

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2021

Clinton County, Illinois
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Independent Auditors' Report

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

May 16, 2022

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, 2021, 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, 2021, 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, 2022

Other Matters

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 16, 2022, on our consideration of the Clinton County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Clinton County, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,



Centralia, Illinois

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

May 16, 2022

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, 2021, and the related notes to the financial statements, which collectively comprise the Clinton County, Illinois' basic financial statements and have issued our report thereon dated May 16, 2022.

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.

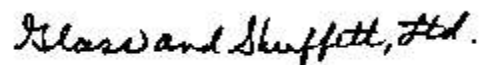
Compliance and Other Matters

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

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
November 30, 2021

	Primary Government Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 29,218,189
Notes Receivable - Industry	16,523
Capital Assets Not Being Depreciated:	
Land	244,406
Construction In Progress	27,525
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	5,944,370
Land Improvements, Net	-
Vehicles, Net	339,404
Office Furniture and Equipment, Net	267,627
Other Equipment, Net	1,845,199
Infrastructure, Net	3,181,454
	<u>3,181,454</u>
Total Assets	<u>\$ 41,084,697</u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ -
Due to Other Governments	51,081
Other Payables	7,532
Long-Term Liabilities:	
Bonds and Leases Payable:	
Due Within One Year	46,273
Due in More than One Year	47,655
	<u>47,655</u>
Total Liabilities	<u>\$ 152,541</u>
<u>NET POSITION</u>	
Net Investment in	
Capital Assets	\$ 11,756,057
Restricted For:	
Debt Service	27,332
Industry Loans	16,523
Statutory and Contractual	17,651,159
Unrestricted	11,481,085
	<u>11,481,085</u>
Total Net Position	<u>\$ 40,932,156</u>

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

Clinton County, Illinois
 STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
 For the Year Ended November 30, 2021

		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	\$ (3,919,472)	\$ 1,264,468	\$ 3,899,815	\$ -	\$ 1,244,811
Public Safety	(4,656,079)	1,291,543	-	-	(3,364,536)
Highways and Streets	(1,978,327)	117,248	-	-	(1,861,079)
Education	(244,005)	-	-	-	(244,005)
Public Health	(1,654,001)	269,750	1,042,540	-	(341,711)
Development	(13,323)	55,106	-	-	41,783
Judiciary and Court Related	(2,175,437)	1,586,371	-	-	(589,066)
Social Services	(120,615)	-	-	-	(120,615)
Employee Benefits	(1,775,485)	405,930	-	-	(1,369,555)
Debt Service – Interest and Fiscal Charges	(4,152)	-	-	-	(4,152)
Total Governmental Activities	\$ (16,540,896)	\$ 4,990,416	\$ 4,942,355	\$ -	(6,608,125)
General Revenues:					
Property Taxes Levied for:					
General Government					2,376,039
Public Health					550,582
Highways and Streets					914,777
Education					162,399
Public Safety					881,528
Social Services					120,949
Insurance					258,775
Employee Benefits					1,346,484
Debt Service					5
Payments in Lieu of Taxes					155,078
Motor Fuel Tax					1,832,777
Sales Tax					2,518,919
Income and Replacement Tax					2,011,698
Gaming Tax					65,078
Cannabis Tax					25,675
Oil Income					46,475
Gain on Sale of Assets					10,000
Interest on Investments					97,667
Total General Revenues					13,374,905
Other Changes in Net Position:					
Transfers to Other Governments					(46,475)
Change in Net Position					6,720,305
Net Position – Beginning					34,211,851
Net Position – Ending					\$ 40,932,156

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, 2021

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Industrial Park	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>								
Cash and Cash Equivalents	\$ 4,577,889	\$ 4,688,995	\$ 2,144,580	\$ 2,859,125	\$ 3,643,471	\$ 146,467	\$ 11,157,662	\$ 29,218,189
Notes Receivable - Industry	-	-	-	-	-	-	16,523	16,523
Due From Other Funds	5,850	-	-	-	-	-	-	5,850
Total Assets	<u>\$ 4,583,739</u>	<u>\$ 4,688,995</u>	<u>\$ 2,144,580</u>	<u>\$ 2,859,125</u>	<u>\$ 3,643,471</u>	<u>\$ 146,467</u>	<u>\$ 11,174,185</u>	<u>\$ 29,240,562</u>
<u>Liabilities:</u>								
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	7,532	7,532
Due to Other Funds	-	-	-	-	-	-	5,850	5,850
Due to Other Governments	-	-	-	-	-	51,081	-	51,081
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,081</u>	<u>13,382</u>	<u>64,463</u>
<u>Fund Balances:</u>								
Nonspendable	-	-	-	-	-	-	16,523	16,523
Restricted	-	4,688,995	-	2,859,125	3,643,471	-	6,486,900	17,678,491
Committed	-	-	-	-	-	-	631,411	631,411
Assigned	-	-	2,144,580	-	-	95,386	4,025,969	6,265,935
Unassigned	4,583,739	-	-	-	-	-	-	4,583,739
Total Fund Equity	<u>4,583,739</u>	<u>4,688,995</u>	<u>2,144,580</u>	<u>2,859,125</u>	<u>3,643,471</u>	<u>95,386</u>	<u>11,160,803</u>	<u>29,176,099</u>
Total Liabilities and Fund Equity	<u>\$ 4,583,739</u>	<u>\$ 4,688,995</u>	<u>\$ 2,144,580</u>	<u>\$ 2,859,125</u>	<u>\$ 3,643,471</u>	<u>\$ 146,467</u>	<u>\$ 11,174,185</u>	<u>\$ 29,240,562</u>

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, 2021

Total fund balances for Governmental Funds (Exhibit C) \$ 29,176,099

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		27,525
Buildings and Improvements, Net of \$4,108,919 of Accumulated Depreciation		5,944,370
Vehicles, Net of \$1,072,142 of Accumulated Depreciation		339,404
Office Furniture and Equipment, Net of \$1,033,602 of Accumulated Depreciation		267,627
Other Equipment, Net of \$3,195,576 of Accumulated Depreciation		1,845,199
Infrastructure, Net of \$17,951,956 of Accumulated Depreciation		<u>3,181,454</u>

Total Capital Assets 11,849,985

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, 2021:

Capital Lease Payable		<u>(93,928)</u>
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Total Net Position of Governmental Activities (Exhibit A) \$40,932,156

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, 2021

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:								
Taxes	\$ 2,046,055	\$ -	\$ -	\$ 772,934	\$ -	\$ -	\$ 3,973,302	\$ 6,792,291
Intergovernmental	4,487,730	1,832,777	-	42,887	-	-	65,078	6,428,472
Fees	-	-	-	-	-	-	1,949,355	1,949,355
Interest on Investments	72,939	9,242	-	-	5,482	-	10,004	97,667
Charges for Services	1,415,759	-	-	-	-	-	82,942	1,498,701
Grants	251,826	-	-	-	3,647,989	-	1,042,540	4,942,355
Fines and Forfeitures	1,079,932	-	-	-	-	-	-	1,079,932
Sale of Assets	-	-	-	-	-	-	10,000	10,000
Miscellaneous	132,357	-	-	1,793	-	-	374,753	508,903
Total Revenues Received	9,486,598	1,842,019	-	817,614	3,653,471	-	7,507,974	23,307,676
Expenditures Disbursed:								
Current Operating:								
General Government	2,813,371	-	-	-	10,000	-	966,871	3,790,242
Public Safety	3,265,559	-	-	-	-	-	1,177,855	4,443,414
Highways and Street	-	324,181	-	-	-	-	1,174,005	1,498,186
Education	85,258	-	-	-	-	-	155,682	240,940
Public Health	-	-	-	-	-	-	1,609,498	1,609,498
Development	-	-	-	-	-	-	13,323	13,323
Judiciary and Court Related	1,792,167	-	-	-	-	-	326,453	2,118,620
Social Services	-	-	-	-	-	-	120,615	120,615
Employee Benefits	-	-	-	1,203,615	-	-	571,870	1,775,485
Capital Outlay	158,043	225,493	-	-	-	-	1,135,221	1,518,757
Debt Service:								
Principal Retirement	44,929	-	-	-	-	-	-	44,929
Interest and Fiscal Charges	4,152	-	-	-	-	-	-	4,152
Total Expenditures Disbursed	8,163,479	549,674	-	1,203,615	10,000	-	7,251,393	17,178,161
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	1,323,119	1,292,345	-	(386,001)	3,643,471	-	256,581	6,129,515
Other Financing Sources (Uses):								
Transfers from (to) Other Funds	318,263	(506,848)	-	-	-	-	188,585	-
Transfers to Other Governmental Units	(46,475)	-	-	-	-	-	-	(46,475)
Total Other Financing Sources (Uses)	271,788	(506,848)	-	-	-	-	188,585	(46,475)
Net Change in Fund Balances	1,594,907	785,497	-	(386,001)	3,643,471	-	445,166	6,083,040
Fund Balances, Beginning of Year	2,988,832	3,903,498	2,144,580	3,245,126	-	95,386	10,715,637	23,093,059
Fund Balances, End of Year	\$ 4,583,739	\$ 4,688,995	\$ 2,144,580	\$ 2,859,125	\$ 3,643,471	\$ 95,386	\$ 11,160,803	\$ 29,176,099

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, 2021

Net Change in Fund Balances – Governmental Funds (Exhibit D) \$ 6,083,040

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	1,518,757
Depreciation	(926,421)
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 (\$44,929) exceeds the issuance of debt (-0-)

44,929

Change in Net Position of Governmental Activities (Exhibit B) \$ 6,720,305

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, 2021

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 3,890,801	\$ 7,532	\$ 3,898,333
Other Assets	-	-	-
Total Assets	<u>\$ 3,890,801</u>	<u>\$ 7,532</u>	<u>\$ 3,898,333</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 210,242	\$ -	\$ 210,242
Bank Overdrafts	-	-	-
Bonds Held in Trust	283,245	-	283,245
Miscellaneous Collections Payable	57,511	-	57,511
Undistributed Assets	1,324,251	7,532	1,331,783
Due to Other Local Governments	2,015,552	-	2,015,552
Total Liabilities	<u>\$ 3,890,801</u>	<u>\$ 7,532</u>	<u>\$ 3,898,333</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, 2021

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	\$ 88,891
Total Additions	<u>88,891</u>
Deductions:	
Inmate Expenditures	<u>87,431</u>
Total Deductions	<u>87,431</u>
Change in Net Position	1,460
Net Position Held in Trust for Benefits, Beginning of Year	<u>6,072</u>
Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 7,532</u></u>

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

Clinton County, Illinois

NOTES TO FINANCIAL STATEMENTS

Clinton County, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

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, 2021.

