

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2020

Clinton County, Illinois
TABLE OF CONTENTS
November 30, 2020

| | <u>Page</u> |
|--|-------------|
| <u>FINANCIAL SECTION</u> | |
| Independent Auditors' Report | 1-2 |
| 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 <u>Government Auditing Standards</u> | 3-4 |
| Independent Auditors' Report on Compliance for Each major Program and on Internal Control Over Compliance Required by the Uniform Guidance | 5-6 |
| <u>BASIC FINANCIAL STATEMENTS</u> | |
| <u>Exhibit</u> | |
| A Statement of Net Position - Modified Cash Basis..... | 7 |
| B Statement of Activities - Modified Cash Basis | 8 |
| C Combined Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds | 9 |
| C-1 Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities - Modified Cash Basis | 10 |
| D Statement of Revenues Received, Expenditures Paid, Other Financing Sources (Uses) and Changes in Fund Balances - Modified Cash Basis - Governmental Funds..... | 11 |
| D-1 Reconciliation of the Combined Statement of Assets, Liabilities and Fund Balances to the Statement of Net Position - Modified Cash Basis | 12 |
| E Statement of Assets, Liabilities and Net Position- Modified Cash Basis - Fiduciary Funds | 13 |
| F Statement of Changes in Fiduciary Net Position- Modified Cash Basis..... | 14 |
| Notes to Financial Statements | 15-29 |

Clinton County, Illinois
TABLE OF CONTENTS
November 30, 2020

| | <u>Page</u> |
|---|-------------|
| <u>OTHER INFORMATION</u> | |
| <u>Exhibit</u> | |
| G Schedule of Budgetary Comparison - Modified Cash Basis - General Fund..... | 30 |
| H Schedule of Budgetary Comparison - Modified Cash Basis - County Motor Fuel Tax Fund..... | 31 |
| I Schedule of Budgetary Comparison – Modified Cash Basis – County Coal Rights Fund | 32 |
| J. Schedule of Budgetary Comparison Modified Cash Basis – Industrial Park Fund | 33 |
| K. Schedule of Budgetary Comparison Modified Cash Basis -- Municipal Retirement Fund | 34 |
| Notes to Budgetary Comparison Schedules | 35 |
| <u>Combining and Individual Fund Financial Statements</u> | |
| 1 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - General Fund..... | 36 |
| 2 Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis - General Fund | 37 |
| 3 Schedule of Budgetary Comparison - Revenues - Modified Cash Basis - General Fund..... | 38-39 |
| 4 Schedule of Budgetary Comparison - Expenditures - Modified Cash Basis - General Fund..... | 40-47 |
| 5 Schedule of Budgetary Comparison - Other Financing Sources (Uses) - Modified Cash Basis - General Fund | 48 |
| 6 Combining Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds | 49 |
| 7 Combining Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds..... | 50 |
| 8 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds | 51-55 |
| 9 Combining Statement of Revenues Received, Expenditures Paid, and Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds | 56 |

Clinton County, Illinois
TABLE OF CONTENTS
November 30, 2020

| | <u>Page</u> |
|--|-------------|
| <u>OTHER INFORMATION (CONTINUED)</u> | |
| <u>Combining and Individual Fund Financial Statements (Continued)</u> | |
| 10 Statement of Revenues Received, Expenditures Paid, and Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds - Highway Department Funds..... | 57 |
| 11 Statement of Revenues Received, Expenditures Paid, and Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds - Other Special Revenue Funds..... | 58-61 |
| 12 Combining Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Debt Service Funds..... | 62 |
| 13 Combining Statement of Revenues Received, Expenditures Paid, and Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds - Debt Service Funds..... | 63 |
| 14 Combining Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Fiduciary Funds | 64 |
| 15 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Agency Funds - Fee Offices..... | 65 |
| 16 Statement of Revenues Received, Expenditures Paid, and Changes in Funds Available for Distribution - Modified Cash Basis - Agency Funds - Fee Offices | 66 |
| 17 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Agency Funds - County Collector..... | 67 |
| 18 Statement of Revenues Received, Expenditures Paid, and Changes in Funds Available for Distribution to Other Taxing Bodies - Modified Cash Basis - Agency Funds - County Collector..... | 68 |
| 19 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Other Agency Funds | 69 |
| 20 Statement of Revenues Received, Expenditures Paid, and Changes in Funds Available for Distribution - Modified Cash Basis - Other Agency Funds | 70 |

Clinton County, Illinois
TABLE OF CONTENTS
November 30, 2020

| | <u>Page</u> |
|---|-------------|
| <u>OTHER INFORMATION (CONTINUED)</u> | |
| <u>Combining and Individual Fund Statements (Continued)</u> | |
| 21 Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Trust Funds | 71 |
| 22 Statement of Revenues Received, Expenditures Paid, and Changes in Funds Available for Distribution - Modified Cash Basis - Trust Funds | 72 |
| <u>Additional Statements</u> | |
| 23 Schedule of Budgetary Comparison - Modified Cash Basis - Nonmajor Governmental Funds | 73-90 |
| 24 Consolidated Year-End Financial Report | 91-111 |
| <u>ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION</u> | |
| Schedule of Expenditures of Federal Awards | 112-113 |
| Notes to Schedule of Expenditures of Federal Awards | 114 |
| Schedule of Findings and Questioned Costs | 115-116 |

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Independent Auditors' Report

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

June 17, 2021

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, 2020, 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, 2020, 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

June 17, 2021

Other Matters

Other Information

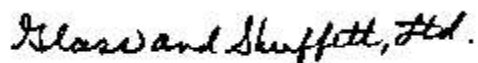
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton County, Illinois' basic financial statements. The schedules, listed as Other Information in the table of contents, are presented for purposes of additional analysis and are not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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated June 17, 2021, 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,

A handwritten signature in black ink that reads "Glass and Shuffett, Ltd." with a stylized flourish at the end.

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*

June 17, 2021

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, 2020, 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 June 17, 2021.

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.

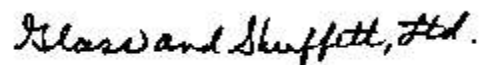
Compliance and Other Matters

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,

A handwritten signature in black ink that reads "Glass and Shuffett, Ltd." with a stylized flourish at the end.

Centralia, Illinois

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

June 17, 2021

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

Report on Compliance for Each Major Federal Program

We have audited Clinton County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clinton County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinions on Each Major Federal Program

In our opinion, Clinton County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

Respectfully submitted,

Glass and Shuffett, Ltd.

Centralia, Illinois

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2020

| | Primary Government Governmental Activities |
|--|---|
| <u>ASSETS</u> | |
| Cash and Cash Equivalents | \$ 23,200,892 |
| Notes Receivable - Industry | 22,583 |
| Capital Assets Not Being Depreciated: | |
| Land | 244,406 |
| Construction In Progress | 23,428 |
| Capital Assets Being Depreciated, Net: | |
| Buildings and Improvements, Net | 6,114,987 |
| Land Improvements, Net | - |
| Vehicles, Net | 344,781 |
| Office Furniture and Equipment, Net | 194,691 |
| Other Equipment, Net | 1,398,799 |
| Infrastructure, Net | 2,936,557 |
| | <hr/> |
| Total Assets | \$ 34,481,124 |
| | <hr/> |
| <u>LIABILITIES</u> | |
| Deficit Bank Balances | \$ 72,848 |
| Due to Other Governments | 51,081 |
| Other Payables | 6,487 |
| Long-Term Liabilities - | |
| Bonds and Leases Payable: | |
| Due Within One Year | 44,929 |
| Due in More than One Year | 93,928 |
| | <hr/> |
| Total Liabilities | \$ 269,273 |
| | <hr/> |
| <u>NET POSITION</u> | |
| Net Investment in | |
| Capital Assets | \$ 11,118,792 |
| Restricted For: | |
| Debt Service | 27,187 |
| Industry Loans | 22,583 |
| Building Leases | 29 |
| Statutory and Contractual | 13,104,634 |
| Unrestricted | 9,938,626 |
| | <hr/> |
| Total Net Position | \$ 34,211,851 |
| | <hr/> |

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, 2020

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|---|-----------------|-------------------------------------|--|--|--|
| | Expenses | Fees and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| <u>Activities:</u> | | | | | |
| <u>Governmental Activities:</u> | | | | | |
| General Government | \$ (3,718,557) | \$ 857,297 | \$ - | \$ - | \$ (2,861,260) |
| Public Safety | (4,600,105) | 1,735,461 | - | - | (2,864,644) |
| Highways and Streets | (2,354,565) | 492,688 | - | - | (1,861,877) |
| Education | (236,714) | - | - | - | (236,714) |
| Public Health | (1,179,090) | 156,379 | 683,898 | - | (338,813) |
| Development | (14,494) | 47,723 | - | - | 33,229 |
| Judiciary and Court Related | (2,241,031) | 1,404,246 | - | - | (836,785) |
| Social Services | (113,498) | - | - | - | (113,498) |
| Employee Benefits | (2,103,393) | 414,105 | - | - | (1,689,288) |
| Debt Service - Interest and Fiscal Charges | (5,496) | - | - | - | (5,496) |
| Total Governmental Activities | \$ (16,566,943) | \$ 5,107,899 | \$ 683,898 | \$ - | (10,775,146) |
| General Revenues: | | | | | |
| Property Taxes Levied for: | | | | | |
| General Government | | | | | 1,849,725 |
| Public Health | | | | | 644,375 |
| Highways and Streets | | | | | 912,390 |
| Education | | | | | 162,513 |
| Public Safety | | | | | 840,349 |
| Social Services | | | | | 113,556 |
| Insurance | | | | | 452,617 |
| Employee Benefits | | | | | 1,831,682 |
| Debt Service | | | | | 441 |
| Payments in Lieu of Taxes | | | | | 162,560 |
| Motor Fuel Tax | | | | | 1,986,142 |
| Sales Tax | | | | | 2,148,287 |
| Income and Replacement Tax | | | | | 1,600,875 |
| Gaming Tax | | | | | 37,570 |
| Oil Income | | | | | 92,151 |
| Gain on Sale of Assets | | | | | - |
| Interest on Investments | | | | | 255,500 |
| Total General Revenues | | | | | 13,090,733 |
| Other Changes in Net Position: | | | | | |
| Transfers to Other Governments | | | | | (92,151) |
| Change in Net Position | | | | | 2,223,436 |
| Net Position - Beginning | | | | | 31,988,415 |
| Net Position - Ending | | | | | \$ 34,211,851 |

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, 2020

| | General Fund | County Motor Fuel Tax Fund | County Coal Rights | Municipal Retirement | Industrial Park | Other Governmental Funds | Total Governmental Funds |
|--------------------------------------|-----------------|----------------------------------|--------------------------|-------------------------|--------------------|--------------------------------|--------------------------------|
| <u>Assets:</u> | | | | | | | |
| Cash and Cash Equivalents | \$ 2,982,982 | \$ 3,903,498 | \$ 2,144,580 | \$ 3,245,126 | \$ 146,467 | \$ 10,778,239 | \$ 23,200,892 |
| Notes Receivable - Industry | - | - | - | - | - | 22,583 | 22,583 |
| Due From Other Funds | 5,850 | - | - | - | - | - | 5,850 |
| Total Assets | \$ 2,988,832 | \$ 3,903,498 | \$ 2,144,580 | \$ 3,245,126 | \$ 146,467 | \$ 10,800,822 | \$ 23,229,325 |
| <u>Liabilities:</u> | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 72,848 | \$ 72,848 |
| Other | - | - | - | - | - | 6,487 | 6,487 |
| Due to Other Funds | - | - | - | - | - | 5,850 | 5,850 |
| Due to Other Governments | - | - | - | - | 51,081 | - | 51,081 |
| Total Liabilities | - | - | - | - | 51,081 | 85,185 | 136,266 |
| <u>Fund Balances:</u> | | | | | | | |
| Nonspendable | - | - | - | - | - | 22,583 | 22,583 |
| Restricted | - | 3,903,498 | - | 3,245,126 | - | 5,983,226 | 13,131,850 |
| Committed | - | - | - | - | - | 566,334 | 566,334 |
| Assigned | - | - | 2,144,580 | - | 95,386 | 4,143,494 | 6,383,460 |
| Unassigned | 2,988,832 | - | - | - | - | - | 2,988,832 |
| Total Fund Equity | 2,988,832 | 3,903,498 | 2,144,580 | 3,245,126 | 95,386 | 10,715,637 | 23,093,059 |
| Total Liabilities and Fund Equity | \$ 2,988,832 | \$ 3,903,498 | \$ 2,144,580 | \$ 3,245,126 | \$ 146,467 | \$ 10,800,822 | \$ 23,229,325 |

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, 2020

Total fund balances for Governmental Funds (Exhibit C) \$ 23,093,059

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 | \$ 244,406 |
| Construction in Progress | 23,428 |
| Buildings and Improvements, Net of \$3,911,838 of Accumulated Depreciation | 6,114,987 |
| Vehicles, Net of \$786,466 of Accumulated Depreciation | 344,781 |
| Office Furniture and Equipment, Net of \$978,184 of Accumulated Depreciation | 194,691 |
| Other Equipment, Net of \$2,954,686 of Accumulated Depreciation | 1,398,799 |
| Infrastructure, Net of \$17,716,582 of Accumulated Depreciation | <u>2,936,557</u> |

Total Capital Assets 11,257,649

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, 2020:

| | |
|-----------------------|------------------|
| Capital Lease Payable | <u>(138,857)</u> |
|-----------------------|------------------|

Total Net Position of Governmental Activities (Exhibit A) \$34,211,851

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, 2020

| | General Fund | County Motor Fuel Tax Fund | County Coal Rights | Municipal Retirement | Industrial Park | Other Governmental Funds | Total Governmental Funds |
|---|-----------------|-------------------------------|-----------------------|-------------------------|--------------------|-----------------------------|-----------------------------|
| Revenues Received: | | | | | | | |
| Taxes | \$ 1,857,322 | \$ - | \$ - | \$ 1,289,918 | \$ - | \$ 3,822,968 | \$ 6,970,208 |
| Intergovernmental | 3,723,679 | - | - | 25,483 | - | 37,570 | 3,786,732 |
| Fees | - | - | - | - | - | 2,153,650 | 2,153,650 |
| Interest on Investments | 181,791 | 28,018 | 36,095 | - | - | 9,596 | 255,500 |
| Charges for Services | 1,572,385 | - | - | - | - | 68,043 | 1,640,428 |
| Grants | - | 1,986,142 | - | - | - | 683,898 | 2,670,040 |
| Fines and Forfeitures | 951,573 | - | - | - | - | - | 951,573 |
| Sale of Assets | - | - | - | - | - | - | - |
| Miscellaneous | 143,063 | - | - | 1,793 | - | 309,543 | 454,399 |
| Total Revenues Received | 8,429,813 | 2,014,160 | 36,095 | 1,317,194 | - | 7,085,268 | 18,882,530 |
| Expenditures Disbursed: | | | | | | | |
| Current Operating: | | | | | | | |
| General Government | 2,982,514 | - | - | - | - | 612,643 | 3,595,157 |
| Public Safety | 3,230,100 | - | - | - | - | 1,157,663 | 4,387,763 |
| Highways and Street | - | 839,258 | - | - | - | 1,049,784 | 1,889,042 |
| Education | 75,964 | - | - | - | - | 157,685 | 233,649 |
| Public Health | - | - | - | - | - | 1,170,658 | 1,170,658 |
| Development | - | - | - | - | - | 14,494 | 14,494 |
| Judiciary and Court Related | 1,817,764 | - | - | - | - | 367,712 | 2,185,476 |
| Social Services | - | - | - | - | - | 113,498 | 113,498 |
| Employee Benefits | - | - | - | 1,053,005 | - | 1,050,388 | 2,103,393 |
| Capital Outlay | 64,911 | - | - | - | - | 577,223 | 642,134 |
| Debt Service: | | | | | | | |
| Principal Retirement | 43,625 | - | - | - | - | - | 43,625 |
| Interest and Fiscal Charges | 5,496 | - | - | - | - | - | 5,496 |
| Total Expenditures Disbursed | 8,220,374 | 839,258 | - | 1,053,005 | - | 6,271,748 | 16,384,385 |
| Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed | 209,439 | 1,174,902 | 36,095 | 264,189 | - | 813,520 | 2,498,145 |
| Other Financing Sources (Uses): | | | | | | | |
| Transfers from (to) Other Funds | 273,944 | - | - | - | - | (273,944) | - |
| Transfers to Other Governmental Units | (92,151) | - | - | - | - | - | (92,151) |
| Total Other Financing Sources (Uses) | 181,793 | - | - | - | - | (273,944) | (92,151) |
| Net Change in Fund Balances | 391,232 | 1,174,902 | 36,095 | 264,189 | - | 539,576 | 2,405,994 |
| Fund Balances, Beginning of Year | 2,597,600 | 2,728,596 | 2,108,485 | 2,980,937 | 95,386 | 10,176,061 | 20,687,065 |
| Fund Balances, End of Year | \$ 2,988,832 | \$ 3,903,498 | \$ 2,144,580 | \$ 3,245,126 | \$ 95,386 | \$ 10,715,637 | \$ 23,093,059 |

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, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 2,405,994

