

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2019

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Independent Auditors' Report

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

May 29, 2020

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, 2019, 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 the modified cash basis of accounting described in Note #1; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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, 2019, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note#1

Basis 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.

To the Clinton County Board of Trustees

May 29, 2020

Other Matters

Other Information

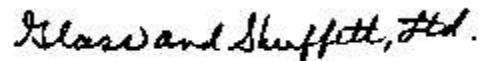
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton County, Illinois' basic financial statements. The schedules, listed as Other Information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Information, as presented in the table of contents, 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 29, 2020, 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,



Centralia, Illinois

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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 29, 2020

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, 2019, 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 29, 2020.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 November 30, 2019

	<u>Primary Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 20,709,763
Notes Receivable - Industry	33,831
Capital Assets Not Being Depreciated:	
Land	231,816
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,313,280
Land Improvements, Net	-
Vehicles, Net	401,378
Office Furniture and Equipment, Net	117,467
Other Equipment, Net	1,398,804
Infrastructure, Net	<u>3,021,087</u>
Total Assets	<u><u>\$ 32,227,426</u></u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 1,356
Due to Other Governments	51,081
Other Payables	4,092
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	43,625
Due in More than One Year	<u>138,857</u>
Total Liabilities	<u><u>\$ 239,011</u></u>
<u>NET POSITION</u>	
Net Investment in	
Capital Assets	\$ 11,301,350
Restricted For:	
Debt Service	26,610
Industry Loans	33,831
Building Leases	29
Statutory and Contractual	11,686,033
Unrestricted	<u>8,940,562</u>
Total Net Position	<u><u>\$ 31,988,415</u></u>

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, 2019

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ (3,520,197)	\$ 867,840	\$ -	\$ -	\$ (2,652,357)
Public Safety	(4,512,126)	1,725,402	-	-	(2,786,724)
Highways and Streets	(2,170,537)	790,538	-	-	(1,379,999)
Education	(228,147)	-	-	-	(228,147)
Public Health	(1,028,863)	175,236	467,531	-	(386,096)
Development	(16,904)	54,267	-	-	37,363
Judiciary and Court Related	(2,180,329)	1,366,717	-	-	(813,612)
Social Services	(109,848)	-	-	-	(109,848)
Employee Benefits	(1,476,212)	446,251	-	-	(1,029,961)
Debt Service - Interest and Fiscal Charges	-	-	-	-	-
Total Governmental Activities	\$ (15,243,163)	\$ 5,426,251	\$ 467,531	\$ -	(9,349,381)

General Revenues:

Property Taxes Levied for:

General Government	1,877,960
Public Health	591,916
Highways and Streets	970,500
Education	165,200
Public Safety	833,730
Social Services	109,912
Insurance	459,555
Employee Benefits	2,189,918
Debt Service	495
Payments in Lieu of Taxes	159,348
Motor Fuel Tax	759,552
Sales Tax	2,000,215
Income and Replacement Tax	1,612,163
Gaming Tax	55,918
Oil Income	21,615
Gain on Sale of Assets	51,314
Interest on Investments	244,916

Total General Revenues

12,104,227

Other Changes in Net Position:

Transfers to Other Governments	(21,615)
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Change in Net Position

2,733,231

Net Position - Beginning

29,255,184

Net Position - Ending

\$ 31,988,415

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

Clinton County, Illinois
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 November 30, 2019

	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	\$ 2,591,750	\$ 2,728,596	\$ 2,108,485	\$ 2,980,937	\$ 146,467	\$ 10,153,528	\$ 20,709,763
Notes Receivable - Industry	-	-	-	-	-	33,831	33,831
Due From Other Funds	5,850	-	-	-	-	-	5,850
Total Assets	\$ 2,597,600	\$ 2,728,596	\$ 2,108,485	\$ 2,980,937	\$ 146,467	\$ 10,187,359	\$ 20,749,444
Liabilities:							
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,356	\$ 1,356
Other	-	-	-	-	-	4,092	4,092
Due to Other Funds	-	-	-	-	-	5,850	5,850
Due to Other Governments	-	-	-	-	51,081	-	51,081
Total Liabilities	-	-	-	-	51,081	11,298	62,379
Fund Balances:							
Nonspendable	-	-	-	-	-	33,831	33,831
Restricted	-	2,728,596	-	2,980,937	-	6,003,139	11,712,672
Committed	-	-	-	-	-	559,809	559,809
Assigned	-	-	2,108,485	-	95,386	3,579,282	5,783,153
Unassigned	2,597,600	-	-	-	-	-	2,597,600
Total Fund Equity	2,597,600	2,728,596	2,108,485	2,980,937	95,386	10,176,061	20,687,065
Total Liabilities and Fund Equity	\$ 2,597,600	\$ 2,728,596	\$ 2,108,485	\$ 2,980,937	\$ 146,467	\$ 10,187,359	\$ 20,749,444

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, 2019

Total fund balances for Governmental Funds (Exhibit C) \$ 20,687,065

Total net assets reported for governmental activities in
 the Statement of Net Position is different because:

Capital assets used in governmental activities are not financial
 resources and therefore are not reported in the individual funds.
 Those assets consist of:

Land and Improvements, Net of \$82,134 of Accumulated Depreciation \$ 231,816

Buildings and Improvements, Net of \$3,713,545 of Accumulated
 Depreciation 6,313,280

Vehicles, Net of \$786,466 of Accumulated Depreciation 401,378

Office Furniture and Equipment, Net of \$945,646 of Accumulated
 Depreciation 117,467

Other Equipment, Net of \$2,706,223 of Accumulated Depreciation 1,398,804

Infrastructure, Net of \$17,494,378 of Accumulated Depreciation 3,021,087

Total Capital Assets 11,483,832

Long-term liabilities applicable to the County's governmental activities
 Are not reported in fund liabilities. The County had the following long-
 Term liabilities that are required to be shown as liabilities of the
 Governmental activities as of November 30, 2019:

Capital Lease Payable (182,482)

Total Net Position of Governmental Activities (Exhibit A) \$31,988,415

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, 2019

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:							
Taxes	\$ 1,880,002	\$ -	\$ -	\$ 1,639,928	\$ -	\$ 3,838,604	\$ 7,358,534
Intergovernmental	3,584,409	-	-	27,969	-	55,918	3,668,296
Fees	-	-	-	-	-	2,209,348	2,209,348
Interest on Investments	197,343	15,194	24,750	-	-	7,629	244,916
Charges for Services	1,783,930	-	-	-	-	65,297	1,849,227
Grants	-	759,552	-	-	-	467,531	1,227,083
Fines and Forfeitures	988,648	-	-	-	-	-	988,648
Sale of Assets	-	-	-	-	-	54,681	54,681
Miscellaneous	63,502	-	-	1,670	-	335,471	400,643
Total Revenues Received	8,497,834	774,746	24,750	1,669,567	-	7,034,479	18,001,376
Expenditures Disbursed:							
Current Operating:							
General Government	3,085,918	-	-	-	-	327,458	3,413,376
Public Safety	3,208,710	-	-	-	-	1,086,818	4,295,528
Highways and Street	-	720,947	-	-	-	986,637	1,707,584
Education	66,670	-	-	-	-	158,000	224,670
Public Health	-	-	-	-	-	1,025,386	1,025,386
Development	-	-	-	-	-	16,904	16,904
Judiciary and Court Related	1,827,074	-	-	-	-	300,872	2,127,946
Social Services	-	-	-	-	-	109,848	109,848
Employee Benefits	-	-	-	924,891	-	551,321	1,476,212
Capital Outlay	344,887	-	-	-	-	639,251	984,138
Debt Service:							
Principal Retirement	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures Disbursed	8,533,259	720,947	-	924,891	-	5,202,495	15,381,592
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	(35,425)	53,799	24,750	744,676	-	1,831,984	2,619,784
Other Financing Sources (Uses):							
Proceeds from Capital Lease	182,482	-	-	-	-	-	182,482
Transfers from (to) Other Funds	125,312	-	-	-	-	(125,312)	-
Transfers to Other Governmental Units	(21,615)	-	-	-	-	-	(21,615)
Total Other Financing Sources (Uses)	286,179	-	-	-	-	(125,312)	160,867
Net Change in Fund Balances	250,754	53,799	24,750	744,676	-	1,706,672	2,780,651
Fund Balances, Beginning of Year	2,346,846	2,674,797	2,083,735	2,236,261	95,386	8,469,389	17,906,414
Fund Balances, End of Year	\$ 2,597,600	\$ 2,728,596	\$ 2,108,485	\$ 2,980,937	\$ 95,386	\$ 10,176,061	\$ 20,687,065

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

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, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 2,780,651

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. The following are amounts which require adjustment in the current year:

Capital Outlay	984,138
Depreciation	(849,989)
Book value of Disposed Assets	(3,367)

The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This is the amount by which repayment of principal (\$-0-) exceeds the issuance of debt (182,482)

(182,482)

Change in Net Position of Governmental Activities (Exhibit B)

\$ 2,733,231

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, 2019

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,250,115	\$ 4,092	\$ 2,254,207
Other Assets	-	-	-
	<hr/>		
Total Assets	<u>\$ 2,250,115</u>	<u>\$ 4,092</u>	<u>\$ 2,254,207</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 176,676	\$ -	\$ 176,676
Bank Overdrafts	168	-	168
Bonds Held in Trust	135,083	-	135,083
Miscellaneous Collections Payable	63,030	-	63,030
Undistributed Assets	519,136	4,092	523,228
Due to Other Local Governments	1,356,022	-	1,356,022
	<hr/>		
Total Liabilities	<u>\$ 2,250,115</u>	<u>\$ 4,092</u>	<u>\$ 2,254,207</u>
<u>Net Position:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
	<hr/>		
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	<u>\$ 103,739</u>
Total Additions	<u>103,739</u>
Deductions:	
Inmate Expenditures	<u>102,861</u>
Total Deductions	<u>102,861</u>
Change in Net Position	878
Net Position Held in Trust for Benefits, Beginning of Year	<u>3,214</u>
Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 4,092</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, 2019

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.

Special Revenue Funds

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, fees, 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.
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 added to the IMRF.
Upon Termination the above apply except that the employee may request that
100% be applied to IMRF

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 added to the IMRF.
Retirement buyback will not exceed more than 45 days

No accrual has been established for unused vacation and sick leave as of November 30, 2019

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 18, 2019

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.