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 transactions 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 positions 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 positions 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, EXPENDITURES, 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: Flows 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 affect 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 16, 2020, and was not amended.

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 ensure 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 provides 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, 2021, cash and investments consisted of the following:

Petty Cash Funds	\$ 6,573
Checking Accounts and Money Market Accounts	19,775,813
Certificates of Deposit	9,435,803
Trust and Agency Funds including Certificates of Deposit	<u>3,898,333</u>
Total Cash and Investments	<u>\$ 33,116,522</u>

State statutes (55 ILCS 5/3-11006) authorize 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 designated 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, the 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, 2021, the County's bank balances (checking, money market accounts, and certificate of deposits) totaling \$33,468,735 (book balance \$33,116,522) 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, 2021, the County's investment balances were fully insured or collateralized.

Funds invested in the IPTIP represent the County's pro rata 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 – 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, 2021, represent the 2020 levy that was passed by the Board on November 16, 2020. The 2021 property tax levy, which will be collected in fiscal year 2022, was adopted by the Board on November 15, 2021. 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 in July and September.

NOTE 4 – CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2021:

	Beginning Balance Dec 1, 2020	Additions	Deletions	Ending Balance Nov 30, 2021
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 244,406	\$ -	\$ -	\$ 244,406
Construction in Progress	23,428	27,525	(23,428)	27,525
Total Capital Assets, Not Being Depreciated	267,834	27,525	(23,428)	271,931
Capital Assets Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	10,026,825	26,464	-	10,053,289
Office Furniture & Equipment	1,172,875	128,354	-	1,301,229
Transportation Equipment	1,298,065	135,781	(22,300)	1,411,546
Other Equipment	4,353,485	743,790	(56,500)	5,040,775
Infrastructure	20,653,139	480,271	-	21,133,410
Total Capital Assets, Being Depreciated	37,586,523	1,514,660	(78,800)	39,022,383
Less Accumulated Depreciation for:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	3,911,838	197,081	-	4,108,919
Office Furniture & Equipment	978,184	55,418	-	1,033,602
Transportation Equipment	953,284	141,158	(22,300)	1,072,142
Other Equipment	2,954,686	297,390	(56,500)	3,195,576
Infrastructure	17,716,582	235,374	-	17,951,956
Total Accumulated Depreciation	26,596,708	926,421	(78,800)	27,444,329
Total Capital Assets, Being Depreciated - Net	10,989,815	588,239	-	11,578,054
Capital Assets - Net	\$ 11,257,649	\$ 615,764	\$ (23,428)	\$ 11,849,985

Depreciation expense was charged to functions as follows:

General Government	\$ 129,230
Public Safety	212,665
Highways & Streets	480,141
Education	3,065
Public Health	44,503
Judicial and Court	56,817
Total Depreciation Expense	<u>\$ 926,421</u>

NOTE 5 – 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, 2021, the following employees were covered by the benefit terms:

Regular Plan

Retirees or beneficiaries currently receiving benefits	113
Inactive plan members entitled to but not yet receiving benefits	51
Active plan members	<u>81</u>
Total	245

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 5 – 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, 2021, the County contributed \$494,887, \$119,419, and \$469,825 to the plan, respectively. The County's annual required member contribution rate for calendar year 2021 was 11.51% and 18.27% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2021, 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 \$512,478, the total required contribution for the current fiscal year.

NOTE 6 – 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 11-30-21	\$ 16,523

This note is reflected in the CDAP Recapture Fund.

NOTE 7 – CAPITAL LEASE AGREEMENTS

The District entered into a lease/purchase option agreement with Nationwide Capital, LLC, dated October 10, 2019, for the purchase of 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, 2021, the outstanding principal was \$93,928.

NOTE 8 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended November 30, 2021:

	Balance December 1 2020	Proceeds	Payments	Balance November 30 2021	Amount Due Within One Year
Election Equipment	\$ 138,857	\$ -	\$ 44,929	\$ 93,928	\$ 46,273

NOTE 9 – SHORT-TERM DEBT

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

NOTE 10 – STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2021	\$ 703,619,665
Statutory Debt Limitation: 2.875% of Assessed Valuation	\$ 20,229,065
Less: Outstanding Debt	<u>93,928</u>
Legal Debt Margin	<u>\$ 20,135,137</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, 2021, the County owes the City of Carlyle \$51,081.

NOTE 12 – TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2021, 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	\$290,000	
Probation Service	28,263	
County Motor Fuel Tax Fund		
County Highway Fund 28		506,848
<u>Nonmajor Funds</u>		
911 Emergency Telephone Service Tax:		
General Fund		290,000
Probation Service:		
General Fund		28,263
County Highway Fund 28:		
County Motor Fuel Tax Fund	<u>506,848</u>	
Accrued Leave Fund:	<u>\$825,111</u>	<u>\$825,111</u>
<u>Transfer to Other Governmental Units</u>		
Oil Revenue Transfer to Townships		<u>\$46,475</u>

Interfund transfers represent operating transfers of intergovernmental and local revenues to other governmental funds to reimburse costs paid by those funds.

NOTE 13 – 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, 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 14 – EXPENDITURES OVER BUDGET

During the year ended November 30, 2021, the following funds exceeded their budgeted expenditures:

Fund	Expenditures		Excess Over Budget
	Budgeted	Actual	
ARP Grant Fund	\$ -	\$ 10,000	\$ (10,000)
Transportation Safety Highway Hire Back	-	439	(439)
Oil Revenue Surplus Fund	50,000	105,151	(55,151)
Animal Control Fund	87,500	95,051	(7,551)
County Health Department Fund	1,156,914	1,368,082	(211,168)
Probation Electronic Monitoring Fund	4,000	5,194	(1,194)
Delinquent Tax Agent	5,500	58,245	(52,745)
Tax Sale Automation Fund	7,500	9,531	(2,031)
Mapping Fund	15,000	15,347	(347)
Child Support Fund	26,500	29,461	(2,961)
Probation Operation Fund	10,000	35,343	(25,343)
Liability Insurance Fund	400,000	515,319	(115,319)

NOTE 15 – 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 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	\$696,737	\$(72,848)	\$27,187	\$103,637	\$1,105,125
Receipts:					
Real Estate and Mobile Home Taxes	258,775	484,908	5	-	608,009
Interest Income and Other	-	154	140	-	170
Disbursements:					
Insurance Assessments	(515,319)	-	-	(4,151)	(958,591)
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Service Fees	-	-	-	-	-
Ending Balance	\$440,193	\$412,214	\$27,332	\$99,486	\$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							Total
	County						Other	
	General Fund	Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Industrial Park	Governmental Funds	
Fund Balances:								
Nonspendable:								
Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,523	\$ 16,523
	-	-	-	-	-	-	16,523	16,523
Restricted:								
General Government	-	-	-	2,859,125	3,643,471	-	1,995,764	8,498,360
Public Safety	-	-	-	-	-	-	190,959	190,959
Public Health	-	-	-	-	-	-	387,465	387,465
Court & Court Related	-	-	-	-	-	-	1,045,846	1,045,846
Social Services	-	-	-	-	-	-	1,487	1,487
Debt Service	-	-	-	-	-	-	27,332	27,332
Highways & Streets	-	4,688,995	-	-	-	-	2,813,814	7,502,809
Education	-	-	-	-	-	-	24,233	24,233
	-	4,688,995	-	2,859,125	3,643,471	-	6,486,900	17,678,491
Committed:								
Capital Improvements	-	-	-	-	-	-	631,411	631,411
Assigned:								
Court Related	-	-	-	-	-	-	75,700	75,700
General Government	-	-	2,144,580	-	-	-	525,852	2,670,432
Public Safety	-	-	-	-	-	-	1,746,070	1,746,070
Public Health	-	-	-	-	-	-	1,070,822	1,070,822
Economic Development	-	-	-	-	-	95,386	607,525	702,911
Highway & Streets	-	-	-	-	-	-	-	-
	-	-	2,144,580	-	-	95,386	4,025,969	6,265,935
Unassigned	4,583,739	-	-	-	-	-	-	4,583,739
Total Fund Balances	\$ 4,583,739	\$ 4,688,995	\$ 2,144,580	\$ 2,859,125	\$ 3,643,471	\$ 95,386	\$ 11,160,803	\$ 29,176,099

NOTE 18 – 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 19 – TAX ABATEMENTS

TAX ABATEMENTS ENTERED INTO BY OTHER GOVERNMENTS

As of November 30, 2021, 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 approve or deny 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, 2021, 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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 2,061,000	\$ 2,061,000	\$ 2,046,055	\$ (14,945)
Intergovernmental Revenues	3,675,000	3,675,000	4,487,730	812,730
Interest on Investments	175,000	175,000	72,939	(102,061)
Charges for Services	1,515,450	1,515,450	1,415,759	(99,691)
Grant Receipts	68,000	68,000	251,826	183,826
Fines and Forfeitures	878,500	878,500	1,079,932	201,432
Miscellaneous	99,256	99,256	132,357	33,101
Total Revenues Received	8,472,206	8,472,206	9,486,598	1,014,392
Expenditures Disbursed:				
General Government	3,286,850	3,286,850	2,985,360	(301,490)
Public Safety	3,419,485	3,419,485	3,293,174	(126,311)
Education	82,001	82,001	85,258	3,257
Judiciary and Court Related	1,958,870	1,958,870	1,799,687	(159,183)
Total Expenditures Disbursed	8,747,206	8,747,206	8,163,479	(583,727)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(275,000)	(275,000)	1,323,119	1,598,119
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	325,000	325,000	318,263	(6,737)
Transfers to Other Governmental Units	(50,000)	(50,000)	(46,475)	3,525
Total Other Financing Sources (Uses)	275,000	275,000	271,788	(3,212)
Net Change in Fund Balances	-	-	1,594,907	1,594,907
Fund Balances, Beginning of Year	2,988,832	2,988,832	2,988,832	-
Fund Balances, End of Year	\$ 2,988,832	\$ 2,988,832	\$ 4,583,739	\$ 1,594,907

