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	-	19,012	75,709	-	-	-	426	-	-	-	-	-	-	-	-	40,000
Interest Income	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	1,295	2,717	-	4,980	2,740	7,893	-	-	-
Miscellaneous	-	8,125	-	-	29,770	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues Received	-	8,125	19,012	75,709	29,770	165,616	27	426	1,295	529,330	13	4,980	2,740	7,893	1,878	-	40,000
Expenditures Paid:																	
Personal Services	-	-	18,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	6,078	-	79,093	14,975	163,019	14,823	-	-	497,352	-	-	-	-	-	-	-
Commodities	-	-	-	153	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,377
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,548	1,543	-	-	-	460	-	180	9,036	-	1,993	-	-	42,076
Total Expenditures Paid	-	6,078	18,876	80,794	16,518	163,019	14,823	-	460	497,352	180	9,036	-	1,993	-	-	94,453
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	2,047	(36)	(5,085)	(3,252)	2,597	(14,796)	426	835	31,978	(167)	(4,056)	2,740	5,900	1,878	-	(54,453)
Other Financing Sources (Uses):																	
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,000)	-	-	475,000
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	334	51,249	70,355	68,446	89,720	2,891	129,260	3,369	4,070	627,675	6,811	6,032	31,334	10,178	9,968	-	118,637
Fund Balance, End of Year	\$ 334	\$ 53,296	\$ 70,491	\$ 63,361	\$ 102,972	\$ 5,488	\$ 114,464	\$ 3,795	\$ 4,905	\$ 659,653	\$ 6,644	\$ 1,976	\$ 34,174	\$ 13,078	\$ 11,846	-	\$ 539,184

(Continued on Next Page)

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2018
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Arrear	Tax Sale Automation	Building Lease (Fall)	Workers Compensation	Drug Enforcement	Child Support	Conner Collection Fees	CDAP Recap- ture	Document Storage	Huebl/ Muel Tax	Senior Service Fund	Vest Fund	Civil Defense Grant Fund
Revenues Received:														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 149,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,155	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	37	-	-	-	-	-	-	69	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	589,545	-	-	-	-	98,864	-	-	-	39,013	8,698	-	-	-
Interest Income	2,345	3	-	-	-	1,210	-	-	1,794	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	42,899
Miscellaneous	-	1,678	6,133	-	-	-	18,302	9,027	-	-	-	-	-	-
Total Revenues Received	591,890	1,681	6,133	-	149,628	100,074	18,302	9,027	1,794	39,013	8,698	105,224	-	42,899
Expenditures Paid:														
Personal Services	283	-	-	-	-	-	24,937	-	-	-	-	-	-	-
Contractual Services	51,717	-	-	-	224,934	-	-	-	-	-	11,572	105,155	-	-
Commodities	15,866	984	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	30,073	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	18,164	3,285	5,304	-	-	50,478	-	2,499	-	1,180	-	-	-	6,834
Total Expenditures Paid	86,030	4,269	5,304	-	224,934	80,551	24,937	2,499	-	1,180	11,572	105,155	-	6,834
Excess (Deficiency) of Revenues Received over Expenditures Paid	505,860	(2,588)	829	-	(75,306)	19,523	(6,635)	6,528	1,794	37,833	(2,874)	69	-	36,065
Other Financing Sources (Uses): Transfers from (to) Other Funds	(265,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	391,972	20,151	50,929	29	228,986	171,131	70,680	25,384	379,263	155,579	22,647	962	8,768	(16,748)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, End of Year	\$ 632,832	\$ 17,563	\$ 51,758	\$ 29	\$ 153,680	\$ 190,654	\$ 64,045	\$ 31,912	\$ 381,057	\$ 193,412	\$ 19,773	\$ 1,031	\$ 8,768	\$ 19,317

(Continued on Next Page)

Citrus County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2018
 (Continued)

