

Clinton County, Illinois  
ANNUAL FINANCIAL REPORT  
November 30, 2010

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November 30, 2010

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## Independent Auditors' Report

April 11, 2011

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, 2010, 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.

The County has omitted disclosures required by Governmental Accounting Standards Board Statement 45 *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

In our opinion, except for the effects of the omissions described in the preceding paragraph, 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, 2010, and respective changes in financial position - modified cash basis as well as revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note #1.

In accordance with Governmental Auditing Standards, we have also issued our report dated April 11, 2011 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 7 through 13 and 40 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 supplementary 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. The combining and individual fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subject to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements 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 11, 2011

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, 2010, which collectively comprise Clinton County, Illinois' basic financial statements and have issued our report thereon dated April 11, 2011. 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. However, the financial statements were found to be fairly stated, except for the effect of the omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, on the modified cash basis of accounting. 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. Finding 10-01 has been identified as a significant deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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.

In accordance with SAS No 114 *The Auditors' Communication with those Charged with Governance* we have issued a separate letter dated April 11, 2011 to the management of Clinton County, Illinois

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 11, 2011

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, 2010. 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, 2010.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness 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, 2010

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, 2010. 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, 2010, are as follows:

The County's total net assets increased by \$2,286,100. The majority of this increase was attributed to the late collection and distribution of the 2008 real estate tax levy. Normally, these taxes would have been collected in the fiscal year ending November 30, 2009.

At the end of the current year, the County's governmental funds reported combined ending total net assets of \$25,291,921, an increase of \$1,308,450 and a prior adjustment of \$977,650 from removal of non-county assets. Of this amount, \$8,925,033 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 \$12,863,685 and restricted net assets totaled \$3,503,203.

**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, 2010

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, WIC Program, Accumulated Leave 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 48-105 of this report.

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2010

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets as of November 30, 2010 and 2009:

Table 1  
Net Assets  
November 30, 2010 and 2009

<u>Assets</u>	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	\$14,540,003	\$12,635,464
Notes Receivable - Industry	366,103	306,606
Capital Assets:		
Land and Improvements, Net	244,174	248,281
Buildings and Improvements, Net	6,464,332	6,050,045
Vehicles, Net	155,387	139,337
Office Furniture and Equipment, Net	288,912	379,538
Other Equipment, Net	1,023,151	1,030,040
Infrastructure, Net	5,042,729	6,157,667
Construction in Progress	-	476,246
Other Assets	49,769	36,183
Total Assets	<u>\$28,174,560</u>	<u>\$27,459,407</u>
 <u>Liabilities</u>		
Deficit Cash Balance	\$ 46,558	\$ 144,855
Due to Other Governments	51,081	51,081
Long-Term Liabilities:		
Bonds Payable	2,785,000	3,280,000
Total Liabilities	<u>\$2,882,639</u>	<u>\$3,475,936</u>
 <u>Net Assets</u>		
Invested in Capital Assets, Net of Related Debt	\$12,863,685	\$13,726,154
Restricted	3,503,203	662,808
Unrestricted	8,925,033	9,594,509
Total Net Assets	<u>\$25,291,921</u>	<u>\$23,983,471</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 \$25,291,921. By far, the largest portion of the County's net assets (50.86 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, 2010

An additional portion of the County's net assets (13.85 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$8,925,033) 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, 2010 and 2009.

Table 2  
Changes in Net Assets  
For the Years Ended November 30, 2010 and 2009

	Governmental Activities	
	2010	2009
<b>Revenues:</b>		
<b>Program Revenues:</b>		
Charges for Services	\$4,006,980	\$3,928,961
Operating Grants and Contributions	1,064,805	1,820,909
Capital Grants and Contributions	-	-
Total Program Revenues	<u>\$5,071,785</u>	<u>5,749,870</u>
<b>General Revenues:</b>		
Property Taxes	7,911,834	8,011,218
Payment in Lieu of Taxes	170,331	174,088
Sales Taxes	1,460,273	1,401,293
Intergovernmental	1,010,319	1,210,594
Interest Income	210,157	323,720
Other	132,964	122,110
Sale of Assets	13,208	14,620
Total General Revenues	<u>10,909,086</u>	<u>11,257,643</u>
Total Revenues	<u>15,980,871</u>	<u>17,007,513</u>
Other Charges	<u>(36,986)</u>	<u>(1,324,599)</u>
Total Revenues and Transfers	<u>15,943,885</u>	<u>15,682,914</u>
<b>Expenses:</b>		
<b>Program Expenses:</b>		
General Government	3,397,617	3,520,637
Public Safety	4,319,137	3,824,331
Highways and Streets	2,445,151	3,383,925
Education	388,967	396,444
Public Health	1,082,924	976,991
Development	1,581	19,534
Judiciary and Court Related	1,872,347	1,942,677
Social Services	43,983	46,826
Debt Service-Interest	106,078	141,412
Total Expenses	<u>13,657,785</u>	<u>14,252,777</u>
Increase (Decrease) in Net Assets	<u>2,286,100</u>	<u>1,430,137</u>
Prior Period Adjustments	<u>(977,650)</u>	<u>-</u>
Total Net Assets	<u>\$25,291,921</u>	<u>\$23,983,471</u>

**Governmental Activities**

Operating grants and contributions and capital grants accounted for \$1,064,805 or 6.66 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, 2010

The County's direct charges to users of governmental services made up \$4,006,980 or 25.07 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 \$7,911,834 of the \$15,980,871 total revenues for governmental activities, or 49.51 percent of total revenues. Another major component of general revenues was sales taxes which accounted for \$1,460,273 or 9.14 percent of total revenues.

General government expenses accounted for \$3,397,617 or 24.88 percent of total expenses.

The highway and street program accounted for \$2,445,151 or 17.90 percent of total expenses. Expenses for public safety accounted for \$4,319,137, representing 31.62 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, 2010 and 2009

	Governmental Activities			
	Total Cost of Services 2010	Net Cost of Services 2010	Total Cost of Services 2009	Net Cost of Services 2009
General Government	\$ 3,397,617	\$2,481,760	\$ 3,520,637	\$2,572,137
Public Safety	4,319,137	3,181,183	3,824,331	2,701,322
Highways and Street	2,445,151	1,201,030	3,383,925	1,216,065
Education	388,967	388,967	396,444	396,444
Public Health	1,082,924	506,722	976,991	474,430
Development	1,581	(15,614)	19,534	(14,134)
Judiciary and Court Related	1,872,347	691,891	1,942,677	968,405
Social Services	43,983	43,983	46,826	46,826
Debt Service-Interest	106,078	106,078	141,412	141,412
Total Expenses	<u>\$13,657,785</u>	<u>\$8,586,000</u>	<u>\$14,252,777</u>	<u>\$8,502,907</u>

Charges for services and operating grants of \$2,053,811 (40.49 percent of the total program revenues) are received and used to fund the general government expenses and public safety of the County. The remaining \$6,532,189 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, 2010

As of November 30, 2010, the County's governmental funds reported a combined ending fund balance of \$14,858,236, an increase of \$2,075,919 in comparison with the prior year.