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
COUNTY MOTOR FUEL TAX FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental	\$ 2,990,000	\$ 2,990,000	\$ 1,832,777	\$ (1,157,223)
Interest	10,000	10,000	9,242	(758)
Total Revenues Received	3,000,000	3,000,000	1,842,019	(1,157,981)
Expenditures Disbursed:				
Highways and Street	1,067,000	1,067,000	324,181	(742,819)
Capital Outlay	1,933,000	1,933,000	225,493	(1,707,507)
Total Expenditures Disbursed	3,000,000	3,000,000	549,674	(2,450,326)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	1,292,345	1,292,345
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(506,848)	-
Fund Balances, Beginning of Year	3,903,498	3,903,498	3,903,498	-
Fund Balances, End of Year	\$ 3,903,498	\$ 3,903,498	\$ 4,688,995	\$ 1,292,345

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
COUNTY COAL RIGHTS FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Total Revenues Received	25,000	25,000	-	(25,000)
Expenditures Disbursed	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	25,000	25,000	-	(25,000)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	2,144,580	2,144,580	2,144,580	-
Fund Balances, End of Year	\$ 2,169,580	\$ 2,169,580	\$ 2,144,580	\$ (25,000)

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
ARP GRANT FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	\$ -	\$ -	\$ 3,647,989	\$ 3,647,989
Interest	-	-	5,482	5,482
Total Revenues Received	-	-	3,653,471	3,653,471
Expenditures Disbursed	-	-	10,000	10,000
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	3,643,471	3,643,471
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ 3,643,471	\$ 3,643,471

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
INDUSTRIAL PARK FUND
For the Year Ended November 30, 2021

	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 other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 752,000	\$ 752,000	\$ 772,934	\$ 20,934
Corporate Replacement Tax	25,000	25,000	42,887	17,887
Miscellaneous	5,000	5,000	1,793	(3,207)
Total Revenues Received	<u>782,000</u>	<u>782,000</u>	<u>817,614</u>	<u>35,614</u>
Expenditures Disbursed:				
Personal Services	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,203,615</u>	<u>(46,385)</u>
Total Expenditures Disbursed	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,203,615</u>	<u>(46,385)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(468,000)	(468,000)	(386,001)	81,999
Fund Balances, Beginning of Year	<u>3,245,126</u>	<u>3,245,126</u>	<u>3,245,126</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,777,126</u>	<u>\$ 2,777,126</u>	<u>\$ 2,859,125</u>	<u>\$ 81,999</u>

See accompanying notes to the other information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2021

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 16, 2020 and was not amended.

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.

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, 2021

Assets

Cash in Bank	\$ 4,577,889
Due from Other Funds	<u>5,850</u>
Total Assets	<u><u>\$ 4,583,739</u></u>

Liabilities and Fund Balances

Liabilities

Due to Other Funds	\$ -
Other	<u>-</u>
Total Liabilities	<u>-</u>

Fund Balances	<u>4,583,739</u>
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Total Liabilities and Fund Balance	<u><u>\$ 4,583,739</u></u>
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Clinton County, Illinois
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021

Revenues Received (Statement 3)	\$ 9,486,598
Expenditures Disbursed (Statement 4)	<u>8,163,479</u>
Excess (Deficiency) of Revenues over Expenditures	1,323,119
Other Financing Sources (Uses) of Funds:	
Transfers to Other Governmental Units	(46,475)
Transfers from Other Funds	318,263
Transfers to Other Funds	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,594,907
Fund Balance, Beginning of Year	<u>2,988,832</u>
Fund Balance, End of Year	<u><u>\$ 4,583,739</u></u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
REVENUES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,895,000	\$ 1,888,881	\$ (6,119)
Mobile Home Taxes:			
General County	2,000	2,096	96
TIFF Reimbursements	92,000	82,926	(9,074)
Payments in Lieu of Taxes	72,000	72,152	152
Total Taxes	<u>2,061,000</u>	<u>2,046,055</u>	<u>(14,945)</u>
State of Illinois:			
Sales Tax	2,175,000	2,518,919	343,919
Income Tax	1,365,000	1,733,571	368,571
Corporate Replacement Taxes	135,000	235,240	100,240
Reimbursements Received for:			
Public Defender	99,900	108,260	8,360
State's Attorney Salary	150,000	157,845	7,845
Assistant State's Attorney Salary	10,000	11,915	1,915
Probation Officers Salaries and Fringes	210,050	237,472	27,422
Covid 19 Grant	30,000	251,826	221,826
CURES Grant	20,000	-	(20,000)
State Postage Grant	18,000	-	(18,000)
Election Reimbursements	30,000	104,561	74,561
Civil Defense Reimbursements	5,000	15,407	10,407
Task Force Reimbursements	500	-	(500)
Supervisor of Assessments Reimbursements	35,000	35,630	630
Total State of Illinois	<u>4,283,450</u>	<u>5,410,646</u>	<u>1,127,196</u>
Fee Offices--Received from:			
County Clerk	450,000	606,820	156,820
Circuit Clerk	165,000	182,711	17,711
Circuit Clerk County Fees	3,500	3,385	(115)
Zoning Fees	40,000	32,754	(7,246)
County Sheriff:			
Fees	75,000	80,228	5,228
Proceeds from Sales	15,000	4,800	(10,200)
State's Attorney:			
Criminal and Traffic Fines	110,000	153,426	43,426
Fees	20,000	15,808	(4,192)
Total Fee Offices	<u>878,500</u>	<u>1,079,932</u>	<u>201,432</u>

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES – MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2021
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 50,000	\$ 46,475	\$ (3,525)
Interest on Investments	175,000	72,939	(102,061)
Franchise Fees	-	15,085	15,085
Lake Patrol	45,000	51,840	6,840
Health Insurance Reimbursements	380,000	405,930	25,930
County Housing Prisoners	550,000	286,899	(263,101)
Miscellaneous Revenue	49,256	70,797	21,541
Total Other Revenues	<u>1,249,256</u>	<u>949,965</u>	<u>(299,291)</u>
 Total Revenues	 <u>\$ 8,472,206</u>	 <u>\$ 9,486,598</u>	 <u>\$ 1,014,392</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	\$ 82,000	\$ 60,180	\$ (21,820)
Salaries	160,000	132,534	(27,466)
Salary - Public Administrator	-	-	-
Health Insurance	1,500,000	1,118,038	(381,962)
Maintenance - Equipment	165,000	206,238	41,238
Utilities--Courthouse	65,000	82,057	17,057
Utilities--Annex I	53,000	51,826	(1,174)
Utilities--Annex II	14,500	13,630	(870)
County Board Travel	20,000	6,821	(13,179)
SIMPAC Dues	3,200	-	(3,200)
SIMPAC Technical Assistance	10,000	-	(10,000)
Economic Development	4,000	-	(4,000)
Publishing and Printing	500	22	(478)
Dues	500	300	(200)
Auditing	37,500	34,100	(3,400)
Telephone	4,000	1,129	(2,871)
Postage	55,000	38,590	(16,410)
Internet Services	40,000	68,072	28,072
Legal Services	30,000	-	(30,000)
County Board Supplies	850	199	(651)
General & Contingent	25,000	29,630	4,630
Negotiations	-	-	-
Soil and Water Conservation	4,400	8,800	4,400
Officials Bonds	200	-	(200)
Wellness Committee Expense	1,000	1,920	920
Ordinance Revisions	2,000	-	(2,000)
Transfer to Cir/Clerk Sheriff Med	7,000	-	(7,000)
Equipment	-	94,084	94,084
Total General and Administrative Expense	2,284,650	1,948,170	(336,480)
ANIMAL CONTROL:			
Salaries	49,500	44,616	(4,884)
Commodities	585	26	(559)
Total Animal Control Expense	50,085	44,642	(5,443)

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES – MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2021
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 59,267	\$ (14,733)
Commodities:			
Equipment Maintenance	145,000	111,547	(33,453)
Office Supplies and Publishing	19,000	16,093	(2,907)
Capital Outlay:			
Equipment	3,000	2,360	(640)
Debt Service:			
Principal Retirement	-	28,929	28,929
Interest and Fiscal Charges	-	4,152	4,152
Total County Clerk-Election	<u>241,000</u>	<u>222,348</u>	<u>(18,652)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	290,000	278,265	(11,735)
Contractual Services:			
Equipment Lease	-	-	-
Maintenance--Contract	14,000	15,328	1,328
Maintenance--Equipment	18,500	1,037	(17,463)
Rentals	3,500	2,749	(751)
Travel	2,600	1,077	(1,523)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	520	(80)
Software Support	8,000	1,270	(6,730)
Commodities:			
Office Supplies	4,000	3,527	(473)
Operating Supplies--Equipment	2,000	191	(1,809)
Capital Outlay:			
Equipment	500	-	(500)
Debt Service:			
Principal Retirement	-	16,000	16,000
Total County Clerk and Recorder Expense	<u>343,900</u>	<u>319,964</u>	<u>(23,936)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	198,657	98,657
Total County Clerk and Recorder Other	<u>100,000</u>	<u>198,657</u>	<u>98,657</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 150,000	\$ 143,689	\$ (6,311)
Contractual Services:			
Maintenance--Equipment	23,000	23,000	-
Rental	120	112	(8)
Travel	750	235	(515)
Publishing and Printing	7,000	1,372	(5,628)
Dues and Subscriptions	350	240	(110)
Commodities:			-
Office Supplies	1,750	3,316	1,566
Capital Outlay:			-
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	186,570	171,964	(14,606)
CIRCUIT CLERK:			
Personal Services:			
Salaries	278,000	253,384	(24,616)
Contractual Services:			
Maintenance--Equipment	3,600	3,847	247
Travel	1,300	574	(726)
Publishing and Printing	2,000	1,860	(140)
Dues and Subscriptions	500	571	71
Auditing	2,500	-	(2,500)
Interpreter	4,800	4,501	(299)
Commodities:			
Office Supplies	7,000	5,194	(1,806)
Convention Expense	1,000	468	(532)
Total Circuit Clerk Expense	300,700	270,399	(30,301)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 46,500	\$ 45,041	\$ (1,459)
Contractual Services:			
Autopsy	18,000	8,832	(9,168)
Deputy Fee	7,500	6,524	(976)
Other Professional Services	2,000	1,060	(940)
Toxicology	4,000	2,808	(1,192)
X-Rays	3,000	13,479	10,479
Telephone	3,500	3,421	(79)
Publishing and Printing	250	-	(250)
Dues and Subscriptions	350	350	-
Training	750	-	(750)
Postage	1,000	709	(291)
Commodities:			
Office Supplies	1,500	450	(1,050)
Gasoline and Oil	2,500	1,971	(529)
Operating Supplies		2,062	2,062
Other Expense:			
Convention	1,700	795	(905)
Miscellaneous	1,000	1,307	307
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total County Coroner Expense	95,050	88,809	(6,241)
ZONING:			
Personal Services:			
Salaries	96,000	92,472	(3,528)
Contractual Services:			
Equipment Lease	3,350	2,100	(1,250)
Travel	2,000	861	(1,139)
Publishing and Printing	2,500	2,652	152
Training	900	225	(675)
Board of Appeals Per Diem	4,200	4,130	(70)
Commodities:			
Office Supplies	2,800	6,714	3,914
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	116,350	109,154	(7,196)