	Judicial Security	Probation Service	D.A.R.E.	Domestic Violence	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Marriage	GIS Mapping	Treasurer's Sale of Easement	Circuit Court Clerk Operations & Maintenance	UCC Fees	Liability Insurance Fund	Marriage & Civil Union Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues Received:															
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,686,361
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,610
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	46,037	75,363	-	-	8,341	-	-	5,621	84,350	1,870	-	-	-	-	64,463
Interest Income	-	-	36	-	-	1	806	-	-	-	-	-	-	2	1,332,561
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,564
Miscellaneous	-	-	1,330	-	-	1,083	6,120	-	180	-	5,586	-	-	420	366,395
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	590,504
Total Revenues Received	46,037	75,363	36	1,330	8,341	1,084	6,926	5,621	84,630	1,870	5,586	-	436,865	422	4,998,438
Expenditures Paid:															
Personal Services	63,038	38,464	-	-	-	-	-	-	73,304	-	-	-	-	-	725,913
Contractual Services	-	1,990	-	-	-	-	-	-	4,725	-	-	-	218,741	-	2,013,297
Commodities	-	11,946	-	-	-	-	-	-	6,978	-	-	-	-	-	80,570
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,152
IT&M Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,184	5,046	-	1,285	10,888	2,165	-	-	1,986	21,012	1,263	-	-	454	595,617
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures Paid	64,222	57,446	-	1,285	10,888	2,165	-	-	86,993	21,012	1,263	-	218,741	454	4,366,349
Excess (Deficiency) of Revenues Received over Expenditures Paid	(18,185)	17,917	36	45	(2,547)	(1,081)	6,926	5,621	(2,363)	(19,142)	4,323	-	218,124	(32)	624,089
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	(19,108)	-	-	3,000	-	-	-	-	-	-	-	-	-	412,048
Fund Balance, Beginning of Year	9,483	148,770	7,137	665	2,288	4,349	155,288	1,022	16,972	(1,364)	37,757	3,781	60,967	2,729	4,933,652
Fund Balance, End of Year	\$ (8,702)	\$ 147,579	\$ 7,173	\$ 710	\$ 2,741	\$ 3,268	\$ 162,214	\$ 7,443	\$ 14,609	\$ (20,526)	\$ 42,480	\$ 3,781	\$ 279,091	\$ 2,697	\$ 5,989,789

Clinton County, Illinois

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

November 30, 2018

	<u>Self Insurance Bond</u>
<u>Assets</u>	
Cash	\$ 25,983
Total Assets	<u>\$ 25,983</u>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	<u>25,983</u>
Total Liabilities and Fund Balances	<u>\$ 25,983</u>

Clinton County, Illinois
 COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 For the Year Ended November 30, 2018

	<u>Self Insurance Bond</u>
Revenues Received:	
Property Taxes	\$ 12,972
Mobile Home Taxes	527
Interest Income	268
Total Revenues Received	<u>13,767</u>
Expenditures Paid:	
Debt Service	<u>346,631</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(332,864)
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid	(332,864)
Fund Balance, Beginning of Year	<u>358,847</u>
Fund Balance, End of Year	<u><u>\$ 25,983</u></u>

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2018

	Agency Funds			Trust Funds	Total
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	
<u>ASSETS</u>					
Cash and Equivalents	\$ 337,914	\$ 1,493,860	\$ 241,213	\$ 3,214	\$ 2,076,201
Total Assets	\$ 337,914	\$ 1,493,860	\$ 241,213	\$ 3,214	\$ 2,076,201
<u>LIABILITIES AND FUND BALANCES</u>					
Unremitted Fees	\$ 151,927	\$ -	\$ -	\$ -	\$ 151,927
Bank Overdrafts	-	168	-	-	168
Bonds Held in Trust	128,995	-	-	-	128,995
Miscellaneous Collections Payable	56,992	-	-	-	56,992
Due to Other Taxing Bodies	-	1,493,692	-	-	1,493,692
Funds Available for Distribution	-	-	241,213	3,214	244,427
Total Liabilities	337,914	1,493,860	241,213	3,214	2,076,201
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 337,914	\$ 1,493,860	\$ 241,213	\$ 3,214	\$ 2,076,201

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2018

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash and Equivalents	\$ 103,923	\$ 233,991	\$ 337,914
Total Assets	<u>\$ 103,923</u>	<u>\$ 233,991</u>	<u>\$ 337,914</u>
 <u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 103,923	\$ 48,004	\$ 151,927
Bonds Held in Trust	-	128,995	128,995
Miscellaneous Collections Payable	-	56,992	56,992
Total Liabilities	103,923	233,991	337,914
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 103,923</u>	<u>\$ 233,991</u>	<u>\$ 337,914</u>

Clinton County, Illinois
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS**
AGENCY FUNDS
FEE OFFICES
For the Year Ended November 30, 2018

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 553,902	\$ 702,783	\$ 1,256,685
Tax Redemption Fund	458,716	-	458,716
Restitution	-	99,994	99,994
Fees of Others	-	411,030	411,030
Cash Bonds	-	65,005	65,005
Miscellaneous	9	34,164	34,173
Total Revenues Received	1,012,627	1,312,976	2,325,603
Expenditures Paid:			
Fees Remitted to County Offices	551,946	705,905	1,257,851
Tax Redemption Fund	428,191	-	428,191
Fees of Others	327	424,361	424,688
Cash Bonds	-	122,080	122,080
Restitution	-	105,497	105,497
Miscellaneous	-	24,290	24,290
Total Expenditures Paid	980,464	1,382,133	2,362,597
Excess (Deficiency) of Revenues Received Over Expenditures Paid	32,163	(69,157)	(36,994)
Funds Available for Distribution, Beginning of Year	71,760	303,148	374,908
Funds Available for Distribution, End of Year	\$ 103,923	\$ 233,991	\$ 337,914

