

Clinton County, Illinois  
ANNUAL FINANCIAL REPORT  
November 30, 2022

Clinton County, Illinois  
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## Independent Auditors' Report

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

October 2, 2023

### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois, as of November 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note#1

### Basis for Opinions

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

### Emphasis of Matter – Basis of Accounting

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

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note #1; 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' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

#### **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 October 2, 2023, 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,

*Klaus and Shuffett, Ltd.*

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*

October 2, 2023

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, 2022, 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 October 2, 2023.

### 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,

*Klass and Shuffett, Ltd.*

Centralia, Illinois

**Clinton County, Illinois**

**BASIC FINANCIAL STATEMENTS**

Clinton County, Illinois  
 STATEMENT OF NET POSITION – MODIFIED CASH BASIS  
 November 30, 2022

	Primary Government Governmental Activities
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 34,931,750
Notes Receivable - Industry	10,278
Capital Assets Not Being Depreciated:	
Land	244,406
Construction In Progress	910,535
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,154,790
Land Improvements, Net	-
Vehicles, Net	408,817
Office Furniture and Equipment, Net	331,448
Other Equipment, Net	1,847,499
Infrastructure, Net	3,473,675
	<hr/>
Total Assets	\$ 48,313,198
	<hr/>
<b><u>LIABILITIES</u></b>	
Deficit Bank Balances	\$ 10,929
Due to Other Governments	51,081
Other Payables	5,885
Long-Term Liabilities:	
Bonds and Leases Payable:	
Due Within One Year	47,655
Due in More than One Year	-
	<hr/>
Total Liabilities	\$ 115,550
	<hr/>
<b><u>NET POSITION</u></b>	
Net Investment in	
Capital Assets	\$ 13,323,515
Restricted For:	
Debt Service	27,471
Industry Loans	10,278
Statutory and Contractual	21,301,882
Unrestricted	13,534,502
	<hr/>
Total Net Position	\$ 48,197,648
	<hr/>

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

Clinton County, Illinois  
**STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS**  
For the Year Ended November 30, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Activities:</b>					
<b>Governmental Activities:</b>					
General Government	\$ (3,781,753)	\$ 1,330,210	\$ 3,697,989	\$ -	\$ 1,246,446
Public Safety	(4,971,241)	1,376,725	-	-	(3,594,516)
Highways and Streets	(2,066,833)	413,138	-	-	(1,653,695)
Education	(263,789)	-	-	-	(263,789)
Public Health	(1,382,375)	298,618	665,894	-	(417,863)
Development	(18,465)	48,051	-	-	29,586
Judiciary and Court Related	(2,295,219)	1,478,132	-	-	(817,087)
Social Services	(135,549)	-	-	-	(135,549)
Employee Benefits	(1,663,050)	495,527	-	-	(1,167,523)
Debt Service – Interest and Fiscal Charges	(2,808)	-	-	-	(2,808)
<b>Total Governmental Activities</b>	<b>\$ (16,581,082)</b>	<b>\$ 5,440,401</b>	<b>\$ 4,363,883</b>	<b>\$ -</b>	<b>(6,776,798)</b>

## General Revenues:

## Property Taxes Levied for:

General Government	2,604,169
Public Health	598,069
Highways and Streets	947,884
Education	170,856
Public Safety	934,944
Social Services	134,328
Insurance	308,812
Employee Benefits	701,263
Debt Service	4
Payments in Lieu of Taxes	150,112
Motor Fuel Tax	1,837,684
Sales Tax	2,823,230
Income and Replacement Tax	2,550,315
Gaming Tax	86,240
Cannabis Tax	20,083
Oil Income	67,181
Gain on Sale of Assets	10,000
Interest on Investments	164,297

## Total General Revenues

14,109,471

## Other Changes in Net Position:

## Transfers to Other Governments

(67,181)

## Change in Net Position

7,265,492

## Net Position – Beginning

40,932,156

## Net Position – Ending

\$ 48,197,648

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, 2022

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Industrial Park	Other Governmental Funds	Total Governmental Funds
<b><u>Assets:</u></b>								
Cash and Cash Equivalents	\$ 6,339,646	\$ 5,393,708	\$ 2,144,580	\$ 2,366,431	\$ 6,405,567	\$ 146,467	\$ 12,135,351	\$ 34,931,750
Notes Receivable - Industry	-	-	-	-	-	-	10,278	10,278
Due From Other Funds	5,850	-	-	-	-	-	-	5,850
<b>Total Assets</b>	<b>\$ 6,345,496</b>	<b>\$ 5,393,708</b>	<b>\$ 2,144,580</b>	<b>\$ 2,366,431</b>	<b>\$ 6,405,567</b>	<b>\$ 146,467</b>	<b>\$ 12,145,629</b>	<b>\$ 34,947,878</b>
<b><u>Liabilities:</u></b>								
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,929	\$ 10,929
Other	-	-	-	-	-	-	5,885	5,885
Due to Other Funds	-	-	-	-	-	-	5,850	5,850
Due to Other Governments	-	-	-	-	-	51,081	-	51,081
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,081</b>	<b>22,664</b>	<b>73,745</b>
<b><u>Fund Balances:</u></b>								
Nonspendable	-	-	-	-	-	-	10,278	10,278
Restricted	-	5,393,708	-	2,366,431	6,405,567	-	7,163,647	21,329,353
Committed	-	-	-	-	-	-	304,508	304,508
Assigned	-	-	2,144,580	-	-	95,386	4,644,532	6,884,498
Unassigned	6,345,496	-	-	-	-	-	-	6,345,496
<b>Total Fund Equity</b>	<b>6,345,496</b>	<b>5,393,708</b>	<b>2,144,580</b>	<b>2,366,431</b>	<b>6,405,567</b>	<b>95,386</b>	<b>12,122,965</b>	<b>34,874,133</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 6,345,496</b>	<b>\$ 5,393,708</b>	<b>\$ 2,144,580</b>	<b>\$ 2,366,431</b>	<b>\$ 6,405,567</b>	<b>\$ 146,467</b>	<b>\$ 12,145,629</b>	<b>\$ 34,947,878</b>

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, 2022

Total fund balances for Governmental Funds (Exhibit C) \$ 34,874,133

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	910,535	
Buildings and Improvements, Net of \$4,306,543 of Accumulated Depreciation	6,154,790	
Vehicles, Net of \$1,201,661 of Accumulated Depreciation	408,817	
Office Furniture and Equipment, Net of \$1,113,009 of Accumulated Depreciation	331,448	
Other Equipment, Net of \$3,525,038 of Accumulated Depreciation	1,847,499	
Infrastructure, Net of \$18,201,598 of Accumulated Depreciation	<u>3,473,675</u>	
 Total Capital Assets		 13,371,170

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, 2022:

Capital Lease Payable		<u>(47,655)</u>
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Total Net Position of Governmental Activities (Exhibit A)		<u>\$48,197,648</u>
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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, 2022

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Industrial Park	Other Governmental Funds	Total Governmental Funds
<b>Revenues Received:</b>								
Taxes	\$ 2,211,548	\$ -	\$ -	\$ 279,712	\$ -	\$ -	\$ 4,079,264	\$ 6,570,524
Intergovernmental	5,287,171	1,837,684	-	86,374	-	-	86,240	7,297,469
Fees	-	-	-	-	-	-	2,189,050	2,189,050
Interest on Investments	116,027	17,755	-	-	20,224	-	10,291	164,297
Charges for Services	1,465,788	-	-	-	-	-	56,880	1,522,668
Grants	-	-	-	-	3,697,989	-	665,894	4,363,883
Fines and Forfeitures	1,049,553	-	-	-	-	-	-	1,049,553
Sale of Assets	-	-	-	-	-	-	10,000	10,000
Miscellaneous	148,900	-	-	1,587	-	-	595,824	746,311
<b>Total Revenues Received</b>	<b>10,278,987</b>	<b>1,855,439</b>	<b>-</b>	<b>367,673</b>	<b>3,718,213</b>	<b>-</b>	<b>7,693,443</b>	<b>23,913,755</b>
<b>Expenditures Disbursed:</b>								
<b>Current Operating:</b>								
General Government	2,978,681	-	-	-	38,542	-	606,289	3,623,512
Public Safety	3,489,460	-	-	-	-	-	1,253,551	4,743,011
Highways and Street	-	322,604	-	-	-	-	1,263,333	1,585,937
Education	88,690	-	-	-	-	-	172,033	260,723
Public Health	-	-	-	-	-	-	1,330,026	1,330,026
Development	-	-	-	-	-	-	18,465	18,465
Judiciary and Court Related	1,975,338	-	-	-	-	-	257,009	2,232,347
Social Services	-	-	-	-	-	-	135,549	135,549
Employee Benefits	-	-	-	860,367	-	-	802,683	1,663,050
Capital Outlay	216,299	541,863	-	-	917,575	-	831,102	2,506,839
<b>Debt Service:</b>								
Principal Retirement	46,273	-	-	-	-	-	-	46,273
Interest and Fiscal Charges	2,808	-	-	-	-	-	-	2,808
<b>Total Expenditures Disbursed</b>	<b>8,797,549</b>	<b>864,467</b>	<b>-</b>	<b>860,367</b>	<b>956,117</b>	<b>-</b>	<b>6,670,040</b>	<b>18,148,540</b>
<b>Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed</b>	<b>1,481,438</b>	<b>990,972</b>	<b>-</b>	<b>(492,694)</b>	<b>2,762,096</b>	<b>-</b>	<b>1,023,403</b>	<b>5,765,215</b>
<b>Other Financing Sources (Uses):</b>								
Transfers from (to) Other Funds	347,500	(286,259)	-	-	-	-	(61,241)	-
Transfers to Other Governmental Units	(67,181)	-	-	-	-	-	-	(67,181)
<b>Total Other Financing Sources (Uses)</b>	<b>280,319</b>	<b>(286,259)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,241)</b>	<b>(67,181)</b>
<b>Net Change in Fund Balances</b>	<b>1,761,757</b>	<b>704,713</b>	<b>-</b>	<b>(492,694)</b>	<b>2,762,096</b>	<b>-</b>	<b>962,162</b>	<b>5,698,034</b>
<b>Fund Balances, Beginning of Year</b>	<b>4,583,739</b>	<b>4,688,995</b>	<b>2,144,580</b>	<b>2,859,125</b>	<b>3,643,471</b>	<b>95,386</b>	<b>11,160,803</b>	<b>29,176,099</b>
<b>Fund Balances, End of Year</b>	<b>\$ 6,345,496</b>	<b>\$ 5,393,708</b>	<b>\$ 2,144,580</b>	<b>\$ 2,366,431</b>	<b>\$ 6,405,567</b>	<b>\$ 95,386</b>	<b>\$ 12,122,965</b>	<b>\$ 34,874,133</b>

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, 2022

Net Change in Fund Balances – Governmental Funds (Exhibit D) \$ 5,698,034

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	2,506,839
Depreciation	(985,654)
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 (\$46,273) exceeds the issuance of debt (-0-)

46,273

Change in Net Position of Governmental Activities (Exhibit B) \$ 7,265,492

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, 2022

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,319,809	\$ 5,885	\$ 2,325,694
Other Assets	-	-	-
 Total Assets	 \$ 2,319,809	 \$ 5,885	 \$ 2,325,694
<u>Liabilities:</u>			
Unremitted Fees	\$ 309,182	\$ -	\$ 309,182
Bank Overdrafts	-	-	-
Bonds Held in Trust	391,317	-	391,317
Miscellaneous Collections Payable	54,202	-	54,202
Undistributed Assets	1,401,108	5,885	1,406,993
Due to Other Local Governments	164,000	-	164,000
 Total Liabilities	 \$ 2,319,809	 \$ 5,885	 \$ 2,325,694
<u>Net Position:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
 Total Net Position	 \$ -	 \$ -	 \$ -

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

Clinton County, Illinois  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS  
 TRUST FUNDS  
 For the Year Ended November 30, 2022

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	<u>\$ 51,472</u>
Total Additions	<u>51,472</u>
Deductions:	
Inmate Expenditures	<u>53,119</u>
Total Deductions	<u>53,119</u>
Change in Net Position	(1,647)
Net Position Held in Trust for Benefits, Beginning of Year	<u>7,532</u>
Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 5,885</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, 2022

**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
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## 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, 2022.