It is the County's policy to first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

NOTE 2--CASH AND INVESTMENTS

At November 30, 2019, cash and investments consisted of the following:

Petty Cash Funds	\$ 5,001
Checking Accounts and Money Market Accounts	11,358,431
Certificates of Deposit	9,346,332
Trust and Agency Funds including Certificates of Deposit	<u>2,254,207</u>
Total Cash and Investments	<u>\$ 22,963,970</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, 2019, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$23,046,970 (book balance \$22,963,970) 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, 2019, 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, 2019, the following funds had a deficit fund balance:

<u>Fund</u>	
Circuit Clerk/Sheriff Medical	\$ (535)
Transportation Safety Highway Hire Back	(479)
Probation Drug Testing	(342)

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, 2019, represent the 2018 levy that was passed by the Board on November 19, 2018. The 2019 property tax levy, which will be collected in fiscal year 2020, was adopted by the Board on November 18, 2019. 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, 2019:

	Beginning Balance		Ending Balance	
	Dec 1, 2018	Additions	Deletions	Nov 30, 2019
GOVERNMENTAL ACTIVITIES:				
Capital Assets, Not Being Depreciated:				
Land	\$ 209,266	\$ 22,550	\$ -	\$ 231,816
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	209,266	22,550	-	231,816
Capital Assets Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	9,988,367	38,458	-	10,026,825
Office Furniture & Equipment	1,361,692	103,492	(402,071)	1,063,113
Transportation Equipment	1,734,131	155,052	(701,339)	1,187,844
Other Equipment	4,344,206	459,226	(698,405)	4,105,027
Infrastructure	20,310,104	205,361	-	20,515,465
Total Capital Assets, Being Depreciated	37,820,634	961,589	(1,801,815)	36,980,408
Less Accumulated Depreciation for:				
Land Improvements	80,079	2,055	-	82,134
Buildings and Improvements	3,514,841	198,704	-	3,713,545
Office Furniture & Equipment	1,327,900	19,817	(402,071)	945,646
Transportation Equipment	1,322,223	165,582	(701,339)	786,466
Other Equipment	3,200,218	201,041	(695,036)	2,706,223
Infrastructure	17,235,869	258,509	-	17,494,378
Total Accumulated Depreciation	26,681,130	845,708	(1,798,446)	25,728,392
Total Capital Assets, Being Depreciated - Net	11,139,504	115,881	(3,369)	11,252,016
Capital Assets - Net	\$ 11,348,770	\$ 138,431	\$ (3,369)	\$ 11,483,832

Depreciation expense was charged to functions as follows:

General Government	\$ 106,821
Public Safety	216,598
Highways & Streets	462,953
Education	3,477
Public Health	3,477
Judicial and Court	52,383
Total Depreciation Expense	<u>\$ 845,709</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, 2018, the following employees were covered by the benefit terms:

Regular Plan

Retirees or beneficiaries currently receiving benefits	106
Inactive plan members entitled to but not yet receiving benefits	37
Active plan members	<u>73</u>
Total	216

SLEP Plan

Retirees or beneficiaries currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	9
Active plan members	<u>35</u>
Total	65

ECO Plan

Retirees or beneficiaries currently receiving benefits	9
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>0</u>
Total	9

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, 2019, the County contributed \$415,739, \$114,178, and \$392,858 to the plan, respectively. The County's annual required member contribution rate for calendar year 2018 was 12.86% and 18.95% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2018, 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 \$481,477, 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 11-30-19	\$ 8,285

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 11-30-19	\$ 25,546

This note is reflected in the CDAP Recapture Fund.

NOTE --CAPITAL LEASE AGREEMENTS

The District entered into a lease/purchase option agreement with Nationwide Capital, LLC dated October 10, 2019, for the purchase election equipment in the total amount of \$231,563. The lease requires five (5) yearly payments of \$49,081, which includes principal plus interest accrued on the outstanding balance at 2.99%. The lease qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term) and therefore has been recorded at the original cost of the equipment. At November 30, 2019, the outstanding principal was \$196,324.

NOTE 8—CAPITAL LEASE AGREEMENTS (CONTINUED)

The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at November 30, 2019:

<u>November 30,</u>	
2020	\$ 49,081
2021	49,081
2022	49,081
2023	<u>49,081</u>
Total minimum Lease payments	196,324
Less - amount representing interest	<u>(13,842)</u>
Present value of future minimum lease payments	<u><u>\$ 182,482</u></u>

All above capital lease payments are expected to be paid from the General Fund.

NOTE 9 -- CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended November 30, 2019:

	Balance December 1 2018	Proceeds	Payments	Balance November 30 2019	Amount Due Within One Year
Election Equipment	\$ -	\$ 231,563	\$ 49,081	\$ 182,482	\$ 43,625

NOTE 10 -- STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2019	<u>\$ 624,028,823</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 17,940,829
Less - Outstanding Debt:	<u>182,482</u>
Legal Debt Margin	<u><u>\$ 17,758,347</u></u>

NOTE 11--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, 2019, the County owes the City of Carlyle \$51,081.

NOTE 12--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2019, 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:		
911 Emergency Telephone Service Tax	\$275,000	
Probation Service	21,312	
Circuit Clerk/Sheriff Medical Fund		6,000
Judicial Security		20,000
Treasurer Sale of Error		25,000
Accrued Leave Fund		100,000
Vital Records		20,000
 <u>Nonmajor Funds</u>		
911 Emergency Telephone Service Tax:		
General Fund		275,000
Probation Service:		
General Fund		21,312
Judicial Security Fund:		
General Fund	20,000	
Accrued Leave Fund:		
General Fund	100,000	
Circuit Clerk/Sheriff Medical Fund:		
General Fund	6,000	
Judicial Security Fund:		
General Fund	20,000	
Treasurer Sale of Error Fund:		
General Fund	25,000	
	<u>\$467,312</u>	<u>\$467,312</u>
 <u>Transfer to Other Governmental Units</u>		
Oil Revenue Transfer to Townships		<u>\$21,615</u>

NOTE 13--EXPENDITURES OVER BUDGET

During the year ended November 30, 2019, the following funds exceeded their budgeted expenditures:

	<u>Expenditures</u>		Excess over Budget
	<u>Budgeted</u>	<u>Actual</u>	
Special Service Areas	\$ 828,690	\$ 830,964	\$ 2,274
General Fund	8,500,909	8,533,259	32,350
Vital Records Fund	15,000	24,075	9,075
Delinquent Tax Agent Fund	5,500	6,180	680
Inmate Commissary Fund	-	180,731	180,731
Child Support Fund	25,000	27,845	2,845
Sex Offender Fees Fund	1,000	1,124	124
Circuit Clerk/Sheriff Medical Fund	6,000	13,264	7,624
Probation Drug Testing	8,000	10,614	2,614

NOTE 14--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 15--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 16--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	\$279,091	\$153,690	\$25,983	\$114,464	\$573,228
Receipts:					
Real Estate and Mobile Home Taxes	459,555	157,306	495	25	617,381
Interest Income and Other	-	-	132	-	132
Disbursements:					
Insurance Assessments	(60,557)	(23,805)	-	(1,254)	(85,616)
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Service Fees	-	-	-	-	-
Ending Balance	\$678,089	\$287,191	\$26,610	\$113,235	\$1,105,125

NOTE 17—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	Motor Fuel	County	Municipal	Industrial	Governmental	
	Fund	Tax Fund	Coal Rights	Retirement	Park	Funds	
Fund Balances:							
Nonspendable:							
Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,831	\$ 33,831
	-	-	-	-	-	33,831	33,831
Restricted:							
General Government	-	-	-	2,980,937	-	1,900,061	4,880,998
Public Safety	-	-	-	-	-	163,846	163,846
Public Health	-	-	-	-	-	303,193	303,193
Court & Court Related	-	-	-	-	-	783,467	783,467
Social Services	-	-	-	-	-	1,095	1,095
Debt Service	-	-	-	-	-	26,610	26,610
Highways & Streets	-	2,728,596	-	-	-	2,812,179	5,540,775
Education	-	-	-	-	-	12,688	12,688
	-	2,728,596	-	2,980,937	-	6,003,139	11,712,672
Committed:							
Capital Improvements	-	-	-	-	-	559,809	559,809
Assigned:							
Court Related	-	-	-	-	-	49,715	49,715
General Government	-	-	2,108,485	-	-	467,792	2,576,277
Public Safety	-	-	-	-	-	1,396,532	1,396,532
Public Health	-	-	-	-	-	1,117,351	1,117,351
Economic Development	-	-	-	-	95,386	547,892	643,278
Highway & Streets	-	-	-	-	-	-	-
	-	-	2,108,485	-	95,386	3,579,282	5,783,153
Unassigned	2,597,600	-	-	-	-	-	2,597,600
Total Fund Balances	\$2,597,600	\$2,728,596	\$2,108,485	\$2,980,937	\$ 95,386	\$ 10,176,061	\$20,687,065

NOTE 18--SHORT-TERM DEBT

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

NOTE 19--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 20 -- NOTE OF LITIGATION

As of November 30, 2019, 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.
2. Trista Oettle v. Eva Guthrie and County of Clinton (Clinton County Case No. 14-CF-13) 1983 Civil Rights Voting Action. This matter was resolved as of December 18, 2019.
3. Thomas Ellis (Workers compensation claim #170602W022). Claims injury suffered to face/head, both shoulders, and left hip. The claim is still pending.
4. Donal Beckemeyer (Workers compensation claim #191125W003). Claims injury suffered to foot, lower back, and hip. The claim is still pending.
5. John Toedte (Workers compensation claim #200205W026). Claims injury to back while operating county vehicle. 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 21 – TAX ABATEMENTS

TAX ABATEMENTS ENTERED INTO BY OTHER GOVERNMENTS

As of November 30, 2019, 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 \$2,973,150. The County's tax revenues were reduced during the year ended November 30, 2019 as a result of the programs of other governments by \$29,714.

