

Clinton County, Illinois  
ANNUAL FINANCIAL REPORT  
November 30, 2008

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## Independent Auditors' Report

March 10, 2009

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois as of and for the fiscal year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note # 1, Clinton County, Illinois, prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois as of November 30, 2008, and respective changes in financial position - modified cash basis, as well as revenue received and expenditures disbursed, for the fiscal year then ended in conformity with the basis of accounting described in Note #1.

In accordance with Governmental Auditing Standards, we have also issued our report dated March 10, 2009 on our consideration of Clinton County's 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 and should be considered in assessing with this report in considering the results of our audit.

To the Clinton County Board of Trustees

March 10, 2009

The management's discussion and analysis and other required supplementary information on pages 7 through 13 and 41 through 48, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 combining and individual fund financial statements and additional supplemental information section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Clinton County, Illinois. The combining and individual fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

*Glenn + Hubbell Ltd.*

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## 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

March 10, 2009

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois, as of and for the year ended November 30, 2008, which collectively comprise Clinton County, Illinois' basic financial statements and have issued our report thereon dated March 10, 2009. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. 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 Governmental Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clinton County, Illinois' internal control over financial reporting as a basis of designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clinton County, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Clinton County, Illinois' internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the Clinton County, Illinois' ability to initiate, authorize, record, process, or report financial data reliably in accordance with the prescribed method of accounting described in Note 1 such that there is more than a remote likelihood that a misstatement of Clinton County, Illinois' financial statements that is more than inconsequential will not be prevented or detected by the Clinton County, Illinois' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Clinton County, Illinois' internal controls.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### 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 that are required to be reported under Government Auditing Standards.

Clinton County, Illinois

March 10, 2009

We noted certain matters that we reported to management of Clinton County, Illinois in a separate letter dated March 10, 2009.

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

Respectfully submitted,

*Glass & Huffitt Ltd.*

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

March 10, 2009

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

### Compliance

We have audited the compliance of Clinton County, Illinois with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended November 30, 2008. Clinton County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Clinton County, Illinois' management. Our responsibility is to express an opinion on Clinton County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clinton County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Clinton County, Illinois' compliance with those requirements.

In our opinion Clinton County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2008.

Internal Control Over Compliance

The management of Clinton County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Clinton County, Illinois's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clinton County, Illinois' internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Respectfully submitted,

*Glass + Shuffett Ltd.*

Clinton County, Illinois

REQUIRED SUPPLEMENTARY INFORMATION

Management Discussion and Analysis

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2008

The discussion and analysis of Clinton County's financial performance provides an overview of the County's financial activities for the year ended November 30, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Financial Highlights**

Key financial highlights for November 30, 2008, are as follows:

The County's total net assets decreased by \$3,648,797. This decrease was attributed to the late assessment, billing, collection and distribution of 2007 real estate tax levy. Excluding taxes on bonds, the County collected \$3,836,103 of taxes subsequent to year end. See Note 21.

At the end of the current year, the County's governmental funds reported combined ending total net assets of \$22,553,334, a decrease of \$3,648,797 from the prior year. Of this amount, \$8,786,106 is available for spending (unrestricted net assets) on behalf of its citizens. The County's investment in capital assets, net of depreciation and bonded indebtedness was \$13,444,696 and restricted net assets totaled \$322,532.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the County wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**County-Wide Financial Statements**

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

**Statement of Net Assets and Statement of Activities**

The statement of net assets (on page 14) presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities (on page 15) presents information showing how the County's net assets changed during the current year. These statements are prepared using the modified cash basis of accounting.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net assets and the statement of activities, the County is divided into two kinds of activities:

Governmental Activities--Most of the County's programs and services are reported here, including general government, public safety, highways and streets, education, public health, development, judicial and court, group medical and debt service. These services are funded primarily by taxes and intergovernmental revenues, including some federal and state grants and other shared revenues.

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2008

Component Units--The County's financial statements include financial data of the Clinton County Public Building Commission. The component unit is separate and may buy, sell, lease, and mortgage property in its own name.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds. Fund financial statements (starting on page 16) provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to County residents. The County's major governmental fund determination per guidelines of GASB 34, include the General Fund, County Motor Fuel Tax Fund, Municipal Retirement Fund, Social Security Fund, Special Service Areas and the County Coal Rights Fund.

Governmental Funds--Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified cash basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented of governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's short term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds--Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements--The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-40 of this report.

Other information--In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This section also includes budgetary comparison schedules for certain major governmental funds. Required supplementary information can be found on pages 41-48 of this report.

The combining statements referred to earlier in connection with the non-major governmental funds, are presented immediately following the required supplementary information on pensions and certain budgetary comparison schedules. Combining statements and individual fund schedules can be found on pages 49-108 of this report.

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2008

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets as of November 30, 2008 and 2007:

Table 1  
Net Assets  
November 30, 2008 and 2007

<u>Assets</u>	<u>Governmental Activities</u>	
	<u>2008</u>	<u>2007</u>
Cash and Cash Equivalents	\$10,116,688	\$ 14,124,453
Notes Receivable - Industry	346,206	283,154
Capital Assets:		
Land and Improvements, Net	252,387	256,494
Buildings and Improvements, Net	6,211,686	6,383,652
Vehicles, Net	136,644	159,640
Office Furniture and Equipment, Net	451,928	411,527
Other Equipment, Net	1,128,024	901,209
Infrastructure, Net	6,292,995	6,319,704
Construction in Progress	106,032	304,168
Other Assets	6,825	4,211
Total Assets	<u>\$25,049,415</u>	<u>\$29,148,212</u>
<u>Liabilities</u>		
Due to Other Governments	\$ 51,081	\$ 51,081
Long-Term Liabilities:		
Bonds Payable	2,445,000	2,895,000
Total Liabilities	<u>\$2,496,081</u>	<u>\$2,946,081</u>
<u>Net Assets</u>		
Invested in Capital Assets, Net of Related Debt	\$13,444,696	\$13,236,394
Restricted	322,532	929,200
Unrestricted	8,786,106	12,036,537
Total Net Assets	<u>\$22,553,334</u>	<u>\$26,202,131</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$22,553,334. By far, the largest portion of the County's net assets (59.61 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Clinton County, Illinois  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
For the Year Ended November 30, 2008

An additional portion of the County's net assets (1.4 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$8,786,106) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets as of November 30, 2008 and 2007.

Table 2  
Changes in Net Assets  
For the Years Ended November 30, 2008 and 2007

	Governmental Activities	
	2008	2007
<b>Revenues:</b>		
<b>Program Revenues:</b>		
Charges for Services	\$3,932,084	\$ 3,960,701
Operating Grants and Contributions	1,956,955	2,093,337
Capital Grants and Contributions	395,430	-
Total Program Revenues	<u>6,284,469</u>	<u>6,054,038</u>
<b>General Revenues:</b>		
Property Taxes	196,942	4,814,560
Payment in Lieu of Taxes	89,511	79,767
Sales Taxes	1,479,776	1,418,043
Intergovernmental	1,455,429	1,239,156
Interest Income	506,018	701,150
Other	199,535	119,466
Sale of Assets	-	42,822
Total General Revenues	<u>3,927,211</u>	<u>8,414,964</u>
Total Revenues	<u>10,211,680</u>	<u>14,469,002</u>
Transfers	<u>(50,556)</u>	<u>(33,923)</u>
Total Revenues and Transfers	<u>10,161,124</u>	<u>14,435,079</u>
<b>Expenses:</b>		
<b>Program Expenses:</b>		
General Government	3,283,045	3,282,703
Public Safety	3,913,111	3,504,211
Highways and Streets	3,255,846	3,334,011
Education	136,139	263,328
Public Health	945,620	899,278
Development	434,459	17,577
Judiciary and Court Related	1,677,128	1,664,782
Social Services	238	9,762
Debt Service-Interest	164,335	186,102
Total Expenses	<u>13,809,921</u>	<u>13,161,754</u>
Increase (Decrease) in Net Assets	<u>\$ (3,648,797)</u>	<u>\$ 1,273,325</u>
Total Net Assets	<u>\$22,553,334</u>	<u>\$26,202,131</u>

**Governmental Activities**

Operating grants and contributions and capital grants accounted for \$2,352,385 or 23.04 percent of total governmental revenues. The major operating grant revenues were Motor Fuel tax allotments, public health grants and a federal grant for the New Memphis Sanitary Sewer District.

Clinton County, Illinois  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
For the Year Ended November 30, 2008

The County's direct charges to users of governmental services made up \$3,932,084 or 38.51 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for only \$196,942 of the \$10,211,680 total revenues for governmental activities, or 1.9 percent of total revenues. Due to the late assessment, billings and collection of real estate taxes in fiscal year 2008, only the final distribution of the previous year's tax was included in revenues. All of the real estate taxes normally collected in the current year were received after year end. Another major component of general revenues was sales taxes which accounted for \$1,479,776 or 14.49 percent of total revenues.

General government expenses accounted for \$3,283,045 or 23.77 percent of total expenses.

The highway and street program accounted for \$3,255,846 or 23.58 percent of total expenses. Expenses for public safety accounted for \$3,913,111, representing 28.34 percent of total governmental expenses.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
For the Years Ended November 30, 2008 and 2007

	Governmental Activities			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2008	2008	2007	2007
General Government	\$ 3,283,045	\$2,443,773	\$ 3,282,703	\$2,505,109
Public Safety	3,913,111	2,721,925	3,504,211	2,558,263
Highways and Street	3,255,846	1,103,069	3,334,011	774,793
Education	136,139	136,139	263,328	263,328
Public Health	945,620	421,936	899,278	406,165
Development	434,459	(42,412)	17,577	(804)
Judiciary and Court Related	1,677,128	576,449	1,664,782	404,998
Social Services	238	238	9,762	9,762
Debt Service-Interest	164,335	164,335	186,102	186,102
Total Expenses	<u>\$13,809,921</u>	<u>\$7,525,452</u>	<u>\$13,161,754</u>	<u>\$7,107,716</u>

Charges for services and operating grants of \$2,030,458 (32.31 percent of the total program revenues) are received and used to fund the general government expenses and public safety of the County. The remaining \$5,494,994 in general government expenses is funded by property taxes, and intergovernmental revenues. A material portion of public health costs are funded by charges for services and operating grants. The balance is funded by property taxes. Costs for highways and streets is funded by motor fuel tax monies and state reimbursements, with the remaining balance paid by property taxes.

**Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

Clinton County, Illinois  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
For the Year Ended November 30, 2008

As of November 30, 2008, the County's governmental funds reported a combined ending fund balance of \$10,418,638, a decrease of \$3,942,099 in comparison with the prior year.

The General Fund is the primary operating fund of the County. At November 30, 2008, the unreserved fund balance was \$2,024,635.

The fund balance of the County's General Fund decreased by \$1,048,992 during 2008 due to the absence of property tax receipts.

**Budgetary Highlights**

The County adopts its budget annually prior to the end of December. The County did not amend its budget during the year (which is allowed by State law).

Budgetary comparisons for major fund expenditures required to be budgeted are shown, beginning on page 40 compared to actual expenditures.

General Fund revenues of \$4,931,801 on a budgetary basis, were less than budgeted revenues of \$6,030,000 by \$1,098,199 while budgetary basis expenditures of \$6,002,019 were only 95.7% of budgeted expenditures (savings of \$268,081). As noted earlier, the County did not collect any current year taxes due to the late release of property tax bills. The decrease of revenues over budgeted revenues is primarily due to less than expected property tax revenue. The expenditure savings were attributed to controlled spending by department heads.

**Capital Assets and Debt Administration**

**Capital Assets**

At November 30, 2008, the County had \$14,579,696 invested in a broad range of capital assets, including land, buildings, furniture and equipment and infrastructure. This amount represents a net decrease (including additions, deductions and depreciation) of \$156,698 from last year.

Land and Improvements, Net of \$39,013	
Accumulated Depreciation	\$ 252,387
Buildings and Improvements, Net of \$1,607,850	
Accumulated Depreciation	6,211,686
Office Equipment, Net of \$512,457	
Accumulated Depreciation	451,928
Transportation Equipment, Net of \$691,998	
Accumulated Depreciation	136,644
Other Equipment, Net of \$1,749,410	
Accumulated Depreciation	1,128,024
Infrastructure, Net of \$13,299,700	
Accumulated Depreciation	6,292,995
Construction in Progress	<u>106,032</u>
Capital Assets, Net of Depreciation totaling	<u>\$14,579,696</u>

For additional information refer to Note 7 in the financial statements.

This year's more significant capital asset additions included:

Wheatfield Road Bridge	\$96,282
Vehicles	37,011
Computer Software	57,920
County Highway 8 Bridge	137,056
18 Computers	61,070
Breese Radio Tower	81,226
Carlyle Radio Tower	88,294
Starcom Radio Equipment	122,726
2009 International 7400 Truck	59,922

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2008

**Debt**

At the end of this year, the County had \$2,445,000 in bonds outstanding versus \$2,895,000 last year, a decrease of 15.54%.

The bonds consisted of:

Self Insurance	\$1,310,000
Courthouse Bonds	1,135,000

The state limits the amount of general obligation debt that counties can issue to 2.875% of the assessed value of all taxable property within the counties corporate limits. The County's outstanding self-insurance debt of \$1,310,000 is significantly lower than the \$13,933,473 statutorily imposed limit.

For additional information refer to Note 10 in the financial statements.

**Economic Factors**

The County's 2009 budget and tax levies have been approved. Budgetary constraints were necessary in preparing the 2009 budget due to a downturn in the economy and anticipated reductions in State revenue.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Clinton County Treasurer, Courthouse, 850 Fairfax Street, Carlyle, Illinois 62231.

Clinton County, Illinois

**BASIC FINANCIAL STATEMENTS**

Clinton County, Illinois  
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
November 30, 2008

	<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 10,116,688
Notes Receivable - Industry	346,206
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	106,032
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,211,686
Land Improvements, Net	43,121
Vehicles, Net	136,644
Office Furniture and Equipment, Net	451,928
Other Equipment, Net	1,128,024
Infrastructure, Net	6,292,995
Other Assets	6,825
	6,825
Total Assets	\$ 25,049,415
<u>LIABILITIES</u>	
Due to Other Governments	\$ 51,081
Long-Term Liabilities -	
Bonds Payable:	
Due Within One Year	470,000
Due in More than One Year	1,975,000
	1,975,000
Total Liabilities	\$ 2,496,081
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 13,444,696
Restricted For:	
Capital Projects	(35,626)
Debt Service	5,180
Industry Loans	346,206
Building Leases	6,772
Unrestricted	8,786,106
	8,786,106
Total Net Assets	\$ 22,553,334

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, 2008

	Expenses	Program Revenues			Net (Expense)
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Governmental Activities
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ 3,283,045	\$ 839,272	\$ -	\$ -	\$ (2,443,773)
Public Safety	3,913,111	1,191,186	-	-	(2,721,925)
Highways and Streets	3,255,846	493,153	1,659,624	-	(1,103,069)
Education	136,139	-	-	-	(136,139)
Public Health	945,620	226,353	297,331	-	(421,936)
Development	434,459	81,441	-	395,430	42,412
Judiciary and Court Related	1,677,128	1,100,679	-	-	(576,449)
Social Services	238	-	-	-	(238)
Debt Service - Interest and Fiscal Charges	164,335	-	-	-	-
					(164,335)
<b>Total Governmental Activities</b>	<b>\$ 13,809,921</b>	<b>\$ 3,932,084</b>	<b>\$ 1,956,955</b>	<b>\$ 395,430</b>	<b>(7,525,452)</b>

<u>General Revenues:</u>	
Property Taxes Levied for:	
General Government	118,462
Health and Mental Health	13,033
Roads and Bridges	29,471
Education	5,190
Insurance	5,190
Debt Service	25,596
Payments in Lieu of Taxes	89,511
Sales Tax	1,479,776
Income and Replacement Tax	1,455,429
Inheritance Tax	4,624
Oil Income	194,911
Interest on Investments	506,018
Sale of Assets	-
<b>Total General Revenues</b>	<b>3,927,211</b>
<u>Other Changes in Net Assets:</u>	
Transfers to Other Governments	(50,556)
<b>Change in Net Assets</b>	<b>(3,648,797)</b>
Net Assets - Beginning	26,202,131
Net Assets - Ending	<b>\$ 22,553,334</b>

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, 2008

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Social Security	Special Service Areas	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>								
Cash and Cash Equivalents	\$ 847,396	\$ 2,451,056	\$ 2,319,937	\$ -	\$ -	\$ 93	\$ 4,498,206	\$ 10,116,688
Notes Receivable - Industry	-	-	-	-	-	-	346,206	346,206
Interfund Loans	1,177,239	-	-	-	-	-	51,110	1,228,349
Other	-	-	-	-	-	-	6,825	6,825
<b>Total Assets</b>	<b>\$ 2,024,635</b>	<b>\$ 2,451,056</b>	<b>\$ 2,319,937</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93</b>	<b>\$ 4,902,347</b>	<b>\$ 11,698,068</b>
<u>Liabilities:</u>								
Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,081	\$ 51,081
Interfund Loans	-	-	-	579,404	142,441	352,008	154,496	1,228,349
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>579,404</b>	<b>142,441</b>	<b>352,008</b>	<b>205,577</b>	<b>1,279,430</b>
<u>Fund Balances:</u>								
Unreserved, Undesignated								
Reported in:								
General Fund	2,024,635	-	-	-	-	-	-	2,024,635
Special Revenue Funds	-	2,451,056	2,319,937	(579,404)	(142,441)	(351,915)	4,727,216	8,424,449
Capital Projects Funds	-	-	-	-	-	-	(35,626)	(35,626)
Debt Service Funds	-	-	-	-	-	-	5,180	5,180
<b>Total Fund Equity</b>	<b>2,024,635</b>	<b>2,451,056</b>	<b>2,319,937</b>	<b>(579,404)</b>	<b>(142,441)</b>	<b>(351,915)</b>	<b>4,696,770</b>	<b>10,418,638</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,024,635</b>	<b>\$ 2,451,056</b>	<b>\$ 2,319,937</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93</b>	<b>\$ 4,902,347</b>	<b>\$ 11,698,068</b>

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

Clinton County, Illinois  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES -  
MODIFIED CASH BASIS  
November 30, 2008

Total fund balances for Governmental Funds (Exhibit C) \$10,418,638

Total net assets reported for governmental activities in  
the Statement of Net Assets 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 \$39,013 Accumulated Depreciation	\$ 252,387
Construction in Progress	106,032
Buildings and Improvements, Net of \$1,607,850 of Accumulated Depreciation	6,211,686
Vehicles, Net of \$691,998 Accumulated Depreciation	136,644
Office Furniture and Equipment, Net of \$512,457 Accumulated Depreciation	451,928
Other Equipment, Net of \$1,749,410 of Accumulated Depreciation	1,128,024
Infrastructure, Net of \$13,299,700 of Accumulated Depreciation	<u>6,292,995</u>

Total Capital Assets 14,579,696

Long-Term liabilities applicable to the County's governmental  
activities are not due and payable in the current period and 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, 2008.