The General Fund is the primary operating fund of the County. At November 30, 2010, the unreserved fund balance was \$2,325,631.

The fund balance of the County's General Fund increased by \$276,737 during 2010.

**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 (\$27,500), the effects of the late distribution of property taxes on senior services (\$13,500), extension funds (\$64,600), ambulance service contracts (\$216,650), and miscellaneous items originally omitted from the budget (\$1,000).

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

General Fund revenues of \$6,604,421 on a budgetary basis, were more than budgeted revenues of \$6,225,909 by \$378,512 while budgetary basis expenditures of \$6,525,683 were only 96.4% of budgeted expenditures (savings of \$243,029). The increase of revenues over budgeted revenues is primarily due to fiscal year 2009 property taxes being collected in fiscal year 2010, 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, 2010, the County had \$13,218,685 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 \$1,262,469 from last year.

Land and Improvements, Net of \$47,226	
Accumulated Depreciation	\$ 244,174
Buildings and Improvements, Net of \$1,968,303	
Accumulated Depreciation	6,464,332
Office Equipment, Net of \$708,133	
Accumulated Depreciation	288,912
Transportation Equipment, Net of \$756,576	
Accumulated Depreciation	155,387
Other Equipment, Net of \$2,106,597	
Accumulated Depreciation	1,023,151
Infrastructure, Net of \$14,349,647	
Accumulated Depreciation	<u>5,042,729</u>
Capital Assets, Net of Depreciation totaling	<u>\$13,218,685</u>

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

This year's more significant capital asset additions included:

Huey Road Improvement	\$165,201
Vehicles	75,510
Shattuc Road Improvement	82,524
County Highway Building	111,031
Paging System	82,858

Clinton County, Illinois  
MANAGEMENT DISCUSSION AND ANALYSIS  
For the Year Ended November 30, 2010

**Debt**

At the end of this year, the County had \$2,785,000 in bonds outstanding versus \$3,280,000 last year, a decrease of 15.09%.

The bonds consisted of:

Self Insurance	\$2,430,000
Courthouse Bonds	355,000

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 \$2,430,000 is significantly lower than the \$15,198,437 statutorily imposed limit.

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

**Economic Factors**

The County's 2011 budget and tax levies have been approved. Budgetary constraints were necessary in preparing the 2011 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, 2010

	<u>Primary Government Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 14,540,003
Notes Receivable - Industry	366,103
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	-
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,464,332
Land Improvements, Net	34,908
Vehicles, Net	155,387
Office Furniture and Equipment, Net	288,912
Other Equipment, Net	1,023,151
Infrastructure, Net	5,042,729
Other Assets	<u>49,769</u>
Total Assets	<u><u>\$ 28,174,560</u></u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 46,558
Due to Other Governments	51,081
Long-Term Liabilities -	
Bonds Payable:	
Due Within One Year	625,000
Due in More than One Year	<u>2,160,000</u>
Total Liabilities	<u><u>\$ 2,882,639</u></u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 12,863,685
Restricted For:	
Capital Projects	2,416,600
Debt Service	341,258
Industry Loans	366,103
Building Leases	379,242
Unrestricted	<u>8,925,033</u>
Total Net Assets	<u><u>\$ 25,291,921</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, 2010

	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>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ 3,397,617	\$ 915,857	\$ -	\$ -	\$ (2,481,760)
Public Safety	4,319,137	1,137,954	-	-	(3,181,183)
Highways and Streets	2,445,151	413,845	830,276	-	(1,201,030)
Education	388,967	-	-	-	(388,967)
Public Health	1,082,924	341,673	234,529	-	(506,722)
Development	1,581	17,195	-	-	15,614
Judiciary and Court Related	1,872,347	1,180,456	-	-	(691,891)
Social Services	43,983	-	-	-	(43,983)
Debt Service - Interest and Fiscal Charges	106,078	-	-	-	(106,078)
Total Governmental Activities	\$ 13,657,785	\$ 4,006,980	\$ 1,064,805	\$ -	(8,586,000)

General Revenues:

Property Taxes Levied for:

General Government	4,778,659
Health and Mental Health	545,409
Roads and Bridges	1,261,473
Education	214,710
Insurance	144,172
Debt Service	967,411
Payments in Lieu of Taxes	170,331
Sales Tax	1,460,273
Income and Replacement Tax	1,010,319
Oil Income	132,964
Interest on Investments	210,157
Sale of Assets	13,208

Total General Revenues 10,909,086

Other Changes in Net Assets:

Transfers to Other Governments (36,986)

Other Changes in Net Assets (36,986)

Change in Net Assets 2,286,100

Net Assets - Beginning 23,983,471

Prior Period Adjustment:

Highway Capital Outlay Deletions (848,909)

Reclassify Township MFT Funds to Agency Fund (128,741)

Net Assets - Ending \$ 25,291,921

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, 2010

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	WIC Program	Accumulated Leave	Industrial Park	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>								
Cash and Cash Equivalents	\$ 2,325,631	\$ 2,326,885	\$ 2,411,239	\$ -	\$ -	\$ 100,541	\$ 7,375,707	\$ 14,540,003
Notes Receivable - Industry	-	-	-	-	-	41,250	324,853	366,103
Interfund Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49,769	49,769
<b>Total Assets</b>	<b>\$ 2,325,631</b>	<b>\$ 2,326,885</b>	<b>\$ 2,411,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,791</b>	<b>\$ 7,750,329</b>	<b>\$ 14,955,875</b>
<u>Liabilities:</u>								
Bank Overdrafts	\$ -	\$ -	\$ -	\$ 16,388	\$ 18,776	\$ -	\$ 11,394	\$ 46,558
Due to Other Governments	-	-	-	-	-	51,081	-	51,081
Interfund Loans	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,388</b>	<b>18,776</b>	<b>51,081</b>	<b>11,394</b>	<b>97,639</b>
<u>Fund Balances:</u>								
Unreserved, Undesignated								
Reported in:								
General Fund	2,325,631	-	-	-	-	-	-	2,325,631
Special Revenue Funds	-	2,326,885	2,411,239	(16,388)	(18,776)	90,710	7,392,316	12,185,986
Capital Projects Funds	-	-	-	-	-	-	5,361	5,361
Debt Service Funds	-	-	-	-	-	-	341,258	341,258
<b>Total Fund Equity</b>	<b>2,325,631</b>	<b>2,326,885</b>	<b>2,411,239</b>	<b>(16,388)</b>	<b>(18,776)</b>	<b>90,710</b>	<b>7,738,935</b>	<b>14,858,236</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,325,631</b>	<b>\$ 2,326,885</b>	<b>\$ 2,411,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,791</b>	<b>\$ 7,750,329</b>	<b>\$ 14,955,875</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, 2010