Clinton County, Illinois

SUPPLEMENTARY
INFORMATION

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,887,500	\$ 1,887,500	\$ 1,880,002	\$ (7,498)
Intergovernmental Revenues	3,400,000	3,400,000	3,584,409	184,409
Interest on Investments	120,000	120,000	197,343	77,343
Charges for Services	1,716,921	1,716,921	1,783,930	67,009
Fines and Forfeitures	897,000	897,000	988,648	91,648
Miscellaneous	152,988	152,988	63,502	(89,486)
Total Revenues Received	8,174,409	8,174,409	8,497,834	323,425
Expenditures Disbursed:				
General Government	3,135,100	3,380,100	3,387,886	7,786
Public Safety	3,165,179	3,165,179	3,251,629	86,450
Education	77,800	77,800	66,670	(11,130)
Judiciary and Court Related	1,877,830	1,877,830	1,827,074	(50,756)
Total Expenditures Disbursed	8,255,909	8,500,909	8,533,259	32,350
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(81,500)	(326,500)	(35,425)	291,075
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	(318,500)	(351,000)	125,312	476,312
Transfers to Other Governmental Units	(75,000)	(75,000)	(21,615)	
Lease-Purchase Principle	-	-	182,482	182,482
Total Other Financing Sources (Uses)	(393,500)	(426,000)	286,179	712,179
Net Change in Fund Balances	(475,000)	(752,500)	250,754	1,003,254
Fund Balances, Beginning of Year	2,346,846	2,346,846	2,346,846	-
Fund Balances, End of Year	\$ 1,871,846	\$ 1,594,346	\$ 2,597,600	\$ 1,003,254

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,290,000	\$ 2,290,000	\$ 759,552	\$ (1,530,448)
Interest	10,000	10,000	15,194	5,194
Total Revenues Received	<u>2,300,000</u>	<u>2,300,000</u>	<u>774,746</u>	<u>(1,525,254)</u>
Expenditures Disbursed:				
Highways and Street	<u>2,300,000</u>	<u>2,300,000</u>	<u>720,947</u>	<u>(1,579,053)</u>
Total Expenditures Disbursed	<u>2,300,000</u>	<u>2,300,000</u>	<u>720,947</u>	<u>(1,579,053)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	53,799	53,799
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	<u>2,674,797</u>	<u>2,674,797</u>	<u>2,674,797</u>	-
Fund Balances, End of Year	<u>\$ 2,674,797</u>	<u>\$ 2,674,797</u>	<u>\$ 2,728,596</u>	<u>\$ 53,799</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 10,000	\$ 10,000	\$ 24,750	\$ 14,750
Total Revenues Received	<u>10,000</u>	<u>10,000</u>	<u>24,750</u>	<u>14,750</u>
Expenditures Disbursed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	10,000	10,000	24,750	14,750
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	<u>2,083,735</u>	<u>2,083,735</u>	<u>2,083,735</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,093,735</u>	<u>\$ 2,093,735</u>	<u>\$ 2,108,485</u>	<u>\$ 14,750</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, 2019

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

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,642,000	\$ 1,642,000	\$ 1,639,928	\$ (2,072)
Corporate Replacement Tax	25,000	25,000	27,969	2,969
Miscellaneous	2,000	2,000	1,670	(330)
Total Revenues Received	<u>1,669,000</u>	<u>1,669,000</u>	<u>1,669,567</u>	<u>567</u>
Expenditures Disbursed:				
Personal Services	1,400,000	1,400,000	924,891	(475,109)
Total Expenditures Disbursed	<u>1,400,000</u>	<u>1,400,000</u>	<u>924,891</u>	<u>(475,109)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	269,000	269,000	744,676	475,676
Fund Balances, Beginning of Year	<u>2,236,261</u>	<u>2,236,261</u>	<u>2,236,261</u>	-
Fund Balances, End of Year	<u>\$ 2,505,261</u>	<u>\$ 2,505,261</u>	<u>\$ 2,980,937</u>	<u>\$ 475,676</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2019

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 18, 2019.

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, 2019

Assets

Cash in Bank	\$ 2,591,750
Due from Other Funds	<u>5,850</u>
Total Assets	<u><u>\$ 2,597,600</u></u>

Liabilities and Fund Balances

Liabilities	
Due to Other Funds	\$ -
Other	<u>-</u>
Total Liabilities	<u>-</u>
Fund Balances	<u>2,597,600</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,597,600</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, 2019

Revenues Received (Statement 3)	\$ 8,497,834
Expenditures Disbursed (Statement 4)	<u>8,533,259</u>
Excess (Deficiency) of Revenues over Expenditures	(35,425)
Other Financing Sources (Uses) of Funds:	
Lease-Purchase Principle	182,482
Transfers to Other Governmental Units	(21,615)
Transfers from Other Funds	296,312
Transfers to Other Funds	<u>(171,000)</u>
Net Increase (Decrease) in Fund Balance	250,754
Fund Balance, Beginning of Year	<u>2,346,846</u>
Fund Balance, End of Year	<u><u>\$ 2,597,600</u></u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,720,000	\$ 1,718,546	\$ (1,454)
Mobile Home Taxes:			
General County	2,500	2,108	(392)
Payments in Lieu of Taxes	165,000	159,348	(5,652)
Total Taxes	<u>1,887,500</u>	<u>1,880,002</u>	<u>(7,498)</u>
State of Illinois:			
Sales Tax	1,800,000	2,000,215	200,215
Income Tax	1,460,000	1,430,784	(29,216)
Corporate Replacement Taxes	140,000	153,410	13,410
Gaming Tax	-	-	-
Reimbursements Received for:			
Public Defender	99,900	102,806	2,906
State's Attorney Salary	144,700	149,261	4,561
Assistant State's Attorney Salary	10,000	9,971	(29)
Probation Officers Salaries and Fringes	137,321	155,570	18,249
Probation Service Fund Reimbursement	50,000	50,000	-
Election Reimbursements	20,000	35,043	15,043
Civil Defense Reimbursements	20,000	11,744	(8,256)
Task Force Reimbursements	-	1,036	1,036
Supervisor of Assessments Reimbursements	35,000	35,034	34
Total State of Illinois	<u>3,916,921</u>	<u>4,134,874</u>	<u>217,953</u>
Fee Offices--Received from:			
County Clerk	390,000	441,406	51,406
Circuit Clerk	190,000	202,785	12,785
Circuit Clerk County Fees	32,000	27,737	(4,263)
Zoning Fees	40,000	50,670	10,670
County Sheriff:			
Fees	65,000	68,362	3,362
Proceeds from Sales	15,000	11,400	(3,600)
State's Attorney:			
Criminal and Traffic Fines	150,000	170,558	20,558
Fees	15,000	15,730	730
Total Fee Offices	<u>897,000</u>	<u>988,648</u>	<u>91,648</u>

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2019
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 75,000	\$ 21,615	\$ (53,385)
Interest on Investments	120,000	197,343	77,343
Refunds and Reimbursements	77,988	41,887	(36,101)
Lake Patrol	60,000	65,384	5,384
Health Insurance Reimbursements	490,000	446,251	(43,749)
County Housing Prisoners	650,000	721,830	71,830
Total Other Revenues	<u>1,472,988</u>	<u>1,494,310</u>	<u>21,322</u>
 Total Revenues	 <u>\$ 8,174,409</u>	 <u>\$ 8,497,834</u>	 <u>\$ 323,425</u>

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

For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	\$ 110,000	\$ 81,580	\$ (28,420)
Salaries	154,500	153,176	(1,324)
Salary - Public Administrator	900	825	(75)
Health Insurance	1,600,000	1,519,800	(80,200)
Maintenance - Equipment	150,000	169,777	19,777
Utilities--Courthouse	65,000	70,416	5,416
Utilities--Annex I	55,000	49,982	(5,018)
Utilities--Annex II	14,500	14,079	(421)
County Board Travel	20,000	16,989	(3,011)
SIMPAC Dues	3,200	3,021	(179)
SIMPAC Technical Assistance	10,000	6,600	(3,400)
Economic Development	4,000	4,000	-
Publishing and Printing	500	57	(443)
Dues	500	300	(200)
Auditing	36,750	36,090	(660)
Telephone	5,000	1,839	(3,161)
Postage	60,000	55,309	(4,691)
Internet Services	32,000	33,285	1,285
County Board Supplies	850	488	(362)
General & Contingent	50,000	48,726	(1,274)
Negotiations	50,000	-	(50,000)
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	200	100	(100)
Wellness Committee Expense	500	672	172
Ordinance Revisions	2,000	1,735	(265)
Equipment	-	14,983	14,983
Total General and Administrative Expense	2,429,800	2,288,229	(141,571)
ANIMAL CONTROL:			
Salaries	49,000	45,574	(3,426)
Commodities	585	560	(25)
Total Animal Control Expense	49,585	46,134	(3,451)

(Continued on Next Page)

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

For the Year Ended November 30, 2019
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 31,587	\$ (42,413)
Commodities:			
Equipment Maintenance	3,000	-	(3,000)
Office Supplies and Publishing	19,000	94,468	75,468
Capital Outlay:			
Equipment	115,000	264,635	149,635
Total County Clerk-Election	<u>211,000</u>	<u>390,690</u>	<u>179,690</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	286,000	274,203	(11,797)
Contractual Services:			
Equipment Lease	-	-	-
Maintenance--Contract	14,000	13,145	(855)
Maintenance--Equipment	18,500	-	(18,500)
Rentals	3,500	2,466	(1,034)
Travel	2,600	2,189	(411)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	377	(223)
Software Support	8,000	7,684	(316)
Commodities:			
Office Supplies	4,000	4,044	44
Operating Supplies--Equipment	2,000	737	(1,263)
Capital Outlay:			
Equipment	500	16,950	16,450
Total County Clerk and Recorder Expense	<u>339,900</u>	<u>321,795</u>	<u>(18,105)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	125,210	25,210
Total County Clerk and Recorder Other	<u>100,000</u>	<u>125,210</u>	<u>25,210</u>