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 | 642,133 |
| Depreciation | (868,316) |
| Book value of Disposed Assets | (-0-) |

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 (\$43,625) exceeds the issuance of debt (-0-)

43,625

Change in Net Position of Governmental Activities (Exhibit B) \$ 2,223,436

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, 2020

| | Agency Funds | Trust Funds | Total Fiduciary Funds |
|-----------------------------------|---------------------|-----------------|-----------------------------|
| <u>Assets:</u> | | | |
| Cash and Cash Equivalents | \$ 3,323,956 | \$ 6,072 | \$ 3,330,028 |
| Other Assets | - | - | - |
| Total Assets | <u>\$ 3,323,956</u> | <u>\$ 6,072</u> | <u>\$ 3,330,028</u> |
| <u>Liabilities:</u> | | | |
| Unremitted Fees | \$ 178,811 | \$ - | \$ 178,811 |
| Bank Overdrafts | - | - | - |
| Bonds Held in Trust | 144,601 | - | 144,601 |
| Miscellaneous Collections Payable | 67,140 | - | 67,140 |
| Undistributed Assets | 1,066,875 | 6,072 | 1,072,947 |
| Due to Other Local Governments | 1,866,529 | - | 1,866,529 |
| Total Liabilities | <u>\$ 3,323,956</u> | <u>\$ 6,072</u> | <u>\$ 3,330,028</u> |
| <u>Net Position:</u> | | | |
| Reserved | \$ - | \$ - | \$ - |
| Unreserved | - | - | - |
| 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, 2020

Additions:

Contributions:

| | | |
|--|----|--------|
| Deposits from Inmates, Relatives, and Visitors | \$ | 64,933 |
|--|----|--------|

| | | |
|-----------------|--|--------|
| Total Additions | | 64,933 |
|-----------------|--|--------|

Deductions:

| | | |
|---------------------|--|--------|
| Inmate Expenditures | | 62,953 |
|---------------------|--|--------|

| | | |
|------------------|--|--------|
| Total Deductions | | 62,953 |
|------------------|--|--------|

| | | |
|------------------------|--|-------|
| Change in Net Position | | 1,980 |
|------------------------|--|-------|

| | | |
|--|--|-------|
| Net Position Held in Trust for Benefits, Beginning of Year | | 4,092 |
|--|--|-------|

| | | |
|--|----|-------|
| Net Position Held in Trust for Benefits, End of Year | \$ | 6,072 |
|--|----|-------|

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, 2020

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, 2020

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 18, 2019 and was amended on November 16, 2020

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, 2020, cash and investments consisted of the following:

| | |
|---|----------------------|
| Petty Cash Funds | \$ 5,001 |
| Checking Accounts and Money Market Accounts | 13,798,671 |
| Certificates of Deposit | 9,397,220 |
| Trust and Agency Funds including Certificates of Deposit | <u>3,330,028</u> |
| Total Cash and Investments | <u>\$ 26,530,920</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, 2020, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$26,675,459 (book balance \$26,530,920) 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, 2020, 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, 2020, the following funds had a deficit fund balance:

| <u>Fund</u> | <u>Deficit</u> |
|-----------------------|----------------|
| Worker's Compensation | (72,848) |

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, 2020, represent the 2019 levy that was passed by the Board on November 18, 2019. The 2020 property tax levy, which will be collected in fiscal year 2021, was adopted by the Board on November 16, 2020. 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, 2020:

| | Beginning Balance Dec 1, 2019 | Additions | Deletions | Ending Balance Nov 30, 2020 |
|--|-------------------------------------|--------------|-----------|-----------------------------------|
| <u>GOVERNMENTAL ACTIVITIES:</u> | | | | |
| Capital Assets, Not Being Depreciated: | | | | |
| Land | \$ 231,816 | \$ 12,590 | \$ - | \$ 244,406 |
| Construction in Progress | - | 23,428 | - | 23,428 |
| Total Capital Assets, Not Being Depreciated | 231,816 | 36,018 | - | 267,834 |
| Capital Assets Being Depreciated: | | | | |
| Land Improvements | 82,134 | - | - | 82,134 |
| Buildings and Improvements | 10,026,825 | - | - | 10,026,825 |
| Office Furniture & Equipment | 1,063,113 | 109,762 | - | 1,172,875 |
| Transportation Equipment | 1,187,844 | 110,221 | - | 1,298,065 |
| Other Equipment | 4,105,027 | 248,458 | - | 4,353,485 |
| Infrastructure | 20,515,465 | 137,674 | - | 20,653,139 |
| Total Capital Assets, Being Depreciated | 36,980,408 | 606,115 | - | 37,586,523 |
| Less Accumulated Depreciation for: | | | | |
| Land Improvements | 82,134 | - | - | 82,134 |
| Buildings and Improvements | 3,713,545 | 198,293 | - | 3,911,838 |
| Office Furniture & Equipment | 945,646 | 32,538 | - | 978,184 |
| Transportation Equipment | 786,466 | 166,818 | - | 953,284 |
| Other Equipment | 2,706,223 | 248,463 | - | 2,954,686 |
| Infrastructure | 17,494,378 | 222,204 | - | 17,716,582 |
| Total Accumulated Depreciation | 25,728,392 | 868,316 | - | 26,596,708 |
| Total Capital Assets, Being Depreciated - Net | 11,252,016 | (262,201) | - | 10,989,815 |
| Capital Assets - Net | \$ 11,483,832 | \$ (226,183) | \$ - | \$ 11,257,649 |

Depreciation expense was charged to functions as follows:

| | |
|----------------------------|-------------------|
| General Government | \$ 123,400 |
| Public Safety | 212,342 |
| Highways & Streets | 465,522 |
| Education | 3,065 |
| Public Health | 8,432 |
| Judicial and Court | 55,555 |
| Total Depreciation Expense | <u>\$ 868,316</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, 2020, the following employees were covered by the benefit terms:

Regular Plan

| | |
|--|-----------|
| Retirees or beneficiaries currently receiving benefits | 108 |
| Inactive plan members entitled to but not yet receiving benefits | 46 |
| Active plan members | <u>77</u> |
| Total | 231 |

SLEP Plan

| | |
|--|-----------|
| Retirees or beneficiaries currently receiving benefits | 21 |
| Inactive plan members entitled to but not yet receiving benefits | 8 |
| Active plan members | <u>36</u> |
| Total | 65 |

ECO Plan

| | |
|--|----------|
| Retirees or beneficiaries currently receiving benefits | 10 |
| Inactive plan members entitled to but not yet receiving benefits | 0 |
| Active plan members | <u>0</u> |
| Total | 10 |

NOTE 6--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

As set by statute, regular plan members are required to contribute 4.5% of their annual covered salary, Elected County Official employees are required to contribute 7.5% and Sheriff's Law Enforcement Personnel (SLEP) employees 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended November 30, 2020, the County contributed \$454,842, \$117,906, and \$480,210 to the plan, respectively. The County's annual required member contribution rate for calendar year 2020 was 12.66% and 21.02% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2020, 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 \$479,291, the total required contribution for the current fiscal year.

NOTE 7--NOTES RECEIVABLE--INDUSTRY

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 | \$ 22,583 |

This note is reflected in the CDAP Recapture Fund.

NOTE 8 --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, 2020, the outstanding principal was \$196,324.

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 2019 | Proceeds | Payments | Balance November 30 2020 | Amount Due Within One Year |
|--------------------|-------------------------------|----------|-----------|--------------------------------|----------------------------------|
| Election Equipment | \$ 182,482 | \$ - | \$ 43,625 | \$ 138,857 | \$ 44,929 |

NOTE 10 -- STATEMENT OF LEGAL DEBT MARGIN

| | |
|--|----------------------|
| Assessed Valuation as of January 1, 2020 | \$ 695,283,748 |
| Statutory Debt Limitation – 2.875% of Assessed Valuation | \$ 19,989,408 |
| Less - Outstanding Debt: | <u>138,857</u> |
| Legal Debt Margin | <u>\$ 19,850,551</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, 2020, the County owes the City of Carlyle \$51,081.

NOTE 12--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2020, 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 | \$288,750 | |
| Probation Service | 1,994 | |
| Circuit Clerk/Sheriff Medical Fund | | 7,000 |
| Judicial Security | | 20,000 |
| Treasurer Sale of Error | | 10,000 |
| Accrued Leave Fund | | 0 |
| Vital Records | | 10,000 |
| <u>Nonmajor Funds</u> | | |
| 911 Emergency Telephone Service Tax: | | |
| General Fund | | 288,750 |
| Probation Service: | | |
| General Fund | | 1,994 |
| Judicial Security Fund: | | |
| General Fund | 20,000 | |
| Accrued Leave Fund: | | |
| General Fund | 0 | |
| Circuit Clerk/Sheriff Medical Fund: | | |
| General Fund | 7,000 | |
| Vital Records Fund: | | |
| General Fund | 10,000 | |
| Treasurer Sale of Error Fund: | | |
| General Fund | 10,000 | |
| | <u>\$337,744</u> | <u>\$337,744</u> |
| <u>Transfer to Other Governmental Units</u> | | |
| Oil Revenue Transfer to Townships | | <u>\$92,151</u> |

NOTE 13--EXPENDITURES OVER BUDGET

During the year ended November 30, 2020, the following funds exceeded their budgeted expenditures:

| Fund | Expenditures | | Excess Over |
|---|--------------|---------|-------------|
| | Budgeted | Actual | Budget |
| Workers Compensation | 150,000 | 515,002 | (365,002) |
| Transportation Safety Highway Hire Back | - | 811 | (811) |
| Health Department | 531,949 | 880,150 | (348,201) |
| County Court Fees | 20,000 | 20,551 | (551) |
| Child Support Fees | 25,000 | 34,302 | (9,302) |
| Judicial Security | 65,000 | 66,837 | (1,837) |
| Probation Drug Testing | 8,000 | 12,059 | (4,059) |

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 | \$678,089 | \$287,191 | \$26,610 | \$113,235 | \$1,105,125 |
| Receipts: | | | | | |
| Real Estate and | | | | | |
| Mobile Home Taxes | 452,617 | 154,929 | 441 | 22 | 608,009 |
| Interest Income and Other | - | 34 | 136 | - | 170 |
| Disbursements: | | | | | |
| Insurance Assessments | (433,969) | (515,002) | - | (9,620) | (958,591) |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Service Fees | - | - | - | - | - |
| Ending Balance | \$696,737 | \$(72,848) | \$27,187 | \$103,637 | \$754,713 |

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:

| | Major Funds | | | | | | | |
|-----------------------|--------------|--------------|--------------|--------------|------------|---------------|---------------|--|
| | General | County | County | Municipal | Industrial | Other | | |
| | Fund | Motor Fuel | Coal Rights | Retirement | Park | Governmental | Total | |
| Fund Balances: | | | | | | | | |
| Nonspendable: | | | | | | | | |
| Loans Receivable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22,583 | \$ 22,583 | |
| | - | - | - | - | - | 22,583 | 22,583 | |
| Restricted: | | | | | | | | |
| General Government | - | - | - | 3,245,126 | - | 1,661,904 | 4,907,030 | |
| Public Safety | - | - | - | - | - | 170,068 | 170,068 | |
| Public Health | - | - | - | - | - | 371,226 | 371,226 | |
| Court & Court Related | - | - | - | - | - | 859,169 | 859,169 | |
| Social Services | - | - | - | - | - | 1,153 | 1,153 | |
| Debt Service | - | - | - | - | - | 27,187 | 27,187 | |
| Highways & Streets | - | 3,903,498 | - | - | - | 2,875,003 | 6,778,501 | |
| Education | - | - | - | - | - | 17,516 | 17,516 | |
| | - | 3,903,498 | - | 3,245,126 | - | 5,983,226 | 13,131,850 | |
| Committed: | | | | | | | | |
| Capital Improvements | - | - | - | - | - | 566,334 | 566,334 | |
| Assigned: | | | | | | | | |
| Court Related | - | - | - | - | - | 69,480 | 69,480 | |
| General Government | - | - | 2,144,580 | - | - | 517,113 | 2,661,693 | |
| Public Safety | - | - | - | - | - | 1,764,590 | 1,764,590 | |
| Public Health | - | - | - | - | - | 1,231,213 | 1,231,213 | |
| Economic Development | - | - | - | - | 95,386 | 561,098 | 656,484 | |
| Highway & Streets | - | - | - | - | - | - | - | |
| | - | - | 2,144,580 | - | 95,386 | 4,143,494 | 6,383,460 | |
| Unassigned | 2,988,832 | - | - | - | - | - | 2,988,832 | |
| Total Fund Balances | \$ 2,988,832 | \$ 3,903,498 | \$ 2,144,580 | \$ 3,245,126 | \$ 95,386 | \$ 10,715,637 | \$ 23,093,059 | |

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 – TAX ABATEMENTS

TAX ABATEMENTS ENTERED INTO BY OTHER GOVERNMENTS

As of November 30, 2020, 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 \$2,897,200. The County's tax revenues were reduced during the year ended November 30, 2020 as a result of the programs of other governments by \$23,531.

Clinton County, Illinois

SUPPLEMENTARY
INFORMATION

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Over (Under) |
|--|--------------------|-----------------|--------------|--|
| Revenue Received: | | | | |
| Taxes | \$ 1,887,500 | \$ 1,887,500 | \$ 1,857,322 | \$ (30,178) |
| Intergovernmental Revenues | 3,550,000 | 3,550,000 | 3,723,679 | 173,679 |
| Interest on Investments | 150,000 | 150,000 | 181,791 | 31,791 |
| Charges for Services | 1,701,412 | 1,701,412 | 1,572,385 | (129,027) |
| Fines and Forfeitures | 945,000 | 945,000 | 951,573 | 6,573 |
| Miscellaneous | 142,880 | 142,880 | 143,063 | 183 |
| Total Revenues Received | 8,376,792 | 8,376,792 | 8,429,813 | 53,021 |
| Expenditures Disbursed: | | | | |
| General Government | 3,418,925 | 3,418,925 | 3,040,926 | (377,999) |
| Public Safety | 3,259,085 | 3,259,085 | 3,280,091 | 21,006 |
| Education | 78,862 | 78,862 | 75,964 | (2,898) |
| Judiciary and Court Related | 1,942,670 | 1,942,670 | 1,823,393 | (119,277) |
| Total Expenditures Disbursed | 8,699,542 | 8,699,542 | 8,220,374 | (479,168) |
| Excess (Deficiency) of Revenues Received over Expenditures Disbursed | (322,750) | (322,750) | 209,439 | 532,189 |
| Other Financing Sources (Uses): | | | | |
| Transfers from (to) Other Funds | 272,750 | 272,750 | 273,944 | 1,194 |
| Transfers to Other Governmental Units | (50,000) | (50,000) | (92,151) | (42,151) |
| Total Other Financing Sources (Uses) | 222,750 | 222,750 | 181,793 | (40,957) |
| Net Change in Fund Balances | (100,000) | (100,000) | 391,232 | 491,232 |
| Fund Balances, Beginning of Year | 2,597,600 | 2,597,600 | 2,597,600 | - |
| Fund Balances, End of Year | \$ 2,497,600 | \$ 2,497,600 | \$ 2,988,832 | \$ 491,232 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Over (Under) |
|--|--------------------|-----------------|--------------|--|
| Revenue Received: | | | | |
| Grants | \$ 2,490,000 | \$ 2,490,000 | \$ 1,986,142 | \$ (503,858) |
| Interest | 10,000 | 10,000 | 28,018 | 18,018 |
| Total Revenues Received | 2,500,000 | 2,500,000 | 2,014,160 | (485,840) |
| Expenditures Disbursed: | | | | |
| Highways and Street | 2,500,000 | 2,500,000 | 839,258 | (1,660,742) |
| Total Expenditures Disbursed | 2,500,000 | 2,500,000 | 839,258 | (1,660,742) |
| Excess (Deficiency) of Revenues Received over Expenditures Disbursed | - | - | 1,174,902 | 1,174,902 |
| Other Financing Sources (Uses): | | | | |
| Transfers from (to) Other Funds | - | - | - | - |
| Fund Balances, Beginning of Year | 2,728,596 | 2,728,596 | 2,728,596 | - |
| Fund Balances, End of Year | \$ 2,728,596 | \$ 2,728,596 | \$ 3,903,498 | \$ 1,174,902 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Over (Under) |
|--|--------------------|-----------------|--------------|--|
| Revenue Received: | | | | |
| Interest | \$ 13,000 | \$ 13,000 | \$ 36,095 | \$ 23,095 |
| Total Revenues Received | 13,000 | 13,000 | 36,095 | 23,095 |
| Expenditures Disbursed | - | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Disbursed | 13,000 | 13,000 | 36,095 | 23,095 |
| Other Financing Sources (Uses): | | | | |
| Transfers from (to) Other Funds | - | - | - | - |
| Fund Balances, Beginning of Year | 2,108,485 | 2,108,485 | 2,108,485 | - |
| Fund Balances, End of Year | \$ 2,121,485 | \$ 2,121,485 | \$ 2,144,580 | \$ 23,095 |

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, 2020

| | 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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Over (Under) |
|--|---------------------|---------------------|---------------------|--|
| Revenue Received: | | | | |
| Taxes | \$ 1,300,000 | \$ 1,300,000 | \$ 1,289,918 | \$ (10,082) |
| Corporate Replacement Tax | 27,000 | 27,000 | 25,483 | (1,517) |
| Miscellaneous | 2,000 | 2,000 | 1,793 | (207) |
| Total Revenues Received | <u>1,329,000</u> | <u>1,329,000</u> | <u>1,317,194</u> | <u>(11,806)</u> |
| Expenditures Disbursed: | | | | |
| Personal Services | <u>1,400,000</u> | <u>1,400,000</u> | <u>1,053,005</u> | <u>(346,995)</u> |
| Total Expenditures Disbursed | <u>1,400,000</u> | <u>1,400,000</u> | <u>1,053,005</u> | <u>(346,995)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Disbursed | (71,000) | (71,000) | 264,189 | 335,189 |
| Fund Balances, Beginning of Year | <u>2,980,937</u> | <u>2,980,937</u> | <u>2,980,937</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 2,909,937</u> | <u>\$ 2,909,937</u> | <u>\$ 3,245,126</u> | <u>\$ 335,189</u> |

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2020

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 18, 2019 and was amended on November 16, 2020.

