

Clinton County, Illinois  
ANNUAL FINANCIAL REPORT  
November 30, 2009

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## Independent Auditors' Report

April 2, 2010

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, 2009, 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, 2009, 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 April 2, 2010 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

April 2, 2010

The management's discussion and analysis and other required supplementary information on pages 7 through 13 and 40 through 47, 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,

*Glass and Shuffett, 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

April 2, 2010

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, 2009, which collectively comprise Clinton County, Illinois' basic financial statements and have issued our report thereon dated April 2, 2010. 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

April 2, 2010

We noted certain matters that we reported to management of Clinton County, Illinois in a separate letter dated April 2, 2010.

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 and Shuffett, 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

April 2, 2010

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, 2009. 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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Clinton County, Illinois's 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, 2009.

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 and 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, 2009

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, 2009. 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, 2009, are as follows:

The County's total net assets increased by \$1,430,137. This increase was attributed to the late collection and distribution of the 2007 real estate tax levy. Normally, these taxes would have been collected in the fiscal year ending November 30, 2008.

At the end of the current year, the County's governmental funds reported combined ending total net assets of \$23,983,471, an increase of \$1,430,137 from the prior year. Of this amount, \$9,594,509 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 \$13,726,154 and restricted net assets totaled \$662,808.

**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, 2009

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, GIS Mapping Fund, Industrial Park Fund 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 22-39 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 40-47 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 48-106 of this report.

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2009

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets as of November 30, 2009 and 2008:

Table 1  
Net Assets  
November 30, 2009 and 2008

<u>Assets</u>	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Cash and Cash Equivalents	\$12,635,464	\$10,116,688
Notes Receivable - Industry	306,606	346,206
Capital Assets:		
Land and Improvements, Net	248,281	252,387
Buildings and Improvements, Net	6,050,045	6,211,686
Vehicles, Net	139,337	136,644
Office Furniture and Equipment, Net	379,538	451,928
Other Equipment, Net	1,030,040	1,128,024
Infrastructure, Net	6,157,667	6,292,995
Construction in Progress	476,246	106,032
Other Assets	36,183	6,825
Total Assets	<u>\$27,459,407</u>	<u>\$25,049,415</u>
 <u>Liabilities</u>		
Deficit Cash Balance	\$ 144,855	\$ -
Due to Other Governments	51,081	51,081
Long-Term Liabilities:		
Bonds Payable	3,280,000	2,445,000
Total Liabilities	<u>\$3,475,936</u>	<u>\$2,496,081</u>
 <u>Net Assets</u>		
Invested in Capital Assets, Net of Related Debt	\$13,726,154	\$13,444,696
Restricted	662,808	322,532
Unrestricted	9,594,509	8,786,106
Total Net Assets	<u>\$23,983,471</u>	<u>\$22,553,334</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 \$23,983,471. By far, the largest portion of the County's net assets (57.23 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, 2009

An additional portion of the County's net assets (2.8 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$9,594,509) 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, 2009 and 2008.

Table 2  
Changes in Net Assets  
For the Years Ended November 30, 2009 and 2008

	Governmental Activities	
	2009	2008
<b>Revenues:</b>		
<b>Program Revenues:</b>		
Charges for Services	\$3,928,961	\$3,932,084
Operating Grants and Contributions	1,820,909	1,956,955
Capital Grants and Contributions	-	395,430
<b>Total Program Revenues</b>	<b>5,749,870</b>	<b>6,284,469</b>
<b>General Revenues:</b>		
Property Taxes	8,011,218	196,942
Payment in Lieu of Taxes	174,088	89,511
Sales Taxes	1,401,293	1,479,776
Intergovernmental	1,210,594	1,455,429
Interest Income	323,720	506,018
Other	122,110	199,535
Sale of Assets	14,620	-
<b>Total General Revenues</b>	<b>11,257,643</b>	<b>3,927,211</b>
<b>Total Revenues</b>	<b>17,007,513</b>	<b>10,211,680</b>
Other Charges	(1,324,599)	(50,556)
<b>Total Revenues and Transfers</b>	<b>15,682,914</b>	<b>10,161,124</b>
<b>Expenses:</b>		
<b>Program Expenses:</b>		
General Government	3,520,637	3,283,045
Public Safety	3,824,331	3,913,111
Highways and Streets	3,383,925	3,255,846
Education	396,444	136,139
Public Health	976,991	945,620
Development	19,534	434,459
Judiciary and Court Related	1,942,677	1,677,128
Social Services	46,826	238
Debt Service-Interest	141,412	164,335
<b>Total Expenses</b>	<b>14,252,777</b>	<b>13,809,921</b>
<b>Increase (Decrease) in Net Assets</b>	<b>1,430,137</b>	<b>\$ (3,648,797)</b>
<b>Total Net Assets</b>	<b>\$23,983,471</b>	<b>\$22,553,334</b>

**Governmental Activities**

Operating grants and contributions and capital grants accounted for \$1,820,909 or 10.71 percent of total governmental revenues. The major operating grant revenues were Motor Fuel tax allotments and public health grants.

Clinton County, Illinois  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
For the Year Ended November 30, 2009

The County's direct charges to users of governmental services made up \$3,928,961 or 23.10 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 \$8,011,218 of the \$17,007,513 total revenues for governmental activities, or 47.10 percent of total revenues. Another major component of general revenues was sales taxes which accounted for \$1,401,293 or 8.24 percent of total revenues.

General government expenses accounted for \$3,520,637 or 24.70 percent of total expenses.

The highway and street program accounted for \$3,383,925 or 23.74 percent of total expenses. Expenses for public safety accounted for \$3,824,331, representing 26.83 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, 2009 and 2008

	Governmental Activities			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2009	2009	2008	2008
General Government	\$3,520,637	\$2,572,137	\$ 3,283,045	\$2,443,773
Public Safety	3,824,331	2,701,322	3,913,111	2,721,925
Highways and Street	3,383,925	1,216,065	3,255,846	1,103,069
Education	396,444	396,444	136,139	136,139
Public Health	976,991	474,430	945,620	421,936
Development	19,534	(14,134)	434,459	(42,412)
Judiciary and Court Related	1,942,677	968,405	1,677,128	576,449
Social Services	46,826	46,826	238	238
Debt Service-Interest	141,412	141,412	164,335	164,335
Total Expenses	<u>\$14,252,777</u>	<u>\$8,502,907</u>	<u>\$13,809,921</u>	<u>\$7,525,452</u>

Charges for services and operating grants of \$2,071,509 (36.03 percent of the total program revenues) are received and used to fund the general government expenses and public safety of the County. The remaining \$6,431,398 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, 2009

As of November 30, 2009, the County's governmental funds reported a combined ending fund balance of \$12,782,317, an increase of \$2,363,679 in comparison with the prior year.

The General Fund is the primary operating fund of the County. At November 30, 2009, the unreserved fund balance was \$2,048,894.

The fund balance of the County's General Fund increased by \$24,259 during 2009.

**Budgetary Highlights**

The County adopts its budget annually prior to the end of December. The County amended its budget during the year (which is allowed by State law) to account for increased public defender contracts (\$69,000), delinquent tax transfers (\$48,000), added bridge costs (\$50,000) and miscellaneous items originally omitted from the budget (\$47,600).

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

General Fund revenues of \$6,421,391 on a budgetary basis, were more than budgeted revenues of \$6,179,500 by \$241,891 while budgetary basis expenditures of \$6,480,287 were only 96.3% of budgeted expenditures (savings of \$246,795). The increase of revenues over budgeted revenues is primarily due to fiscal year 2008 property taxes being collected in fiscal year 2009, offset by a reduction in state monies collected. The expenditure savings were attributed to controlled spending by department heads.

**Capital Assets and Debt Administration**

**Capital Assets**

At November 30, 2009, the County had \$14,481,154 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 \$98,544 from last year.

Land and Improvements, Net of \$43,120	
Accumulated Depreciation	\$ 248,281
Buildings and Improvements, Net of \$1,780,265	
Accumulated Depreciation	6,050,045
Office Equipment, Net of \$617,508	
Accumulated Depreciation	379,538
Transportation Equipment, Net of \$ 724,904	
Accumulated Depreciation	139,337
Other Equipment, Net of \$1,933,572	
Accumulated Depreciation	1,030,040
Infrastructure, Net of \$13,882,739	
Accumulated Depreciation	6,157,667
Construction in Progress	<u>476,246</u>
Capital Assets, Net of Depreciation totaling	<u><u>\$14,481,154</u></u>

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

This year's more significant capital asset additions included:

Lost Creek Bridge	\$341,679
Vehicles	60,465
911 Software	21,375
County Highway Building	476,246
911 Radio Tower	82,678
5460 Massey-Ferguson Tractor	60,000

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2009

**Debt**

At the end of this year, the County had \$3,280,000 in bonds outstanding versus \$2,445,000 last year, an increase of 34.15%. During fiscal year 2009, the County issued \$2,430,000 of self-insurance refunding bonds, repaid \$470,000 of prior year bonds and refunded \$1,125,000 of prior self-insurance refunding bonds leaving total indebtedness of \$3,280,000.

The bonds consisted of:

Self Insurance	\$2,525,000
Courthouse Bonds	755,000

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 \$2,525,000 is significantly lower than the \$15,523,694 statutorily imposed limit.

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

**Economic Factors**

The County's 2010 budget and tax levies have been approved. Budgetary constraints were necessary in preparing the 2010 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, 2009

	<u>Primary Government Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 12,635,464
Notes Receivable - Industry	306,606
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	476,246
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,050,045
Land Improvements, Net	39,015
Vehicles, Net	139,337
Office Furniture and Equipment, Net	379,538
Other Equipment, Net	1,030,040
Infrastructure, Net	6,157,667
Other Assets	<u>36,183</u>
Total Assets	<u><u>\$ 27,459,407</u></u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 144,855
Due to Other Governments	51,081
Long-Term Liabilities -	
Bonds Payable:	
Due Within One Year	495,000
Due in More than One Year	<u>2,785,000</u>
Total Liabilities	<u><u>\$ 3,475,936</u></u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 13,726,154
Restricted For:	
Capital Projects	5,299
Debt Service	99,038
Industry Loans	306,606
Building Leases	251,865
Unrestricted	<u>9,594,509</u>
Total Net Assets	<u><u>\$ 23,983,471</u></u>

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

Clinton County, Illinois  
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
 For the Year Ended November 30, 2009

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental Activities:</u>					
General Government	\$ 3,520,637	\$ 948,500	\$ -	\$ -	\$ (2,572,137)
Public Safety	3,824,331	1,109,432	13,577	-	(2,701,322)
Highways and Streets	3,383,925	602,520	1,565,340	-	(1,216,065)
Education	396,444	-	-	-	(396,444)
Public Health	976,991	260,569	241,992	-	(474,430)
Development	19,534	33,668	-	-	14,134
Judiciary and Court Related	1,942,677	974,272	-	-	(968,405)
Social Services	46,826	-	-	-	(46,826)
Debt Service - Interest and Fiscal Charges	141,412	-	-	-	(141,412)
<b>Total Governmental Activities</b>	<b>\$ 14,252,777</b>	<b>\$ 3,928,961</b>	<b>\$ 1,820,909</b>	<b>\$ -</b>	<b>(8,502,907)</b>

General Revenues:

Property Taxes Levied for:	
General Government	4,800,688
Health and Mental Health	564,632
Roads and Bridges	1,300,671
Education	225,043
Insurance	166,166
Debt Service	954,018
Payments in Lieu of Taxes	174,088
Sales Tax	1,401,293
Income and Replacement Tax	1,210,594
Oil Income	122,110
Interest on Investments	323,720
Sale of Assets	14,620

Total General Revenues 11,257,643

Other Changes in Net Assets:

Transfers to Other Governments	(55,232)
Contribution to ICIT	(1,177,425)
Bond Discount	(16,432)
Other Bond Costs	(75,510)

Other Changes in Net Assets (1,324,599)

Change in Net Assets 1,430,137

Net Assets - Beginning	22,553,334
Net Assets - Ending	<u>\$ 23,983,471</u>

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, 2009

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	GIS Mapping	Industrial Park	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>								
Cash and Cash Equivalents	\$ 2,048,894	\$ 2,200,180	\$ 2,376,203	\$ -	\$ 96,489	\$ 91,654	\$ 5,822,044	\$ 12,635,464
Notes Receivable - Industry	-	-	-	-	-	48,002	258,604	306,606
Interfund Loans	-	-	-	-	-	-	51,110	51,110
Other	-	-	-	-	-	-	36,183	36,183
<b>Total Assets</b>	<b>\$ 2,048,894</b>	<b>\$ 2,200,180</b>	<b>\$ 2,376,203</b>	<b>\$ -</b>	<b>\$ 96,489</b>	<b>\$ 139,656</b>	<b>\$ 6,167,941</b>	<b>\$ 13,029,363</b>
<u>Liabilities:</u>								
Bank Overdrafts	\$ -	\$ -	\$ -	\$ 87,237	\$ -	\$ -	\$ 57,618	\$ 144,855
Due to Other Governments	-	-	-	-	-	51,081	-	51,081
Interfund Loans	-	-	-	-	51,110	-	-	51,110
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,237</b>	<b>51,110</b>	<b>51,081</b>	<b>57,618</b>	<b>247,046</b>
<u>Fund Balances:</u>								
Unreserved, Undesignated								
Reported in:								
General Fund	2,048,894	-	-	-	-	-	-	2,048,894
Special Revenue Funds	-	2,200,180	2,376,203	(87,237)	45,379	88,575	6,005,986	10,629,086
Capital Projects Funds	-	-	-	-	-	-	5,299	5,299
Debt Service Funds	-	-	-	-	-	-	99,038	99,038
<b>Total Fund Equity</b>	<b>2,048,894</b>	<b>2,200,180</b>	<b>2,376,203</b>	<b>(87,237)</b>	<b>45,379</b>	<b>88,575</b>	<b>6,110,323</b>	<b>12,782,317</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,048,894</b>	<b>\$ 2,200,180</b>	<b>\$ 2,376,203</b>	<b>\$ -</b>	<b>\$ 96,489</b>	<b>\$ 139,656</b>	<b>\$ 6,167,941</b>	<b>\$ 13,029,363</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, 2009

Total fund balances for Governmental Funds (Exhibit C) \$12,782,317

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 \$43,120 Accumulated Depreciation	\$ 248,281
Construction in Progress	476,246
Buildings and Improvements, Net of \$1,780,265 of Accumulated Depreciation	6,050,045
Vehicles, Net of \$724,904 Accumulated Depreciation	139,337
Office Furniture and Equipment, Net of \$617,508 Accumulated Depreciation	379,538
Other Equipment, Net of \$1,933,572 of Accumulated Depreciation	1,030,040
Infrastructure, Net of \$13,882,739 of Accumulated Depreciation	<u>6,157,667</u>

Total Capital Assets 14,481,154

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, 2009.