General Obligation Bonds	\$1,310,000
Public Building Revenue Bonds	<u>1,135,000</u>

(2,445,000)

Total Net Assets of Governmental Activities (Exhibit A) \$22,553,334

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, 2008

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	Social Security	Special Service Areas	Other Governmental Funds	Total Governmental Funds
Revenues Received:								
Taxes	\$ 129,417	\$ -	\$ -	\$ 31,888	\$ 16,364	\$ 24,519	\$ 84,265	\$ 286,453
Intergovernmental	2,990,903	785,336	-	27,938	-	-	1,104,288	4,908,465
Licenses and Permits	-	-	-	-	-	-	26,953	26,953
Interest on Investments	314,437	57,325	77,949	-	-	1,093	55,214	506,018
Charges for Services	650,401	-	-	-	-	-	1,795,959	2,446,360
Grants	-	-	-	-	-	-	692,761	692,761
Fines and Forfeitures	316,606	-	-	-	-	-	-	316,606
Miscellaneous	530,037	-	-	2,573	2,716	-	492,737	1,028,063
<b>Total Revenues Received</b>	<b>4,931,801</b>	<b>842,661</b>	<b>77,949</b>	<b>62,399</b>	<b>19,080</b>	<b>25,612</b>	<b>4,252,177</b>	<b>10,211,679</b>
Expenditures Disbursed:								
Current Operating:								
General Government	2,577,442	-	-	180,158	80,683	-	282,684	3,120,967
Public Safety	2,202,433	-	-	360,723	161,546	451,375	558,433	3,734,510
Highways and Street	-	467,978	-	105,876	47,415	-	1,928,952	2,550,221
Education	105,438	-	-	14,568	6,524	-	5,723	132,253
Public Health	-	-	-	73,980	33,131	-	833,857	940,968
Development	-	-	-	-	-	-	434,459	434,459
Judiciary and Court Related	1,095,556	-	-	175,937	78,791	-	263,037	1,613,321
Social Services	-	-	-	-	-	-	238	238
Capital Outlay	21,150	66,253	-	-	-	-	874,547	961,950
Debt Service:								
Principal Retirement	-	-	-	-	-	-	450,000	450,000
Interest and Fiscal Charges	-	-	-	-	-	-	164,335	164,335
<b>Total Expenditures Disbursed</b>	<b>6,002,019</b>	<b>534,231</b>	<b>-</b>	<b>911,242</b>	<b>408,090</b>	<b>451,375</b>	<b>5,796,265</b>	<b>14,103,222</b>
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	(1,070,218)	308,430	77,949	(848,843)	(389,010)	(425,763)	(1,544,088)	(3,891,543)
Other Financing Sources (Uses):								
Transfers from (to) Other Funds	71,782	-	-	-	-	-	(71,782)	-
Transfers to Other Governmental Units	(50,556)	-	-	-	-	-	-	(50,556)
<b>Total Other Financing Sources (Uses)</b>	<b>21,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(71,782)</b>	<b>(50,556)</b>
Net Change in Fund Balances	(1,048,992)	308,430	77,949	(848,843)	(389,010)	(425,763)	(1,615,870)	(3,942,099)
Fund Balances, Beginning of Year	3,073,627	2,142,626	2,241,988	269,439	246,569	73,848	6,312,640	14,360,737
Fund Balances, End of Year	\$ 2,024,635	\$ 2,451,056	\$ 2,319,937	\$ (579,404)	\$ (142,441)	\$ (351,915)	\$ 4,696,770	\$ 10,418,638

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 ASSETS -  
 MODIFIED CASH BASIS  
 November 30, 2008

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$(3,942,099)

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

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation \$1,118,649 exceeded capital outlay \$961,951 in the current period. (see Note 7) (156,698)

The Debt Service Fund is used to retire bonded debt of the County and pay related debt service expenses (interest and bank fees). Principal payments are recorded as reducing the outstanding liability on the Statement of Net Assets.

The principal retired during the current year was: 450,000

Change in Net Assets of Governmental Activities (Exhibit B) \$(3,648,797)

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

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES, AND  
NET ASSETS - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
November 30, 2008

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 8,619,203	\$ 25,001	\$ 8,644,204
Deferred Compensation Plan	-	274,473	274,473
	<hr/>		
Total Assets	\$ 8,619,203	\$ 299,474	\$ 8,918,677
<hr/>			
<u>Liabilities:</u>			
Unremitted Fees	\$ 64,706	\$ -	\$ 64,706
Bonds Held in Trust	63,431	-	63,431
Miscellaneous Collections Payable	103,256	-	103,256
Undistributed Assets	22,322	18,176	40,498
Due to Other Local Governments	8,365,488	-	8,365,488
Due to Employees - Deferred Compensation Plan	-	274,473	274,473
Due to Employees/Others	-	6,825	6,825
	<hr/>		
Total Liabilities	\$ 8,619,203	\$ 299,474	\$ 8,918,677
<hr/>			
<u>Net Assets:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
	<hr/>		
Total Net Assets	\$ -	\$ -	\$ -
<hr/>			

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

Clinton County, Illinois  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS--MODIFIED CASH BASIS  
TRUST FUNDS  
For the Year Ended November 30, 2008

Additions:	
Contributions:	
Plan Member Deposits	\$ 27,730
Deposits from Inmates, Relatives, and Visitors	<u>129,640</u>
Total Contributions	<u>157,370</u>
Net Investment (Loss):	
Net (Depreciation) in Fair Value of Investments	<u>(135,235)</u>
Total Additions	<u>22,135</u>
Deductions:	
Distributions and Rollovers	132,220
Fees	1,264
Inmate Expenditures	<u>113,413</u>
Total Deductions	<u>246,897</u>
Change in Net Assets	(224,762)
Net Assets Held in Trust for Benefits, Beginning of Year	<u>524,236</u>
Net Assets Held in Trust for Benefits, End of Year	<u><u>\$ 299,474</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, 2008

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

The County's reporting entity includes the County's governing board and all related organizations and funds for which the County exercises oversight responsibility.

The County's financial reporting entity is composed of the following:

Primary Government: Clinton County, Illinois  
 Blended Component Unit: Clinton County Public Building Commission

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

BLENDED COMPONENT UNIT

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the Board of Trustees, or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component unit is presented below:

<u>Blended Component Units Reported with Primary Government</u>	<u>Brief Description of Activities and Relationship with County</u>	<u>Reporting Funds</u>
Clinton County Public Building Commission	Created in 1994 for Construction, acquisition or Enlargement of Public Improvements, Buildings and Facilities for County, Including Required Financing	Capital Projects Fund  Debt Service Fund

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

### B. BASIS OF PRESENTATION

#### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Assets 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.

#### Governmental Funds

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

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

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

**Municipal Retirement.** The fund derives revenue from taxes and expends its funds for the payment of retirement.

**Social Security Fund.** The fund is used for the payment of social security taxes.

**Special Service Areas.** This fund is used for the payment of ambulance contracts to the nineteen service areas

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

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

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

### Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. 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.

### MEASUREMENT FOCUS

In the government-wide Statement of Net Assets 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 assets.

### BASIS OF ACCOUNTING

In the government-wide Statement of Net Assets 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 assets/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.

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

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).

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 five thousand dollars. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not capitalized. Infrastructure capitalization threshold is \$50,000 for streets and roads.

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

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

G. INTERFUND RECEIVABLES/PAYABLES

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

H. SICK LEAVE AND VACATION PAY

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

Courthouse and Highway Department Employees:

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

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

H. SICK LEAVE AND VACATION PAY (CONTINUED)

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

Sheriff Department Employees;

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

No accrual has been established for unused vacation and sick leave as of November 30, 2008.

I. LOANS RECEIVABLE

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

J. LONG-TERM DEBT

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

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

EQUITY CLASSIFICATION

K. GOVERNMENT-WIDE STATEMENTS

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

- a. Invested in capital assets, net of related debt--Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net assets--Consists of net assets 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 assets--All other net assets 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 assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

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

REVENUES, EXPENDITURE, AND EXPENSES

L. PROGRAM REVENUES

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

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

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

M. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

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

Fund Financial Statements

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

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

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

M. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES (CONTINUED)

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.

N. USE OF ESTIMATES

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

O. BUDGETS AND BUDGETARY ACCOUNTING

The budget for all Governmental Fund Types is prepared on the modified cash basis of accounting, which is the same that is used to maintain the records. The budget was passed on November 19, 2007 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.

NOTE 2--CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND EQUITY

In 2003, the County implemented Governmental Accounting Standards Board GASB Statement No. 34, "Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments;" GASB Statement No. 38, "Certain Financial Statement Note Disclosures;" and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities and business-type activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at November 30, 2002, caused by the conversion to the modified cash basis of accounting.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including the Management Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

NOTE 3--CASH AND INVESTMENTS

At November 30, 2008, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	2,715,687
Certificates of Deposit	7,395,104
Illinois Public Treasurers Investment Pool	5,532
Trust and Agency Funds including Certificates of Deposit (\$70,000)	<u>8,644,204</u>
Total Cash and Investments	<u><u>\$18,760,892</u></u>

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

Deposits

Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of November 30, 2008, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$10,190,569 (book balance \$10,110,791) were fully insured or collateralized.

As of November 30, 2008, the County's investments were as follows:

	<u>Fair Value</u>
Illinois Public Treasurer's Investment Pool	\$ 5,532
Trust and Agency Funds	<u>8,644,204</u>
	<u><u>\$8,649,736</u></u>

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, 2008, the County's investment balances were fully insured or collateralized.

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

NOTE 4--DEFICIT FUND BALANCES

At November 30, 2008, the following funds had a deficit fund balance:

<u>Fund</u>	
Law Library	\$ 2,914
Hotel/Motel Tax	2,483
GIS Mapping	23,366
Mental Health	67,760
Accumulated Leave	7,156
Self Insurance Bond	35,626
Municipal Retirement	579,404
Social Security	142,441
Special Service Areas	351,915

NOTE 5--INTERFUND LOANS

At November 30, 2008, interfund loans were as follows:

	Balance at <u>11-30-07</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>11-30-08</u>
Due to General from Municipal Retirement	\$ -	\$579,404	\$ -	\$ 579,404
Due to General from Mental Health	-	67,760	-	67,760
Due to General from Social Security	-	142,441	-	142,441
Due to General from Self Insurance Bond		35,626	-	35,626
Due to General from Special Services Areas		352,008	-	352,008
Due to 911 from G.I.S. Fund	88,110	-	37,000	51,110
Due to Inmate Commissary from Inmate Trust	4,211	2,614	-	6,825
	<u>\$ 92,321</u>	<u>\$1,179,853</u>	<u>\$37,000</u>	<u>\$1,235,174</u>

Interfund loans outstanding at November 30, 2008 were made for the following purposes:

During fiscal year 2008, the County Board, by Board resolution, authorized interfund loans from the general fund to any fund sustaining a negative cash balance as a result of the late billing, collection and distribution of property taxes during the year.

The 911 Fund borrowed \$100,000 to the GIS Mapping Fund for fund start-up costs, including office remodeling, software, and other expenses. \$48,890 of the advance has been repaid through November 30, 2008.

The Inmate Trust Fund owes the Inmate Commissary Fund for inmate purchases for the month of November 2008. This reimbursement generally occurs in the subsequent month.

NOTE 6--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, 2008, represent the 2007 levy that was passed by the Board on December 18, 2007. The 2008 property tax levy, which will be collected in fiscal year 2009, was adopted by the Board on December 15, 2008. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and August 1. The County receives significant distributions of tax receipts approximately one month after it collects the taxes, which is usually July and September. The County did not collect any taxes from the 2007 levy due to the late billing, collection and distribution of the taxes. The taxes collected represent the last installment of the 2006 tax levy.

NOTE 7--CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2008:

	Beginning Balance <u>11-30-07</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>11-30-08</u>
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 209,266	\$ -	\$ -	\$209,266
Construction in Progress	304,168	106,032	304,168	106,032
Total Capital Assets, Not Being Depreciated	<u>513,434</u>	<u>106,032</u>	<u>304,168</u>	<u>315,298</u>
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	7,819,536	-	-	7,819,536
Office Furniture & Equipment	808,733	155,652	-	964,385
Transportation Equipment	791,631	37,011	-	828,642
Other Equipment	2,464,223	413,211	-	2,877,434
Infrastructure	19,038,482	554,213	-	19,592,695
Total Capital Assets, Being Depreciated	<u>31,004,739</u>	<u>1,160,087</u>	<u>-</u>	<u>32,164,826</u>

NOTE 7--CHANGES IN CAPITAL ASSETS (CONTINUED)

Less Accumulated Depreciation for:				
Land Improvements	34,906	4,107	-	39,013
Buildings and Improvements	1,435,884	171,966	-	1,607,850
Office Furniture & Equipment	397,206	115,251	-	512,457
Transportation Equipment	631,991	60,007	-	691,998
Other Equipment	1,563,014	186,396	-	1,749,410
Infrastructure	<u>12,718,778</u>	<u>580,922</u>	-	<u>13,299,700</u>
Total Accumulated Depreciation	<u>16,781,779</u>	<u>1,118,649</u>	-	<u>17,900,428</u>
Total Capital Assets, Being Depreciated, Net	<u>14,222,960</u>	<u>41,438</u>	-	<u>14,264,398</u>
Governmental Activities Capital Assets, Net	<u>\$14,736,394</u>	<u>\$ 147,470</u>	<u>\$304,168</u>	<u>\$14,579,696</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 162,078
Public Safety	178,601
Highways and Streets	705,625
Education	3,886
Public Health	4,652
Judicial and Court Related	<u>63,807</u>
Total Depreciation Expense	<u>\$1,118,649</u>

NOTE 8--DEFINED BENEFIT PENSION PLAN

*Plan Description:* The County's defined benefit pension plan, for Elected County Official employees, Regular employees, and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy:* As set by statute, the employer Elected County Official plan members are required to contribute 7.50 percent, 4.50 percent for regular employees and 7.50 percent for Sheriff's Law Enforcement Personnel (SLEP), of their annual covered salary. The statutes requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2007 was 35.07 percent for elected officials, 12.32 percent for regular employees and 18.73 percent for SLEP of annual covered payroll. The employer 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.

*Annual Pension Cost.* For 2007, the employer's annual pension cost of \$135,000 for the Elected County Official, \$342,819 for regular employees and \$299,788 for SLEP plans were equal to the employer's required and actual contributions.

NOTE 8--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Three-Year Trend Information for the Elected County Official Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	\$135,000	100%	\$ 0
12/31/06	149,069	100%	0
12/31/05	195,923	100%	0

Three-Year Trend Information for the Regular Plan

12/31/07	\$342,819	100%	\$ 0
12/31/06	347,253	100%	0
12/31/05	284,653	100%	0

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel Plan

12/31/07	\$299,788	100%	\$ 0
12/31/06	294,686	100%	0
12/31/05	252,687	100%	0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the employer Elected County Official plan assets, Regular plan assets and SLEP plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The employer Elected County Official plans, Regular plan and SLEP plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 25 years

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Elected County Official plan was 69.93 percent funded. The actuarial accrued liability for benefits was \$2,835,177 and the actuarial value of assets was \$1,982,763, resulting in an underfunded actuarial accrued liability (UAAL) of \$852,414. The covered payroll (annual payroll of active employees covered by the plan) was \$384,945 and the ratio of the UAAL to the covered payroll was 221 percent.