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 AGENCY FUNDS
 COUNTY COLLECTOR
 November 30, 2018

	2016		2017		2018		2017		2018		Totals	
	Tax Levy Account	Tax Levy Account	Tax Levy Account	Tax Levy Account	Mobile Home Tax Account	Mobile Home Tax Account	Mobile Home Tax Account	Mobile Home Tax Account	Real Estate Back Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Totals
ASSETS												
Cash and Equivalents	\$ -	\$ 1,420,223	\$ 67,989	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 1,493,860
Total Assets	\$ -	\$ 1,420,223	\$ 67,989	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 1,493,860
LIABILITIES AND FUND BALANCES												
Due to Other Taxing Bodies	\$ -	\$ 1,420,223	\$ 67,989	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 5,648	\$ -	\$ (168)	\$ 1,493,692
Bank Overdrafts	-	-	-	-	-	-	-	-	-	-	168	168
Fund Balances	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 1,420,223	\$ 67,989	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 5,648	\$ -	\$ -	\$ 1,493,860

Clinton County, Illinois
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND
 CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION
 TO OTHER TAXING BODIES - MODIFIED CASH BASIS**
 AGENCY FUNDS
 COUNTY COLLECTOR
 For the Year Ended November 30, 2018

	2016	2017	2018	2017	2018	2017	2018	Totals
	Tax Levy Account	Tax Levy Account	Mobile Home Tax Account	Mobile Home Tax Account	Mobile Home Tax Account	Real Estate Back Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account
Revenues Received:								
Property Taxes Including Interest and Penalties	\$ 1,704,142	\$ 50,283,802	\$ 68,864	\$ 964	\$ -	\$ -	\$ -	\$ 52,057,772
Expenditures Paid:								
Distribution of Taxes and Interest to Taxing Bodies	3,425,590	48,863,579	875	75,769	-	-	-	52,365,813
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,721,448)	1,420,223	67,989	(74,805)	-	-	-	(308,041)
Funds Available for Distribution, Beginning of Year	1,721,448	-	-	74,805	5,648	(168)		1,801,733
Funds Available for Distribution, End of Year	\$ -	\$ 1,420,223	\$ 67,989	\$ -	\$ 5,648	\$ (168)	\$ -	\$ 1,493,692

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 OTHER AGENCY FUNDS
 November 30, 2018

	<u>Rental Housing Support</u>	<u>Unknown Heirs Fund</u>	<u>State Condemnation Suit Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Fund</u>	<u>Court Case Funds</u>	<u>Totals</u>
<u>Assets</u>							
Cash in Bank	\$ (526)	\$ 3,836	\$ 30	\$ 157,659	\$ 3,402	\$ 76,812	\$ 241,213
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ (526)</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 157,659</u>	<u>\$ 3,402</u>	<u>\$ 76,812</u>	<u>\$ 241,213</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ (526)	\$ 3,836	\$ 30	\$ 157,659	\$ 3,402	\$ 76,812	\$ 241,213
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ (526)</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 157,659</u>	<u>\$ 3,402</u>	<u>\$ 76,812</u>	<u>\$ 241,213</u>

Clinton County, Illinois
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND
 CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS
 OTHER AGENCY FUNDS**
 For the Year Ended November 30, 2018

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
Revenues Received:							
Fees	\$ 47,655	\$ -	\$ -	\$ -	\$ -	\$ 460,516	\$ 508,171
Allotments - Motor Fuel Tax	-	-	-	804,207	-	-	804,207
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	1,054	3	118	1,175
Total Revenues Received	47,655	-	-	805,261	3	460,634	1,313,553
Expenditures Paid:							
Distribution	48,294	-	-	826,192	158,254	460,704	1,493,444
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(639)	-	-	(20,931)	(158,251)	(70)	(179,891)
Funds Available for Distribution, Beginning of Year	113	3,836	30	178,590	161,653	76,882	421,104
Funds Available for Distribution, End of Year	\$ (526)	\$ 3,836	\$ 30	\$ 157,659	\$ 3,402	\$ 76,812	\$ 241,213

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2018

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 3,214
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 3,214</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 3,214
Other Liabilities	<u>-</u>
Total Liabilities	3,214
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,214</u></u>

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUNDS AVAILABLE
 FOR DISTRIBUTION - MODIFIED CASH BASIS
 TRUST FUNDS
 For the Year Ended November 30, 2018

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 171,301
Expenditures Paid:	
Inmate Expenditures	<u>170,333</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	968
Funds Available for Distribution, Beginning of Year	<u>2,246</u>
Funds Available for Distribution, End of Year	<u><u>\$ 3,214</u></u>