General Obligation Bonds	2,525,000
Public Building Revenue Bonds	<u>755,000</u>

(3,280,000)

Total Net Assets of Governmental Activities (Exhibit A) \$23,983,471

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, 2009

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	GIS Mapping	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:								
Taxes	\$ 2,128,779	\$ -	\$ -	\$ 1,367,603	\$ -	\$ -	\$ 4,688,924	\$ 8,185,306
Intergovernmental	2,784,676	736,152	-	23,283	-	-	1,059,188	4,603,299
Licenses and Permits	-	-	-	-	-	-	29,128	29,128
Interest on Investments	201,870	37,340	56,166	-	-	2,386	25,958	323,720
Charges for Services	579,070	-	-	-	132,550	-	1,678,647	2,390,267
Grants	-	-	-	-	-	-	297,269	297,269
Fines and Forfeitures	201,434	-	-	-	-	-	-	201,434
Sale of Assets	-	-	-	-	-	-	63,116	63,116
Miscellaneous	519,562	-	100	2,459	500	-	439,849	962,470
<b>Total Revenues Received</b>	<b>6,415,391</b>	<b>773,492</b>	<b>56,266</b>	<b>1,393,345</b>	<b>133,050</b>	<b>2,386</b>	<b>8,282,079</b>	<b>17,056,009</b>
Expenditures Disbursed:								
Current Operating:								
General Government	2,799,743	-	-	170,093	64,305	-	333,305	3,367,446
Public Safety	2,179,760	-	-	350,587	-	-	1,104,787	3,635,134
Highways and Street	-	719,022	-	103,693	-	-	1,857,614	2,680,329
Education	139,698	-	-	18,251	-	-	234,609	392,558
Public Health	-	-	-	72,881	-	-	899,458	972,339
Development	-	-	-	-	-	-	19,534	19,534
Judiciary and Court Related	1,325,801	-	-	185,673	-	-	371,175	1,882,649
Social Services	-	-	-	-	-	-	46,826	46,826
Capital Outlay	35,285	305,346	-	-	-	-	723,871	1,064,502
Debt Service:								
Principal Retirement	-	-	-	-	-	-	470,000	470,000
Interest and Fiscal Charges	-	-	-	-	-	-	141,412	141,412
<b>Total Expenditures Disbursed</b>	<b>6,480,287</b>	<b>1,024,368</b>	<b>-</b>	<b>901,178</b>	<b>64,305</b>	<b>-</b>	<b>6,202,591</b>	<b>14,672,729</b>
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	(64,896)	(250,876)	56,266	492,167	68,745	2,386	2,079,488	2,383,280
Other Financing Sources (Uses):								
Transfers from (to) Other Funds	144,387	-	-	-	-	-	(144,387)	-
Transfers to Other Governmental Units	(55,232)	-	-	-	-	-	-	(55,232)
Refunding Bond - Net	-	-	-	-	-	-	35,631	35,631
<b>Total Other Financing Sources (Uses)</b>	<b>89,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(108,756)</b>	<b>(19,601)</b>
Net Change in Fund Balances	24,259	(250,876)	56,266	492,167	68,745	2,386	1,970,732	2,363,679
Fund Balances, Beginning of Year	2,024,635	2,451,056	2,319,937	(579,404)	(23,366)	86,189	4,139,591	10,418,638
Fund Balances, End of Year	\$ 2,048,894	\$ 2,200,180	\$ 2,376,203	\$ (87,237)	\$ 45,379	\$ 88,575	\$ 6,110,323	\$ 12,782,317

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, 2009

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$2,363,679
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p>	
<p>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 \$1,114,550 exceeded capital outlay \$1,064,502 in the current period. (see Note 7)</p>	(50,048)
<p>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.</p>	
<p>The principal retired during the current year was:</p>	470,000
Unrecovered Cost of Assets Sold	(48,496)
Transfers to ICIT	(1,177,425)
Bond Discounts	(16,432)
Other Bond Costs	(75,510)
Cash available from Bond Proceeds	(35,631)
Change in Net Assets of Governmental Activities (Exhibit B)	\$1,430,137

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, 2009

	Agency Trust Funds	Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 15,363,765	\$ 37,209	\$ 15,400,974
Deferred Compensation Plan	-	341,225	341,225
	<hr/>		
Total Assets	\$ 15,363,765	\$ 378,434	\$ 15,742,199
<hr/>			
<u>Liabilities:</u>			
Unremitted Fees	\$ 70,817	\$ -	\$ 70,817
Bonds Held in Trust	89,413	-	89,413
Miscellaneous Collections Payable	55,015	-	55,015
Undistributed Assets	22,844	1,026	23,870
Due to Other Local Governments	15,125,676	-	15,125,676
Due to Employees - Deferred Compensation Plan	-	341,225	341,225
Due to Employees/Others	-	36,183	36,183
	<hr/>		
Total Liabilities	\$ 15,363,765	\$ 378,434	\$ 15,742,199
<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, 2009

Additions:	
Contributions:	
Plan Member Deposits	\$ 22,900
Deposits from Inmates, Relatives, and Visitors	<u>95,962</u>
Total Contributions	<u>118,862</u>
Net Investment (Loss):	
Net (Depreciation) in Fair Value of Investments	<u>44,501</u>
Total Additions	<u>163,363</u>
Deductions:	
Fees	649
Inmate Expenditures	<u>83,754</u>
Total Deductions	<u>84,403</u>
Change in Net Assets	78,960
Net Assets Held in Trust for Benefits, Beginning of Year	<u>299,474</u>
Net Assets Held in Trust for Benefits, End of Year	<u><u>\$ 378,434</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, 2009

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.

**GIS Mapping.** The fund derives revenue from Mapping fees.

**Industrial Park.** This fund is used for economic development.

**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, 2009.

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 18, 2008 and was amended on November 17, 2009.

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, 2009, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	4,838,335
Certificates of Deposit	7,646,322
Illinois Public Treasurers Investment Pool	5,587
Trust and Agency Funds including Certificates of Deposit (\$70,000)	<u>15,400,974</u>
Total Cash and Investments	<u><u>\$27,891,583</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, 2009, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$12,731,234 (book balance \$12,284,657) were fully insured or collateralized.

As of November 30, 2009, the County's investments were as follows:

	<u>Fair Value</u>
Illinois Public Treasurer's Investment Pool	\$ 5,587
Trust and Agency Funds	<u>15,400,974</u>
	<u><u>\$15,406,561</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, 2009, 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, 2009, the following funds had a deficit fund balance:

<u>Fund</u>	
Law Library	\$ 5,730
Hotel/Motel Tax	2,937
Child Support	4,116
Housing County Prisoners	24,059
Accumulated Leave	20,776
Municipal Retirement	87,237

#### NOTE 5--INTERFUND LOANS

At November 30, 2009, interfund loans were as follows:

	Balance at <u>11-30-08</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>11-30-09</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	51,110	-	-	51,110
Due to Inmate Commissary from Inmate Trust	6,825	29,358	-	36,183
	<u>\$1,235,174</u>	<u>\$29,358</u>	<u>\$1,177,239</u>	<u>\$87,293</u>

Interfund loans outstanding at November 30, 2009 were made for the following purposes:

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, 2009.

The Inmate Trust Fund owes the Inmate Commissary Fund for inmate purchases for the month of November 2009. 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, 2009, represent the 2008 levy that was passed by the Board on December 18, 2007 and the first installment of the 2008 levy that was passed by the Board on December 18, 2008. The balance of the 2008 tax levy was collected subsequent to year-end. The 2009 property tax levy, which will be collected in fiscal year 2010, was adopted by the Board on December 15, 2009. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and August 1. The County receives significant distributions of tax receipts approximately one month after it collects the taxes, which is usually July and September.

#### NOTE 7--CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2009:

	Beginning Balance <u>11-30-08</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>11-30-09</u>
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	\$ -	\$209,266
Construction in Progress	106,032	476,246	106,032	476,246
Total Capital Assets, Not Being Depreciated	<u>315,298</u>	<u>476,246</u>	<u>106,032</u>	<u>685,512</u>
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	7,819,536	10,774	-	7,830,310
Office Furniture & Equipment	964,385	32,660	-	997,045
Transportation Equipment	828,642	60,465	24,866	864,241
Other Equipment	2,877,434	142,678	56,500	2,963,612
Infrastructure	19,592,695	447,711	-	20,040,406
Total Capital Assets, Being Depreciated	<u>32,164,826</u>	<u>694,288</u>	<u>81,366</u>	<u>32,777,748</u>

NOTE 7--CHANGES IN CAPITAL ASSETS (CONTINUED)

	Beginning Balance <u>11-30-08</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>11-30-09</u>
Less Accumulated Depreciation for:				
Land Improvements	\$ 39,013	\$ 4,106	\$ -	\$ 43,119
Buildings and Improvements	1,607,850	172,415	-	1,780,265
Office Furniture & Equipment	512,457	105,050	-	617,507
Transportation Equipment	691,998	57,772	24,866	724,904
Other Equipment	1,749,410	192,166	8,004	1,933,572
Infrastructure	<u>13,299,700</u>	<u>583,039</u>	<u>-</u>	<u>13,882,739</u>
Total Accumulated Depreciation	<u>17,900,428</u>	<u>1,114,548</u>	<u>32,870</u>	<u>18,982,106</u>
Total Capital Assets, Being Depreciated, Net	<u>14,264,398</u>	<u>(420,260)</u>	<u>48,496</u>	<u>13,795,642</u>
Governmental Activities Capital Assets, Net	<u>\$14,579,696</u>	<u>\$ 55,986</u>	<u>\$154,528</u>	<u>\$14,481,154</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 153,188
Public Safety	189,197
Highways and Streets	703,596
Education	3,886
Public Health	4,652
Judicial and Court Related	<u>60,029</u>
Total Depreciation Expense	<u>\$1,114,548</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 (SLEP) 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 2008 was 31.37 percent for elected officials, 14.04 percent for regular employees and 22.43 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 2008, the employer's annual pension cost of \$121,895 for the Elected County Official, \$404,038 for regular employees and \$394,385 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>
12/31/08	\$121,895	100%	\$ 0
12/31/07	135,000	100%	0
12/31/06	149,069	100%	0

Three-Year Trend Information for the Regular Plan

12/31/08	\$404,038	100%	\$ 0
12/31/07	342,819	100%	0
12/31/06	347,253	100%	0

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

12/31/08	\$394,385	100%	\$ 0
12/31/07	299,788	100%	0
12/31/06	294,686	100%	0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, 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 11.6% 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, 2006 was 24 years

*Funded Status and Funding Progress.* As of December 31, 2008, the most recent actuarial valuation date, the Elected County Official plan was 21.38 percent funded. The actuarial accrued liability for benefits was \$1,521,943 and the actuarial value of assets was \$325,410, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,196,533. The covered payroll (annual payroll of active employees covered by the plan) was \$388,571 and the ratio of the UAAL to the covered payroll was 308 percent.

*Funded Status and Funding Progress.* As of December 31, 2008, the most recent actuarial valuation date, the Regular plan was 56.94 percent funded. The actuarial accrued liability for benefits was \$9,358,353 and the actuarial value of assets was \$5,328,649, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,029,704. The covered payroll (annual payroll of active employees covered by the plan) was \$2,877,762 and the ratio of the UAAL to the covered payroll was 140 percent.

*Funded Status and Funding Progress.* As of December 31, 2008, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 54.61 percent funded. The actuarial accrued liability for benefits was \$6,758,783 and the actuarial value of assets was \$3,691,277, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,067,506. The covered payroll (annual payroll of active employees covered by the plan) was \$1,758,292 and the ratio of the UAAL to the covered payroll was 174 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 \$306,606 at November 30, 2009, 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 11-30-09	\$16,065

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 11-30-09	\$ 83,080

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 11-30-09	\$48,002

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 11-30-09	\$ 3,820

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 11-30-09	\$ 76,367

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 11-30-09	\$ 79,272

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%. These bonds were refunded in fiscal year 2009. Prior to refunding, the County owed \$1,220,000 on the 1999 self-insurance bond issue. The refunding proceeds were used to call \$1,125,000 of the outstanding bonds during the year leaving a balance of \$95,000 to be paid as of November 30, 2009.

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>
12/15/09	<u>\$ 95,000.00</u>	7.350%	<u>\$ 3,491.25</u>	<u>\$ 98,491.25</u>

On July 1, 2009, the County issued \$2,430,000 of General Obligation Self-Insurance Refunding Bonds, Series 2009. At the time these refunding bonds were issued, \$1,220,000 of bonds remained unpaid on the 1999 issue, of which \$1,125,000 became callable on December 15, 2009. In order to pay the interest on the callable bonds and retire the bonds when called, \$1,166,907 was placed in escrow at Hometown National Bank and were invested in U.S. State and Local Government Series Securities. Of the remaining bond proceeds, the County used \$1,177,425 for the purpose of refinancing the Premium Reserve Fund of ICIT. These new bonds are payable semiannually on June 15 and December 15, with interest ranging from 3.0% to 3.8%.

Details of the refunding follow:

<u>Proceeds</u>	
Bond Proceeds	\$2,430,000
Less--Underwriters Discount	(36,450)
Add--Reoffering Premium	<u>20,017</u>
	<u>\$2,413,567</u>
<u>Disbursements</u>	
Transfers to Escrow	\$1,166,907
Transfer to ICIT	1,177,425
Bonding and Fees	33,604
Transfer to County Capitalized Interest Fund	<u>35,631</u>
	<u>\$2,413,567</u>

NOTE 10--BONDS PAYABLE (CONTINUED)

SELF INSURANCE BONDS (Continued)

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

GENERAL OBLIGATION SELF-INSURANCE BONDS  
REFUNDING BONDS, SERIES 2009

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/09	\$ -	-	\$ 35,631.28	\$ 35,631.28
6/15/10	-	-	39,107.50	39,107.50
12/15/10	270,000.00	3.00%	39,107.50	309,107.50
6/15/11	-	-	35,057.50	35,057.50
12/15/11	280,000.00	3.00%	35,057.50	315,057.50
6/15/12	-	-	30,857.50	30,857.50
12/15/12	290,000.00	3.00%	30,857.50	320,857.50
6/15/13	-	-	26,507.50	26,507.50
12/15/13	295,000.00	3.00%	26,507.50	321,507.50
6/15/14	-	-	22,082.50	22,082.50
12/15/14	310,000.00	3.00%	22,082.50	332,082.50
6/15/15	-	-	17,432.50	17,432.50
12/15/15	315,000.00	3.30%	17,432.50	332,432.50
6/15/16	-	-	12,235.00	12,235.00
12/15/16	330,000.00	3.50%	12,235.00	342,235.00
6/15/17	-	-	6,460.00	6,460.00
12/15/17	<u>340,000.00</u>	3.80%	<u>6,460.00</u>	<u>346,460.00</u>
	<u>\$2,430,000.00</u>		<u>\$415,111.28</u>	<u>\$2,845,111.28</u>

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>
1/01/10	\$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	755,000.00		34,227.50	789,227.50
Accrued Interest	-		<u>1,490.00</u>	<u>1,490.00</u>
Net Cost	<u>\$755,000.00</u>		<u>\$32,737.50</u>	<u>\$787,737.50</u>

Changes in General Long Term Debt follow:

	<u>Balance December 1, 2008</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Refunding Payment</u>	<u>Balance November 30, 2009</u>	<u>Amount Due Within One Year</u>
1999 Self-Insurance Bonds	\$1,310,000	\$ -	\$ 90,000	\$1,125,000	\$ 95,000	\$ 95,000
1999 Courthouse Bonds	1,135,000	-	380,000	-	755,000	400,000
2009 Self-Insurance Bonds	-	2,430,000	-	-	2,430,000	-
	<u>\$2,445,000</u>	<u>\$2,430,000</u>	<u>\$470,000</u>	<u>\$1,125,000</u>	<u>\$3,280,000</u>	<u>\$495,000</u>

NOTE 10--BONDS PAYABLE (CONTINUED)

SELF INSURANCE BONDS (Continued)

Minimum debt service requirements for future years follow:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 495,000	\$104,115	\$ 599,115
2011	625,000	82,508	707,508
2012	280,000	65,915	345,915
2013	290,000	57,365	347,365
2014	295,000	48,590	343,590
2015-2019	1,295,000	94,337	1,389,337
	<u>\$3,280,000</u>	<u>\$452,830</u>	<u>\$3,732,830</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2009	<u>\$539,954,568</u>
Statutory Debt Limitation - 2.875% of Assessed Valuation	\$ 15,523,694
Less - Outstanding Debt (Exclusive of Courthouse Bonds): Self-Insurance Bonds	<u>2,525,000</u>
Legal Debt Margin	<u>\$12,998,694</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, 2009, the County owes the City of Carlyle \$51,081.