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Regular plan was 70.78 percent funded. The actuarial accrued liability for benefits was \$8,871,180 and the actuarial value of assets was \$6,279,125, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,592,055. The covered payroll (annual payroll of active employees covered by the plan) was \$2,782,625 and the ratio of the UAAL to the covered payroll was 93 percent.

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 63.39 percent funded. The actuarial accrued liability for benefits was \$5,783,067 and the actuarial value of assets was \$3,666,169, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,116,898. The covered payroll (annual payroll of active employees covered by the plan) was \$1,600,578 and the ratio of the UAAL to the covered payroll was 132 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 9--NOTES RECEIVABLE--INDUSTRY

Notes receivable from industry totaled \$346,206 at November 30, 2008, as follows:

KOHLBRECHER EQUIPMENT

In February 1993, the County loaned Kohlbrecher Equipment \$80,000 for industry development. The terms of the note are as follows:

Original Amount	\$80,000
Date of Note	2-01-93
Maturity Date	2-01-13
Interest Rate	3%
Monthly Installment	\$444
Balance Due at 11-30-08	\$21,220

This note is reflected in the CDAP Recapture Fund.

WIEGMANN WOODWORKING AND FIREPLACES, INC.

On December 28, 2007, the County loaned Wiegmann Woodworking and Fireplaces, Inc. \$100,000 for industry development. The terms of the note are as follows:

Original Amount	\$100,000
Date of Note	12-28-07
Maturity Date	12-28-17
Interest Rate	3%
Monthly Installment	\$966
Balance Due at 11-30-08	\$92,029

This note is reflected in the CDAP Recapture Fund.

SOUTHERN ILLINOIS BUS, INC.

On December 10, 1999, the County agreed to loan Southern Illinois Bus, Inc. a total of \$90,000 to expand and improve building and property. The terms of the note are as follows:

Original Amount	\$90,000
Date of Note	4-20-00
Maturity Date	2-01-20
Interest Rate	3%
Monthly Installment	\$507
Balance Due at 11-30-08	\$54,555

This note is reflected in the Industrial Park Fund.

TOENNIES SERVICE CO.

On July 21, 2000, the County loaned Toennies Service Co. \$50,000 for industry development. The terms of the note are as follows:

Original Amount	\$50,000
Date of Note	7-21-00
Maturity Date	7-21-10
Interest Rate	3%
Monthly Installment	\$483
Balance Due at 11-30-08	\$9,408

This note is reflected in the CDAP Recapture Fund.

NOTE 9--NOTES RECEIVABLE--INDUSTRY (CONTINUED)

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 11-30-08	\$80,661

This note is reflected in the CDAP Recapture Fund.

HIDDEN LAKE WINERY, LTD

On July 20, 2007, the County loaned Hidden Lake Winery \$100,000 for industry development. The terms of the note are as follows:

Original Amount	\$100,000
Date of Note	7-20-07
Maturity Date	7-20-17
Interest Rate	3%
Monthly Installment	\$966
Balance Due at 11-30-08	\$88,333

This note is reflected in the CDAP Recapture Fund.

NOTE 10--BONDS PAYABLE

SELF INSURANCE BONDS

Clinton County participates in a multi-county self-insurance pool (Illinois Counties Insurance Trust (ICIT)). Per the agreement, each participant has issued general obligation bonds to pay the cost of and create reserves for liability and workers compensation insurance. See Note 16 for additional information.

On October 15, 1999, the County issued \$1,475,000 of Taxable General Obligation Self-Insurance Bonds for the purpose of refinancing the Premium Reserve Fund of ICIT. These bonds are payable semiannually on June 15 and December 15, with interest ranging from 7.05% to 7.85%. ICIT has invested the proceeds of these bonds. The earnings on the invested proceeds are used by ICIT to partially abate the County's tax levies.

Future principal and interest payments to maturity on the self-insurance bonds are as follows:

GENERAL OBLIGATION TAXABLE  
SELF-INSURANCE BONDS, SERIES 1999

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/08	\$ 90,000.00	7.250%	\$ 49,995.00	\$ 139,995.00
6/15/09	-	-	46,732.50	46,732.50
12/15/09	95,000.00	7.350%	46,732.50	141,732.50
6/15/10	-	-	43,241.25	43,241.25
12/15/10	105,000.00	7.450%	43,241.25	148,241.25
6/15/11	-	-	39,330.00	39,330.00
12/15/11	115,000.00	7.500%	39,330.00	154,330.00
6/15/12	-	-	35,017.50	35,017.50
12/15/12	125,000.00	7.550%	35,017.50	160,017.50
6/15/13	-	-	30,298.75	30,298.75
12/15/13	130,000.00	7.650%	30,298.75	160,298.75
6/15/14	-	-	25,326.25	25,326.25
12/15/14	145,000.00	7.700%	25,326.25	170,326.25
6/15/15	-	-	19,743.75	19,743.75
12/15/15	155,000.00	7.750%	19,743.75	174,743.75
6/15/16	-	-	13,737.50	13,737.50
12/15/16	170,000.00	7.850%	13,737.50	183,737.50
6/15/17	-	-	7,065.00	7,065.00
12/15/17	<u>180,000.00</u>	7.850%	<u>7,065.00</u>	<u>187,065.00</u>
	<u>\$1,310,000.00</u>		<u>\$570,980.00</u>	<u>\$1,880,980.00</u>

NOTE 10--BONDS PAYABLE (CONTINUED)

SELF INSURANCE BONDS (Continued)

On May 1, 1999, the Clinton County Public Building Commission issued Public Building Refunding Revenue Bonds, Series 1999, totaling \$2,395,000. At the time these refunding bonds were issued, \$3,600,000 of bonds remained unpaid on the 1995 issue, of which \$2,110,000 become callable on or after January 1, 2005. In order to pay the interest on the callable bonds and retire the bonds when called, the net proceeds of the 1999 issue were placed in escrow at Germantown Trust and Savings Bank and were invested in U.S. State and Local Government Series Securities. These securities will mature and earn interest in six-month intervals, sufficient to pay the interest and principal on the callable bonds. These bonds were paid during the year ended November 30, 2005. The 1999 bonds are payable semiannually on January 1 and July 1, with interest ranging from 4.00% to 4.70%.

Following is a debt service schedule for the series 1999 bonds:

PUBLIC BUILDING REFUNDING  
REVENUE BONDS, SERIES 1999

<u>Date</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Total</u>
1/01/09	\$ 380,000.00	4.500%	\$ 26,092.50	\$ 406,092.50
7/01/09	-	-	17,542.50	17,542.50
1/01/10	400,000.00	4.600%	17,542.50	417,542.50
7/01/10	-	-	8,342.50	8,342.50
1/01/11	<u>355,000.00</u>	4.700%	<u>8,342.50</u>	<u>363,342.50</u>
Total	1,135,000.00		77,862.50	1,212,862.50
Accrued Interest	-		<u>1,490.00</u>	<u>1,490.00</u>
Net Cost	<u>\$1,135,000.00</u>		<u>\$76,372.50</u>	<u>\$1,211,372.50</u>

Changes in General Long Term Debt follow:

	<u>Balance December 1, 2007</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance November 30, 2008</u>	<u>Amount Due Within One Year</u>
1999 Self-Insurance Bonds	\$1,395,000	\$ -	\$ 85,000	\$1,310,000	\$ 90,000
1999 Courthouse Bonds	<u>1,500,000</u>	-	<u>365,000</u>	<u>1,135,000</u>	<u>380,000</u>
	<u>\$2,895,000</u>	<u>\$ -</u>	<u>\$450,000</u>	<u>\$2,445,000</u>	<u>\$470,000</u>

Minimum debt service requirements for future years follow:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 470,000	\$140,362	\$ 610,362
2010	495,000	115,859	610,859
2011	460,000	90,914	550,914
2012	115,000	74,348	189,348
2013	125,000	65,316	190,316
2014-2018	<u>780,000</u>	<u>162,044</u>	<u>942,044</u>
	<u>\$2,445,000</u>	<u>\$648,843</u>	<u>\$3,093,843</u>

NOTE 10--BONDS PAYABLE (CONTINUED)

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2008	<u>\$484,642,529</u>
Statutory Debt Limitation - 2.875% of Assessed Valuation	\$ 13,933,473
Less - Outstanding Debt (Exclusive of Courthouse Bonds): Self-Insurance Bonds	<u>1,310,000</u>
Legal Debt Margin	<u>\$ 12,623,473</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, 2008, the County owes the City of Carlyle \$51,081.

NOTE 12--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2008, 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:		
Accrued Leave Fund	\$ -	\$40,000
Rabies Fund	-	20,000
Law Library Fund	-	3,000
Oil Revenue Surplus Fund	-	127,591
911 Emergency Telephone Service Tax	275,000	-
Building Fund	-	8,524
Crime Victim Fund	-	4,103
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	127,591	-
Rabies Fund:		
General Fund	20,000	-
Law Library:		
General Fund	3,000	-
Accumulated Leave Fund:		
General Fund	40,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	275,000
Building Lease (Courthouse Fund):		
Clinton County Public Building Commission	-	425,806
Clinton County Public Building Commission:		
Building Lease (Courthouse Fund)	425,806	-
Building Fund:		
General Fund	8,524	-
Crime Victim Fund		
General Fund	4,103	-
	<u>\$904,024</u>	<u>\$904,024</u>

NOTE 13--EXPENDITURES OVER BUDGET

During the year ended November 30, 2008, the following funds exceeded their budgeted expenditures:

	<u>Expenditures</u>		<u>Excess over Budget</u>
	<u>Budgeted</u>	<u>Actual</u>	
County Health Department	\$381,465	\$388,733	\$ 7,268
Municipal Retirement Fund	895,000	911,242	16,242
Inmate Commissary Fund	-	53,644	53,644
County Building Fund	-	780	780
County Court Fees Fund	1,000	2,415	1,415
Law Library	10,000	15,163	5,163
Liability Insurance Fund	33,900	37,960	4,060
Accumulated Leave Fund	40,000	54,754	14,754
Housing County Prisoners Fund	433,000	436,675	3,675
Judicial Security Fund	71,000	80,146	9,146
Delinquent Tax Escrow Fund	5,200	27,660	22,460
Probation Drug Testing Fund	3,000	6,161	3,161
Hotel/Motel Tax Fund	20,000	32,500	12,500
Automation Fund	20,000	20,474	474

NOTE 14--CLINTON COUNTY PUBLIC BUILDING COMMISSION

The Clinton County Public Building Commission was established pursuant to the provisions of the "Public Building Commission Act" of the State of Illinois, for the purpose of exercising the powers and authority prescribed by the provisions of the Act, and to be organized for the purposes of making possible the construction, acquisition or enlargement of public improvements, buildings and facilities in Clinton County, Illinois. The Commission is a component unit of Clinton County, Illinois, under Statement No. 14 of the Governmental Accounting Standards Board, as described in Note 1 to these financial statements.

During fiscal year 1994, Clinton County, Illinois petitioned the Clinton County Public Building Commission to provide financing for necessary improvements to the Clinton County Jail. As part of the agreement, the County Board authorized the conveyance of a deed to the jail to the Commission and agreed to enter a lease between the County and the Commission. Additionally, the County made a permanent transfer of \$410,000 of County Building Fund monies to the Commission. The total cost of the completed structure approximates \$1,300,000. This lease expired in November, 2003.

During fiscal year 1995, Clinton County, Illinois petitioned the Clinton County Public Building Commission to provide additional financing to construct a new courthouse at an estimated cost of \$4,000,000. As part of this agreement, the County Board authorized the conveyance of a deed to the existing courthouse to the Commission and agreed to enter a lease between the County and the Commission. Public Building Revenue Bonds were issued to finance the project.

The rentals due under the above Leases are direct obligations of the County for payment of which a resolution of the County Board has been filed with the County Clerk levying continuing ad valorem taxes on all taxable property in the County. Such rentals have been established to timely pay the principal and interest on the Bonds and certain operating expenses of the County and administrative expenses of the Commission.

The County Clerk is legally obligated to extend the necessary taxes without limitation as to rate or amount and the funds realized from such tax levy shall not be disbursed for any purpose other than payment of rent and such expenses under the Leases.

NOTE 14--CLINTON COUNTY PUBLIC BUILDING COMMISSION (CONTINUED)

The Commission has no power to levy taxes. The Bonds will constitute revenue obligations of the Commission and will be payable, as to principal, premium, if any, and interest, solely from funds derived from the rentals of the County courthouse and jail facility acquired, constructed, and installed by application of the proceeds of the Bonds, plus the proceeds themselves to the extent provided in the resolution of the Commission pursuant to which they are issued. The Bonds are not an indebtedness of the Commission within the meaning of any constitutional or statutory limitation or provision nor can they be a claim against any property of the Commission.

Future rentals payable under the courthouse lease is as follows:

<u>Clinton County Courthouse</u>			
<u>Year</u>	<u>PBC Admin. Expense Rental (\$)</u>	<u>Principal and Interest Rental (\$)</u>	<u>Total Rental (\$)</u>
2009	\$ 475.00	\$431,350.00	\$431,825.00
2010	475.00	371,685.00	372,160.00

NOTE 15--DEFERRED COMPENSATION PLAN

County employees are eligible to participate in a Section 457 deferred compensation plan. The County contributes employees' elected deductions to Nationwide Retirement Solutions, Axa Equitable, Primerica or Pacific Life as plan administrators. Market value of plan assets as of September 30, 2008, is \$125,578 for Nationwide Retirement Solutions. Market value of plan assets as of November 30, 2008, are \$70,008, \$27,064 and \$51,823 for Axa Equitable and Pacific Life and Primerica, respectively. Data for November 30, 2008 is not available as of the report date for Nationwide. Plan assets remain the property of the County until paid, subject only to claims of the County's general creditors.

NOTE 16--RISK MANAGEMENT

The County is a participating member of the Illinois County Insurance Trust (Trust). The Trust was formed in 1987 by four Illinois counties and has since grown to 13 counties. The Trust operates as a joint self-insurance pool, and also purchases commercial insurance policies.

The Trust operates pursuant to the Local Government and Governmental Employees Tort Immunity Act, Illinois Compiled Statutes Chapter 45 and the Intergovernmental Cooperation Act, Illinois Compiled Statutes Chapter 5.

Self-insurance coverages provided by the Trust include general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted.

In addition to insurance protection, the Trust provides risk management services with emphasis on loss control, claims administration, and management information services.

The Trust is funded through contributions by its member counties when accepted into the Trust. The contribution is determined by the Trustees, on the basis of coverage provided.

During the audit period there were no significant reductions in insurance coverage maintained by the Trust. For the past three years insurance claims have not exceeded insurance coverages.

The Trust is a separately audited entity and operates on an August 31 year-end. Copies of these separately audited financial statements can be obtained by contacting the Illinois County Insurance Trust.

NOTE 17--TORT IMMUNITY EXPENDITURES

The County's tort expenditures are expended from the Liability Insurance Fund, Workers Compensation Fund and Debt Service 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	\$131,590	\$88,092	\$143,523	\$ 43,117	\$406,322
Receipts:					
Real Estate and Mobile Home Taxes	5,116	505	9,114	994	15,729
Interest Income	-	-	266	-	266
Disbursements:					
Insurance Assessments	(37,960)	-	-	(19,982)	(57,942)
Debt Service:					
Principal	-	-	(85,000)	-	(85,000)
Interest	-	-	(103,029)	-	(103,029)
Service Fees	-	-	(500)	-	(500)
Ending Balance	\$ 98,746	\$88,597	\$(35,626)	\$24,129	\$175,846

NOTE 18--SHORT-TERM DEBT

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

NOTE 19--CONTINGENCIES

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

NOTE 20--COMMITMENTS

The County has construction in progress totaling \$106,032 at November 30, 2008 as follows:

Wheatfield Road District Bridge

totaling \$96,282. The County has paid the entire cost for this project and will be reimbursed 80% and 10% of the cost from the State and Wheatfield Township, respectively.

Breese Road District Bridge

totaling \$9,750 which represents initial engineering costs only. Construction has not commenced and the project bids were recently awarded for \$302,276, of which the County will be reimbursed 80% and 10% of the cost from the State and Breese Township, respectively.

NOTE 21--SUBSEQUENT EVENTS

Due to delays in assessing, billing, collecting and distributing property taxes for the 2007 tax levy, the County's share of taxes from the 2007 levy were not received until fiscal year 2009.