Total fund balances for Governmental Funds (Exhibit C) \$14,858,236

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 \$47,226 Accumulated Depreciation	\$ 244,174
Construction in Progress	-
Buildings and Improvements, Net of \$1,968,303 of Accumulated Depreciation	6,464,332
Vehicles, Net of \$756,576 Accumulated Depreciation	155,387
Office Furniture and Equipment, Net of \$708,133 Accumulated Depreciation	288,912
Other Equipment, Net of \$2,106,597 of Accumulated Depreciation	1,023,151
Infrastructure, Net of \$14,349,647 of Accumulated Depreciation	<u>5,042,729</u>

Total Capital Assets 13,218,685

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, 2010.

General Obligation Bonds	2,430,000
Public Building Revenue Bonds	<u>355,000</u>

(2,785,000)

Total Net Assets of Governmental Activities (Exhibit A) \$25,291,921

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, 2010

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Accumulated Leave	WIC Program	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:								
Taxes	\$ 2,121,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,960,386	\$ 8,082,165
Intergovernmental	2,923,231	-	-	-	-	-	21,263	2,944,494
Licenses and Permits	-	-	-	-	-	-	32,775	32,775
Interest on Investments	141,960	10,623	35,036	-	-	2,135	20,403	210,157
Charges for Services	624,836	-	-	-	-	-	1,696,657	2,321,493
Grants	-	830,276	-	-	167,299	-	67,230	1,064,805
Fines and Forfeitures	279,821	-	-	-	-	-	-	279,821
Sale of Assets	-	-	-	-	-	-	13,208	13,208
Miscellaneous	512,794	-	-	-	54,422	-	464,738	1,031,954
<b>Total Revenues Received</b>	<b>6,604,421</b>	<b>840,899</b>	<b>35,036</b>	<b>-</b>	<b>221,721</b>	<b>2,135</b>	<b>8,276,660</b>	<b>15,980,872</b>
Expenditures Disbursed:								
Current Operating:								
General Government	2,662,144	-	-	50,000	-	-	545,068	3,257,212
Public Safety	2,398,268	-	-	-	-	-	1,728,140	4,126,408
Highways and Street	-	624,714	-	-	-	-	1,189,349	1,814,063
Education	139,163	-	-	-	-	-	245,919	385,082
Public Health	-	-	-	-	273,891	-	804,382	1,078,273
Development	-	-	-	-	-	-	1,581	1,581
Judiciary and Court Related	1,296,648	-	-	-	-	-	519,447	1,816,095
Social Services	-	-	-	-	-	-	43,983	43,983
Capital Outlay	29,460	89,480	-	-	-	-	496,511	615,451
Debt Service:								
Principal Retirement	-	-	-	-	-	-	495,000	495,000
Interest and Fiscal Charges	-	-	-	-	-	-	106,078	106,078
<b>Total Expenditures Disbursed</b>	<b>6,525,683</b>	<b>714,194</b>	<b>-</b>	<b>50,000</b>	<b>273,891</b>	<b>-</b>	<b>6,175,458</b>	<b>13,739,226</b>
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	78,738	126,705	35,036	(50,000)	(52,170)	2,135	2,101,202	2,241,646
Other Financing Sources (Uses):								
Transfers from (to) Other Funds	234,985	-	-	52,000	20,000	-	(306,985)	-
Transfers to Other Governmental Units	(36,986)	-	-	-	-	-	-	(36,986)
<b>Total Other Financing Sources (Uses)</b>	<b>197,999</b>	<b>-</b>	<b>-</b>	<b>52,000</b>	<b>20,000</b>	<b>-</b>	<b>(306,985)</b>	<b>(36,986)</b>
<b>Net Change in Fund Balances</b>	<b>276,737</b>	<b>126,705</b>	<b>35,036</b>	<b>2,000</b>	<b>(32,170)</b>	<b>2,135</b>	<b>1,794,217</b>	<b>2,204,660</b>
Fund Balances, Beginning of Year	2,048,894	2,200,180	2,376,203	(20,776)	15,782	88,575	5,944,718	12,653,576
Fund Balances, End of Year	\$ 2,325,631	\$ 2,326,885	\$ 2,411,239	\$ (18,776)	\$ (16,388)	\$ 90,710	\$ 7,738,935	\$ 14,858,236

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, 2010

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$2,204,660
The change in net assets reported for governmental activities in the Statement of Activities is different because:	
Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation \$1,029,000 exceeded capital outlay \$615,450 in the current period. (see Note 7)	(413,560)
The Debt Service Fund is used to retire bonded debt of the County and pay related debt service expenses (interest and bank fees). Principal payments are recorded as reducing the outstanding liability on the Statement of Net Assets. The principal retired during the current year was:	<u>495,000</u>
Change in Net Assets of Governmental Activities (Exhibit B)	<u><u>\$2,286,100</u></u>

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, 2010

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 1,625,178	\$ 51,210	\$ 1,676,388
Deferred Compensation Plan	-	270,432	270,432
	<hr/>		
Total Assets	\$ 1,625,178	\$ 321,642	\$ 1,946,820
<hr/>			
<u>Liabilities:</u>			
Unremitted Fees	\$ 80,179	\$ -	\$ 80,179
Bonds Held in Trust	100,291	-	100,291
Miscellaneous Collections Payable	65,122	-	65,122
Undistributed Assets	310,708	1,441	312,149
Due to Other Local Governments	1,068,878	-	1,068,878
Due to Employees - Deferred Compensation Plan	-	270,432	270,432
Due to Employees/Others	-	49,769	49,769
	<hr/>		
Total Liabilities	\$ 1,625,178	\$ 321,642	\$ 1,946,820
<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, 2010

Additions:	
Contributions:	
Plan Member Deposits	\$ 20,605
Deposits from Inmates, Relatives, and Visitors	<u>95,599</u>
Total Contributions	<u>116,204</u>
Net Investment (Loss):	
Net (Depreciation) in Fair Value of Investments	<u>10,378</u>
Total Additions	<u>126,582</u>
Deductions:	
Plan Withdrawals	100,776
Fees	1,000
Inmate Expenditures	<u>81,598</u>
Total Deductions	<u>183,374</u>
Change in Net Assets	(56,792)
Net Assets Held in Trust for Benefits, Beginning of Year	<u>378,434</u>
Net Assets Held in Trust for Benefits, End of Year	<u><u>\$ 321,642</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, 2010

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.