NOTE 12--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2009, 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	-	15,000
Law Library Fund	-	2,000
Oil Revenue Surplus Fund	-	83,613
911 Emergency Telephone Service Tax	285,000	-
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	83,613	-
Rabies Fund:		
General Fund	15,000	-
Law Library:		
General Fund	2,000	-
Accumulated Leave Fund:		
General Fund	40,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	285,000
Building Lease (Courthouse Fund):		
Clinton County Public Building Commission	-	424,135
Clinton County Public Building Commission:		
Building Lease (Courthouse Fund)	424,135	-
	<u>\$849,748</u>	<u>\$849,748</u>

NOTE 13--EXPENDITURES OVER BUDGET

During the year ended November 30, 2009, the following funds exceeded their budgeted expenditures:

	Expenditures		Excess over Budget
	Budgeted	Actual	
Building Lease (Courthouse) Fund	\$424,285	\$424,847	\$ 562
Sex Offenders Fund	1,500	1,571	71
Inmate Commissary Fund	-	43,541	43,541
Vital Records Fund	2,000	2,589	589
Mapping Fund	-	167	167
Law Library	12,000	15,864	3,864
Self-Insurance Bond Fund	187,228	187,277	49
Accumulated Leave Fund	40,000	53,620	13,620
Judicial Security Fund	86,000	88,735	2,735

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>
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, 2009, is \$125,794 for Nationwide Retirement Solutions. Market value of plan assets as of November 30, 2009, are \$92,723, \$50,476 and \$72,232 for Axa Equitable and Pacific Life and Primerica, respectively. Data for November 30, 2009 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	\$98,746	\$88,597	\$(35,626)	\$24,129	\$175,846
Receipts:					
Real Estate and Mobile Home Taxes	134,483	24,743	286,147	32,117	477,490
Interest Income	-	-	7	-	7
Miscellaneous	-	-	156	-	156
Disbursements:					
Insurance Assessments	(37,960)	-	-	(19,982)	(57,942)
Debt Service:					
Principal	-	-	(90,000)	-	(90,000)
Interest	-	-	(96,727)	-	(96,727)
Service Fees	-	-	(550)	-	(550)
Refunding Bond Proceeds	-	-	35,631	-	35,631
Ending Balance	\$195,269	\$113,340	\$99,038	\$36,264	\$443,911

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 \$476,246 for the Highway Maintenance building at November 30, 2009. The total cost is estimated to be \$546,551.

Clinton County, Illinois

REQUIRED SUPPLEMENTARY  
INFORMATION

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2009

	Original Final Budget	Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,390,500	\$ 1,390,500	\$ 2,128,779	\$ 738,279
Intergovernmental Revenues	3,085,500	3,085,500	2,784,676	(300,824)
Licenses and Permits	-	-	-	-
Interest on Investments	250,000	250,000	201,870	(48,130)
Charges for Services	668,000	668,000	579,070	(88,930)
Grants	-	-	-	-
Fines and Forfeitures	320,000	320,000	201,434	(118,566)
Miscellaneous	465,500	465,500	525,562	60,062
<b>Total Revenues Received</b>	<b>6,179,500</b>	<b>6,179,500</b>	<b>6,421,391</b>	<b>241,891</b>
Expenditures Disbursed:				
General Government	2,967,550	2,971,650	2,811,028	(160,622)
Public Safety	2,241,970	2,241,970	2,203,760	(38,210)
Highways and Street	-	-	-	-
Education	148,877	148,877	139,698	(9,179)
Public Health	-	-	-	-
Development	-	-	-	-
Debt Service	-	-	-	-
Judiciary and Court Related	1,266,085	1,364,585	1,325,801	(38,784)
<b>Total Expenditures Disbursed</b>	<b>6,624,482</b>	<b>6,727,082</b>	<b>6,480,287</b>	<b>(246,795)</b>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(444,982)	(547,582)	(58,896)	488,686
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	155,500	155,500	144,387	(11,113)
Transfers to Other Governmental Units	(47,500)	(47,500)	(55,232)	(7,732)
<b>Total Other Financing Sources (Uses)</b>	<b>108,000</b>	<b>108,000</b>	<b>89,155</b>	<b>(18,845)</b>
<b>Net Change in Fund Balances</b>	<b>(336,982)</b>	<b>(439,582)</b>	<b>30,259</b>	<b>469,841</b>
Fund Balances, Beginning of Year	2,024,635	2,024,635	2,024,635	-
<b>Fund Balances, End of Year</b>	<b>\$ 1,687,653</b>	<b>\$ 1,585,053</b>	<b>\$ 2,054,894</b>	<b>\$ 469,841</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, 2009

	Original Final Budget	Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental Revenues	\$ 800,000	\$ 800,000	\$ 736,152	\$ (63,848)
Interest	50,000	50,000	37,340	(12,660)
Total Revenues Received	850,000	850,000	773,492	(76,508)
Expenditures Disbursed:				
Highways and Street	1,450,000	1,450,000	1,024,368	(425,632)
Total Expenditures Disbursed	1,450,000	1,450,000	1,024,368	(425,632)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(600,000)	(600,000)	(250,876)	349,124
Fund Balances, Beginning of Year	2,451,056	2,451,056	2,451,056	-
Fund Balances, End of Year	\$ 1,851,056	\$ 1,851,056	\$ 2,200,180	\$ 349,124

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, 2009

	Original Final Budget	Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 929,000	\$ 929,000	\$ 1,367,603	\$ 438,603
Intergovernmental Revenues	28,000	28,000	23,283	(4,717)
Miscellaneous	3,000	3,000	2,459	(541)
Total Revenues Received	<u>960,000</u>	<u>960,000</u>	<u>1,393,345</u>	<u>433,345</u>
Expenditures Disbursed:				
Miscellaneous - IMRF	<u>975,000</u>	<u>975,000</u>	<u>901,178</u>	<u>(73,822)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(15,000)	(15,000)	492,167	507,167
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(15,000)	(15,000)	492,167	507,167
Fund Balances, Beginning of Year	<u>(579,404)</u>	<u>(579,404)</u>	<u>(579,404)</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (594,404)</u>	<u>\$ (594,404)</u>	<u>\$ (87,237)</u>	<u>\$ 507,167</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
GIS MAPPING  
For the Year Ended November 30, 2009

	Original Final Budget	Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Charges for Services	\$ 120,000	\$ 120,000	\$ 132,550	\$ 12,550
Miscellaneous	1,000	1,000	500	(500)
Total Revenues Received	<u>121,000</u>	<u>121,000</u>	<u>133,050</u>	<u>12,050</u>
Expenditures Disbursed:				
Personal Services	54,000	54,000	52,741	(1,259)
Contractual Services	6,000	6,000	-	(6,000)
Commodities	4,760	4,760	11,564	6,804
Miscellaneous	56,240	56,240	-	(56,240)
	<u>121,000</u>	<u>121,000</u>	<u>64,305</u>	<u>(56,695)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	68,745	68,745
Fund Balances, Beginning of Year	<u>(23,366)</u>	<u>(23,366)</u>	<u>(23,366)</u>	-
Fund Balances, End of Year	<u>\$ (23,366)</u>	<u>\$ (23,366)</u>	<u>\$ 45,379</u>	<u>\$ 68,745</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 100,000	\$ 100,000	\$ 56,166	\$ (43,834)
Miscellaneous	-	-	100	100
Total Revenues Received	<u>100,000</u>	<u>100,000</u>	<u>56,266</u>	<u>(43,734)</u>
Expenditures Disbursed:				
Miscellaneous	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	100,000	100,000	56,266	(43,734)
Fund Balances, Beginning of Year	<u>2,319,937</u>	<u>2,319,937</u>	<u>2,319,937</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,419,937</u>	<u>\$ 2,419,937</u>	<u>\$ 2,376,203</u>	<u>\$ (43,734)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 INDUSTRIAL PARK FUND  
 For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 9,600	\$ 9,600	\$ 2,386	\$ (7,214)
Total Revenues Received	<u>9,600</u>	<u>9,600</u>	<u>2,386</u>	<u>(7,214)</u>
Expenditures Disbursed:				
Capital Outlay	84,600	84,600	-	(84,600)
Total Expenditures Disbursed	<u>84,600</u>	<u>84,600</u>	<u>-</u>	<u>(84,600)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(75,000)	(75,000)	2,386	77,386
Fund Balances, Beginning of Year	<u>86,189</u>	<u>86,189</u>	<u>86,189</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 11,189</u>	<u>\$ 11,189</u>	<u>\$ 88,575</u>	<u>\$ 77,386</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
November 30, 2009

**Budget and Budgetary Accounting**

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 18, 2008, and was amended on November 17, 2009.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Approximately October 1, the Finance Committee submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to December 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Trustees may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Trustees may amend the budget (in other ways) by the same procedures required of its original adoption.

No funds exceeded their budget.

Clinton County, Illinois  
 REQUIRED SUPPLEMENTAL INFORMATION  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 Schedule of Funding Progress  
 November 30, 2009

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)
12/31/08	\$5,328,649	\$9,358,353	\$4,029,704	56.94%	\$2,877,762	140.03%
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%

SLEP Employees

12/31/08	\$3,691,277	\$6,758,783	\$3,067,506	54.61%	\$1,758,292	174.46%
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%

Elected Officials

12/31/08	\$ 325,410	\$1,521,943	\$1,196,553	21.38%	\$388,571	307.93%
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%

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, 2009

Assets

Petty Cash	\$ 250
Cash in Bank	2,048,644
Due from Other Funds	<u>-</u>
Total Assets	<u><u>\$ 2,048,894</u></u>

Liabilities and Fund Balances

Liabilities	\$ -
Fund Balances	<u>2,048,894</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,048,894</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, 2009

Revenues Received (Statement 3)	\$ 6,415,391
Expenditures Disbursed (Statement 4)	<u>6,480,287</u>
Excess (Deficiency) of Revenues over Expenditures	(64,896)
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	144,387
Transfers to Other Governmental Units	<u>(55,232)</u>
Net Increase (Decrease) in Fund Balance	24,259
Fund Balance, Beginning of Year	<u>2,024,635</u>
Fund Balance, End of Year	<u><u>\$ 2,048,894</u></u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
Property Taxes:			
General County	\$ 1,298,000	\$ 1,962,898	\$ 664,898
Mobile Home Taxes:			
General County	4,000	3,417	(583)
Payments in Lieu of Taxes	88,500	162,464	73,964
Total Taxes	<u>1,390,500</u>	<u>2,128,779</u>	<u>738,279</u>
State of Illinois:			
Sales Tax	1,200,000	1,154,247	(45,753)
Income Tax	1,250,000	1,059,603	(190,397)
Corporate Replacement Taxes	150,000	127,708	(22,292)
Inheritance Tax	7,500	-	(7,500)
Reimbursements Received for:			
Public Defender	96,000	66,160	(29,840)
State's Attorney Salary	139,000	132,621	(6,379)
Assistant State's Attorney Salary	22,000	12,722	(9,278)
Probation Officers Salaries and Fringes	110,000	110,126	126
Probation Service Fund Reimbursement	60,000	48,227	(11,773)
Election Reimbursements	12,500	46,389	33,889
Civil Defense Reimbursements	8,000	7,404	(596)
DCFS Reimbursements	2,500	-	(2,500)
Supervisor of Assessments Reimbursements	28,000	19,469	(8,531)
Total State of Illinois	<u>3,085,500</u>	<u>2,784,676</u>	<u>(300,824)</u>
Fee Offices--Received from:			
County Clerk	285,000	284,560	(440)
Circuit Clerk	185,000	159,315	(25,685)
Circuit Clerk County Fees	50,000	29,529	(20,471)
Zoning Fees	13,000	10,859	(2,141)
County Sheriff:			
Fees	95,000	56,553	(38,447)
Proceeds from Sales	20,000	21,150	1,150
State's Attorney:			
Criminal and Traffic Fines	320,000	201,434	(118,566)
Fees	20,000	17,104	(2,896)
Total Fee Offices	<u>988,000</u>	<u>780,504</u>	<u>(207,496)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009  
 (Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
Other Revenues:			
Gross Oil Income	\$ 120,000	\$ 122,110	\$ 2,110
Interest on Investments	250,000	201,870	(48,130)
Refunds and Reimbursements	185,500	146,391	(39,109)
Lake Patrol	40,000	54,400	14,400
Health Insurance Reimbursements	120,000	196,661	76,661
Total Other Revenues	<u>715,500</u>	<u>721,432</u>	<u>5,932</u>
Total Revenues	<u>\$ 6,179,500</u>	<u>\$ 6,415,391</u>	<u>\$ 235,891</u>

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

For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
GENERAL AND ADMINISTRATIVE:			
Personal Services:			
County Board Per Diem	\$ 85,000	\$ 94,840	\$ 9,840
Salaries--Building Maintenance	140,000	101,524	(38,476)
Salary - Public Administrator	900	900	-
Health Insurance	928,000	935,124	7,124
Contractual Services:			
Maintenance - Equipment	65,000	67,164	2,164
Utilities--Courthouse	58,000	53,456	(4,544)
Utilities--Annex I	55,000	48,754	(6,246)
Utilities--Annex II	9,000	9,329	329
County Board Travel	17,000	16,607	(393)
SIMPAC Dues	2,900	-	(2,900)
SIMPAC Technical Assistance	5,600	4,843	(757)
Economic Development	4,000	4,000	-
Publishing and Printing	500	37	(463)
Dues	1,500	1,500	-
Auditing	24,750	23,965	(785)
Telephone	25,000	29,757	4,757
Internet Services	5,500	13,218	7,718
Commodities:			
County Board Supplies	1,000	332	(668)
Other Expenses:			
General and Contingent	15,700	-	(15,700)
Insurance Contingency	187,350	187,350	-
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	1,000	1,017	17
Ordinance Revisions	1,500	47	(1,453)
South Central Illinois Growth Alliance	3,000	-	(3,000)
United Counties Council of Illinois	1,500	-	(1,500)
Total General and Administrative Expense	1,643,100	1,598,164	(44,936)
ANIMAL CONTROL:			
Personal Services:			
Salaries	55,600	55,399	(201)
Contractual Services:			
Maintenance-Vehicles	1,000	-	(1,000)
Postage	1,400	1,435	35
Vendor Contracts	8,400	8,400	-
Capital Outlay:			
Equipment and Supplies	4,000	3,146	(854)
Total Animal Control Expense	70,400	68,380	(2,020)

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2009  
(Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 40,000	\$ 35,134	\$ (4,866)
Commodities:			
Office Supplies and Publishing	160,000	125,753	(34,247)
NVRA Supplies	-	-	-
Capital Outlay:			
Equipment	2,500	11,285	8,785
Total County Clerk-Election	<u>202,500</u>	<u>172,172</u>	<u>(30,328)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	270,000	262,902	(7,098)
Contractual Services:			
Equipment Lease	16,000	16,152	152
Maintenance--Equipment	12,000	369	(11,631)
Copier	4,500	4,016	(484)
Travel	2,500	3,451	951
Publishing and Printing	700	-	(700)
Dues and Subscriptions	700	566	(134)
Postage	6,000	5,577	(423)
Commodities:			
Office Supplies	6,000	4,490	(1,510)
Operating Supplies--Equipment	2,500	451	(2,049)
Capital Outlay:			
Equipment	2,500	-	(2,500)
Total County Clerk and Recorder Expense	<u>323,400</u>	<u>297,974</u>	<u>(25,426)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	70,000	(30,000)
Total County Clerk and Recorder Other	<u>100,000</u>	<u>70,000</u>	<u>(30,000)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009  
 (Continued)