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES – MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2021
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 68,947	\$ -	\$ (68,947)
Contractual Services:			
Telephone	500	529	29
ROE Expense	12,554	84,729	72,175
Commodities:			
Office Supplies	-	-	-
Total Superintendent of Education Expense	82,001	85,258	3,257
STATE'S ATTORNEY:			
Personal Services:			
Salaries	440,000	460,943	20,943
Contractual Services:			
Maintenance--Equipment	10,000	8,590	(1,410)
Travel	3,000	1,045	(1,955)
Publishing and Printing	250	185	(65)
Legal Services	18,000	17,018	(982)
Dues and Subscriptions	3,000	4,857	1,857
Expert and Special Witness Fee	2,000	-	(2,000)
Training/Seminars	1,500	230	(1,270)
Medical	-	-	-
Commodities:			
Office Supplies	5,650	5,129	(521)
Court Transcripts	2,000	1,127	(873)
Office Books	2,000	1,514	(486)
Other Expense:			
Special Investigator	1,000	-	(1,000)
Foreign Witness Fees	1,000	-	(1,000)
Supplies	-	4,833	4,833
Capital Outlay:			
Equipment	9,000	-	(9,000)
Total State's Attorney Expense	498,400	505,471	7,071

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 13,800	\$ 13,241	\$ (559)
Contractual Services:			
Maintenance--Vehicles	4,000	1,062	(2,938)
Maintenance--Equipment	3,000	213	(2,787)
Telephone	3,000	4,425	1,425
Utilities	5,500	5,207	(293)
Travel	1,000	-	(1,000)
Postage	100	76	(24)
Publishing and Printing	350	-	(350)
Dues and Subscriptions	1,750	734	(1,016)
Training	1,250	-	(1,250)
Local Emergency Planning Committee	150	-	(150)
Commodities:			
Office Supplies	3,000	777	(2,223)
Gasoline--Oil	1,500	622	(878)
Operating Supplies	2,000	304	(1,696)
Uniforms and Clothing	500	-	(500)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	4,300	2,558	(1,742)
Capital Outlay:			
Building Improvement	10,000	26,464	16,464
Total Civil Defense Expense	57,200	55,683	(1,517)
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	280,000	265,383	(14,617)
Contractual Services:			
Equipment Lease	35,000	43,052	8,052
Maintenance Contract	9,500	8,270	(1,230)
Travel	4,600	2,353	(2,247)
Publishing and Printing	15,000	15,949	949
Dues and Subscriptions	750	740	(10)
Training	5,000	3,100	(1,900)
Commodities:			
Office Supplies	5,000	3,253	(1,747)
Operating Supplies	2,500	1,975	(525)
Capital Outlay:			
Equipment	-	7,520	7,520
Total Supervisor of Assessments Expense	357,350	351,595	(5,755)

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,908,500	\$ 2,813,080	\$ (95,420)
Medical	100,000	88,130	(11,870)
Contractual Services:			
Telephone	11,000	10,701	(299)
Maintenance--Vehicles	55,000	61,563	6,563
Maintenance--Equipment	42,000	34,529	(7,471)
Maintenance--Water Patrol	5,000	2,764	(2,236)
Computer Service	1,000	-	(1,000)
Travel	750	-	(750)
Publishing and Printing	1,500	96	(1,404)
Other Professional Services	6,300	4,208	(2,092)
Outside Contracts	45,500	42,687	(2,813)
Dues and Subscriptions	2,000	2,309	309
Training	6,500	1,802	(4,698)
Food--Prisoners' Meals	105,000	98,308	(6,692)
Postage	500	126	(374)
Commodities:			
Refunds - Serving Warrants	-	-	-
Office Supplies	4,100	3,366	(734)
Operating Supplies--Equipment	15,000	8,054	(6,946)
Uniforms and Clothing	28,000	18,096	(9,904)
Prisoner Maintenance	5,000	2,598	(2,402)
Other Expenses			
College Incentive	26,750	28,500	1,750
Miscellaneous	-	-	-
Capital Outlay:			
Equipment	-	27,615	27,615
Total Sheriff's Office Expense	3,369,400	3,248,532	(120,868)
PUBLIC DEFENDER:			
Personal Services:			
Salaries	180,000	175,506	(4,494)
Contractual Services:			
Public Defender Contracts	50,000	66,266	16,266
Commodities:			
Office Supplies	5,000	3,089	(1,911)
Total Public Defender Expense	235,000	244,861	9,861

(Continued on Next Page)

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

For the Year Ended November 30, 2021
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 280,000	\$ 224,736	\$ (55,264)
Contractual Services:			
Maintenance--Equipment	2,700	2,624	(76)
Travel	2,500	301	(2,199)
Publishing and Printing	400	363	(37)
Dues and Subscriptions	300	210	(90)
Juvenile Detention	40,000	6,510	(33,490)
Commodities:			
Office Supplies	3,300	2,816	(484)
Operating Supplies	-	1,370	1,370
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total Probation Office Expense	<u>330,700</u>	<u>238,930</u>	<u>(91,770)</u>
BOARD OF REVIEW:			
Personal Services:			
Salaries	42,800	40,750	(2,050)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	-	(1,000)
Publishing and Printing	2,300	-	(2,300)
Training	1,000	-	(1,000)
Appraisals	500	250	(250)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	500	1,500	1,000
Total Board of Review Expense	<u>48,700</u>	<u>42,575</u>	<u>(6,125)</u>
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	500	183	(317)
Professional Services	20,000	3,801	(16,199)
Commodities:			
Office Supplies	800	112	(688)
Transcripts	6,000	7,070	1,070
Books and Publications	3,000	868	(2,132)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
County Share Judge Office Expense	2,100	1,616	(484)
Circuit Court Juror's Fees	14,000	1,349	(12,651)
County Share Judge's Salary	1,750	1,468	(282)
Total Court Expense	<u>50,150</u>	<u>16,467</u>	<u>(33,683)</u>
Total General Fund Disbursements	<u>\$ 8,747,206</u>	<u>\$ 8,163,479</u>	<u>\$ (583,727)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Oil Revenue Transfer to Townships	(50,000)	(46,475)	3,525
Transfer from (to) 911 Emergency Telephone Service Tax Fund	290,000	290,000	-
Transfer from (to) Probation Service	35,000	28,263	(6,737)
Total Other Financing Sources (Uses) of Funds	\$ 275,000	\$ 271,788	\$ (3,212)

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2021

	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	\$ 11,130,330	\$ 27,332	\$ 11,157,662
Notes Receivable - Industry	16,523	-	16,523
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 11,146,853</u>	<u>\$ 27,332</u>	<u>\$ 11,174,185</u>
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ -	\$ -	\$ -
Due to Other Funds	5,850	-	5,850
Other	7,532	-	7,532
Fund Balances:			
Unreserved	11,133,471	27,332	11,160,803
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 11,146,853</u>	<u>\$ 27,332</u>	<u>\$ 11,174,185</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, 2021

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 3,973,297	\$ 5	\$ 3,973,302
Intergovernmental	65,078	-	65,078
Fees	1,949,355	-	1,949,355
Interest	9,864	140	10,004
Charges for Services	82,942	-	82,942
Grants	1,042,540	-	1,042,540
Sale of Assets	-	-	-
Miscellaneous	384,753	-	384,753
Total Revenue Received	<u>7,507,829</u>	<u>145</u>	<u>7,507,974</u>
Expenditures Disbursed:			
General Government	966,871	-	966,871
Highways and Streets	1,174,005	-	1,174,005
Public Health	1,609,498	-	1,609,498
Public Safety	1,177,855	-	1,177,855
Development	13,323	-	13,323
Education	155,682	-	155,682
Debt Service	-	-	-
Judiciary and Court Related	326,453	-	326,453
Social Services	120,615	-	120,615
Employee Benefits	571,870	-	571,870
Capital Outlay	1,135,221	-	1,135,221
Total Expenditures Disbursed	<u>7,251,393</u>	<u>-</u>	<u>7,251,393</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>256,436</u>	<u>145</u>	<u>256,581</u>
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	<u>188,585</u>	<u>-</u>	<u>188,585</u>
Total other Financing Sources (Uses)	<u>188,585</u>	<u>-</u>	<u>188,585</u>
Net Change in Fund Balance	445,021	145	445,166
Fund Balance, Beginning of Year	10,688,450	27,187	10,715,637
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,133,471</u>	<u>\$ 27,332</u>	<u>\$ 11,160,803</u>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2021

	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	\$ 139,543	\$ 406,290	\$ 731,200	\$ 27,888	\$ 1,508,893	\$ 134,934	\$ 234,956	\$ 771	\$ 14,339	\$ 5,603	\$ 50,910
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 139,543</u>	<u>\$ 406,290</u>	<u>\$ 731,200</u>	<u>\$ 27,888</u>	<u>\$ 1,508,893</u>	<u>\$ 134,934</u>	<u>\$ 234,956</u>	<u>\$ 771</u>	<u>\$ 14,339</u>	<u>\$ 5,603</u>	<u>\$ 50,910</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7,532	-	-	-	-
Fund Balances	<u>139,543</u>	<u>406,290</u>	<u>731,200</u>	<u>27,888</u>	<u>1,508,893</u>	<u>134,934</u>	<u>227,424</u>	<u>771</u>	<u>14,339</u>	<u>5,603</u>	<u>50,910</u>
Total Liabilities and Fund Balances	<u>\$ 139,543</u>	<u>\$ 406,290</u>	<u>\$ 731,200</u>	<u>\$ 27,888</u>	<u>\$ 1,508,893</u>	<u>\$ 134,934</u>	<u>\$ 234,956</u>	<u>\$ 771</u>	<u>\$ 14,339</u>	<u>\$ 5,603</u>	<u>\$ 50,910</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, 2021