**Accumulated Leave.** The fund sets aside money to pay for accumulated leaves and vacations.

**WIC Program.** The fund derives revenue from grants.

**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, 2010.

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 16, 2009 and was amended on November 15, 2010.

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, 2010, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	2,005,101
Certificates of Deposit	12,482,360
Illinois Public Treasurers Investment Pool	5,619
Trust and Agency Funds including Certificates of Deposit (\$70,000)	<u>1,676,388</u>
Total Cash and Investments	<u>\$16,169,833</u>

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

Deposits

Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of November 30, 2010, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$14,649,664 (book balance \$14,487,461) were fully insured or collateralized.

As of November 30, 2010, the County's investments were as follows:

	<u>Fair Value</u>
Illinois Public Treasurer's Investment Pool	\$ 5,619
Trust and Agency Funds	<u>1,676,388</u>
	<u>\$1,682,007</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, 2010, 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, 2010, the following funds had a deficit fund balance:

<u>Fund</u>	
Law Library	\$5,898
Child Support	5,496
Accumulated Leave	18,776
WIC Program	16,388

NOTE 5--INTERFUND LOANS

At November 30, 2010, interfund loans were as follows:

	Balance at 11-30-09	Additions	Deletions	Balance at 11-30-10
Due to 911 from G.I.S. Fund	\$ 51,110	\$ -	\$ 51,110	\$ -
Due to Inmate Commissary from Inmate Trust	36,183	13,586	-	49,769
	<u>\$ 87,293</u>	<u>\$ 13,586</u>	<u>\$ 51,110</u>	<u>\$ 49,769</u>

Interfund loans outstanding at November 30, 2010 were made for the following purposes:

The Inmate Trust Fund owes the Inmate Commissary Fund for inmate purchases for the month of November 2010. 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, 2010, represent the 2009 levy that was passed by the Board on December 21, 2009 and the last installment of the 2008 levy that was passed by the Board on December 18, 2008. The 2010 property tax levy, which will be collected in fiscal year 2011, was adopted by the Board on December 20, 2010. 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, 2010:

	Beginning Balance 11-30-09	Additions	Deletions	Ending Balance 11-30-10
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	-	\$ 209,266
Construction in Progress	476,246	-	476,246	-
Total Capital Assets, Not Being Depreciated	<u>685,512</u>	<u>-</u>	<u>476,246</u>	<u>209,266</u>
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	7,830,310	602,325	-	8,432,635
Office Furniture & Equipment	997,045	-	-	997,045
Transportation Equipment	864,241	75,510	27,788	911,963
Other Equipment	2,963,612	166,136	-	3,129,748
Infrastructure	19,144,651	247,725	-	19,392,376
Total Capital Assets, Being Depreciated	<u>31,881,993</u>	<u>1,091,696</u>	<u>27,788</u>	<u>32,945,901</u>
Less Accumulated Depreciation for:				
Land Improvements	43,119	4,107	-	47,226
Buildings and Improvements	1,780,265	188,038	-	1,968,303
Office Furniture & Equipment	617,507	90,626	-	708,133
Transportation Equipment	724,904	59,460	27,788	756,576
Other Equipment	1,933,572	173,025	-	2,106,597
Infrastructure	13,835,893	513,754	-	14,349,647
Total Accumulated Depreciation	<u>18,935,260</u>	<u>1,029,010</u>	<u>27,788</u>	<u>19,936,482</u>
Total Capital Assets, Being Depreciated, Net	<u>12,946,733</u>	<u>62,686</u>	<u>-</u>	<u>13,009,419</u>
Governmental Activities Capital Assets, Net	<u>\$13,632,245</u>	<u>\$ 62,686</u>	<u>\$476,246</u>	<u>\$13,218,685</u>

NOTE 7--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$ 140,405
Public Safety	192,729
Highways and Streets	631,088
Education	3,886
Public Health	4,651
Judicial and Court Related	<u>56,251</u>
Total Depreciation Expense	<u>\$1,029,010</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 2009 was 31.04 percent for elected officials, 13.89 percent for regular employees and 19.93 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 2009, the employer's annual pension cost of \$65,817 for the Elected County Official, \$475,884 for regular employees and \$381,312 for SLEP plans were equal to the employer's required and actual contributions.

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>
12/31/09	\$ 65,817	100%	\$ 0
12/31/08	121,895	100%	0
12/31/07	135,000	100%	0

Three-Year Trend Information for the Regular Plan

12/31/09	\$475,884	100%	\$ 0
12/31/08	404,038	100%	0
12/31/07	342,819	100%	0

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

12/31/09	\$381,312	100%	\$ 0
12/31/08	394,385	100%	0
12/31/07	299,788	100%	0



NOTE 8--DEFINED BENEFIT PENSION PLAN (CONTINUED)

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the employer Elected County Official plan assets, Regular plan assets and SLEP plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The employer Elected County Official plans, Regular plan and SLEP plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 23 years

*Funded Status and Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Elected County Official plan was 24.92 percent funded. The actuarial accrued liability for benefits was \$1,655,847 and the actuarial value of assets was \$412,668, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,243,179. The covered payroll (annual payroll of active employees covered by the plan) was \$212,041 and the ratio of the UAAL to the covered payroll was 586 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 55.82 percent funded. The actuarial accrued liability for benefits was \$10,553,497 and the actuarial value of assets was \$5,890,789, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,662,708. The covered payroll (annual payroll of active employees covered by the plan) was \$3,426,095 and the ratio of the UAAL to the covered payroll was 136 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 56.98 percent funded. The actuarial accrued liability for benefits was \$7,655,634 and the actuarial value of assets was \$4,361,958, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,293,676. The covered payroll (annual payroll of active employees covered by the plan) was \$1,913,256 and the ratio of the UAAL to the covered payroll was 172 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 \$366,103 at November 30, 2010, 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 11-30-10	\$11,155

This note is reflected in the CDAP Recapture Fund.