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, 2020

Assets

| | |
|----------------------|----------------------------|
| Cash in Bank | \$ 2,982,982 |
| Due from Other Funds | <u>5,850</u> |
| Total Assets | <u><u>\$ 2,988,832</u></u> |

Liabilities and Fund Balances

| | |
|------------------------------------|----------------------------|
| Liabilities | |
| Due to Other Funds | \$ - |
| Other | <u>-</u> |
| Total Liabilities | <u>-</u> |
| Fund Balances | <u>2,988,832</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 2,988,832</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, 2020

| | |
|---|----------------------------|
| Revenues Received (Statement 3) | \$ 8,429,813 |
| Expenditures Disbursed (Statement 4) | <u>8,220,374</u> |
| Excess (Deficiency) of Revenues over Expenditures | 209,439 |
| Other Financing Sources (Uses) of Funds: | |
| Transfers to Other Governmental Units | (92,151) |
| Transfers from Other Funds | 320,944 |
| Transfers to Other Funds | <u>(47,000)</u> |
| Net Increase (Decrease) in Fund Balance | 391,232 |
| Fund Balance, Beginning of Year | <u>2,597,600</u> |
| Fund Balance, End of Year | <u><u>\$ 2,988,832</u></u> |

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|--------------|--|
| Property Taxes: | | | |
| General County | \$ 1,720,000 | \$ 1,692,876 | \$ (27,124) |
| Mobile Home Taxes: | | | |
| General County | 2,500 | 1,886 | (614) |
| TIFF Reimbursements | 95,000 | 91,414 | (3,586) |
| Payments in Lieu of Taxes | 70,000 | 71,146 | 1,146 |
| Total Taxes | 1,887,500 | 1,857,322 | (30,178) |
| State of Illinois: | | | |
| Sales Tax | 1,950,000 | 2,148,287 | 198,287 |
| Income Tax | 1,470,000 | 1,435,613 | (34,387) |
| Corporate Replacement Taxes | 130,000 | 139,779 | 9,779 |
| Gaming Tax | - | - | - |
| Reimbursements Received for: | | | |
| Public Defender | 99,900 | 105,586 | 5,686 |
| State's Attorney Salary | 144,700 | 153,635 | 8,935 |
| Assistant State's Attorney Salary | 10,000 | 9,868 | (132) |
| Probation Officers Salaries and Fringes | 206,312 | 190,069 | (16,243) |
| Probation Service Fund Reimbursement | 2,500 | - | (2,500) |
| Election Reimbursements | 20,000 | 47,959 | 27,959 |
| Civil Defense Reimbursements | 13,000 | 19,059 | 6,059 |
| Task Force Reimbursements | - | - | - |
| Supervisor of Assessments Reimbursements | - | 35,034 | 35,034 |
| Total State of Illinois | 4,046,412 | 4,284,889 | 238,477 |
| Fee Offices--Received from: | | | |
| County Clerk | 420,000 | 502,067 | 82,067 |
| Circuit Clerk | 190,000 | 175,932 | (14,068) |
| Circuit Clerk County Fees | 35,000 | 8,699 | (26,301) |
| Zoning Fees | 40,000 | 44,394 | 4,394 |
| County Sheriff: | | | |
| Fees | 70,000 | 75,611 | 5,611 |
| Proceeds from Sales | 15,000 | 10,200 | (4,800) |
| State's Attorney: | | | |
| Criminal and Traffic Fines | 160,000 | 119,651 | (40,349) |
| Fees | 15,000 | 15,019 | 19 |
| Total Fee Offices | 945,000 | 951,573 | 6,573 |

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2020
 (Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------|-------------------------|-------------------------|--|
| Other Revenues: | | | |
| Gross Oil Income | \$ 50,000 | \$ 92,151 | \$ 42,151 |
| Interest on Investments | 150,000 | 181,791 | 31,791 |
| Refunds and Reimbursements | 92,880 | 50,912 | (41,968) |
| Lake Patrol | 60,000 | 54,584 | (5,416) |
| Health Insurance Reimbursements | 495,000 | 414,105 | (80,895) |
| County Housing Prisoners | 650,000 | 542,486 | (107,514) |
| Total Other Revenues | <u>1,497,880</u> | <u>1,336,029</u> | <u>(161,851)</u> |
| Total Revenues | <u>\$ 8,376,792</u> | <u>\$ 8,429,813</u> | <u>\$ 53,021</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|-----------|--|
| GENERAL AND ADMINISTRATIVE: | | | |
| County Board Per Diem | \$ 110,000 | \$ 65,520 | \$ (44,480) |
| Salaries | 160,000 | 155,404 | (4,596) |
| Salary - Public Administrator | 900 | - | (900) |
| Health Insurance | 1,600,000 | 1,334,440 | (265,560) |
| Maintenance - Equipment | 165,000 | 148,628 | (16,372) |
| Utilities--Courthouse | 75,000 | 69,529 | (5,471) |
| Utilities--Annex I | 60,000 | 54,702 | (5,298) |
| Utilities--Annex II | 16,000 | 14,545 | (1,455) |
| County Board Travel | 20,000 | 9,421 | (10,579) |
| SIMPAC Dues | 3,200 | - | (3,200) |
| SIMPAC Technical Assistance | 10,000 | - | (10,000) |
| Economic Development | 4,000 | - | (4,000) |
| Publishing and Printing | 500 | 114 | (386) |
| Dues | 500 | 300 | (200) |
| Auditing | 35,000 | 31,850 | (3,150) |
| Telephone | 4,000 | 864 | (3,136) |
| Postage | 60,000 | 49,862 | (10,138) |
| Internet Services | 60,000 | 54,352 | (5,648) |
| Legal Services | 26,415 | - | (26,415) |
| County Board Supplies | 850 | 50 | (800) |
| General & Contingent | 45,000 | 69,266 | 24,266 |
| Negotiations | 50,000 | - | (50,000) |
| Soil and Water Conservation | 4,400 | - | (4,400) |
| Officials Bonds | 200 | - | (200) |
| Wellness Committee Expense | 1,000 | 23 | (977) |
| Ordinance Revisions | 2,000 | - | (2,000) |
| Equipment | - | 9,291 | 9,291 |
| Total General and Administrative Expense | 2,513,965 | 2,068,161 | (445,804) |
| ANIMAL CONTROL: | | | |
| Salaries | 49,500 | 49,290 | (210) |
| Commodities | 585 | 215 | (370) |
| Total Animal Control Expense | 50,085 | 49,505 | (580) |

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020
(Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|----------------|--|
| COUNTY CLERK-ELECTION: | | | |
| Personal Services: | | | |
| Judges Salaries | \$ 74,000 | \$ 71,795 | \$ (2,205) |
| Commodities: | | | |
| Equipment Maintenance | 3,000 | 121,816 | 118,816 |
| Office Supplies and Publishing | 19,000 | 22,161 | 3,161 |
| Capital Outlay: | | | |
| Equipment | 155,000 | - | (155,000) |
| Debt Service: | | | |
| Principal Retirement | - | 25,625 | 25,625 |
| Interest and Fiscal Charges | - | 5,496 | 5,496 |
| Total County Clerk-Election | <u>251,000</u> | <u>246,893</u> | <u>(4,107)</u> |
| COUNTY CLERK AND RECORDER: | | | |
| Personal Services: | | | |
| Salaries | 287,000 | 269,903 | (17,097) |
| Contractual Services: | | | |
| Equipment Lease | - | - | - |
| Maintenance--Contract | 14,000 | 13,685 | (315) |
| Maintenance--Equipment | 18,500 | - | (18,500) |
| Rentals | 3,500 | 2,790 | (710) |
| Travel | 2,600 | 991 | (1,609) |
| Publishing and Printing | 200 | - | (200) |
| Dues and Subscriptions | 600 | 704 | 104 |
| Software Support | 10,000 | 9,398 | (602) |
| Commodities: | | | |
| Office Supplies | 4,000 | 4,086 | 86 |
| Operating Supplies--Equipment | 2,000 | 1,258 | (742) |
| Capital Outlay: | | | |
| Equipment | 500 | - | (500) |
| Debt Service: | | | |
| Principal Retirement | | 18,000 | 18,000 |
| Total County Clerk and Recorder Expense | <u>342,900</u> | <u>320,815</u> | <u>(22,085)</u> |
| COUNTY CLERK AND RECORDER OTHER: | | | |
| Commodities: | | | |
| Revenue Stamps | 100,000 | 138,731 | 38,731 |
| Total County Clerk and Recorder Other | <u>100,000</u> | <u>138,731</u> | <u>38,731</u> |

(Continue on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020
(Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--------------------------------|-----------------|------------|--|
| COUNTY TREASURER: | | | |
| Personal Services: | | | |
| Salaries | \$ 148,000 | \$ 141,786 | \$ (6,214) |
| Contractual Services: | | | |
| Maintenance--Equipment | 26,000 | 25,845 | (155) |
| Rental | 120 | 112 | (8) |
| Travel | 750 | 439 | (311) |
| Publishing and Printing | 7,000 | 5,800 | (1,200) |
| Dues and Subscriptions | 350 | 333 | (17) |
| Commodities: | | | - |
| Office Supplies | 1,750 | 4,490 | 2,740 |
| Capital Outlay: | | | - |
| Equipment | 3,600 | - | (3,600) |
| Total County Treasurer Expense | 187,570 | 178,805 | (8,765) |
| CIRCUIT CLERK: | | | |
| Personal Services: | | | |
| Salaries | 262,000 | 253,067 | (8,933) |
| Contractual Services: | | | |
| Maintenance--Equipment | 3,600 | 1,010 | (2,590) |
| Travel | 1,300 | 435 | (865) |
| Publishing and Printing | 1,200 | 2,090 | 890 |
| Dues and Subscriptions | 500 | 400 | (100) |
| Auditing | 2,400 | 2,500 | 100 |
| Interpreter | 6,000 | 5,502 | (498) |
| Commodities: | | | |
| Office Supplies | 7,000 | 5,033 | (1,967) |
| Convention Expense | 1,000 | 243 | (757) |
| Total Circuit Clerk Expense | 285,000 | 270,280 | (14,720) |

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020
(Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|------------------------------|-----------------|-----------|--|
| COUNTY CORONER: | | | |
| Personal Services: | | | |
| Salaries | \$ 45,600 | \$ 44,208 | \$ (1,392) |
| Contractual Services: | | | |
| Autopsy | 18,000 | 9,750 | (8,250) |
| Deputy Fee | 7,500 | 5,518 | (1,982) |
| Other Professional Services | 2,000 | 1,640 | (360) |
| Toxicology | 4,000 | 2,151 | (1,849) |
| X-Rays | 2,000 | 7,266 | 5,266 |
| Telephone | 2,500 | 4,698 | 2,198 |
| Publishing and Printing | 250 | 176 | (74) |
| Dues and Subscriptions | 350 | - | (350) |
| Training | 750 | 550 | (200) |
| Postage | 800 | 694 | (106) |
| Commodities: | | | |
| Office Supplies | 2,500 | 967 | (1,533) |
| Gasoline and Oil | 1,750 | 1,219 | (531) |
| Operating Supplies | | 1,250 | 1,250 |
| Other Expense: | | | |
| Convention | 1,700 | - | (1,700) |
| Miscellaneous | - | 355 | 355 |
| Capital Outlay: | | | |
| Equipment | 1,250 | - | (1,250) |
| Total County Coroner Expense | 90,950 | 80,442 | (10,508) |
| ZONING: | | | |
| Personal Services: | | | |
| Salaries | 93,500 | 93,650 | 150 |
| Contractual Services: | | | |
| Equipment Lease | 3,350 | 7,231 | 3,881 |
| Travel | 2,000 | 695 | (1,305) |
| Publishing and Printing | 2,500 | 1,871 | (629) |
| Training | 900 | 50 | (850) |
| Board of Appeals Per Diem | 4,200 | 4,060 | (140) |
| Commodities: | | | |
| Office Supplies | 2,800 | 2,731 | (69) |
| Capital Outlay: | | | |
| Equipment | 4,600 | - | (4,600) |
| Total Zoning Expense | 113,850 | 110,288 | (3,562) |

(Continued on Next Page)

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

For the Year Ended November 30, 2020
(Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|---------|--|
| SUPERINTENDENT OF EDUCATION: | | | |
| Personal Services: | | | |
| Salaries | \$ 65,000 | \$ - | \$ (65,000) |
| Contractual Services: | | | |
| Telephone | 500 | 480 | (20) |
| ROE Expense | 13,362 | 75,484 | 62,122 |
| Commodities: | | | |
| Office Supplies | - | - | - |
| Total Superintendent of Education Expense | 78,862 | 75,964 | (2,898) |
| STATE'S ATTORNEY: | | | |
| Personal Services: | | | |
| Salaries | 440,000 | 401,192 | (38,808) |
| Contractual Services: | | | |
| Maintenance--Equipment | 10,000 | 3,183 | (6,817) |
| Travel | 3,000 | 176 | (2,824) |
| Publishing and Printing | 250 | - | (250) |
| Legal Services | 18,000 | 18,000 | - |
| Dues and Subscriptions | 3,000 | 3,283 | 283 |
| Expert and Special Witness Fee | 4,000 | 8,200 | 4,200 |
| Training/Seminars | 1,500 | - | (1,500) |
| Medical | - | - | - |
| Commodities: | | | |
| Office Supplies | 5,650 | 8,844 | 3,194 |
| Court Transcripts | 4,500 | 552 | (3,948) |
| Office Books | 3,000 | 2,834 | (166) |
| Other Expense: | | | |
| Special Investigator | 2,500 | 81 | (2,419) |
| Foreign Witness Fees | 1,500 | - | (1,500) |
| Capital Outlay: | | | |
| Equipment | 1,500 | 5,629 | 4,129 |
| Total State's Attorney Expense | 498,400 | 451,974 | (46,426) |

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020
(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 | 649 | (3,351) |
| Maintenance--Equipment | 3,000 | - | (3,000) |
| Telephone | 3,000 | 4,523 | 1,523 |
| Utilities | 5,500 | 4,780 | (720) |
| Travel | 1,000 | 55 | (945) |
| Postage | 100 | - | (100) |
| Publishing and Printing | 350 | - | (350) |
| Dues and Subscriptions | 1,750 | 578 | (1,172) |
| Training | 1,250 | - | (1,250) |
| Local Emergency Planning Committee | 150 | 63 | (87) |
| Commodities: | | | |
| Office Supplies | 3,000 | 1,798 | (1,202) |
| Gasoline--Oil | 1,500 | 261 | (1,239) |
| Operating Supplies | 2,000 | 2,963 | 963 |
| Uniforms and Clothing | 500 | - | (500) |
| Radio Maintenance | 2,000 | - | (2,000) |
| Miscellaneous | 4,300 | 4,549 | 249 |
| Capital Outlay: | | | |
| Equipment | 8,760 | - | (8,760) |
| Total Civil Defense Expense | 55,360 | 33,219 | (22,141) |
| SUPERVISOR OF ASSESSMENTS: | | | |
| Personal Services: | | | |
| Salaries | 270,000 | 268,886 | (1,114) |
| Contractual Services: | | | |
| Equipment Lease | 65,000 | 49,455 | (15,545) |
| Maintenance Contract | 9,500 | 7,019 | (2,481) |
| Travel | 4,600 | 2,220 | (2,380) |
| Publishing and Printing | 27,000 | 25,214 | (1,786) |
| Dues and Subscriptions | 750 | 1,478 | 728 |
| Training | 5,000 | 2,753 | (2,247) |
| Commodities: | | | |
| Office Supplies | 5,000 | 2,785 | (2,215) |
| Operating Supplies | | 5,014 | 5,014 |
| Capital Outlay: | | | |
| Equipment | 2,500 | - | (2,500) |
| Total Supervisor of Assessments Expense | 389,350 | 364,824 | (24,526) |