The levy and subsequent collection follows:

	<u>Levy</u>	<u>Collection</u>
Corporate	\$1,260,000	\$1,201,914
Bond and Interest	621,118	592,474
IMRF	864,500	824,647
Highway	465,000	443,570
Bridges	125,000	119,225
Mental Health	225,000	214,642
Federal Aid Matching	230,000	219,404
Health	136,000	129,720
Liability Insurance	80,000	76,324
Social Security	425,000	405,374
Extension Education	144,500	137,856
Unemployment Insurance	24,000	22,884
Workmen's Compensation	12,500	11,927
Senior Citizens Social Services	30,000	28,616
	<u>\$4,642,618</u>	<u>\$4,428,577</u>

Clinton County, Illinois

REQUIRED SUPPLEMENTARY  
INFORMATION

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>Revenue Received:</b>				
Taxes	\$ 1,352,500	\$ 1,352,500	\$ 129,417	\$ (1,223,083)
Intergovernmental Revenues	2,923,500	2,923,500	2,990,903	67,403
Licenses and Permits	-	-	-	-
Interest on Investments	300,000	300,000	314,437	14,437
Charges for Services	682,000	682,000	650,401	(31,599)
Grants	-	-	-	-
Fines and Forfeitures	350,000	350,000	316,606	(33,394)
Miscellaneous	422,000	422,000	530,037	108,037
<b>Total Revenues Received</b>	<b>6,030,000</b>	<b>6,030,000</b>	<b>4,931,801</b>	<b>(1,098,199)</b>
<b>Expenditures Disbursed:</b>				
General Government	2,742,323	2,742,323	2,577,442	(164,881)
Public Safety	2,196,538	2,196,538	2,223,584	27,046
Highways and Street	-	-	-	-
Education	119,804	119,804	105,437	(14,367)
Public Health	-	-	-	-
Development	-	-	-	-
Debt Service	-	-	-	-
Judiciary and Court Related	1,211,435	1,211,435	1,095,556	(115,879)
<b>Total Expenditures Disbursed</b>	<b>6,270,100</b>	<b>6,270,100</b>	<b>6,002,019</b>	<b>(268,081)</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Disbursed</b>	<b>(240,100)</b>	<b>(240,100)</b>	<b>(1,070,218)</b>	<b>(830,118)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) Other Funds	104,900	104,900	71,782	(33,118)
Transfers to Other Governmental Units	(30,000)	(30,000)	(50,556)	(20,556)
<b>Total Other Financing Sources (Uses)</b>	<b>74,900</b>	<b>74,900</b>	<b>21,226</b>	<b>(53,674)</b>
<b>Net Change in Fund Balances</b>	<b>(165,200)</b>	<b>(165,200)</b>	<b>(1,048,992)</b>	<b>(883,792)</b>
<b>Fund Balances, Beginning of Year</b>	<b>3,073,627</b>	<b>3,073,627</b>	<b>3,073,627</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 2,908,427</b>	<b>\$ 2,908,427</b>	<b>\$ 2,024,635</b>	<b>\$ (883,792)</b>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 COUNTY MOTOR FUEL TAX FUND  
 For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental Revenues	\$ 550,000	\$ 550,000	\$ 785,336	\$ 235,336
Interest	50,000	50,000	57,325	7,325
Total Revenues Received	600,000	600,000	842,661	242,661
Expenditures Disbursed:				
Highways and Street	600,000	600,000	534,231	(65,769)
Total Expenditures Disbursed	600,000	600,000	534,231	(65,769)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	308,430	308,430
Fund Balances, Beginning of Year	2,142,626	2,142,626	2,142,626	-
Fund Balances, End of Year	\$ 2,142,626	\$ 2,142,626	\$ 2,451,056	\$ 308,430

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
MUNICIPAL RETIREMENT FUND  
For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 867,000	\$ 867,000	\$ 31,888	\$ (835,112)
Intergovernmental Revenues	25,000	25,000	27,938	2,938
Miscellaneous	3,000	3,000	2,573	(427)
Total Revenues Received	895,000	895,000	62,399	(832,601)
Expenditures Disbursed:				
Miscellaneous - IMRF	895,000	895,000	911,242	16,242
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	(848,843)	(848,843)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Net Change in Fund Balance	-	-	(848,843)	(848,843)
Fund Balances, Beginning of Year	269,439	269,439	269,439	-
Fund Balances, End of Year	\$ 269,439	\$ 269,439	\$ (579,404)	\$ (848,843)

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 SOCIAL SECURITY FUND  
 For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 426,500	\$ 426,500	\$ 16,364	\$ (410,136)
Miscellaneous	3,500	3,500	2,716	(784)
Total Revenues Received	<u>430,000</u>	<u>430,000</u>	<u>19,080</u>	<u>(410,920)</u>
Expenditures Disbursed:				
Miscellaneous - Social Security	<u>420,000</u>	<u>420,000</u>	408,090	(11,910)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	10,000	10,000	(389,010)	(399,010)
Fund Balances, Beginning of Year	<u>246,569</u>	<u>246,569</u>	<u>246,569</u>	-
Fund Balances, End of Year	<u>\$ 256,569</u>	<u>\$ 256,569</u>	<u>\$ (142,441)</u>	<u>\$ (399,010)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 COUNTY COAL RIGHTS FUND  
 For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 100,000	\$ 100,000	\$ 77,949	\$ (22,051)
Miscellaneous - Sale of Assets	-	-	-	-
Total Revenues Received	<u>100,000</u>	<u>100,000</u>	<u>77,949</u>	<u>(22,051)</u>
Expenditures Disbursed:				
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	100,000	100,000	77,949	(22,051)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	<u>2,241,988</u>	<u>2,241,988</u>	<u>2,241,988</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,341,988</u>	<u>\$ 2,341,988</u>	<u>\$ 2,319,937</u>	<u>\$ (22,051)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 SPECIAL SERVICE AREAS  
 For the Year Ended November 30, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 470,480	\$ 470,480	\$ 24,519	\$ (445,961)
Interest on Investments	1,060	1,060	1,093	33
Total Revenues Received	<u>471,540</u>	<u>471,540</u>	<u>25,612</u>	<u>(445,928)</u>
Expenditures Disbursed:				
Contractual Services	455,239	455,239	451,375	(3,864)
Total Expenditures Disbursed	<u>455,239</u>	<u>455,239</u>	<u>451,375</u>	<u>(3,864)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	16,301	16,301	(425,763)	(442,064)
Fund Balances, Beginning of Year	<u>73,848</u>	<u>73,848</u>	<u>73,848</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 90,149</u>	<u>\$ 90,149</u>	<u>\$ (351,915)</u>	<u>\$ (442,064)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 NOTES TO BUDGETARY COMPARISON SCHEDULES  
 November 30, 2008

Budget and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 19, 2007, 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.

Expenditures over budget

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
Municipal Retirement Fund	<u>\$895,000</u>	<u>\$911,242</u>	<u>\$16,242</u>

Clinton County, Illinois  
 REQUIRED SUPPLEMENTAL INFORMATION  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 Schedule of Funding Progress  
 November 30, 2008

Regular Employees

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$6,279,125	\$8,871,180	\$2,592,055	70.78%	\$2,782,625	93.15%
12/31/06	5,724,998	8,249,163	2,524,165	69.40%	2,762,557	91.37%
12/31/05	6,439,466	8,156,808	1,717,342	78.95%	2,530,253	67.87%

SLEP Employees

12/31/07	\$2,666,169	\$5,783,067	\$2,116,898	63.39%	\$1,600,578	132.26%
12/31/06	3,595,606	6,374,869	2,779,263	56.40%	1,598,081	173.91%
12/31/05	2,940,499	4,441,028	1,500,529	66.21%	1,377,793	108.91%

Elected Officials

12/31/07	\$1,982,763	\$2,835,177	\$ 852,414	66.93%	\$384,945	221.44%
12/31/06	1,688,247	2,551,295	863,048	66.17%	362,963	237.78%
12/31/05	1,361,354	2,426,416	1,065,062	56.11%	353,652	301.16%

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, 2008

Assets

Petty Cash	\$ 250
Cash in Bank	847,146
Due from Other Funds	<u>1,177,239</u>
Total Assets	<u><u>\$ 2,024,635</u></u>

Liabilities and Fund Balances

Liabilities	\$ -
Fund Balances	<u>2,024,635</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,024,635</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, 2008

Revenues Received (Statement 3)	\$ 4,931,801
Expenditures Disbursed (Statement 4)	<u>6,002,019</u>
Excess (Deficiency) of Revenues over Expenditures	(1,070,218)
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	71,782
Transfers to Other Governmental Units	<u>(50,556)</u>
Net Increase (Decrease) in Fund Balance	(1,048,992)
Fund Balance, Beginning of Year	<u>3,073,627</u>
Fund Balance, End of Year	<u><u>\$ 2,024,635</u></u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,260,000	\$ 44,389	\$ (1,215,611)
Mobile Home Taxes:			
General County	4,000	3,669	(331)
Payments in Lieu of Taxes	88,500	81,359	(7,141)
Total Taxes	<u>1,352,500</u>	<u>129,417</u>	<u>(1,223,083)</u>
State of Illinois:			
Sales Tax	1,180,000	1,234,006	54,006
Income Tax	1,175,000	1,274,249	99,249
Corporate Replacement Taxes	145,000	153,242	8,242
Inheritance Tax	15,000	4,624	(10,376)
Reimbursements Received for:			
Public Defender	45,000	43,162	(1,838)
State's Attorney Salary	133,000	80,839	(52,161)
Assistant State's Attorney Salary	22,000	13,905	(8,095)
Probation Officers Salaries and Fringes	106,000	106,374	374
Probation Service Fund Reimbursement	50,000	42,061	(7,939)
Election Reimbursements	12,500	4,875	(7,625)
Civil Defense Reimbursements	8,000	7,760	(240)
DCFS Reimbursements	5,000	-	(5,000)
Supervisor of Assessments Reimbursements	27,000	25,806	(1,194)
Total State of Illinois	<u>2,923,500</u>	<u>2,990,903</u>	<u>67,403</u>
Fee Offices--Received from:			
County Clerk	315,000	274,792	(40,208)
Circuit Clerk	200,000	186,368	(13,632)
Circuit Clerk County Fees	55,000	46,230	(8,770)
Zoning Fees	15,000	10,836	(4,164)
County Sheriff:			
Fees	70,000	93,576	23,576
Proceeds from Sales	15,000	19,800	4,800
State's Attorney:			
Criminal and Traffic Fines	350,000	316,606	(33,394)
Fees	12,000	18,799	6,799
Total Fee Offices	<u>1,032,000</u>	<u>967,007</u>	<u>(64,993)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008  
 (Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other Revenues:			
Gross Oil Income	\$ 100,000	\$ 194,911	\$ 94,911
Interest on Investments	300,000	314,437	14,437
Refunds and Reimbursements	225,000	99,536	(125,464)
Lake Patrol	37,000	44,400	7,400
Health Insurance Reimbursements	60,000	191,190	131,190
Total Other Revenues	<u>722,000</u>	<u>844,474</u>	<u>122,474</u>
 Total Revenues	 <u>\$ 6,030,000</u>	 <u>\$ 4,931,801</u>	 <u>\$ (1,098,199)</u>

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

For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>GENERAL AND ADMINISTRATIVE:</b>			
Personal Services:			
County Board Per Diem	\$ 85,000	\$ 88,130	\$ 3,130
Salaries--Building Maintenance	135,000	124,397	(10,603)
Salary - Public Administrator	900	900	-
Health Insurance	835,000	845,120	10,120
Contractual Services:			
Maintenance - Equipment	65,000	66,004	1,004
Utilities--Courthouse	58,000	56,025	(1,975)
Utilities--Annex I	50,000	57,644	7,644
Utilities--Annex II	8,500	9,038	538
County Board Travel	18,000	13,948	(4,052)
SIMPAC Dues	2,843	-	(2,843)
SIMPAC Technical Assistance	5,600	4,843	(757)
Economic Development	4,000	4,000	-
Publishing and Printing	1,000	70	(930)
Dues	1,500	2,350	850
Auditing	24,750	21,325	(3,425)
Telephone	24,000	22,186	(1,814)
Internet Services	5,000	7,423	2,423
Negotiations	-	350	350
Commodities:			
County Board Supplies	1,200	426	(774)
Other Expenses:			
Interest Transfer	-	12	12
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	1,000	-	(1,000)
Ordinance Revisions	2,500	554	(1,946)
County History Preservation	1,000	-	(1,000)
South Central Illinois Growth Alliance	3,000	2,944	(56)
United Counties Council of Illinois	1,500	-	(1,500)
Total General and Administrative Expense	1,338,693	1,332,089	(6,604)
<b>ANIMAL CONTROL:</b>			
Personal Services:			
Salaries	50,000	51,380	1,380
Contractual Services:			
Maintenance-Vehicles	1,000	-	(1,000)
Postage	1,400	1,135	(265)
Vendor Contracts	9,500	8,400	(1,100)
Capital Outlay:			
Equipment and Supplies	3,000	177	(2,823)
Total Animal Control Expense	64,900	61,092	(3,808)

(Continued on Next Page)

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

For the Year Ended November 30, 2008

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CLERK-ELECTION:</b>			
Personal Services:			
Judges Salaries	\$ 60,000	\$ 69,202	\$ 9,202
Commodities:			
Office Supplies and Publishing	200,000	106,163	(93,837)
NVRA Supplies	4,000	-	(4,000)
Capital Outlay:			
Equipment	2,500	533	(1,967)
Total County Clerk-Election	<u>266,500</u>	<u>175,898</u>	<u>(90,602)</u>
<b>COUNTY CLERK AND RECORDER:</b>			
Personal Services:			
Salaries	256,000	255,928	(72)
Contractual Services:			
Equipment Lease	15,000	15,668	668
Maintenance--Equipment	12,000	10,469	(1,531)
Copier	4,500	4,241	(259)
Travel	2,500	2,869	369
Publishing and Printing	700	784	84
Dues and Subscriptions	700	695	(5)
Postage	6,000	4,186	(1,814)
Commodities:			
Office Supplies	6,000	4,518	(1,482)
Operating Supplies--Equipment	2,500	960	(1,540)
Capital Outlay:			
Equipment	2,500	2,500	-
Total County Clerk and Recorder Expense	<u>308,400</u>	<u>302,818</u>	<u>(5,582)</u>
<b>COUNTY CLERK AND RECORDER OTHER:</b>			
Commodities:			
Revenue Stamps	100,000	89,859	(10,141)
Total County Clerk and Recorder Other	<u>100,000</u>	<u>89,859</u>	<u>(10,141)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY TREASURER:</b>			
Personal Services:			
Salaries	\$ 147,500	\$ 141,263	\$ (6,237)
Contractual Services:			
Maintenance--Equipment	16,000	15,000	(1,000)
Rental	250	29	(221)
Travel	1,000	361	(639)
Postage	16,000	16,075	75
Publishing and Printing	9,000	8,482	(518)
Dues and Subscriptions	400	295	(105)
Commodities:			
Office Supplies	2,000	1,572	(428)
Capital Outlay:			
Equipment	1,500	200	(1,300)
Total County Treasurer Expense	<u>193,650</u>	<u>183,277</u>	<u>(10,373)</u>
<b>CIRCUIT CLERK:</b>			
Personal Services:			
Salaries	263,000	272,994	9,994
Contractual Services:			
Maintenance--Equipment	3,600	3,243	(357)
Travel	500	255	(245)
Postage	5,000	4,922	(78)
Publishing and Printing	500	597	97
Dues and Subscriptions	335	20	(315)
Auditing	1,650	1,750	100
Commodities:			
Office Supplies	9,500	9,733	233
Convention Expense	700	250	(450)
Capital Outlay:			
Equipment	-	-	-
Total Circuit Clerk Expense	<u>284,785</u>	<u>293,764</u>	<u>8,979</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CORONER:</b>			
Personal Services:			
Salaries	\$ 33,918	\$ 33,918	\$ -
Contractual Services:			
Autopsy	12,450	12,450	-
Deputy Fee	6,770	6,973	203
Other Professional Services	450	440	(10)
Toxicology	500	487	(13)
X-Rays	1,350	1,357	7
Telephone	1,000	1,113	113
Postage	225	146	(79)
Publishing and Printing	250	160	(90)
Dues and Subscriptions	320	320	-
Training	600	540	(60)
Commodities:			
Office Supplies	650	1,162	512
Gasoline and Oil	550	605	55
Transcripts	500	439	(61)
Other Expense:			
Coroner Juror Fees	600	294	(306)
Miscellaneous	30	29	(1)
Capital Outlay:			
Equipment	500	500	-
Total County Coroner Expense	60,663	60,933	270
<b>ZONING:</b>			
Personal Services:			
Salaries	97,600	94,587	(3,013)
Contractual Services:			
Equipment Lease	5,000	5,000	-
Travel	4,900	1,217	(3,683)
Postage	3,600	3,325	(275)
Publishing and Printing	4,800	1,103	(3,697)
Training	4,400	679	(3,721)
Board of Appeals Per Diem	6,000	2,880	(3,120)
Commodities:			
Office Supplies	3,280	2,541	(739)
Capital Outlay:			
Equipment	8,800	4,874	(3,926)
Total Zoning Expense	138,380	116,206	(22,174)