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

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 11-30-10	\$ 73,859

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 11-30-10	\$41,250

This note is reflected in the Industrial Park Fund.

DAIRY KING

On August 17, 2010, the County loaned Dairy King. \$100,000 for industry development. The terms of the note are as follows:

Original Amount	\$100,00
Date of Note	8-17-10
Maturity Date	9-01-20
Interest Rate	3%
Monthly Installment	\$ 969
Balance Due at 11-30-10	\$97,961

This note is reflected in the CDAP Recapture Fund.

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 11-30-10	\$ 71,943

This note is reflected in the CDAP Recapture Fund.

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

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 11-30-10	\$ 69,935

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 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>
12/15/10	\$ 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>\$340,372.50</u>	<u>\$2,770,372.50</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>
1/01/11	<u>\$355,000.00</u>	4.700%	<u>\$8,342.50</u>	<u>\$363,342.50</u>
Total	355,000.00		8,342.50	363,342.50
Accrued Interest	-		<u>1,490.00</u>	<u>1,490.00</u>
Net Cost	<u>\$355,000.00</u>		<u>\$9,832.50</u>	<u>\$364,832.50</u>

Changes in General Long Term Debt follow:

	Balance December 1, 2009	Proceeds	Payments	Refunding Payment	Balance November 30, 2010	Amount Due Within One Year
1999 Self-Insurance Bonds	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ -	\$ -
1999 Courthouse Bonds	755,000	-	400,000	-	355,000	355,000
2009 Self-Insurance Bonds	<u>2,430,000</u>	-	-	-	<u>2,430,000</u>	<u>270,000</u>
	<u>\$3,280,000</u>	<u>\$ -</u>	<u>\$495,000</u>	<u>\$ -</u>	<u>\$2,785,000</u>	<u>\$625,000</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>
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	310,000	39,515	349,515
2016-2020	985,000	54,822	1,039,822
	<u>\$2,785,000</u>	<u>\$348,715</u>	<u>\$3,133,715</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2010	<u>\$528,641,270</u>
Statutory Debt Limitation - 2.875% of Assessed Valuation	\$ 15,198,437
Less - Outstanding Debt (Exclusive of Courthouse Bonds): Self-Insurance Bonds	<u>2,430,000</u>
Legal Debt Margin	<u>\$ 12,768,437</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, 2010, the County owes the City of Carlyle \$51,081.

NOTE 12--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2010, 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:		
Delinquent Tax Agent Fund	\$20,000	\$ -
Accrued Leave Fund	-	52,000
Recorder's Instrument	65,000	-
Law Library Fund	-	2,000
Oil Revenue Surplus Fund	-	96,015
911 Emergency Telephone Service Tax	300,000	-
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	96,015	-
Recorder's Instrument Fund:		
General Fund	-	65,000
Law Library:		
General Fund	2,000	-
Accumulated Leave Fund:		
General Fund	52,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	300,000
Delinquent Tax Agent Fund:		
General Fund	-	20,000
	<u>\$535,015</u>	<u>\$535,015</u>

NOTE 13--EXPENDITURES OVER BUDGET

During the year ended November 30, 2010, the following funds exceeded their budgeted expenditures:

	Expenditures		Excess over Budget
	Budgeted	Actual	
Domestic Violence Fund	\$ 200	\$ 1,255	\$ 1,055
Delinquent Tax Agent Fund	2,000	2,179	179
Unemployment Insurance Fund	20,000	20,438	438
Probation Drug Testing	6,000	7,106	1,106
Inmate Commissary Fund	-	15,583	15,583
Vital Records Fund	2,000	4,169	2,169
Rabies Fund	30,250	32,984	2,734
Law Library	12,000	14,530	2,530
WIC Program	264,419	273,891	9,472
County Health Department Fund	401,793	452,067	50,274
County Court Fees Fund	23,900	43,526	19,626

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. The final rental payment payable under the courthouse lease was made in December 2009.

#### 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, 2010, are \$82,677 and \$14,031 for Nationwide Retirement Solutions and Primerica, respectively. Market value of plan assets as of November 30, 2010, are \$107,442 and \$66,282 for Axa Equitable and Pacific Life, respectively. Data for November 30, 2010 is not available as of the report date for Nationwide or Primerica. 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	\$195,269	\$113,340	\$ 99,038	\$ 36,264	\$443,911
Receipts:					
Real Estate and Mobile Home Taxes	122,613	32,959	415,810	22,004	593,386
Interest Income	-	-	647	-	647
Miscellaneous	236	-	-	-	236
Disbursements:					
Insurance Assessments	(36,507)	-	-	(20,438)	(56,945)
Debt Service:					
Principal	-	-	(95,000)	-	(95,000)
Interest	-	-	(78,237)	-	(78,237)
Service Fees	-	-	(1,000)	-	(1,000)
Ending Balance	\$281,611	\$146,299	\$341,258	\$37,830	\$806,998

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--PRIOR PERIOD ADJUSTMENTS

The County has determined that certain charges for infrastructure were for highways and bridges that the county does not maintain, and therefore, their costs and accumulated depreciation totaling (\$895,755 cost and \$46,846 accumulated depreciation) \$848,909 were removed from the County's assets.

The Township Motor Fuel Tax Fund and the Township Bridge Fund were reclassified from County assets to Agency Funds since the funds do not belong to the County. The total fund balance reclassified totaled \$128,741.