	<u>Final Over Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Under)</u>
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 148,000	\$ 146,467	\$ (1,533)
Contractual Services:			
Maintenance--Equipment	17,000	15,000	(2,000)
Rental 250		123	(127)
Travel	1,000	515	(485)
Postage	16,000	15,175	(825)
Publishing and Printing	9,000	6,811	(2,189)
Dues and Subscriptions	400	295	(105)
Commodities:			
Office Supplies	2,000	1,753	(247)
Capital Outlay:			
Equipment	1,500	757	(743)
Total County Treasurer Expense	195,150	186,896	(8,254)
CIRCUIT CLERK:			
Personal Services:			
Salaries	285,000	283,732	(1,268)
Contractual Services:			
Maintenance--Equipment	3,600	3,417	(183)
Travel	500	615	115
Postage 5,000		4,620	(380)
Publishing and Printing	500	517	17
Dues and Subscriptions	335	350	15
Auditing	1,800	1,800	-
Commodities:			
Office Supplies	9,500	7,679	(1,821)
Convention Expense	700	628	(72)
Capital Outlay:			
Equipment	-	-	-
Total Circuit Clerk Expense	306,935	303,358	(3,577)

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2009  
(Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 35,500	\$ 35,418	\$ (82)
Contractual Services:			
Autopsy	12,000	7,300	(4,700)
Deputy Fee	7,500	7,230	(270)
Other Professional Services	820	565	(255)
Toxicology	500	475	(25)
X-Rays	1,000	-	(1,000)
Telephone	1,000	1,108	108
Postage	300	204	(96)
Publishing and Printing	250	50	(200)
Dues and Subscriptions	325	375	50
Training	800	192	(608)
Commodities:			
Office Supplies	1,000	809	(191)
Gasoline and Oil	700	1,006	306
Transcripts	600	-	(600)
Other Expense:			
Coroner Juror Fees	600	148	(452)
Miscellaneous	200	-	(200)
Capital Outlay:			
Equipment	500	427	(73)
Total County Coroner Expense	63,595	55,307	(8,288)
ZONING:			
Personal Services:			
Salaries	100,500	98,738	(1,762)
Contractual Services:			
Equipment Lease	5,000	5,000	-
Travel	2,500	1,469	(1,031)
Postage	3,700	3,247	(453)
Publishing and Printing	2,500	1,185	(1,315)
Training	2,000	1,773	(227)
Board of Appeals Per Diem	5,000	3,548	(1,452)
Commodities:			
Office Supplies	3,400	3,132	(268)
Capital Outlay:			
Equipment	4,200	3,165	(1,035)
Total Zoning Expense	128,800	121,257	(7,543)

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Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2009  
(Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 120,627	\$ 115,670	\$ (4,957)
Contractual Services:			
Telephone	5,975	4,249	(1,726)
Travel	10,225	5,797	(4,428)
Postage	4,000	3,745	(255)
Dues and Subscriptions	2,500	5,269	2,769
Commodities:			
Office Supplies	2,200	1,968	(232)
Convention Expense	2,000	2,000	-
Bond	500	350	(150)
Capital Outlay:			
Equipment	850	650	(200)
Total Superintendent of Education Expense	148,877	139,698	(9,179)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	440,000	434,944	(5,056)
Contractual Services:			
Maintenance--Equipment	2,000	2,345	345
Travel	2,100	779	(1,321)
Postage	3,000	2,835	(165)
Publishing and Printing	450	514	64
Legal Services	13,000	11,075	(1,925)
Dues and Subscriptions	4,000	3,878	(122)
Medical	10,000	4,331	(5,669)
Training/Seminars	1,200	770	(430)
Telephone	1,000	30	(970)
Commodities:			
Office Supplies	4,000	5,200	1,200
Court Transcripts	3,000	6,185	3,185
Office Books	5,000	6,098	1,098
Other Expense:			
Foreign Witness Fees	1,500	-	(1,500)
Capital Outlay:			
Equipment	4,000	2,577	(1,423)
Total State's Attorney Expense	494,250	481,561	(12,689)

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Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009  
 (Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 12,000	\$ 11,260	\$ (740)
Contractual Services:			
Maintenance--Vehicles	500	2,137	1,637
Maintenance--Equipment	1,500	1,830	330
Telephone	2,500	520	(1,980)
Utilities	500	-	(500)
Travel	500	557	57
Postage	100	-	(100)
Publishing and Printing	100	186	86
Dues and Subscriptions	75	130	55
Training	200	29	(171)
Local Emergency Planning Committee	1,500	1,353	(147)
Commodities:			
Office Supplies	500	409	(91)
Gasoline--Oil	800	1,615	815
Operating Supplies	300	131	(169)
Uniforms and Clothing	500	387	(113)
Radio Maintenance	1,200	687	(513)
Miscellaneous	500	587	87
Total Civil Defense Expense	23,275	21,818	(1,457)
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	237,000	235,861	(1,139)
Contractual Services:			
Maintenance--Equipment	54,000	53,928	(72)
Travel	3,500	3,027	(473)
Postage	8,000	7,314	(686)
Publishing and Printing	16,000	15,372	(628)
Dues and Subscriptions	1,100	841	(259)
Training	5,000	4,275	(725)
Commodities:			
Office Supplies	5,000	2,649	(2,351)
Capital Outlay:			
Equipment	5,000	1,381	(3,619)
Total Supervisor of Assessments Expense	334,600	324,648	(9,952)

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009  
 (Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 1,635,000	\$ 1,667,451	\$ 32,451
Contractual Services:			
Telephone	15,200	12,958	(2,242)
Maintenance--Vehicles	115,500	81,770	(33,730)
Maintenance--Equipment	-	808	808
Maintenance--Water Patrol	1,000	789	(211)
Computer Service	4,500	4,588	88
Travel	500	124	(376)
Postage	3,000	2,867	(133)
Publishing and Printing	1,000	696	(304)
Other Professional Services	8,000	5,026	(2,974)
Outside Contracts	42,000	42,475	475
Dues and Subscriptions	900	625	(275)
Training	6,000	4,388	(1,612)
Medical	20,000	28,266	8,266
Food--Prisoners' Meals	118,200	111,384	(6,816)
Rental	-	147	147
Commodities:			
Office Supplies	9,000	7,380	(1,620)
Operating Supplies--Equipment	15,400	23,506	8,106
Uniforms and Clothing	25,500	18,430	(7,070)
Prisoner Maintenance	20,500	15,817	(4,683)
Radio Maintenance	5,500	3,660	(1,840)
Other Expenses			
County Addressing	3,000	1,099	(1,901)
Capital Outlay:			
Vehicles	35,000	24,000	(11,000)
Total Sheriff's Office Expense	2,084,700	2,058,254	(26,446)
PUBLIC DEFENDER:			
Personal Services:			
Salaries	149,000	146,972	(2,028)
Contractual Services:			
Public Defender Contracts	94,000	93,975	(25)
Other Professional Services	25,000	25,000	-
Special Major Case Contract	3,000	-	(3,000)
Commodities:			
Transcripts	500	45	(455)
Total Public Defender Expense	271,500	265,992	(5,508)

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009  
 (Continued)

	Final Over Budget	Actual	Variance With Final Budget (Under)
<b>PROBATION OFFICE:</b>			
Personal Services:			
Salaries	\$ 198,000	\$ 197,232	\$ (768)
Part-Time Help	6,800	5,836	(964)
Contractual Services:			
Maintenance--Equipment	1,500	1,354	(146)
Travel	2,600	2,538	(62)
Publishing and Printing	500	252	(248)
Dues and Subscriptions	400	200	(200)
Postage	1,800	1,550	(250)
Juvenile Detention	30,000	21,900	(8,100)
Commodities:			
Office Supplies	2,600	3,027	427
Capital Outlay:			
Equipment	4,000	2,394	(1,606)
Total Probation Office Expense	<u>248,200</u>	<u>236,283</u>	<u>(11,917)</u>
<b>BOARD OF REVIEW:</b>			
Personal Services:			
Salaries	35,000	33,794	(1,206)
Special Pay--State Certification	1,000	-	(1,000)
Contractual Services:			
Travel	1,000	421	(579)
Postage	3,000	2,300	(700)
Publishing and Printing	1,500	1,263	(237)
Training	1,000	665	(335)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	1,500	1,399	(101)
Total Board of Review Expense	<u>44,100</u>	<u>39,917</u>	<u>(4,183)</u>
<b>COURT EXPENSE:</b>			
Contractual Services:			
Juror's Meals	750	147	(603)
Professional Services	16,000	15,350	(650)
Seminars and Dues	-	-	-
Interpreter Services	10,000	6,476	(3,524)
Commodities:			
Office Supplies	500	-	(500)
Transcripts	1,000	1,299	299
Books and Publications	2,000	2,785	785
Other Expenses:			
County Share Judge Office Expense	2,000	1,729	(271)
Circuit Court Juror's Fees	10,000	9,383	(617)
County Share Judge's Salary	1,450	1,439	(11)
Total Court Expense	<u>43,700</u>	<u>38,608</u>	<u>(5,092)</u>
Total General Fund Disbursements	<u>\$ 6,727,082</u>	<u>\$ 6,480,287</u>	<u>\$ (246,795)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget  (Under)
Other Financing Sources (Uses) of Funds:			
Transfer from (to) 911 Emergency Telephone Service Tax Fund	\$ 285,000	\$ 285,000	\$ -
Transfer from (to) Accrued Leave Fund	(40,000)	(40,000)	-
Transfer from (to) Rabies Fund	(15,000)	(15,000)	-
Transfer from (to) Oil Revenue Surplus Fund	(72,500)	(83,613)	11,113
Transfer from (to) Law Library Fund	(2,000)	(2,000)	-
Oil Revenue Transfer to Townships	(47,500)	(55,232)	7,732
 Total Other Financing Sources (Uses) of Funds	 \$ 108,000	 \$ 89,155	 \$ 18,845

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2009

	Special Debt Revenue Funds (From St. 8)	Service Funds (from St. 14)	Capital Projects Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>				
Cash in Bank	\$ 5,717,707	\$ 99,038	\$ 5,299	\$ 5,822,044
Due from Other Funds	51,110	-	-	51,110
Notes Receivable - Industry	258,604	-	-	258,604
Other	36,183	-	-	36,183
	<hr/>			
Total Assets	\$ 6,063,604	\$ 99,038	\$ 5,299	\$ 6,167,941
<hr/>				
<u>Liabilities and Fund Balances:</u>				
Liabilities:				
Deficit Cash Balance	\$ 57,618	\$ -	\$ -	57,618
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
Fund Balances:				
Unreserved	6,005,986	99,038	5,299	6,110,323
	<hr/>			
Total Liabilities and Fund Balances	\$ 6,063,604	\$ 99,038	\$ 5,299	\$ 6,167,941
<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, 2009

	Special Debt Revenue Funds (From St. 9)	Service Funds (from St. 15)	Capital Projects Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:				
Taxes	\$ 4,402,777	\$ 286,147	\$ -	\$ 4,688,924
Intergovernmental Revenue	1,059,188	-	-	1,059,188
Licenses and Permits	29,128	-	-	29,128
Interest 25,832		7	119	25,958
Charges for Services	1,678,647	-	-	1,678,647
Grants	297,269	-	-	297,269
Sale of Assets	63,116	-	-	63,116
Miscellaneous	439,693	156	-	439,849
Total Revenue Received	<u>7,995,650</u>	<u>286,310</u>	<u>119</u>	<u>8,282,079</u>
Expenditures Disbursed:				
General Government	333,305	-	-	333,305
Highways and Streets	2,321,608	-	-	2,321,608
Public Health	899,458	-	-	899,458
Education	234,609	-	-	234,609
Public Safety	1,219,614	-	-	1,219,614
Development	164,584	-	-	164,584
Debt Service	-	611,412	-	611,412
Judiciary and Court Related	371,175	-	-	371,175
Social Services	46,826	-	-	46,826
Total Expenditures Disbursed	<u>5,591,179</u>	<u>611,412</u>	<u>-</u>	<u>6,202,591</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>2,404,471</u>	<u>(325,102)</u>	<u>119</u>	<u>2,079,488</u>
Other Financing Sources (Uses) of Funds:				
Transfers to Public Building Commission	(424,135)	424,135	-	-
Transfers from (to) Other Funds	(144,387)	-	-	(144,387)
Refunding Bond - Net	-	35,631	-	35,631
Total other Financing Sources (Uses)	<u>(568,522)</u>	<u>459,766</u>	<u>-</u>	<u>(108,756)</u>
Net Change in Fund Balance	1,835,949	134,664	119	1,970,732
Fund Balance, Beginning of Year	<u>4,170,037</u>	<u>(35,626)</u>	<u>5,180</u>	<u>4,139,591</u>
Fund Balance, End of Year	<u>\$ 6,005,986</u>	<u>\$ 99,038</u>	<u>\$ 5,299</u>	<u>\$ 6,110,323</u>

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
November 30, 2009

	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	Special Service Areas	Inmate Commissary Fund	Vital Records Fund	Oil Revenue Surplus	CIRT Equipment
<u>Assets</u>												
Cash in Bank	\$ 439,728	\$ 346,711	\$ 384,650	\$ 59,637	\$ 696,222	\$ 82,603	\$ 46,138	\$ 31,085	\$ 43,205	\$ 27,135	\$ 212,331	\$ 4,655
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	36,183	-	-	-
Total Assets	<u>\$ 439,728</u>	<u>\$ 346,711</u>	<u>\$ 384,650</u>	<u>\$ 59,637</u>	<u>\$ 696,222</u>	<u>\$ 82,603</u>	<u>\$ 46,138</u>	<u>\$ 31,085</u>	<u>\$ 79,388</u>	<u>\$ 27,135</u>	<u>\$ 212,331</u>	<u>\$ 4,655</u>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>439,728</u>	<u>346,711</u>	<u>384,650</u>	<u>59,637</u>	<u>696,222</u>	<u>82,603</u>	<u>46,138</u>	<u>31,085</u>	<u>79,388</u>	<u>27,135</u>	<u>212,331</u>	<u>4,655</u>
Total Liabilities and Fund Balances	<u>\$ 439,728</u>	<u>\$ 346,711</u>	<u>\$ 384,650</u>	<u>\$ 59,637</u>	<u>\$ 696,222</u>	<u>\$ 82,603</u>	<u>\$ 46,138</u>	<u>\$ 31,085</u>	<u>\$ 79,388</u>	<u>\$ 27,135</u>	<u>\$ 212,331</u>	<u>\$ 4,655</u>

(Continued on Next Page.)