Clinton County, Illinois

ADDITIONAL SUPPLEMENTARY
INFORMATION

Clinton County, Illinois
**SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS**
NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 376,500	\$ 466,994	\$ 90,494
Charges for Services	843,500	457,972	(385,528)
	<u>1,220,000</u>	<u>924,966</u>	<u>(295,034)</u>
Expenditures Paid:			
Personal Services	770,000	731,813	(38,187)
Contractual Services	120,000	85,981	(34,019)
Commodities	278,000	109,532	(168,468)
Capital Outlay	52,000	-	(52,000)
	<u>1,220,000</u>	<u>927,326</u>	<u>(292,674)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (2,360)</u>	<u>\$ (2,360)</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 200,000	\$ 111,706	\$ (88,294)
Charges for Services	50,000	-	(50,000)
	<u>250,000</u>	<u>111,706</u>	<u>(138,294)</u>
Expenditures Paid:			
Capital Outlay	250,000	145,579	(104,421)
	<u>250,000</u>	<u>145,579</u>	<u>(104,421)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (33,873)</u>	<u>\$ (33,873)</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 100,480	\$ (20)
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	4,981	(443,519)
	<u>550,000</u>	<u>105,461</u>	<u>(444,539)</u>
Expenditures Paid:			
Contractual Services	25,000	4,499	(20,501)
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	64,975	(435,025)
	<u>550,000</u>	<u>69,474</u>	<u>(480,526)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 35,987</u>	<u>\$ 35,987</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 54,000	\$ 10,707	\$ (43,293)
	<u>54,000</u>	<u>10,707</u>	<u>(43,293)</u>
Expenditures Paid:			
Commodities	54,000	5,739	(48,261)
	<u>54,000</u>	<u>5,739</u>	<u>(48,261)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 4,968	\$ 4,968
<u>F.A. S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 266,000	\$ 266,312	\$ 312
Interest on Investments	1,000	-	(1,000)
Charges for Services	1,133,000	75,359	(1,057,641)
	<u>1,400,000</u>	<u>341,671</u>	<u>(1,058,329)</u>
Expenditures Paid:			
Contractual	75,000	7,389	(67,611)
Capital Outlay	1,325,000	326,813	(998,187)
	<u>1,400,000</u>	<u>334,202</u>	<u>(1,065,798)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 7,469	\$ 7,469
<u>Transportation Safety Highway Hire Back</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ -	\$ (1,000)
	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -

Clinton County, Illinois
**SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS**
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 758,730	\$ 800,704	41,974
Interest on Investments	-	501	501
	<u>758,730</u>	<u>801,205</u>	<u>42,475</u>
Expenditures Paid:			
Contractual	799,430	799,826	396
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (40,700)</u>	<u>\$ 1,379</u>	<u>\$ 42,079</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	261,166	261,166
	<u>-</u>	<u>261,166</u>	<u>261,166</u>
Expenditures Paid:			
Commodities	-	322,693	322,693
	<u>-</u>	<u>322,693</u>	<u>322,693</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (61,527)</u>	<u>\$ (61,527)</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 14,133	\$ (867)
Expenditures Paid:			
Contractual Services	2,000	20,452	18,452
Commodities	20,000	-	(20,000)
	<u>22,000</u>	<u>20,452</u>	<u>(1,548)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (7,000)</u>	<u>\$ (6,319)</u>	<u>\$ 681</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 250	\$ 302	\$ 52
Miscellaneous	20,000	110,000	90,000
	<u>20,250</u>	<u>110,302</u>	<u>90,052</u>
Expenditures Paid:			
Contractual Services	-	111,352	111,352
Miscellaneous	60,000	329	(59,671)
	<u>60,000</u>	<u>111,681</u>	<u>51,681</u>
Other Financial Sources (Uses) of Funds			
	-	41,156	41,156
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses			
	<u>\$ (39,750)</u>	<u>\$ 39,777</u>	<u>\$ 79,527</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ 1,000	\$ -	\$ (1,000)
Expenditures Paid:			
Commodities	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 750	\$ 325	\$ (425)
Expenditures Paid:			
Commodities	250	88	(162)
Excess (Deficiency) of Revenues Received over Expenditures Paid			
	<u>\$ 500</u>	<u>\$ 237</u>	<u>\$ (263)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 55,000	\$ 64,463	\$ 9,463
Miscellaneous	50	37	(13)
	<u>55,050</u>	<u>64,500</u>	<u>9,450</u>
Expenditures Paid:			
Personal Services	36,000	31,090	(4,910)
Contractual Services	21,300	25,270	3,970
	<u>57,300</u>	<u>56,360</u>	<u>(940)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,250)</u>	<u>\$ 8,140</u>	<u>\$ 10,390</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 173,113	\$ 173,327	\$ 214
Grants	344,557	323,496	(21,061)
Charges for Services	184,000	203,805	19,805
Miscellaneous	16,000	25,726	9,726
	<u>717,670</u>	<u>726,354</u>	<u>8,684</u>
Expenditures Paid:			
Personal Services	468,075	475,921	7,846
Contractual Services	6,000	6,791	791
Capital Outlay	51,000	-	(51,000)
Commodities	27,600	43,268	15,668
Miscellaneous	75,565	55,607	(19,958)
	<u>628,240</u>	<u>581,587</u>	<u>(46,653)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 89,430</u>	<u>\$ 144,767</u>	<u>\$ 55,337</u>