	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	Cannabis Tax	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	\$ 8,926	\$ 40,566	\$1,070,822	\$ 387,465	\$ 25,675	\$ 180,497	\$ 35	\$ 334	\$ 73,912	\$ 109,053	\$ 163,799	\$ 153,183	\$ 24,233	99,486	\$ 1,334
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 8,926</u>	<u>\$ 40,566</u>	<u>\$1,070,822</u>	<u>\$ 387,465</u>	<u>\$ 25,675</u>	<u>\$ 180,497</u>	<u>\$ 35</u>	<u>\$ 334</u>	<u>\$ 73,912</u>	<u>\$ 109,053</u>	<u>\$ 163,799</u>	<u>\$ 153,183</u>	<u>\$ 24,233</u>	<u>\$ 99,486</u>	<u>\$ 1,334</u>
<u>Liabilities and Fund Balances</u>															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>8,926</u>	<u>40,566</u>	<u>1,070,822</u>	<u>387,465</u>	<u>25,675</u>	<u>180,497</u>	<u>35</u>	<u>334</u>	<u>73,912</u>	<u>109,053</u>	<u>163,799</u>	<u>153,183</u>	<u>24,233</u>	<u>99,486</u>	<u>1,334</u>
Total Liabilities & Fund Balances	<u>\$ 8,926</u>	<u>\$ 40,566</u>	<u>\$1,070,822</u>	<u>\$ 387,465</u>	<u>\$ 25,675</u>	<u>\$ 180,497</u>	<u>\$ 35</u>	<u>\$ 334</u>	<u>\$ 73,912</u>	<u>\$ 109,053</u>	<u>\$ 163,799</u>	<u>\$ 153,183</u>	<u>\$ 24,233</u>	<u>\$ 99,486</u>	<u>\$ 1,334</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, 2021
(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	\$ 2,316	\$ 2,532	\$859,813	\$ 6,263	\$ 4,965	\$1,234,896	\$ 17,861	\$ 58,496	\$ 29	\$ 412,214	\$ 1,487	\$ 21,854	\$ 47,776	\$ 17,997	\$631,412
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Total Assets	<u>\$ 2,316</u>	<u>\$ 2,532</u>	<u>\$859,813</u>	<u>\$ 6,263</u>	<u>\$ 4,965</u>	<u>\$1,234,896</u>	<u>\$ 17,861</u>	<u>\$ 58,496</u>	<u>\$ 29</u>	<u>\$ 412,214</u>	<u>\$ 1,487</u>	<u>\$ 21,854</u>	<u>\$ 47,776</u>	<u>\$ 17,997</u>	<u>\$631,412</u>
<u>Liabilities and Fund Balances</u>															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>2,316</u>	<u>2,532</u>	<u>859,813</u>	<u>5,891</u>	<u>4,965</u>	<u>1,234,896</u>	<u>17,308</u>	<u>58,496</u>	<u>29</u>	<u>412,214</u>	<u>1,487</u>	<u>21,854</u>	<u>47,776</u>	<u>17,997</u>	<u>631,412</u>
Total Liabilities and Fund Balances	<u>\$ 2,316</u>	<u>\$ 2,532</u>	<u>\$859,813</u>	<u>\$ 6,263</u>	<u>\$ 4,965</u>	<u>\$1,234,896</u>	<u>\$ 17,861</u>	<u>\$ 58,496</u>	<u>\$ 29</u>	<u>\$ 412,214</u>	<u>\$ 1,487</u>	<u>\$ 21,854</u>	<u>\$ 47,776</u>	<u>\$ 17,997</u>	<u>\$631,412</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, 2021
(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	\$ 218,247	\$ 24,134	\$ 56,024	\$371,811	\$ 1,396	\$226,282	\$ 60,143	\$ 91,806	\$230,197	\$ -	\$ 975	\$ 49,864	\$ 16,244
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	16,523	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 218,247</u>	<u>\$ 24,134</u>	<u>\$ 56,024</u>	<u>\$388,334</u>	<u>\$ 1,396</u>	<u>\$226,282</u>	<u>\$ 60,143</u>	<u>\$ 91,806</u>	<u>\$230,197</u>	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 49,864</u>	<u>\$ 16,244</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>218,247</u>	<u>24,134</u>	<u>56,024</u>	<u>383,409</u>	<u>1,396</u>	<u>226,282</u>	<u>60,143</u>	<u>91,806</u>	<u>230,197</u>	<u>-</u>	<u>975</u>	<u>49,864</u>	<u>16,244</u>
Total Liabilities and Fund Balances	<u>\$ 218,247</u>	<u>\$ 24,134</u>	<u>\$ 56,024</u>	<u>\$388,334</u>	<u>\$ 1,396</u>	<u>\$226,282</u>	<u>\$ 60,143</u>	<u>\$ 91,806</u>	<u>\$230,197</u>	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 49,864</u>	<u>\$ 16,244</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, 2021
(Continued)

	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	\$ 6,456	\$ 3,269	\$ 180,684	\$ 5,413	\$ 145,263	\$ 9,316	\$ 70,736	\$ 3,781	\$ 440,193	\$ 461	\$ 3,077	\$ 11,130,330
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	16,523
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 6,456</u>	<u>\$ 3,269</u>	<u>\$ 180,684</u>	<u>\$ 5,413</u>	<u>\$ 145,263</u>	<u>\$ 9,316</u>	<u>\$ 70,736</u>	<u>\$ 3,781</u>	<u>\$ 440,193</u>	<u>\$ 461</u>	<u>\$ 3,077</u>	<u>\$ 11,146,853</u>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	-	-	-	-	7,532
Fund Balances	<u>6,456</u>	<u>3,269</u>	<u>180,684</u>	<u>5,413</u>	<u>145,263</u>	<u>9,316</u>	<u>70,736</u>	<u>3,781</u>	<u>440,193</u>	<u>461</u>	<u>3,077</u>	<u>11,133,471</u>
Total Liabilities and Fund Balances	<u>\$ 6,456</u>	<u>\$ 3,269</u>	<u>\$ 180,684</u>	<u>\$ 5,413</u>	<u>\$ 145,263</u>	<u>\$ 9,316</u>	<u>\$ 70,736</u>	<u>\$ 3,781</u>	<u>\$ 440,193</u>	<u>\$ 461</u>	<u>\$ 3,077</u>	<u>\$ 11,146,853</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, 2021

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	\$ 914,777	\$ 3,058,520	\$ 3,973,297
Intergovernmental Revenue	-	65,078	65,078
Fees	117,248	1,832,107	1,949,355
Interest	-	9,864	9,864
Licenses and Permits	-	82,942	82,942
Grants	-	1,042,540	1,042,540
Sale of Assets	-	-	-
Miscellaneous	-	384,753	384,753
Total Revenues Received	<u>1,032,025</u>	<u>6,475,804</u>	<u>7,507,829</u>
Expenditures Paid:			
General Government	-	966,871	966,871
Highways and Streets	1,174,005	-	1,174,005
Public Health	-	1,609,498	1,609,498
Public Safety	-	1,177,855	1,177,855
Development	-	13,323	13,323
Education	-	155,682	155,682
Judiciary and Court Related	-	326,453	326,453
Social Services	-	120,615	120,615
Employee Benefits	-	571,870	571,870
Debt Service	-	-	-
Capital Outlay	426,057	709,164	1,135,221
Total Expenditures Paid	<u>1,600,062</u>	<u>5,651,331</u>	<u>7,251,393</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	(568,037)	824,473	256,436
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	<u>506,848</u>	<u>(318,263)</u>	<u>188,585</u>
Net Change in Fund Balances	(61,189)	506,210	445,021
Fund Balances, Beginning of Year	<u>2,875,003</u>	<u>7,813,447</u>	<u>10,688,450</u>
Fund Balances, End of Year	<u>\$ 2,813,814</u>	<u>\$ 8,319,657</u>	<u>\$ 11,133,471</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, 2021

	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	\$ 417,236	\$ 196,129	\$ 99,820	\$ -	\$ 200,682	\$ 913,867
Mobile Home Tax	589	-	98	-	223	910
Reimbursement from Cities, Villages, Townships and Others	88,396	-	8,171	20,681	-	117,248
Interest Income	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Total Revenues Received	506,221	196,129	108,089	20,681	200,905	1,032,025
Expenditures Paid:						
Personal Services	781,821	-	-	-	-	781,821
Construction Labor, Materials and Other	174,697	-	-	10,840	4,473	190,010
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	69,689	-	132,485	-	-	202,174
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	155,002	-	39,705	231,350	426,057
Total Expenditures Paid	1,026,207	155,002	132,485	50,545	235,823	1,600,062
Excess (Deficiency) of Revenues Received over Expenditures Paid	(519,986)	41,127	(24,396)	(29,864)	(34,918)	(568,037)
Transfer In (Out)	506,848	-	-	-	-	506,848
Net Changes in Fund Balance	(13,138)	41,127	(24,396)	(29,864)	(34,918)	(61,189)
Fund Balances, Beginning of Year	152,681	365,163	755,596	57,752	1,543,811	2,875,003
Fund Balances, End of Year	\$ 139,543	\$ 406,290	\$ 731,200	\$ 27,888	\$ 1,508,893	\$ 2,813,814

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, 2021

	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	Cannabis Tax	R.E.A. Economic Develop- ment	Probation Electronic Monitoring	Accumulated Leave	Probation Operation	Wellness Committee
Revenues Received:																
Property Taxes	\$ -	\$ 880,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,953	\$ 368,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	609	-	-	-	-	-	-	178	462	-	-	-	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	25,675	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	82,942	-	-	-	-	-	-	-	-
Fees	-	-	-	-	12,806	-	60	-	269,750	-	-	-	4,765	-	2,004	-
Interest Income	395	428	-	-	-	-	-	-	-	-	-	715	-	-	-	-
Grants	-	-	-	-	997	-	-	5,756	756,810	-	-	-	-	-	-	-
Miscellaneous	44,010	-	235,515	439	-	-	-	4,044	-	-	-	26,640	-	-	10,000	-
Total Revenues Received	44,405	881,956	235,515	439	13,803	-	60	92,742	1,207,691	369,451	25,675	27,355	4,765	-	12,004	-
Expenditures Paid:																
Personal Services	-	-	-	-	-	-	-	60,070	860,160	-	-	-	-	-	-	-
Contractual Services	-	869,398	-	-	1,000	-	-	34,981	366,132	353,212	-	797	-	45,818	-	-
Commodities	-	-	193,869	-	30,719	-	-	-	9,782	-	-	-	5,194	-	-	558
Capital Outlay	32,285	-	36,355	-	5,900	-	-	-	111,796	-	-	10,000	-	-	35,343	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	72,866	158	1,460	-	-	-	-	-	20,212	-	-	1,257	-	-	-	-
Total Expenditures Paid	105,151	869,556	231,684	-	37,619	-	-	95,051	1,368,082	353,212	-	12,054	5,194	45,818	35,343	558
Excess (Deficiency) of Revenues Received over Expenditures Paid	(60,746)	12,400	3,831	439	(23,816)	-	60	(2,309)	(160,391)	16,239	25,675	15,301	(429)	(45,818)	(23,339)	(558)
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	7,275	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 50,910	\$ 134,934	\$ 227,424	\$ 771	\$ 14,339	\$ 5,603	\$ 8,926	\$ 40,566	\$ 1,070,822	\$ 387,465	\$ 25,675	\$ 180,497	\$ 35	\$ 21,854	\$ 47,776	1,334