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2020
 (Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--------------------------------|-----------------|--------------|--|
| SHERIFF'S OFFICE: | | | |
| Personal Services: | | | |
| Salaries | \$ 2,775,400 | \$ 2,771,815 | \$ (3,585) |
| Medical | 92,312 | 88,565 | (3,747) |
| Contractual Services: | | | |
| Telephone | 10,500 | 10,432 | (68) |
| Maintenance--Vehicles | 79,000 | 79,237 | 237 |
| Maintenance--Equipment | 10,000 | 5,000 | (5,000) |
| Maintenance--Water Patrol | 5,000 | 1,017 | (3,983) |
| Computer Service | 1,000 | - | (1,000) |
| Travel | 750 | 33 | (717) |
| Publishing and Printing | 1,000 | 629 | (371) |
| Other Professional Services | 5,000 | 6,598 | 1,598 |
| Outside Contracts | 45,000 | 53,132 | 8,132 |
| Dues and Subscriptions | 2,000 | 1,678 | (322) |
| Training | 6,000 | 3,905 | (2,095) |
| Food--Prisoners' Meals | 105,000 | 93,501 | (11,499) |
| Postage | 500 | 479 | (21) |
| Commodities: | | | |
| Refunds - Serving Warrants | - | 160 | 160 |
| Office Supplies | 4,000 | 2,975 | (1,025) |
| Operating Supplies--Equipment | 10,000 | 15,095 | 5,095 |
| Uniforms and Clothing | 18,000 | 16,236 | (1,764) |
| Prisoner Maintenance | 5,000 | 2,108 | (2,892) |
| Other Expenses | | | |
| College Incentive | 26,750 | 28,000 | 1,250 |
| Miscellaneous | - | - | - |
| Capital Outlay: | | | |
| Vehicles | 38,150 | 49,991 | 11,841 |
| Total Sheriff's Office Expense | 3,240,362 | 3,230,586 | (9,776) |
| PUBLIC DEFENDER: | | | |
| Personal Services: | | | |
| Salaries | 168,500 | 172,182 | 3,682 |
| Contractual Services: | | | |
| Public Defender Contracts | 65,000 | 67,931 | 2,931 |
| Commodities: | | | |
| Office Supplies | 5,000 | 621 | (4,379) |
| Total Public Defender Expense | 238,500 | 240,734 | 2,234 |

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020
(Continued)

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|-----------------------------------|-----------------|--------------|--|
| PROBATION OFFICE: | | | |
| Personal Services: | | | |
| Salaries | \$ 267,000 | \$ 259,861 | \$ (7,139) |
| Part-time Help | | - | - |
| Contractual Services: | | | |
| Maintenance--Equipment | 2,700 | 2,049 | (651) |
| Travel | 2,500 | 1,438 | (1,062) |
| Publishing and Printing | 400 | 84 | (316) |
| Dues and Subscriptions | 300 | 235 | (65) |
| Juvenile Detention | 40,000 | 27,204 | (12,796) |
| Commodities: | | | |
| Office Supplies | 3,300 | 2,359 | (941) |
| Operating Supplies | | 3,366 | 3,366 |
| Capital Outlay: | | | |
| Equipment | 1,500 | - | (1,500) |
| Total Probation Office Expense | 317,700 | 296,596 | (21,104) |
| BOARD OF REVIEW: | | | |
| Personal Services: | | | |
| Salaries | 41,500 | 40,750 | (750) |
| Special Pay--State Certification | 500 | - | (500) |
| Contractual Services: | | | |
| Travel | 1,000 | 47 | (953) |
| 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 | - | (500) |
| Total Board of Review Expense | 49,400 | 42,377 | (7,023) |
| COURT EXPENSE: | | | |
| Contractual Services: | | | |
| Juror's Meals | 500 | 338 | (162) |
| Professional Services | 20,000 | 5,348 | (14,652) |
| Commodities: | | | |
| Office Supplies | 800 | 166 | (634) |
| Transcripts | 2,000 | 9,222 | 7,222 |
| Books and Publications | 3,000 | 629 | (2,371) |
| Other Expenses: | | | |
| Judges Share Computer Research | 2,000 | - | (2,000) |
| County Share Judge Office Expense | 2,100 | 1,151 | (949) |
| Circuit Court Juror's Fees | 14,000 | 1,875 | (12,125) |
| County Share Judge's Salary | 1,750 | 1,451 | (299) |
| Total Court Expense | 46,150 | 20,180 | (25,970) |
| Total General Fund Disbursements | \$ 8,699,542 | \$ 8,220,374 | \$ (479,168) |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------|-------------------|--|
| Other Financing Sources (Uses) of Funds: | | | |
| Oil Revenue Transfer to Townships | \$ (50,000) | \$ (92,151) | \$ (42,151) |
| Transfer from (to) 911 Emergency Telephone Service Tax Fund | 288,750 | 288,750 | - |
| Transfer from (to) Probation Service | 31,000 | 32,194 | 1,194 |
| Transfer from (to) Circuit Clerk | (7,000) | (7,000) | - |
| Transfer from (to) Vital Records | (10,000) | (10,000) | - |
| Transfer from (to) Judicial Security | (20,000) | (20,000) | - |
| Transfer from (to) Treas Sale of Error Fund | (10,000) | (10,000) | - |
| | | | |
| Total Other Financing Sources (Uses) of Funds | <u>\$ 222,750</u> | <u>\$ 181,793</u> | <u>\$ (40,957)</u> |

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2020

| | 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 | \$ 10,751,052 | \$ 27,187 | \$ 10,778,239 |
| Notes Receivable - Industry | 22,583 | - | 22,583 |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | <u>\$ 10,773,635</u> | <u>\$ 27,187</u> | <u>\$ 10,800,822</u> |
| <u>Liabilities and Fund Balances:</u> | | | |
| Liabilities: | | | |
| Deficit Cash Balance | \$ 72,848 | \$ - | \$ 72,848 |
| Due to Other Funds | 5,850 | - | 5,850 |
| Other | 6,487 | - | 6,487 |
| | | | |
| Fund Balances: | | | |
| Unreserved | <hr/> 10,688,450 | <hr/> 27,187 | <hr/> 10,715,637 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Fund Balances | <u>\$ 10,773,635</u> | <u>\$ 27,187</u> | <u>\$ 10,800,822</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, 2020

| | Special Revenue Funds (From St. 9) | Debt Service Funds (from St. 13) | Total Nonmajor Governmental Funds (to Exhibit D) |
|---|---|---|--|
| Revenue Received: | | | |
| Taxes | \$ 3,822,527 | \$ 441 | \$ 3,822,968 |
| Intergovernmental | 37,570 | - | 37,570 |
| Fees | 2,153,650 | - | 2,153,650 |
| Interest | 9,460 | 136 | 9,596 |
| Charges for Services | 68,043 | - | 68,043 |
| Grants | 683,898 | - | 683,898 |
| Sale of Assets | - | - | - |
| Miscellaneous | 309,543 | - | 309,543 |
| Total Revenue Received | <u>7,084,691</u> | <u>577</u> | <u>7,085,268</u> |
| Expenditures Disbursed: | | | |
| General Government | 612,643 | - | 612,643 |
| Highways and Streets | 1,049,784 | - | 1,049,784 |
| Public Health | 1,170,658 | - | 1,170,658 |
| Public Safety | 1,157,663 | - | 1,157,663 |
| Development | 14,494 | - | 14,494 |
| Education | 157,685 | - | 157,685 |
| Debt Service | - | - | - |
| Judiciary and Court Related | 367,712 | - | 367,712 |
| Social Services | 113,498 | - | 113,498 |
| Employee Benefits | 1,050,388 | - | 1,050,388 |
| Capital Outlay | 577,223 | - | 577,223 |
| Total Expenditures Disbursed | <u>6,271,748</u> | <u>-</u> | <u>6,271,748</u> |
| Excess (Deficiency) of Revenue Received over Expenditures Disbursed | <u>812,943</u> | <u>577</u> | <u>813,520</u> |
| Other Financing Sources (Uses) of Funds: | | | |
| Transfers from (to) Other Funds | <u>(273,944)</u> | <u>-</u> | <u>(273,944)</u> |
| Total other Financing Sources (Uses) | <u>(273,944)</u> | <u>-</u> | <u>(273,944)</u> |
| Net Change in Fund Balance | 538,999 | 577 | 539,576 |
| Fund Balance, Beginning of Year | 10,149,451 | 26,610 | 10,176,061 |
| Prior Period Adjustment | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 10,688,450</u> | <u>\$ 27,187</u> | <u>\$ 10,715,637</u> |

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2020

| | 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 | \$ 152,681 | \$ 365,163 | \$ 755,596 | \$ 57,752 | \$ 1,543,811 | \$ 122,534 | \$ 229,665 | \$ 332 | \$ 38,155 | \$ 5,603 | \$ 111,656 |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable - Industry | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 152,681</u> | <u>\$ 365,163</u> | <u>\$ 755,596</u> | <u>\$ 57,752</u> | <u>\$ 1,543,811</u> | <u>\$ 122,534</u> | <u>\$ 229,665</u> | <u>\$ 332</u> | <u>\$ 38,155</u> | <u>\$ 5,603</u> | <u>\$ 111,656</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 6,072 | - | - | - | - |
| Fund Balances | <u>152,681</u> | <u>365,163</u> | <u>755,596</u> | <u>57,752</u> | <u>1,543,811</u> | <u>122,534</u> | <u>223,593</u> | <u>332</u> | <u>38,155</u> | <u>5,603</u> | <u>111,656</u> |
| Total Liabilities and Fund Balances | <u>\$ 152,681</u> | <u>\$ 365,163</u> | <u>\$ 755,596</u> | <u>\$ 57,752</u> | <u>\$ 1,543,811</u> | <u>\$ 122,534</u> | <u>\$ 229,665</u> | <u>\$ 332</u> | <u>\$ 38,155</u> | <u>\$ 5,603</u> | <u>\$ 111,656</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, 2020

| | 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 | \$ 8,866 | \$ 42,895 | \$1,231,554 | \$ 371,226 | \$ 157,921 | \$ 464 | \$ 334 | \$ 65,774 | \$ 90,616 | \$ 94,083 | \$ 133,486 | \$ 17,516 | 103,637 | \$ 1,892 |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 8,866</u> | <u>\$ 42,895</u> | <u>\$1,231,554</u> | <u>\$ 371,226</u> | <u>\$ 157,921</u> | <u>\$ 464</u> | <u>\$ 334</u> | <u>\$ 65,774</u> | <u>\$ 90,616</u> | <u>\$ 94,083</u> | <u>\$ 133,486</u> | <u>\$ 17,516</u> | <u>\$ 103,637</u> | <u>\$ 1,892</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 20 | 341 | - | - | - | - | - | 19 | - | - | - | - | - |
| Fund Balances | <u>8,866</u> | <u>42,875</u> | <u>1,231,213</u> | <u>371,226</u> | <u>157,921</u> | <u>464</u> | <u>334</u> | <u>65,774</u> | <u>90,597</u> | <u>94,083</u> | <u>133,486</u> | <u>17,516</u> | <u>103,637</u> | <u>1,892</u> |
| Total Liabilities & Fund Balances | <u>\$ 8,866</u> | <u>\$ 42,895</u> | <u>\$1,231,554</u> | <u>\$ 371,226</u> | <u>\$ 157,921</u> | <u>\$ 464</u> | <u>\$ 334</u> | <u>\$ 65,774</u> | <u>\$ 90,616</u> | <u>\$ 94,083</u> | <u>\$ 133,486</u> | <u>\$ 17,516</u> | <u>\$ 103,637</u> | <u>\$ 1,892</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, 2020
(Continued)

| | Sex Offenders Fees | State's Attorney Drug Fund | Social Security | War Memorial | Circuit Clerk Sheriff Medical | 911 Emergency Telephone Service Tax | Delinquent Tax Agent | Tax Sales Automation | Building Lease (Jail) | Workers Compensation | Senior Service Fund | Accumulated Leave | Probation Operation | Civil Defense Grant Fund | Building Fund |
|--------------------------------------|--------------------------|----------------------------------|--------------------|-----------------|-------------------------------------|--|----------------------------|----------------------------|-----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------------------|------------------|
| <u>Assets</u> | | | | | | | | | | | | | | | |
| Cash in Bank | \$ 2,006 | \$ 2,394 | \$796,025 | \$ 6,458 | \$ 10,092 | \$1,249,376 | \$ 14,451 | \$ 58,252 | \$ 29 | \$ - | \$ 1,153 | \$ 67,680 | \$ 71,115 | \$ 17,997 | \$566,334 |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable - Industry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 2,006</u> | <u>\$ 2,394</u> | <u>\$796,025</u> | <u>\$ 6,458</u> | <u>\$ 10,092</u> | <u>\$1,249,376</u> | <u>\$ 14,451</u> | <u>\$ 58,252</u> | <u>\$ 29</u> | <u>\$ -</u> | <u>\$ 1,153</u> | <u>\$ 67,680</u> | <u>\$ 71,115</u> | <u>\$ 17,997</u> | <u>\$566,334</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 72,848 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | 372 | - | - | 553 | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | 8 | - | - | - |
| Fund Balances | <u>2,006</u> | <u>2,394</u> | <u>796,025</u> | <u>6,086</u> | <u>10,092</u> | <u>1,249,376</u> | <u>13,898</u> | <u>58,252</u> | <u>29</u> | <u>(72,848)</u> | <u>1,153</u> | <u>67,672</u> | <u>71,115</u> | <u>17,997</u> | <u>566,334</u> |
| Total Liabilities and Fund Balances | <u>\$ 2,006</u> | <u>\$ 2,394</u> | <u>\$796,025</u> | <u>\$ 6,458</u> | <u>\$ 10,092</u> | <u>\$1,249,376</u> | <u>\$ 14,451</u> | <u>\$ 58,252</u> | <u>\$ 29</u> | <u>\$ -</u> | <u>\$ 1,153</u> | <u>\$ 67,680</u> | <u>\$ 71,115</u> | <u>\$ 17,997</u> | <u>\$566,334</u> |

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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, 2020
(Continued)

| | Drug Enforcement | Child Support | Coroner Collection Fees | CDAP Recapture | States Attorney Automation | Document Storage | Hotel/ Motel Tax | Judicial Security | Probation Service | D.A.R.E. | Domestic Violence | Electronic Citation Fee | Drug Court |
|--------------------------------------|---------------------|------------------|-------------------------------|-------------------|----------------------------------|---------------------|------------------------|----------------------|----------------------|-----------------|----------------------|-------------------------------|------------------|
| <u>Assets</u> | | | | | | | | | | | | | |
| Cash in Bank | \$ 207,241 | \$ 34,010 | \$ 47,534 | \$365,156 | \$ 697 | \$201,476 | \$ 42,946 | \$ 21,839 | \$166,196 | \$ 7,245 | \$ 920 | \$ 44,996 | \$ 13,206 |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable - Industry | - | - | - | 22,583 | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 207,241</u> | <u>\$ 34,010</u> | <u>\$ 47,534</u> | <u>\$387,739</u> | <u>\$ 697</u> | <u>\$201,476</u> | <u>\$ 42,946</u> | <u>\$ 21,839</u> | <u>\$166,196</u> | <u>\$ 7,245</u> | <u>\$ 920</u> | <u>\$ 44,996</u> | <u>\$ 13,206</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | 4,925 | - | - | - | - | - | - | - | - | - |
| Other | - | 27 | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances | <u>207,241</u> | <u>33,983</u> | <u>47,534</u> | <u>382,814</u> | <u>697</u> | <u>201,476</u> | <u>42,946</u> | <u>21,839</u> | <u>166,196</u> | <u>7,245</u> | <u>920</u> | <u>44,996</u> | <u>13,206</u> |
| Total Liabilities and Fund Balances | <u>\$ 207,241</u> | <u>\$ 34,010</u> | <u>\$ 47,534</u> | <u>\$387,739</u> | <u>\$ 697</u> | <u>\$201,476</u> | <u>\$ 42,946</u> | <u>\$ 21,839</u> | <u>\$166,196</u> | <u>\$ 7,245</u> | <u>\$ 920</u> | <u>\$ 44,996</u> | <u>\$ 13,206</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, 2020
(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 | \$ 1,132 | \$ 3,269 | \$ 175,005 | \$ 17,063 | \$ 50,846 | \$ 11,801 | \$ 59,388 | \$ 3,781 | \$ 696,737 | \$ 152 | \$ 3,074 | \$ 10,751,052 |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable - Industry | - | - | - | - | - | - | - | - | - | - | - | - | 22,583 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | \$ - |
| Total Assets | <u>\$ 8,768</u> | <u>\$ 1,132</u> | <u>\$ 3,269</u> | <u>\$ 175,005</u> | <u>\$ 17,063</u> | <u>\$ 50,846</u> | <u>\$ 11,801</u> | <u>\$ 59,388</u> | <u>\$ 3,781</u> | <u>\$ 696,737</u> | <u>\$ 152</u> | <u>\$ 3,074</u> | <u>\$ 10,773,635</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | |
| Deficit Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 72,848 |
| Due to Other Funds | - | - | - | - | - | - | - | - | - | - | - | - | 5,850 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | 6,487 |
| Fund Balances | <u>8,768</u> | <u>1,132</u> | <u>3,269</u> | <u>175,005</u> | <u>17,063</u> | <u>50,846</u> | <u>11,801</u> | <u>59,388</u> | <u>3,781</u> | <u>696,737</u> | <u>152</u> | <u>3,074</u> | <u>10,688,450</u> |
| Total Liabilities and Fund Balances | <u>\$ 8,768</u> | <u>\$ 1,132</u> | <u>\$ 3,269</u> | <u>\$ 175,005</u> | <u>\$ 17,063</u> | <u>\$ 50,846</u> | <u>\$ 11,801</u> | <u>\$ 59,388</u> | <u>\$ 3,781</u> | <u>\$ 696,737</u> | <u>\$ 152</u> | <u>\$ 3,074</u> | <u>\$ 10,773,635</u> |