### 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 15, 2021, 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, 2022, cash and investments consisted of the following:

Petty Cash Funds	\$ 6,573
Checking Accounts and Money Market Accounts	25,480,515
Certificates of Deposit	9,444,662
Trust and Agency Funds including Certificates of Deposit	<u>2,325,694</u>
Total Cash and Investments	<u>\$ 37,257,444</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, 2022, the County's bank balances (checking, money market accounts, and certificate of deposits) totaling \$38,039,593 (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, 2022, 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, 2022, represent the 2021 levy that was passed by the Board on November 15, 2021. The 2022 property tax levy, which will be collected in fiscal year 2023, was adopted by the Board on November 21, 2022. 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, 2022:

	Beginning Balance Dec 1, 2021	Additions	Deletions	Ending Balance Nov 30, 2022
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 244,406	\$ -	\$ -	\$ 244,406
Construction in Progress	27,525	910,535	(27,525)	910,535
Total Capital Assets, Not Being Depreciated	271,931	910,535	(27,525)	1,154,941
Capital Assets Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	10,053,289	408,044	-	10,461,333
Office Furniture & Equipment	1,301,229	143,228	-	1,444,457
Transportation Equipment	1,411,546	198,932	-	1,610,478
Other Equipment	5,040,775	331,762	-	5,372,537
Infrastructure	21,133,410	541,863	-	21,675,273
Total Capital Assets, Being Depreciated	39,022,383	1,623,829	-	40,646,212
Less Accumulated Depreciation for:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	4,108,919	197,624	-	4,306,543
Office Furniture & Equipment	1,033,602	79,407	-	1,113,009
Transportation Equipment	1,072,142	129,519	-	1,201,661
Other Equipment	3,195,576	329,462	-	3,525,038
Infrastructure	17,951,956	249,642	-	18,201,598
Total Accumulated Depreciation	27,444,329	985,654	-	28,429,983
Total Capital Assets, Being Depreciated - Net	11,578,054	638,175	-	12,216,229
Capital Assets - Net	\$ 11,849,985	\$ 1,548,710	\$ (27,525)	\$ 13,371,170

Depreciation expense was charged to functions as follows:

General Government	\$ 158,241
Public Safety	228,230
Highways & Streets	480,896
Education	3,066
Public Health	52,349
Judicial and Court	62,872
Total Depreciation Expense	<u>\$ 985,654</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](http://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, 2022, 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, 2022, the County contributed \$394,172, \$93,186, and \$373,009 to the plan, respectively. The County's annual required member contribution rate for calendar year 2022 was 9.55% and 15.51% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2022, 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 \$518,068, 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 11-30-22	\$ 10,278

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 direct financing 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, 2022, the outstanding principal was \$47,655.

## NOTE 8 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended November 30, 2022:

	Balance December 1 2021	Proceeds	Payments	Balance November 30 2022	Amount Due Within One Year
Election Equipment	\$ 93,928	\$ -	\$ 46,273	\$ 47,655	\$ 47,655

#### 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, 2022	<u>\$ 815,400,975</u>
Statutory Debt Limitation: 2.875% of Assessed Valuation	\$ 23,442,778
Less: Outstanding Debt	<u>47,655</u>
Legal Debt Margin	<u>\$ 23,395,123</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, 2022, the County owes the City of Carlyle \$51,081.

#### NOTE 12 – TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2022, 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	\$325,000	
Probation Service	22,500	
County Motor Fuel Tax Fund		
County Highway Fund 28		286,259
<u>Nonmajor Funds</u>		
911 Emergency Telephone Service Tax:		
General Fund		325,000
Probation Service:		
General Fund		22,500
County Highway Fund 28:		
County Motor Fuel Tax Fund	<u>286,259</u>	
Accrued Leave Fund:	<u>\$633,759</u>	<u>\$633,759</u>
<u>Transfer to Other Governmental Units</u>		
Oil Revenue Transfer to Townships		<u>\$67,181</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, 2022, the following funds exceeded their budgeted expenditures:

Fund	Expenditures		Excess Over Budget
	Budgeted	Actual	
Oil Revenue Surplus Fund	\$ 50,000	\$ 115,064	\$ (65,064)
County Health Department Fund	708,891	1,028,548	(319,657)
Tax Sale Automation Fund	7,500	21,768	(14,268)
Special Service Areas	907,091	930,849	(23,758)
Law Library	10,000	10,414	(414)
Document Storage	60,000	64,271	(4,271)
Senior Services	130,200	135,549	(5,349)
Probation Drug Testing	8,000	12,151	(4,151)
Treasurer's Sale of Error	8,500	15,629	(7,129)
Drug Court	10,000	10,763	(763)

#### 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	\$440,193	\$412,214	\$27,332	\$99,486	\$979,225
Receipts:					
Real Estate and					
Mobile Home Taxes	308,812	542,733	4	-	851,549
Interest Income and Other	-	-	135	-	135
Disbursements:					
Insurance Assessments	(276,835)	(235,096)	-	(16,894)	(528,825)
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Service Fees	-	-	-	-	-
Ending Balance	\$472,170	\$719,851	\$27,471	\$82,592	\$1,302,084



**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	
<b>Fund Balances:</b>								
<b>Nonspendable:</b>								
Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,278	\$ 10,278
	-	-	-	-	-	-	10,278	10,278
<b>Restricted:</b>								
General Government	-	-	-	2,859,125	3,643,471	-	2,255,379	8,757,975
Public Safety	-	-	-	-	-	-	206,114	206,114
Public Health	-	-	-	-	-	-	455,323	455,323
Court & Court Related	-	-	-	-	-	-	1,199,179	1,199,179
Social Services	-	-	-	-	-	-	266	266
Debt Service	-	-	-	-	-	-	27,471	27,471
Highways & Streets	-	4,688,995	-	-	-	-	2,996,859	7,685,854
Education	-	-	-	-	-	-	23,056	23,056
	-	4,688,995	-	2,859,125	3,643,471	-	7,163,647	18,355,238
<b>Committed:</b>								
Capital Improvements	-	-	-	-	-	-	304,508	304,508
<b>Assigned:</b>								
Court Related	-	-	-	-	-	-	87,993	87,993
General Government	-	-	2,144,580	-	-	-	654,064	2,798,644
Public Safety	-	-	-	-	-	-	2,064,323	2,064,323
Public Health	-	-	-	-	-	-	1,193,603	1,193,603
Economic Development	-	-	-	-	-	95,386	644,549	739,935
Highway & Streets	-	-	-	-	-	-	-	-
	-	-	2,144,580	-	-	95,386	4,644,532	6,884,498
<b>Unassigned</b>	4,583,739	-	-	-	-	-	-	4,583,739
<b>Total Fund Balances</b>	<b>\$ 4,583,739</b>	<b>\$ 4,688,995</b>	<b>\$ 2,144,580</b>	<b>\$ 2,859,125</b>	<b>\$ 3,643,471</b>	<b>\$ 95,386</b>	<b>\$ 12,122,965</b>	<b>\$ 30,138,261</b>

**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, 2022, 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 \$3,185,210. The County's tax revenues were reduced during the year ended November 30, 2022, as a result of the programs of other governments by \$20,643.

**Clinton County, Illinois**

**SUPPLEMENTARY  
INFORMATION**

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 2,323,451	\$ 2,323,451	\$ 2,211,548	\$ (111,903)
Intergovernmental Revenues	4,017,543	4,017,543	5,287,171	1,269,628
Interest on Investments	175,000	175,000	116,027	(58,973)
Charges for Services	1,323,800	1,323,800	1,465,788	141,988
Grant Receipts	-	-	-	-
Fines and Forfeitures	1,015,000	1,015,000	1,049,553	34,553
Miscellaneous	88,907	88,907	148,900	59,993
Total Revenues Received	8,943,701	8,943,701	10,278,987	1,335,286
Expenditures Disbursed:				
General Government	3,561,144	3,561,144	3,167,344	(393,800)
Public Safety	3,568,700	3,568,700	3,566,177	(2,523)
Education	86,437	86,437	88,690	2,253
Judiciary and Court Related	2,040,420	2,040,420	1,975,338	(65,082)
Total Expenditures Disbursed	9,256,701	9,256,701	8,797,549	(459,152)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(313,000)	(313,000)	1,481,438	1,794,438
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	365,000	365,000	347,500	(17,500)
Transfers to Other Governmental Units	(50,000)	(50,000)	(67,181)	(17,181)
Total Other Financing Sources (Uses)	315,000	315,000	280,319	(34,681)
Net Change in Fund Balances	2,000	2,000	1,761,757	1,759,757
Fund Balances, Beginning of Year	4,583,739	4,583,739	4,583,739	-
Fund Balances, End of Year	\$ 4,585,739	\$ 4,585,739	\$ 6,345,496	\$ 1,759,757

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental	\$ 2,990,000	\$ 2,990,000	\$ 1,837,684	\$ (1,152,316)
Interest	10,000	10,000	17,755	7,755
Total Revenues Received	3,000,000	3,000,000	1,855,439	(1,144,561)
Expenditures Disbursed:				
Highways and Street	1,000,000	1,000,000	322,604	(677,396)
Capital Outlay	2,000,000	2,000,000	541,863	(1,458,137)
Total Expenditures Disbursed	3,000,000	3,000,000	864,467	(2,135,533)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	990,972	990,972
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(286,259)	-
Fund Balances, Beginning of Year	4,688,995	4,688,995	4,688,995	-
Fund Balances, End of Year	\$ 4,688,995	\$ 4,688,995	\$ 5,393,708	\$ 990,972

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)
Total Revenues Received	30,000	30,000	-	(30,000)
Expenditures Disbursed	2,250,000	2,250,000	-	(2,250,000)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(2,220,000)	(2,220,000)	-	2,220,000
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	\$ (75,420)	\$ (75,420)	\$ 2,144,580	\$ 2,220,000

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	\$ 3,647,989	\$ 3,647,989	\$ 3,697,989	\$ 50,000
Interest	-	-	20,224	20,224
Total Revenues Received	3,647,989	3,647,989	3,718,213	70,224
Expenditures Disbursed				
General Government	7,247,989	7,247,989	38,542	(7,209,447)
Capital Outlay	-	-	917,575	917,575
Total Expenditures Disbursed	7,247,989	7,247,989	956,117	(6,291,872)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(3,600,000)	(3,600,000)	2,762,096	6,362,096
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	3,643,471	3,643,471	3,643,471	-
Fund Balances, End of Year	\$ 43,471	\$ 43,471	\$ 6,405,567	\$ 6,362,096

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, 2022

	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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 252,000	\$ 252,000	\$ 279,712	\$ 27,712
Corporate Replacement Tax	30,000	30,000	86,374	56,374
Miscellaneous	5,000	5,000	1,587	(3,413)
Total Revenues Received	<u>287,000</u>	<u>287,000</u>	<u>367,673</u>	<u>80,673</u>
Expenditures Disbursed:				
Personal Services	1,200,000	1,200,000	860,367	(339,633)
Total Expenditures Disbursed	<u>1,200,000</u>	<u>1,200,000</u>	<u>860,367</u>	<u>(339,633)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(913,000)	(913,000)	(492,694)	420,306
Fund Balances, Beginning of Year	<u>2,859,125</u>	<u>2,859,125</u>	<u>2,859,125</u>	-
Fund Balances, End of Year	<u>\$ 1,946,125</u>	<u>\$ 1,946,125</u>	<u>\$ 2,366,431</u>	<u>\$ 420,306</u>

See accompanying notes to the other information.