(Continue on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2019
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 144,200	\$ 142,728	\$ (1,472)
Contractual Services:			
Maintenance--Equipment	21,000	21,130	130
Rental	110	112	2
Travel	750	314	(436)
Publishing and Printing	7,000	6,960	(40)
Dues and Subscriptions	350	230	(120)
Commodities:			-
Office Supplies	1,750	4,097	2,347
Capital Outlay:			-
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	<u>178,760</u>	<u>175,571</u>	<u>(3,189)</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	245,000	252,123	7,123
Contractual Services:			
Maintenance--Equipment	3,600	2,816	(784)
Travel	1,300	887	(413)
Publishing and Printing	1,000	1,616	616
Dues and Subscriptions	500	350	(150)
Auditing	2,300	2,400	100
Interpreter	4,000	4,368	368
Commodities:			
Office Supplies	7,000	5,160	(1,840)
Convention Expense	1,000	698	(302)
Total Circuit Clerk Expense	<u>265,700</u>	<u>270,418</u>	<u>4,718</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2019
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 45,000	\$ 44,208	\$ (792)
Contractual Services:			
Autopsy	18,000	9,610	(8,390)
Deputy Fee	7,500	5,659	(1,841)
Other Professional Services	2,000	936	(1,064)
Toxicology	4,000	2,677	(1,323)
X-Rays	2,000	-	(2,000)
Telephone	2,500	3,673	1,173
Publishing and Printing	250	-	(250)
Dues and Subscriptions	350	350	-
Training	750	-	(750)
Postage	800	787	(13)
Commodities:			
Office Supplies	2,500	3,495	995
Gasoline and Oil	1,750	1,741	(9)
Other Expense:			
Convention	1,700	-	(1,700)
Coroner Juror Fees	-	-	-
Capital Outlay:			
Equipment	1,250	-	(1,250)
Total County Coroner Expense	<u>90,350</u>	<u>73,136</u>	<u>(17,214)</u>
ZONING:			
Personal Services:			
Salaries	93,000	90,807	(2,193)
Contractual Services:			
Equipment Lease	3,350	3,201	(149)
Travel	2,000	1,359	(641)
Publishing and Printing	2,500	2,343	(157)
Training	900	378	(522)
Board of Appeals Per Diem	4,200	3,780	(420)
Commodities:			
Office Supplies	2,800	5,084	2,284
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	<u>113,350</u>	<u>106,952</u>	<u>(6,398)</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2019

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 70,300	\$ 55,281	\$ (15,019)
Contractual Services:			
Telephone	500	480	(20)
Travel	-	-	-
Commodities:			
Office Supplies	7,000	10,909	3,909
Total Superintendent of Education Expense	77,800	66,670	(11,130)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	440,000	415,183	(24,817)
Contractual Services:			
Maintenance--Equipment	5,000	5,416	416
Travel	3,000	2,726	(274)
Publishing and Printing	950	84	(866)
Legal Services	15,000	33,000	18,000
Dues and Subscriptions	3,200	3,573	373
Expert and Special Witness Fee	4,000	29	(3,971)
Training/Seminars	1,500	770	(730)
Medical	-	-	-
Commodities:			
Office Supplies	5,650	8,887	3,237
Court Transcripts	4,500	1,330	(3,170)
Office Books	3,000	3,016	16
Other Expense:			
Special Investigator	2,500	575	(1,925)
Foreign Witness Fees	1,500	-	(1,500)
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total State's Attorney Expense	491,300	474,589	(16,711)

(Continued on Next Page)

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

For the Year Ended November 30, 2019

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 13,200	\$ 13,000	\$ (200)
Contractual Services:			
Maintenance--Vehicles	4,000	2,215	(1,785)
Maintenance--Equipment	3,000	621	(2,379)
Telephone	3,000	3,023	23
Utilities	5,500	5,817	317
Travel	1,000	321	(679)
Postage	100	-	(100)
Publishing and Printing	350	-	(350)
Dues and Subscriptions	1,750	276	(1,474)
Training	1,250	124	(1,126)
Local Emergency Planning Committee	150	135	(15)
Commodities:			
Office Supplies	3,000	648	(2,352)
Gasoline--Oil	1,500	523	(977)
Operating Supplies	2,000	2,568	568
Uniforms and Clothing	500	-	(500)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	4,300	4,092	(208)
Capital Outlay:			
Equipment	-	5,400	5,400
Total Civil Defense Expense	<u>46,600</u>	<u>38,763</u>	<u>(7,837)</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	260,000	263,331	3,331
Contractual Services:			
Equipment Lease	55,000	63,332	8,332
Maintenance Contract	9,400	6,024	(3,376)
Travel	4,600	2,002	(2,598)
Publishing and Printing	27,000	2,970	(24,030)
Dues and Subscriptions	720	660	(60)
Training	5,000	2,330	(2,670)
Commodities:			
Office Supplies	5,000	3,978	(1,022)
Capital Outlay:			
Equipment	2,500	-	(2,500)
Total Supervisor of Assessments Expense	<u>369,220</u>	<u>344,627</u>	<u>(24,593)</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2019
 (Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,596,000	\$ 2,714,329	\$ 118,329
Medical	83,394	80,324	(3,070)
Contractual Services:			
Telephone	15,500	10,963	(4,537)
Maintenance--Vehicles	90,000	86,481	(3,519)
Maintenance--Equipment	10,000	6,390	(3,610)
Maintenance--Water Patrol	6,000	4,513	(1,487)
Computer Service	2,500	-	(2,500)
Travel	2,500	145	(2,355)
Publishing and Printing	2,500	801	(1,699)
Other Professional Services	6,500	4,872	(1,628)
Outside Contracts	50,000	49,767	(233)
Dues and Subscriptions	2,000	1,858	(142)
Training	10,000	4,787	(5,213)
Food--Prisoners' Meals	110,000	109,913	(87)
Postage	1,600	1,411	(189)
Commodities:			
Refunds - Serving Warrants	-	172	172
Office Supplies	6,000	4,493	(1,507)
Operating Supplies--Equipment	15,600	15,613	13
Uniforms and Clothing	30,000	25,145	(4,855)
Prisoner Maintenance	5,000	10,476	5,476
Other Expenses			
College Incentive	25,000	26,750	1,750
Miscellaneous	-	3,373	3,373
Capital Outlay:			
Vehicles	45,500	42,919	(2,581)
Total Sheriff's Office Expense	<u>3,115,594</u>	<u>3,205,495</u>	<u>89,901</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	168,000	168,847	847
Contractual Services:			
Public Defender Contracts	50,000	71,929	21,929
Commodities:			
Office Supplies	1,000	1,744	744
Total Public Defender Expense	<u>219,000</u>	<u>242,520</u>	<u>23,520</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2019
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 257,000	\$ 257,738	\$ 738
Part-time Help		-	-
Contractual Services:			
Maintenance--Equipment	2,800	2,195	(605)
Travel	2,500	2,374	(126)
Publishing and Printing	200	271	71
Dues and Subscriptions	400	332	(68)
Juvenile Detention	40,000	41,734	1,734
Commodities:			
Office Supplies	3,300	4,545	1,245
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total Probation Office Expense	307,700	309,189	1,489
BOARD OF REVIEW:			
Personal Services:			
Salaries	41,200	41,170	(30)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	199	(801)
Publishing and Printing	2,300	1,505	(795)
Training	1,000	-	(1,000)
Appraisals	2,500	-	(2,500)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	500	162	(338)
Total Board of Review Expense	49,100	43,111	(5,989)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	500	493	(7)
Professional Services	20,000	2,560	(17,440)
Commodities:			
Office Supplies	800	283	(517)
Transcripts	2,000	1,144	(856)
Books and Publications	3,000	605	(2,395)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
County Share Judge Office Expense	2,100	2,084	(16)
Circuit Court Juror's Fees	14,000	1,600	(12,400)
County Share Judge's Salary	1,750	1,391	(359)
Total Court Expense	46,150	10,160	(35,990)
Total General Fund Disbursements	\$ 8,500,909	\$ 8,533,259	\$ 32,350

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Lease-Purchase Principle	\$ -	\$ 182,482	\$ 182,482
Oil Revenue Transfer to Townships	(75,000)	(21,615)	53,385
Transfer from (to) 911 Emergency Telephone Service Tax Fund	275,000	275,000	-
Transfer from (to) Building Fund	(475,000)	-	475,000
Transfer from (to) Probation Service	20,000	21,312	1,312
Transfer from (to) Circuit Clerk	(6,000)	(6,000)	-
Transfer from (to) Vital Records	(20,000)	(20,000)	-
Transfer from (to) Judicial Security	(20,000)	(20,000)	-
Transfer from (to) Treas Sale of Error Fund	(25,000)	(25,000)	-
Transfer from (to) Accrued Leave Fund	(100,000)	(100,000)	-
 Total Other Financing Sources (Uses) of Funds	 \$ (426,000)	 \$ 286,179	 \$ 712,179

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2019

	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	\$ 10,126,918	\$ 26,610	\$ 10,153,528
Notes Receivable - Industry	33,831	-	33,831
	<hr/>		
Total Assets	<u>\$ 10,160,749</u>	<u>\$ 26,610</u>	<u>\$ 10,187,359</u>
 <u>Liabilities and Fund Balances:</u>			
<u>Liabilities:</u>			
Deficit Cash Balance	\$ 1,356	\$ -	\$ 1,356
Due to Other Funds	5,850	-	5,850
Other	4,092	-	4,092
 <u>Fund Balances:</u>			
Unreserved	10,149,451	26,610	10,176,061
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 10,160,749</u>	<u>\$ 26,610</u>	<u>\$ 10,187,359</u>

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, 2019

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 3,838,109	\$ 495	\$ 3,838,604
Intergovernmental	55,918	-	55,918
Fees	2,209,348	-	2,209,348
Interest	7,497	132	7,629
Charges for Services	65,297	-	65,297
Grants	467,531	-	467,531
Sale of Assets	54,681	-	54,681
Miscellaneous	335,471	-	335,471
Total Revenue Received	7,033,852	627	7,034,479
Expenditures Disbursed:			
General Government	327,458	-	327,458
Highways and Streets	986,637	-	986,637
Public Health	1,025,386	-	1,025,386
Public Safety	1,086,818	-	1,086,818
Development	16,904	-	16,904
Education	158,000	-	158,000
Debt Service	-	-	-
Judiciary and Court Related	300,872	-	300,872
Social Services	109,848	-	109,848
Employee Benefits	551,321	-	551,321
Capital Outlay	639,251	-	639,251
Total Expenditures Disbursed	5,202,495	-	5,202,495
Excess (Deficiency) of Revenue			
Received over Expenditures			
Disbursed	1,831,357	627	1,831,984
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	(125,312)	-	(125,312)
Total other Financing Sources (Uses)	(125,312)	-	(125,312)
Net Change in Fund Balance	1,706,045	627	1,706,672
Fund Balance, Beginning of Year	8,443,406	25,983	8,469,389
Prior Period Adjustment	-	-	-
Fund Balance, End of Year	\$ 10,149,451	\$ 26,610	\$ 10,176,061