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, 2020

| | Highway Department Funds | Other Special Revenue Funds | Total Nonmajor Special Revenue Funds |
|--|--------------------------------|--------------------------------------|---|
| Revenues Received: | | | |
| Taxes | \$ 912,390 | \$ 2,910,137 | \$ 3,822,527 |
| Intergovernmental Revenue | - | 37,570 | 37,570 |
| Fees | 492,688 | 1,660,962 | 2,153,650 |
| Interest | - | 9,460 | 9,460 |
| Licenses and Permits | - | 68,043 | 68,043 |
| Grants | - | 683,898 | 683,898 |
| Sale of Assets | - | - | - |
| Miscellaneous | - | 309,543 | 309,543 |
| Total Revenues Received | <u>1,405,078</u> | <u>5,679,613</u> | <u>7,084,691</u> |
| Expenditures Paid: | | | |
| General Government | - | 612,643 | 612,643 |
| Highways and Streets | 1,049,784 | - | 1,049,784 |
| Public Health | - | 1,170,658 | 1,170,658 |
| Public Safety | - | 1,157,663 | 1,157,663 |
| Development | - | 14,494 | 14,494 |
| Education | - | 157,685 | 157,685 |
| Judiciary and Court Related | - | 367,712 | 367,712 |
| Social Services | - | 113,498 | 113,498 |
| Employee Benefits | - | 1,050,388 | 1,050,388 |
| Debt Service | - | - | - |
| Capital Outlay | 292,470 | 284,753 | 577,223 |
| Total Expenditures Paid | <u>1,342,254</u> | <u>4,929,494</u> | <u>6,271,748</u> |
| Excess (Deficiency) of | | | |
| Revenues Received over Expenditures Paid | 62,824 | 750,119 | 812,943 |
| Other Financing Sources (Uses): | | | |
| Transfers from (to) Other Funds | - | (273,944) | (273,944) |
| Net Change in Fund Balances | 62,824 | 476,175 | 538,999 |
| Fund Balances, Beginning of Year | 2,812,179 | 7,337,272 | 10,149,451 |
| Prior Period Adjustment | - | - | - |
| Fund Balances, End of Year | <u>\$ 2,875,003</u> | <u>\$ 7,813,447</u> | <u>\$ 10,688,450</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, 2020

| | 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 | \$ 399,092 | \$ 191,126 | \$ 98,369 | \$ - | \$ 222,629 | \$ 911,216 |
| Mobile Home Tax | 699 | - | 126 | - | 349 | 1,174 |
| Reimbursement from Cities, Villages, Townships and Others | 469,072 | - | 11,725 | 11,891 | - | 492,688 |
| Interest Income | - | - | - | - | - | - |
| Sale of Assets | - | - | - | - | - | - |
| Total Revenues Received | 868,863 | 191,126 | 110,220 | 11,891 | 222,978 | 1,405,078 |
| Expenditures Paid: | | | | | | |
| Personal Services | 735,301 | - | - | - | - | 735,301 |
| Construction Labor, Materials and Other | 202,522 | - | - | 11,523 | - | 214,045 |
| Aid to Road Districts, Municipalities and Counties in Construction of Bridges | 71,898 | - | 28,540 | - | - | 100,438 |
| Engineering Services on Road and Bridge Construction and Repairs | - | - | - | - | - | - |
| Road Maintenance | - | - | - | - | - | - |
| Capital Outlay | - | 131,368 | - | - | 161,102 | 292,470 |
| Total Expenditures Paid | 1,009,721 | 131,368 | 28,540 | 11,523 | 161,102 | 1,342,254 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | (140,858) | 59,758 | 81,680 | 368 | 61,876 | 62,824 |
| Transfer In (Out) | - | - | - | - | - | - |
| Net Changes in Fund Balance | (140,858) | 59,758 | 81,680 | 368 | 61,876 | 62,824 |
| Fund Balances, Beginning of Year | 293,539 | 305,405 | 673,916 | 57,384 | 1,481,935 | 2,812,179 |
| Fund Balances, End of Year | \$ 152,681 | \$ 365,163 | \$ 755,596 | \$ 57,752 | \$ 1,543,811 | \$ 2,875,003 |

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, 2020

| | Oil Revenue Surplus | Special Service Areas | Transportation Inmate Commissary | Safety Highway 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 | \$ - | \$ 839,759 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 178,282 | \$ 465,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mobile Home Taxes | - | 590 | - | - | - | - | - | - | 221 | 372 | - | - | - | - | - |
| Corporate Replacement Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | 68,043 | - | - | - | - | - | - | - |
| Fees | - | - | - | - | 16,310 | - | 230 | - | 155,784 | - | - | 2,135 | - | 3,226 | - |
| Interest Income | 433 | 418 | - | - | - | - | - | - | - | - | 671 | - | - | - | - |
| Grants | - | - | - | - | 24,768 | - | - | - | 659,130 | - | - | - | - | - | - |
| Miscellaneous | 56,889 | - | 219,201 | 811 | - | - | - | 50 | 595 | - | 26,899 | - | - | - | - |
| Total Revenues Received | 57,322 | 840,767 | 219,201 | 811 | 41,078 | - | 230 | 68,093 | 994,012 | 465,872 | 27,570 | 2,135 | - | 3,226 | - |
| Expenditures Paid: | | | | | | | | | | | | | | | |
| Personal Services | - | - | - | - | - | - | - | 46,596 | 503,620 | - | - | - | - | - | - |
| Contractual Services | 19,965 | 842,058 | - | - | 108 | - | - | 26,133 | 221,855 | 397,839 | 570 | - | 46,475 | - | - |
| Commodities | - | - | 213,239 | - | 14,515 | - | - | - | 42,459 | - | - | 2,763 | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | 3,159 | 107,331 | - | 32,407 | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 127 | 1,979 | - | - | - | - | - | 4,885 | - | 2,271 | - | - | - | - |
| Total Expenditures Paid | 19,965 | 842,185 | 215,218 | - | 14,623 | - | - | 75,888 | 880,150 | 397,839 | 35,248 | 2,763 | 46,475 | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | 37,357 | (1,418) | 3,983 | 811 | 26,455 | - | 230 | (7,795) | 113,862 | 68,033 | (7,678) | (628) | (46,475) | 3,226 | - |
| Other Financing Sources (Uses): | | | | | | | | | | | | | | | |
| Transfers from (to) | | | | | | | | | | | | | | | |
| Other Funds | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - |
| Fund Balance, Beginning 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 |
| Fund Balance, End of Year | \$ 111,656 | \$ 122,534 | \$ 223,593 | \$ 332 | \$ 38,155 | \$ 5,603 | \$ 8,866 | \$ 42,875 | \$ 1,231,213 | \$ 371,226 | \$ 157,921 | \$ 464 | \$ 67,672 | \$ 71,115 | 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, 2020
 (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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 162,291 | \$ - | \$ - | \$ - | \$ 541,020 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mobile Home Taxes | - | - | - | - | - | 222 | 22 | - | - | 722 | - | - | - | - | - | - |
| Corporate Replacement Taxes and Intergovernmenta | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 37,570 |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fees | - | 13,015 | 35,092 | 98,111 | 39,287 | - | - | 455 | 2,962 | - | - | 3,627 | 8,841 | 6,888 | 782 | - |
| Interest Income | - | - | - | - | - | - | - | - | - | - | 10 | - | - | - | - | - |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | 2,716 | - | - | - | - | - | - |
| Total Revenues Received | - | 13,015 | 35,092 | 98,111 | 39,287 | 162,513 | 22 | 455 | 2,962 | 544,458 | 10 | 3,627 | 8,841 | 6,888 | 782 | 37,570 |
| Expenditures Paid: | | | | | | | | | | | | | | | | |
| Personal Services | - | - | 20,551 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contractual Services | - | 6,765 | - | 78,799 | - | 157,685 | 9,620 | - | - | 479,291 | 200 | - | - | - | - | 183 |
| Commodities | - | - | - | - | 22,830 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 5,000 | - | - | - | - | 6,000 | - | - | - | - | - | 13,625 | 30,862 |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | 2,912 | - | - | - | 1,280 | - | - | - | - | - | 3,613 | - | - |
| Total Expenditures Paid | - | 6,765 | 20,551 | 86,711 | 22,830 | 157,685 | 9,620 | 1,280 | 6,000 | 479,291 | 200 | - | - | 3,613 | 13,625 | 31,045 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | - | 6,250 | 14,541 | 11,400 | 16,457 | 4,828 | (9,598) | (825) | (3,038) | 65,167 | (190) | 3,627 | 8,841 | 3,275 | (12,843) | 6,525 |
| Other Financing Sources (Uses): | | | | | | | | | | | | | | | | |
| Transfers from (to) | | | | | | | | | | | | | | | | |
| Other Funds | - | - | - | - | - | - | - | - | - | - | - | 7,000 | - | (6,000) | - | - |
| Capital Lease Proceeds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balance, Beginning 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 |
| Fund Balance, End of Year | \$ 334 | \$ 65,774 | \$ 90,597 | \$ 94,083 | \$ 133,486 | \$ 17,516 | \$ 103,637 | \$ 2,006 | \$ 2,394 | \$ 796,025 | \$ 6,086 | \$ 10,092 | \$ 44,996 | \$ 13,206 | \$ 697 | \$ 566,334 |

(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, 2020
(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 | \$ - | \$ - | \$ - | \$ - | \$154,929 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$113,493 | \$ - | \$ - |
| Mobile Home Taxes | - | - | - | - | 34 | - | - | - | - | - | - | 63 | - | - |
| Corporate Replacement Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fees | 744,236 | - | 6,916 | - | - | 75,684 | 14,731 | 9,991 | - | 40,631 | 20,824 | - | - | - |
| Interest Income | 6,048 | 1 | - | - | - | 474 | - | - | 465 | - | - | - | - | - |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 2,322 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenues Received | 750,284 | 2,323 | 6,916 | - | 154,963 | 76,158 | 14,731 | 9,991 | 465 | 40,631 | 20,824 | 113,556 | - | - |
| Expenditures Paid: | | | | | | | | | | | | | | |
| Personal Services | - | - | - | - | - | - | 34,302 | - | - | - | - | - | - | - |
| Contractual Services | 16,690 | - | - | - | 515,002 | - | - | - | - | - | 11,653 | 113,498 | - | - |
| Commodities | 25,739 | 507 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 52,190 | - | - | - | - | 34,179 | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 8,209 | 1,350 | 4,729 | - | - | 27,531 | - | 2,351 | - | 14,219 | - | - | - | 1,320 |
| Total Expenditures Paid | 102,828 | 1,857 | 4,729 | - | 515,002 | 61,710 | 34,302 | 2,351 | - | 14,219 | 11,653 | 113,498 | - | 1,320 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | 647,456 | 466 | 2,187 | - | (360,039) | 14,448 | (19,571) | 7,640 | 465 | 26,412 | 9,171 | 58 | - | (1,320) |
| Other Financing Sources (Uses): | | | | | | | | | | | | | | |
| Transfers from (to) Other Funds | (288,750) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balance, Beginning 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 |
| Prior Period Adjustment | | | | | | | | | | | | | | |
| Fund Balance, End of Year | \$1,249,376 | \$ 13,898 | \$ 58,252 | \$ 29 | \$ (72,848) | \$207,241 | \$ 33,983 | \$ 47,534 | \$382,814 | \$201,476 | \$ 42,946 | \$ 1,153 | \$ 8,768 | \$ 17,997 |

(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, 2020
(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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$452,495 | \$ - | \$ - | 2,907,769 |
| Mobile Home Taxes | - | - | - | - | - | - | - | - | - | - | - | - | 122 | - | - | 2,368 |
| Corporate Replacement Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 37,570 |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 68,043 |
| Fees | 58,382 | 164,295 | - | 1,030 | 7,533 | 2,628 | 5,120 | 4,357 | 105,375 | 1,570 | 10,470 | - | - | 144 | 300 | 1,660,962 |
| Interest Income | - | - | 36 | - | - | - | 871 | - | - | 27 | - | - | - | - | 6 | 9,460 |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 683,898 |
| Miscellaneous | - | - | - | - | - | - | - | - | 60 | - | - | - | - | - | - | 309,543 |
| Total Revenues Received | 58,382 | 164,295 | 36 | 1,030 | 7,533 | 2,628 | 5,991 | 4,357 | 105,435 | 1,597 | 10,470 | - | 452,617 | 144 | 306 | 5,679,613 |
| Expenditures Paid: | | | | | | | | | | | | | | | | |
| Personal Services | 66,663 | - | - | - | - | - | - | - | 19,430 | - | - | - | - | - | - | 691,162 |
| Contractual Services | - | 95,091 | - | - | - | - | - | - | 40,954 | - | - | - | 433,969 | - | - | 3,514,403 |
| Commodities | - | 11,426 | - | - | - | - | - | - | - | 4,801 | - | - | - | - | - | 338,279 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 284,753 |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 174 | - | - | 1,030 | 12,059 | 3,082 | - | - | 6,444 | - | 1,332 | - | - | - | - | 100,897 |
| Total Expenditures Paid | 66,837 | 106,517 | - | 1,030 | 12,059 | 3,082 | - | - | 66,828 | 4,801 | 1,332 | - | 433,969 | - | - | 4,929,494 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | (8,455) | 57,778 | 36 | - | (4,526) | (454) | 5,991 | 4,357 | 38,607 | (3,204) | 9,138 | - | 18,648 | 144 | 306 | 750,119 |
| Other Financing Sources (Uses): | | | | | | | | | | | | | | | | |
| Transfers from (to) | | | | | | | | | | | | | | | | |
| Other Funds | 20,000 | (32,194) | - | - | 6,000 | - | - | - | - | 10,000 | - | - | - | - | - | (273,944) |
| Fund Balance, Beginning 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 |
| Prior Period Adjustment | | | | | | | | | | | | | | | | - |
| Fund Balance, End of Year | \$ 21,839 | \$166,196 | \$ 7,245 | \$ 920 | \$ 1,132 | \$ 3,269 | \$175,005 | \$ 17,063 | \$ 50,846 | \$ 11,801 | \$ 59,388 | \$ 3,781 | \$696,737 | \$ 152 | \$ 3,074 | \$ 7,813,447 |

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 November 30, 2020

| | <u>Self Insurance Bond</u> |
|--------------------------------------|------------------------------------|
| <u>Assets</u> | |
| Cash | <u>\$ 27,187</u> |
| Total Assets | <u><u>\$ 27,187</u></u> |
| <u>Liabilities and Fund Balances</u> | |
| Liabilities | \$ - |
| Fund Balances | <u>27,187</u> |
| Total Liabilities and Fund Balances | <u><u>\$ 27,187</u></u> |

Clinton County, Illinois
 COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 For the Year Ended November 30, 2020

| | Self Insurance Bond |
|--|---------------------------|
| Revenues Received: | |
| Property Taxes | \$ - |
| Mobile Home Taxes | 441 |
| Interest Income | 136 |
| Total Revenues Received | <u>577</u> |
| Expenditures Paid: | |
| Debt Service | <u>-</u> |
| Excess (Deficiency) of Revenues Received Over Expenditures Paid | 577 |
| Other Financing Sources (Uses) of Funds: | |
| Transfer from (to) Other Funds | <u>-</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid | 577 |
| Fund Balance, Beginning of Year | <u>26,610</u> |
| Fund Balance, End of Year | <u><u>\$ 27,187</u></u> |

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2020

| | Agency Funds | | | Trust Funds | |
|--|--------------|--------------|--------------|-------------|--------------|
| | County | | | Inmate | |
| | Collectors | | | Trust | |
| | Fee | Tax | Other | Fund | |
| | Offices | Accounts | Agency | | Total |
| <u>ASSETS</u> | | | | | |
| Cash and Equivalents | \$ 390,552 | \$ 1,866,529 | \$ 1,066,875 | \$ 6,072 | \$ 3,330,028 |
| Total Assets | \$ 390,552 | \$ 1,866,529 | \$ 1,066,875 | \$ 6,072 | \$ 3,330,028 |
| <u>LIABILITIES</u> | | | | | |
| <u>AND FUND BALANCES</u> | | | | | |
| Unremitted Fees | \$ 178,811 | \$ - | \$ - | \$ - | \$ 178,811 |
| Bank Overdrafts | - | - | - | - | - |
| Bonds Held in Trust | 144,601 | - | - | - | 144,601 |
| Miscellaneous Collections Payable | 67,140 | - | - | - | 67,140 |
| Due to Other Taxing Bodies | - | 1,866,529 | - | - | 1,866,529 |
| Funds Available for Distribution | - | - | 1,066,875 | 6,072 | 1,072,947 |
| Total Liabilities | 390,552 | 1,866,529 | 1,066,875 | 6,072 | 3,330,028 |
| Fund Balances | - | - | - | - | - |
| Total Liabilities and Fund Balances | \$ 390,552 | \$ 1,866,529 | \$ 1,066,875 | \$ 6,072 | \$ 3,330,028 |