Clinton County, Illinois  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
November 30, 2022

**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 15, 2021 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, 2022

Assets

Cash in Bank	\$ 6,339,646
Due from Other Funds	<u>5,850</u>
Total Assets	<u><u>\$ 6,345,496</u></u>

Liabilities and Fund Balances

## Liabilities

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

Fund Balances	<u>6,345,496</u>
Total Liabilities and Fund Balance	<u><u>\$ 6,345,496</u></u>

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2022

Revenues Received (Statement 3)	\$ 10,278,987
Expenditures Disbursed (Statement 4)	<u>8,797,549</u>
Excess (Deficiency) of Revenues over Expenditures	1,481,438
Other Financing Sources (Uses) of Funds:	
Transfers to Other Governmental Units	(67,181)
Transfers from Other Funds	347,500
Transfers to Other Funds	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,761,757
Fund Balance, Beginning of Year	<u>4,583,739</u>
Fund Balance, End of Year	<u><u>\$ 6,345,496</u></u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
REVENUES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 2,157,451	\$ 2,059,744	\$ (97,707)
Mobile Home Taxes:			
General County	2,000	1,692	(308)
TIFF Reimbursements	92,000	76,198	(15,802)
Payments in Lieu of Taxes	72,000	73,914	1,914
Total Taxes	<u>2,323,451</u>	<u>2,211,548</u>	<u>(111,903)</u>
State of Illinois:			
Sales Tax	2,322,576	2,823,230	500,654
Income Tax	1,534,967	1,990,172	455,205
Corporate Replacement Taxes	160,000	473,769	313,769
Reimbursements Received for:			
Public Defender	99,900	111,113	11,213
State's Attorney Salary	158,000	195,750	37,750
Assistant State's Attorney Salary	10,900	11,219	319
Probation Officers Salaries and Fringes	240,000	166,795	(73,205)
Covid 19 Grant	-	-	-
CURES Grant	-	-	-
State Postage Grant	-	-	-
Election Reimbursements	50,000	55,785	5,785
Civil Defense Reimbursements	10,000	4,905	(5,095)
Task Force Reimbursements	-	-	-
Supervisor of Assessments Reimbursements	35,000	36,279	1,279
Total State of Illinois	<u>4,621,343</u>	<u>5,869,017</u>	<u>1,247,674</u>
Fee Offices--Received from:			
County Clerk	550,000	493,679	(56,321)
Circuit Clerk	175,000	202,937	27,937
Circuit Clerk County Fees	4,000	759	(3,241)
Zoning Fees	40,000	28,928	(11,072)
County Sheriff:			
Fees	85,000	74,437	(10,563)
Proceeds from Sales	15,000	8,400	(6,600)
State's Attorney:			
Criminal and Traffic Fines	130,000	222,110	92,110
Fees	16,000	18,303	2,303
Total Fee Offices	<u>1,015,000</u>	<u>1,049,553</u>	<u>34,553</u>

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
REVENUES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 30,000	\$ 67,181	\$ 37,181
Interest on Investments	175,000	116,027	(58,973)
Franchise Fees	-	-	-
Lake Patrol	45,000	49,776	4,776
Health Insurance Reimbursements	400,000	495,527	95,527
County Housing Prisoners	275,000	338,639	63,639
Miscellaneous Revenue	58,907	81,719	22,812
Total Other Revenues	<u>983,907</u>	<u>1,148,869</u>	<u>164,962</u>
 Total Revenues	 <u>\$ 8,943,701</u>	 <u>\$ 10,278,987</u>	 <u>\$ 1,335,286</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	\$ 75,000	\$ 52,040	\$ (22,960)
Salaries	160,000	136,296	(23,704)
Salary - Public Administrator	-	-	-
Health Insurance	1,500,000	1,178,055	(321,945)
Maintenance - Equipment	180,000	200,557	20,557
Utilities--Courthouse	70,000	80,219	10,219
Utilities--Annex I	55,000	55,212	212
Utilities--Annex II	15,000	19,090	4,090
County Board Travel	10,000	918	(9,082)
Publishing and Printing	500	424	(76)
Dues	500	300	(200)
Auditing	40,000	33,000	(7,000)
Telephone	1,500	1,552	52
Postage	50,000	71,316	21,316
Internet Services	60,000	44,330	(15,670)
Legal Services	30,000	83,739	53,739
IT Maintenance	135,000	-	(135,000)
County Board Supplies	250	262	12
General & Contingent	45,027	27,959	(17,068)
Negotiations	-	-	-
Soil and Water Conservation	4,400	-	(4,400)
Officials Bonds	200	-	(200)
Wellness Committee Expense	2,000	372	(1,628)
Ordinance Revisions	2,000	-	(2,000)
Transfer to Accrued Leave	50,000	-	(50,000)
Equipment	-	139,582	139,582
Total General and Administrative Expense	2,486,377	2,125,223	(361,154)
ANIMAL CONTROL:			
Salaries	45,000	39,994	(5,006)
Commodities	-	1,535	1,535
Total Animal Control Expense	45,000	41,529	(3,471)

(Continued on Next Page)



Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON**  
**EXPENDITURES – MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CLERK-ELECTION:</b>			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 60,981	\$ (13,019)
Commodities:			
Equipment Maintenance	145,000	115,949	(29,051)
Office Supplies and Publishing	19,000	19,042	42
Capital Outlay:			
Equipment	3,000	-	(3,000)
Debt Service:			
Principal Retirement	-	28,273	28,273
Interest and Fiscal Charges	-	2,808	2,808
Total County Clerk-Election	<u>241,000</u>	<u>227,053</u>	<u>(13,947)</u>
<b>COUNTY CLERK AND RECORDER:</b>			
Personal Services:			
Salaries	301,000	312,694	11,694
Contractual Services:			
Equipment Lease	-	-	-
Maintenance--Contract	14,000	6,563	(7,437)
Maintenance--Equipment	18,500	-	(18,500)
Rentals	3,500	2,692	(808)
Travel	2,600	926	(1,674)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	570	(30)
Software Support	8,000	-	(8,000)
Commodities:			
Office Supplies	4,000	2,578	(1,422)
Operating Supplies--Equipment	2,000	69	(1,931)
Capital Outlay:			
Equipment	500	-	(500)
Debt Service:			
Principal Retirement	-	18,000	18,000
Total County Clerk and Recorder Expense	<u>354,900</u>	<u>344,092</u>	<u>(10,808)</u>
<b>COUNTY CLERK AND RECORDER OTHER:</b>			
Commodities:			
Revenue Stamps	150,000	179,426	29,426
Total County Clerk and Recorder Other	<u>150,000</u>	<u>179,426</u>	<u>29,426</u>

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 172,000	\$ 178,528	\$ 6,528
Contractual Services:			
Maintenance--Equipment	23,000	19,210	(3,790)
Rental	120	-	(120)
Travel	750	216	(534)
Publishing and Printing	7,000	1,897	(5,103)
Dues and Subscriptions	350	322	(28)
Commodities:			-
Office Supplies	1,750	1,470	(280)
Capital Outlay:			-
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	<u>208,570</u>	<u>201,643</u>	<u>(6,927)</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	290,000	282,197	(7,803)
Contractual Services:			
Maintenance--Equipment	3,600	2,889	(711)
Travel	1,300	599	(701)
Publishing and Printing	2,500	2,644	144
Dues and Subscriptions	600	400	(200)
Auditing	2,500	2,700	200
Interpreter	5,000	4,397	(603)
Commodities:			
Office Supplies	7,000	5,412	(1,588)
Convention Expense	1,000	621	(379)
Total Circuit Clerk Expense	<u>313,500</u>	<u>301,859</u>	<u>(11,641)</u>

(Continued on Next Page)

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON**  
**EXPENDITURES – MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CORONER:</b>			
Personal Services:			
Salaries	\$ 46,000	\$ 45,907	\$ (93)
Contractual Services:			
Autopsy	18,000	14,731	(3,269)
Deputy Fee	7,500	7,289	(211)
Other Professional Services	2,000	980	(1,020)
Toxicology	4,000	2,605	(1,395)
X-Rays	8,000	-	(8,000)
Telephone	3,500	1,020	(2,480)
Publishing and Printing	250	-	(250)
Dues and Subscriptions	350	350	-
Training	750	552	(198)
Postage	1,000	521	(479)
Commodities:			
Office Supplies	1,500	1,510	10
Gasoline and Oil	2,500	1,641	(859)
Operating Supplies		1,491	1,491
Other Expense:			
Convention	1,700	-	(1,700)
Miscellaneous	1,000	947	(53)
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total County Coroner Expense	99,550	79,544	(20,006)
<b>ZONING:</b>			
Personal Services:			
Salaries	102,667	104,662	1,995
Contractual Services:			
Equipment Lease	3,350	2,380	(970)
Travel	2,000	781	(1,219)
Publishing and Printing	2,500	2,604	104
Training	900	350	(550)
Board of Appeals Per Diem	4,200	3,990	(210)
Commodities:			
Office Supplies	2,800	3,793	993
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	123,017	118,560	(4,457)

(Continued on Next Page)

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

For the Year Ended November 30, 2022

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ -	\$ -	\$ -
Contractual Services:			
Telephone	500	480	(20)
ROE Expense	85,937	88,210	2,273
Commodities:			
Office Supplies	-	-	-
Total Superintendent of Education Expense	86,437	88,690	2,253
STATE'S ATTORNEY:			
Personal Services:			
Salaries	480,000	489,362	9,362
Contractual Services:			
Maintenance--Equipment	10,000	8,469	(1,531)
Travel	1,000	926	(74)
Publishing and Printing	250	-	(250)
Legal Services	10,000	14,000	4,000
Dues and Subscriptions	4,550	4,846	296
Expert and Special Witness Fee	2,000	-	(2,000)
Training/Seminars	3,500	40	(3,460)
Medical	-	-	-
Commodities:			
Office Supplies	5,650	6,705	1,055
Court Transcripts	2,000	1,447	(553)
Office Books	1,000	-	(1,000)
Other Expense:			
Special Investigator	1,000	-	(1,000)
Foreign Witness Fees	1,000	-	(1,000)
Supplies	-	4,744	4,744
Capital Outlay:			
Equipment	8,000	-	(8,000)
Total State's Attorney Expense	529,950	530,539	589