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2009  
 (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	\$ 3,966	\$ 49,435	\$ 299,011	\$ 63,797	\$ 258,619	\$ 1,090	\$ 334	\$ -	\$ 206,202	\$ 275,142	\$ 142,478	\$ 1,763	\$ 36,264
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,966</b>	<b>\$ 49,435</b>	<b>\$ 299,011</b>	<b>\$ 63,797</b>	<b>\$ 258,619</b>	<b>\$ 1,090</b>	<b>\$ 334</b>	<b>\$ -</b>	<b>\$ 206,202</b>	<b>\$ 275,142</b>	<b>\$ 142,478</b>	<b>\$ 1,763</b>	<b>\$ 36,264</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,730	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>3,966</b>	<b>49,435</b>	<b>299,011</b>	<b>63,797</b>	<b>258,619</b>	<b>1,090</b>	<b>334</b>	<b>(5,730)</b>	<b>206,202</b>	<b>275,142</b>	<b>142,478</b>	<b>1,763</b>	<b>36,264</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,966</b>	<b>\$ 49,435</b>	<b>\$ 299,011</b>	<b>\$ 63,797</b>	<b>\$ 258,619</b>	<b>\$ 1,090</b>	<b>\$ 334</b>	<b>\$ -</b>	<b>\$ 206,202</b>	<b>\$ 275,142</b>	<b>\$ 142,478</b>	<b>\$ 1,763</b>	<b>\$ 36,264</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, 2009  
 (Continued)

	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Sheriff Memorial	Circuit Clerk 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	\$ 476	\$ 2,115	\$ 98,503	\$ 15,779	\$ 47,607	\$ 480,826	\$ 39,573	\$ 29,887	\$ 29	\$ 113,340	\$ 58
Due from Other Funds	-	-	-	-	-	51,110	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 476</b>	<b>\$ 2,115</b>	<b>\$ 98,503</b>	<b>\$ 15,779</b>	<b>\$ 47,607</b>	<b>\$ 531,936</b>	<b>\$ 39,573</b>	<b>\$ 29,887</b>	<b>\$ 29</b>	<b>\$ 113,340</b>	<b>\$ 58</b>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>476</b>	<b>2,115</b>	<b>98,503</b>	<b>15,779</b>	<b>47,607</b>	<b>531,936</b>	<b>39,573</b>	<b>29,887</b>	<b>29</b>	<b>113,340</b>	<b>58</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 476</b>	<b>\$ 2,115</b>	<b>\$ 98,503</b>	<b>\$ 15,779</b>	<b>\$ 47,607</b>	<b>\$ 531,936</b>	<b>\$ 39,573</b>	<b>\$ 29,887</b>	<b>\$ 29</b>	<b>\$ 113,340</b>	<b>\$ 58</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, 2009  
 (Continued)

	Drug Enforcement	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	\$ 156,995	\$ -	\$ -	\$ 86,170	\$ 251,836	\$ 121,917	\$ -	\$ 57,192	\$ 119,355	\$ 13,255	\$ 65	\$ 806,785
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	\$ -
Notes Receivable - Industry	-	-	-	258,604	-	-	-	-	-	-	-	\$ 258,604
Other	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Assets	<u>\$ 156,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,774</u>	<u>\$ 251,836</u>	<u>\$ 121,917</u>	<u>\$ -</u>	<u>\$ 57,192</u>	<u>\$ 119,355</u>	<u>\$ 13,255</u>	<u>\$ 65</u>	<u>\$ 1,065,389</u>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ 4,116	\$ -	\$ -	\$ -	\$ -	\$ 2,937	\$ -	\$ -	\$ -	\$ -	\$ 7,053
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>156,995</u>	<u>(4,116)</u>	<u>-</u>	<u>344,774</u>	<u>251,836</u>	<u>121,917</u>	<u>(2,937)</u>	<u>57,192</u>	<u>119,355</u>	<u>13,255</u>	<u>65</u>	<u>\$ 1,058,336</u>
Total Liabilities and Fund Balances	<u>\$ 156,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,774</u>	<u>\$ 251,836</u>	<u>\$ 121,917</u>	<u>\$ -</u>	<u>\$ 57,192</u>	<u>\$ 119,355</u>	<u>\$ 13,255</u>	<u>\$ 65</u>	<u>\$ 1,065,389</u>

(Continued on Next Page.)

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2009  
 (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	\$ 3,097	\$ 2,190	\$ 102,284	\$ -	\$ -	\$ 35,946	\$ 10,834	\$ 5,126	\$ 15,782	\$ 195,269	\$ 5,717,707
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	51,110
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	258,604
Other	-	-	-	-	-	-	-	-	-	-	36,183
<b>Total Assets</b>	<b>\$ 3,097</b>	<b>\$ 2,190</b>	<b>\$ 102,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,946</b>	<b>\$ 10,834</b>	<b>\$ 5,126</b>	<b>\$ 15,782</b>	<b>\$ 195,269</b>	<b>\$ 6,063,604</b>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ 24,059	\$ 20,776	\$ -	\$ -	\$ -	\$ -	\$ -	57,618
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>3,097</b>	<b>2,190</b>	<b>102,284</b>	<b>(24,059)</b>	<b>(20,776)</b>	<b>35,946</b>	<b>10,834</b>	<b>5,126</b>	<b>15,782</b>	<b>195,269</b>	<b>6,005,986</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,097</b>	<b>\$ 2,190</b>	<b>\$ 102,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,946</b>	<b>\$ 10,834</b>	<b>\$ 5,126</b>	<b>\$ 15,782</b>	<b>\$ 195,269</b>	<b>\$ 6,063,604</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, 2009

	Highway Department Funds	Other Special Revenue Nonmajor Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,302,939	\$ 3,099,838	\$ 4,402,777
Intergovernmental Revenue	1,059,188	-	1,059,188
Licenses and Permits	-	29,128	29,128
Interest	2,616	23,216	25,832
Charges for Service	602,518	1,076,129	1,678,647
Grants	-	297,269	297,269
Sales of Assets	63,116	-	63,116
Miscellaneous	-	439,693	439,693
Total Revenues	<u>3,030,377</u>	<u>4,965,273</u>	<u>7,995,650</u>
Expenditures:			
General Government	-	333,305	333,305
Highways and Streets	2,270,324	51,284	2,321,608
Public Health	-	899,458	899,458
Education	-	234,609	234,609
Public Safety	-	1,219,614	1,219,614
Development	-	164,584	164,584
Judiciary and Court Related	-	371,175	371,175
Debt Service	-	-	-
Social Services	-	46,826	46,826
Total Expenditures	<u>2,270,324</u>	<u>3,320,855</u>	<u>5,591,179</u>
Excess (Deficiency) of Revenues over Expenditures	760,053	1,644,418	2,404,471
Other Financing Sources (Uses):			
Transfers to Public Building Commission	-	(424,135)	(424,135)
Transfers from (to) Other Funds	-	(144,387)	(144,387)
Fund Balances, Beginning of Year	<u>1,295,636</u>	<u>2,874,401</u>	<u>4,170,037</u>
Fund Balances, End of Year	<u>\$ 2,055,689</u>	<u>\$ 3,950,297</u>	<u>\$ 6,005,986</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, 2009

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Motor Fund	Township Fuel Tax Fund	Township Bridge Fund	Total Nonmajor Governmental Funds-Highway Department Funds
Revenues:								
Sales Tax	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Property Tax	495,574	244,843	192,531	-	367,723	-	-	1,300,671
Mobile Home Tax	1,265	-	364	-	639	-	-	2,268
Reimbursement from Cities, Villages, Townships and Others	222,787	-	7,648	14,598	-	-	357,485	602,518
Interest Income	-	-	921	-	-	1,695	-	2,616
Sale of Assets	15,005	48,111	-	-	-	-	-	63,116
Allotments - Motor Fuel Tax	-	-	-	-	-	829,188	-	829,188
<b>Total Revenues</b>	<b>964,631</b>	<b>292,954</b>	<b>201,464</b>	<b>14,598</b>	<b>368,362</b>	<b>830,883</b>	<b>357,485</b>	<b>3,030,377</b>
Expenditures:								
Personal Services	657,172	-	-	-	-	-	-	657,172
Construction Labor, Materials and Other	211,765	1,439	-	-	-	-	15,003	228,207
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	99,399	-	-	-	-	99,399
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	6,573	-	-	-	6,573
County Share of Federal Aid Construction Projects	-	-	-	-	-	-	-	-
Road Maintenance	-	-	-	-	2,118	812,861	-	814,979
Capital Outlay	25,850	96,465	21,592	-	-	-	320,087	463,994
<b>Total Expenditures</b>	<b>894,787</b>	<b>97,904</b>	<b>120,991</b>	<b>6,573</b>	<b>2,118</b>	<b>812,861</b>	<b>335,090</b>	<b>2,270,324</b>
Excess (Deficiency) of Revenues over Expenditures	69,844	195,050	80,473	8,025	366,244	18,022	22,395	760,053
Fund Balances, Beginning of Year	369,884	151,661	304,177	51,612	329,978	64,581	23,743	1,295,636
Fund Balances, End of Year	\$ 439,728	\$ 346,711	\$ 384,650	\$ 59,637	\$ 696,222	\$ 82,603	\$ 46,138	\$ 2,055,689

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, 2009

	Special Service Areas	Inmate Commissary	Vital Records	Oil Revenue Surplus	CIRT Equipment	Victim Impact Health Fund	Rabies	County Dept.	Mental Health	R.E.A. Economic Develop- ment	Probation Electronic Monitoring
Revenues:											
Property Taxes	\$ 735,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,917	\$ 352,715	\$ -	\$ -
Mobile Home Taxes	1,058	-	-	-	-	-	-	378	626	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	-	4,075	-	-	580	-	-	-	-	2,109
Interest Income	332	4	-	1,636	-	-	-	-	-	3,490	-
Grants	-	-	-	13,577	-	-	-	65,213	-	-	-
Miscellaneous	-	76,479	-	6,915	-	-	34	212,144	-	33,667	-
<b>Total Revenues</b>	<b>737,375</b>	<b>76,483</b>	<b>4,075</b>	<b>22,128</b>	<b>-</b>	<b>580</b>	<b>29,162</b>	<b>489,652</b>	<b>353,341</b>	<b>37,157</b>	<b>2,109</b>
Expenditures:											
Personal Services	-	-	-	-	-	-	8,872	244,565	-	-	-
Contractual Services	354,375	-	-	35,229	-	-	18,415	67,569	221,784	-	-
Commodities	-	22,166	2,589	8,843	-	206	-	90,463	-	-	3,236
Capital Outlay	-	21,375	-	-	-	-	-	-	-	147,930	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	154	-
<b>Total Expenditures</b>	<b>354,375</b>	<b>43,541</b>	<b>2,589</b>	<b>44,072</b>	<b>-</b>	<b>206</b>	<b>27,287</b>	<b>402,597</b>	<b>221,784</b>	<b>148,084</b>	<b>3,236</b>
Excess (Deficiency) of Revenues over Expenditures	383,000	32,942	1,486	(21,944)	-	374	1,875	87,055	131,557	(110,927)	(1,127)
Other Financing Sources (Uses):											
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	-	-	83,613	-	-	15,000	-	-	-	-
Fund Balance, Beginning of Year	(351,915)	46,446	25,649	150,662	4,655	3,592	32,560	211,956	(67,760)	369,546	2,217
Fund Balance, End of Year	\$ 31,085	\$ 79,388	\$ 27,135	\$ 212,331	\$ 4,655	\$ 3,966	\$ 49,435	\$ 299,011	\$ 63,797	\$ 258,619	\$ 1,090

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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, 2009  
 (Continued)

	Probation County Book Fees	Law Library	Court Fees	Recorder's Instru- ments	Auto- mation	Cooperative Extension	Unemploy- ment Insurance	Sex Offenders Fees	State's Attorney Drug Social Fund	Security	War Memorial	Circuit Clerk Sheriff Medical
Revenues:												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,043	\$ 32,047	\$ -	\$ -	\$ 662,786	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	400	70	-	-	1,163	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	11,048	23,929	83,690	19,304	-	-	214	621	-	-	5,444
Interest Income	-	-	-	-	-	-	-	-	-	-	455	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	2,716	-	-
<b>Total Revenues</b>	<b>-</b>	<b>11,048</b>	<b>23,929</b>	<b>83,690</b>	<b>19,304</b>	<b>225,443</b>	<b>32,117</b>	<b>214</b>	<b>621</b>	<b>666,665</b>	<b>455</b>	<b>5,444</b>
Expenditures:												
Personal Services	-	-	8,600	-	-	-	-	-	-	-	-	-
Contractual Services	-	15,864	-	24,195	10,792	225,582	-	-	-	-	-	-
Commodities	-	-	11,819	1,037	86	-	-	-	-	-	50	-
Capital Outlay	-	-	-	30,889	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,229	-	-	-	19,982	1,571	-	425,721	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>15,864</b>	<b>21,648</b>	<b>56,121</b>	<b>10,878</b>	<b>225,582</b>	<b>19,982</b>	<b>1,571</b>	<b>-</b>	<b>425,721</b>	<b>50</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	(4,816)	2,281	27,569	8,426	(139)	12,135	(1,357)	621	240,944	405	5,444
Other Financing Sources (Uses):												
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	2,000	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	334	(2,914)	203,921	247,573	134,052	1,902	24,129	1,833	1,494	(142,441)	15,374	42,163
Fund Balance, End of Year	\$ 334	\$ (5,730)	\$ 206,202	\$ 275,142	\$ 142,478	\$ 1,763	\$ 36,264	\$ 476	\$ 2,115	\$ 98,503	\$ 15,779	\$ 47,607

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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, 2009  
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compen- sation	Drug Enforce- ment	Child Support	Mapping	CDAP Recap- ture	Building Lease (Courthouse)	Document Storage	Hotel/ Motel Tax	Senior Service Fund
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 24,707	\$ -	\$ -	\$ -	\$ -	\$ 667,871	\$ -	\$ -	\$ 46,709
Mobile Home Taxes	-	-	-	-	36	-	-	-	-	1,815	-	-	29
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	452,859	-	3,695	-	-	45,681	12,290	-	-	-	19,209	17,046	-
Interest Income	4,992	61	-	-	-	1,658	-	-	8,960	254	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	27	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>457,851</b>	<b>88</b>	<b>3,695</b>	<b>-</b>	<b>24,743</b>	<b>47,339</b>	<b>12,290</b>	<b>-</b>	<b>8,960</b>	<b>669,940</b>	<b>19,209</b>	<b>17,046</b>	<b>46,738</b>
Expenditures:													
Personal Services	2,404	-	-	-	-	-	18,464	-	-	-	-	-	-
Contractual Services	47,689	418	-	-	-	-	-	-	-	-	-	16,500	46,826
Commodities	14,093	-	-	-	-	-	-	-	-	11,770	-	-	-
Capital Outlay	82,678	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	49,567	3,685	-	-	15,993	-	167	-	712	-	-	-
<b>Total Expenditures</b>	<b>146,864</b>	<b>49,985</b>	<b>3,685</b>	<b>-</b>	<b>-</b>	<b>15,993</b>	<b>18,464</b>	<b>167</b>	<b>-</b>	<b>712</b>	<b>11,770</b>	<b>16,500</b>	<b>46,826</b>
Excess (Deficiency) of Revenues over Expenditures	310,987	(49,897)	10	-	24,743	31,346	(6,174)	(167)	8,960	669,228	7,439	546	(88)
Other Financing Sources (Uses):													
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	(424,135)	-	-	-
Transfers from (to) Other Funds	(285,000)	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 531,936	\$ 39,573	\$ 29,887	\$ 29	\$ 113,340	\$ 156,995	\$ (4,116)	\$ -	\$ 344,774	\$ 251,836	\$ 121,917	\$ (2,937)	\$ 58