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2020

| | County Clerk | Circuit Clerk | Total |
|--------------------------------------|-------------------|-------------------|-------------------|
| <u>Assets</u> | | | |
| Cash and Equivalents | \$ 115,400 | \$ 275,152 | \$ 390,552 |
| Total Assets | <u>\$ 115,400</u> | <u>\$ 275,152</u> | <u>\$ 390,552</u> |
| <u>Liabilities and Fund Balances</u> | | | |
| Unremitted Fees | \$ 115,400 | \$ 63,411 | \$ 178,811 |
| Bonds Held in Trust | - | 144,601 | 144,601 |
| Miscellaneous Collections Payable | - | 67,140 | 67,140 |
| Total Liabilities | 115,400 | 275,152 | 390,552 |
| Fund Balances | - | - | - |
| Total Liabilities and Fund Balances | <u>\$ 115,400</u> | <u>\$ 275,152</u> | <u>\$ 390,552</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, 2020

| | County Clerk | Circuit Clerk | Total |
|--|-----------------|------------------|--------------|
| Revenues Received: | | | |
| Fees of County Offices | \$ 784,797 | \$ 711,008 | \$ 1,495,805 |
| Tax Redemption Fund | 461,024 | - | 461,024 |
| Restitution | - | 86,421 | 86,421 |
| Fees of Others | - | 292,648 | 292,648 |
| Cash Bonds | - | 57,252 | 57,252 |
| Miscellaneous | 12 | 40,322 | 40,334 |
| | | | |
| Total Revenues Received | 1,245,833 | 1,187,651 | 2,433,484 |
| Expenditures Paid: | | | |
| Fees Remitted to County Offices | 782,997 | 698,829 | 1,481,826 |
| Tax Redemption Fund | 471,663 | - | 471,663 |
| Fees of Others | 1,217 | 293,304 | 294,521 |
| Cash Bonds | - | 47,734 | 47,734 |
| Restitution | - | 83,816 | 83,816 |
| Miscellaneous | - | 38,161 | 38,161 |
| | | | |
| Total Expenditures Paid | 1,255,877 | 1,161,844 | 2,417,721 |
| Excess (Deficiency) of Revenues Received Over Expenditures Paid | (10,044) | 25,807 | 15,763 |
| Funds Available for Distribution, Beginning of Year | 125,444 | 249,345 | 374,789 |
| Funds Available for Distribution, End of Year | \$ 115,400 | \$ 275,152 | \$ 390,552 |

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2020

| | Real Estate Tax Levy Account | Mobile Home Tax Account | Real Estate Back Tax Account | Mobile Home Back Tax Account | Totals |
|--|------------------------------------|-------------------------------|------------------------------------|------------------------------------|--------------------|
| <u>ASSETS</u> | | | | | |
| Cash and Equivalents | \$ 1,812,379 | \$ 54,150 | \$ - | \$ - | \$1,866,529 |
| Total Assets | <u>\$ 1,812,379</u> | <u>\$ 54,150</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$1,866,529</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | | |
| Due to Other Taxing Bodies | \$ 1,812,379 | \$ 54,150 | \$ - | \$ - | \$1,866,529 |
| Bank Overdrafts | - | - | - | - | - |
| Fund Balances | - | - | - | - | - |
| Total Liabilities and Fund Balances | <u>\$ 1,812,379</u> | <u>\$ 54,150</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$1,866,529</u> |

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, 2020

| | Real Estate Tax Levy Account | Mobile Home Tax Account | Real Estate Back Tax Account | Mobile Home Back Tax Account | Totals |
|---|------------------------------------|-------------------------------|------------------------------------|------------------------------------|--------------|
| Revenues Received: | | | | | |
| Property Taxes Including Interest and Penalties | \$ 52,093,499 | \$ 59,518 | \$ - | \$ 168 | \$52,153,185 |
| Expenditures Paid: | | | | | |
| Distribution of Taxes and Interest to Taxing Bodies | 51,572,899 | 64,131 | 5,648 | - | 51,642,678 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | 520,600 | (4,613) | (5,648) | 168 | 510,507 |
| Funds Available for Distribution, Beginning of Year | 1,291,779 | 58,763 | 5,648 | (168) | 1,356,022 |
| Funds Available for Distribution, End of Year | \$ 1,812,379 | \$ 54,150 | \$ - | \$ - | \$ 1,866,529 |

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 OTHER AGENCY FUNDS
 November 30, 2020

| | 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 | \$ 4,028 | \$ 3,836 | \$ 30 | \$ 826,551 | \$ 207,424 | \$ 25,006 | \$ 1,066,875 |
| Investments | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 4,028</u> | <u>\$ 3,836</u> | <u>\$ 30</u> | <u>\$ 826,551</u> | <u>\$ 207,424</u> | <u>\$ 25,006</u> | <u>\$ 1,066,875</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | |
| Funds Available for Distribution | \$ 4,028 | \$ 3,836 | \$ 30 | \$ 826,551 | \$ 207,424 | \$ 25,006 | \$ 1,066,875 |
| Fund Balances | - | - | - | - | - | - | - |
| Total Liabilities and Fund Balances | <u>\$ 4,028</u> | <u>\$ 3,836</u> | <u>\$ 30</u> | <u>\$ 826,551</u> | <u>\$ 207,424</u> | <u>\$ 25,006</u> | <u>\$ 1,066,875</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, 2020

| | 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 | \$ 60,615 | \$ - | \$ - | \$ - | \$ - | \$ 577,028 | \$ 637,643 |
| Allotments - Motor Fuel Tax | - | - | - | 1,876,928 | 23,995 | - | 1,900,923 |
| Reimbursements from Cities, Villages, Townships and Others | - | - | - | - | - | - | - |
| Interest Income | - | - | - | 2,775 | 22 | 79 | 2,876 |
| Total Revenues Received | 60,615 | - | - | 1,879,703 | 24,017 | 577,107 | 2,541,442 |
| Expenditures Paid: | | | | | | | |
| Distribution | 57,267 | - | - | 1,262,695 | 40,971 | 632,770 | 1,993,703 |
| Excess (Deficiency) of Revenues Received Over Expenditures Paid | 3,348 | - | - | 617,008 | (16,954) | (55,663) | 547,739 |
| Funds Available for Distribution, Beginning of Year | 680 | 3,836 | 30 | 209,543 | 224,378 | 80,669 | 519,136 |
| Funds Available for Distribution, End of Year | \$ 4,028 | \$ 3,836 | \$ 30 | \$ 826,551 | \$ 207,424 | \$ 25,006 | \$ 1,066,875 |

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2020

| | <u>Inmate Trust Fund</u> |
|--|------------------------------|
| <u>Assets</u> | |
| Cash in Bank | \$ 6,072 |
| Other Assets | <u>-</u> |
| Total Assets | <u><u>\$ 6,072</u></u> |
| <u>Liabilities and Fund Balances</u> | |
| Funds Available for Distribution - Inmates | \$ 6,072 |
| Other Liabilities | <u>-</u> |
| Total Liabilities | 6,072 |
| Fund Balances | <u>-</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 6,072</u></u> |

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUNDS AVAILABLE
 FOR DISTRIBUTION - MODIFIED CASH BASIS
 TRUST FUNDS
 For the Year Ended November 30, 2020

| | <u>Inmate Trust Fund</u> |
|---|----------------------------------|
| Revenues Received: | |
| Deposits from Inmates, Relatives and Visitors | \$ 64,933 |
| Expenditures Paid: | |
| Inmate Expenditures | <u>62,953</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | 1,980 |
| Funds Available for Distribution, Beginning of Year | <u>4,092</u> |
| Funds Available for Distribution, End of Year | <u><u>\$ 6,072</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, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|------------------|---------------------|--|
| <u>County Highway Fund 28</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 401,500 | \$ 399,791 | \$ (1,709) |
| Charges for Services | 798,500 | 469,072 | (329,428) |
| | <u>1,200,000</u> | <u>868,863</u> | <u>(331,137)</u> |
| Expenditures Paid: | | | |
| Personal Services | 790,000 | 735,301 | (54,699) |
| Contractual Services | 106,900 | 71,898 | (35,002) |
| Commodities | 246,100 | 202,522 | (43,578) |
| Capital Outlay | 57,000 | - | (57,000) |
| | <u>1,200,000</u> | <u>1,009,721</u> | <u>(190,279)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ (140,858)</u> | <u>\$ (140,858)</u> |
| <u>County Highway Fund 28E</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 200,000 | \$ 191,126 | \$ (8,874) |
| Sale of Assets | 50,000 | - | (50,000) |
| | <u>250,000</u> | <u>191,126</u> | <u>(58,874)</u> |
| Expenditures Paid: | | | |
| Capital Outlay | 250,000 | 131,368 | (118,632) |
| | <u>250,000</u> | <u>131,368</u> | <u>(118,632)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 59,758</u> | <u>\$ 59,758</u> |
| <u>County Bridge Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 100,500 | \$ 98,495 | \$ (2,005) |
| Interest on Investments | 1,000 | - | (1,000) |
| Charges for Services | 448,500 | 11,725 | (436,775) |
| | <u>550,000</u> | <u>110,220</u> | <u>(439,780)</u> |
| Expenditures Paid: | | | |
| Contractual Services | 25,000 | 23,995 | (1,005) |
| Commodities | 25,000 | 4,545 | (20,455) |
| Capital Outlay | 500,000 | - | (500,000) |
| | <u>550,000</u> | <u>28,540</u> | <u>(521,460)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 81,680</u> | <u>\$ 81,680</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|------------|--|
| <u>County Engineering Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 54,000 | \$ 11,891 | \$ (42,109) |
| | 54,000 | 11,891 | (42,109) |
| Expenditures Paid: | | | |
| Commodities | 54,000 | 11,523 | (42,477) |
| | 54,000 | 11,523 | (42,477) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 368 | \$ 368 |
| <u>F.A. S. Matching Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 226,000 | \$ 222,978 | \$ (3,022) |
| Interest on Investments | 1,000 | - | (1,000) |
| Charges for Services | 1,133,000 | - | (1,133,000) |
| | 1,360,000 | 222,978 | (1,137,022) |
| Expenditures Paid: | | | |
| Contractual | 75,000 | - | (75,000) |
| Capital Outlay | 1,285,000 | 161,102 | (1,123,898) |
| | 1,360,000 | 161,102 | (1,198,898) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 61,876 | \$ 61,876 |
| <u>Transportation Safety Highway Hire Back</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ - | \$ 811 | \$ 811 |
| | - | 811 | 811 |
| Expenditures Paid: | | | |
| Miscellaneous | - | - | - |
| | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 811 | \$ 811 |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|------------------|-------------------|--|
| <u>Special Service Areas</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 855,730 | \$ 840,349 | \$ (15,381) |
| Interest on Investments | - | 418 | 418 |
| | <u>855,730</u> | <u>840,767</u> | <u>(14,963)</u> |
| Expenditures Paid: | | | |
| Interest Paid | - | 127 | 127 |
| Contractual | 855,730 | 842,058 | (13,672) |
| | <u>855,730</u> | <u>842,185</u> | <u>(13,545)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ (1,418)</u> | <u>\$ (1,291)</u> |
| <u>Inmate Commissary Fund</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ - | \$ - | \$ - |
| Miscellaneous | - | 219,201 | 219,201 |
| | <u>-</u> | <u>219,201</u> | <u>219,201</u> |
| Expenditures Paid: | | | |
| Net Agency Fund Disbursements | - | 1,979 | 1,979 |
| Commodities | - | 213,239 | 213,239 |
| | <u>-</u> | <u>215,218</u> | <u>215,218</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 3,983</u> | <u>\$ 3,983</u> |
| <u>Vital Records Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 25,000 | \$ 16,310 | \$ (8,690) |
| Grant Revenue | 25,000 | 24,768 | (232) |
| | <u>50,000</u> | <u>41,078</u> | <u>(8,922)</u> |
| Expenditures Paid: | | | |
| Contractual Services | 1,000 | 108 | (892) |
| Commodities | 24,000 | 14,515 | (9,485) |
| | <u>25,000</u> | <u>14,623</u> | <u>(10,377)</u> |
| Other Financial Sources (Uses) of Funds | <u>10,000</u> | <u>10,000</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ 35,000</u> | <u>\$ 36,455</u> | <u>\$ 1,455</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|------------------|--|
| <u>Oil Revenue Surplus Fund:</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ 250 | \$ 433 | \$ 183 |
| Miscellaneous | 20,000 | 56,889 | 36,889 |
| | <u>20,250</u> | <u>57,322</u> | <u>37,072</u> |
| Expenditures Paid: | | | |
| Contractual Services | 70,250 | 19,965 | (50,285) |
| Miscellaneous | - | - | - |
| | <u>70,250</u> | <u>19,965</u> | <u>(50,285)</u> |
| Other Financial Sources (Uses) of Funds | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ (50,000)</u> | <u>\$ 37,357</u> | <u>\$ 87,357</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 | \$ 230 | \$ (270) |
| Expenditures Paid: | | | |
| Commodities | 500 | - | (500) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 230</u> | <u>\$ 230</u> |