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>CIVIL DEFENSE:</b>			
Personal Services:			
Salaries	\$ 13,500	\$ 13,490	\$ (10)
Contractual Services:			
Maintenance--Vehicles	4,000	3,293	(707)
Maintenance--Equipment	3,000	24,131	21,131
Telephone	3,000	3,209	209
Utilities	5,500	4,853	(647)
Travel	1,000	-	(1,000)
Postage	100	-	(100)
Publishing and Printing	350	-	(350)
Dues and Subscriptions	1,750	451	(1,299)
Training	1,250	-	(1,250)
Local Emergency Planning Committee	150	-	(150)
Commodities:			
Office Supplies	3,000	1,621	(1,379)
Gasoline--Oil	1,500	555	(945)
Operating Supplies	2,000	261	(1,739)
Uniforms and Clothing	500	379	(121)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	4,300	378	(3,922)
Capital Outlay:			
Building Improvement	10,000	-	(10,000)
Total Civil Defense Expense	<u>56,900</u>	<u>52,621</u>	<u>(4,279)</u>
<b>SUPERVISOR OF ASSESSMENTS:</b>			
Personal Services:			
Salaries	290,000	276,886	(13,114)
Contractual Services:			
Equipment Lease	45,000	42,695	(2,305)
Maintenance Contract	9,500	12,462	2,962
Travel	4,600	1,512	(3,088)
Publishing and Printing	15,000	10,198	(4,802)
Dues and Subscriptions	750	596	(154)
Training	5,000	4,692	(308)
Commodities:			
Office Supplies	5,000	3,003	(1,997)
Operating Supplies	2,500	1,456	(1,044)
Capital Outlay:			
Equipment	-	-	-
Total Supervisor of Assessments Expense	<u>377,350</u>	<u>353,500</u>	<u>(23,850)</u>

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Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES – MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2022  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 3,038,550	\$ 2,950,496	\$ (88,054)
Medical	90,000	123,704	33,704
Contractual Services:			
Telephone	13,000	5,927	(7,073)
Maintenance--Vehicles	60,000	92,040	32,040
Maintenance--Equipment	52,000	40,624	(11,376)
Maintenance--Water Patrol	5,000	1,762	(3,238)
Computer Service	5,000	701	(4,299)
Travel	750	-	(750)
Publishing and Printing	1,500	332	(1,168)
Other Professional Services	6,300	2,781	(3,519)
Outside Contracts	53,000	36,453	(16,547)
Dues and Subscriptions	2,500	6,384	3,884
Training	6,500	11,306	4,806
Food--Prisoners' Meals	108,000	104,652	(3,348)
Postage	500	461	(39)
Commodities:			
Refunds - Serving Warrants	-	522	522
Office Supplies	4,100	3,455	(645)
Operating Supplies--Equipment	15,000	8,500	(6,500)
Uniforms and Clothing	29,000	27,504	(1,496)
Prisoner Maintenance	5,000	1,827	(3,173)
Other Expenses			
College Incentive	28,000	28,500	500
Miscellaneous	-	-	-
Capital Outlay:			
Equipment	-	76,717	76,717
Total Sheriff's Office Expense	3,523,700	3,524,648	948
PUBLIC DEFENDER:			
Personal Services:			
Salaries	180,000	180,672	672
Contractual Services:			
Public Defender Contracts	60,000	84,773	24,773
Commodities:			
Office Supplies	5,000	1,631	(3,369)
Total Public Defender Expense	245,000	267,076	22,076

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>PROBATION OFFICE:</b>			
Personal Services:			
Salaries	\$ 245,000	\$ 229,217	\$ (15,783)
Contractual Services:			
Maintenance--Equipment	5,700	2,427	(3,273)
Information Technology	16,000	14,808	(1,192)
Travel	2,500	1,674	(826)
Publishing and Printing	400	534	134
Dues and Subscriptions	1,500	661	(839)
Juvenile Detention	40,000	48,833	8,833
Commodities:			
Office Supplies	3,300	2,855	(445)
Operating Supplies	-	395	395
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total Probation Office Expense	<u>315,900</u>	<u>301,404</u>	<u>(14,496)</u>
<b>BOARD OF REVIEW:</b>			
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	2,000	-	(2,000)
Training	1,000	-	(1,000)
Appraisals	1,500	-	(1,500)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	500	-	(500)
Total Board of Review Expense	<u>49,400</u>	<u>40,825</u>	<u>(8,575)</u>
<b>COURT EXPENSE:</b>			
Contractual Services:			
Juror's Meals	500	392	(108)
Professional Services	20,000	4,001	(15,999)
Commodities:			
Office Supplies	800	815	15
Transcripts	6,000	1,366	(4,634)
Books and Publications	3,000	605	(2,395)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
County Share Judge Office Expense	2,100	2,378	278
Circuit Court Juror's Fees	14,000	8,375	(5,625)
County Share Judge's Salary	1,750	1,385	(365)
Total Court Expense	<u>50,150</u>	<u>19,317</u>	<u>(30,833)</u>
<b>Total General Fund Disbursements</b>	<u>\$ 9,256,701</u>	<u>\$ 8,797,549</u>	<u>\$ (459,152)</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
OTHER FINANCING SOURCES (USES) – MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Oil Revenue Transfer to Townships	(50,000)	(67,181)	(17,181)
Transfer from (to) 911 Emergency Telephone Service Tax Fund	335,000	325,000	(10,000)
Transfer from (to) Probation Service	30,000	22,500	(7,500)
 Total Other Financing Sources (Uses) of Funds	 \$ 315,000	 \$ 280,319	 \$ (34,681)



Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2022

	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	\$ 12,107,880	\$ 27,471	\$ 12,135,351
Notes Receivable - Industry	10,278	-	10,278
	<u>12,118,158</u>	<u>27,471</u>	<u>12,145,629</u>
Total Assets	<u>\$ 12,118,158</u>	<u>\$ 27,471</u>	<u>\$ 12,145,629</u>
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ 10,929	\$ -	\$ 10,929
Due to Other Funds	5,850	-	5,850
Other	5,885	-	5,885
Fund Balances:			
Unreserved	<u>12,095,494</u>	<u>27,471</u>	<u>12,122,965</u>
Total Liabilities and Fund Balances	<u>\$ 12,118,158</u>	<u>\$ 27,471</u>	<u>\$ 12,145,629</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, 2022

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 4,079,260	\$ 4	\$ 4,079,264
Intergovernmental	86,240	-	86,240
Fees	2,189,050	-	2,189,050
Interest	10,156	135	10,291
Charges for Services	56,880	-	56,880
Grants	665,894	-	665,894
Sale of Assets	-	-	-
Miscellaneous	605,824	-	605,824
Total Revenue Received	<u>7,693,304</u>	<u>139</u>	<u>7,693,443</u>
Expenditures Disbursed:			
General Government	606,289	-	606,289
Highways and Streets	1,263,333	-	1,263,333
Public Health	1,330,026	-	1,330,026
Public Safety	1,253,551	-	1,253,551
Development	18,465	-	18,465
Education	172,033	-	172,033
Debt Service	-	-	-
Judiciary and Court Related	257,009	-	257,009
Social Services	135,549	-	135,549
Employee Benefits	802,683	-	802,683
Capital Outlay	831,102	-	831,102
Total Expenditures Disbursed	<u>6,670,040</u>	<u>-</u>	<u>6,670,040</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>1,023,264</u>	<u>139</u>	<u>1,023,403</u>
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	<u>(61,241)</u>	<u>-</u>	<u>(61,241)</u>
Total other Financing Sources (Uses)	<u>(61,241)</u>	<u>-</u>	<u>(61,241)</u>
Net Change in Fund Balance	962,023	139	962,162
Fund Balance, Beginning of Year	11,133,471	27,332	11,160,803
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,095,494</u>	<u>\$ 27,471</u>	<u>\$ 12,122,965</u>

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
November 30, 2022

	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	\$ 158,433	\$ 432,857	\$ 764,585	\$ 50,662	\$ 1,590,322	\$ 139,560	\$ 310,514	\$ 771	\$ 20,001	\$ 5,603	\$ 82,136
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 158,433</b>	<b>\$ 432,857</b>	<b>\$ 764,585</b>	<b>\$ 50,662</b>	<b>\$ 1,590,322</b>	<b>\$ 139,560</b>	<b>\$ 310,514</b>	<b>\$ 771</b>	<b>\$ 20,001</b>	<b>\$ 5,603</b>	<b>\$ 82,136</b>
<u>Liabilities and Fund Balances</u>											
<b>Liabilities:</b>											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5,885	-	-	-	-
<b>Fund Balances</b>	<b>158,433</b>	<b>432,857</b>	<b>764,585</b>	<b>50,662</b>	<b>1,590,322</b>	<b>139,560</b>	<b>304,629</b>	<b>771</b>	<b>20,001</b>	<b>5,603</b>	<b>82,136</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 158,433</b>	<b>\$ 432,857</b>	<b>\$ 764,585</b>	<b>\$ 50,662</b>	<b>\$ 1,590,322</b>	<b>\$ 139,560</b>	<b>\$ 310,514</b>	<b>\$ 771</b>	<b>\$ 20,001</b>	<b>\$ 5,603</b>	<b>\$ 82,136</b>

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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, 2022

	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
<b>Assets</b>															
Cash in Bank	\$ 9,096	\$ 37,995	\$1,193,603	\$ 455,323	\$ 45,758	\$ 203,030	\$ -	\$ 334	\$ 76,043	\$ 131,079	\$ 189,434	\$ 170,930	\$ 23,056	82,592	\$ 1,334
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,096</b>	<b>\$ 37,995</b>	<b>\$1,193,603</b>	<b>\$ 455,323</b>	<b>\$ 45,758</b>	<b>\$ 203,030</b>	<b>\$ -</b>	<b>\$ 334</b>	<b>\$ 76,043</b>	<b>\$ 131,079</b>	<b>\$ 189,434</b>	<b>\$ 170,930</b>	<b>\$ 23,056</b>	<b>\$ 82,592</b>	<b>\$ 1,334</b>
<b>Liabilities and Fund Balances</b>															
<b>Liabilities:</b>															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>9,096</b>	<b>37,995</b>	<b>1,193,603</b>	<b>455,323</b>	<b>45,758</b>	<b>203,030</b>	<b>(316)</b>	<b>334</b>	<b>76,043</b>	<b>131,079</b>	<b>189,434</b>	<b>170,930</b>	<b>23,056</b>	<b>82,592</b>	<b>1,334</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 9,096</b>	<b>\$ 37,995</b>	<b>\$1,193,603</b>	<b>\$ 455,323</b>	<b>\$ 45,758</b>	<b>\$ 203,030</b>	<b>\$ -</b>	<b>\$ 334</b>	<b>\$ 76,043</b>	<b>\$ 131,079</b>	<b>\$ 189,434</b>	<b>\$ 170,930</b>	<b>\$ 23,056</b>	<b>\$ 82,592</b>	<b>\$ 1,334</b>