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Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS – OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2021
 (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 Fund	War Memorial	Circuit Clerk & Sheriff Medical	Electronic Citation Fee	Drug Court	States Attorney Automation	Building Fund
Revenues Received:																
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,237	\$ -	\$ -	\$ -	\$ 573,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	162	-	-	-	540	-	-	-	-	-	-
Corporate Replacement Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,078
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	14,397	37,697	107,943	38,041	-	-	310	138	-	-	4,296	7,824	8,086	699	-
Interest Income	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-
Grants	-	981	-	26,684	1,370	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	2,716	-	-	-	-	-	-
Total Revenues Received	-	15,378	37,697	134,627	39,411	162,399	-	310	138	576,266	5	4,296	7,824	8,086	699	65,078
Expenditures Paid:																
Personal Services	-	-	19,241	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	7,240	-	64,911	-	155,682	-	-	-	512,478	200	-	-	-	-	-
Commodities	-	-	-	-	19,714	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	4,151	-	-	-	-	9,423	2,956	5,048	-	-
Total Expenditures Paid	-	7,240	19,241	64,911	19,714	155,682	4,151	-	-	512,478	200	9,423	2,956	5,048	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	8,138	18,456	69,716	19,697	6,717	(4,151)	310	138	63,788	(195)	(5,127)	4,868	3,038	699	65,078
Other Financing Sources (Uses):																
Transfers from (to)																
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 334	\$ 73,912	\$ 109,053	\$ 163,799	\$ 153,183	\$ 24,233	\$ 99,486	\$ 2,316	\$ 2,532	\$ 859,813	\$ 5,891	\$ 4,965	\$ 49,864	\$ 16,244	\$ 1,396	\$ 631,412

(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, 2021
(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	\$ -	\$ -	\$ -	\$ -	\$ 484,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,836	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	154	-	-	-	-	-	-	113	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	741,207	-	7,523	-	-	76,054	19,612	6,786	-	40,360	28,466	-	-	-
Interest Income	6,112	266	-	-	-	359	-	-	595	-	-	-	-	-
Grants	168,670	-	2,252	-	-	-	-	3,922	-	9,122	-	-	-	-
Miscellaneous	-	61,389	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues Received	915,989	61,655	9,775	-	485,062	76,413	19,612	10,708	595	49,482	28,466	120,949	-	-
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	29,461	-	-	-	-	-	-	-
Contractual Services	212,692	-	-	-	-	-	-	-	-	-	11,269	120,615	-	-
Commodities	-	704	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	425,662	-	4,335	-	-	47,488	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,115	57,541	5,196	-	-	17,919	-	2,218	-	24,676	-	-	8,768	-
Total Expenditures Paid	640,469	58,245	9,531	-	-	65,407	29,461	2,218	-	24,676	11,269	120,615	8,768	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	275,520	3,410	244	-	485,062	11,006	(9,849)	8,490	595	24,806	17,197	334	(8,768)	-
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	(290,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 1,234,896	\$ 17,308	\$ 58,496	\$ 29	\$ 412,214	\$ 218,247	\$ 24,134	\$ 56,024	\$ 383,409	\$ 226,282	\$ 60,143	\$ 1,487	\$ -	\$ 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, 2021
 (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	Civil Union Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues Received:																
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$258,327	\$ -	\$ -	\$ 3,030,179
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	448	-	-	2,666
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,753
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,942
Fees	61,867	185,879	-	1,210	7,930	-	4,780	3,697	123,900	1,550	11,751	-	-	309	410	1,832,107
Interest Income	-	-	30	-	-	-	899	-	-	57	-	-	-	-	3	9,864
Grants	61,192	3,232	-	-	1,552	-	-	-	-	-	-	-	-	-	-	1,042,540
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384,753
Total Revenues Received	123,059	189,111	30	1,210	9,482	-	5,679	3,697	123,900	1,607	11,751	-	258,775	309	413	6,475,804
Expenditures Paid:																
Personal Services	53,092	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,023,024
Contractual Services	-	84,128	-	-	-	-	-	-	27,983	-	-	-	515,319	-	-	3,383,855
Commodities	-	11,719	-	-	-	-	-	-	-	4,092	-	-	-	-	-	276,351
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	709,164
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,155	4,158	-	-	15,347	1,500	-	403	-	-	-	410	258,937
Total Expenditures Paid	53,092	96,847	-	1,155	4,158	-	-	15,347	29,483	4,092	403	-	515,319		410	5,651,331
Excess (Deficiency) of Revenues Received over Expenditures Paid	69,967	92,264	30	55	5,324	-	5,679	(11,650)	94,417	(2,485)	11,348	-	(256,544)	309	3	824,473
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	(28,263)	(7,275)	-	-	-	-	-	-	-	-	-	-	-	-	(318,263)
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 91,806	\$230,197	\$ -	\$ 975	\$ 6,456	\$ 3,269	\$180,684	\$ 5,413	\$145,263	\$ 9,316	\$ 70,736	\$ 3,781	\$440,193	\$ 461	\$ 3,077	\$ 8,319,657

Clinton County, Illinois

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE FUNDS
 November 30, 2021

	<u>Self Insurance Bond</u>
<u>Assets</u>	
Cash	<u>\$ 27,332</u>
Total Assets	<u><u>\$ 27,332</u></u>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	<u>27,332</u>
Total Liabilities and Fund Balances	<u><u>\$ 27,332</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, 2021

	Self Insurance Bond
Revenues Received:	
Property Taxes	\$ -
Mobile Home Taxes	5
Interest Income	140
Total Revenues Received	<u>145</u>
Expenditures Paid:	
Debt Service	<u>-</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	145
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	145
Fund Balance, Beginning of Year	<u>27,187</u>
Fund Balance, End of Year	<u><u>\$ 27,332</u></u>

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2021

	Agency Funds			Trust Funds	
	County			Inmate	
	Collectors			Trust	
	Tax			Fund	
	Fee		Other		Total
	Offices	Accounts	Agency		
<u>ASSETS</u>					
Cash and Equivalents	\$ 550,998	\$ 2,015,552	\$ 1,324,251	\$ 7,532	\$ 3,898,333
Total Assets	\$ 550,998	\$ 2,015,552	\$ 1,324,251	\$ 7,532	\$ 3,898,333
<u>LIABILITIES</u>					
<u>AND FUND BALANCES</u>					
Unremitted Fees	\$ 210,242	\$ -	\$ -	\$ -	\$ 210,242
Bank Overdrafts	-	-	-	-	-
Bonds Held in Trust	283,245	-	-	-	283,245
Miscellaneous Collections Payable	57,511	-	-	-	57,511
Due to Other Taxing Bodies	-	2,015,552	-	-	2,015,552
Funds Available for Distribution	-	-	1,324,251	7,532	1,331,783
Total Liabilities	550,998	2,015,552	1,324,251	7,532	3,898,333
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 550,998	\$ 2,015,552	\$ 1,324,251	\$ 7,532	\$ 3,898,333

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
 AGENCY FUNDS
 FEE OFFICES
 November 30, 2021

	County Clerk	Circuit Clerk	Total
<u>Assets</u>			
Cash and Equivalents	\$ 142,609	\$ 408,389	\$ 550,998
Total Assets	<u>\$ 142,609</u>	<u>\$ 408,389</u>	<u>\$ 550,998</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 142,609	\$ 67,633	\$ 210,242
Bonds Held in Trust	-	283,245	283,245
Miscellaneous Collections Payable	-	57,511	57,511
Total Liabilities	142,609	408,389	550,998
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 142,609</u>	<u>\$ 408,389</u>	<u>\$ 550,998</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, 2021

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 948,863	\$ 766,704	\$ 1,715,567
Tax Redemption Fund	430,416	-	430,416
Restitution	-	92,768	92,768
Fees of Others	-	278,068	278,068
Cash Bonds	-	234,167	234,167
Miscellaneous	8	35,161	35,169
Total Revenues Received	1,379,287	1,406,868	2,786,155
Expenditures Paid:			
Fees Remitted to County Offices	924,436	762,482	1,686,918
Tax Redemption Fund	425,899	-	425,899
Fees of Others	1,743	280,254	281,997
Cash Bonds	-	95,522	95,522
Restitution	-	92,179	92,179
Miscellaneous	-	43,194	43,194
Total Expenditures Paid	1,352,078	1,273,631	2,625,709
Excess (Deficiency) of Revenues Received Over Expenditures Paid	27,209	133,237	160,446
Funds Available for Distribution, Beginning of Year	115,400	275,152	390,552
Funds Available for Distribution, End of Year	\$ 142,609	\$ 408,389	\$ 550,998

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2021

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
<u>ASSETS</u>			
Cash and Equivalents	\$ 1,961,302	\$ 54,250	\$2,015,552
Total Assets	\$ 1,961,302	\$ 54,250	\$2,015,552
<u>LIABILITIES AND FUND BALANCES</u>			
Due to Other Taxing Bodies	\$ 1,961,302	\$ 54,250	\$2,015,552
Bank Overdrafts	-	-	-
Fund Balances	-	-	-
Total Liabilities and Fund Balances	\$ 1,961,302	\$ 54,250	\$2,015,552

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, 2021

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
Revenues Received:			
Property Taxes Including Interest and Penalties	\$ 53,971,942	\$ 54,411	\$54,026,353
Expenditures Paid:			
Distribution of Taxes and Interest to Taxing Bodies	53,823,019	54,311	53,877,330
Excess (Deficiency) of Revenues Received over Expenditures Paid	148,923	100	149,023
Funds Available for Distribution, Beginning of Year	1,812,379	54,150	1,866,529
Funds Available for Distribution, End of Year	\$ 1,961,302	\$ 54,250	\$ 2,015,552

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
 OTHER AGENCY FUNDS
 November 30, 2021