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS
 November 30, 2019

	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 Safety Highway Hire-Back	Vital Records Fund	CIRT Equipment	Oil Revenue Surplus
<u>Assets</u>											
Cash in Bank	\$ 293,539	\$ 305,405	\$ 673,916	\$ 57,384	\$ 1,481,935	\$ 123,952	\$ 223,702	\$ -	\$ 1,700	\$ 5,603	\$ 74,299
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 293,539	\$ 305,405	\$ 673,916	\$ 57,384	\$ 1,481,935	\$ 123,952	\$ 223,702	\$ -	\$ 1,700	\$ 5,603	\$ 74,299
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4,092	-	-	-	-
Fund Balances	293,539	305,405	673,916	57,384	1,481,935	123,952	219,610	(479)	1,700	5,603	74,299
Total Liabilities and Fund Balances	\$ 293,539	\$ 305,405	\$ 673,916	\$ 57,384	\$ 1,481,935	\$ 123,952	\$ 223,702	\$ -	\$ 1,700	\$ 5,603	\$ 74,299

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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, 2019

	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
<u>Assets</u>														
Cash in Bank	\$ 8,636	\$ 50,670	\$1,117,351	\$ 303,193	\$ 165,599	\$ 1,092	\$ 334	\$ 59,524	\$ 76,056	\$ 82,683	\$ 117,029	\$ 12,688	113,235	\$ 1,892
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 8,636	\$ 50,670	\$1,117,351	\$ 303,193	\$ 165,599	\$ 1,092	\$ 334	\$ 59,524	\$ 76,056	\$ 82,683	\$ 117,029	\$ 12,688	\$ 113,235	\$ 1,892
<u>Liabilities and Fund Balances</u>														
Liabilities:														
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	8,636	50,670	1,117,351	303,193	165,599	1,092	334	59,524	76,056	82,683	117,029	12,688	113,235	1,892
Total Liabilities & Fund Balances	\$ 8,636	\$ 50,670	\$1,117,351	\$ 303,193	\$ 165,599	\$ 1,092	\$ 334	\$ 59,524	\$ 76,056	\$ 82,683	\$ 117,029	\$ 12,688	\$ 113,235	\$ 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, 2019
 (Continued)

	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	911 Circuit Clerk Sheriff Medical	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
<u>Assets</u>															
Cash in Bank	\$ 2,831	\$ 5,432	\$ 730,858	\$ 6,648	\$ -	\$ 890,670	\$ 13,985	\$ 56,065	\$ 29	\$ 287,191	\$ 1,095	\$ 114,147	\$ 67,889	\$ 19,317	\$ 559,809
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,831	\$ 5,432	\$ 730,858	\$ 6,648	\$ -	\$ 890,670	\$ 13,985	\$ 56,065	\$ 29	\$ 287,191	\$ 1,095	\$ 114,147	\$ 67,889	\$ 19,317	\$ 559,809
<u>Liabilities and Fund Balances</u>															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	2,831	5,432	730,858	6,276	(535)	890,670	13,432	56,065	29	287,191	1,095	114,147	67,889	19,317	559,809
Total Liabilities and Fund Balances	\$ 2,831	\$ 5,432	\$ 730,858	\$ 6,648	\$ -	\$ 890,670	\$ 13,985	\$ 56,065	\$ 29	\$ 287,191	\$ 1,095	\$ 114,147	\$ 67,889	\$ 19,317	\$ 559,809

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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, 2019
 (Continued)

	<u>Drug Enforcement</u>	<u>Child Support</u>	<u>Coroner Collection Fees</u>	<u>CDAP Recapture</u>	<u>States Attorney Automation</u>	<u>Document Storage</u>	<u>Hotel/Motel Tax</u>	<u>Judicial Security</u>	<u>Probation Service</u>	<u>D.A.R.E.</u>	<u>Domestic Violence</u>	<u>Electronic Citation Fee</u>	<u>Drug Court</u>
<u>Assets</u>													
Cash in Bank	\$ 192,793	\$ 53,554	\$ 39,894	\$353,443	\$ 13,540	\$175,064	\$ 33,775	\$ 10,294	\$140,612	\$ 7,209	\$ 920	\$ 36,155	\$ 15,931
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	33,831	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 192,793</u>	<u>\$ 53,554</u>	<u>\$ 39,894</u>	<u>\$387,274</u>	<u>\$ 13,540</u>	<u>\$175,064</u>	<u>\$ 33,775</u>	<u>\$ 10,294</u>	<u>\$140,612</u>	<u>\$ 7,209</u>	<u>\$ 920</u>	<u>\$ 36,155</u>	<u>\$ 15,931</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>192,793</u>	<u>53,554</u>	<u>39,894</u>	<u>382,349</u>	<u>13,540</u>	<u>175,064</u>	<u>33,775</u>	<u>10,294</u>	<u>140,612</u>	<u>7,209</u>	<u>920</u>	<u>36,155</u>	<u>15,931</u>
Total Liabilities and Fund Balances	<u>\$ 192,793</u>	<u>\$ 53,554</u>	<u>\$ 39,894</u>	<u>\$387,274</u>	<u>\$ 13,540</u>	<u>\$175,064</u>	<u>\$ 33,775</u>	<u>\$ 10,294</u>	<u>\$140,612</u>	<u>\$ 7,209</u>	<u>\$ 920</u>	<u>\$ 36,155</u>	<u>\$ 15,931</u>

(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, 2019
 (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 Fund	Liability Insurance Fund	Public Defender Automation	Marriage & Civil Union Fund	Total Nonmajor Governmental Funds - Special Revenue Funds
<u>Assets</u>													
Cash in Bank	\$ 8,768	\$ -	\$ 3,723	\$ 169,014	\$ 12,706	\$ 12,239	\$ 5,005	\$ 50,250	\$ 3,781	\$ 678,089	\$ 8	\$ 2,768	\$ 10,126,918
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	33,831
Other	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Assets	\$ 8,768	\$ -	\$ 3,723	\$ 169,014	\$ 12,706	\$ 12,239	\$ 5,005	\$ 50,250	\$ 3,781	\$ 678,089	\$ 8	\$ 2,768	\$ 10,160,749
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,356
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	-	-	-	-	-	4,092
Fund Balances	8,768	(342)	3,723	169,014	12,706	12,239	5,005	50,250	3,781	678,089	8	2,768	10,149,451
Total Liabilities and Fund Balances	\$ 8,768	\$ -	\$ 3,723	\$ 169,014	\$ 12,706	\$ 12,239	\$ 5,005	\$ 50,250	\$ 3,781	\$ 678,089	\$ 8	\$ 2,768	\$ 10,160,749

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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, 2019

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	\$ 970,500	\$ 2,867,609	\$ 3,838,109
Intergovernmental Revenue	-	55,918	55,918
Fees	790,538	1,418,810	2,209,348
Interest	-	7,497	7,497
Licenses and Permits	-	65,297	65,297
Grants	-	467,531	467,531
Sale of Assets	54,681	-	54,681
Miscellaneous	-	335,471	335,471
Total Revenues Received	<u>1,815,719</u>	<u>5,218,133</u>	<u>7,033,852</u>
Expenditures Paid:			
General Government	-	327,458	327,458
Highways and Streets	986,637	-	986,637
Public Health	-	1,025,386	1,025,386
Public Safety	-	1,086,818	1,086,818
Development	-	16,904	16,904
Education	-	158,000	158,000
Judiciary and Court Related	-	300,872	300,872
Social Services	-	109,848	109,848
Employee Benefits	-	551,321	551,321
Debt Service	-	-	-
Capital Outlay	470,520	168,731	639,251
Total Expenditures Paid	<u>1,457,157</u>	<u>3,745,338</u>	<u>5,202,495</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	358,562	1,472,795	1,831,357
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	-	(125,312)	(125,312)
Net Change in Fund Balances	358,562	1,347,483	1,706,045
Fund Balances, Beginning of Year	2,453,617	5,989,789	8,443,406
Prior Period Adjustment	-	-	-
Fund Balances, End of Year	<u>\$ 2,812,179</u>	<u>\$ 7,337,272</u>	<u>\$ 10,149,451</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, 2019

	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	\$ 405,558	\$ 193,739	\$ 99,982	\$ -	\$ 269,908	\$ 969,187
Mobile Home Tax	781	-	142	-	390	1,313
Reimbursement from Cities, Villages, Townships and Others	780,171	-	-	10,367	-	790,538
Interest Income	-	-	-	-	-	-
Sale of Assets	-	54,681	-	-	-	54,681
Total Revenues Received	1,186,510	248,420	100,124	10,367	270,298	1,815,719
Expenditures Paid:						
Personal Services	748,414	-	-	-	-	748,414
Construction Labor, Materials and Other	152,664	-	-	6,971	-	159,635
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	77,220	-	-	-	-	77,220
Engineering Services on Road and Bridge Construction and Repairs	1,368	-	-	-	-	1,368
Road Maintenance	-	-	-	-	-	-
Capital Outlay	15,273	227,336	83,016	-	144,895	470,520
Total Expenditures Paid	994,939	227,336	83,016	6,971	144,895	1,457,157
Excess (Deficiency) of Revenues Received over Expenditures Paid	191,571	21,084	17,108	3,396	125,403	358,562
Transfer In (Out)	-	-	-	-	-	-
Net Changes in Fund Balance	191,571	21,084	17,108	3,396	125,403	358,562
Fund Balances, Beginning of Year	101,968	284,321	656,808	53,988	1,356,532	2,453,617
Fund Balances, End of Year	\$ 293,539	\$ 305,405	\$ 673,916	\$ 57,384	\$ 1,481,935	\$ 2,812,179

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, 2019

	Oil Revenue Surplus	Special Service Areas	Transportation Safety Inmate Highway Commissary Hire Back	Vital Records	CIRT Equipment	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	R.E.A. Economic Develop- ment	Probation Electronic Monitoring	Accumulated Leave	Probation Operation	Wellness Committee	
Revenues Received:															
Property Taxes	\$ -	\$ 833,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,039	\$ 410,284	\$ -	\$ -	\$ -	\$ -	\$ -	
Mobile Home Taxes	-	677	-	-	-	-	-	221	372	-	-	-	-	-	
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses and Permits Fees	-	-	-	-	-	-	65,297	-	-	-	-	-	-	-	
Interest Income	349	473	-	-	15,354	800	-	175,034	-	-	3,105	-	8,569	-	
Grants	-	-	-	-	-	-	-	467,531	-	745	-	-	-	-	
Miscellaneous	80,723	-	221,084	-	-	-	39	202	-	26,640	-	1,930	-	-	
Total Revenues Received	81,072	834,203	221,084	-	15,354	800	65,336	824,027	410,656	27,385	3,105	1,930	8,569	-	
Expenditures Paid:															
Personal Services	-	-	-	-	-	-	43,464	484,928	-	-	-	-	-	-	
Contractual Services	84,577	830,849	-	-	2,570	-	24,326	79,727	406,604	1,823	-	31,521	-	-	
Commodities	-	-	179,853	-	21,505	89	-	50,684	-	-	4,084	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	115	878	-	-	-	-	3,443	-	1,456	-	-	-	-	
Total Expenditures Paid	84,577	830,964	180,731	-	24,075	89	67,790	618,782	406,604	3,279	4,084	31,521	-	-	
Excess (Deficiency) of Revenues Received over Expenditures Paid	(3,505)	3,239	40,353	-	(8,721)	711	(2,454)	205,245	4,052	24,106	(979)	(29,591)	8,569	-	
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-	20,000	-	-	-	-	-	-	100,000	-	-	
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 74,299	\$ 123,952	\$ 219,610	\$ (479)	\$ 1,700	\$ 5,603	\$ 8,636	\$ 50,670	\$ 1,117,351	\$ 303,193	\$ 165,599	\$ 1,092	\$ 114,147	\$ 67,889	1,892