(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, 2022  
 (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	\$ 2,323	\$ 28,359	\$765,805	\$ 5,869	\$ 4,520	\$1,523,560	\$ 78,282	\$ 44,433	\$ 29	\$ 719,851	\$ 266	\$ -	\$ 48,579	\$ 17,997	\$304,508
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 2,323</u>	<u>\$ 28,359</u>	<u>\$765,805</u>	<u>\$ 5,869</u>	<u>\$ 4,520</u>	<u>\$1,523,560</u>	<u>\$ 78,282</u>	<u>\$ 44,433</u>	<u>\$ 29</u>	<u>\$ 719,851</u>	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ 48,579</u>	<u>\$ 17,997</u>	<u>\$304,508</u>
<u>Liabilities and Fund Balances</u>															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,220	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>2,323</u>	<u>28,359</u>	<u>765,805</u>	<u>5,497</u>	<u>4,520</u>	<u>1,523,560</u>	<u>77,729</u>	<u>44,433</u>	<u>29</u>	<u>719,851</u>	<u>266</u>	<u>(5,220)</u>	<u>48,579</u>	<u>17,997</u>	<u>304,508</u>
Total Liabilities and Fund Balances	<u>\$ 2,323</u>	<u>\$ 28,359</u>	<u>\$765,805</u>	<u>\$ 5,869</u>	<u>\$ 4,520</u>	<u>\$1,523,560</u>	<u>\$ 78,282</u>	<u>\$ 44,433</u>	<u>\$ 29</u>	<u>\$ 719,851</u>	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ 48,579</u>	<u>\$ 17,997</u>	<u>\$304,508</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, 2022  
(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	\$ 173,205	\$ 12,135	\$ 66,554	\$ 378,466	\$ 2,080	\$ 256,681	\$ 67,978	\$ 91,308	\$ 291,798	\$ -	\$ 920	\$ 58,698	\$ 12,981
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	10,278	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 173,205</u>	<u>\$ 12,135</u>	<u>\$ 66,554</u>	<u>\$ 388,744</u>	<u>\$ 2,080</u>	<u>\$ 256,681</u>	<u>\$ 67,978</u>	<u>\$ 91,308</u>	<u>\$ 291,798</u>	<u>\$ -</u>	<u>\$ 920</u>	<u>\$ 58,698</u>	<u>\$ 12,981</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>173,205</u>	<u>12,135</u>	<u>66,554</u>	<u>383,819</u>	<u>2,080</u>	<u>256,681</u>	<u>67,978</u>	<u>91,308</u>	<u>291,798</u>	<u>-</u>	<u>920</u>	<u>58,698</u>	<u>12,981</u>
Total Liabilities and Fund Balances	<u>\$ 173,205</u>	<u>\$ 12,135</u>	<u>\$ 66,554</u>	<u>\$ 388,744</u>	<u>\$ 2,080</u>	<u>\$ 256,681</u>	<u>\$ 67,978</u>	<u>\$ 91,308</u>	<u>\$ 291,798</u>	<u>\$ -</u>	<u>\$ 920</u>	<u>\$ 58,698</u>	<u>\$ 12,981</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, 2022  
(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	\$ 4,974	\$ 3,269	\$ 189,629	\$ -	\$ 214,375	\$ -	\$ 83,473	\$ 3,781	\$ 472,170	\$ 861	\$ 3,112	\$ 12,107,880
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	10,278
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 4,974	\$ 3,269	\$ 189,629	\$ -	\$ 214,375	\$ -	\$ 83,473	\$ 3,781	\$ 472,170	\$ 861	\$ 3,112	\$ 12,118,158
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ 2,399	\$ -	\$ 2,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,929
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	-	-	-	-	5,885
Fund Balances	4,974	3,269	189,629	(2,399)	214,375	(2,994)	83,473	3,781	472,170	861	3,112	12,095,494
Total Liabilities and Fund Balances	\$ 4,974	\$ 3,269	\$ 189,629	\$ -	\$ 214,375	\$ -	\$ 83,473	\$ 3,781	\$ 472,170	\$ 861	\$ 3,112	\$ 12,118,158

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, 2022

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	\$ 947,884	\$ 3,131,376	\$ 4,079,260
Intergovernmental Revenue	-	86,240	86,240
Fees	413,138	1,775,912	2,189,050
Interest	-	10,156	10,156
Licenses and Permits	-	56,880	56,880
Grants	-	665,894	665,894
Sale of Assets	-	-	-
Miscellaneous	-	605,824	605,824
Total Revenues Received	<u>1,361,022</u>	<u>6,332,282</u>	<u>7,693,304</u>
Expenditures Paid:			
General Government	-	606,289	606,289
Highways and Streets	1,263,333	-	1,263,333
Public Health	-	1,330,026	1,330,026
Public Safety	-	1,253,551	1,253,551
Development	-	18,465	18,465
Education	-	172,033	172,033
Judiciary and Court Related	-	257,009	257,009
Social Services	-	135,549	135,549
Employee Benefits	-	802,683	802,683
Debt Service	-	-	-
Capital Outlay	200,903	630,199	831,102
Total Expenditures Paid	<u>1,464,236</u>	<u>5,205,804</u>	<u>6,670,040</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	(103,214)	1,126,478	1,023,264
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	<u>286,259</u>	<u>(347,500)</u>	<u>(61,241)</u>
Net Change in Fund Balances	183,045	778,978	962,023
Fund Balances, Beginning of Year	<u>2,813,814</u>	<u>8,319,657</u>	<u>11,133,471</u>
Fund Balances, End of Year	<u>\$ 2,996,859</u>	<u>\$ 9,098,635</u>	<u>\$ 12,095,494</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, 2022

	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
<b>Revenues Received:</b>						
Property Tax	\$ 440,184	\$ 196,349	\$ 103,527	\$ -	\$ 206,956	\$ 947,016
Mobile Home Tax	555	-	90	-	223	868
Reimbursement from Cities, Villages, Townships and Others	281,295	-	89,302	42,541	-	413,138
Interest Income	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
<b>Total Revenues Received</b>	<b>722,034</b>	<b>196,349</b>	<b>192,919</b>	<b>42,541</b>	<b>207,179</b>	<b>1,361,022</b>
<b>Expenditures Paid:</b>						
Personal Services	815,215	-	-	-	-	815,215
Construction Labor, Materials and Other	241,555	-	-	14,392	750	256,697
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	57,633	-	133,788	-	-	191,421
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	169,782	25,746	5,375	-	200,903
<b>Total Expenditures Paid</b>	<b>1,114,403</b>	<b>169,782</b>	<b>159,534</b>	<b>19,767</b>	<b>750</b>	<b>1,464,236</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Paid</b>	<b>(392,369)</b>	<b>26,567</b>	<b>33,385</b>	<b>22,774</b>	<b>206,429</b>	<b>(103,214)</b>
<b>Transfer In (Out)</b>	<b>411,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125,000)</b>	<b>286,259</b>
<b>Net Changes in Fund Balance</b>	<b>18,890</b>	<b>26,567</b>	<b>33,385</b>	<b>22,774</b>	<b>81,429</b>	<b>183,045</b>
<b>Fund Balances, Beginning of Year</b>	<b>139,543</b>	<b>406,290</b>	<b>731,200</b>	<b>27,888</b>	<b>1,508,893</b>	<b>2,813,814</b>
<b>Fund Balances, End of Year</b>	<b>\$ 158,433</b>	<b>\$ 432,857</b>	<b>\$ 764,585</b>	<b>\$ 50,662</b>	<b>\$ 1,590,322</b>	<b>\$ 2,996,859</b>

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, 2022

	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
<b>Revenues Received:</b>																
Property Taxes	\$ -	\$ 934,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,620	\$ 409,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	609	-	-	-	-	-	-	178	332	-	-	-	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	20,083	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	56,880	-	-	-	-	-	-	-	-
Fees	-	-	-	-	14,399	-	170	-	273,619	-	-	-	555	-	1,443	-
Interest Income	125	531	-	-	-	-	-	-	-	-	-	782	-	-	-	-
Grants	-	-	-	-	-	-	-	-	664,913	-	-	-	-	-	-	-
Miscellaneous	146,165	-	315,812	-	-	-	-	-	24,999	-	-	28,800	-	-	-	-
<b>Total Revenues Received</b>	<b>146,290</b>	<b>935,475</b>	<b>315,812</b>	<b>-</b>	<b>14,399</b>	<b>-</b>	<b>170</b>	<b>56,880</b>	<b>1,151,329</b>	<b>410,271</b>	<b>20,083</b>	<b>29,582</b>	<b>555</b>	<b>-</b>	<b>1,443</b>	<b>-</b>
<b>Expenditures Paid:</b>																
Personal Services	-	-	-	-	-	-	-	28,832	667,680	-	-	-	-	-	-	-
Contractual Services	-	930,849	-	-	8,737	-	-	30,619	292,496	342,413	-	6,997	-	27,074	-	-
Commodities	-	-	240,254	-	-	-	-	-	27,237	-	-	-	906	-	640	-
Capital Outlay	-	-	-	-	-	-	-	-	40,935	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	115,064	-	(1,647)	-	-	-	-	-	200	-	-	52	-	-	-	-
<b>Total Expenditures Paid</b>	<b>115,064</b>	<b>930,849</b>	<b>238,607</b>	<b>-</b>	<b>8,737</b>	<b>-</b>	<b>-</b>	<b>59,451</b>	<b>1,028,548</b>	<b>342,413</b>	<b>-</b>	<b>7,049</b>	<b>906</b>	<b>27,074</b>	<b>640</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Paid</b>	<b>31,226</b>	<b>4,626</b>	<b>77,205</b>	<b>-</b>	<b>5,662</b>	<b>-</b>	<b>170</b>	<b>(2,571)</b>	<b>122,781</b>	<b>67,858</b>	<b>20,083</b>	<b>22,533</b>	<b>(351)</b>	<b>(27,074)</b>	<b>803</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>																
Transfers from (to)																
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<b>50,910</b>	<b>134,934</b>	<b>227,424</b>	<b>771</b>	<b>14,339</b>	<b>5,603</b>	<b>8,926</b>	<b>40,566</b>	<b>1,070,822</b>	<b>387,465</b>	<b>25,675</b>	<b>180,497</b>	<b>35</b>	<b>21,854</b>	<b>47,776</b>	<b>1,334</b>
<b>Fund Balance, End of Year</b>	<b>\$ 82,136</b>	<b>\$ 139,560</b>	<b>\$ 304,629</b>	<b>\$ 771</b>	<b>\$ 20,001</b>	<b>\$ 5,603</b>	<b>\$ 9,096</b>	<b>\$ 37,995</b>	<b>\$ 1,193,603</b>	<b>\$ 455,323</b>	<b>\$ 45,758</b>	<b>\$ 203,030</b>	<b>\$ (316)</b>	<b>\$ (5,220)</b>	<b>\$ 48,579</b>	<b>1,334</b>

(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, 2022  
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,694	\$ -	\$ -	\$ -	\$ 421,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	162	-	-	-	540	-	-	-	-	-	-
Corporate Replacement Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,240
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	11,564	45,678	85,734	43,118	-	-	7	70	-	-	5,106	9,816	7,500	684	-
Interest Income	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-
Grants	-	981	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	25,757	2,509	-	-	-	-	-	-
Total Revenues Received	-	12,545	45,678	85,734	43,118	170,856	-	7	25,827	424,060	6	5,106	9,816	7,500	684	86,240
Expenditures Paid:																
Personal Services	-	-	23,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	10,414	-	60,099	-	172,033	-	-	-	518,068	400	-	-	-	-	5,100
Commodities	-	-	-	-	25,371	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	408,044
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	16,894	-	-	-	-	5,551	982	10,763	-	-
Total Expenditures Paid	-	10,414	23,652	60,099	25,371	172,033	16,894	-	-	518,068	400	5,551	982	10,763	-	413,144
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	2,131	22,026	25,635	17,747	(1,177)	(16,894)	7	25,827	(94,008)	(394)	(445)	8,834	(3,263)	684	(326,904)
Other Financing Sources (Uses):																
Transfers from (to)																
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 334	\$ 76,043	\$ 131,079	\$ 189,434	\$ 170,930	\$ 23,056	\$ 82,592	\$ 2,323	\$ 28,359	\$ 765,805	\$ 5,497	\$ 4,520	\$ 58,698	\$ 12,981	\$ 2,080	\$ 304,508