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Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>SUPERINTENDENT OF EDUCATION:</b>			
Personal Services:			
Salaries	\$ 95,754	\$ 87,032	\$ (8,722)
Contractual Services:			
Telephone	5,200	3,502	(1,698)
Travel	8,000	4,605	(3,395)
Postage	3,600	2,698	(902)
Dues and Subscriptions	1,700	2,436	736
Commodities:			
Office Supplies	2,200	2,134	(66)
Convention Expense	2,000	2,410	410
Bond	500	-	(500)
Capital Outlay:			
Equipment	850	620	(230)
Total Superintendent of Education Expense	119,804	105,437	(14,367)
<b>STATE'S ATTORNEY:</b>			
Personal Services:			
Salaries	445,000	433,322	(11,678)
Contractual Services:			
Maintenance--Equipment	5,000	1,569	(3,431)
Travel	2,100	-	(2,100)
Postage	3,000	2,921	(79)
Publishing and Printing	450	30	(420)
Legal Services	14,000	11,685	(2,315)
Dues and Subscriptions	4,000	4,588	588
Medical	12,000	137	(11,863)
Training/Seminars	2,700	-	(2,700)
Telephone	1,000	545	(455)
Commodities:			
Office Supplies	4,200	2,825	(1,375)
Court Transcripts	4,500	2,939	(1,561)
Office Books	5,000	3,088	(1,912)
Other Expense:			
Foreign Witness Fees	3,000	900	(2,100)
Capital Outlay:			
Equipment	7,500	-	(7,500)
Total State's Attorney Expense	513,450	464,549	(48,901)

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

For the Year Ended November 30, 2008

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 11,500	\$ 11,260	\$ (240)
Contractual Services:			
Maintenance--Vehicles	1,200	257	(943)
Maintenance--Equipment	2,000	1,294	(706)
Telephone	2,000	1,921	(79)
Utilities	700	134	(566)
Travel	500	538	38
Postage	200	13	(187)
Publishing and Printing	100	16	(84)
Dues and Subscriptions	75	47	(28)
Training	400	380	(20)
Local Emergency Planning Committee	2,000	1,174	(826)
Commodities:			
Office Supplies	500	434	(66)
Gasoline--Oil	1,400	777	(623)
Operating Supplies	500	353	(147)
Uniforms and Clothing	1,500	475	(1,025)
Radio Maintenance	2,000	1,704	(296)
Miscellaneous	500	525	25
Total Civil Defense Expense	<u>27,075</u>	<u>21,302</u>	<u>(5,773)</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	230,000	227,521	(2,479)
Contractual Services:			
Maintenance--Equipment	54,000	48,849	(5,151)
Travel	3,500	2,723	(777)
Postage	12,000	11,565	(435)
Publishing and Printing	25,000	22,527	(2,473)
Dues and Subscriptions	1,100	155	(945)
Training	5,000	3,515	(1,485)
Commodities:			
Office Supplies	5,000	4,661	(339)
Capital Outlay:			
Equipment	5,000	4,650	(350)
Total Supervisor of Assessments Expense	<u>340,600</u>	<u>326,166</u>	<u>(14,434)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2008  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>SHERIFF'S OFFICE:</b>			
Personal Services:			
Salaries	\$ 1,597,400	\$ 1,668,254	\$ 70,854
Contractual Services:			
Telephone	17,200	11,534	(5,666)
Maintenance--Vehicles	104,500	109,488	4,988
Maintenance--Equipment	-	411	411
Maintenance--Water Patrol	2,500	2,207	(293)
Computer Service	8,500	4,005	(4,495)
Travel	1,000	100	(900)
Postage	3,000	2,641	(359)
Publishing and Printing	1,500	328	(1,172)
Other Professional Services	7,700	7,842	142
Outside Contracts	41,500	44,913	3,413
Dues and Subscriptions	800	925	125
Training	5,800	6,004	204
Medical	20,000	15,370	(4,630)
Food--Prisoners' Meals	115,600	114,459	(1,141)
Commodities:			
Office Supplies	8,500	8,846	346
Operating Supplies--Equipment	19,400	17,285	(2,115)
Uniforms and Clothing	26,000	17,537	(8,463)
Prisoner Maintenance	20,000	19,277	(723)
Radio Maintenance	8,000	4,729	(3,271)
Capital Outlay:			
Vehicles	35,000	24,100	(10,900)
Total Sheriff's Office Expense	<u>2,043,900</u>	<u>2,080,255</u>	<u>36,355</u>
<b>PUBLIC DEFENDER:</b>			
Contractual Services:			
Public Defender Contracts	101,000	95,999	(5,001)
Other Professional Services	30,000	19,578	(10,422)
Special Major Case Contract	3,000	-	(3,000)
Commodities:			
Transcripts	500	108	(392)
Total Public Defender Expense	<u>134,500</u>	<u>115,685</u>	<u>(18,815)</u>

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2008  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>PROBATION OFFICE:</b>			
Personal Services:			
Salaries	\$ 185,000	\$ 182,928	\$ (2,072)
Part-Time Help	6,800	4,909	(1,891)
Contractual Services:			
Maintenance--Equipment	1,500	1,157	(343)
Travel	2,600	2,630	30
Publishing and Printing	500	198	(302)
Dues and Subscriptions	400	382	(18)
Postage	1,800	1,645	(155)
Juvenile Detention	40,000	5,169	(34,831)
Commodities:			
Office Supplies	2,600	3,427	827
Capital Outlay:			
Equipment	4,000	2,509	(1,491)
Total Probation Office Expense	<u>245,200</u>	<u>204,954</u>	<u>(40,246)</u>
<b>BOARD OF REVIEW:</b>			
Personal Services:			
Salaries	40,000	38,979	(1,021)
Special Pay--State Certification	1,000	1,000	-
Contractual Services:			
Travel	2,000	1,349	(651)
Postage	4,500	2,880	(1,620)
Publishing and Printing	5,000	4,620	(380)
Training	2,000	640	(1,360)
Dues and Subscriptions	100	200	100
Commodities:			
Office Supplies	1,500	1,462	(38)
Total Board of Review Expense	<u>56,100</u>	<u>51,130</u>	<u>(4,970)</u>
<b>COURT EXPENSE:</b>			
Contractual Services:			
Juror's Meals	750	94	(656)
Professional Services	4,000	-	(4,000)
Seminars and Dues	-	-	-
Interpreter Services	10,000	625	(9,375)
Commodities:			
Office Supplies	500	63	(437)
Transcripts	1,000	110	(890)
Computer Research	1,800	-	(1,800)
Books and Publications	2,000	1,811	(189)
Other Expenses:			
County Share Judge Office Expense	2,000	1,814	(186)
Circuit Court Juror's Fees	10,000	10,649	649
County Share Judge's Salary	1,450	1,439	(11)
Total Court Expense	<u>33,500</u>	<u>16,605</u>	<u>(16,895)</u>
Total General Fund Disbursements	<u>\$ 6,270,100</u>	<u>\$ 6,002,019</u>	<u>\$ (268,081)</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other Financing Sources (Uses) of Funds:			
Transfer from (to) 911 Emergency Telephone Service Tax Fund	\$ 250,000	\$ 275,000	\$ (25,000)
Transfer from (to) Accrued Leave Fund	(40,000)	(40,000)	-
Transfer from (to) Rabies Fund	(20,000)	(20,000)	-
Transfer from (to) Oil Revenue Surplus Fund	(70,000)	(127,591)	57,591
Transfer from (to) Law Library Fund	(3,000)	(3,000)	-
Oil Revenue Transfer to Townships	(30,000)	(50,556)	20,556
Transfer from (to) Building Fund	(8,000)	(8,524)	524
Transfer from (to) Crime Victim Fund	(4,100)	(4,103)	3
 Total Other Financing Sources (Uses) of Funds	 <u>\$ 74,900</u>	 <u>\$ 21,226</u>	 <u>\$ 53,674</u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2008

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 14)	Capital Projects Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>				
Cash in Bank	\$ 4,493,026	\$ -	\$ 5,180	\$ 4,498,206
Due from Other Funds	51,110	-	-	51,110
Notes Receivable - Industry	346,206	-	-	346,206
Other	6,825	-	-	6,825
	<hr/>			
Total Assets	\$ 4,897,167	\$ -	\$ 5,180	\$ 4,902,347
<hr/>				
<u>Liabilities and Fund Balances:</u>				
Liabilities:				
Due to Other Governments	\$ 51,081	\$ -	\$ -	\$ 51,081
Due to Other Funds	118,870	35,626	-	154,496
Fund Balances:				
Unreserved	4,727,216	(35,626)	5,180	4,696,770
	<hr/>			
Total Liabilities and Fund Balances	\$ 4,897,167	\$ -	\$ 5,180	\$ 4,902,347
<hr/>				

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, 2008

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 15)	Capital Projects Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:				
Taxes	\$ 75,151	\$ 9,114	\$ -	\$ 84,265
Intergovernmental Revenue	1,104,288	-	-	1,104,288
Licenses and Permits	26,953	-	-	26,953
Interest	54,893	266	55	55,214
Charges for Services	1,795,959	-	-	1,795,959
Grants	692,761	-	-	692,761
Miscellaneous	492,737	-	-	492,737
Total Revenue Received	<u>4,242,742</u>	<u>9,380</u>	<u>55</u>	<u>4,252,177</u>
Expenditures Disbursed:				
General Government	428,477	-	-	428,477
Highways and Streets	2,302,900	-	-	2,302,900
Public Health	833,857	-	-	833,857
Education	5,723	-	-	5,723
Public Safety	913,239	-	-	913,239
Development	434,459	-	-	434,459
Debt Service	-	614,335	-	614,335
Judiciary and Court Related	263,037	-	-	263,037
Social Services	238	-	-	238
Total Expenditures Disbursed	<u>5,181,930</u>	<u>614,335</u>	<u>-</u>	<u>5,796,265</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>(939,188)</u>	<u>(604,955)</u>	<u>55</u>	<u>(1,544,088)</u>
Other Financing Sources (Uses) of Funds:				
Transfer from Escrow Agent	-	-	-	-
Transfers to Public Building Commission	(425,806)	425,806	-	-
Transfers from (to) Other Funds	(71,782)	-	-	(71,782)
Total other Financing Sources (Uses)	<u>(497,588)</u>	<u>425,806</u>	<u>-</u>	<u>(71,782)</u>
Net Change in Fund Balance	(1,436,776)	(179,149)	55	(1,615,870)
Fund Balance, Beginning of Year	<u>6,163,992</u>	<u>143,523</u>	<u>5,125</u>	<u>6,312,640</u>
Fund Balance, End of Year	<u>\$ 4,727,216</u>	<u>\$ (35,626)</u>	<u>\$ 5,180</u>	<u>\$ 4,696,770</u>

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2008

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	County Building	GIS Mapping	Inmate Commissary Fund	Vital Records Fund	Oil Revenue Surplus	CIRT Equipment
<u>Assets</u>													
Cash in Bank	\$ 369,884	\$ 151,661	\$ 304,177	\$ 51,612	\$ 329,978	\$ 64,581	\$ 23,743	\$ -	\$ 27,744	\$ 39,621	\$ 25,649	\$ 150,662	\$ 4,655
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	6,825	-	-	-
<b>Total Assets</b>	<b>\$ 369,884</b>	<b>\$ 151,661</b>	<b>\$ 304,177</b>	<b>\$ 51,612</b>	<b>\$ 329,978</b>	<b>\$ 64,581</b>	<b>\$ 23,743</b>	<b>\$ -</b>	<b>\$ 27,744</b>	<b>\$ 46,446</b>	<b>\$ 25,649</b>	<b>\$ 150,662</b>	<b>\$ 4,655</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,110	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>369,884</b>	<b>151,661</b>	<b>304,177</b>	<b>51,612</b>	<b>329,978</b>	<b>64,581</b>	<b>23,743</b>	<b>-</b>	<b>(23,366)</b>	<b>46,446</b>	<b>25,649</b>	<b>150,662</b>	<b>4,655</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 369,884</b>	<b>\$ 151,661</b>	<b>\$ 304,177</b>	<b>\$ 51,612</b>	<b>\$ 329,978</b>	<b>\$ 64,581</b>	<b>\$ 23,743</b>	<b>\$ -</b>	<b>\$ 27,744</b>	<b>\$ 46,446</b>	<b>\$ 25,649</b>	<b>\$ 150,662</b>	<b>\$ 4,655</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, 2008  
 (Continued)

	Victim Impact Fund	Rabies	County Health Dept.	Mental Health	R.E.A. Economic Development	Probation Electronic Monitoring	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Auto- mation	Cooperative Extension	Unemployment Insurance
<u>Assets</u>													
Cash in Bank	\$ 3,592	\$ 32,560	\$ 211,956	\$ -	\$ 369,546	\$ 2,217	\$ 334	\$ (2,914)	\$ 203,921	\$ 247,573	\$ 134,052	\$ 1,902	\$ 24,129
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,592</b>	<b>\$ 32,560</b>	<b>\$ 211,956</b>	<b>\$ -</b>	<b>\$ 369,546</b>	<b>\$ 2,217</b>	<b>\$ 334</b>	<b>\$ (2,914)</b>	<b>\$ 203,921</b>	<b>\$ 247,573</b>	<b>\$ 134,052</b>	<b>\$ 1,902</b>	<b>\$ 24,129</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Due to Other Funds	\$ -	\$ -	\$ -	\$ 67,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>3,592</b>	<b>32,560</b>	<b>211,956</b>	<b>(67,760)</b>	<b>369,546</b>	<b>2,217</b>	<b>334</b>	<b>(2,914)</b>	<b>203,921</b>	<b>247,573</b>	<b>134,052</b>	<b>1,902</b>	<b>24,129</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,592</b>	<b>\$ 32,560</b>	<b>\$ 211,956</b>	<b>\$ -</b>	<b>\$ 369,546</b>	<b>\$ 2,217</b>	<b>\$ 334</b>	<b>\$ (2,914)</b>	<b>\$ 203,921</b>	<b>\$ 247,573</b>	<b>\$ 134,052</b>	<b>\$ 1,902</b>	<b>\$ 24,129</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, 2008  
(Continued)

	Industrial Park	Sex Offenders Fees	State's Attorney Drug Fees	Crime Victims	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
<u>Assets</u>												
Cash in Bank	\$ 82,715	\$ 1,833	\$ 1,494	\$ -	\$ 15,374	\$ 42,163	\$ 454,839	\$ 89,470	\$ 29,877	\$ 29	\$ 88,597	\$ 146
Due from Other Funds	-	-	-	-	-	-	51,110	-	-	-	-	-
Notes Receivable - Industry	54,555	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 137,270</u>	<u>\$ 1,833</u>	<u>\$ 1,494</u>	<u>\$ -</u>	<u>\$ 15,374</u>	<u>\$ 42,163</u>	<u>\$ 505,949</u>	<u>\$ 89,470</u>	<u>\$ 29,877</u>	<u>\$ 29</u>	<u>\$ 88,597</u>	<u>\$ 146</u>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	51,081	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>86,189</u>	<u>1,833</u>	<u>1,494</u>	<u>-</u>	<u>15,374</u>	<u>42,163</u>	<u>505,949</u>	<u>89,470</u>	<u>29,877</u>	<u>29</u>	<u>88,597</u>	<u>146</u>
Total Liabilities and Fund Balances	<u>\$ 137,270</u>	<u>\$ 1,833</u>	<u>\$ 1,494</u>	<u>\$ -</u>	<u>\$ 15,374</u>	<u>\$ 42,163</u>	<u>\$ 505,949</u>	<u>\$ 89,470</u>	<u>\$ 29,877</u>	<u>\$ 29</u>	<u>\$ 88,597</u>	<u>\$ 146</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, 2008  
 (Continued)

	Drug Enforcement	Memphis Sanitary Sewer District	Child Support	Mapping	CDAP Recapture	Building Lease (Courthouse)	Document Storage	Hotel/ Motel Tax	Judicial Security	Probation Service	D.A.R.E.	Domestic Violence
<u>Assets</u>												
Cash in Bank	\$ 125,649	\$ -	\$ 2,058	\$ 167	\$ 44,163	\$ 6,743	\$ 114,478	\$ (3,483)	\$ 83,331	\$ 185,547	\$ 8,176	\$ 55
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	291,651	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 125,649</b>	<b>\$ -</b>	<b>\$ 2,058</b>	<b>\$ 167</b>	<b>\$ 335,814</b>	<b>\$ 6,743</b>	<b>\$ 114,478</b>	<b>\$ (3,483)</b>	<b>\$ 83,331</b>	<b>\$ 185,547</b>	<b>\$ 8,176</b>	<b>\$ 55</b>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>125,649</b>	<b>-</b>	<b>2,058</b>	<b>167</b>	<b>335,814</b>	<b>6,743</b>	<b>114,478</b>	<b>(3,483)</b>	<b>83,331</b>	<b>185,547</b>	<b>8,176</b>	<b>55</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 125,649</b>	<b>\$ -</b>	<b>\$ 2,058</b>	<b>\$ 167</b>	<b>\$ 335,814</b>	<b>\$ 6,743</b>	<b>\$ 114,478</b>	<b>\$ (3,483)</b>	<b>\$ 83,331</b>	<b>\$ 185,547</b>	<b>\$ 8,176</b>	<b>\$ 55</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, 2008  
 (Continued)