	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	\$ 1,688	\$ -	\$ -	\$ 1,085,486	\$ 211,061	\$ 26,016	\$ 1,324,251
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 1,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,085,486</u>	<u>\$ 211,061</u>	<u>\$ 26,016</u>	<u>\$ 1,324,251</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 1,688	\$ -	\$ -	\$ 1,085,486	\$ 211,061	\$ 26,016	\$ 1,324,251
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 1,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,085,486</u>	<u>\$ 211,061</u>	<u>\$ 26,016</u>	<u>\$ 1,324,251</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, 2021

	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	\$ 71,757	\$ -	\$ -	\$ -	\$ -	\$ 600,540	\$ 672,297
Allotments - Motor Fuel Tax	-	-	-	1,925,685	228,885	-	2,154,570
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	4,502	15	34	4,551
Total Revenues Received	71,757	-	-	1,930,187	228,900	600,574	2,831,418
Expenditures Paid:							
Distribution	74,097	3,836	30	1,671,252	225,263	599,564	2,574,042
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(2,340)	(3,836)	(30)	258,935	3,637	1,010	257,376
Funds Available for Distribution, Beginning of Year	4,028	3,836	30	826,551	207,424	25,006	1,066,875
Funds Available for Distribution, End of Year	\$ 1,688	\$ -	\$ -	\$ 1,085,486	\$ 211,061	\$ 26,016	\$ 1,324,251

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2021

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 7,532
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 7,532</u></u>
<u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 7,532
Other Liabilities	<u>-</u>
Total Liabilities	7,532
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 7,532</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, 2021

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 88,891
Expenditures Paid:	
Inmate Expenditures	<u>87,431</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	1,460
Funds Available for Distribution, Beginning of Year	<u>6,072</u>
Funds Available for Distribution, End of Year	<u><u>\$ 7,532</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, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 411,500	\$ 417,825	\$ 6,325
Charges for Services	788,500	88,396	(700,104)
	<u>1,200,000</u>	<u>506,221</u>	<u>(693,779)</u>
Expenditures Paid:			
Personal Services	800,000	781,821	(18,179)
Contractual Services	106,700	69,689	(37,011)
Commodities	236,300	174,697	(61,603)
Capital Outlay	57,000	-	(57,000)
	<u>1,200,000</u>	<u>1,026,207</u>	<u>(173,793)</u>
Other Financial Sources			
(Uses) of Funds	-	506,848	506,848
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	<u>\$ -</u>	<u>\$ (13,138)</u>	<u>\$ (519,986)</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 205,000	\$ 196,129	\$ (8,871)
Sale of Assets	45,000	-	(45,000)
	<u>250,000</u>	<u>196,129</u>	<u>(53,871)</u>
Expenditures Paid:			
Capital Outlay	250,000	155,002	(94,998)
	<u>250,000</u>	<u>155,002</u>	<u>(94,998)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 41,127</u>	<u>\$ 41,127</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 99,918	\$ (582)
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	8,171	(440,329)
	<u>550,000</u>	<u>108,089</u>	<u>(441,911)</u>
Expenditures Paid:			
Contractual Services	25,000	132,485	107,485
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	-	(500,000)
	<u>550,000</u>	<u>132,485</u>	<u>(417,515)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid and other uses	<u>\$ -</u>	<u>\$ (24,396)</u>	<u>\$ (24,396)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 65,000	\$ 20,681	\$ (44,319)
	65,000	20,681	(44,319)
Expenditures Paid:			
Commodities	65,000	10,840	(54,160)
Capital Outlay	-	39,705	39,705
	65,000	50,545	(14,455)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (29,864)	\$ (29,864)
<u>F.A.S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 201,000	\$ 200,905	\$ (95)
Interest on Investments	-	-	-
Charges for Services	1,199,000	-	(1,199,000)
	1,400,000	200,905	(1,199,095)
Expenditures Paid:			
Contractual	75,000	4,473	(70,527)
Capital Outlay	1,325,000	231,350	(1,093,650)
	1,400,000	235,823	(1,164,177)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (34,918)	\$ (34,918)
<u>Transportation Safety Highway Hire Back</u>			
Revenues Received:			
Charges for Services	\$ -	\$ 439	\$ 439
	-	439	439
Expenditures Paid:			
Miscellaneous	-	-	-
	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 439	\$ 439

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 880,649	\$ 881,528	\$ 879
Interest on Investments	-	428	428
	<u>880,649</u>	<u>881,956</u>	<u>1,307</u>
Expenditures Paid:			
Interest Paid	-	158	158
Contractual	880,649	869,398	(11,251)
	<u>880,649</u>	<u>869,556</u>	<u>(11,093)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 12,400</u>	<u>\$ 12,558</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	235,515	235,515
	<u>-</u>	<u>235,515</u>	<u>235,515</u>
Expenditures Paid:			
Net Agency Fund Disbursements	-	1,460	1,460
Capital Outlay - Vehicle	-	36,355	36,355
Commodities	-	193,869	193,869
	<u>-</u>	<u>231,684</u>	<u>231,684</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,831</u>	<u>\$ 3,831</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 12,806	\$ (2,194)
Grant Revenue	-	997	997
	<u>15,000</u>	<u>13,803</u>	<u>(1,197)</u>
Expenditures Paid:			
Contractual Services	1,000	1,000	-
Grant Expense	25,000	18,792	(6,208)
Capital Outlay	-	5,900	5,900
Commodities	14,000	11,927	(2,073)
	<u>40,000</u>	<u>37,619</u>	<u>(2,381)</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>\$ (25,000)</u>	<u>\$ (23,816)</u>	<u>\$ 1,184</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 350	\$ 395	\$ 45
Miscellaneous	20,000	44,010	24,010
	<u>20,350</u>	<u>44,405</u>	<u>24,055</u>
Expenditures Paid:			
Contractual Services	-	-	-
Capital Outlay	-	32,285	32,285
Miscellaneous	50,000	72,866	22,866
	<u>50,000</u>	<u>105,151</u>	<u>55,151</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>\$ (29,650)</u>	<u>\$ (60,746)</u>	<u>\$ (31,096)</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	\$ 60	\$ (440)
Expenditures Paid:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 60</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON –
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 65,000	\$ 82,942	\$ 17,942
Grant Revenue	-	5,756	5,756
Miscellaneous	50	4,044	3,994
	<u>65,050</u>	<u>92,742</u>	<u>27,692</u>
Expenditures Paid:			
Personal Services	51,500	60,070	8,570
Contractual Services	36,000	34,981	(1,019)
Capital Outlay	-	-	-
	<u>87,500</u>	<u>95,051</u>	<u>7,551</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (22,450)</u>	<u>\$ (2,309)</u>	<u>\$ 20,141</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 181,596	\$ 181,131	\$ (465)
Grants	807,366	756,810	(50,556)
Charges for Services	252,469	269,750	17,281
Miscellaneous	8,641	-	(8,641)
	<u>1,250,072</u>	<u>1,207,691</u>	<u>(42,381)</u>
Expenditures Paid:			
Personal Services	780,601	860,160	79,559
Contractual Services	339,867	366,132	26,265
Capital Outlay	5,000	111,796	106,796
Commodities	27,205	9,782	(17,423)
Miscellaneous	4,241	20,212	15,971
	<u>1,156,914</u>	<u>1,368,082</u>	<u>211,168</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>\$ 93,158</u>	<u>\$ (160,391)</u>	<u>\$ (253,549)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 365,000	\$ 369,451	\$ 4,451
Miscellaneous	500	-	(500)
	<u>365,500</u>	<u>369,451</u>	<u>3,951</u>
Expenditures Paid:			
Contractual Services	425,000	353,212	(71,788)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (59,500)</u>	<u>\$ 16,239</u>	<u>\$ 75,739</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 715	\$ (285)
Miscellaneous	27,140	26,640	(500)
	<u>28,140</u>	<u>27,355</u>	<u>(785)</u>
Expenditures Paid:			
Contractual	146,500	797	(145,703)
Miscellaneous	3,500	1,257	(2,243)
Capital Outlay	-	10,000	10,000
	<u>150,000</u>	<u>12,054</u>	<u>(137,946)</u>
Other Financial Sources (Uses) of Funds	7,000	7,275	275
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	<u>\$ (114,860)</u>	<u>\$ 22,576</u>	<u>\$ 137,161</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 4,000	\$ 4,765	\$ 765
Expenditures Paid:			
Commodities	4,000	5,194	1,194
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (429)</u>	<u>\$ (429)</u>
<u>Public Defender Automation</u>			
Revenues Received:			
Charges for Services	\$ 100	\$ 309	\$ 209
Expenditures Paid:			
Miscellaneous	100	-	(100)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 309</u>	<u>\$ 309</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,200	\$ 15,378	\$ 3,178
Expenditures Paid:			
Contractual Services	10,000	7,240	(2,760)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 2,200</u>	<u>\$ 8,138</u>	<u>\$ 5,938</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 25,000	\$ 37,697	\$ 12,697
Expenditures Paid:			
Personal Services	21,500	19,241	(2,259)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 3,500</u>	<u>\$ 18,456</u>	<u>\$ 14,956</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charge for Services	\$ 87,000	\$ 107,943	\$ 20,943
CARES Grant Reimb	-	26,684	26,684
	<u>87,000</u>	<u>134,627</u>	<u>47,627</u>
Expenditures Paid:			
Personal Services	60,000	-	(60,000)
Contractual Services	21,000	64,911	43,911
Miscellaneous	7,000	-	(7,000)
Capital Outlay	5,000	-	(5,000)
	<u>93,000</u>	<u>64,911</u>	<u>(28,089)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (6,000)</u>	<u>\$ 69,716</u>	<u>\$ 75,716</u>
<u>Building Fund</u>			
Revenues Received:			
Gaming Tax	\$ 50,000	\$ 65,078	\$ 15,078
Expenditures Paid:			
Contractual services	50,000	-	(50,000)
Capital Outlay	-	-	-
	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 65,078</u>	<u>\$ 65,078</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 35,000	\$ 38,041	\$ 3,041
CARES Grant Reimb.	\$ -	1,370	1,370
	<u>35,000</u>	<u>39,411</u>	<u>4,411</u>
Expenditures Paid:			
Equipment Expense	23,000	-	(23,000)
Commodities	12,000	19,714	7,714
	<u>35,000</u>	<u>19,714</u>	<u>(15,286)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 19,697</u>	<u>\$ 19,697</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 162,700	\$ 162,399	\$ (301)
Expenditures Paid:			
Contractual Services	162,400	155,682	(6,718)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 300</u>	<u>\$ 6,717</u>	<u>\$ 6,417</u>
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 25	\$ -	\$ (25)
	<u>25</u>	<u>-</u>	<u>(25)</u>
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	15,000	4,151	(10,849)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (14,975)</u>	<u>\$ (4,151)</u>	<u>\$ 10,824</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 200	\$ 310	\$ 110
Expenditures Paid:			
Miscellaneous	1,200	-	(1,200)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,000)</u>	<u>\$ 310</u>	<u>\$ 1,310</u>