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|--|
| <u>Animal Control Fund</u> | | | |
| Revenues Received: | | | |
| Licenses and Permits | \$ 65,000 | \$ 68,043 | \$ 3,043 |
| Miscellaneous | 50 | 50 | - |
| | <u>65,050</u> | <u>68,093</u> | <u>3,043</u> |
| Expenditures Paid: | | | |
| Personal Services | 51,500 | 46,596 | (4,904) |
| Contractual Services | 36,000 | 26,133 | (9,867) |
| Capital Outlay | - | 3,159 | 3,159 |
| | <u>87,500</u> | <u>75,888</u> | <u>(11,612)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (22,450)</u> | <u>\$ (7,795)</u> | <u>\$ 14,655</u> |
| <u>County Health Department Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 181,595 | \$ 178,503 | \$ (3,092) |
| Grants | 320,615 | 659,130 | 338,515 |
| Charges for Services | 275,082 | 155,784 | (119,298) |
| Miscellaneous | 20,000 | 595 | (19,405) |
| | <u>797,292</u> | <u>994,012</u> | <u>196,720</u> |
| Expenditures Paid: | | | |
| Personal Services | 380,063 | 503,620 | 123,557 |
| Contractual Services | 110,255 | 221,855 | 111,600 |
| Capital Outlay | 5,000 | 107,331 | 102,331 |
| Commodities | 31,940 | 42,459 | 10,519 |
| Miscellaneous | 4,691 | 4,885 | 194 |
| | <u>531,949</u> | <u>880,150</u> | <u>348,201</u> |
| Other Financial Sources (Uses) of Funds | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ 265,343</u> | <u>\$ 113,862</u> | <u>\$ (151,481)</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|---------------------|-------------------|--|
| <u>Mental Health Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 475,000 | \$ 465,872 | \$ (9,128) |
| Miscellaneous | 500 | - | (500) |
| | <u>475,500</u> | <u>465,872</u> | <u>(9,628)</u> |
| Expenditures Paid: | | | |
| Contractual Services | 473,500 | 397,839 | (75,661) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ 2,000</u> | <u>\$ 68,033</u> | <u>\$ 66,033</u> |
| <u>R.E.A. Economic Development Fund</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ 1,000 | \$ 671 | \$ (329) |
| Miscellaneous | 27,000 | 26,899 | (101) |
| | <u>28,000</u> | <u>27,570</u> | <u>(430)</u> |
| Expenditures Paid: | | | |
| Contractual | 148,500 | 570 | (147,930) |
| Miscellaneous | 1,500 | 2,271 | 771 |
| Capital Outlay | 10,000 | 32,407 | 22,407 |
| | <u>160,000</u> | <u>35,248</u> | <u>(124,752)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (132,000)</u> | <u>\$ (7,678)</u> | <u>\$ 124,322</u> |
| <u>Probation Electronic Monitoring Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 6,000 | \$ 2,135 | \$ (3,865) |
| Expenditures Paid: | | | |
| Commodities | 6,000 | 2,763 | (3,237) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ (628)</u> | <u>\$ (628)</u> |
| <u>Public Defender Automation</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 500 | \$ 144 | \$ (356) |
| Expenditures Paid: | | | |
| Miscellaneous | 500 | - | (500) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 144</u> | <u>\$ 144</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|-----------|--|
| <u>Law Library Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 9,550 | \$ 13,015 | \$ 3,465 |
| Expenditures Paid: | | | |
| Contractual Services | 10,000 | 6,765 | (3,235) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (450) | \$ 6,250 | \$ 6,700 |
| <u>County Court Fees Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 20,000 | \$ 35,092 | \$ 15,092 |
| Expenditures Paid: | | | |
| Personal Services | 20,000 | 20,551 | 551 |
| Other Financing Sources (Uses) | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 14,541 | \$ 14,541 |
| <u>Recorder's Instrument Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 87,000 | \$ 98,111 | \$ 11,111 |
| Expenditures Paid: | | | |
| Personal Services | 60,000 | - | (60,000) |
| Contractual Services | 21,000 | 78,799 | 57,799 |
| Miscellaneous | 7,000 | 2,912 | (4,088) |
| Capital Outlay | 5,000 | 5,000 | - |
| | 93,000 | 86,711 | (6,289) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (6,000) | \$ 11,400 | \$ 17,400 |
| <u>Building Fund</u> | | | |
| Revenues Received: | | | |
| Gaming Tax | \$ 50,000 | \$ 37,570 | \$ (12,430) |
| Expenditures Paid: | | | |
| Contractual services | | 183 | 183 |
| Capital Outlay | 35,000 | 30,862 | (4,138) |
| | 35,000 | 31,045 | (3,955) |
| Other Financing Sources (Uses) | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ 15,000 | \$ 6,525 | \$ (8,475) |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|------------|--|
| <u>Automation Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 32,000 | \$ 39,287 | \$ 7,287 |
| Expenditures Paid: | | | |
| Equipment Expense | 20,000 | - | (20,000) |
| Commodities | 12,000 | 22,830 | 10,830 |
| | 32,000 | 22,830 | (9,170) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 16,457 | \$ 16,457 |
| <u>Cooperative Extension Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 173,300 | \$ 162,513 | \$ (10,787) |
| Expenditures Paid: | | | |
| Contractual Services | 173,000 | 157,685 | (15,315) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ 300 | \$ 4,828 | \$ 4,528 |
| <u>Unemployment Insurance Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 25 | \$ 22 | \$ (3) |
| | 25 | 22 | (3) |
| Expenditures Paid: | | | |
| Miscellaneous - Unemployment Insurance | 15,000 | 9,620 | (5,380) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (14,975) | \$ (9,598) | \$ 5,377 |
| <u>Sex Offenders Fees Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 200 | \$ 455 | \$ 255 |
| Expenditures Paid: | | | |
| Miscellaneous | 1,200 | 1,280 | 80 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (1,000) | \$ (825) | \$ 175 |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|------------|--|
| <u>States Attorney Drug Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 750 | \$ 2,962 | \$ 2,212 |
| Expenditures Paid: | | | |
| Capital Outlay | 6,250 | 6,000 | (250) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (5,500) | \$ (3,038) | \$ 2,462 |
| <u>Social Security Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 551,000 | \$ 541,742 | \$ (9,258) |
| Miscellaneous | 3,000 | 2,716 | (284) |
| | 554,000 | 544,458 | (9,542) |
| Expenditures Paid: | | | |
| Social Security Taxes | 600,000 | 479,291 | (120,709) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (46,000) | \$ 65,167 | \$ 111,167 |
| <u>War Memorial Fund</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ 25 | \$ 10 | \$ (15) |
| Miscellaneous | 1,000 | - | (1,000) |
| | 1,025 | 10 | (1,015) |
| Expenditures Paid: | | | |
| Contractual | 100 | 200 | 100 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ 925 | \$ (190) | \$ (1,115) |
| <u>Circuit Clerk & Sheriff Medical Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 5,000 | \$ 3,627 | \$ (1,373) |
| Expenditures Paid: | | | |
| Contractual | 6,000 | - | (6,000) |
| Other Financial Sources (Uses) of Funds | 7,000 | 7,000 | - |
| Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses | \$ 6,000 | \$ 10,627 | \$ 4,627 |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|---------------------|-------------------|--|
| <u>911 Emergency Telephone Service Tax Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 325,000 | \$ 744,236 | \$ 419,236 |
| Interest on Investments | 1,200 | 6,048 | 4,848 |
| | <u>326,200</u> | <u>750,284</u> | <u>424,084</u> |
| Expenditures Paid: | | | |
| Personal Services | 288,750 | - | (288,750) |
| Contractual Services | 81,500 | 16,690 | (64,810) |
| Commodities | 55,000 | 25,739 | (29,261) |
| Capital Outlay | 85,000 | 52,190 | (32,810) |
| Miscellaneous | 35,000 | 8,209 | (26,791) |
| | <u>545,250</u> | <u>102,828</u> | <u>(442,422)</u> |
| Other Financing Sources (Uses) | <u>-</u> | <u>(288,750)</u> | <u>(288,750)</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ (219,050)</u> | <u>\$ 358,706</u> | <u>\$ 577,756</u> |
| <u>Delinquent Tax Agent Fund</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ - | \$ 1 | \$ 1 |
| Miscellaneous | 10,000 | 2,322 | (7,678) |
| | <u>10,000</u> | <u>2,323</u> | <u>(7,677)</u> |
| Expenditures Paid: | | | |
| Commodities | 1,500 | 507 | (993) |
| Miscellaneous | 4,000 | 1,350 | (2,650) |
| | <u>5,500</u> | <u>1,857</u> | <u>(3,643)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ 4,500</u> | <u>\$ 466</u> | <u>\$ (4,034)</u> |
| <u>Wellness Committee Fund</u> | | | |
| Revenues Received: | | | |
| Miscellaneous | \$ 500 | \$ - | \$ (500) |
| Expenditures Paid: | | | |
| Commodities | 500 | - | (500) |
| 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, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|--------------|--|
| <u>Tax Sale Automation Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 7,500 | \$ 6,916 | \$ (584) |
| Expenditures Paid: | | | |
| Miscellaneous | 7,500 | 4,729 | (2,771) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 2,187 | \$ 2,187 |
| <u>Accumulated Leave Fund</u> | | | |
| Revenues Received: | | | |
| Miscellaneous | \$ - | \$ - | \$ - |
| Expenditures Paid: | | | |
| Miscellaneous Expense | 100,000 | 46,475 | (53,525) |
| | 100,000 | 46,475 | (53,525) |
| Other Financing Sources (Uses) | - | - | - |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | \$ (100,000) | \$ (46,475) | \$ 53,525 |
| <u>Workers Compensation Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 157,550 | \$ 154,963 | \$ (2,587) |
| Expenditures Paid: | | | |
| Contractual Services | 300,000 | 515,002 | 215,002 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (142,450) | \$ (360,039) | \$ (217,589) |
| <u>Mapping</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 5,500 | \$ 4,357 | \$ (1,143) |
| | 5,500 | 4,357 | (1,143) |
| Expenditures Paid: | | | |
| Miscellaneous Expense | 15,000 | - | (15,000) |
| | 15,000 | - | (15,000) |
| Other Financing Sources (Uses) | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (9,500) | \$ 4,357 | \$ 13,857 |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|--------------------|--|
| <u>Drug Enforcement Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 60,000 | \$ 75,684 | \$ 15,684 |
| Interest on Investments | 500 | 474 | (26) |
| | <u>60,500</u> | <u>76,158</u> | <u>15,658</u> |
| Expenditures Paid: | | | |
| Capital Outlay | 40,000 | 34,179 | (5,821) |
| Miscellaneous | 60,500 | 27,531 | (32,969) |
| | <u>100,500</u> | <u>61,710</u> | <u>(38,790)</u> |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (40,000)</u> | <u>\$ 14,448</u> | <u>\$ 54,448</u> |
| <u>Domestic Violence Fund</u> | | | |
| Revenues Received: | | | |
| Fees | \$ 1,500 | \$ 1,030 | \$ (470) |
| Expenditures Paid: | | | |
| Miscellaneous | 1,500 | 1,030 | (470) |
| Excess (Deficiency) of Revenues Received over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>Child Support Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 25,000 | \$ 14,731 | \$ (10,269) |
| Expenditures Paid: | | | |
| Personal Services | 25,000 | 34,302 | 9,302 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ (19,571)</u> | <u>\$ (19,571)</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|-----------|--|
| <u>Coroner Collection Fees</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 10,000 | \$ 9,991 | \$ (9) |
| Expenditures Paid: | | | |
| Miscellaneous | 10,000 | 2,351 | (7,649) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ - | \$ 7,640 | \$ 7,640 |
| <u>CDAP Recapture Fund</u> | | | |
| Revenues Received: | | | |
| Interest on Investments | \$ 16,850 | \$ 465 | \$ (16,385) |
| Expenditures Paid: | | | |
| Miscellaneous | 200,000 | - | (200,000) |
| | 200,000 | - | (200,000) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (183,150) | \$ 465 | \$ (183,615) |
| <u>Probation Operation Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 10,000 | \$ 3,226 | \$ (6,774) |
| Expenditures Paid: | | | |
| Miscellaneous | 10,000 | - | (10,000) |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | \$ - | \$ 3,226 | \$ 3,226 |
| <u>Document Storage Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 42,000 | \$ 40,631 | \$ (1,369) |
| Expenditures Paid: | | | |
| Miscellaneous | 60,000 | 14,219 | (45,781) |
| Capital Outlay | - | - | - |
| | 60,000 | 14,219 | (45,781) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (18,000) | \$ 26,412 | \$ 44,412 |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------|------------------|--|
| <u>Hotel/Motel Tax Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 12,000 | \$ 20,824 | \$ 8,824 |
| Expenditures Paid: | | | |
| Contractual Services | 20,000 | 11,653 | (8,347) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (8,000)</u> | <u>\$ 9,171</u> | <u>\$ 17,171</u> |
| <u>Senior Services Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 115,600 | \$ 113,556 | \$ (2,044) |
| Expenditures Paid: | | | |
| Contractual Services | 115,000 | 113,498 | (1,502) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ 600</u> | <u>\$ 58</u> | <u>\$ 542</u> |
| <u>Judicial Security Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 48,000 | \$ 58,382 | \$ 10,382 |
| Expenditures Paid: | | | |
| Personal Services | 63,500 | 66,663 | 3,163 |
| Miscellaneous | 1,500 | 174 | (1,326) |
| | <u>65,000</u> | <u>66,837</u> | <u>1,837</u> |
| Other Financing Sources (Uses) | 20,000 | 20,000 | - |
| Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses | <u>\$ 3,000</u> | <u>\$ 11,545</u> | <u>\$ 8,545</u> |
| <u>Probation Service Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 80,000 | \$ 164,295 | \$ 84,295 |
| Expenditures Paid: | | | |
| Personal Services | 2,500 | - | (2,500) |
| Contractual Services | 92,000 | 95,091 | 3,091 |
| Commodities | 14,000 | 11,426 | (2,574) |
| | <u>108,500</u> | <u>106,517</u> | <u>(1,983)</u> |
| Other Financing Sources (Uses): | 39,000 | (32,194) | (71,194) |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ 10,500</u> | <u>\$ 25,584</u> | <u>\$ 15,084</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------|-----------------|--|
| <u>D.A.R.E. Fund</u> | | | |
| Revenues Received: | | | |
| Miscellaneous | \$ - | \$ - | \$ - |
| Interest on Investments | 30 | 36 | 6 |
| | <u>30</u> | <u>36</u> | <u>6</u> |
| Expenditures Paid: | | | |
| Commodities | 5,000 | - | (5,000) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (4,970)</u> | <u>\$ 36</u> | <u>\$ 5,006</u> |
| <u>Probation Drug Testing Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 8,000 | \$ 7,533 | \$ (467) |
| Expenditures Paid: | | | |
| Miscellaneous | 8,000 | 12,059 | 4,059 |
| Other Financing Sources (Uses) | - | 6,000 | 6,000 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 1,474</u> | <u>\$ 1,474</u> |
| <u>Delinquent Tax Escrow Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 10,000 | \$ 2,628 | \$ (7,372) |
| Expenditures Paid: | | | |
| Miscellaneous | 13,000 | 3,082 | (9,918) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (3,000)</u> | <u>\$ (454)</u> | <u>\$ 2,546</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, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------|------------------|--|
| <u>Treasurer's Indemnity Fees Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 7,500 | \$ 5,120 | \$ (2,380) |
| Interest on Investments | 1,000 | 871 | (129) |
| | <u>8,500</u> | <u>5,991</u> | <u>(2,509)</u> |
| Expenditures Paid: | | | |
| Miscellaneous | 10,000 | - | (10,000) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (1,500)</u> | <u>\$ 5,991</u> | <u>\$ 7,491</u> |
| <u>GIS Mapping</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 85,000 | \$ 105,375 | \$ 20,375 |
| Miscellaneous | 100 | 60 | (40) |
| | <u>85,100</u> | <u>105,435</u> | <u>20,335</u> |
| Expenditures Paid: | | | |
| Personnel Services | \$ 60,000 | \$ 19,430 | \$ (40,570) |
| Contractual | 7,800 | 40,954 | 33,154 |
| Miscellaneous | 17,300 | 6,444 | (10,856) |
| | <u>85,100</u> | <u>66,828</u> | <u>(18,272)</u> |
| Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses | <u>\$ -</u> | <u>\$ 38,607</u> | <u>\$ 38,607</u> |
| <u>Self-Insurance Bond Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ - | \$ 441 | \$ 441 |
| Interest on Investments | - | 136 | 136 |
| | <u>-</u> | <u>577</u> | <u>577</u> |
| Expenditures Paid: | | | |
| Misc Expense | - | - | |
| Debt Service | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 577</u> | <u>\$ 577</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|--|
| <u>Treasurer's Sale of Error Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 2,000 | \$ 1,570 | \$ (430) |
| Interest on Investments | - | 27 | 27 |
| | <u>2,000</u> | <u>1,597</u> | <u>(403)</u> |
| Expenditures Paid: | | | |
| Commodities | 12,000 | 4,801 | (7,199) |
| Other Financing Sources (Uses) | \$ 10,000 | \$ 10,000 | \$ - |
| Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses | <u>\$ -</u> | <u>\$ 6,796</u> | <u>\$ 6,796</u> |
| <u>Circuit Court Clerk Operations and Maintenance Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 6,000 | \$ 10,470 | \$ 4,470 |
| Expenditures Paid: | | | |
| Miscellaneous | 6,000 | 1,332 | (4,668) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ -</u> | <u>\$ 9,138</u> | <u>\$ 9,138</u> |
| <u>UCC Fees Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 500 | \$ - | \$ (500) |
| Expenditures Paid: | | | |
| Miscellaneous | 500 | - | (500) |
| 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 | 54,000 | 1,320 | (52,680) |
| Other Financing Sources (Uses) | - | - | - |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | <u>\$ (19,000)</u> | <u>\$ (1,320)</u> | <u>\$ 17,680</u> |

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2020

| | Final Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------|-------------|--|
| <u>Liability Insurance Fund</u> | | | |
| Revenues Received: | | | |
| Taxes | \$ 460,200 | \$ 452,617 | \$ (7,583) |
| | 460,200 | 452,617 | (7,583) |
| Expenditures Paid: | | | |
| Contractual Services | 450,000 | 433,969 | (16,031) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ 10,200 | \$ 18,648 | \$ 8,448 |
| <u>States Attorney Automation Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 1,500 | \$ 782 | \$ (718) |
| Expenditures Paid: | | | |
| Capital Outlay | 14,000 | 13,625 | (375) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (12,500) | \$ (12,843) | \$ (25,343) |
| <u>Electronic Citation Fee Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 3,000 | \$ 8,841 | \$ 5,841 |
| Expenditures Paid: | | | |
| Miscellaneous | 4,000 | - | (4,000) |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ (1,000) | \$ 8,841 | \$ 9,841 |
| <u>Drug Court Fund</u> | | | |
| Revenues Received: | | | |
| Charges for Services | \$ 7,500 | \$ 6,888 | \$ (612) |
| Expenditures Paid: | | | |
| Miscellaneous | 5,000 | 3,613 | (1,387) |
| Other Financing Sources (Uses) | - | (6,000) | 6,000 |
| Excess (Deficiency) of Revenues Received over Expenditures Paid | \$ 2,500 | \$ (2,725) | \$ (5,225) |