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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, 2022  
(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	\$ -	\$ -	\$ -	\$ -	\$ 542,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,215	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	154	-	-	-	-	-	-	113	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	765,196	-	7,705	-	-	74,281	13,759	10,530	-	94,670	19,251	-	-	-
Interest Income	7,078	1	-	-	-	248	-	-	410	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	61,282	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues Received</b>	<b>772,274</b>	<b>61,283</b>	<b>7,705</b>	<b>-</b>	<b>542,733</b>	<b>74,529</b>	<b>13,759</b>	<b>10,530</b>	<b>410</b>	<b>94,670</b>	<b>19,251</b>	<b>134,328</b>	<b>-</b>	<b>-</b>
Expenditures Paid:														
Personal Services	34,992	-	-	-	-	-	25,758	-	-	2,010	-	-	-	-
Contractual Services	75,112	-	-	-	235,096	-	-	-	-	-	11,416	135,549	-	-
Commodities	23,306	250	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	25,200	-	15,680	-	-	94,927	-	-	-	45,413	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	612	6,088	-	-	24,644	-	-	-	16,848	-	-	-	-
<b>Total Expenditures Paid</b>	<b>158,610</b>	<b>862</b>	<b>21,768</b>	<b>-</b>	<b>235,096</b>	<b>119,571</b>	<b>25,758</b>	<b>-</b>	<b>-</b>	<b>64,271</b>	<b>11,416</b>	<b>135,549</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	613,664	60,421	(14,063)	-	307,637	(45,042)	(11,999)	10,530	410	30,399	7,835	(1,221)	-	-
Other Financing Sources (Uses): Transfers from (to) Other Funds	(325,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	<u>\$1,523,560</u>	<u>\$ 77,729</u>	<u>\$ 44,433</u>	<u>\$ 29</u>	<u>\$ 719,851</u>	<u>\$ 173,205</u>	<u>\$ 12,135</u>	<u>\$ 66,554</u>	<u>\$ 383,819</u>	<u>\$ 256,681</u>	<u>\$ 67,978</u>	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ 17,997</u>

(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, 2022  
(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
<b>Revenues Received:</b>																
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$308,364	\$ -	\$ -	\$ 3,108,757
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	448	-	-	2,536
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,323
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,880
Fees	65,902	94,275	-	1,200	10,669	-	8,018	4,210	89,730	3,290	12,893	-	-	400	470	1,775,912
Interest Income	-	-	-	-	-	-	927	-	-	29	-	-	-	-	19	10,156
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	665,894
Miscellaneous	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	605,824
<b>Total Revenues Received</b>	<b>65,902</b>	<b>94,275</b>	<b>-</b>	<b>1,200</b>	<b>10,669</b>	<b>-</b>	<b>8,945</b>	<b>4,210</b>	<b>90,230</b>	<b>3,319</b>	<b>12,893</b>	<b>-</b>	<b>308,812</b>	<b>400</b>	<b>489</b>	<b>6,332,282</b>
<b>Expenditures Paid:</b>																
Personal Services	66,400	900	-	-	-	-	-	-	-	-	-	-	-	-	-	850,224
Contractual Services	-	9,274	-	-	-	-	-	-	21,118	-	-	-	276,835	-	-	3,169,699
Commodities	-	-	-	-	-	-	-	-	-	15,629	-	-	-	-	-	333,593
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630,199
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,255	12,151	-	-	12,022	-	-	156	-	-	-	454	222,089
<b>Total Expenditures Paid</b>	<b>66,400</b>	<b>10,174</b>	<b>-</b>	<b>1,255</b>	<b>12,151</b>	<b>-</b>	<b>-</b>	<b>12,022</b>	<b>21,118</b>	<b>15,629</b>	<b>156</b>	<b>-</b>	<b>276,835</b>	<b>-</b>	<b>454</b>	<b>5,205,804</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Paid</b>	<b>(498)</b>	<b>84,101</b>	<b>-</b>	<b>(55)</b>	<b>(1,482)</b>	<b>-</b>	<b>8,945</b>	<b>(7,812)</b>	<b>69,112</b>	<b>(12,310)</b>	<b>12,737</b>	<b>-</b>	<b>31,977</b>	<b>400</b>	<b>35</b>	<b>1,126,478</b>
<b>Other Financing Sources (Uses):</b>																
Transfers from (to) Other Funds	-	(22,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(347,500)
<b>Fund Balance, Beginning of Year</b>	<b>91,806</b>	<b>230,197</b>	<b>-</b>	<b>975</b>	<b>6,456</b>	<b>3,269</b>	<b>180,684</b>	<b>5,413</b>	<b>145,263</b>	<b>9,316</b>	<b>70,736</b>	<b>3,781</b>	<b>440,193</b>	<b>461</b>	<b>3,077</b>	<b>8,319,657</b>
<b>Fund Balance, End of Year</b>	<b>\$ 91,308</b>	<b>\$291,798</b>	<b>\$ -</b>	<b>\$ 920</b>	<b>\$ 4,974</b>	<b>\$ 3,269</b>	<b>\$189,629</b>	<b>\$ (2,399)</b>	<b>\$214,375</b>	<b>\$ (2,994)</b>	<b>\$ 83,473</b>	<b>\$ 3,781</b>	<b>\$472,170</b>	<b>\$ 861</b>	<b>\$ 3,112</b>	<b>\$ 9,098,635</b>

## Clinton County, Illinois

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE FUNDS  
 November 30, 2022

	Self Insurance Bond
	<u>          </u>
<u>Assets</u>	
Cash	\$ 27,471
Total Assets	<u>\$ 27,471</u>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	<u>27,471</u>
Total Liabilities and Fund Balances	<u>\$ 27,471</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, 2022

	Self Insurance Bond
	<u>          </u>
Revenues Received:	
Property Taxes	\$ -
Mobile Home Taxes	4
Interest Income	135
Total Revenues Received	<u>139</u>
Expenditures Paid:	
Debt Service	<u>-</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	139
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	139
Fund Balance, Beginning of Year	<u>27,332</u>
Fund Balance, End of Year	<u><u>\$ 27,471</u></u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 November 30, 2022

	Agency Funds			Trust Funds	
	County			Inmate	
	Collectors			Trust	
	Tax			Fund	
	Fee		Other		Total
	Offices	Accounts	Agency		
<b><u>ASSETS</u></b>					
Cash and Equivalents	\$ 754,701	\$ 164,000	\$ 1,401,108	\$ 5,885	\$ 2,325,694
Total Assets	\$ 754,701	\$ 164,000	\$ 1,401,108	\$ 5,885	\$ 2,325,694
<b><u>LIABILITIES</u></b>					
<b><u>AND FUND BALANCES</u></b>					
Unremitted Fees	\$ 309,182	\$ -	\$ -	\$ -	\$ 309,182
Bank Overdrafts	-	-	-	-	-
Bonds Held in Trust	391,317	-	-	-	391,317
Miscellaneous Collections Payable	54,202	-	-	-	54,202
Due to Other Taxing Bodies	-	164,000	-	-	164,000
Funds Available for Distribution	-	-	1,401,108	5,885	1,406,993
Total Liabilities	754,701	164,000	1,401,108	5,885	2,325,694
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 754,701	\$ 164,000	\$ 1,401,108	\$ 5,885	\$ 2,325,694



Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS  
 AGENCY FUNDS  
 FEE OFFICES  
 November 30, 2022

	County Clerk	Circuit Clerk	Total
<u>Assets</u>			
Cash and Equivalents	\$ 242,704	\$ 511,997	\$ 754,701
Total Assets	<u>\$ 242,704</u>	<u>\$ 511,997</u>	<u>\$ 754,701</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 242,704	\$ 66,478	\$ 309,182
Bonds Held in Trust	-	391,317	391,317
Miscellaneous Collections Payable	-	54,202	54,202
Total Liabilities	242,704	511,997	754,701
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 242,704</u>	<u>\$ 511,997</u>	<u>\$ 754,701</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, 2022

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 918,680	\$ 861,388	\$ 1,780,068
Tax Redemption Fund	402,163	-	402,163
Restitution	-	97,474	97,474
Fees of Others	-	286,132	286,132
Cash Bonds	-	248,162	248,162
Miscellaneous	7	22,925	22,932
Total Revenues Received	1,320,850	1,516,081	2,836,931
Expenditures Paid:			
Fees Remitted to County Offices	864,452	862,543	1,726,995
Tax Redemption Fund	354,427	-	354,427
Fees of Others	1,876	286,121	287,997
Cash Bonds	-	140,090	140,090
Restitution	-	91,864	91,864
Miscellaneous	-	31,855	31,855
Total Expenditures Paid	1,220,755	1,412,473	2,633,228
Excess (Deficiency) of Revenues Received Over Expenditures Paid	100,095	103,608	203,703
Funds Available for Distribution, Beginning of Year	142,609	408,389	550,998
Funds Available for Distribution, End of Year	\$ 242,704	\$ 511,997	\$ 754,701

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS  
 AGENCY FUNDS  
 COUNTY COLLECTOR  
 November 30, 2022

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
<u>ASSETS</u>			
Cash and Equivalents	\$ 110,055	\$ 53,945	\$ 164,000
Total Assets	<u>\$ 110,055</u>	<u>\$ 53,945</u>	<u>\$ 164,000</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Due to Other Taxing Bodies	\$ 110,055	\$ 53,945	\$ 164,000
Bank Overdrafts	-	-	-
Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 110,055</u>	<u>\$ 53,945</u>	<u>\$ 164,000</u>

Clinton County, Illinois  
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND  
 CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION  
 TO OTHER TAXING BODIES – MODIFIED CASH BASIS  
 AGENCY FUNDS  
 COUNTY COLLECTOR  
 For the Year Ended November 30, 2022

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
Revenues Received:			
Property Taxes Including Interest and Penalties	\$ 56,493,002	\$ 52,432	\$56,545,434
Expenditures Paid:			
Distribution of Taxes and Interest to Taxing Bodies	58,344,249	52,737	58,396,986
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,851,247)	(305)	(1,851,552)
Funds Available for Distribution, Beginning of Year	1,961,302	54,250	2,015,552
Funds Available for Distribution, End of Year	\$ 110,055	\$ 53,945	\$ 164,000

Clinton County, Illinois  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS**  
**OTHER AGENCY FUNDS**  
November 30, 2022

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
<b><u>Assets</u></b>							
Cash in Bank	\$ (382)	\$ -	\$ -	\$ 1,103,236	\$ 272,844	\$ 25,410	\$ 1,401,108
Investments	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ (382)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,103,236</b>	<b>\$ 272,844</b>	<b>\$ 25,410</b>	<b>\$ 1,401,108</b>
<b><u>Liabilities and Fund Balances</u></b>							
Funds Available for Distribution	\$ (382)	\$ -	\$ -	\$ 1,103,236	\$ 272,844	\$ 25,410	\$ 1,401,108
Fund Balances	-	-	-	-	-	-	-
<b>Total Liabilities and Fund Balances</b>	<b>\$ (382)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,103,236</b>	<b>\$ 272,844</b>	<b>\$ 25,410</b>	<b>\$ 1,401,108</b>