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, 2009  
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,119	\$ 3,093,899
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	364	5,939
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,128
Fees	62,596	36,066	-	10	5,269	-	4,860	259,316	-	2,430	3,788	-	-	-	1,076,129
Interest Income	-	-	68	-	-	-	967	-	-	339	-	-	-	-	23,216
Grants	-	-	-	-	-	-	-	-	-	-	-	-	218,479	-	297,269
Miscellaneous	-	-	8,882	-	-	2	-	92,102	-	-	-	-	6,725	-	439,693
<b>Total Revenues</b>	<b>62,596</b>	<b>36,066</b>	<b>8,950</b>	<b>10</b>	<b>5,269</b>	<b>2</b>	<b>5,827</b>	<b>351,418</b>	<b>-</b>	<b>2,769</b>	<b>3,788</b>	<b>-</b>	<b>225,204</b>	<b>134,483</b>	<b>4,965,273</b>
Expenditures:															
Personal Services	86,799	-	-	-	-	-	-	443,516	53,620	-	-	-	217,334	-	1,084,174
Contractual Services	-	102,258	-	-	-	-	-	-	-	-	-	-	16,389	37,960	1,241,845
Commodities	1,936	-	3,871	-	4,715	-	-	-	-	106	-	-	5,308	-	182,294
Capital Outlay	-	-	-	-	-	-	-	10,774	-	-	-	-	-	-	293,646
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	115	-	-	-	-	-	-	-	-	518,896
<b>Total Expenditures</b>	<b>88,735</b>	<b>102,258</b>	<b>3,871</b>	<b>-</b>	<b>4,715</b>	<b>115</b>	<b>-</b>	<b>454,290</b>	<b>53,620</b>	<b>106</b>	<b>-</b>	<b>-</b>	<b>239,031</b>	<b>37,960</b>	<b>3,320,855</b>
Excess (Deficiency) of Revenues over Expenditures	(26,139)	(66,192)	5,079	10	554	(113)	5,827	(102,872)	(53,620)	2,663	3,788	-	(13,827)	96,523	1,644,418
Other Financing Sources (Uses):															
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(424,135)
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	(144,387)
Fund Balance, Beginning 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	2,874,401
Fund Balance, End of Year	\$ 57,192	\$ 119,355	\$ 13,255	\$ 65	\$ 3,097	\$ 2,190	\$ 102,284	\$ (24,059)	\$ (20,776)	\$ 35,946	\$ 10,834	\$ 5,126	\$ 15,782	\$ 195,269	\$ 3,950,297

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, 2009

Assets

Cash	\$ 5,299
------	----------

Total Assets	<u>\$ 5,299</u>
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Liabilities and Fund Balances

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

Fund Balances	<u>5,299</u>
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Total Liabilities and Fund Balance	<u>\$ 5,299</u>
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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, 2009

Revenues:	
Interest on Investments	\$ 119
Expenditures:	
Construction of Public Buildings	<u>          -</u>
Excess (Deficiency) of Revenues Over Expenditures	119
Fund Balance, Beginning of Year	<u>5,180</u>
Fund Balance, End of Year	<u><u>\$ 5,299</u></u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS  
 November 30, 2009

	<u>Public Self Building Commission</u>	<u>Insurance Bond</u>	<u>Total</u>
<u>Assets</u>			
Cash	\$ -	\$ 99,038	\$ 99,038
Total Assets	<u>\$ -</u>	<u>\$ 99,038</u>	<u>\$ 99,038</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Due to Other Funds	\$ -	\$ -	\$ -
Fund Balances	<u>-</u>	<u>99,038</u>	<u>99,038</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 99,038</u>	<u>\$ 99,038</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, 2009

	Public Self Building Commission	Insurance Bond	Total
Revenues:			
Property Taxes	\$ -	\$ 286,147	\$ 286,147
Interest Income	-	7	7
Miscellaneous	-	156	156
Total Revenues	<u>-</u>	<u>286,310</u>	<u>286,310</u>
Expenditures			
Debt Service	<u>424,135</u>	<u>187,277</u>	<u>\$ 611,412</u>
Excess (Deficiency) of Revenues Over Expenditures	(424,135)	99,033	(325,102)
Other Financing Sources (Uses) of Funds:			
Transfer from (to) Other Funds	424,135	-	424,135
Transfer from Escrow Agent	-	-	-
Refunding Bond - Net	<u>-</u>	<u>35,631</u>	<u>35,631</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	-	134,664	134,664
Fund Balance, Beginning of Year	<u>-</u>	<u>(35,626)</u>	<u>(35,626)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 99,038</u>	<u>\$ 99,038</u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 November 30, 2009

	Agency Funds			Trust Funds		Total
	Fee Offices	County Collectors Tax Accounts	Other Trust Agency	Inmate Fund	Deferred Compensation Plan	
<u>ASSETS</u>						
Cash in Bank	\$ 215,245	\$ 15,125,676	\$ 22,844	\$ 37,209	\$ -	\$ 15,400,974
Deferred Compensation Plan	-	-	-	-	341,225	341,225
Total Assets	<u>\$ 215,245</u>	<u>\$ 15,125,676</u>	<u>\$ 22,844</u>	<u>\$ 37,209</u>	<u>\$ 341,225</u>	<u>\$ 15,742,199</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Unremitted Fees	\$ 70,817	\$ -	\$ -	\$ -	\$ -	\$ 70,817
Bonds Held in Trust	89,413	-	-	-	-	89,413
Miscellaneous Collections Payable	55,015	-	-	-	-	55,015
Due to Other Taxing Bodies	-	15,125,676	-	-	-	15,125,676
Other	-	-	-	36,183	-	36,183
Due to Employees	-	-	-	-	341,225	341,225
Funds Available for Distribution	-	-	22,844	1,026	-	23,870
Total Liabilities	215,245	15,125,676	22,844	37,209	341,225	15,742,199
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 215,245</u>	<u>\$ 15,125,676</u>	<u>\$ 22,844</u>	<u>\$ 37,209</u>	<u>\$ 341,225</u>	<u>\$ 15,742,199</u>

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 AGENCY FUNDS  
 FEE OFFICES  
 November 30, 2009

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash in Bank	\$ 15,142	\$ 200,103	\$ 215,245
Total Assets	<u>\$ 15,142</u>	<u>\$ 200,103</u>	<u>\$ 215,245</u>
 <u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 15,142	\$ 55,675	\$ 70,817
Bonds Held in Trust	-	89,413	89,413
Miscellaneous Collections Payable	-	55,015	55,015
Total Liabilities	15,142	200,103	215,245
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 15,142</u>	<u>\$ 200,103</u>	<u>\$ 215,245</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, 2009

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
Cash Revenues:			
Clerk Fees	\$ 286,421	\$ 158,101	\$ 444,522
Recorders Instruments	84,802	-	84,802
Vital Records	4,207	-	4,207
GIS Fees	133,022	-	133,022
RHSP Fees	74,421	-	74,421
Tax Redemption Fund	352,176	-	352,176
Restitution	-	105,208	105,208
Child Support--Alimony	-	35,089	35,089
Fees of Others	-	779,719	779,719
Cash Bonds	-	130,559	130,559
Miscellaneous	23	132,839	132,862
	<hr/>	<hr/>	<hr/>
Total Revenues	935,072	1,341,515	2,276,587
Expenditures:			
Fees Remitted to County Treasurer	578,963	615,078	1,194,041
Tax Redemption Fund	356,027	-	356,027
Child Support--Alimony	-	34,789	34,789
Fees of Others	-	357,502	357,502
Cash Bonds	-	112,973	112,973
Restitution	-	140,922	140,922
Miscellaneous	-	96,481	96,481
	<hr/>	<hr/>	<hr/>
Total Expenditures	934,990	1,357,745	2,292,735
Excess (Deficiency) of Revenues Over Expenditures	82	(16,230)	(16,148)
Funds Available for Distribution, Beginning of Year	<hr/>	<hr/>	<hr/>
	15,060	216,333	231,393
Funds Available for Distribution, End of Year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 15,142	\$ 200,103	\$ 215,245

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
AGENCY FUNDS  
COUNTY COLLECTOR  
November 30, 2009

	2008 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
<u>ASSETS</u>							
Cash in Bank	\$ 14,992,718	\$ 15,497	\$ 96,053	\$ 5,648	\$ 15,398	\$ 362	\$ 15,125,676
Total Assets	<u>\$ 14,992,718</u>	<u>\$ 15,497</u>	<u>\$ 96,053</u>	<u>\$ 5,648</u>	<u>\$ 15,398</u>	<u>\$ 362</u>	<u>\$ 15,125,676</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Due to Other Taxing Bodies	\$ 14,992,718	\$ 15,497	\$ 96,053	\$ 5,648	\$ 15,398	\$ 362	\$ 15,125,676
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 14,992,718</u>	<u>\$ 15,497</u>	<u>\$ 96,053</u>	<u>\$ 5,648</u>	<u>\$ 15,398</u>	<u>\$ 362</u>	<u>\$ 15,125,676</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, 2009

	2008 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	\$ 35,786,837	\$ 27,709,436	\$ 114,419	\$ -	\$ 5,689	\$ 13,559	\$ 63,629,940
Expenditures:							
Distribution of Taxes and Interest to Taxing Bodies	20,794,119	35,942,391	106,986	-	13,059	13,197	56,869,752
Excess (Deficiency) of Revenues over Expenditures	14,992,718	(8,232,955)	7,433	-	(7,370)	362	6,760,188
Funds Available for Distribution, Beginning of Year	-	8,248,452	88,620	5,648	22,768	-	8,365,488
Funds Available for Distribution, End of Year	\$ 14,992,718	\$ 15,497	\$ 96,053	\$ 5,648	\$ 15,398	\$ 362	\$ 15,125,676

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 OTHER AGENCY FUNDS  
 November 30, 2009

	<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	\$ 7,128	\$ 15,686	\$ 30	\$ -	\$ 22,844
Investments	-	-	-	-	-
Total Assets	<u>\$ 7,128</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 22,844</u>
 <u>Liabilities and Fund Balances</u>					
Funds Available for Distribution	\$ 7,128	\$ 15,686	\$ 30	\$ -	\$ 22,844
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 7,128</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 22,844</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, 2009

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Inheritance Tax Fund	Totals
Revenues:					
Fees	\$ 74,079	\$ -	\$ -	\$ -	\$ 74,079
State of Illinois -- Condemnation Suit Settlements	-	-	-	-	-
Unknown Heirs	-	-	-	-	-
Inheritance Tax Settlement	-	-	-	-	-
Interest Income	-	-	-	-	-
<b>Total Revenues</b>	<b>74,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,079</b>
Expenditures:					
Distribution	73,557	-	-	-	73,557
Excess (Deficiency) of Revenues Over Expenditures	522	-	-	-	522
Funds Available for Distribution, Beginning of Year	6,606	15,686	30	-	22,322
Funds Available for Distribution, End of Year	\$ 7,128	\$ 15,686	\$ 30	\$ -	\$ 22,844

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 TRUST FUNDS  
 November 30, 2009

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	<u>\$ 37,209</u>
Total Assets	<u><u>\$ 37,209</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 1,026
Other Liabilities	<u>36,183</u>
Total Liabilities	37,209
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 37,209</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, 2009

	<u>Inmate Trust Fund</u>
Revenues:	
Deposits from Inmates, Relatives and Visitors	\$ 95,962
Expenditures:	
Inmate Expenditures	<u>83,754</u>
Excess (Deficiency) of Revenues over Expenditures	12,208
Funds Available for Distribution, Beginning of Year	<u>25,001</u>
Funds Available for Distribution, End of Year	<u><u>\$ 37,209</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, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>County Highway Fund 28</u>			
Revenues:			
Taxes	\$ 361,500	\$ 496,839	\$ 135,339
Intergovernmental	230,000	230,000	-
Interest on Investments	1,000	-	(1,000)
Charges for Services	582,500	237,792	\$ (344,708)
	<u>1,175,000</u>	<u>964,631</u>	<u>(210,369)</u>
Expenditures:			
Personal Services	720,000	657,172	(62,828)
Contractual Services	83,400	51,065	(32,335)
Commodities	301,600	160,700	(140,900)
Capital Outlay	70,000	25,850	(44,150)
	<u>1,175,000</u>	<u>894,787</u>	<u>(280,213)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 69,844</u>	<u>\$ 69,844</u>
<u>County Highway Fund 28E</u>			
Revenues:			
Taxes	\$ 150,500	\$ 244,843	\$ 94,343
Interest on Investments	500	-	(500)
Sale of Assets	-	48,111	48,111
Charges for Services	69,000	-	(69,000)
	<u>220,000</u>	<u>292,954</u>	<u>72,954</u>
Expenditures:			
Commodities	-	1,439	1,439
Capital Outlay	220,000	96,465	(123,535)
	<u>220,000</u>	<u>97,904</u>	<u>(122,096)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 195,050</u>	<u>\$ 195,050</u>
<u>County Bridge Fund</u>			
Revenues:			
Taxes	\$ 125,500	\$ 192,895	\$ 67,395
Interest on Investments	1,000	921	(79)
Charges for Services	248,500	7,648	(240,852)
	<u>375,000</u>	<u>201,464</u>	<u>(173,536)</u>
Expenditures:			
Contractual Services	15,000	-	(15,000)
Commodities	10,000	99,399	89,399
Capital Outlay	350,000	21,592	(328,408)
	<u>375,000</u>	<u>120,991</u>	<u>(254,009)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 80,473</u>	<u>\$ 80,473</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>County Engineering Fund</u>			
Revenues:			
Charges for Services	\$ 45,000	\$ 14,598	\$ (30,402)
Interest on Investments	-	-	-
	<u>45,000</u>	<u>14,598</u>	<u>(30,402)</u>
Expenditures:			
Contractual 15,000		1,918	(13,082)
Commodities	30,000	4,655	(25,345)
	<u>45,000</u>	<u>6,573</u>	<u>(38,427)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 8,025</u>	<u>\$ 8,025</u>
<u>F.A.S. Matching Fund</u>			
Revenues:			
Taxes	\$ 256,000	\$ 368,362	\$ 112,362
Interest on Investments	1,000	-	(1,000)
Charges for Services	293,000	-	(293,000)
	<u>550,000</u>	<u>368,362</u>	<u>(181,638)</u>
Expenditures:			
Contractual 25,000		2,118	(22,882)
Capital Outlay	525,000	-	(525,000)
	<u>550,000</u>	<u>2,118</u>	<u>(547,882)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 366,244</u>	<u>\$ 366,244</u>
<u>Township Motor Fuel Tax Funds</u>			
Revenues:			
Intergovernmental 945,000	\$	\$ 829,188	\$ (115,812)
Interest on Investments	5,000	1,695	(3,305)
Charges for Services	-	-	-
	<u>950,000</u>	<u>830,883</u>	<u>(119,117)</u>
Expenditures:			
Contractual Services	950,000	812,861	(137,139)
	<u>.</u>	<u>.</u>	<u>.</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 18,022</u>	<u>\$ 18,022</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Township Bridge Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ -	\$ -
Charges for Services	300,000	357,485	57,485
	<u>300,000</u>	<u>357,485</u>	<u>57,485</u>
Expenditures:			
Contractual	-	15,003	15,003
Capital Outlay	350,000	320,087	(29,913)
	<u>350,000</u>	<u>335,090</u>	<u>(14,910)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (50,000)</u>	<u>\$ 22,395</u>	<u>\$ 72,395</u>
<u>Special Service Areas</u>			
Revenues:			
Taxes	\$ 494,370	\$ 737,043	242,673
Interest on Investments	1,220	332	(888)
	<u>495,590</u>	<u>737,375</u>	<u>241,785</u>
Expenditures:			
Contractual	488,756	354,375	(134,381)
	<u>488,756</u>	<u>354,375</u>	<u>(134,381)</u>
Excess (Deficiency) of Revenues Expenditures and other Financing Uses	<u>\$ 6,834</u>	<u>\$ 383,000</u>	<u>\$ 376,166</u>