(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, 2019
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,978	\$ -	\$ -	\$ -	\$ 549,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	222	25	-	-	722	-	-	-	-	-	-
Corporate Replacement Taxes and Intergovernmenta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,918
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	12,091	25,113	89,714	37,930	-	-	160	527	-	-	4,753	5,281	6,643	1,694	-
Interest Income	-	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	2,717	-	-	-	-	-	-
Total Revenues Received	-	12,091	25,113	89,714	37,930	165,200	25	160	527	552,682	17	4,753	5,281	6,643	1,694	55,918
Expenditures Paid:																
Personal Services	-	-	19,548	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	5,863	-	68,927	-	158,000	1,254	-	-	481,477	385	13,264	-	-	-	-
Commodities	-	-	-	-	4,852	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	19,021	-	-	-	-	-	-	-	-	-	-	35,293
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,465	-	-	-	1,124	-	-	-	3,300	3,790	-	-	-
Total Expenditures Paid	-	5,863	19,548	70,392	23,873	158,000	1,254	1,124	-	481,477	385	13,264	3,300	3,790	-	35,293
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	6,228	5,565	19,322	14,057	7,200	(1,229)	(964)	527	71,205	(368)	(8,511)	1,981	2,853	1,694	20,625
Other Financing Sources (Uses):																
Transfers from (to)																
Other Funds	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Yea	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
Fund Balance, End of Year	\$ 334	\$ 59,524	\$ 76,056	\$ 82,683	\$ 117,029	\$ 12,688	\$ 113,235	\$ 2,831	\$ 5,432	\$ 730,858	\$ 6,276	\$ (535)	\$ 36,155	\$ 15,931	\$ 13,540	\$ 559,809

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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, 2019
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compensation	Drug Enforcement	Child Support	Coroner Collection Fees	CDAP Recapture	Document Storage	Hotel/ Motel Tax	Senior Service Fund	Vest Fund	Civil Defense Grant Fund
Revenues Received:														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$157,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$109,849	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	34	-	-	-	-	-	-	63	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	578,002	-	9,238	-	-	59,427	17,354	9,312	-	45,473	27,627	-	-	-
Interest Income	3,935	3	-	-	-	641	-	-	1,292	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	2,046	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues Received	581,937	2,049	9,238	-	157,306	60,068	17,354	9,312	1,292	45,473	27,627	109,912	-	-
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	27,845	-	-	-	-	-	-	-
Contractual Services	24,495	-	-	-	23,805	-	-	-	-	-	13,625	109,848	-	-
Commodities	20,555	573	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	50,596	-	-	-	63,821	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	4,049	5,607	4,931	-	-	7,333	-	1,330	-	-	-	-	-	-
Total Expenditures Paid	49,099	6,180	4,931	-	23,805	57,929	27,845	1,330	-	63,821	13,625	109,848	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	532,838	(4,131)	4,307	-	133,501	2,139	(10,491)	7,982	1,292	(18,348)	14,002	64	-	-
Other Financing Sources (Uses): Transfers from (to) Other Funds	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	632,832	17,563	51,758	29	153,690	190,654	64,045	31,912	381,057	193,412	19,773	1,031	8,768	19,317
Prior Period Adjustment														
Fund Balance, End of Year	\$890,670	\$ 13,432	\$ 56,065	\$ 29	\$287,191	\$192,793	\$ 53,554	\$ 39,894	\$382,349	\$175,064	\$ 33,775	\$ 1,095	\$ 8,768	\$ 19,317

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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, 2019
 (Continued)

	Judicial Security	Probation Service	D.A.R.E.	Domestic Violence	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 Fund	Liability Insurance Fund	Public Defender Automation	Marriage & Civil Union Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues Received:																
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$459,433	\$ -	\$ -	\$ 2,865,151
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	122	-	-	2,458
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,918
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,297
Fees	56,110	111,425	-	1,250	7,531	455	6,800	5,263	85,785	1,735	8,847	-	-	8	400	1,418,810
Interest Income	-	-	36	-	-	-	-	-	-	-	-	-	-	-	6	7,497
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467,531
Miscellaneous	-	-	-	-	-	-	-	90	-	-	-	-	-	-	-	335,471
Total Revenues Received	56,110	111,425	36	1,250	7,531	455	6,800	5,263	85,875	1,735	8,847	-	459,555	8	406	5,218,133
Expenditures Paid:																
Personal Services	57,114	50,000	-	-	-	-	-	-	73,639	-	-	-	-	-	-	756,538
Contractual Services	-	41,219	-	-	-	-	-	-	5,528	-	-	-	60,557	-	-	2,470,244
Commodities	-	5,861	-	-	-	-	-	-	-	1,204	-	-	-	-	-	289,260
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,731
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,040	10,614	-	-	-	9,078	-	677	-	-	-	335	60,565
Total Expenditures Paid	57,114	97,080	-	1,040	10,614	-	-	-	88,245	1,204	677	-	60,557	-	335	3,745,338
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,004)	14,345	36	210	(3,083)	455	6,800	5,263	(2,370)	531	8,170	-	398,998	8	71	1,472,795
Other Financing Sources (Uses):																
Transfers from (to) Other Funds	20,000	(21,312)	-	-	-	-	-	-	-	25,000	-	-	-	-	-	(125,312)
Fund Balance, Beginning of Year	(8,702)	147,579	7,173	710	2,741	3,268	162,214	7,443	14,609	(20,526)	42,080	3,781	279,091	-	2,697	5,989,789
Prior Period Adjustment																-
Fund Balance, End of Year	\$ 10,294	\$140,612	\$ 7,209	\$ 920	\$ (342)	\$ 3,723	\$169,014	\$ 12,706	\$ 12,239	\$ 5,005	\$ 50,250	\$ 3,781	\$678,089	\$ 8	\$ 2,768	\$ 7,337,272

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 November 30, 2019

	Self Insurance Bond
<u>Assets</u>	
Cash	\$ 26,610
Total Assets	\$ 26,610
 <u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	26,610
Total Liabilities and Fund Balances	\$ 26,610

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, 2019

	Self Insurance Bond
Revenues Received:	
Property Taxes	\$ -
Mobile Home Taxes	495
Interest Income	132
Total Revenues Received	627
Expenditures Paid:	
Debt Service	-
Excess (Deficiency) of Revenues Received Over Expenditures Paid	627
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid	627
Fund Balance, Beginning of Year	25,983
Fund Balance, End of Year	\$ 26,610

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2019

	Agency Funds			Trust Funds	Total
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	
<u>ASSETS</u>					
Cash and Equivalents	\$ 374,789	\$ 1,356,190	\$ 519,136	\$ 4,092	\$ 2,254,207
Total Assets	<u>\$ 374,789</u>	<u>\$ 1,356,190</u>	<u>\$ 519,136</u>	<u>\$ 4,092</u>	<u>\$ 2,254,207</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Unremitted Fees	\$ 176,676	\$ -	\$ -	\$ -	\$ 176,676
Bank Overdrafts	-	168	-	-	168
Bonds Held in Trust	135,083	-	-	-	135,083
Miscellaneous Collections Payable	63,030	-	-	-	63,030
Due to Other Taxing Bodies	-	1,356,022	-	-	1,356,022
Funds Available for Distribution	-	-	519,136	4,092	523,228
Total Liabilities	374,789	1,356,190	519,136	4,092	2,254,207
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 374,789</u>	<u>\$ 1,356,190</u>	<u>\$ 519,136</u>	<u>\$ 4,092</u>	<u>\$ 2,254,207</u>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2019

	County Clerk	Circuit Clerk	Total
<u>Assets</u>			
Cash and Equivalents	\$ 125,444	\$ 249,345	\$ 374,789
Total Assets	<u>\$ 125,444</u>	<u>\$ 249,345</u>	<u>\$ 374,789</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 125,444	\$ 51,232	\$ 176,676
Bonds Held in Trust	-	135,083	135,083
Miscellaneous Collections Payable	-	63,030	63,030
Total Liabilities	125,444	249,345	374,789
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 125,444</u>	<u>\$ 249,345</u>	<u>\$ 374,789</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, 2019

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 682,490	\$ 787,053	\$ 1,469,543
Tax Redemption Fund	613,654	-	613,654
Restitution	-	94,002	94,002
Fees of Others	-	382,777	382,777
Cash Bonds	-	86,263	86,263
Miscellaneous	11	33,340	33,351
	<hr/>		
Total Revenues Received	1,296,155	1,383,435	2,679,590
<hr/>			
Expenditures Paid:			
Fees Remitted to County Offices	681,740	783,825	1,465,565
Tax Redemption Fund	588,670	-	588,670
Fees of Others	512	377,124	377,636
Cash Bonds	-	80,175	80,175
Restitution	-	95,959	95,959
Miscellaneous	-	30,998	30,998
	<hr/>		
Total Expenditures Paid	1,270,922	1,368,081	2,639,003
<hr/>			
Excess (Deficiency) of Revenues Received Over Expenditures Paid	25,233	15,354	40,587
Funds Available for Distribution, Beginning of Year	100,211	233,991	334,202
<hr/>			
Funds Available for Distribution, End of Year	\$ 125,444	\$ 249,345	\$ 374,789
<hr/>			