Clinton County, Illinois
**SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS**
NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 330,500	\$ 330,967	\$ 467
Miscellaneous	1,000	-	(1,000)
	<u>331,500</u>	<u>330,967</u>	<u>(533)</u>
Expenditures Paid:			
Contractual Services	320,000	281,171	(38,829)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 11,500</u>	<u>\$ 49,796</u>	<u>\$ 38,296</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 551	\$ (449)
Miscellaneous	17,000	26,176	9,176
	<u>18,000</u>	<u>26,727</u>	<u>8,727</u>
Expenditures Paid:			
Contractual	197,000	11,543	(185,457)
Miscellaneous	1,000	1,261	261
Capital Outlay	-	68,702	68,702
	<u>198,000</u>	<u>81,506</u>	<u>(116,494)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (180,000)</u>	<u>\$ (54,779)</u>	<u>\$ 125,221</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 10,043	\$ 7,043
Expenditures Paid:			
Commodities	5,000	5,414	414
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,000)</u>	<u>\$ 4,629</u>	<u>\$ 6,629</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 8,125	\$ (1,875)
	<u>10,000</u>	<u>8,125</u>	<u>(1,875)</u>
Expenditures Paid:			
Contractual Services	10,000	6,078	(3,922)
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ 2,047</u>	<u>\$ 2,047</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 22,000	\$ 19,012	\$ (2,988)
Expenditures Paid:			
Personal Services	20,000	18,876	(1,124)
	<u>20,000</u>	<u>18,876</u>	<u>(1,124)</u>
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ 2,000</u>	<u>\$ 136</u>	<u>\$ (1,864)</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	\$ 80,000	\$ 75,709	\$ (4,291)
Expenditures Paid:			
Personal Services	60,000	-	(60,000)
Contractual Services	15,000	79,093	64,093
Miscellaneous	4,000	1,701	(2,299)
Capital Outlay	10,000	-	(10,000)
	<u>89,000</u>	<u>80,794</u>	<u>(8,206)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (9,000)</u>	<u>\$ (5,085)</u>	<u>\$ (3,915)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 32,000	\$ 29,770	\$ (2,230)
Expenditures Paid:			
Equipment Expense	22,000	14,975	(7,025)
Commodities	8,000	1,543	(6,457)
	<u>30,000</u>	<u>16,518</u>	<u>(13,482)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ 2,000</u>	<u>\$ 13,252</u>	<u>\$ 11,252</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 165,300	\$ 165,616	\$ 316
Expenditures Paid:			
Contractual Services	160,000	163,019	3,019
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,300</u>	<u>\$ 2,597</u>	<u>\$ (2,703)</u>
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 30	\$ 27	\$ (3)
	<u>30</u>	<u>27</u>	<u>(3)</u>
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	15,000	14,823	(177)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (14,970)</u>	<u>\$ (14,796)</u>	<u>\$ 174</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 200	\$ 426	\$ 226
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (800)</u>	<u>\$ 426</u>	<u>\$ 1,226</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 1,295	\$ 795
Expenditures Paid:			
Miscellaneous	500	460	(40)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 835	\$ 835
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 526,000	\$ 526,613	\$ 613
Miscellaneous	3,000	2,717	(283)
	529,000	529,330	330
Expenditures Paid:			
Miscellaneous - Social Security	550,000	497,352	(52,648)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (21,000)	\$ 31,978	\$ 52,978
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 25	\$ 13	\$ (12)
Miscellaneous	1,000	-	(1,000)
	1,025	13	(1,012)
Expenditures Paid:			
Contractual	1,000	180	(820)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 25	\$ (167)	\$ (192)
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 4,980	\$ (1,020)
Expenditures Paid:			
Contractual	6,000	9,036	3,036
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (4,056)	\$ (4,056)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 350,000	\$ 589,545	\$ 239,545
Interest on Investments	1,200	2,345	1,145
	<u>351,200</u>	<u>591,890</u>	<u>240,690</u>
Expenditures Paid:			
Personal Services	265,000	283	(264,717)
Contractual Services	25,000	51,717	26,717
Commodities	90,000	15,866	(74,134)
Capital Outlay	60,000	-	(60,000)
Miscellaneous	-	18,164	18,164
	<u>440,000</u>	<u>86,030</u>	<u>(353,970)</u>
Other Financing Sources (Uses)	-	(265,000)	(265,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (88,800)</u>	<u>\$ 240,860</u>	<u>\$ 329,660</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 3	\$ 3
Miscellaneous	10,000	1,678	(8,322)
	<u>10,000</u>	<u>1,681</u>	<u>(8,319)</u>
Expenditures Paid:			
Commodities	1,500	984	(516)
Miscellaneous	3,500	3,285	(215)
	<u>5,000</u>	<u>4,269</u>	<u>(731)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,000</u>	<u>\$ (2,588)</u>	<u>\$ (7,588)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 6,133	\$ (1,367)
Expenditures Paid:			
Miscellaneous	7,500	5,304	(2,196)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 829	\$ 829
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ 200,000	\$ -	\$ (200,000)
Expenditures Paid:			
Miscellaneous Expense	50,000	184,257	134,257
	50,000	184,257	134,257
Other Financing Sources (Uses)	-	200,000	200,000
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ 150,000	\$ 15,743	\$ (334,257)
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 150,050	\$ 149,628	\$ (422)
Expenditures Paid:			
Contractual Services	160,000	224,934	64,934
Excess (Deficiency) of Revenues over Expenditures	\$ (9,950)	\$ (75,306)	\$ (65,356)
<u>Mapping</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 5,621	\$ 621
	5,000	5,621	621
Expenditures Paid:			
Miscellaneous Expense	5,000	-	(5,000)
	5,000	-	(5,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 5,621	\$ 5,621