	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Housing County Prisoners	Accumulated Leave	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance	UCC Fees Fund	WIC Program	Liability Insurance Fund	Total Nonmajor Governmental Funds - Special Revenue Funds
<u>Assets</u>											
Cash in Bank	\$ 2,543	\$ 2,303	\$ 96,457	\$ 78,813	\$ (7,156)	\$ 33,283	\$ 7,046	\$ 5,126	\$ 29,609	\$ 98,746	\$ 4,493,026
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	51,110
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	346,206
Other	-	-	-	-	-	-	-	-	-	-	6,825
<b>Total Assets</b>	<b>\$ 2,543</b>	<b>\$ 2,303</b>	<b>\$ 96,457</b>	<b>\$ 78,813</b>	<b>\$ (7,156)</b>	<b>\$ 33,283</b>	<b>\$ 7,046</b>	<b>\$ 5,126</b>	<b>\$ 29,609</b>	<b>\$ 98,746</b>	<b>\$ 4,897,167</b>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,870
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	\$ 51,081
<b>Fund Balances</b>	<b>2,543</b>	<b>2,303</b>	<b>96,457</b>	<b>78,813</b>	<b>(7,156)</b>	<b>33,283</b>	<b>7,046</b>	<b>5,126</b>	<b>29,609</b>	<b>98,746</b>	<b>4,727,216</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,543</b>	<b>\$ 2,303</b>	<b>\$ 96,457</b>	<b>\$ 78,813</b>	<b>\$ (7,156)</b>	<b>\$ 33,283</b>	<b>\$ 7,046</b>	<b>\$ 5,126</b>	<b>\$ 29,609</b>	<b>\$ 98,746</b>	<b>\$ 4,897,167</b>

Clinton County, Illinois  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2008

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues:			
Taxes	\$ 31,937	\$ 43,214	\$ 75,151
Intergovernmental Revenue	1,104,288	-	1,104,288
Licenses and Permits	-	26,953	26,953
Interest	5,862	49,031	54,893
Charges for Service	493,153	1,302,806	1,795,959
Grants	-	692,761	692,761
Miscellaneous	-	492,737	492,737
Total Revenues	<u>1,635,240</u>	<u>2,607,502</u>	<u>4,242,742</u>
Expenditures:			
General Government	-	428,477	428,477
Highways and Streets	2,300,578	2,322	2,302,900
Public Health	-	833,857	833,857
Education	-	5,723	5,723
Public Safety	-	913,239	913,239
Development	-	434,459	434,459
Judiciary and Court Related	-	263,037	263,037
Debt Service	-	-	-
Social Services	-	238	238
Total Expenditures	<u>2,300,578</u>	<u>2,881,352</u>	<u>5,181,930</u>
Excess (Deficiency) of Revenues over Expenditures	(665,338)	(273,850)	(939,188)
Other Financing Sources (Uses):			
Transfers to Public Building Commission	-	(425,806)	(425,806)
Transfers from (to) Other Funds	-	(71,782)	(71,782)
Fund Balances, Beginning of Year	<u>1,960,974</u>	<u>4,203,018</u>	<u>6,163,992</u>
Fund Balances, End of Year	<u>\$ 1,295,636</u>	<u>\$ 3,431,580</u>	<u>\$ 4,727,216</u>

Clinton County, Illinois  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - HIGHWAY DEPARTMENT FUNDS  
November 30, 2008

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Nonmajor Governmental Funds-Highway Department Funds
Revenues:								
Sales Tax	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Property Tax	16,437	-	4,723	-	8,311	-	-	29,471
Mobile Home Tax	1,359	-	428	-	679	-	-	2,466
Reimbursement from Cities, Villages, Townships and Others	336,476	-	24,138	15,314	-	-	117,225	493,153
Interest Income	-	-	2,173	-	-	3,481	208	5,862
Sale of Assets	-	-	-	-	-	-	-	-
Allotments - Motor Fuel Tax	-	-	-	-	-	874,288	-	874,288
<b>Total Revenues</b>	<b>584,272</b>	<b>-</b>	<b>31,462</b>	<b>15,314</b>	<b>8,990</b>	<b>877,769</b>	<b>117,433</b>	<b>1,635,240</b>
Expenditures:								
Personal Services	632,537	-	-	-	-	-	-	632,537
Construction Labor, Materials and Other	255,297	-	-	-	-	-	-	255,297
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	142,802	-	-	-	-	142,802
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	6,813	-	-	-	6,813
County Share of Federal Aid Construction Projects	-	-	-	-	1,488	-	-	1,488
Road Maintenance	-	-	-	-	-	925,492	-	925,492
Capital Outlay	-	84,125	-	-	137,056	-	114,968	336,149
<b>Total Expenditures</b>	<b>887,834</b>	<b>84,125</b>	<b>142,802</b>	<b>6,813</b>	<b>138,544</b>	<b>925,492</b>	<b>114,968</b>	<b>2,300,578</b>
Excess (Deficiency) of Revenues over Expenditures	(303,562)	(84,125)	(111,340)	8,501	(129,554)	(47,723)	2,465	(665,338)
Fund Balances, Beginning of Year	673,446	235,786	415,517	43,111	459,532	112,304	21,278	1,960,974
Fund Balances, End of Year	\$ 369,884	\$ 151,661	\$ 304,177	\$ 51,612	\$ 329,978	\$ 64,581	\$ 23,743	\$ 1,295,636

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2008

	County Building	GIS Mapping	Inmate Commissary	Vital Records	Oil Revenue Surplus	CIRT Equipment	Victim Impact Fund	Rabies	County Health Dept.	Mental Health	R.E.A. Economic Development	Probation Electronic Monitoring
Revenues:												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ 8,127	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	-	-	-	406	674	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	26,953	-	-	-	-
Fees	-	115,050	-	3,834	-	-	770	-	-	-	-	3,449
Interest Income	-	-	5	-	3,484	-	-	-	-	-	7,832	-
Grants	-	-	-	-	-	-	-	-	86,247	-	-	-
Miscellaneous	-	1,067	67,357	-	1,565	-	-	269	222,332	-	81,441	-
<b>Total Revenues</b>	<b>-</b>	<b>116,117</b>	<b>67,362</b>	<b>3,834</b>	<b>5,049</b>	<b>-</b>	<b>770</b>	<b>27,222</b>	<b>313,891</b>	<b>8,801</b>	<b>89,273</b>	<b>3,449</b>
Expenditures:												
Personal Services	-	50,769	-	-	9,790	-	-	4,826	231,852	-	-	-
Contractual Services	780	-	-	-	60,918	-	-	21,314	63,538	212,223	-	-
Commodities	-	26,820	24,969	1,777	-	-	77	-	90,621	-	-	2,130
Capital Outlay	-	-	28,675	-	76,931	-	-	-	2,722	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	1	-	68	-	-	6,404	-
<b>Total Expenditures</b>	<b>780</b>	<b>77,589</b>	<b>53,644</b>	<b>1,777</b>	<b>147,639</b>	<b>1</b>	<b>77</b>	<b>26,208</b>	<b>388,733</b>	<b>212,223</b>	<b>6,404</b>	<b>2,130</b>
Excess (Deficiency) of Revenues over Expenditures	(780)	38,528	13,718	2,057	(142,590)	(1)	693	1,014	(74,842)	(203,422)	82,869	1,319
Other Financing Sources (Uses):												
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	8,524	-	-	-	127,591	-	-	20,000	-	-	-	-
Fund Balance, Beginning of Year	(7,744)	(61,894)	32,728	23,592	165,661	4,656	2,899	11,546	286,798	135,662	286,677	898
Fund Balance, End of Year	\$ -	\$ (23,366)	\$ 46,446	\$ 25,649	\$ 150,662	\$ 4,655	\$ 3,592	\$ 32,560	\$ 211,956	\$ (67,760)	\$ 369,546	\$ 2,217

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Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2008  
 (Continued)

	Probation Book Fees	Law Library	County Court Fees	Recorder's Instru- ments	Auto- mation	Cooperative Extension	Unemploy- ment Insurance	Industrial Park	Sex Offenders Fees	State's Attorney Drug Fund	Crime Victims	War Memorial	Circuit Clerk Sheriff Medical
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190	\$ 918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	430	76	-	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	10,480	27,540	78,039	24,053	-	-	-	760	676	-	-	7,672
Interest Income	-	-	-	-	-	-	-	3,527	-	-	-	441	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>10,480</b>	<b>27,540</b>	<b>78,039</b>	<b>24,053</b>	<b>5,620</b>	<b>994</b>	<b>3,527</b>	<b>760</b>	<b>676</b>	<b>-</b>	<b>441</b>	<b>7,672</b>
Expenditures:													
Personal Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	15,163	-	48,897	11,128	5,404	-	-	-	-	-	-	-
Commodities	-	-	2,415	784	2,631	-	-	-	-	-	-	150	-
Capital Outlay	-	-	-	24,292	6,715	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	19,982	-	814	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>15,163</b>	<b>2,415</b>	<b>73,973</b>	<b>20,474</b>	<b>5,404</b>	<b>19,982</b>	<b>-</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	(4,683)	25,125	4,066	3,579	216	(18,988)	3,527	(54)	676	-	291	7,672
Other Financing Sources (Uses):													
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	3,000	-	-	-	-	-	-	-	-	4,103	-	-
Fund Balance, Beginning of Year	334	(1,231)	178,796	243,507	130,473	1,686	43,117	82,662	1,887	818	(4,103)	15,083	34,491
Fund Balance, End of Year	\$ 334	\$ (2,914)	\$ 203,921	\$ 247,573	\$ 134,052	\$ 1,902	\$ 24,129	\$ 86,189	\$ 1,833	\$ 1,494	\$ -	\$ 15,374	\$ 42,163

(Continued on Next Page)

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2008  
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compensation	Drug Enforcement	New Memphis Sanitary Sewer District	Child Support	Mapping	CDAP Recapture	Building Lease (Courthouse)	Document Storage	Hotel/ Motel Tax	Senior Service Fund
Revenues:														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,482	\$ -	\$ -	\$ 384
Mobile Home Taxes	-	-	-	-	38	-	-	-	-	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	412,633	-	4,057	-	-	31,233	-	14,055	-	-	-	23,940	15,770	-
Interest Income	15,335	1,225	-	-	-	2,750	-	-	-	9,664	1,510	-	-	-
Grants	-	-	-	-	-	-	395,430	-	-	-	-	-	-	-
Miscellaneous	-	12,386	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>427,968</b>	<b>13,611</b>	<b>4,057</b>	<b>-</b>	<b>505</b>	<b>33,983</b>	<b>395,430</b>	<b>14,055</b>	<b>-</b>	<b>9,664</b>	<b>17,992</b>	<b>23,940</b>	<b>15,770</b>	<b>384</b>
Expenditures:														
Personal Services	4,615	-	-	-	-	-	-	17,663	-	-	-	-	-	-
Contractual Services	43,390	876	-	-	-	-	395,430	-	-	125	-	-	32,500	238
Commodities	7,337	-	-	-	-	-	-	-	-	-	1,285	-	-	-
Capital Outlay	311,166	-	-	-	-	9,859	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,218	-	-	8,393	-	-	-	-	150	-	-	-
<b>Total Expenditures</b>	<b>366,508</b>	<b>876</b>	<b>1,218</b>	<b>-</b>	<b>-</b>	<b>18,252</b>	<b>395,430</b>	<b>17,663</b>	<b>-</b>	<b>125</b>	<b>150</b>	<b>1,285</b>	<b>32,500</b>	<b>238</b>
Excess (Deficiency) of Revenues over Expenditures	61,460	12,735	2,839	-	505	15,731	-	(3,608)	-	9,539	17,842	22,655	(16,730)	146
Other Financing Sources (Uses):														
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	(425,806)	-	-	-
Transfers from (to) Other Funds	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	719,489	76,735	27,038	29	88,092	109,918	-	5,666	167	326,275	414,707	91,823	13,247	-
Fund Balance, End of Year	\$ 505,949	\$ 89,470	\$ 29,877	\$ 29	\$ 88,597	\$ 125,649	\$ -	\$ 2,058	\$ 167	\$ 335,814	\$ 6,743	\$ 114,478	\$ (3,483)	\$ 146

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2008  
 (Continued)

	Judicial Security	Probation Service	D.A.R.E	Domestic Violence	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Housing County Prisoners	Accumulated Leave	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance	UCC Fees Fund	WIC Program	Liability Insurance Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues:															
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,723	\$ 41,197
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	393	2,017
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,953
Fees	68,931	59,687	-	55	8,242	-	5,540	379,832	-	2,810	3,698	-	-	-	1,302,806
Interest Income	-	-	162	-	-	183	2,171	-	-	742	-	-	-	-	49,031
Grants	-	-	-	-	-	-	-	-	-	-	-	-	211,084	-	692,761
Miscellaneous	-	-	4,568	-	-	2,598	-	95,133	-	-	-	-	4,021	-	492,737
<b>Total Revenues</b>	<b>68,931</b>	<b>59,687</b>	<b>4,730</b>	<b>55</b>	<b>8,242</b>	<b>2,781</b>	<b>7,711</b>	<b>474,965</b>	<b>-</b>	<b>3,552</b>	<b>3,698</b>	<b>-</b>	<b>215,105</b>	<b>5,116</b>	<b>2,607,502</b>
Expenditures:															
Personal Services	73,193	-	-	-	-	-	-	385,432	54,754	-	-	-	210,126	-	1,043,020
Contractual Services	-	112,851	-	-	-	-	-	11,243	-	-	-	-	15,682	37,960	1,089,660
Commodities	6,953	-	4,041	-	6,161	-	-	-	-	-	-	-	5,471	-	183,622
Capital Outlay	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	500,360
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	27,660	-	-	-	-	-	-	-	-	64,690
<b>Total Expenditures</b>	<b>80,146</b>	<b>112,851</b>	<b>4,041</b>	<b>-</b>	<b>6,161</b>	<b>27,660</b>	<b>-</b>	<b>436,675</b>	<b>54,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,279</b>	<b>37,960</b>	<b>2,881,352</b>
Excess (Deficiency) of Revenues over Expenditures	(11,215)	(53,164)	689	55	2,081	(24,879)	7,711	38,290	(54,754)	3,552	3,698	-	(16,174)	(32,844)	(273,850)
Other Financing Sources (Uses):															
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(425,806)
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	(71,782)
Fund Balance, Beginning of Year	94,546	238,711	7,487	-	462	27,182	88,746	40,523	7,598	29,731	3,348	5,126	45,783	131,590	4,203,018
Fund Balance, End of Year	\$ 83,331	\$ 185,547	\$ 8,176	\$ 55	\$ 2,543	\$ 2,303	\$ 96,457	\$ 78,813	\$ (7,156)	\$ 33,283	\$ 7,046	\$ 5,126	\$ 29,609	\$ 98,746	\$ 3,431,580

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 CAPITAL PROJECTS FUND - CLINTON COUNTY PUBLIC BUILDING COMMISSION  
 November 30, 2008

Assets

Cash	\$ 5,180
------	----------

Total Assets	<u>\$ 5,180</u>
--------------	-----------------

Liabilities and Fund Balances

Liabilities	\$ -
-------------	------

Fund Balances	<u>5,180</u>
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Total Liabilities and Fund Balance	<u>\$ 5,180</u>
------------------------------------	-----------------

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUND  
 CLINTON COUNTY PUBLIC BUILDING COMMISSION  
 For the Year Ended November 30, 2008

Revenues:		
Interest on Investments	\$	55
Expenditures:		
Construction of Public Buildings		<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures		55
Fund Balance, Beginning of Year		<u>5,125</u>
Fund Balance, End of Year	\$	<u><u>5,180</u></u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS  
 November 30, 2008

	<u>Public Building Commission</u>	<u>Self Insurance Bond</u>	<u>Total</u>
<u>Assets</u>			
Cash	\$ -	\$ -	\$ -
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Due to Other Funds	\$ -	\$ 35,626	\$ 35,626
Fund Balances	<u>-</u>	<u>(35,626)</u>	<u>(35,626)</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS  
 For the Year Ended November 30, 2008

	Public Building Commission	Self Insurance Bond	Total
Revenues:			
Property Taxes	\$ -	\$ 9,114	\$ 9,114
Interest Income	-	266	266
Total Revenues	-	9,380	9,380
Expenditures			
Debt Service	425,806	188,529	\$ 614,335
Excess (Deficiency) of Revenues Over Expenditures	(425,806)	(179,149)	(604,955)
Other Financing Sources (Uses) of Funds:			
Transfer from (to) Other Funds	425,806	-	425,806
Transfer from Escrow Agent	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	-	(179,149)	(179,149)
Fund Balance, Beginning of Year	-	143,523	143,523
Fund Balance, End of Year	\$ -	\$ (35,626)	\$ (35,626)

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 November 30, 2008

	Agency Funds			Trust Funds		Total
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	Deferred Compensation Plan	
<b><u>ASSETS</u></b>						
Cash in Bank	\$ 231,393	\$ 8,365,488	\$ 22,322	\$ 25,001	\$ -	\$ 8,644,204
Deferred Compensation Plan	-	-	-	-	274,473	274,473
Total Assets	<u>\$ 231,393</u>	<u>\$ 8,365,488</u>	<u>\$ 22,322</u>	<u>\$ 25,001</u>	<u>\$ 274,473</u>	<u>\$ 8,918,677</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
Unremitted Fees	\$ 64,706	\$ -	\$ -	\$ -	\$ -	\$ 64,706
Bonds Held in Trust	63,431	-	-	-	-	63,431
Miscellaneous Collections Payable	103,256	-	-	-	-	103,256
Due to Other Taxing Bodies	-	8,365,488	-	-	-	8,365,488
Other	-	-	-	6,825	-	6,825
Due to Employees	-	-	-	-	274,473	274,473
Funds Available for Distribution	-	-	22,322	18,176	-	40,498
Total Liabilities	231,393	8,365,488	22,322	25,001	274,473	8,918,677
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 231,393</u>	<u>\$ 8,365,488</u>	<u>\$ 22,322</u>	<u>\$ 25,001</u>	<u>\$ 274,473</u>	<u>\$ 8,918,677</u>