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2019

	<u>2017 Tax Levy Account</u>	<u>2018 Tax Levy Account</u>	<u>2019 Mobile Home Tax Account</u>	<u>2018 Mobile Home Tax Account</u>	<u>Real Estate Back Tax Account</u>	<u>Mobile Home Back Tax Account</u>	<u>Totals</u>
<u>ASSETS</u>							
Cash and Equivalents	\$ -	\$ 1,291,779	\$ 58,763	\$ -	\$ 5,648	\$ -	\$ 1,356,190
Total Assets	\$ -	\$ 1,291,779	\$ 58,763	\$ -	\$ 5,648	\$ -	\$ 1,356,190
<u>LIABILITIES AND FUND BALANCES</u>							
Due to Other Taxing Bodies	\$ -	\$ 1,291,779	\$ 58,763	\$ -	\$ 5,648	\$ (168)	\$ 1,356,022
Bank Overdrafts	-	-	-	-	-	168	168
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 1,291,779	\$ 58,763	\$ -	\$ 5,648	\$ -	\$ 1,356,190

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, 2019

	2017 Tax Levy Account	2018 Tax Levy Account	2019 Mobile Home 0 Tax Account	2018 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Totals
Revenues Received:							
Property Taxes Including Interest and Penalties	\$ 44,074,155	\$ 51,609,950	\$ 59,656	\$ 1,271	\$ -	\$ -	\$ 95,745,032
Expenditures Paid:							
Distribution of Taxes and Interest to Taxing Bodies	45,494,378	50,318,171	893	69,260	-	-	95,882,702
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,420,223)	1,291,779	58,763	(67,989)	-	-	(137,670)
Funds Available for Distribution, Beginning of Year	1,420,223	-	-	67,989	5,648	(168)	1,493,692
Funds Available for Distribution, End of Year	\$ -	\$ 1,291,779	\$ 58,763	\$ -	\$ 5,648	\$ (168)	\$ 1,356,022

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2019

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
<u>Assets</u>							
Cash in Bank	\$ 680	\$ 3,836	\$ 30	\$ 209,543	\$ 224,378	\$ 80,669	\$ 519,136
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 680</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 209,543</u>	<u>\$ 224,378</u>	<u>\$ 80,669</u>	<u>\$ 519,136</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 680	\$ 3,836	\$ 30	\$ 209,543	\$ 224,378	\$ 80,669	\$ 519,136
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 680</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 209,543</u>	<u>\$ 224,378</u>	<u>\$ 80,669</u>	<u>\$ 519,136</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, 2019

	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	\$ 48,231	\$ -	\$ -	\$ -	\$ -	\$ 581,244	\$ 629,475
Allotments - Motor Fuel Tax	-	-	-	941,749	276,200	-	1,217,949
Reimbursements from Cities, Villages, Townships and Others	-	-	-	2,672	-	-	2,672
Interest Income	-	-	-	951	16	230	1,197
Total Revenues Received	48,231	-	-	945,372	276,216	581,474	1,851,293
Expenditures Paid:							
Distribution	47,025	-	-	893,488	55,240	577,617	1,573,370
Excess (Deficiency) of Revenues Received Over Expenditures Paid	1,206	-	-	51,884	220,976	3,857	277,923
Funds Available for Distribution, Beginning of Year	(526)	3,836	30	157,659	3,402	76,812	241,213
Funds Available for Distribution, End of Year	\$ 680	\$ 3,836	\$ 30	\$ 209,543	\$ 224,378	\$ 80,669	\$ 519,136

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 TRUST FUNDS
 November 30, 2019

	Inmate Trust Fund
<u>Assets</u>	
Cash in Bank	\$ 4,092
Other Assets	-
Total Assets	\$ 4,092
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 4,092
Other Liabilities	-
Total Liabilities	4,092
Fund Balances	-
Total Liabilities and Fund Balance	\$ 4,092

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, 2019

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 103,739
Expenditures Paid:	
Inmate Expenditures	<u>102,861</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	878
Funds Available for Distribution, Beginning of Year	<u>3,214</u>
Funds Available for Distribution, End of Year	<u><u>\$ 4,092</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, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 401,500	\$ 406,339	\$ 4,839
Charges for Services	818,500	780,171	(38,329)
	<u>1,220,000</u>	<u>1,186,510</u>	<u>(33,490)</u>
Expenditures Paid:			
Personal Services	780,000	748,414	(31,586)
Contractual Services	117,000	78,588	(38,412)
Commodities	271,000	152,664	(118,336)
Capital Outlay	52,000	15,273	(36,727)
	<u>1,220,000</u>	<u>994,939</u>	<u>(225,061)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 191,571</u>	<u>\$ 191,571</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 200,000	\$ 193,739	\$ (6,261)
Sale of Assets	50,000	54,681	4,681
	<u>250,000</u>	<u>248,420</u>	<u>(1,580)</u>
Expenditures Paid:			
Capital Outlay	250,000	227,336	(22,664)
	<u>250,000</u>	<u>227,336</u>	<u>(22,664)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 21,084</u>	<u>\$ 21,084</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 100,124	\$ (376)
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	-	(448,500)
	<u>550,000</u>	<u>100,124</u>	<u>(449,876)</u>
Expenditures Paid:			
Contractual Services	25,000	-	(25,000)
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	83,016	(416,984)
	<u>550,000</u>	<u>83,016</u>	<u>(466,984)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 17,108</u>	<u>\$ 17,108</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 54,000	\$ 10,367	\$ (43,633)
	<u>54,000</u>	<u>10,367</u>	<u>(43,633)</u>
Expenditures Paid:			
Commodities	54,000	6,971	(47,029)
	<u>54,000</u>	<u>6,971</u>	<u>(47,029)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,396</u>	<u>\$ 3,396</u>
<u>F.A. S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 271,000	\$ 270,298	\$ (702)
Interest on Investments	1,000	-	(1,000)
Charges for Services	1,133,000	-	(1,133,000)
	<u>1,405,000</u>	<u>270,298</u>	<u>(1,134,702)</u>
Expenditures Paid:			
Contractual	75,000	-	(75,000)
Capital Outlay	1,330,000	144,895	(1,185,105)
	<u>1,405,000</u>	<u>144,895</u>	<u>(1,260,105)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 125,403</u>	<u>\$ 125,403</u>
<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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 828,690	\$ 833,730	\$ 5,040
Interest on Investments	-	473	473
	<u>828,690</u>	<u>834,203</u>	<u>5,513</u>
Expenditures Paid:			
Interest Paid	-	115	115
Contractual	828,690	830,849	2,159
	<u>828,690</u>	<u>830,964</u>	<u>2,274</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,354</u>	<u>\$ 3,354</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	221,084	221,084
	<u>-</u>	<u>221,084</u>	<u>221,084</u>
Expenditures Paid:			
Commodities	-	180,731	180,731
	<u>-</u>	<u>180,731</u>	<u>180,731</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 40,353</u>	<u>\$ 40,353</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 15,354	\$ 354
Expenditures Paid:			
Contractual Services	1,000	2,570	1,570
Commodities	14,000	21,505	7,505
	<u>15,000</u>	<u>24,075</u>	<u>9,075</u>
Other Financial Sources (Uses) of Funds	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 20,000</u>	<u>\$ 11,279</u>	<u>\$ (8,721)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 250	\$ 349	\$ 99
Miscellaneous	50,000	80,723	30,723
	<u>50,250</u>	<u>81,072</u>	<u>30,822</u>
Expenditures Paid:			
Contractual Services	85,000	84,577	(423)
Miscellaneous	-	-	-
	<u>85,000</u>	<u>84,577</u>	<u>(423)</u>
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (34,750)</u>	<u>\$ (3,505)</u>	<u>\$ 31,245</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Commodities	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 800	\$ 300
Expenditures Paid:			
Commodities	500	89	(411)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 711</u>	<u>\$ 711</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 55,000	\$ 65,297	\$ 10,297
Miscellaneous	50	39	(11)
	<u>55,050</u>	<u>65,336</u>	<u>10,286</u>
Expenditures Paid:			
Personal Services	36,000	43,464	7,464
Contractual Services	36,000	24,326	(11,674)
	<u>72,000</u>	<u>67,790</u>	<u>(4,210)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (16,950)</u>	<u>\$ (2,454)</u>	<u>\$ 14,496</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 173,113	\$ 181,260	\$ 8,147
Grants	344,557	467,531	122,974
Charges for Services	184,000	175,034	(8,966)
Miscellaneous	16,000	202	(15,798)
	<u>717,670</u>	<u>824,027</u>	<u>106,357</u>
Expenditures Paid:			
Personal Services	492,397	484,928	(7,469)
Contractual Services	104,197	79,727	(24,470)
Capital Outlay	51,000	-	(51,000)
Commodities	51,800	50,684	(1,116)
Miscellaneous	2,900	3,443	543
	<u>702,294</u>	<u>618,782</u>	<u>(83,512)</u>
Other Financial Sources (Uses) of Funds	<u>(450,000)</u>	<u>-</u>	<u>450,000</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (434,624)</u>	<u>\$ 205,245</u>	<u>\$ 639,869</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 413,350	\$ 410,656	\$ (2,694)
Miscellaneous	500	-	(500)
	<u>413,850</u>	<u>410,656</u>	<u>(3,194)</u>
Expenditures Paid:			
Contractual Services	417,350	406,604	(10,746)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (3,500)</u>	<u>\$ 4,052</u>	<u>\$ 7,552</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 745	\$ (255)
Miscellaneous	18,000	26,640	8,640
	<u>19,000</u>	<u>27,385</u>	<u>8,385</u>
Expenditures Paid:			
Contractual	147,500	1,823	(145,677)
Miscellaneous	1,500	1,456	(44)
Capital Outlay	-	-	-
	<u>149,000</u>	<u>3,279</u>	<u>(145,721)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (130,000)</u>	<u>\$ 24,106</u>	<u>\$ 154,106</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 3,105	\$ (6,895)
Expenditures Paid:			
Commodities	5,000	4,084	(916)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,000</u>	<u>\$ (979)</u>	<u>\$ (5,979)</u>
<u>Public Defender Automation</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 8	\$ (492)
Expenditures Paid:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 12,091	\$ 2,091
Expenditures Paid:			
Contractual Services	10,000	5,863	(4,137)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 6,228	\$ 6,228
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 25,113	\$ 5,113
Expenditures Paid:			
Personal Services	20,000	19,548	(452)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 5,565	\$ 5,565
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	\$ 30,000	\$ 89,714	\$ 59,714
Expenditures Paid:			
Personal Services	62,000	-	(62,000)
Contractual Services	17,000	68,927	51,927
Miscellaneous	2,000	1,465	(535)
Capital Outlay	5,000	-	(5,000)
	86,000	70,392	(15,608)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (56,000)	\$ 19,322	\$ 75,322
<u>Building Fund</u>			
Revenues Received:			
Charges for Services	\$ 40,000	\$ 55,918	\$ 15,918
Expenditures Paid:			
Capital Outlay	1,500,000	35,293	(1,464,707)
Other Financing Sources (Uses)	950,000	-	(950,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (510,000)	\$ 20,625	\$ 530,625