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 50,000	\$ 98,864	\$ 48,864
Interest on Investments	200	1,210	1,010
	<u>50,200</u>	<u>100,074</u>	<u>49,874</u>
Expenditures Paid:			
Capital Outlay	-	30,073	30,073
Miscellaneous	75,000	50,478	(24,522)
	<u>75,000</u>	<u>80,551</u>	<u>5,551</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (24,800)</u>	<u>\$ 19,523</u>	<u>\$ 44,323</u>
<u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,500	\$ 1,330	\$ (170)
Expenditures Paid:			
Miscellaneous	1,500	1,285	(215)
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 45</u>
<u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 29,300	\$ 18,302	\$ (10,998)
Expenditures Paid:			
Personal Services	22,000	24,937	2,937
	<u>\$ 22,000</u>	<u>\$ 24,937</u>	<u>\$ 2,937</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 7,300</u>	<u>\$ (6,635)</u>	<u>\$ (13,935)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 9,027	\$ (973)
Expenditures Paid:			
Miscellaneous	10,000	2,499	(7,501)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 6,528	\$ 6,528
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 28,450	\$ 1,794	\$ (26,656)
Expenditures Paid:			
Miscellaneous	200,000	-	(200,000)
	200,000	-	(200,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (171,550)	\$ 1,794	\$ (173,344)
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 9,428	\$ (75,572)
Expenditures Paid:			
Miscellaneous	94,850	-	(94,850)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ (9,850)	\$ 9,428	\$ 19,278
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 45,000	\$ 39,013	\$ (5,987)
Expenditures Paid:			
Miscellaneous		\$ 1,180	1,180
Commodities	28,000	-	(28,000)
	28,000	1,180	(26,820)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 17,000	\$ 37,833	\$ 20,833

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 8,698	\$ (6,302)
Expenditures Paid:			
Contractual Services	20,000	11,572	(8,428)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (5,000)	\$ (2,874)	\$ 2,126
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 106,000	\$ 105,224	\$ (776)
Expenditures Paid:			
Contractual Services	105,100	105,155	55
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 900	\$ 69	\$ 831
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 55,000	\$ 46,037	\$ (8,963)
Expenditures Paid:			
Personal Services		63,038	63,038
Miscellaneous	55,000	1,184	(53,816)
	55,000	64,222	9,222
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (18,185)	\$ (18,185)
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 75,363	\$ (9,637)
Expenditures Paid:			
Personal Services	49,000	38,464	(10,536)
Contractual Services	20,750	1,990	(18,760)
Commodities	5,100	16,992	11,892
	74,850	57,446	(17,404)
Other Financing Sources (Uses):	(20,000)	(19,108)	892
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ (9,850)	\$ (1,191)	\$ 8,659

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ 250	\$ -	\$ (250)
Interest on Investments	25	36	11
	<u>275</u>	<u>36</u>	<u>(239)</u>
Expenditures Paid:			
Commodities	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (4,725)</u>	<u>\$ 36</u>	<u>\$ 4,761</u>
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 8,341	\$ 841
Expenditures Paid:			
Miscellaneous	8,000	10,888	2,888
Other Financing Sources (Uses)	-	(3,000)	(3,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ (5,547)</u>	<u>\$ (5,047)</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 1,084	\$ (8,916)
Expenditures Paid:			
Miscellaneous	25,000	2,165	(22,835)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (15,000)</u>	<u>\$ (1,081)</u>	<u>\$ 13,919</u>