Clinton County, Illinois

REQUIRED SUPPLEMENTARY  
INFORMATION

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>Revenue Received:</b>				
Taxes	\$ 1,577,000	\$ 1,577,000	\$ 2,121,779	\$ 544,779
Intergovernmental Revenues	3,199,409	3,199,409	2,923,231	(276,178)
Licenses and Permits	-	-	-	-
Interest on Investments	150,000	150,000	141,960	(8,040)
Charges for Services	589,500	589,500	624,836	35,336
Grants	-	-	-	-
Fines and Forfeitures	220,000	220,000	279,821	59,821
Miscellaneous	490,000	490,000	512,794	22,794
<b>Total Revenues Received</b>	<b>6,225,909</b>	<b>6,225,909</b>	<b>6,604,421</b>	<b>378,512</b>
<b>Expenditures Disbursed:</b>				
General Government	2,854,202	2,854,202	2,662,144	(192,058)
Public Safety	2,421,225	2,421,225	2,427,728	6,503
Highways and Street	-	-	-	-
Education	153,085	153,085	139,163	(13,922)
Public Health	-	-	-	-
Development	-	-	-	-
Debt Service	-	-	-	-
Judiciary and Court Related	1,312,700	1,340,200	1,296,648	(43,552)
<b>Total Expenditures Disbursed</b>	<b>6,741,212</b>	<b>6,768,712</b>	<b>6,525,683</b>	<b>(243,029)</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Disbursed</b>	<b>(515,303)</b>	<b>(542,803)</b>	<b>78,738</b>	<b>621,541</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) Other Funds	250,700	250,700	234,985	(15,715)
Transfers to Other Governmental Units	(27,000)	(27,000)	(36,986)	(9,986)
<b>Total Other Financing Sources (Uses)</b>	<b>223,700</b>	<b>223,700</b>	<b>197,999</b>	<b>(25,701)</b>
<b>Net Change in Fund Balances</b>	<b>(291,603)</b>	<b>(319,103)</b>	<b>276,737</b>	<b>595,840</b>
<b>Fund Balances, Beginning of Year</b>	<b>2,048,894</b>	<b>2,048,894</b>	<b>2,048,894</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,757,291</b>	<b>\$ 1,729,791</b>	<b>\$ 2,325,631</b>	<b>\$ 595,840</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental Revenues	\$ 800,000	\$ 800,000	\$ 830,276	\$ 30,276
Interest	50,000	50,000	10,623	(39,377)
Total Revenues Received	850,000	850,000	840,899	(9,101)
Expenditures Disbursed:				
Highways and Street	850,000	850,000	714,194	(135,806)
Total Expenditures Disbursed	850,000	850,000	714,194	(135,806)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	126,705	126,705
Fund Balances, Beginning of Year	2,200,180	2,200,180	2,200,180	-
Fund Balances, End of Year	\$ 2,200,180	\$ 2,200,180	\$ 2,326,885	\$ 126,705

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 WIC PROGRAM

For the Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Grants	236,150	236,150	167,299	(68,851)
Miscellaneous	3,000	3,000	54,422	51,422
Total Revenues Received	<u>239,150</u>	<u>239,150</u>	<u>221,721</u>	<u>(17,429)</u>
Expenditures Disbursed:				
Personal Services	227,292	227,292	238,867	11,575
Contractual Services	17,700	17,700	15,760	(1,940)
Commodities	19,427	19,427	19,264	(163)
Miscellaneous	-	-	-	-
	<u>264,419</u>	<u>264,419</u>	<u>273,891</u>	<u>9,472</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(25,269)	(25,269)	(52,170)	(26,901)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net Change in Fund Balance	(5,269)	(5,269)	(32,170)	(26,901)
Fund Balances, Beginning of Year	<u>15,782</u>	<u>15,782</u>	<u>15,782</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 10,513</u>	<u>\$ 10,513</u>	<u>\$ (16,388)</u>	<u>\$ (26,901)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 ACCUMULATED LEAVE  
 For the Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues Received	-	-	-	-
Expenditures Disbursed:				
Personal Services	50,000	50,000	50,000	-
	50,000	50,000	50,000	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(50,000)	(50,000)	(50,000)	-
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	62,000	62,000	52,000	(10,000)
Net Change in Final Balance	12,000	12,000	2,000	(10,000)
Fund Balances, Beginning of Year	(20,776)	(20,776)	(20,776)	-
Fund Balances, End of Year	\$ (8,776)	\$ (8,776)	\$ (18,776)	\$ (10,000)

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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 40,000	\$ 40,000	\$ 35,036	\$ (4,964)
Miscellaneous	-	-	-	-
Total Revenues Received	<u>40,000</u>	<u>40,000</u>	<u>35,036</u>	<u>(4,964)</u>
Expenditures Disbursed:				
Miscellaneous	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	40,000	40,000	35,036	(4,964)
Fund Balances, Beginning of Year	<u>2,376,203</u>	<u>2,376,203</u>	<u>2,376,203</u>	-
Fund Balances, End of Year	<u>\$ 2,416,203</u>	<u>\$ 2,416,203</u>	<u>\$ 2,411,239</u>	<u>\$ (4,964)</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 9,600	\$ 9,600	\$ 2,135	\$ (7,465)
Total Revenues Received	<u>9,600</u>	<u>9,600</u>	<u>2,135</u>	<u>(7,465)</u>
Expenditures Disbursed:				
Capital Outlay	99,600	99,600	-	(99,600)
Total Expenditures Disbursed	<u>99,600</u>	<u>99,600</u>	<u>-</u>	<u>(99,600)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(90,000)	(90,000)	2,135	92,135
Fund Balances, Beginning of Year	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (1,425)</u>	<u>\$ (1,425)</u>	<u>\$ 90,710</u>	<u>\$ 92,135</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
November 30, 2010

**Budget and Budgetary Accounting**

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 16, 2009, and was amended on November 15, 2010.

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.

The following funds exceeded their budget:

WIC Program	\$9,472
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Clinton County, Illinois  
 REQUIRED SUPPLEMENTAL INFORMATION  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 Schedule of Funding Progress  
 November 30, 2010

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)
12/31/09	\$5,890,789	\$10,553,497	\$4,662,708	55.82%	\$3,426,095	136.09%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$365,512. On a market basis, the funded ratio would be 22.07%.

SLEP Employees

12/31/09	\$4,361,958	\$7,655,634	\$3,293,676	56.98%	\$1,913,256	172.15%
12/31/08	3,691,277	6,758,783	3,067,506	54.61%	1,758,292	174.46%
12/31/07	3,666,169	5,783,067	2,116,898	63.39%	1,600,578	132.26%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$5,643,169. On a market basis, the funded ratio would be 53.47%.

Elected Officials

12/31/09	\$412,668	\$1,655,847	\$1,243,179	24.92%	\$212,041	586.29%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$4,237,892. On a market basis, the funded ratio would be 55.36%.