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, 2022

	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	\$ 51,156	\$ -	\$ -	\$ -	\$ -	\$ 606,272	\$ 657,428
Allotments - Motor Fuel Tax	-	-	-	1,974,175	139,004	-	2,113,179
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	4,328	12	50	4,390
Total Revenues Received	51,156	-	-	1,978,503	139,016	606,322	2,774,997
Expenditures Paid:							
Distribution	53,226	-	-	1,960,753	77,233	606,928	2,698,140
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(2,070)	-	-	17,750	61,783	(606)	76,857
Funds Available for Distribution, Beginning of Year	1,688	-	-	1,085,486	211,061	26,016	1,324,251
Funds Available for Distribution, End of Year	\$ (382)	\$ -	\$ -	\$ 1,103,236	\$ 272,844	\$ 25,410	\$ 1,401,108

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 TRUST FUNDS  
 November 30, 2022

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 5,885
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 5,885</u></u>
<u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 5,885
Other Liabilities	<u>-</u>
Total Liabilities	5,885
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 5,885</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, 2022

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 51,472
Expenditures Paid:	
Inmate Expenditures	<u>53,119</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,647)
Funds Available for Distribution, Beginning of Year	<u>7,532</u>
Funds Available for Distribution, End of Year	<u><u>\$ 5,885</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, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>County Highway Fund 28</u></b>			
Revenues Received:			
Taxes	\$ 411,500	\$ 440,739	\$ 29,239
Charges for Services	788,500	281,295	(507,205)
	<u>1,200,000</u>	<u>722,034</u>	<u>(477,966)</u>
Expenditures Paid:			
Personal Services	815,000	815,215	215
Contractual Services	68,000	57,633	(10,367)
Commodities	260,000	241,555	(18,445)
Capital Outlay	57,000	-	(57,000)
	<u>1,200,000</u>	<u>1,114,403</u>	<u>(85,597)</u>
Other Financial Sources (Uses) of Funds	-	411,259	411,259
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	<u>\$ -</u>	<u>\$ 18,890</u>	<u>\$ (392,369)</u>
<b><u>County Highway Fund 28E</u></b>			
Revenues Received:			
Taxes	\$ 205,000	\$ 196,349	\$ (8,651)
Sale of Assets	45,000	-	(45,000)
	<u>250,000</u>	<u>196,349</u>	<u>(53,651)</u>
Expenditures Paid:			
Capital Outlay	250,000	169,782	(80,218)
	<u>250,000</u>	<u>169,782</u>	<u>(80,218)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 26,567</u>	<u>\$ 26,567</u>
<b><u>County Bridge Fund</u></b>			
Revenues Received:			
Taxes	\$ 100,500	\$ 103,617	\$ 3,117
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	89,302	(359,198)
	<u>550,000</u>	<u>192,919</u>	<u>(357,081)</u>
Expenditures Paid:			
Contractual Services	25,000	50,716	25,716
Commodities	25,000	83,072	58,072
Capital Outlay	500,000	25,746	(474,254)
	<u>550,000</u>	<u>159,534</u>	<u>(390,466)</u>
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid and other uses	<u>\$ -</u>	<u>\$ 33,385</u>	<u>\$ 33,385</u>

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2022**

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>County Engineering Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 55,000	\$ 42,541	\$ (12,459)
	55,000	42,541	(12,459)
Expenditures Paid:			
Commodities	55,000	14,392	(40,608)
Capital Outlay	-	5,375	5,375
	55,000	19,767	(35,233)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 22,774	\$ 22,774
<b><u>F.A.S. Matching Fund</u></b>			
Revenues Received:			
Taxes	\$ 201,000	\$ 207,179	\$ 6,179
Interest on Investments	-	-	-
Charges for Services	1,299,000	-	(1,299,000)
	1,500,000	207,179	(1,292,821)
Expenditures Paid:			
Contractual	100,000	750	(99,250)
Capital Outlay	1,400,000	-	(1,400,000)
	1,500,000	750	(1,499,250)
Other Financial Sources (Uses) of Funds	-	(125,000)	(125,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 81,429	\$ 81,429
<b><u>Transportation Safety Highway Hire Back</u></b>			
Revenues Received:			
Charges for Services	\$ 500	\$ -	\$ (500)
	500	-	(500)
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (500)	\$ -	\$ 500

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 907,091	\$ 934,944	\$ 27,853
Interest on Investments	-	531	531
	<u>907,091</u>	<u>935,475</u>	<u>28,384</u>
Expenditures Paid:			
Interest Paid	-	-	-
Contractual	907,091	930,849	23,758
	<u>907,091</u>	<u>930,849</u>	<u>23,758</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 4,626</u>	<u>\$ 4,626</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	315,812	315,812
	<u>-</u>	<u>315,812</u>	<u>315,812</u>
Expenditures Paid:			
Net Agency Fund Disbursements	-	(1,647)	(1,647)
Capital Outlay - Vehicle	-	-	-
Commodities	-	240,254	240,254
	<u>-</u>	<u>238,607</u>	<u>238,607</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 77,205</u>	<u>\$ 77,205</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 14,399	\$ (601)
Grant Revenue	-	-	-
	<u>15,000</u>	<u>14,399</u>	<u>(601)</u>
Expenditures Paid:			
Contractual Services	1,000	1,000	-
Grant Expense	-	-	-
Capital Outlay	-	-	-
Commodities	14,000	7,736	(6,264)
	<u>15,000</u>	<u>8,736</u>	<u>(6,264)</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>\$ -</u>	<u>\$ 5,663</u>	<u>\$ 5,663</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 450	\$ 125	\$ (325)
Miscellaneous	20,000	146,165	126,165
	<u>20,450</u>	<u>146,290</u>	<u>125,840</u>
Expenditures Paid:			
Contractual Services	-	-	-
Capital Outlay	-	-	-
Miscellaneous	50,000	115,064	65,064
	<u>50,000</u>	<u>115,064</u>	<u>65,064</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>\$ (29,550)</u>	<u>\$ 31,226</u>	<u>\$ 60,776</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Commodities	4,500	-	(4,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (4,500)</u>	<u>\$ -</u>	<u>\$ 4,500</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 170	\$ (330)
Expenditures Paid:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 170</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Animal Control Fund</u></b>			
Revenues Received:			
Licenses and Permits	\$ 70,000	\$ 56,880	\$ (13,120)
Grant Revenue	4,000	-	(4,000)
Miscellaneous	500	-	(500)
	<u>74,500</u>	<u>56,880</u>	<u>(17,620)</u>
Expenditures Paid:			
Personal Services	33,750	28,832	(4,918)
Contractual Services	28,500	30,619	2,119
Capital Outlay	10,000	-	(10,000)
	<u>72,250</u>	<u>59,451</u>	<u>(12,799)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 2,250</u>	<u>\$ (2,571)</u>	<u>\$ (4,821)</u>
<b><u>County Health Department Fund</u></b>			
Revenues Received:			
Taxes	\$ 181,596	\$ 187,798	\$ 6,202
Grants	351,433	664,913	313,480
Charges for Services	167,803	273,619	105,816
Miscellaneous	8,227	24,999	16,772
	<u>709,059</u>	<u>1,151,329</u>	<u>442,270</u>
Expenditures Paid:			
Personal Services	584,000	667,680	83,680
Contractual Services	88,775	292,496	203,721
Capital Outlay	5,000	40,935	35,935
Commodities	28,142	27,237	(905)
Miscellaneous	2,974	200	(2,774)
	<u>708,891</u>	<u>1,028,548</u>	<u>319,657</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>\$ 168</u>	<u>\$ 122,781</u>	<u>\$ 122,613</u>

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –**  
**MODIFIED CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Mental Health Fund</u></b>			
Revenues Received:			
Taxes	\$ 397,274	\$ 410,271	\$ 12,997
Miscellaneous	500	-	(500)
	<u>397,774</u>	<u>410,271</u>	<u>12,497</u>
Expenditures Paid:			
Contractual Services	<u>392,274</u>	<u>342,413</u>	<u>(49,861)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,500</u>	<u>\$ 67,858</u>	<u>\$ 62,358</u>
<b><u>R.E.A. Economic Development Fund</u></b>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 782	\$ (218)
Miscellaneous	26,890	28,800	1,910
	<u>27,890</u>	<u>29,582</u>	<u>1,692</u>
Expenditures Paid:			
Contractual	84,570	6,997	(77,573)
Miscellaneous	3,500	52	(3,448)
Capital Outlay	-	-	-
	<u>88,070</u>	<u>7,049</u>	<u>(81,021)</u>
Other Financial Sources (Uses) of Funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	<u>\$ (60,180)</u>	<u>\$ 22,533</u>	<u>\$ 82,713</u>
<b><u>Probation Electronic Monitoring Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 555	\$ (6,445)
Expenditures Paid:			
Commodities	<u>7,000</u>	<u>906</u>	<u>(6,094)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (351)</u>	<u>\$ (351)</u>
<b><u>Public Defender Automation</u></b>			
Revenues Received:			
Charges for Services	\$ 350	\$ 400	\$ 50
Expenditures Paid:			
Miscellaneous	<u>350</u>	<u>-</u>	<u>(350)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 400</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,200	\$ 12,545	\$ 345
Expenditures Paid:			
Contractual Services	10,000	10,414	414
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 2,200</u>	<u>\$ 2,131</u>	<u>\$ (69)</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 30,000	\$ 45,678	\$ 15,678
Expenditures Paid:			
Personal Services	21,500	23,652	2,152
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 8,500</u>	<u>\$ 22,026</u>	<u>\$ 13,526</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charge for Services	\$ 87,000	\$ 85,734	\$ (1,266)
Grant Receipts	-	-	-
	87,000	85,734	(1,266)
Expenditures Paid:			
Personal Services	60,000	-	(60,000)
Contractual Services	21,000	60,099	39,099
Miscellaneous	7,000	-	(7,000)
Capital Outlay	5,000	-	(5,000)
	93,000	60,099	(32,901)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (6,000)</u>	<u>\$ 25,635</u>	<u>\$ 31,635</u>
<u>Building Fund</u>			
Revenues Received:			
Gaming Tax	\$ 50,000	\$ 86,240	\$ 36,240
Expenditures Paid:			
Contractual services	660,000	5,100	(654,900)
Capital Outlay	-	408,044	408,044
	660,000	413,144	(246,856)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (610,000)</u>	<u>\$ (326,904)</u>	<u>\$ 283,096</u>



Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 35,000	\$ 43,118	\$ 8,118
Grant Receipts	-	-	-
	<u>35,000</u>	<u>43,118</u>	<u>8,118</u>
Expenditures Paid:			
Equipment Expense	25,000	-	(25,000)
Commodities	10,000	25,371	15,371
	<u>35,000</u>	<u>25,371</u>	<u>(9,629)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 17,747</u>	<u>\$ 17,747</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 165,000	\$ 170,856	\$ 5,856
Expenditures Paid:			
Contractual Services	186,315	172,033	(14,282)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (21,315)</u>	<u>\$ (1,177)</u>	<u>\$ 20,138</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	16,894	1,894
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (14,975)</u>	<u>\$ (16,894)</u>	<u>\$ (1,919)</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 300	\$ 7	\$ (293)
Expenditures Paid:			
Miscellaneous	1,200	-	(1,200)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (900)</u>	<u>\$ 7</u>	<u>\$ 907</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 70	\$ (430)
Opioid Settlement	-	25,757	25,757
	<u>500</u>	<u>25,827</u>	<u>25,327</u>
Expenditures Paid:			
Capital Outlay	3,000	-	(3,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,500)</u>	<u>\$ 25,827</u>	<u>\$ 28,327</u>
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 401,000	\$ 421,551	\$ 20,551
Miscellaneous	3,000	2,509	(491)
	<u>404,000</u>	<u>424,060</u>	<u>20,060</u>
Expenditures Paid:			
Social Security Taxes	600,000	518,068	(81,932)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (196,000)</u>	<u>\$ (94,008)</u>	<u>\$ 101,992</u>
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 25	\$ 6	\$ (19)
Miscellaneous	500	-	(500)
	<u>525</u>	<u>6</u>	<u>(519)</u>
Expenditures Paid:			
Contractual	1,000	400	(600)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (475)</u>	<u>\$ (394)</u>	<u>\$ 81</u>
<u>Circuit Clerk &amp; Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 5,106	\$ 106
Expenditures Paid:			
Miscellaneous	9,000	5,551	(3,449)
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>\$ (4,000)</u>	<u>\$ (445)</u>	<u>\$ 3,555</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>911 Emergency Telephone Service Tax Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 624,500	\$ 765,196	\$ 140,696
Interest on Investments	4,500	7,078	2,578
	<u>629,000</u>	<u>772,274</u>	<u>143,274</u>
Expenditures Paid:			
Personal Services	360,000	34,992	(325,008)
Contractual Services	236,000	75,112	(160,888)
Commodities	15,000	23,306	8,306
Capital Outlay	150,000	25,200	(124,800)
Miscellaneous	45,000	-	(45,000)
	<u>806,000</u>	<u>158,610</u>	<u>(647,390)</u>
Other Financing Sources (Uses)	-	(325,000)	(325,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (177,000)</u>	<u>\$ 288,664</u>	<u>\$ 465,664</u>
<b><u>Delinquent Tax Agent Fund</u></b>			
Revenues Received:			
Interest on Investments	\$ -	\$ 1	\$ 1
Miscellaneous	10,000	61,282	51,282
	<u>10,000</u>	<u>61,283</u>	<u>51,283</u>
Expenditures Paid:			
Commodities	1,500	250	(1,250)
Miscellaneous	4,000	612	(3,388)
	<u>5,500</u>	<u>862</u>	<u>(4,638)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,500</u>	<u>\$ 60,421</u>	<u>\$ 55,921</u>
<b><u>Wellness Committee Fund</u></b>			
Revenues Received:			
Miscellaneous	\$ 500	\$ -	\$ (500)
Expenditures Paid:			
Commodities	750	-	(750)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (250)</u>	<u>\$ -</u>	<u>\$ 250</u>

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –**  
**MODIFIED CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Tax Sale Automation Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 7,705	\$ (295)
Expenditures Paid:			
Capital Outlay	-	15,680	15,680
Miscellaneous	7,500	6,088	(1,412)
	7,500	21,768	14,268
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 500	\$ (14,063)	\$ (14,563)
<b><u>Accumulated Leave Fund</u></b>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous Expense	50,000	27,074	(22,926)
	50,000	27,074	(22,926)
Other Financing Sources (Uses)	50,000	-	(50,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ (27,074)	\$ (27,074)
<b><u>Workers Compensation Fund</u></b>			
Revenues Received:			
Taxes	\$ 525,200	\$ 542,733	\$ 17,533
Expenditures Paid:			
Contractual Services	525,000	235,096	(289,904)
Excess (Deficiency) of Revenues over Expenditures	\$ 200	\$ 307,637	\$ 307,437
<b><u>Mapping</u></b>			
Revenues Received:			
Charges for Services	\$ 5,500	\$ 4,210	\$ (1,290)
	5,500	4,210	(1,290)
Expenditures Paid:			
Miscellaneous Expense	15,000	12,022	(2,978)
	15,000	12,022	(2,978)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (9,500)	\$ (7,812)	\$ 1,688

Clinton County, Illinois  
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NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Drug Enforcement Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 74,281	\$ (719)
Interest on Investments	500	248	(252)
	<u>75,500</u>	<u>74,529</u>	<u>(971)</u>
Expenditures Paid:			
Capital Outlay	80,000	94,927	14,927
Miscellaneous	65,000	24,644	(40,356)
	<u>145,000</u>	<u>119,571</u>	<u>(25,429)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (69,500)</u>	<u>\$ (45,042)</u>	<u>\$ 24,458</u>
<b><u>Domestic Violence Fund</u></b>			
Revenues Received:			
Fees	\$ 1,500	\$ 1,200	\$ (300)
Expenditures Paid:			
Miscellaneous	1,500	1,255	(245)
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ (55)</u>	<u>\$ (55)</u>
<b><u>Child Support Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 25,000	\$ 13,759	\$ (11,241)
Expenditures Paid:			
Personal Services	33,500	25,758	(7,742)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (8,500)</u>	<u>\$ (11,999)</u>	<u>\$ (3,499)</u>
<b><u>Cannabis Tax Fund</u></b>			
Revenues Received:			
Cannabis Tax	\$ 15,000	\$ 20,083	\$ 5,083
Expenditures Paid:			
Personal Services	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 15,000</u>	<u>\$ 20,083</u>	<u>\$ 5,083</u>

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –**  
**MODIFIED CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Coroner Collection Fees</u></b>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 10,530	\$ 530
State Aid	-	-	-
	<u>10,000</u>	<u>10,530</u>	<u>530</u>
Expenditures Paid:			
Miscellaneous	<u>10,000</u>	-	<u>(10,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 10,530</u>	<u>\$ 10,530</u>
<b><u>CDAP Recapture Fund</u></b>			
Revenues Received:			
Interest on Investments	\$ 6,650	\$ 410	\$ (6,240)
Expenditures Paid:			
Miscellaneous	250,000	-	(250,000)
	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (243,350)</u>	<u>\$ 410</u>	<u>\$ (243,760)</u>
<b><u>Probation Operation Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 1,443	\$ (3,557)
Sale of Asset	-	-	-
	<u>5,000</u>	<u>1,443</u>	<u>(3,557)</u>
Expenditures Paid:			
Miscellaneous	<u>25,000</u>	640	<u>(24,360)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (20,000)</u>	<u>\$ 803</u>	<u>\$ 20,803</u>
<b><u>Document Storage Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 45,000	\$ 94,670	\$ 49,670
Expenditures Paid:			
Personal Services	\$ -	\$ 2,010	\$ 2,010
Capital Outlay	-	45,413	45,413
Miscellaneous	60,000	16,848	(43,152)
	<u>60,000</u>	<u>64,271</u>	<u>4,271</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (15,000)</u>	<u>\$ 30,399</u>	<u>\$ 45,399</u>

Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –**  
**MODIFIED CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended November 30, 2022**

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 19,251	\$ (749)
Expenditures Paid:			
Contractual Services	20,000	11,416	(8,584)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 7,835	\$ 7,835
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 130,000	\$ 134,328	\$ 4,328
Expenditures Paid:			
Contractual Services	130,200	135,549	5,349
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (200)	\$ (1,221)	\$ 1,021
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 60,000	\$ 65,902	\$ 5,902
Grant	-	-	-
	60,000	65,902	5,902
Expenditures Paid:			
Personal Services	65,000	66,400	1,400
Miscellaneous	1,500	-	(1,500)
	66,500	66,400	(100)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (6,500)	\$ (498)	\$ 6,002
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 100,000	\$ 94,275	\$ (5,725)
Grant	-	-	-
	100,000	94,275	(5,725)
Expenditures Paid:			
Personal Services	3,000	900	(2,100)
Contractual Services	112,000	9,274	(102,726)
Commodities	4,000	-	(4,000)
	119,000	10,174	(108,826)
Other Financing Sources (Uses):	(35,000)	(22,500)	12,500
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ (54,000)	\$ 61,601	\$ 121,326

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>D.A.R.E. Fund</u></b>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Interest on Investments	-	-	-
	-	-	-
Expenditures Paid:			
Commodities	-	-	-
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ -	\$ -
<b><u>Probation Drug Testing Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 10,669	\$ 2,669
Grants	-	-	-
	8,000	10,669	2,669
Expenditures Paid:			
Miscellaneous	8,000	12,151	4,151
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (1,482)	\$ (1,482)
<b><u>Delinquent Tax Escrow Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ -	\$ (10,000)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -
<b><u>Probation Book Fees</u></b>			
Revenues Received:			
Charges for Services	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -



Clinton County, Illinois  
**SCHEDULE OF BUDGETARY COMPARISON –**  
**MODIFIED CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended November 30, 2022**

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Treasurer's Indemnity Fees Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 8,018	\$ 518
Interest on Investments	1,000	927	(73)
	<u>8,500</u>	<u>8,945</u>	<u>445</u>
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,500)</u>	<u>\$ 8,945</u>	<u>\$ 10,445</u>
<b><u>GIS Mapping</u></b>			
Revenues Received:			
Charges for Services	\$ 120,000	\$ 89,730	\$ (30,270)
Miscellaneous	500	500	-
	<u>120,500</u>	<u>90,230</u>	<u>(30,270)</u>
Expenditures Paid:			
Personnel Services	\$ -	\$ -	\$ -
Contractual	45,000	21,118	(23,882)
Miscellaneous	2,500	-	(2,500)
	<u>47,500</u>	<u>21,118</u>	<u>(26,382)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ 73,000</u>	<u>\$ 69,112</u>	<u>\$ (3,888)</u>
<b><u>Self-Insurance Bond Fund</u></b>			
Revenues Received:			
Taxes	\$ -	\$ 4	\$ 4
Interest on Investments	-	135	135
	<u>-</u>	<u>139</u>	<u>139</u>
Expenditures Paid:			
Misc Expense	-	-	-
Debt Service	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 139</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 3,290	\$ 1,290
Interest on Investments	50	29	(21)
	<u>2,050</u>	<u>3,319</u>	<u>1,269</u>
Expenditures Paid:			
Commodities	8,500	15,629	7,129
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (6,450)</u>	<u>\$ (12,310)</u>	<u>\$ (5,860)</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 11,000	\$ 12,893	\$ 1,893
Expenditures Paid:			
Miscellaneous	10,000	156	(9,844)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 1,000</u>	<u>\$ 12,737</u>	<u>\$ 11,737</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	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	18,000	-	(18,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (18,000)</u>	<u>\$ -</u>	<u>\$ 18,000</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON –  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2022

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>Liability Insurance Fund</u></b>			
Revenues Received:			
Taxes	\$ 300,500	\$ 308,812	\$ 8,312
	300,500	308,812	8,312
Expenditures Paid:			
Contractual Services	550,000	276,835	(273,165)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (249,500)	\$ 31,977	\$ 281,477
<b><u>States Attorney Automation Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 1,500	\$ 684	\$ (816)
Expenditures Paid:			
Capital Outlay	1,500	-	(1,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 684	\$ 684
<b><u>Electronic Citation Fee Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 9,816	\$ 1,816
Expenditures Paid:			
Miscellaneous	10,000	982	(9,018)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (2,000)	\$ 8,834	\$ 10,834
<b><u>Drug Court Fund</u></b>			
Revenues Received:			
Charges for Services	\$ 9,000	\$ 7,500	\$ (1,500)
Expenditures Paid:			
Miscellaneous	10,000	10,763	763
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,000)	\$ (3,263)	\$ (2,263)