Clinton County, Illinois
**SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS**
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 6,120	\$ (880)
Interest on Investments	500	806	306
	<u>7,500</u>	<u>6,926</u>	<u>(574)</u>
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid			
	<u>\$ (2,500)</u>	<u>\$ 6,926</u>	<u>\$ 9,426</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 90,000	\$ 84,450	\$ (5,550)
Miscellaneous		180	180
	<u>90,000</u>	<u>84,630</u>	<u>(5,370)</u>
Expenditures Paid:			
Personnel Services	\$ 74,000	\$ 73,304	\$ (696)
Contractual	7,500	4,725	(2,775)
Miscellaneous	17,300	8,964	(8,336)
	<u>98,800</u>	<u>86,993</u>	<u>(11,807)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses			
	<u>\$ (8,800)</u>	<u>\$ (2,363)</u>	<u>\$ 6,437</u>

Clinton County, Illinois
**SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS**
NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 1,870	\$ (630)
Interest on Investments	150	-	(150)
	<u>2,650</u>	<u>1,870</u>	<u>(780)</u>
Expenditures Paid:			
Commodities	2,650	21,012	18,362
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ (19,142)</u>	<u>\$ (19,142)</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 5,586	\$ (414)
Expenditures Paid:			
Miscellaneous	6,000	1,263	(4,737)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 4,323</u>	<u>\$ 4,323</u>
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Civil Defense Grant Fund</u>			
Revenues Received:			
Grants	\$ 35,000	\$ 42,899	\$ 7,899
Expenditures Paid:			
Miscellaneous	35,000	6,834	(28,166)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 36,065</u>	<u>\$ 36,065</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 440,200	\$ 436,865	\$ (3,335)
	440,200	436,865	(3,335)
Expenditures Paid:			
Contractual Services	400,000	218,741	(181,259)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 40,200	\$ 218,124	\$ 177,924
<u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 1,878	\$ (122)
Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 1,878	\$ 1,878
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,500	\$ 2,740	\$ (760)
Expenditures Paid:			
Miscellaneous	3,500	-	(3,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 2,740	\$ 2,740
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 7,893	\$ 2,893
Expenditures Paid:			
Miscellaneous	5,000	1,993	(3,007)
Other Financing Sources (Uses)	-	(3,000)	3,000
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 2,900	\$ 2,900

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2018

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 500	\$ 13,499	\$ 12,999
Interest on Investments	250	268	18
	<u>750</u>	<u>13,767</u>	<u>13,017</u>
Expenditures Paid:			
Misc Expense	-	171	
Debt Service	350,750	346,460	(4,290)
	<u>350,750</u>	<u>346,460</u>	<u>(4,290)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (350,000)	\$ (332,693)	\$ 17,307

Clinton County, Illinois

**ANNUAL FEDERAL FINANCIAL
COMPLIANCE SECTION**

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2018

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Health and Human Services</u>			
Passed Through State of Illinois Department of Public Health:			
Local Health Department Grant - Cities Readiness Initiative (FY18)	93.069	87180098F	26,847
Local Health Department Grant - Cities Readiness Initiative (FY19)	93.069	97580003G	11,832
Local Health Department Grant Public Health Emergency Response (FY 18)	93.069	87180014F	29,745
Local Health Department Grant Public Health Emergency Response (FY 19)	93.069	97180014G	12,086
			<u>80,510</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 18)	93.778	N/A	23,153
IVD Child Support Enforcement (FY 19)	93.563	N/A	2,255
			<u>25,408</u>
Total U.S. Department of Health and Human Services			<u>105,918</u>
<u>U.S. Department of Transportation</u>			
Passed Through State of Illinois Department of Transportation:			
Local Federal Bridge Program (m)	20.205	97647	1,579,895
Local Surface Transportation Program (m)	20.205	97581	967,248
Total U.S. Department of Transportation			<u>2,547,143</u>

Clinton County, Illinois
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2018

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Agriculture</u>			
Passed Through State of Illinois			
Department of Human Services:			
WIC Farmers Market Nutrition	10.572	FCSXQ01721	\$ 457
Supplemental Nutrition Program for Women & Infants (FY 18)	10.557	FCSWQ00829	50,335
Supplemental Nutrition Program for Women & Infants (FY 19)	10.557	FCSXQ00829	33,667
Breastfeeding Peer Counseling (FY 18)	10.557	FCSWQ01201	5,703
Breastfeeding Peer Counseling (FY 19)	10.557	FCSXQ01201	4,962
Special Supplemental Nutritional Program for Women, Infants and Children	10.557	N/A	171,469
			<u>266,136</u>
Total U.S. Department of Agriculture			<u>266,593</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through State of Illinois			
Illinois Emergency Management Agency:			
Emergency Management Assistance (EMA) Grant	97.042	N/A	20,980
Total U.S. Department of Homeland Security			<u>20,980</u>
<u>U.S. Environmental Protection Agency</u>			
Passed Through State of Illinois			
Department of Public Health			
Safe Drinking Water	66.605	85380115F	450
Total U.S. Environmental Protection Agency			<u>450</u>
Total Expenditures of Federal Awards			<u>\$ 2,941,084</u>