Clinton County, Illinois  
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NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Inmate Commissary Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ 4	\$ 4
Miscellaneous	-	76,479	76,479
	-	76,483	76,483
Expenditures:			
Capital Outlay	-	21,375	21,375
Commodities	-	22,166	22,166
	-	43,541	43,541
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 32,942	\$ 32,942
<u>Vital Records Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 4,075	\$ 75
Expenditures:			
Contractual Services	-	-	-
Commodities	2,000	2,589	589
	2,000	2,589	589
Excess (Deficiency) of Revenues over Expenditures	\$ 2,000	\$ 1,486	\$ (514)
<u>Oil Revenue Surplus Fund:</u>			
Revenues:			
Interest on Investments	\$ 3,500	\$ 1,636	\$ (1,864)
Grants	-	13,577	13,577
Miscellaneous	1,500	6,915	5,415
	5,000	22,128	17,128
Expenditures:			
Contingencies	215,400	44,072	(171,328)
Other Financing Sources (Uses) of Funds	80,400	83,613	3,213
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	\$ (130,000)	\$ 61,669	\$ 191,669

Clinton County, Illinois  
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NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>CIRT Equipment Fund</u>			
Revenues:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures:			
Commodities	4,700	-	(4,700)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (4,700)</u>	<u>\$ -</u>	<u>\$ 4,700</u>
<u>Victim Impact Fund</u>			
Revenues:			
Charges for Services	\$ 1,000	\$ 580	\$ (420)
Expenditures:			
Commodities	1,000	206	(794)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 374</u>	<u>\$ 374</u>
<u>Rabies Fund</u>			
Revenues:			
Licenses and Permits	\$ 24,000	\$ 29,128	\$ 5,128
Miscellaneous	250	34	(216)
	<u>24,250</u>	<u>29,162</u>	<u>4,912</u>
Expenditures:			
Personal Services	20,000	8,872	(11,128)
Contractual Services	20,000	18,415	(1,585)
Miscellaneous	150	-	(150)
	<u>40,150</u>	<u>27,287</u>	<u>(12,863)</u>
Other Financing Sources (Uses) of Funds	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	<u>\$ (900)</u>	<u>\$ 16,875</u>	<u>\$ 17,775</u>

Clinton County, Illinois  
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 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>County Health Department Fund</u>			
Revenues:			
Taxes	\$ 140,850	\$ 212,295	\$ 71,445
Grants	65,213	65,213	-
Miscellaneous	218,500	212,144	(6,356)
	<u>424,563</u>	<u>489,652</u>	<u>65,089</u>
Expenditures:			
Personal Services	245,207	244,565	(642)
Contractual Services	69,088	67,569	(1,519)
Commodities	91,200	90,463	(737)
Capital Outlay	35,000	-	(35,000)
	<u>440,495</u>	<u>402,597</u>	<u>(37,898)</u>
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (15,932)</u>	<u>\$ 87,055</u>	<u>\$ 102,987</u>
<u>Mental Health Fund</u>			
Revenues:			
Taxes	\$ 237,000	\$ 353,341	\$ 116,341
Miscellaneous	100	-	(100)
	<u>237,100</u>	<u>353,341</u>	<u>116,241</u>
Expenditures:			
Contractual Services	232,679	221,784	(10,895)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 4,421</u>	<u>\$ 131,557</u>	<u>\$ 127,136</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues:			
Interest on Investments	\$ 7,500	\$ 3,490	\$ (4,010)
Miscellaneous	10,000	33,667	23,667
	<u>17,500</u>	<u>37,157</u>	<u>19,657</u>
Expenditures:			
Contractual	-	-	-
Commodities	1,000	-	(1,000)
Miscellaneous	371,500	154	(371,346)
Capital Outlay	-	147,930	147,930
	<u>372,500</u>	<u>148,084</u>	<u>(224,416)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (355,000)</u>	<u>\$ (110,927)</u>	<u>\$ 244,073</u>

Clinton County, Illinois  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Probation Electronic Monitoring Fund</u>			
Revenues:			
Charges for Services	\$ 5,000	\$ 2,109	\$ (2,891)
Expenditures:			
Commodities	5,000	3,236	(1,764)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (1,127)	\$ (1,127)
<u>Probation Book Fees Fund</u>			
Revenues:			
Charges for Services	\$ -	\$ -	\$ -
Expenditures:			
Commodities	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
<u>Law Library Fund</u>			
Revenues:			
Charges for Services	\$ 12,000	\$ 11,048	\$ (952)
Expenditures:			
Contractual Services	12,000	15,864	3,864
Other Financing Sources (Uses) of Funds	2,000	2,000	-
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	\$ 2,000	\$ (2,816)	\$ (4,816)
<u>County Court Fees Fund</u>			
Revenues:			
Charges for Services	\$ 35,000	\$ 23,929	\$ (11,071)
Expenditures:			
Personal Services	15,000	8,600	(6,400)
Contractual	-	-	-
Commodities	12,000	11,819	(181)
Miscellaneous	5,000	1,229	(3,771)
	32,000	21,648	(10,352)
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,000	\$ 2,281	\$ (719)

Clinton County, Illinois  
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 NONMAJOR GOVERNMENTAL FUNDS  
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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Recorder's Instrument Fund</u>			
Revenues:			
Charges for Services	\$ 80,000	\$ 83,690	\$ 3,690
Expenditures:			
Contractual Services	70,000	24,195	(45,805)
Commodities	1,500	1,037	(463)
Capital Outlay	47,000	30,889	(16,111)
	<u>118,500</u>	<u>56,121</u>	<u>(62,379)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (38,500)</u>	<u>\$ 27,569</u>	<u>\$ 66,069</u>
<u>Automation Fund</u>			
Revenues:			
Charges for Services	\$ 26,000	\$ 19,304	\$ (6,696)
Expenditures:			
Contractual	12,000	10,792	(1,208)
Commodities	-	86	86
Capital Outlay	10,000	-	(10,000)
	<u>22,000</u>	<u>10,878</u>	<u>(11,122)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 4,000</u>	<u>\$ 8,426</u>	<u>\$ 4,426</u>
<u>Cooperative Extension Fund</u>			
Revenues:			
Taxes	\$ 293,500	\$ 225,443	\$ (68,057)
Expenditures:			
Contractual Services	293,173	225,582	(67,591)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 327</u>	<u>\$ (139)</u>	<u>\$ (466)</u>

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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Unemployment Insurance Fund</u>			
Revenues:			
Taxes	\$ 15,100	\$ 32,117	\$ 17,017
Expenditures:			
Miscellaneous - Unemployment Insurance	24,000	19,982	(4,018)
Excess (Deficiency) of Revenues over Expenditures	\$ (8,900)	\$ 12,135	\$ 21,035
<u>Sex Offenders Fees Fund</u>			
Revenues:			
Charges for Services	\$ 1,500	\$ 214	\$ (1,286)
Expenditures:			
Miscellaneous	1,500	1,571	71
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (1,357)	\$ (1,357)
<u>States Attorney Drug Fund</u>			
Revenues:			
Charges for Services	\$ 750	\$ 621	\$ (129)
Expenditures:			
Commodities	750	-	(750)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 621	\$ 621

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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Social Security Fund</u>			
Revenues:			
Taxes	\$ 441,500	\$ 663,949	\$ 222,449
Miscellaneous	3,000	2,716	(284)
	<u>444,500</u>	<u>666,665</u>	<u>222,165</u>
Expenditures:			
Personal Services	<u>440,000</u>	<u>425,721</u>	<u>(14,279)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 4,500</u>	<u>\$ 240,944</u>	<u>\$ 236,444</u>
<u>War Memorial Fund</u>			
Revenues:			
Interest on Investments	<u>\$ 500</u>	<u>\$ 455</u>	<u>\$ (45)</u>
Expenditures:			
Commodities	<u>500</u>	<u>50</u>	<u>(450)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 405</u>	<u>\$ 405</u>
<u>Circuit Clerk &amp; Sheriff Medical Fund</u>			
Revenues:			
Charges for Services	<u>\$ 8,000</u>	<u>\$ 5,444</u>	<u>\$ (2,556)</u>
Expenditures:			
Miscellaneous	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 5,444</u>	<u>\$ 5,444</u>

Clinton County, Illinois  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues:			
Charges for Services	\$ 355,000	\$ 452,859	\$ 97,859
Interest on Investments	15,000	4,992	(10,008)
	<u>370,000</u>	<u>457,851</u>	<u>87,851</u>
Expenditures:			
Personal Services	15,000	2,404	(12,596)
Contractual Services	145,000	47,689	(97,311)
Commodities	35,000	14,093	(20,907)
Capital Outlay	227,500	82,678	(144,822)
Miscellaneous	5,000	-	(5,000)
	<u>427,500</u>	<u>146,864</u>	<u>(280,636)</u>
Other Financing Sources (Uses)	<u>(285,000)</u>	<u>(285,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ (342,500)</u>	<u>\$ 25,987</u>	<u>\$ 368,487</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues:			
Interest on Investments	\$ 400	\$ 61	\$ (339)
Miscellaneous	5,100	27	(5,073)
	<u>5,500</u>	<u>88</u>	<u>(5,412)</u>
Expenditures:			
Contractual Services	2,000	418	(1,582)
Commodities	3,500	-	(3,500)
Miscellaneous	50,000	49,567	(433)
	<u>55,500</u>	<u>49,985</u>	<u>(5,515)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (50,000)</u>	<u>\$ (49,897)</u>	<u>\$ 103</u>

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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Tax Sale Automation Fund</u>			
Revenues:			
Charges for Services	\$ 3,000	\$ 3,695	\$ 695
Expenditures:			
Miscellaneous	6,000	3,685	(2,315)
Excess (Deficiency) of Revenues over Expenditures	\$ (3,000)	\$ 10	\$ 3,010
<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>Workers Compensation Fund</u>			
Revenues:			
Taxes	\$ 22,550	\$ 24,743	\$ 2,193
Expenditures:			
Contractual Services	100,000	-	(100,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (77,450)	\$ 24,743	\$ 102,193

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 NONMAJOR GOVERNMENTAL FUNDS  
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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Drug Enforcement Fund</u>			
Revenues:			
Charges for Services	\$ 30,000	\$ 45,681	\$ 15,681
Interest on Investments	800	1,658	858
	<u>30,800</u>	<u>47,339</u>	<u>16,539</u>
Expenditures:			
Capital Outlay	-	-	-
Miscellaneous	55,000	15,993	(39,007)
	<u>55,000</u>	<u>15,993</u>	<u>(39,007)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (24,200)</u>	<u>\$ 31,346</u>	<u>\$ 55,546</u>
<u>Domestic Violence Fund</u>			
Revenues:			
Fees	\$ 200	\$ 10	\$ (190)
Expenditures:			
Contractual Services	200	-	(200)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>
<u>Child Support Fund</u>			
Revenues:			
Charges for Services	\$ 18,500	\$ 12,290	\$ (6,210)
Expenditures:			
Personal Services	18,500	18,464	(36)
Commodities	1,000	-	(1,000)
	<u>19,500</u>	<u>18,464</u>	<u>(1,036)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,000)</u>	<u>\$ (6,174)</u>	<u>\$ (5,174)</u>

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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Mapping Fund</u>			
Revenues	\$ -	\$ -	\$ -
Expenditures:			
Miscellaneous	-	167	167
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (167)	\$ (167)
<u>CDAP Recapture Fund</u>			
Revenues:			
Interest on Investments	\$ 40,676	\$ 8,960	\$ (31,716)
Expenditures:			
Commodities	-	-	-
Miscellaneous	75,805	-	(75,805)
	75,805	-	(75,805)
Excess (Deficiency) of Revenues over Expenditures	\$ (35,129)	\$ 8,960	\$ 44,089
<u>Building Lease (Courthouse) Fund</u>			
Revenues:			
Taxes	\$ 433,850	\$ 669,686	\$ 235,836
Interest on Investments	1,500	254	(1,246)
	435,350	669,940	234,590
Expenditures:			
Debt Service	424,285	424,847	562
Other Financing Sources (Uses) of Funds	-		-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ 11,065	\$ 245,093	\$ 234,028
<u>Document Storage Fund</u>			
Revenues:			
Charges for Services	\$ 25,000	\$ 19,209	\$ (5,791)
Expenditures:			
Commodities	15,000	11,770	(3,230)
Excess (Deficiency) of Revenues over Expenditures	\$ 10,000	\$ 7,439	\$ (2,561)

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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues:			
Charges for Services	\$ 13,500	\$ 17,046	\$ 3,546
Expenditures:			
Contractual Services	20,000	16,500	(3,500)
Excess (Deficiency) of Revenues over Expenditures	\$ (6,500)	\$ 546	\$ 7,046
<u>Senior Services Fund</u>			
Revenues:			
Taxes	\$ 60,900	\$ 46,738	\$ (14,162)
Expenditures:			
Contracts	60,900	46,826	(14,074)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (88)	\$ (88)
<u>Judicial Security Fund</u>			
Revenues:			
Miscellaneous	\$ 1,000	\$ -	(1,000)
Charges for Services	70,000	62,596	(7,404)
	71,000	62,596	(8,404)
Expenditures:			
Personal Services	80,000	86,799	6,799
Commodities	6,000	1,936	(4,064)
	86,000	88,735	2,735
Excess (Deficiency) of Revenues over Expenditures	\$ (15,000)	\$ (26,139)	\$ 11,139
<u>Probation Service Fund</u>			
Revenues:			
Charges for Services	\$ 80,000	\$ 36,066	\$ (43,934)
Expenditures:			
Contractual Services	161,750	102,258	(59,492)
Commodities	-	-	-
Capital Outlay	-	-	-
	161,750	102,258	(59,492)
Excess (Deficiency) of Revenues over Expenditures	\$ (81,750)	\$ (66,192)	\$ 15,558

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 NONMAJOR GOVERNMENTAL FUNDS  
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	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>D.A.R.E. Fund</u>			
Revenues:			
Miscellaneous	\$ 5,000	\$ 8,882	\$ 3,882
Interest on Investments	200	68	(132)
	<u>5,200</u>	<u>8,950</u>	<u>3,750</u>
Expenditures:			
Commodities	<u>7,000</u>	3,871	(3,129)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,800)</u>	<u>\$ 5,079</u>	<u>\$ 6,879</u>
<u>Probation Drug Testing Fund</u>			
Revenues:			
Charges for Services	\$ 6,000	\$ 5,269	\$ (731)
Expenditures:			
Commodities	<u>6,000</u>	4,715	(1,285)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 554</u>	<u>\$ 554</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues:			
Interest on Investments	\$ 20	\$ 2	\$ (18)
Charges for Services	5,000	-	(5,000)
	<u>5,020</u>	2	(5,018)
Expenditures:			
Miscellaneous	<u>5,000</u>	115	(4,885)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 20</u>	<u>\$ (113)</u>	<u>\$ (133)</u>