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
AGENCY FUNDS  
FEE OFFICES  
November 30, 2008

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash in Bank	\$ 15,060	\$ 216,333	\$ 231,393
Total Assets	<u>\$ 15,060</u>	<u>\$ 216,333</u>	<u>\$ 231,393</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 15,060	\$ 49,646	\$ 64,706
Bonds Held in Trust	-	63,431	63,431
Miscellaneous Collections Payable	-	103,256	103,256
Total Liabilities	15,060	216,333	231,393
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 15,060</u>	<u>\$ 216,333</u>	<u>\$ 231,393</u>

Clinton County, Illinois  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS  
AGENCY FUNDS  
FEE OFFICES  
For the Year Ended November 30, 2008

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
Cash Revenues:			
Clerk Fees	\$ 273,843	\$ 179,182	\$ 453,025
Recorders Instruments	77,476	-	77,476
Vital Records	3,800	-	3,800
GIS Fees	114,608	-	114,608
RHSP Fees	65,340	-	65,340
Tax Redemption Fund	554,559	-	554,559
Restitution	-	158,963	158,963
Child Support--Alimony	-	23,143	23,143
Fees of Others	-	946,499	946,499
Cash Bonds	-	122,171	122,171
Miscellaneous	55	191,027	191,082
	<hr/>	<hr/>	<hr/>
Total Revenues	1,089,681	1,620,985	2,710,666
Expenditures:			
Fees Remitted to County Treasurer	537,434	830,702	1,368,136
Tax Redemption Fund	552,304	-	552,304
Child Support--Alimony	-	17,338	17,338
Fees of Others	-	419,819	419,819
Cash Bonds	-	130,578	130,578
Restitution	-	137,322	137,322
Miscellaneous	-	112,067	112,067
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,089,738	1,647,826	2,737,564
Excess (Deficiency) of Revenues Over Expenditures			
	(57)	(26,841)	(26,898)
Funds Available for Distribution, Beginning of Year			
	<hr/>	<hr/>	<hr/>
	15,117	243,174	258,291
Funds Available for Distribution, End of Year			
	<hr/>	<hr/>	<hr/>
	\$ 15,060	\$ 216,333	\$ 231,393

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 AGENCY FUNDS  
 COUNTY COLLECTOR  
 November 30, 2008

	<u>2005 Tax Levy Account</u>	<u>2006 Tax Levy Account</u>	<u>2007 Tax Levy Account</u>	<u>Mobile Home Tax Account</u>	<u>Real Estate Back Tax Account</u>	<u>Mobile Home Back Tax Account</u>	<u>Prepaid Taxes Account</u>	<u>Totals</u>
<u>ASSETS</u>								
Cash in Bank	\$ -	\$ -	\$ 8,248,452	\$ 88,620	\$ 5,648	\$ 22,768	\$ -	\$ 8,365,488
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,248,452</u>	<u>\$ 88,620</u>	<u>\$ 5,648</u>	<u>\$ 22,768</u>	<u>\$ -</u>	<u>\$ 8,365,488</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Due to Other Taxing Bodies	\$ -	\$ -	\$ 8,248,452	\$ 88,620	\$ 5,648	\$ 22,768	\$ -	\$ 8,365,488
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,248,452</u>	<u>\$ 88,620</u>	<u>\$ 5,648</u>	<u>\$ 22,768</u>	<u>\$ -</u>	<u>\$ 8,365,488</u>

Clinton County, Illinois  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION  
TO OTHER TAXING BODIES - MODIFIED CASH BASIS  
AGENCY FUNDS  
COUNTY COLLECTOR  
For the Year Ended November 30, 2008

	2005 Tax Levy Account	2006 Tax Levy Account	2007 Tax Levy Account	Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
Revenues:								
Property Taxes Including Interest and Penalties	\$ 45	\$ 1,111,617	\$ 8,248,452	\$ 103,508	\$ 2,813	\$ 11,461	\$ 1,005	\$ 9,478,901
Expenditures:								
Distribution of Taxes and Interest to Taxing Bodies	10,284	1,610,715	-	108,674	13,806	10,957	1,355	1,755,791
Excess (Deficiency) of Revenues over Expenditures	(10,239)	(499,098)	8,248,452	(5,166)	(10,993)	504	(350)	7,723,110
Funds Available for Distribution, Beginning of Year	10,239	499,098	-	93,786	16,641	22,264	350	642,378
Funds Available for Distribution, End of Year	\$ -	\$ -	\$ 8,248,452	\$ 88,620	\$ 5,648	\$ 22,768	\$ -	\$ 8,365,488

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 OTHER AGENCY FUNDS  
 November 30, 2008

	<u>Rental Housing Support</u>	<u>Unknown Heirs Fund</u>	<u>State Condemnation Suit Fund</u>	<u>Inheritance Tax Fund</u>	<u>Totals</u>
<u>Assets</u>					
Cash in Bank	\$ 6,606	\$ 15,686	\$ 30	\$ -	\$ 22,322
Investments	-	-	-	-	-
Total Assets	<u>\$ 6,606</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 22,322</u>
 <u>Liabilities and Fund Balances</u>					
Funds Available for Distribution	\$ 6,606	\$ 15,686	\$ 30	\$ -	\$ 22,322
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 6,606</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 22,322</u>

Clinton County, Illinois  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS  
OTHER AGENCY FUNDS  
For the Year Ended November 30, 2008

	<u>Rental Housing Support</u>	<u>Unknown Heirs Fund</u>	<u>State Condemnation Suit Fund</u>	<u>Inheritance Tax Fund</u>	<u>Totals</u>
Revenues:					
Fees	\$ 65,664	\$ -	\$ -	\$ -	\$ 65,664
State of Illinois -- Condemnation Suit Settlements	-	-	-	-	-
Unknown Heirs	-	10,913	-	-	10,913
Inheritance Tax Settlement	-	-	-	87,619	87,619
Interest Income	-	-	-	-	-
<b>Total Revenues</b>	<b>65,664</b>	<b>10,913</b>	<b>-</b>	<b>87,619</b>	<b>164,196</b>
Expenditures:					
Distribution	65,376	-	-	87,619	152,995
Excess (Deficiency) of Revenues Over Expenditures					
	288	10,913	-	-	11,201
Funds Available for Distribution, Beginning of Year					
	6,318	4,773	30	-	11,121
Funds Available for Distribution, End of Year					
	\$ 6,606	\$ 15,686	\$ 30	\$ -	\$ 22,322

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 TRUST FUNDS  
 November 30, 2008

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	<u>\$ 25,001</u>
Total Assets	<u><u>\$ 25,001</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 18,176
Other Liabilities	<u>6,825</u>
Total Liabilities	25,001
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 25,001</u></u>

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUNDS AVAILABLE  
 FOR DISTRIBUTION - MODIFIED CASH BASIS  
 TRUST FUNDS  
 For the Year Ended November 30, 2008

	<u>Inmate Trust Fund</u>
Revenues:	
Deposits from Inmates, Relatives and Visitors	\$ 129,640
Expenditures:	
Inmate Expenditures	<u>113,413</u>
Excess (Deficiency) of Revenues over Expenditures	16,227
Funds Available for Distribution, Beginning of Year	<u>8,774</u>
Funds Available for Distribution, End of Year	<u><u>\$ 25,001</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, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues:			
Taxes	\$ 321,500	\$ 17,796	\$ (303,704)
Intergovernmental	230,000	230,000	-
Interest on Investments	1,000	-	(1,000)
Charges for Services	597,500	336,476	\$ (261,024)
	1,150,000	584,272	(565,728)
Expenditures:			
Personal Services	750,000	632,537	(117,463)
Contractual Services	143,400	34,672	(108,728)
Commodities	256,600	220,625	(35,975)
Capital Outlay	-	-	-
	1,150,000	887,834	(262,166)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (303,562)	\$ (303,562)
<u>County Highway Fund 28E</u>			
Revenues:			
Taxes	\$ 145,500	\$ -	\$ (145,500)
Interest on Investments	500	-	(500)
Sale of Assets	-	-	-
Charges for Services	74,000	-	(74,000)
	220,000	-	(220,000)
Expenditures:			
Commodities	-	-	-
Capital Outlay	220,000	84,125	(135,875)
	-	84,125	(135,875)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (84,125)	\$ (84,125)
<u>County Bridge Fund</u>			
Revenues:			
Taxes	\$ 125,500	\$ 5,151	\$ (120,349)
Interest on Investments	1,000	2,173	1,173
Charges for Services	248,500	24,138	(224,362)
	375,000	31,462	(343,538)
Expenditures:			
Contractual Services	15,000	-	(15,000)
Commodities	10,000	38,749	28,749
Capital Outlay	350,000	104,053	(245,947)
	375,000	142,802	(232,198)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (111,340)	\$ (111,340)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues:			
Charges for Services	\$ 45,000	\$ 15,314	\$ (29,686)
Interest on Investments	-	-	-
	<u>45,000</u>	<u>15,314</u>	<u>(29,686)</u>
Expenditures:			
Contractual	15,000	4,228	(10,772)
Commodities	30,000	2,585	(27,415)
	<u>45,000</u>	<u>6,813</u>	<u>(38,187)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 8,501</u>	<u>\$ 8,501</u>
<u>F.A.S. Matching Fund</u>			
Revenues:			
Taxes	\$ 231,000	\$ 8,990	\$ (222,010)
Interest on Investments	1,000	-	(1,000)
Charges for Services	318,000	-	(318,000)
	<u>550,000</u>	<u>8,990</u>	<u>(541,010)</u>
Expenditures:			
Contractual	50,000	1,488	(48,512)
Capital Outlay	500,000	137,056	(362,944)
	<u>550,000</u>	<u>138,544</u>	<u>(411,456)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (129,554)</u>	<u>\$ (129,554)</u>
<u>Township Motor Fuel Tax Funds</u>			
Revenues:			
Intergovernmental	\$ 940,000	\$ 874,288	\$ (65,712)
Interest on Investments	10,000	3,481	(6,519)
Charges for Services	-	-	-
	<u>950,000</u>	<u>877,769</u>	<u>(72,231)</u>
Expenditures:			
Contractual Services	950,000	925,492	(24,508)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (47,723)</u>	<u>\$ (47,723)</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Township Bridge Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ 208	\$ 208
Charges for Services	125,000	117,225	(7,775)
	<u>125,000</u>	<u>117,433</u>	<u>(7,567)</u>
Expenditures:			
Contractual	-	-	-
Capital Outlay	125,000	114,968	(10,032)
	<u>125,000</u>	<u>114,968</u>	<u>(10,032)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 2,465</u>	<u>\$ 2,465</u>
<u>County Building Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Contractual	-	780	780
Capital Outlay	-	-	-
Miscellaneous	-	-	-
	<u>-</u>	<u>780</u>	<u>780</u>
Other Financing Sources (Uses) of Funds	<u>8,000</u>	<u>8,524</u>	<u>524</u>
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and other Financing Uses	<u>\$ 8,000</u>	<u>\$ 7,744</u>	<u>\$ (256)</u>
<u>GIS Mapping</u>			
Revenues:			
Charges for Services	\$ 130,000	\$ 115,050	\$ (14,950)
Miscellaneous	2,000	1,067	(933)
	<u>132,000</u>	<u>116,117</u>	<u>(15,883)</u>
Expenditures:			
Personal Services	52,000	50,769	(1,231)
Contractual Services	10,760	-	(10,760)
Commodities	26,740	26,820	80
Miscellaneous	42,500	-	(42,500)
	<u>132,000</u>	<u>77,589</u>	<u>(54,411)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 38,528</u>	<u>\$ 38,528</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Inmate Commissary Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ 5	\$ 5
Miscellaneous	-	67,357	67,357
	-	67,362	67,362
Expenditures:			
Capital Outlay	-	28,675	28,675
Commodities	-	24,969	24,969
	-	53,644	53,644
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 13,718	\$ 13,718
<u>Vital Records Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 3,834	\$ (166)
Expenditures:			
Contractual Services	-	-	-
Commodities	2,000	1,777	(223)
	2,000	1,777	(223)
Excess (Deficiency) of Revenues over Expenditures	\$ 2,000	\$ 2,057	\$ 57
<u>Oil Revenue Surplus Fund:</u>			
Revenues:			
Interest on Investments	\$ 5,000	\$ 3,484	\$ (1,516)
Miscellaneous	-	1,565	1,565
	5,000	5,049	49
Expenditures:			
Contingencies	200,000	147,639	(52,361)
Other Financing Sources (Uses) of Funds	67,000	127,591	60,591
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	\$ (128,000)	\$ (14,999)	\$ 113,001

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>CIRT Equipment Fund</u>			
Revenues:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures:			
Commodities	4,700	1	(4,699)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (4,700)</u>	<u>\$ (1)</u>	<u>\$ 4,699</u>
<u>Victim Impact Fund</u>			
Revenues:			
Charges for Services	\$ 1,000	\$ 770	\$ (230)
Expenditures:			
Commodities	1,000	77	(923)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 693</u>	<u>\$ 693</u>
<u>Rabies Fund</u>			
Revenues:			
Licenses and Permits	\$ 20,000	\$ 26,953	\$ 6,953
Miscellaneous	150	269	119
	<u>20,150</u>	<u>27,222</u>	<u>7,072</u>
Expenditures:			
Personal Services	20,000	4,826	(15,174)
Contractual Services	20,000	21,314	1,314
Miscellaneous	150	68	(82)
	<u>40,150</u>	<u>26,208</u>	<u>(13,942)</u>
Other Financing Sources (Uses) of Funds	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ 21,014</u>	<u>\$ 21,014</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Health Department Fund</u>			
Revenues:			
Taxes	\$ 136,350	\$ 5,312	\$ (131,038)
Grants	67,230	86,247	19,017
Miscellaneous	151,000	222,332	71,332
	<u>354,580</u>	<u>313,891</u>	<u>(40,689)</u>
Expenditures:			
Personal Services	226,027	231,852	5,825
Contractual Services	69,238	63,538	(5,700)
Commodities	61,200	90,621	29,421
Capital Outlay	25,000	2,722	(22,278)
	<u>381,465</u>	<u>388,733</u>	<u>7,268</u>
Other Financing Sources (Uses) of Funds	(20,000)	-	20,000
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (46,885)</u>	<u>\$ (74,842)</u>	<u>\$ (27,957)</u>
<u>Mental Health Fund</u>			
Revenues:			
Taxes	\$ 225,750	\$ 8,801	\$ (216,949)
Miscellaneous	100	-	(100)
	<u>225,850</u>	<u>8,801</u>	<u>(217,049)</u>
Expenditures:			
Contractual Services	222,809	212,223	(10,586)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 3,041</u>	<u>\$ (203,422)</u>	<u>\$ (206,463)</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues:			
Interest on Investments	\$ 9,000	\$ 7,832	\$ (1,168)
Miscellaneous	10,000	81,441	71,441
	<u>19,000</u>	<u>89,273</u>	<u>70,273</u>
Expenditures:			
Contractual	-	-	-
Commodities	1,000	-	(1,000)
Miscellaneous	294,000	6,404	(287,596)
	<u>295,000</u>	<u>6,404</u>	<u>(288,596)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (276,000)</u>	<u>\$ 82,869</u>	<u>\$ 358,869</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Probation Electronic Monitoring Fund</u>			
Revenues:			
Charges for Services	\$ 5,000	\$ 3,449	\$ (1,551)
Expenditures:			
Commodities	5,000	2,130	(2,870)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 1,319	\$ 1,319
<u>Probation Book Fees Fund</u>			
Revenues:			
Charges for Services	\$ 100	\$ -	\$ (100)
Expenditures:			
Commodities	100	-	(100)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
<u>Law Library Fund</u>			
Revenues:			
Charges for Services	\$ 10,000	\$ 10,480	\$ 480
Expenditures:			
Contractual Services	10,000	15,163	5,163
Other Financing Sources (Uses) of Funds	3,000	3,000	-
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	\$ 3,000	\$ (1,683)	\$ (4,683)
<u>County Court Fees Fund</u>			
Revenues:			
Charges for Services	\$ 35,000	\$ 27,540	\$ (7,460)
Expenditures:			
Contractual	-	-	-
Commodities	1,000	2,415	1,415
	1,000	2,415	1,415
Excess (Deficiency) of Revenues Over Expenditures	\$ 34,000	\$ 25,125	\$ (8,875)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Recorder's Instrument Fund</u>			
Revenues:			
Charges for Services	\$ 80,000	\$ 78,039	\$ (1,961)
Expenditures:			
Contractual Services	20,000	48,897	28,897
Commodities	70,500	784	(69,716)
Capital Outlay	31,000	24,292	(6,708)
	<u>121,500</u>	<u>73,973</u>	<u>(47,527)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (41,500)</u>	<u>\$ 4,066</u>	<u>\$ 45,566</u>
<u>Automation Fund</u>			
Revenues:			
Charges for Services	\$ 26,000	\$ 24,053	\$ (1,947)
Expenditures:			
Contractual	-	11,128	11,128
Commodities	10,000	2,631	(7,369)
Capital Outlay	10,000	6,715	(3,285)
	<u>20,000</u>	<u>20,474</u>	<u>474</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 6,000</u>	<u>\$ 3,579</u>	<u>\$ (2,421)</u>
<u>Cooperative Extension Fund</u>			
Revenues:			
Taxes	\$ 144,900	\$ 5,620	\$ (139,280)
Expenditures:			
Contractual Services	144,420	5,404	(139,016)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 480</u>	<u>\$ 216</u>	<u>\$ (264)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Unemployment Insurance Fund</u>			
Revenues:			
Taxes	\$ 24,100	\$ 994	\$ (23,106)
Expenditures:			
Miscellaneous - Unemployment Insurance	24,000	19,982	(4,018)
Excess (Deficiency) of Revenues over Expenditures	\$ 100	\$ (18,988)	\$ (19,088)
<u>Industrial Park Fund</u>			
Revenues:			
Interest	\$ 8,080	\$ 3,527	\$ (4,553)
Expenditures:			
Capital Outlay	75,000	-	(75,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (66,920)	\$ 3,527	\$ 70,447
<u>Sex Offenders Fees Fund</u>			
Revenues:			
Charges for Services	\$ 1,500	\$ 760	\$ (740)
Expenditures:			
Miscellaneous	1,500	814	(686)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (54)	\$ (54)
<u>States Attorney Drug Fund</u>			
Revenues:			
Charges for Services	\$ 500	\$ 676	\$ 176
Expenditures:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 676	\$ 676