Clinton County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2018

Note 1 -- Summary of Significant Accounting Policies

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Clinton County, Illinois. The County's reporting entity is defined in Note 1 to the County's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified cash basis of accounting, which is described in Note 1 to the County's financial statements.

Relationship to Basic Financial Statements

Federal awards received are reflected in the County's financial statements within the WIC, Health and General Fund as revenues from grant sources or other reimbursements.

Vouchers from the U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infant, and Children Supplemental Food Voucher Program (CFDA No. 10.557) are not reported in the County's basic financial statements due to vouchers being redeemed directly by the Illinois Department of Public Health.

Non-cash assistance from the Local Federal Bridge and Local Surface Transportation Programs (CFDA No. 20.205) are not reported in the County's basic financial statements due to contractor payments being disbursed directly by the Illinois Department of Transportation.

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs which have filed reports as of November 30, 2018.

Note 2 -- Loans or Loan Guarantees

There were no federal loans or loan guarantees during the year.

Note 3 -- Awards to Subrecipients

There were no awards to subrecipients.

Note 4 -- Non-cash Assistance

The County received the following non-cash assistance during the year ended November 30, 2018:

WIC Suppl. Food Voucher Program	CFDA# 10.557	\$ 171,469
Local Federal Bridge Program	CFDA# 20.205	1,579,895
Local Surface Transportation Program	CFDA# 20.205	967,248

Note 5 -- Federal Insurance

No federal insurance was in effect during the year.

Clinton County, Illinois
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended November 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

We have audited the financial statements of Clinton County, Illinois, as of and for the year ended November 30, 2018 and have issued our reports thereon dated May 6, 2019. We conducted our audit 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 with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133. The results of our audit are as follows:

FINANCIAL STATEMENTS

<u>TYPE OF AUDITOR'S REPORT ISSUED</u>	Qualified – Modified Cash Basis
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INTERNAL CONTROL OVER FINANCIAL REPORTING

Material weakness(es) identified	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None
Noncompliance material to financial statements noted	None

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS

Material weakness(es) identified	None
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None

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 UNIFORM GUIDANCE

None

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between Type A and Type B Programs

\$750,000

AUDITEE QUALIFIED AS LOW RISK AUDITEE

No

Clinton County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2018

SECTION II - FINANCIAL STATEMENT FINDING

Finding 2018-01

Criteria: County procedures regarding accrued paid leave require reimbursements to be supported by a written request form authorized by the Department Head and a schedule of paid leave hours earned and used by the employee. Department Heads should ensure payouts are appropriately budgeted and paid in accordance with union and other employee contracts prior to authorizing the accrued leave payout. Further, County procedures require paid leave reimbursements to be reviewed by the Finance committee to ensure expenditures are properly budgeted and funded in the Accrued Leave Account.

Condition: Audit procedures detected paid leave reimbursements that were not properly supported by authorized written request form or verified accrued leave schedules. Additionally, the accrued leave reimbursements were not properly reviewed for consistency with contract requirements, approved budgets, or available funds.

Cause: Sherriff's Department was not properly using authorized written requests to initiate payment of accrued leave. The Sherriff did not properly review accrued paid leave reimbursements for consistency with stated contract terms or compliance with Departmental budget and available funds. The Finance committee also do not review the paid leave reimbursement for compliance with the Board approved budget or available funds.

Effect: Certain paid leave reimbursements may not have been paid in accordance with stated contract terms. Paid leave reimbursements were also paid in excess of amounts appropriated in the Board approved budget for the Accumulated Leave Account.

Recommendation: We recommend all Departments prepare authorized written request forms and verify accrued leave hours prior to submission of accrued leave hours to the Paymaster. Additionally, all Department Heads should verify that accrued leave expenditures conform to contract terms and are properly budgeted. The Finance committee should review all authorized written requests for conformity with Board approved appropriations in the Accrued Leave Account.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no prior audit findings.

Clinton County, Illinois
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended November 30, 2018

CORRECTIVE ACTION PLAN

The County Board of Trustees has hired an outside CPA firm to conduct a forensic audit over certain expenditures of accrued leave reimbursements to determine whether amounts paid were appropriate, County procedures are being performed as intended, and County procedures are sufficient. The County will take action as recommended by the special audit.