Clinton County, Illinois
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 138	\$ (2,362)
Expenditures Paid:			
Capital Outlay	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (2,500)	\$ 138	\$ 2,638
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 576,000	\$ 573,550	\$ (2,450)
Miscellaneous	3,000	2,716	(284)
	579,000	576,266	(2,734)
Expenditures Paid:			
Social Security Taxes	650,000	512,478	(137,522)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (71,000)	\$ 63,788	\$ 134,788
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 25	\$ 5	\$ (20)
Miscellaneous	500	-	(500)
	525	5	(520)
Expenditures Paid:			
Contractual	1,000	200	(800)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (475)	\$ (195)	\$ 280
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 4,296	\$ (704)
Expenditures Paid:			
Miscellaneous	19,500	9,423	(10,077)
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	\$ (7,500)	\$ (5,127)	\$ 2,373

Clinton County, Illinois
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 706,500	\$ 741,207	\$ 34,707
CARES Grant Reimb.	-	168,670	168,670
Interest on Investments	3,000	6,112	3,112
	<u>709,500</u>	<u>915,989</u>	<u>206,489</u>
Expenditures Paid:			
Personal Services	290,000	-	(290,000)
Contractual Services	199,000	212,692	13,692
Commodities	60,000	-	(60,000)
Capital Outlay	90,000	425,662	335,662
Miscellaneous	50,000	2,115	(47,885)
	<u>689,000</u>	<u>640,469</u>	<u>(48,531)</u>
Other Financing Sources (Uses)	-	(290,000)	(290,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 20,500</u>	<u>\$ (14,480)</u>	<u>\$ (34,980)</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 266	\$ 266
Miscellaneous	10,000	61,389	51,389
	<u>10,000</u>	<u>61,655</u>	<u>51,655</u>
Expenditures Paid:			
Commodities	1,500	704	(796)
Miscellaneous	4,000	57,541	53,541
	<u>5,500</u>	<u>58,245</u>	<u>52,745</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,500</u>	<u>\$ 3,410</u>	<u>\$ (1,090)</u>
<u>Wellness Committee Fund</u>			
Revenues Received:			
Miscellaneous	\$ 500	\$ -	\$ (500)
Expenditures Paid:			
Commodities	500	558	58
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (558)</u>	<u>\$ (558)</u>

Clinton County, Illinois
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For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
CARES Grant Reimb.	\$ -	\$ 2,252	\$ 2,252
Charges for Services	7,500	7,523	23
	<u>7,500</u>	<u>9,775</u>	<u>2,275</u>
Expenditures Paid:			
Capital Outlay	-	4,335	4,335
Miscellaneous	7,500	5,196	(2,304)
	<u>7,500</u>	<u>9,531</u>	<u>2,031</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 244</u>	<u>\$ 244</u>
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous Expense	50,000	45,818	(4,182)
	<u>50,000</u>	<u>45,818</u>	<u>(4,182)</u>
Other Financing Sources (Uses)	<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>\$ (45,818)</u>	<u>\$ 4,182</u>
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 500,000	\$ 485,062	\$ (14,938)
Expenditures Paid:			
Contractual Services	400,000	-	(400,000)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 100,000</u>	<u>\$ 485,062</u>	<u>\$ 385,062</u>
<u>Mapping</u>			
Revenues Received:			
Charges for Services	\$ 5,500	\$ 3,697	\$ (1,803)
	<u>5,500</u>	<u>3,697</u>	<u>(1,803)</u>
Expenditures Paid:			
Miscellaneous Expense	15,000	15,347	347
	<u>15,000</u>	<u>15,347</u>	<u>347</u>
Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (9,500)</u>	<u>\$ (11,650)</u>	<u>\$ (2,150)</u>

Clinton County, Illinois
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 60,000	\$ 76,054	\$ 16,054
Interest on Investments	500	359	(141)
	<u>60,500</u>	<u>76,413</u>	<u>15,913</u>
Expenditures Paid:			
Capital Outlay	40,000	47,488	7,488
Miscellaneous	60,500	17,919	(42,581)
	<u>100,500</u>	<u>65,407</u>	<u>(35,093)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (40,000)</u>	<u>\$ 11,006</u>	<u>\$ 51,006</u>
<u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,500	\$ 1,210	\$ (290)
Expenditures Paid:			
Miscellaneous	1,500	1,155	(345)
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 55</u>
<u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 19,612	\$ (388)
Expenditures Paid:			
Personal Services	26,500	29,461	2,961
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (6,500)</u>	<u>\$ (9,849)</u>	<u>\$ (3,349)</u>
<u>Cannabis Tax Fund</u>			
Revenues Received:			
Cannabis Tax	\$ 7,500	\$ 25,675	\$ 18,175
Expenditures Paid:			
Personal Services	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 7,500</u>	<u>\$ 25,675</u>	<u>\$ 18,175</u>

Clinton County, Illinois
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 6,786	\$ (3,214)
State Aid	-	3,922	3,922
	<u>10,000</u>	<u>10,708</u>	<u>708</u>
Expenditures Paid:			
Miscellaneous	10,000	2,218	(7,782)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 8,490</u>	<u>\$ 8,490</u>
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 16,850	\$ 595	\$ (16,255)
Expenditures Paid:			
Miscellaneous	200,000	-	(200,000)
	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (183,150)</u>	<u>\$ 595</u>	<u>\$ (183,745)</u>
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 2,004	\$ (2,996)
Sale of Asset	-	10,000	10,000
	<u>5,000</u>	<u>12,004</u>	<u>7,004</u>
Expenditures Paid:			
Capital Outlay	10,000	35,343	25,343
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (5,000)</u>	<u>\$ (23,339)</u>	<u>\$ (18,339)</u>
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 42,000	\$ 40,360	\$ (1,640)
CARES Grant Reimb.	-	9,122	9,122
	<u>42,000</u>	<u>49,482</u>	<u>7,482</u>
Expenditures Paid:			
Miscellaneous	60,000	24,676	(35,324)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (18,000)</u>	<u>\$ 24,806</u>	<u>\$ 42,806</u>

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	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 28,466	\$ 16,466
Expenditures Paid:			
Contractual Services	20,000	11,269	(8,731)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (8,000)</u>	<u>\$ 17,197</u>	<u>\$ 25,197</u>
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 121,375	\$ 120,949	\$ (426)
Expenditures Paid:			
Contractual Services	121,375	120,615	(760)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ (334)</u>
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 50,000	\$ 61,867	\$ 11,867
CARES Grant	30,000	61,192	31,192
	<u>80,000</u>	<u>123,059</u>	<u>43,059</u>
Expenditures Paid:			
Personal Services	60,000	53,092	(6,908)
Miscellaneous	1,500	-	(1,500)
	<u>61,500</u>	<u>53,092</u>	<u>(8,408)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ 18,500</u>	<u>\$ 69,967</u>	<u>\$ 51,467</u>
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 175,000	\$ 185,879	\$ 10,879
CARES Grant	-	3,232	3,232
	<u>175,000</u>	<u>189,111</u>	<u>14,111</u>
Expenditures Paid:			
Personal Services	3,000	1,000	(2,000)
Contractual Services	150,500	84,128	(66,372)
Commodities	14,000	11,719	(2,281)
	<u>167,500</u>	<u>96,847</u>	<u>(70,653)</u>
Other Financing Sources (Uses):	<u>(34,000)</u>	<u>(28,263)</u>	<u>5,737</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (201,500)</u>	<u>\$ 64,001</u>	<u>\$ 79,622</u>

Clinton County, Illinois
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For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Interest on Investments	-	30	30
	-	30	30
Expenditures Paid:			
Commodities	-	-	-
Other Financing Sources (Uses)	(7,000)	(7,275)	(275)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ (7,000)	\$ (7,245)	\$ (245)
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 7,930	\$ (70)
CARES Grant Reimb.	-	1,552	1,552
	8,000	9,482	1,482
Expenditures Paid:			
Miscellaneous	8,000	4,158	(3,842)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 5,324	\$ 5,324
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ -	\$ (10,000)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -
<u>Probation Book Fees</u>			
Revenues Received:			
Charges for Services	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -

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For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 4,780	\$ (2,720)
Interest on Investments	1,000	899	(101)
	<u>8,500</u>	<u>5,679</u>	<u>(2,821)</u>
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,500)</u>	<u>\$ 5,679</u>	<u>\$ 7,179</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 123,900	\$ 38,900
Miscellaneous	200	-	(200)
	<u>85,200</u>	<u>123,900</u>	<u>38,700</u>
Expenditures Paid:			
Personnel Services	\$ -	\$ -	\$ -
Contractual	30,000	27,983	(2,017)
Miscellaneous	2,700	1,500	(1,200)
	<u>32,700</u>	<u>29,483</u>	<u>(3,217)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ 52,500</u>	<u>\$ 94,417</u>	<u>\$ 41,917</u>
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ -	\$ 5	\$ 5
Interest on Investments	-	140	140
	<u>-</u>	<u>145</u>	<u>145</u>
Expenditures Paid:			
Misc Expense	-	-	-
Debt Service	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 145</u>

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For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 1,550	\$ (450)
Interest on Investments	25	57	32
	<u>2,025</u>	<u>1,607</u>	<u>(418)</u>
Expenditures Paid:			
Commodities	8,500	4,092	(4,408)
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>\$ 3,525</u>	<u>\$ (2,485)</u>	<u>\$ (6,010)</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 11,751	\$ 1,751
Expenditures Paid:			
Miscellaneous	6,000	403	(5,597)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,000</u>	<u>\$ 11,348</u>	<u>\$ 7,348</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	35,000	-	(35,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 250,200	\$ 258,775	\$ 8,575
	250,200	258,775	8,575
Expenditures Paid:			
Contractual Services	400,000	515,319	115,319
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (149,800)	\$ (256,544)	\$ (106,744)
<u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,500	\$ 699	\$ (801)
Expenditures Paid:			
Capital Outlay	14,000	-	(14,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (12,500)	\$ 699	\$ (11,801)
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 7,824	\$ 2,824
Expenditures Paid:			
Miscellaneous	5,000	2,956	(2,044)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 4,868	\$ 4,868
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 8,086	\$ 2,086
Expenditures Paid:			
Miscellaneous	10,000	5,048	(4,952)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (4,000)	\$ 3,038	\$ 7,038