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For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues:			
Charges for Services	\$ 6,000	\$ 4,860	\$ (1,140)
Interest on Investments	1,500	967	(533)
	7,500	5,827	(1,673)
Expenditures:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 5,827	\$ 5,827
<u>Housing County Prisoners Fund</u>			
Revenues:			
Charges for Services	\$ 300,000	\$ 259,316	\$ (40,684)
Miscellaneous	90,000	92,102	2,102
	390,000	351,418	(38,582)
Expenditures:			
Personal Services	445,000	443,516	(1,484)
Contractual	5,000	-	(5,000)
Capital Outlay	40,000	10,774	(29,226)
	490,000	454,290	(35,710)
Excess (Deficiency) of Revenues Over Expenditures	\$ (100,000)	\$ (102,872)	\$ 2,872
<u>Accumulated Leave Fund</u>			
Revenues:			
	\$ -	\$ -	\$ -
Expenditures:			
Personal Services	40,000	53,620	13,620
Other Financing Sources (Uses) of Funds	40,000	40,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	\$ -	\$ (13,620)	\$ (13,620)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 2,430	\$ (1,570)
Interest on Investments	500	339	(161)
	<u>4,500</u>	<u>2,769</u>	<u>(1,731)</u>
Expenditures:			
Miscellaneous	<u>2,000</u>	106	(1,894)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,500</u>	<u>\$ 2,663</u>	<u>\$ 163</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 3,788</u>	<u>\$ (1,212)</u>
Expenditures:			
Commodities	<u>5,000</u>	-	(5,000)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 3,788</u>	<u>\$ 3,788</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>	-	(2,000)
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, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>WIC Program</u>			
Revenues:			
Grants	\$ 231,015	\$ 218,479	\$ (12,536)
Miscellaneous	3,000	6,725	3,725
	<u>234,015</u>	<u>225,204</u>	<u>(8,811)</u>
Expenditures:			
Personal Services	219,021	217,334	(1,687)
Contractual Services	15,300	16,389	1,089
Commodities	17,827	5,308	(12,519)
	<u>252,148</u>	<u>239,031</u>	<u>(13,117)</u>
Other Financing Sources (Uses) of Funds	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (18,133)</u>	<u>\$ (13,827)</u>	<u>\$ 4,306</u>
<u>Liability Insurance Fund</u>			
Revenues:			
Taxes	\$ 100,400	\$ 134,483	\$ 34,083
Miscellaneous	-	-	-
	<u>100,400</u>	<u>134,483</u>	<u>34,083</u>
Expenditures:			
Contractual Services	100,000	37,960	(62,040)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 400</u>	<u>\$ 96,523</u>	<u>\$ 96,123</u>
<u>Public Building Commission Capital Projects Fund</u>			
Revenues:			
Interest on Investments	\$ 100	\$ 119	\$ (19)
Expenditures:			
Development	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 100</u>	<u>\$ 119</u>	<u>\$ (19)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2009

	Final Over Budget	Actual	Variance With Final Budget (Under)
<u>Public Building Commission - Debt Service Fund</u>			
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Debt Service	440,000	424,135	(15,865)
Other Financing Sources (Uses) of Funds	440,000	424,135	15,865
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and other Financing Uses	\$ -	\$ -	\$ -
<u>Self-Insurance Bond Fund</u>			
Revenues:			
Taxes	\$ 186,974	\$ 286,147	\$ 99,173
Interest on Investments	500	7	(493)
Miscellaneous	-	156	156
	187,474	286,310	98,836
Expenditures:			
Debt Service	187,228	187,277	49
Other Financing Sources (Uses) of Funds	-	35,631	35,631
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ 246	\$ 134,664	\$ 134,418

Clinton County, Illinois

ANNUAL  
FEDERAL FINANCIAL  
COMPLIANCE SECTION

Clinton County, Illinois  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2009

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Contract Number	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	10CK002600	\$4,800
TANF	93.558	10CK002600	5,500
Passed Through State of Illinois Department of Public Health:			
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 09)	93.069	97181097	31,011
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 10)	93.069	07181098	10,241
Local Health Department Grant Bioterrorism (BT) Grant (FY 09)	93.069	97181014	29,607
Local Health Department Grant Public Health Emergency Response (FY 10)	93.069	07181136	17,993
Local Health Department Grant Public Health Emergency Response Phase III Grant (FY 10)	93.069	07181231	36,731
Local Health Department Grant Public Health Emergency Response Grant	93.069	07181014	14,885
			<u>140,468</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 09)	93.778	N/A	36,000
Medical Assistance Program (FY 10)	93.778	N/A	27,250
			<u>63,250</u>
IVD Child Support Enforcement (FY 09)	93.563	N/A	4,015
Total U.S. Department of Health and Human Services			<u>\$218,033</u>

Clinton County, Illinois  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended November 30, 2009

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Contract Number	Number	Award Expended
<u>U.S. Department of Agriculture</u>			
Passed Through State of Illinois			
Department of Human Services:			
WIC Administration (FY 09) (M)	10.557	N/A	\$ 50,500
WIC Administration (FY 10) (M)	10.557	N/A	39,000
Special Supplemental Nutritional Program for Women, Infants and Children (M)	10.557	N/A	<u>305,677</u>
Total U.S. Department of Agriculture			<u>395,177</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through State of Illinois			
Illinois Emergency Management Agency:			
FEMA Grant (FY 09)	97.042	N/A	<u>3,554</u>
			<u>3,554</u>
Total Expenditures of Federal Awards			<u><u>\$616,764</u></u>

(M) Denotes Major Programs.

Clinton County, Illinois  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2009

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, 2009.

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, 2009

A. Summary of Auditor Results

We have audited the financial statements of Clinton County, Illinois, as of and for the year ended November 30, 2009, and have issued our reports thereon dated April 2, 2010. 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>
10.557	WIC Administration
10.557	Special Supplemental Nutrition Program for Women, Infants and Children

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

AUDITEE QUALIFIED AS LOW RISK AUDITEE Yes

Clinton County, Illinois  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended November 30, 2009

B. Findings

There were no audit findings.

Clinton County, Illinois  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended November 30, 2009

There were no prior audit findings.

FORM **SF-SAC**  
(8-6-2008)

U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU  
ACTING AS COLLECTING AGENT FOR  
OFFICE OF MANAGEMENT AND BUDGET

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS  
for Fiscal Year Ending Dates in 2008, 2009, or 2010**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**PART 1 GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)**

<b>1. Fiscal period ending date for this submission</b> Month Day Year 11 / 30 / 2009	<b>2. Type of Circular A-133 audit</b> 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	<b>3. Audit period covered</b> 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other - <input type="text"/> Months 2 <input type="checkbox"/> Biennial
---	---	--

**4. Auditee Identification Numbers**

**a. Primary Employer Identification Number (EIN)**  
37 - 6000620

**d. Data Universal Numbering System (DUNS) Number**  
 -  -

**b. Are multiple EINs covered in this report?** 1  Yes 2  No

**e. Are multiple DUNS covered in this report?** 1  Yes 2  No

**c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.**

**f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.**

**5. AUDITEE INFORMATION**

**a. Auditee name**  
CLINTON COUNTY ILLINOIS

**b. Auditee address (Number and street)**  
850 FAIRFAX ST.  
City  
CARLYLE  
State ZIP + 4 Code  
IL 62231 -

**c. Auditee contact**  
Name  
THOMAS LACAZE  
Title  
COUNTY CLERK

**d. Auditee contact telephone**  
(618) 594 - 2464

**e. Auditee contact FAX**  
(618) 594 - 0195

**f. Auditee contact E-mail**  
CCCLERK@CLINTONCOUNTY.ILLINOIS.GOV

**6. PRIMARY AUDITOR INFORMATION (To be completed by auditor)**

**a. Primary auditor name**  
GLASS AND SHUFFETT, LTD.

**b. Primary auditor address (Number and street)**  
1819 W. MCCORD, P.O. BOX 489  
City  
CENTRALIA  
State ZIP + 4 Code  
IL 62801 -

**c. Primary auditor contact**  
Name  
FREDERICK J. BECKER  
Title  
CPA

**d. Primary auditor contact telephone**  
(618) 532 - 5683

**e. Primary auditor contact FAX**  
(618) 532 - 5684

**f. Primary auditor contact E-mail**  
GANDSCPA@SBCGLOBAL.NET

**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Auditee certification Date  
**ELECTRONICALLY CERTIFIED 4/20/2010**

Name of certifying official  
**THOMAS LACAZE**

Title of certifying official  
**CLINTON COUNTY CLERK**

**7a. Add Secondary auditor information? (Optional)**  
1  Yes 2  No

**b. If "Yes," complete Part I, Item 8 on the continuation sheet on page 5.**

Auditor certification Date  
**ELECTRONICALLY CERTIFIED 4/20/2010**

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

**1. Type of audit report**

Mark either: 1  Unqualified opinion **OR**  
any combination of: 2  Qualified opinion 3  Adverse opinion 4  Disclaimer of opinion

**2. Is a "going concern" explanatory paragraph included in the audit report?** 1  Yes 2  No

**3. Is a significant deficiency disclosed?** 1  Yes 2  No - SKIP to Item 5

**4. Is any significant deficiency reported as a material weakness?** 1  Yes 2  No

**5. Is a material noncompliance disclosed?** 1  Yes 2  No

**PART III FEDERAL PROGRAMS (To be completed by auditor)**

**1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)** 1  Yes 2  No

**2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .526(b))** \$ 300,000

**3. Did the auditee qualify as a low-risk auditee? (§ .530)** 1  Yes 2  No

**4. Is a significant deficiency disclosed for any major program? (§ .510(a)(1))** 1  Yes 2  No -SKIP to Item 6

**5. Is any significant deficiency reported for any major program as a material weakness? (§ .510(a)(1))** 1  Yes 2  No

**6. Are any known questioned costs reported? (§ .510(a)(3) or (4))** 1  Yes 2  No

**7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))** 1  Yes 2  No

**8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)**

- |  |  |   |  |
|--|--|---|--|
| 98 <input type="checkbox"/> U.S. Agency for International Development      | 39 <input type="checkbox"/> General Services Administration          | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 10 <input type="checkbox"/> Agriculture                                    | 93 <input type="checkbox"/> Health and Human Services                | 59 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> U.S. Department of State       |
| 23 <input type="checkbox"/> Appalachian Regional Commission                | 97 <input type="checkbox"/> Homeland Security                        | 05 <input checked="" type="checkbox"/> National Endowment for the Arts    | 20 <input type="checkbox"/> Transportation                 |
| 11 <input type="checkbox"/> Commerce                                       | 14 <input type="checkbox"/> Housing and Urban Development            | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                       |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 03 <input type="checkbox"/> Institute of Museum and Library Services | 47 <input type="checkbox"/> National Science Foundation                   | 64 <input type="checkbox"/> Veterans Affairs               |
| 12 <input type="checkbox"/> Defense  | 15 <input type="checkbox"/> Interior                                 | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 00 <input checked="" type="checkbox"/> None                |
| 84 <input type="checkbox"/> Education                                      | 16 <input type="checkbox"/> Justice                                  | 59 <input type="checkbox"/> Small Business Administration                 | <input type="checkbox"/> Other - Specify:                  |
| 81 <input type="checkbox"/> Energy   | 17 <input type="checkbox"/> Labor                                    |   |  |
| 66 <input type="checkbox"/> Environmental Protection Agency                | 09 <input type="checkbox"/> Legal Services Corporation               |   |  |

**PART III FEDERAL PROGRAMS - Continued**

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			10. AUDIT FINDINGS						
CFDA Number Federal Agency Prefix <sup>1</sup> Extension <sup>2</sup> (a) (b)	Research and development (c) 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	Name of Federal program (d)	Amount expended (e) \$	Direct award (f)		Major program (g) 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	If yes, type of audit report <sup>3</sup> (h)	Type(s) of compliance requirement(s) <sup>4</sup> (a)	Audit finding reference number(s) <sup>5</sup> (b)
				1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No				
9 3 .667	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE XX BLOCK GRANT	\$ 4,800.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .558	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TANF	\$ 5,500.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .069	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	CITIES READINESS INITIATIVE (CR)	\$ 41,252.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .069	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	BIOTERRORISM GRANT	\$ 29,607.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .069	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	PUBLIC HEALTH EMERGENCY RESPONSE GRANT	\$ 69,409.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .778	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	MEDICAL ASSISTANCE PROGRAM	\$ 63,256.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
9 3 .563	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	IVD CHILD SUPPORT ENFORCEMENT	\$ 4,015.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
1 0 .557	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WIC ADMINISTRATION	\$ 89,500.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	0	N/A
1 0 .557	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	NUTRITION PROGRAM FOR WOMEN, INFANTS & CHILDREN	\$ 305,677.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	0	N/A
9 7 .042	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	FEMA GRANT	\$ 3,554.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		0	N/A
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			\$ 616,764.00						

<sup>1</sup> See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.  
<sup>2</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)  
<sup>3</sup> If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.  
<sup>4</sup> Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.  
 A. Activities allowed or unallowed E. Eligibility I. Procurement and suspension and debarment L. Reporting  
 B. Allowable costs/cost principles F. Equipment and real property management J. Program income M. Subrecipient monitoring  
 C. Cash management G. Matching, level of effort, earmarking K. Real property acquisition and relocation assistance N. Special tests and provisions  
 D. Davis - Bacon Act H. Period of availability of Federal funds O. None  
<sup>5</sup> N/A for NONE P. Other



**PART I GENERAL INFORMATION - Continued**

**8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)**

<p><b>1. a. Secondary Auditor name</b> N / A</p>	<p><b>2. a. Secondary Auditor name</b></p>	<p><b>3. a. Secondary Auditor name</b></p>
<p><b>b. Secondary Auditor address (Number and street)</b></p>	<p><b>b. Secondary Auditor address (Number and street)</b></p>	<p><b>b. Secondary Auditor address (Number and street)</b></p>
<p>City</p>	<p>City</p>	<p>City</p>
<p>State ZIP + 4 Code</p>	<p>State ZIP + 4 Code</p>	<p>State ZIP + 4 Code</p>
<p><b>c. Secondary Auditor contact</b> Name</p>	<p><b>c. Secondary Auditor contact</b> Name</p>	<p><b>c. Secondary Auditor contact</b> Name</p>
<p>Title</p>	<p>Title</p>	<p>Title</p>
<p><b>d. Secondary Auditor contact telephone</b></p>	<p><b>d. Secondary Auditor contact telephone</b></p>	<p><b>d. Secondary Auditor contact telephone</b></p>
<p><b>e. Secondary Auditor contact FAX</b></p>	<p><b>e. Secondary Auditor contact FAX</b></p>	<p><b>e. Secondary Auditor contact FAX</b></p>
<p><b>f. Secondary Auditor contact E-mail</b></p>	<p><b>f. Secondary Auditor contact E-mail</b></p>	<p><b>f. Secondary Auditor contact E-mail</b></p>

  

<p><b>4. a. Secondary Auditor name</b></p>	<p><b>5. a. Secondary Auditor name</b></p>	<p><b>6. a. Secondary Auditor name</b></p>
<p><b>b. Secondary Auditor address (Number and street)</b></p>	<p><b>b. Secondary Auditor address (Number and street)</b></p>	<p><b>b. Secondary Auditor address (Number and street)</b></p>
<p>City</p>	<p>City</p>	<p>City</p>
<p>State ZIP + 4 Code</p>	<p>State ZIP + 4 Code</p>	<p>State ZIP + 4 Code</p>
<p><b>c. Secondary Auditor contact</b> Name</p>	<p><b>c. Secondary Auditor contact</b> Name</p>	<p><b>c. Secondary Auditor contact</b> Name</p>
<p>Title</p>	<p>Title</p>	<p>Title</p>
<p><b>d. Secondary Auditor contact telephone</b></p>	<p><b>d. Secondary Auditor contact telephone</b></p>	<p><b>d. Secondary Auditor contact telephone</b></p>
<p><b>e. Secondary Auditor contact FAX</b></p>	<p><b>e. Secondary Auditor contact FAX</b></p>	<p><b>e. Secondary Auditor contact FAX</b></p>
<p><b>f. Secondary Auditor contact E-mail</b></p>	<p><b>f. Secondary Auditor contact E-mail</b></p>	<p><b>f. Secondary Auditor contact E-mail</b></p>