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Crime Victims Fund</u>			
Revenues:			
Grants	\$ -	\$ -	\$ -
Expenditures:			
Personal Services	-	-	-
Other Financing Sources (Uses) of Funds	4,100	4,103	3
Excess (Deficiency) of Revenues over Expenditures	\$ 4,100	\$ 4,103	\$ 3
<u>War Memorial Fund</u>			
Revenues:			
Interest on Investments	\$ 500	\$ 441	\$ (59)
Expenditures:			
Commodities	500	150	(350)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 291	\$ 291
<u>Circuit Clerk &amp; Sheriff Medical Fund</u>			
Revenues:			
Charges for Services	\$ 8,000	\$ 7,672	\$ (328)
Expenditures:			
Miscellaneous	8,000	-	(8,000)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 7,672	\$ 7,672

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>New Memphis Sanitary Sewer District</u>			
Revenues:			
Grants	\$ 395,430	\$ 395,430	\$ -
Expenditures:			
Contractual Services	395,430	395,430	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues:			
Charges for Services	\$ 345,000	\$ 412,633	\$ 67,633
Interest on Investments	15,000	15,335	335
	360,000	427,968	67,968
Expenditures:			
Personal Services	15,000	4,615	(10,385)
Contractual Services	152,500	43,390	(109,110)
Commodities	40,000	7,337	(32,663)
Capital Outlay	390,000	311,166	(78,834)
Miscellaneous	-	-	-
	597,500	366,508	(230,992)
Other Financing Sources (Uses)	(232,500)	(275,000)	42,500
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ (470,000)	\$ (213,540)	\$ 256,460
<u>Delinquent Tax Agent Fund</u>			
Revenues:			
Interest on Investments	\$ 400	\$ 1,225	\$ 825
Miscellaneous	5,100	12,386	7,286
	5,500	13,611	8,111
Expenditures:			
Contractual Services	4,000	876	(3,124)
Commodities	1,500	-	(1,500)
	5,500	876	(4,624)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 12,735	\$ 12,735

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues:			
Charges for Services	\$ 3,000	\$ 4,057	\$ 1,057
Expenditures:			
Miscellaneous	6,000	1,218	(4,782)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (3,000)</u>	<u>\$ 2,839</u>	<u>\$ 5,839</u>
<u>Building Lease (Jail) Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ -	\$ -
Expenditures:			
Debt Services	-	-	-
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Workers Compensation Fund</u>			
Revenues:			
Taxes	\$ 12,550	\$ 505	\$ (12,045)
Expenditures:			
Contractual Services	87,550	-	(87,550)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (75,000)</u>	<u>\$ 505</u>	<u>\$ 75,505</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues:			
Charges for Services	\$ 20,000	\$ 31,233	\$ 11,233
Interest on Investments	500	2,750	2,250
	<u>20,500</u>	<u>33,983</u>	<u>13,483</u>
Expenditures:			
Capital Outlay	-	9,859	9,859
Miscellaneous	55,000	8,393	(46,607)
	<u>55,000</u>	<u>18,252</u>	<u>(36,748)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (34,500)</u>	<u>\$ 15,731</u>	<u>\$ 50,231</u>
<u>Domestic Violence Fund</u>			
Revenues:			
Fees	\$ -	\$ 55	\$ 55
Expenditures:			
Contractual Services	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 55</u>
<u>Child Support Fund</u>			
Revenues:			
Charges for Services	\$ 18,500	\$ 14,055	\$ (4,445)
Expenditures:			
Personal Services	17,500	17,663	163
Commodities	1,000	-	(1,000)
	<u>18,500</u>	<u>17,663</u>	<u>(837)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (3,608)</u>	<u>\$ (3,608)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mapping Fund</u>			
Revenues	\$ -	\$ -	\$ -
Expenditures:			
Miscellaneous	5,600	-	(5,600)
Excess (Deficiency) of Revenues over Expenditures	\$ (5,600)	\$ -	\$ 5,600
<u>CDAP Recapture Fund</u>			
Revenues:			
Interest on Investments	\$ 43,642	\$ 9,664	\$ (33,978)
Expenditures:			
Commodities	-	-	-
Miscellaneous	135,000	125	(134,875)
	135,000	125	(134,875)
Excess (Deficiency) of Revenues over Expenditures	\$ (91,358)	\$ 9,539	\$ 100,897
<u>Building Lease (Courthouse) Fund</u>			
Revenues:			
Taxes	\$ 436,890	\$ 16,482	\$ (420,408)
Interest on Investments	2,000	1,510	(490)
	438,890	17,992	(420,898)
Expenditures:			
Debt Service	425,960	150	(425,810)
Other Financing Sources (Uses) of Funds	-	(425,806)	(425,806)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ 12,930	\$ (407,964)	\$ (420,894)
<u>Document Storage Fund</u>			
Revenues:			
Charges for Services	\$ 25,000	\$ 23,940	\$ (1,060)
Expenditures:			
Commodities	25,000	1,285	(23,715)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 22,655	\$ 22,655

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues:			
Charges for Services	\$ 12,000	\$ 15,770	\$ 3,770
Expenditures:			
Contractual Services	20,000	32,500	12,500
Excess (Deficiency) of Revenues over Expenditures	\$ (8,000)	\$ (16,730)	\$ (8,730)
<u>Senior Services Fund</u>			
Revenues:			
Taxes	\$ 30,000	\$ 384	\$ (29,616)
Expenditures:			
Contracts	30,000	238	(29,762)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 146	\$ 146
<u>Judicial Security Fund</u>			
Revenues:			
Charges for Services	\$ 71,000	\$ 68,931	\$ (2,069)
Expenditures:			
Personal Services	60,000	73,193	13,193
Commodities	11,000	6,953	(4,047)
	71,000	80,146	9,146
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (11,215)	\$ 11,215
<u>Probation Service Fund</u>			
Revenues:			
Charges for Services	\$ 80,000	\$ 59,687	\$ (20,313)
Expenditures:			
Contractual Services	147,750	112,851	(34,899)
Commodities	3,000	-	(3,000)
Capital Outlay	1,000	-	(1,000)
	151,750	112,851	(38,899)
Excess (Deficiency) of Revenues over Expenditures	\$ (71,750)	\$ (53,164)	\$ 18,586

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues:			
Miscellaneous	\$ 5,000	\$ 4,568	\$ (432)
Interest on Investments	200	162	(38)
	<u>5,200</u>	<u>4,730</u>	<u>(470)</u>
Expenditures:			
Commodities	<u>7,000</u>	<u>4,041</u>	<u>(2,959)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,800)</u>	<u>\$ 689</u>	<u>\$ 2,489</u>
<u>Probation Drug Testing Fund</u>			
Revenues:			
Charges for Services	<u>\$ 3,000</u>	<u>\$ 8,242</u>	<u>\$ 5,242</u>
Expenditures:			
Commodities	<u>3,000</u>	<u>6,161</u>	<u>3,161</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 2,081</u>	<u>\$ 2,081</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues:			
Interest on Investments	\$ 200	\$ 183	\$ (17)
Charges for Services	5,000	2,598	(2,402)
	<u>5,200</u>	<u>2,781</u>	<u>(2,419)</u>
Expenditures:			
Miscellaneous	<u>5,200</u>	<u>27,660</u>	<u>22,460</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (24,879)</u>	<u>\$ (24,879)</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues:			
Charges for Services	\$ 6,000	\$ 5,540	\$ (460)
Interest on Investments	1,500	2,171	671
	<u>7,500</u>	<u>7,711</u>	<u>211</u>
Expenditures:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 7,711</u>	<u>\$ 7,711</u>
<u>Housing County Prisoners Fund</u>			
Revenues:			
Charges for Services	\$ 340,000	\$ 379,832	\$ 39,832
Miscellaneous	35,000	95,133	60,133
	<u>375,000</u>	<u>474,965</u>	<u>99,965</u>
Expenditures:			
Personal Services	381,000	385,432	4,432
Contractual	12,000	11,243	(757)
Capital Outlay	40,000	40,000	-
	<u>433,000</u>	<u>436,675</u>	<u>3,675</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (58,000)</u>	<u>\$ 38,290</u>	<u>\$ 96,290</u>
<u>Accumulated Leave Fund</u>			
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Personal Services	40,000	54,754	14,754
Other Financing Sources (Uses) of Funds	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	<u>\$ -</u>	<u>\$ (14,754)</u>	<u>\$ (14,754)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 2,810	\$ (1,190)
Interest on Investments	400	742	342
	<u>4,400</u>	<u>3,552</u>	<u>(848)</u>
Expenditures:			
Miscellaneous	<u>2,000</u>	-	<u>(2,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,400</u>	<u>\$ 3,552</u>	<u>\$ 1,152</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 3,698</u>	<u>\$ (1,302)</u>
Expenditures:			
Commodities	<u>5,000</u>	-	<u>(5,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 3,698</u>	<u>\$ 3,698</u>
<u>UCC Fees Fund</u>			
Revenues:			
Charges for Services	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ (2,000)</u>
Expenditures:			
Miscellaneous	<u>2,000</u>	-	<u>(2,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>WIC Program</u>			
Revenues:			
Grants	\$ 215,377	\$ 211,084	\$ (4,293)
Miscellaneous	3,000	4,021	1,021
	<u>218,377</u>	<u>215,105</u>	<u>(3,272)</u>
Expenditures:			
Personal Services	204,891	210,126	5,235
Contractual Services	15,800	15,682	(118)
Commodities	19,427	5,471	(13,956)
	<u>240,118</u>	<u>231,279</u>	<u>(8,839)</u>
Other Financing Sources (Uses) of Funds	\$ 20,000	\$ -	\$ (20,000)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,741)</u>	<u>\$ (16,174)</u>	<u>\$ (14,433)</u>
<u>Liability Insurance Fund</u>			
Revenues:			
Taxes	\$ 80,250	\$ 5,116	\$ (75,134)
Miscellaneous	-	-	-
	<u>80,250</u>	<u>5,116</u>	<u>(75,134)</u>
Expenditures:			
Contractual Services	33,900	37,960	4,060
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 46,350</u>	<u>\$ (32,844)</u>	<u>\$ (79,194)</u>
<u>Public Building Commission Capital Projects Fund</u>			
Revenues:			
Interest on Investments	\$ 100	\$ 55	\$ 45
Expenditures:			
Development	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 100</u>	<u>\$ 55</u>	<u>\$ 45</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2008

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Public Building Commission - Debt Service Fund</u>			
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Debt Service	440,000	425,806	(14,194)
Other Financing Sources (Uses) of Funds	440,000	425,806	(14,194)
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and other Financing Uses	\$ -	\$ -	\$ -
<u>Self-Insurance Bond Fund</u>			
Revenues:			
Taxes	\$ 186,728	\$ 9,114	\$ (177,614)
Interest on Investments	600	266	(334)
	187,328	9,380	(177,948)
Expenditures:			
Debt Service	188,530	188,529	(1)
Excess (Deficiency) of Revenues over Expenditures	\$ (1,202)	\$ (179,149)	\$ (177,947)

Clinton County, Illinois  
 STATEMENT OF REVENUE AND EXPENDITURES -  
 MODIFIED CASH BASIS  
 BUDGET VS. ACTUAL  
 GRANT #05-24211  
 For the Year Ended November 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Grant Revenue Received	\$ 395,430	\$ 395,430	\$ -
Grant Interest Received	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Received	<u>395,430</u>	<u>395,430</u>	<u>-</u>
Grant Expenditures Paid:			
Line Item 0100	\$ 45,567	\$ 45,567	-
Line Item 0400	303,638	303,638	-
Line Item 0800	22,500	22,500	-
Line Item 1000	<u>23,725</u>	<u>23,725</u>	<u>-</u>
Total Expenditures Paid	<u>395,430</u>	<u>395,430</u>	<u>-</u>
Excess of Revenue Received Over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

In our opinion, Clinton County, Illinois complied, in all material respects, with the Revenue and Expenditure requirements of Section 2.1 of grant agreement #05-24211.

Clinton County, Illinois

ANNUAL  
FEDERAL FINANCIAL  
COMPLIANCE SECTION

Clinton County, Illinois  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2008

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Health and Human Services</u>			
Passed Through State of Illinois			
Department of Human Services:			
Title XX Block Grant	93.667	10C8002600	\$4,800
TANF	93.558	10C8002600	10,000
Passed Through State of Illinois			
Department of Public Health:			
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY08) (M)	93.069	87181100	7,179
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY09) (M)	93.069	97181097	4,717
Local Health Department Grant Preparedness Goal Milestones Workplan (FY 08) (M)	93.069	87181014	45,669
Local Health Department Grant Preparedness Goal Milestones Workplan (FY 09) (M)	93.069	97181014	4,764
			<u>62,329</u>
Passed Through State of Illinois			
Department of Healthcare and Family Services:			
Medical Assistance Program (FY 08)	93.778	N/A	35,850
Medical Assistance Program (FY 09)	93.778	N/A	35,900
			<u>71,750</u>
IVD Child Support Enforcement	93.563	N/A	3,965
Total U.S. Department of Health and Human Services			<u>\$152,844</u>

Clinton County, Illinois  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended November 30, 2008

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Agriculture</u>			
Passed Through State of Illinois			
Department of Human Services:			
WIC Administration (FY 08)	10.557	N/A	\$ 52,100
WIC Administration (FY 09)	10.557	N/A	36,000
Special Supplemental Nutritional Program for Women, Infants and Children	10.557	N/A	<u>168,207</u>
Total U.S. Department of Agriculture			<u>256,307</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through State of Illinois			
Emergency Services Management Association:			
Homeland Security Grant (M)	97.067	N/A	<u>14,098</u>
Passed Through State of Illinois			
Illinois Emergency Management Agency:			
FEMA Grant (FY07)	97.042	N/A	972
FEMA Grant (FY08)	97.042	N/A	<u>2,907</u>
			<u>3,879</u>
Total U.S. Department of Homeland Security			<u>17,977</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through Illinois Department Of Commerce and Economic Opportunity:			
Community Development Block Grant (M)	14.228	05-24211	<u>395,430</u>
Total U.S. Department of Housing and Urban Development			<u>395,430</u>
Total Expenditures of Federal Awards			<u><u>\$822,558</u></u>

(M) Denotes Major Programs.

Clinton County, Illinois  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2008

Note 1 -- Summary of Significant Accounting Policies

General

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

Basis of Accounting

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

Relationship to Basic Financial Statements

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

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs which have filed reports as of November 30, 2008.

Note 2 -- Loans or Loan Guarantees

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

Note 3 -- Awards to Subrecipients

There were no awards to subrecipients.

Note 4 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

Clinton County, Illinois  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended November 30, 2008

A. Summary of Auditor Results

We have audited the financial statements of Clinton County, Illinois, as of and for the year ended November 30, 2008, and have issued our reports thereon dated March 10, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133. The results of our audit are as follows:

FINANCIAL STATEMENTS

TYPE OF AUDITOR'S REPORT ISSUED Qualified – Modified Cash Basis

INTERNAL CONTROL OVER FINANCIAL REPORTING

Material weakness(es) noted	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted	No

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS

Material weakness(es) identified	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported

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

ANY AUDIT FINDINGS DISCLOSED THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH CIRUCLAR A-133, SEC. 510(a) No

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.069	Local Health Department Grants
97.067	Homeland Security Grant
14.228	Community Development Block Grant

Dollar Threshold Used to Distinguish Between Type A and Type B Programs \$300,000

AUDITEE QUALIFIED AS LOW RISK AUDITEE No

Clinton County, Illinois  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended November 30, 2008

B. Findings

There were no audit findings.

Clinton County, Illinois  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended November 30, 2008

There were no prior audit findings.