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 30,000	\$ 37,930	\$ 7,930
Expenditures Paid:			
Equipment Expense	22,000	19,021	(2,979)
Commodities	8,000	4,852	(3,148)
	<u>30,000</u>	<u>23,873</u>	<u>(6,127)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ 14,057</u>	<u>\$ 14,057</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 165,300	\$ 165,200	\$ (100)
Expenditures Paid:			
Contractual Services	165,000	158,000	(7,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 300</u>	<u>\$ 7,200</u>	<u>\$ 6,900</u>
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 30	\$ 25	\$ (5)
	<u>30</u>	<u>25</u>	<u>(5)</u>
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	15,000	1,254	(13,746)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (14,970)</u>	<u>\$ (1,229)</u>	<u>\$ 13,741</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 160	\$ (340)
Expenditures Paid:			
Miscellaneous	1,000	1,124	124
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ (964)</u>	<u>\$ (464)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,500	\$ 527	\$ (973)
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 500	\$ 527	\$ 27
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 551,000	\$ 549,965	\$ (1,035)
Miscellaneous	3,000	2,717	(283)
	554,000	552,682	(1,318)
Expenditures Paid:			
Miscellaneous - Social Security	600,000	481,477	(118,523)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (46,000)	\$ 71,205	\$ 117,205
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 17	\$ 17
Miscellaneous	1,000	-	(1,000)
	1,000	17	(983)
Expenditures Paid:			
Contractual	1,000	385	(615)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (368)	\$ (368)
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 4,753	\$ (1,247)
Expenditures Paid:			
Contractual	6,000	13,264	7,264
Other Financial Sources (Uses) of Funds	6,000	6,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ 6,000	\$ (2,511)	\$ (8,511)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 300,000	\$ 578,002	\$ 278,002
Interest on Investments	1,200	3,935	2,735
	<u>301,200</u>	<u>581,937</u>	<u>280,737</u>
Expenditures Paid:			
Personal Services	275,000	-	(275,000)
Contractual Services	67,500	24,495	(43,005)
Commodities	55,000	20,555	(34,445)
Capital Outlay	70,000	-	(70,000)
Miscellaneous	35,000	4,049	(30,951)
	<u>502,500</u>	<u>49,099</u>	<u>(453,401)</u>
Other Financing Sources (Uses)	-	(275,000)	(275,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (201,300)</u>	<u>\$ 257,838</u>	<u>\$ 459,138</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 3	\$ 3
Miscellaneous	10,000	2,046	(7,954)
	<u>10,000</u>	<u>2,049</u>	<u>(7,951)</u>
Expenditures Paid:			
Commodities	1,500	573	(927)
Miscellaneous	4,000	5,607	1,607
	<u>5,500</u>	<u>6,180</u>	<u>680</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,500</u>	<u>\$ (4,131)</u>	<u>\$ (8,631)</u>
<u>Wellness Committee Fund</u>			
Revenues Received:			
Miscellaneous	\$ 500	\$ -	\$ (500)
Expenditures Paid:			
Commodities	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,500)</u>	<u>\$ -</u>	<u>\$ 1,500</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 9,238	\$ 1,738
Expenditures Paid:			
Miscellaneous	7,500	4,931	(2,569)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 4,307	\$ 4,307
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ 1,930	\$ 1,930
Expenditures Paid:			
Miscellaneous Expense	100,000	31,521	(68,479)
	100,000	31,521	(68,479)
Other Financing Sources (Uses)	100,000	100,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ 70,409	\$ 70,409
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 157,550	\$ 157,306	\$ (244)
Expenditures Paid:			
Contractual Services	150,000	23,805	(126,195)
Excess (Deficiency) of Revenues over Expenditures	\$ 7,550	\$ 133,501	\$ 125,951
<u>Mapping</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 5,263	\$ 263
	5,000	5,263	263
Expenditures Paid:			
Miscellaneous Expense	5,000	-	(5,000)
	5,000	-	(5,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 5,263	\$ 5,263

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 95,000	\$ 59,427	\$ (35,573)
Interest on Investments	300	641	341
	<u>95,300</u>	<u>60,068</u>	<u>(35,232)</u>
Expenditures Paid:			
Capital Outlay	-	50,596	50,596
Miscellaneous	75,000	7,333	(67,667)
	<u>75,000</u>	<u>57,929</u>	<u>(17,071)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 20,300</u>	<u>\$ 2,139</u>	<u>\$ (18,161)</u>
<u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,500	\$ 1,250	\$ (250)
Expenditures Paid:			
Miscellaneous	1,500	1,040	(460)
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 210</u>
<u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 25,000	\$ 17,354	\$ (7,646)
Expenditures Paid:			
Personal Services	25,000	27,845	2,845
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (10,491)</u>	<u>\$ (10,491)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 9,312	\$ (688)
Expenditures Paid:			
Miscellaneous	10,000	1,330	(8,670)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 7,982</u>	<u>\$ 7,982</u>
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 16,850	\$ 1,292	\$ (15,558)
Expenditures Paid:			
Miscellaneous	200,000	-	(200,000)
	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (183,150)</u>	<u>\$ 1,292</u>	<u>\$ (184,442)</u>
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 8,569	\$ (1,431)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ 8,569</u>	<u>\$ 8,569</u>
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 45,000	\$ 45,473	\$ 473
Expenditures Paid:			
Miscellaneous	30,000	-	(30,000)
Capital Outlay	60,000	63,821	3,821
	<u>90,000</u>	<u>63,821</u>	<u>(26,179)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (45,000)</u>	<u>\$ (18,348)</u>	<u>\$ 26,652</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 27,627	\$ 15,627
Expenditures Paid:			
Contractual Services	20,000	13,625	(6,375)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (8,000)</u>	<u>\$ 14,002</u>	<u>\$ 22,002</u>
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 110,100	\$ 109,912	\$ (188)
Expenditures Paid:			
Contractual Services	110,000	109,848	(152)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 100</u>	<u>\$ 64</u>	<u>\$ 36</u>
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 45,000	\$ 56,110	\$ 11,110
Expenditures Paid:			
Personal Services	63,500	57,114	(6,386)
Miscellaneous	1,500	-	(1,500)
	<u>65,000</u>	<u>57,114</u>	<u>(7,886)</u>
Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ 18,996</u>	<u>\$ 18,996</u>
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 111,425	\$ 26,425
Expenditures Paid:			
Personal Services	50,000	50,000	-
Contractual Services	46,000	41,219	(4,781)
Commodities	14,000	5,861	(8,139)
	<u>110,000</u>	<u>97,080</u>	<u>(12,920)</u>
Other Financing Sources (Uses):	<u>(20,000)</u>	<u>(21,312)</u>	<u>(1,312)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (45,000)</u>	<u>\$ (6,967)</u>	<u>\$ 38,033</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ 250	\$ -	\$ (250)
Interest on Investments	30	36	6
	<u>280</u>	<u>36</u>	<u>(244)</u>
Expenditures Paid:			
Commodities	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (4,720)</u>	<u>\$ 36</u>	<u>\$ 4,756</u>
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 7,531	\$ 31
Expenditures Paid:			
Miscellaneous	8,000	10,614	2,614
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ (3,083)</u>	<u>\$ (2,583)</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 455	\$ (9,545)
Expenditures Paid:			
Miscellaneous	13,000	-	(13,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (3,000)</u>	<u>\$ 455</u>	<u>\$ 3,455</u>
<u>Probation Book Fees</u>			
Revenues Received:			
Charges for Services	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 6,800	\$ (700)
Interest on Investments	1,000	-	(1,000)
	<u>8,500</u>	<u>6,800</u>	<u>(1,700)</u>
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,500)</u>	<u>\$ 6,800</u>	<u>\$ 8,300</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 85,785	\$ 785
Miscellaneous	200	90	(110)
	<u>85,200</u>	<u>85,875</u>	<u>675</u>
Expenditures Paid:			
Personnel Services	\$ 74,000	\$ 73,639	\$ (361)
Contractual	7,700	5,528	(2,172)
Miscellaneous	17,300	9,078	(8,222)
	<u>99,000</u>	<u>88,245</u>	<u>(10,755)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (13,800)</u>	<u>\$ (2,370)</u>	<u>\$ 11,430</u>
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ -	\$ 495	\$ 495
Interest on Investments	-	132	132
	<u>-</u>	<u>627</u>	<u>627</u>
Expenditures Paid:			
Misc Expense	-	-	
Debt Service	25,000	-	(25,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (25,000)</u>	<u>\$ 627</u>	<u>\$ 25,627</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 1,735	\$ (765)
Interest on Investments	-	-	-
	<u>2,500</u>	<u>1,735</u>	<u>(765)</u>
Expenditures Paid:			
Commodities	20,000	1,204	(18,796)
Other Financing Sources (Uses)	\$ 25,000	\$ 25,000	\$ -
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 7,500</u>	<u>\$ 25,531</u>	<u>\$ 18,031</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 8,847	\$ 2,847
Expenditures Paid:			
Miscellaneous	6,000	677	(5,323)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 8,170</u>	<u>\$ 8,170</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	\$ -	\$ (35,000)
Expenditures Paid:			
Miscellaneous	35,000	-	(35,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2019

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 460,200	\$ 459,555	\$ (645)
	<u>460,200</u>	<u>459,555</u>	<u>(645)</u>
Expenditures Paid:			
Contractual Services	450,000	60,557	(389,443)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 10,200</u>	<u>\$ 398,998</u>	<u>\$ 388,798</u>
<u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 1,694	\$ (306)
Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 1,694</u>	<u>\$ 1,694</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 5,281	\$ 2,281
Expenditures Paid:			
Miscellaneous	3,500	3,300	(200)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ 1,981</u>	<u>\$ 2,481</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	\$ 9,000	\$ 6,643	\$ (2,357)
Expenditures Paid:			
Miscellaneous	5,000	3,790	(1,210)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,000</u>	<u>\$ 2,853</u>	<u>\$ (1,147)</u>