Clinton County, Illinois
CONSOLIDATED YEAR-END FINANCIAL REPORT

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

| | |
|----------------------|---|
| Grantee Name | Clinton, County of |
| ID Numbers | AUDIT:24897 Grantee:686512 DUNS:001311646 FEIN:376000620 |
| Audit Period | 12/1/2019 - 11/30/2020 |
| Submitted | 06/17/2021; Denise Trame; Treasurer; treasurer@clintonco.illinois.gov; 618-594-6650 |
| Accepted | |
| Program Count | 24 |

| All Programs Total | | | | |
|--|---------------------|-------------------|----------------------|----------------------|
| Category | State | Federal | Other | Total |
| Personal Services (Salaries and Wages) | 136,401.00 | 459,259.00 | 5,898,043.00 | 6,493,703.00 |
| Fringe Benefits | 0.00 | 7,008.00 | 2,469,002.00 | 2,476,010.00 |
| Travel | 2,850.00 | 2,701.00 | 10,399.00 | 15,950.00 |
| Equipment | 0.00 | 60,230.00 | 289,434.00 | 349,664.00 |
| Supplies | 859,104.00 | 216,273.00 | 725,240.00 | 1,800,617.00 |
| Contractual Services | 3,051.00 | 98,469.00 | 4,018,746.00 | 4,120,266.00 |
| Consultant (Professional Services) | 2,247.00 | 0.00 | 91,061.00 | 93,308.00 |
| Construction | 592,346.00 | 0.00 | 251,499.00 | 843,845.00 |
| Occupancy - Rent and Utilities | 0.00 | 15,000.00 | 131,458.00 | 146,458.00 |
| Research and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunications | 1,090.00 | 7,158.00 | 67,101.00 | 75,349.00 |
| Training and Education | 0.00 | 0.00 | 550.00 | 550.00 |
| Direct Administrative Costs | 1,162.00 | 0.00 | 161,550.00 | 162,712.00 |
| Miscellaneous Costs | 0.00 | 493.00 | 397,299.00 | 397,792.00 |
| All Grant Specific Categories | 7,348.00 | 1,656.00 | 0.00 | 9,004.00 |
| TOTAL DIRECT EXPENDITURES | 1,605,599.00 | 868,247.00 | 14,511,382.00 | 16,985,228.00 |
| Indirect Costs | 0.00 | 17,576.00 | 0.00 | 17,576.00 |
| TOTAL EXPENDITURES | 1,605,599.00 | 885,823.00 | 14,511,382.00 | 17,002,804.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Commerce And Economic Opportunity (420) |
| Program Name | Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Support Payments Grants Program (420-00-2433) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|-------------------|--------------|-------------------|
| Personal Services (Salaries and Wages) | 0.00 | 237,866.00 | 0.00 | 237,866.00 |
| Supplies | 0.00 | 47,677.00 | 0.00 | 47,677.00 |
| Contractual Services | 0.00 | 29,096.00 | 0.00 | 29,096.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 314,639.00 | 0.00 | 314,639.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Human Services (444) |
| Program Name | Bureau of Maternal and Child Health - Family Case Management (444-80-1674) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|------------------|----------------|--------------|------------------|
| Personal Services (Salaries and Wages) | 66,263.00 | 0.00 | 0.00 | 66,263.00 |
| Travel | 156.00 | 0.00 | 0.00 | 156.00 |
| Supplies | 7,972.00 | 0.00 | 0.00 | 7,972.00 |
| Consultant (Professional Services) | 2,247.00 | 0.00 | 0.00 | 2,247.00 |
| TOTAL DIRECT EXPENDITURES | 76,638.00 | 0.00 | 0.00 | 76,638.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Human Services (444) |
| Program Name | Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks (444-80-1675) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|------------------|--------------|------------------|
| Personal Services (Salaries and Wages) | 0.00 | 12,544.00 | 0.00 | 12,544.00 |
| Supplies | 0.00 | 1,383.00 | 0.00 | 1,383.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 13,927.00 | 0.00 | 13,927.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Human Services (444) |
| Program Name | Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program (444-80-0670) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|-----------------|--------------|-----------------|
| Personal Services (Salaries and Wages) | 0.00 | 5,329.00 | 0.00 | 5,329.00 |
| Travel | 0.00 | 133.00 | 0.00 | 133.00 |
| Supplies | 0.00 | 3,969.00 | 0.00 | 3,969.00 |
| Telecommunications | 0.00 | 464.00 | 0.00 | 464.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 9,895.00 | 0.00 | 9,895.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Human Services (444) |
| Program Name | Supplemental Nutrition Program for Women, Infants and Children - WIC Program (444-80-0668) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|------------------|--------------|------------------|
| Personal Services (Salaries and Wages) | 0.00 | 58,583.00 | 0.00 | 58,583.00 |
| Travel | 0.00 | 45.00 | 0.00 | 45.00 |
| Supplies | 0.00 | 1,501.00 | 0.00 | 1,501.00 |
| Contractual Services | 0.00 | 1,208.00 | 0.00 | 1,208.00 |
| Miscellaneous Costs | 0.00 | 493.00 | 0.00 | 493.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 61,830.00 | 0.00 | 61,830.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Healthcare And Family Services (478) |
| Program Name | Child Support Enforcement (478-00-0245) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|---------------|-----------------|--------------|-----------------|
| Circuit Clerk | 828.00 | 1,656.00 | 0.00 | 2,484.00 |
| TOTAL DIRECT EXPENDITURES | 828.00 | 1,656.00 | 0.00 | 2,484.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Healthcare And Family Services (478) |
| Program Name | Medical Assistance Program (478-00-0251) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|--------------|----------------|--------------|--------------|
| | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Public Health (482) |
| Program Name | Cities Readiness Initiative Cooperative Agreement (482-00-0265) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|------------------|-----------------|------------------|
| Personal Services (Salaries and Wages) | 0.00 | 26,936.00 | 0.00 | 26,936.00 |
| Fringe Benefits | 0.00 | 0.00 | 6,109.00 | 6,109.00 |
| Travel | 0.00 | 1,455.00 | 0.00 | 1,455.00 |
| Supplies | 0.00 | 6,465.00 | 0.00 | 6,465.00 |
| Telecommunications | 0.00 | 502.00 | 0.00 | 502.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 35,358.00 | 6,109.00 | 41,467.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Public Health (482) |
| Program Name | COVID-19 Contact Tracing (482-00-2426) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|-------------------|--------------|-------------------|
| Personal Services (Salaries and Wages) | 0.00 | 89,810.00 | 0.00 | 89,810.00 |
| Fringe Benefits | 0.00 | 6,870.00 | 0.00 | 6,870.00 |
| Travel | 0.00 | 58.00 | 0.00 | 58.00 |
| Equipment | 0.00 | 60,230.00 | 0.00 | 60,230.00 |
| Supplies | 0.00 | 73,120.00 | 0.00 | 73,120.00 |
| Contractual Services | 0.00 | 497.00 | 0.00 | 497.00 |
| Occupancy - Rent and Utilities | 0.00 | 15,000.00 | 0.00 | 15,000.00 |
| Telecommunications | 0.00 | 5,501.00 | 0.00 | 5,501.00 |
| Indirect Costs | 0.00 | 17,576.00 | 0.00 | 17,576.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 268,662.00 | 0.00 | 268,662.00 |

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

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

| Category | State | Federal | Other | Total |
|----------------------------------|-----------------|----------------|--------------|-----------------|
| Program Expenses | 6,520.00 | 0.00 | 0.00 | 6,520.00 |
| TOTAL DIRECT EXPENDITURES | 6,520.00 | 0.00 | 0.00 | 6,520.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Public Health (482) |
| Program Name | Local Health Protection Grant (482-00-0901) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|------------------|----------------|------------------|------------------|
| Personal Services (Salaries and Wages) | 66,821.00 | 0.00 | 0.00 | 66,821.00 |
| Fringe Benefits | 0.00 | 0.00 | 15,959.00 | 15,959.00 |
| Travel | 1,918.00 | 0.00 | 0.00 | 1,918.00 |
| Supplies | 71.00 | 0.00 | 0.00 | 71.00 |
| Contractual Services | 3,051.00 | 0.00 | 0.00 | 3,051.00 |
| Telecommunications | 1,090.00 | 0.00 | 0.00 | 1,090.00 |
| TOTAL DIRECT EXPENDITURES | 72,951.00 | 0.00 | 15,959.00 | 88,910.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Public Health (482) |
| Program Name | Public Health Emergency Preparedness (482-00-0263) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|--------------|------------------|-----------------|------------------|
| Personal Services (Salaries and Wages) | 0.00 | 28,191.00 | 0.00 | 28,191.00 |
| Fringe Benefits | 0.00 | 138.00 | 5,141.00 | 5,279.00 |
| Travel | 0.00 | 1,010.00 | 0.00 | 1,010.00 |
| Supplies | 0.00 | 15,114.00 | 0.00 | 15,114.00 |
| Contractual Services | 0.00 | 1,422.00 | 0.00 | 1,422.00 |
| Telecommunications | 0.00 | 691.00 | 0.00 | 691.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 46,566.00 | 5,141.00 | 51,707.00 |

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

| | |
|----------------------------|---|
| State Agency | Department Of Public Health (482) |
| Program Name | Smoke-Free Illinois Act Enforcement Grant (482-00-1615) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|--|-----------------|----------------|--------------|-----------------|
| Personal Services (Salaries and Wages) | 1,434.00 | 0.00 | 0.00 | 1,434.00 |
| Travel | 115.00 | 0.00 | 0.00 | 115.00 |
| TOTAL DIRECT EXPENDITURES | 1,549.00 | 0.00 | 0.00 | 1,549.00 |

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

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

| Category | State | Federal | Other | Total |
|--|------------------|----------------|--------------|------------------|
| Personal Services (Salaries and Wages) | 1,883.00 | 0.00 | 0.00 | 1,883.00 |
| Travel | 661.00 | 0.00 | 0.00 | 661.00 |
| Supplies | 11,803.00 | 0.00 | 0.00 | 11,803.00 |
| Direct Administrative Costs | 1,162.00 | 0.00 | 0.00 | 1,162.00 |
| TOTAL DIRECT EXPENDITURES | 15,509.00 | 0.00 | 0.00 | 15,509.00 |

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

| | |
|----------------------------|--|
| State Agency | Department Of Transportation (494) |
| Program Name | Local Surface Transportation Program (494-42-0495) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|-------------------|----------------|-------------------|-------------------|
| Construction | 551,375.00 | 0.00 | 137,844.00 | 689,219.00 |
| TOTAL DIRECT EXPENDITURES | 551,375.00 | 0.00 | 137,844.00 | 689,219.00 |

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

| | |
|----------------------------|--------------------------------------|
| State Agency | Department Of Transportation (494) |
| Program Name | Motor Fuel Tax Program (494-00-1488) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|-------------------|----------------|--------------|-------------------|
| Supplies | 839,258.00 | 0.00 | 0.00 | 839,258.00 |
| TOTAL DIRECT EXPENDITURES | 839,258.00 | 0.00 | 0.00 | 839,258.00 |

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

| | |
|----------------------------|---------------------------------------|
| State Agency | Department Of Transportation (494) |
| Program Name | Township Bridge Program (494-00-0965) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|------------------|----------------|--------------|------------------|
| Construction | 40,971.00 | 0.00 | 0.00 | 40,971.00 |
| TOTAL DIRECT EXPENDITURES | 40,971.00 | 0.00 | 0.00 | 40,971.00 |

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

| | |
|----------------------------|---|
| State Agency | Illinois Emergency Management Agency (588) |
| Program Name | Emergency Management Performance Grants (588-40-0450) |
| Program Limitations | No |
| Mandatory Match | No |
| Indirect Cost Rate | 0.00 Base: |

| Category | State | Federal | Other | Total |
|----------------------------------|--------------|------------------|--------------|------------------|
| Contractual Services | 0.00 | 19,059.00 | 0.00 | 19,059.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 19,059.00 | 0.00 | 19,059.00 |

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

| | |
|---------------------|-------------------------------------|
| Program Name | Other grant programs and activities |
|---------------------|-------------------------------------|

| Category | State | Federal | Other | Total |
|----------------------------------|--------------|-------------------|--------------|-------------------|
| Supplies | 0.00 | 67,044.00 | 0.00 | 67,044.00 |
| Contractual Services | 0.00 | 47,187.00 | 0.00 | 47,187.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 114,231.00 | 0.00 | 114,231.00 |

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

| | |
|---------------------|-------------------------------|
| Program Name | All other costs not allocated |
|---------------------|-------------------------------|

| Category | State | Federal | Other | Total |
|--|--------------|----------------|----------------------|----------------------|
| Personal Services (Salaries and Wages) | 0.00 | 0.00 | 5,898,043.00 | 5,898,043.00 |
| Fringe Benefits | 0.00 | 0.00 | 2,441,793.00 | 2,441,793.00 |
| Travel | 0.00 | 0.00 | 10,399.00 | 10,399.00 |
| Equipment | 0.00 | 0.00 | 289,434.00 | 289,434.00 |
| Supplies | 0.00 | 0.00 | 725,240.00 | 725,240.00 |
| Contractual Services | 0.00 | 0.00 | 4,018,746.00 | 4,018,746.00 |
| Consultant (Professional Services) | 0.00 | 0.00 | 91,061.00 | 91,061.00 |
| Construction | 0.00 | 0.00 | 113,655.00 | 113,655.00 |
| Occupancy - Rent and Utilities | 0.00 | 0.00 | 131,458.00 | 131,458.00 |
| Telecommunications | 0.00 | 0.00 | 67,101.00 | 67,101.00 |
| Training and Education | 0.00 | 0.00 | 550.00 | 550.00 |
| Direct Administrative Costs | 0.00 | 0.00 | 161,550.00 | 161,550.00 |
| Miscellaneous Costs | 0.00 | 0.00 | 397,299.00 | 397,299.00 |
| TOTAL DIRECT EXPENDITURES | 0.00 | 0.00 | 14,346,329.00 | 14,346,329.00 |

Clinton County, Illinois

ANNUAL FEDERAL FINANCIAL
COMPLIANCE SECTION

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2020

| Federal Grantor/Passed Through Grantor/Program Title | Federal CFDA Number | Contract Number | Award Expended |
|--|---------------------------|--------------------|-------------------|
| <u>U.S. Department of Health and Human Services</u> | | | |
| Passed Through State of Illinois Department of Public Health: | | | |
| Local Health Department Grant - Cities Readiness Initiative (FY20) | 93.069 | 07580004H | 31,246 |
| Local Health Department Grant - Cities Readiness Initiative (FY21) | 93.069 | 17580004I | 4,112 |
| Local Health Department Grant Public Health Emergency Response (FY 20) | 93.069 | 07180014H | 35,659 |
| Local Health Department Grant Public Health Emergency Response (FY 21) | 93.069 | 17180014I | 10,908 |
| Local Health Department Grant High Risk Infant Follow-up (FY20) | 93.667 | FCSYU05021 | 8,723 |
| Local Health Department Grant High Risk Infant Follow-up (FY21) | 93.667 | FCSQU05021 | 5,204 |
| | | | <u>95,852</u> |
| Passed Through State of Illinois Department of Healthcare and Family Services: | | | |
| Medical Assistance Program (FY 18) | 93.778 | N/A | <u>-</u> |
| IVD Child Support Enforcement (FY 19) | 93.563 | N/A | 1,656 |
| | | | <u>1,656</u> |
| Total U.S. Department of Health and Human Services | | | <u>97,508</u> |
| <u>U.S. Election Assistance Commission</u> | | | |
| Passed Through Illinois State Board of Elections | | | |
| HAVA Election Security Grants | 90.404 | N/A | 2,819 |
| HAVA Election - CARES Act Grant | 90.404 | N/A | 44,368 |
| Total U.S. Election Assistance Commission | | | <u>47,187</u> |

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2020

| Federal Grantor/Passed Through Grantor/Program Title | Federal CFDA Number | Contract Number | Award Expended |
|---|---------------------------|--------------------|--------------------------|
| <u>U.S. Department of Agriculture</u> | | | |
| Passed Through State of Illinois Department of Human Services: | | | |
| Supplemental Nutrition Program for Women & Infants (FY 20) | 10.557 | FCSYQ00829 | \$ 41,467 |
| Supplemental Nutrition Program for Women & Infants (FY 21) | 10.557 | FCSZQ00829 | 20,363 |
| Breastfeeding Peer Counseling (FY 20) | 10.557 | FCSYQ01201 | 9,564 |
| Breastfeeding Peer Counseling (FY 21) | 10.557 | FCSZQ01201 | 331 |
| Special Supplemental Nutritional Program for Women, Infants and Children | 10.557 | N/A | 67,044 |
| | | | <u>138,769</u> |
| Total U.S. Department of Agriculture | | | <u>138,769</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed Through State of Illinois Illinois Emergency Management Agency: | | | |
| Emergency Management Assistance (EMA) Grant | 97.042 | N/A | <u>19,059</u> |
| Total U.S. Department of Homeland Security | | | <u>19,059</u> |
| <u>U.S. Department of Treasury</u> | | | |
| Passed Through State of Illinois Department of Commerce and Economic Opportunity | | | |
| Local Coronavirus Urgent Remediation Emergency Support Program (m) | 21.019 | N/A | 314,639 |
| Passed Through State of Illinois Department of Public Health: | | | |
| COVID-19 Contact Tracing Grant (m) | 21.019 | 05180114H | <u>268,662</u> |
| Total U.S. Department of Treasury | | | <u>583,301</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 885,824</u></u> |

Clinton County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2020

Note 1 -- Summary of Significant Accounting Policies

General

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

Basis of Accounting

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

Relationship to Basic Financial Statements

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

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

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs which have filed reports as of November 30, 2020.

Note 2 -- Loans or Loan Guarantees

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

Note 3 -- Awards to Subrecipients

There were no awards to subrecipients.

Note 4 -- Non-cash Assistance

The County received the following non-cash assistance during the year ended November 30, 2020:

| | | |
|---------------------------------|--------------|-----------|
| WIC Suppl. Food Voucher Program | CFDA# 10.557 | \$ 67,044 |
|---------------------------------|--------------|-----------|

Note 5 -- Federal Insurance

No federal insurance was in effect during the year.

Clinton County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

We have audited the financial statements of Clinton County, Illinois, as of and for the year ended November 30, 2020 and have issued our reports thereon dated June 17, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133. The results of our audit are as follows:

FINANCIAL STATEMENTS

| | |
|--|---------------------------------|
| <u>TYPE OF AUDITOR'S REPORT ISSUED</u> | Qualified – Modified Cash Basis |
|--|---------------------------------|

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS

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

TYPE OF AUDITOR'S REPORT ISSUED ON COMPLIANCE FOR MAJOR PROGRAMS

Unmodified

ANY AUDIT FINDINGS DISCLOSED THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH UNIFORM GUIDANCE

None

IDENTIFICATION OF MAJOR PROGRAMS

| | |
|--------------------|---|
| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
| 20.019 | Coronavirus Relief Fund |

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

\$750,000

AUDITEE QUALIFIED AS LOW RISK AUDITEE

No

Clinton County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2020

SECTION II - FINANCIAL STATEMENT FINDING

The audit disclosed no findings, which are required to be reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The audit disclosed no findings or questioned costs, which are required to be reported.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no prior audit findings.