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, 2010

Assets

Petty Cash	\$ 250
Cash in Bank	2,325,381
Due from Other Funds	<u>-</u>
Total Assets	<u><u>\$ 2,325,631</u></u>

Liabilities and Fund Balances

Liabilities	\$ -
Fund Balances	<u>2,325,631</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,325,631</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, 2010

Revenues Received (Statement 3)	\$ 6,604,421
Expenditures Disbursed (Statement 4)	<u>6,525,683</u>
Excess (Deficiency) of Revenues over Expenditures	78,738
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	234,985
Transfers to Other Governmental Units	<u>(36,986)</u>
Net Increase (Decrease) in Fund Balance	276,737
Fund Balance, Beginning of Year	<u>2,048,894</u>
Fund Balance, End of Year	<u><u>\$ 2,325,631</u></u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,458,000	\$ 1,960,365	\$ 502,365
Mobile Home Taxes:			
General County	4,000	3,508	(492)
Payments in Lieu of Taxes	115,000	157,906	42,906
Total Taxes	<u>1,577,000</u>	<u>2,121,779</u>	<u>544,779</u>
State of Illinois:			
Sales Tax	1,380,000	1,440,419	60,419
Income Tax	1,250,000	858,204	(391,796)
Corporate Replacement Taxes	125,000	116,632	(8,368)
Inheritance Tax	2,500	14,220	11,720
Reimbursements Received for:			
Public Defender	99,895	117,454	17,559
State's Attorney Salary	144,677	192,903	48,226
Assistant State's Attorney Salary	15,000	14,993	(7)
Probation Officers Salaries and Fringes	119,337	119,337	-
Probation Service Fund Reimbursement	-	-	-
Election Reimbursements	23,000	22,577	(423)
Civil Defense Reimbursements	8,000	6,607	(1,393)
DCFS Reimbursements	2,500	-	(2,500)
Supervisor of Assessments Reimbursements	29,500	19,885	(9,615)
Total State of Illinois	<u>3,199,409</u>	<u>2,923,231</u>	<u>(276,178)</u>
Fee Offices--Received from:			
County Clerk	290,000	277,475	(12,525)
Circuit Clerk	155,000	180,470	25,470
Circuit Clerk County Fees	30,000	24,527	(5,473)
Zoning Fees	12,000	31,066	19,066
Hotel/Motel Administration Fees	500		(500)
County Sheriff:			-
Fees	65,000	72,744	7,744
Proceeds from Sales	20,000	20,505	505
State's Attorney:			
Criminal and Traffic Fines	220,000	279,821	59,821
Fees	17,000	18,049	1,049
Total Fee Offices	<u>809,500</u>	<u>904,657</u>	<u>95,157</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 110,000	\$ 132,964	\$ 22,964
Interest on Investments	150,000	141,960	(8,040)
Refunds and Reimbursements	190,000	173,382	(16,618)
Lake Patrol	40,000	53,683	13,683
Health Insurance Reimbursements	150,000	152,765	2,765
Total Other Revenues	<u>640,000</u>	<u>654,754</u>	<u>14,754</u>
Total Revenues	<u>\$ 6,225,909</u>	<u>\$ 6,604,421</u>	<u>\$ 378,512</u>

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

For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>GENERAL AND ADMINISTRATIVE:</b>			
Personal Services:			
County Board Per Diem	\$ 88,000	\$ 73,950	\$ (14,050)
Salaries--Building Maintenance	144,000	131,777	(12,223)
Salary - Public Administrator	900	900	-
Health Insurance	985,000	938,789	(46,211)
Contractual Services:			
Maintenance - Equipment	65,000	68,466	3,466
Utilities--Courthouse	55,000	57,784	2,784
Utilities--Annex I	52,000	51,814	(186)
Utilities--Annex II	9,500	9,757	257
County Board Travel	17,000	12,559	(4,441)
SIMPAC Dues	2,900	2,900	-
SIMPAC Technical Assistance	5,600	5,543	(57)
Economic Development	4,000	4,000	-
Publishing and Printing	200	546	346
Dues	1,500	3,200	1,700
Auditing	25,500	25,435	(65)
Telephone	27,000	29,760	2,760
Internet Services	15,000	8,943	(6,057)
Commodities:			
County Board Supplies	500	392	(108)
Other Expenses:			
General and Contingent	-	-	-
Insurance Contingency	-	-	-
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	1,200	75	(1,125)
Ordinance Revisions	700	244	(456)
South Central Illinois Growth Alliance	3,000	-	(3,000)
United Counties Council of Illinois	-	-	-
Total General and Administrative Expense	1,507,900	1,431,234	(76,666)
<b>ANIMAL CONTROL:</b>			
Personal Services:			
Salaries	57,200	58,507	1,307
Contractual Services:			
Maintenance-Vehicles	1,000	-	(1,000)
Postage	1,400	1,500	100
Vendor Contracts	8,400	8,400	-
Capital Outlay:			
Equipment and Supplies	9,300	1,103	(8,197)
Total Animal Control Expense	77,300	69,510	(7,790)

(Continued on Next Page)

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

For the Year Ended November 30, 2010

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CLERK-ELECTION:</b>			
Personal Services:			
Judges Salaries	\$ 70,000	\$ 71,344	\$ 1,344
Commodities:			
Office Supplies and Publishing	180,000	121,842	(58,158)
NVRA Supplies	-	-	-
Capital Outlay:			
Equipment	1,500	463	(1,037)
Total County Clerk-Election	<u>251,500</u>	<u>193,649</u>	<u>(57,851)</u>
<b>COUNTY CLERK AND RECORDER:</b>			
Personal Services:			
Salaries	240,000	238,444	(1,556)
Contractual Services:			
Equipment Lease	16,200	19,362	3,162
Maintenance--Equipment	12,000	-	(12,000)
Copier	4,300	3,637	(663)
Travel	2,500	2,776	276
Publishing and Printing	700	54	(646)
Dues and Subscriptions	700	465	(235)
Postage	5,000	5,513	513
Office Supplies	4,500	3,399	(1,101)
Operating Supplies--Equipment	1,500	32	(1,468)
Capital Outlay:			
Equipment	2,500	684	(1,816)
Total County Clerk and Recorder Expense	<u>289,900</u>	<u>274,366</u>	<u>(15,534)</u>
<b>COUNTY CLERK AND RECORDER OTHER:</b>			
Commodities:			
Revenue Stamps	90,000	89,615	(385)
Total County Clerk and Recorder Other	<u>90,000</u>	<u>89,615</u>	<u>(385)</u>

(Continued on Next Page)



Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY TREASURER:</b>			
Personal Services:			
Salaries	\$ 153,500	\$ 152,027	\$ (1,473)
Contractual Services:			
Maintenance--Equipment	20,996	20,996	-
Rental	200	125	(75)
Travel	500	454	(46)
Postage	16,000	15,125	(875)
Publishing and Printing	8,500	6,199	(2,301)
Dues and Subscriptions	300	295	(5)
Commodities:			
Office Supplies	2,000	1,934	(66)
Capital Outlay:			
Equipment	1,000	354	(646)
Total County Treasurer Expense	<u>202,996</u>	<u>197,509</u>	<u>(5,487)</u>
<b>CIRCUIT CLERK:</b>			
Personal Services:			
Salaries	285,500	286,364	864
Contractual Services:			
Maintenance--Equipment	3,600	3,127	(473)
Travel	500	164	(336)
Postage	5,000	5,676	676
Publishing and Printing	500	781	281
Dues and Subscriptions	350	350	-
Auditing	1,850	1,850	-
Commodities:			
Office Supplies	9,500	6,675	(2,825)
Convention Expense	300	364	64
Capital Outlay:			
Equipment	-	-	-
Total Circuit Clerk Expense	<u>307,100</u>	<u>305,351</u>	<u>(1,749)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CORONER:</b>			
Personal Services:			
Salaries	\$ 37,000	\$ 37,085	\$ 85
Contractual Services:			
Autopsy	12,000	10,700	(1,300)
Deputy Fee	7,000	6,965	(35)
Other Professional Services	750	440	(310)
Toxicology	500	2,025	1,525
X-Rays	1,000	1,975	975
Telephone	1,200	1,220	20
Postage	200	192	(8)
Publishing and Printing	200	275	75
Dues and Subscriptions	400	350	(50)
Training	700	225	(475)
Commodities:			
Office Supplies	1,000	683	(317)
Gasoline and Oil	1,000	782	(218)
Transcripts	500	-	(500)
Other Expense:			
Coroner Juror Fees	300	86	(214)
Miscellaneous	100	-	(100)
Capital Outlay:			
Equipment	500	418	(82)
Total County Coroner Expense	<u>64,350</u>	<u>63,421</u>	<u>(929)</u>
<b>ZONING:</b>			
Personal Services:			
Salaries	103,000	91,647	(11,353)
Contractual Services:			
Equipment Lease	5,356	5,356	-
Travel	2,000	1,316	(684)
Postage	3,500	2,356	(1,144)
Publishing and Printing	2,000	1,122	(878)
Training	1,500	155	(1,345)
Board of Appeals Per Diem	4,000	3,430	(570)
Commodities:			
Office Supplies	3,000	2,529	(471)
Capital Outlay:			
Equipment	4,200	-	(4,200)
Total Zoning Expense	<u>128,556</u>	<u>107,911</u>	<u>(20,645)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 127,335	\$ 120,164	\$ (7,171)
Contractual Services:			
Telephone	5,200	4,282	(918)
Travel	8,000	3,807	(4,193)
Postage	4,000	4,000	-
Dues and Subscriptions	2,500	3,148	648
Commodities:			
Office Supplies	2,200	2,409	209
Convention Expense	2,500	665	(1,835)
Bond	500	568	68
Capital Outlay:			
Equipment	850	120	(730)
Total Superintendent of Education Expense	153,085	139,163	(13,922)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	445,000	440,049	(4,951)
Contractual Services:			
Maintenance--Equipment	2,500	2,500	-
Travel	1,000	878	(122)
Postage	3,500	3,500	-
Publishing and Printing	100	36	(64)
Legal Services	12,000	11,563	(437)
Dues and Subscriptions	4,000	3,711	(289)
Medical	6,000	726	(5,274)
Training/Seminars	200	100	(100)
Telephone	-	-	-
Commodities:			
Office Supplies	4,000	3,679	(321)
Court Transcripts	6,000	4,788	(1,212)
Office Books	5,000	4,995	(5)
Other Expense:			
Foreign Witness Fees	1,500	1,358	(142)
Capital Outlay:			
Equipment	3,000	1,973	(1,027)
Total State's Attorney Expense	493,800	479,856	(13,944)

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

For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 12,000	\$ 11,260	\$ (740)
Contractual Services:			
Maintenance--Vehicles	2,000	1,844	(156)
Maintenance--Equipment	1,500	496	(1,004)
Telephone	2,000	610	(1,390)
Utilities	200	-	(200)
Travel	500	480	(20)
Postage	100	138	38
Publishing and Printing	200	-	(200)
Dues and Subscriptions	75	49	(26)
Training	200	-	(200)
Local Emergency Planning Committee	1,500	1,183	(317)
Commodities:			
Office Supplies	500	388	(112)
Gasoline--Oil	1,500	754	(746)
Operating Supplies	300	480	180
Uniforms and Clothing	500	449	(51)
Radio Maintenance	1,000	727	(273)
Miscellaneous	500	351	(149)
Total Civil Defense Expense	<u>24,575</u>	<u>19,209</u>	<u>(5,366)</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	245,000	245,125	125
Contractual Services:			
Maintenance--Equipment	56,000	54,907	(1,093)
Travel	3,000	1,975	(1,025)
Postage	8,000	8,650	650
Publishing and Printing	18,000	7,612	(10,388)
Dues and Subscriptions	1,000	4,570	3,570
Training	4,000	2,945	(1,055)
Commodities:			
Office Supplies	4,000	3,553	(447)
Capital Outlay:			
Equipment	4,000	2,412	(1,588)
Total Supervisor of Assessments Expense	<u>343,000</u>	<u>331,749</u>	<u>(11,251)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>SHERIFF'S OFFICE:</b>			
Personal Services:			
Salaries	\$ 1,845,000	\$ 1,885,051	\$ 40,051
Contractual Services:			
Telephone	13,200	9,345	(3,855)
Maintenance--Vehicles	110,000	105,763	(4,237)
Maintenance--Equipment	-	185	185
Maintenance--Water Patrol	1,000	795	(205)
Computer Service	4,200	125	(4,075)
Travel	200	657	457
Postage	2,900	1,393	(1,507)
Publishing and Printing	1,000	1,062	62
Other Professional Services	8,000	4,938	(3,062)
Outside Contracts	42,000	42,551	551
Dues and Subscriptions	900	1,139	239
Training	6,000	3,829	(2,171)
Medical	-	3,302	3,302
Food--Prisoners' Meals	115,000	116,513	1,513
Rental	-	96	96
Commodities:			
Refunds - Serving Warrants	1,000	848	(152)
Office Supplies	9,000	4,028	(4,972)
Operating Supplies--Equipment	15,600	20,001	4,401
Uniforms and Clothing	21,000	15,469	(5,531)
Prisoner Maintenance	19,000	19,083	83
Radio Maintenance	6,000	8,149	2,149
Other Expenses			
County Addressing	1,000	1,806	806
Capital Outlay:			
Vehicles	33,000	29,460	(3,540)
Total Sheriff's Office Expense	2,255,000	2,275,588	20,588
<b>PUBLIC DEFENDER:</b>			
Personal Services:			
Salaries	150,000	149,854	(146)
Contractual Services:			
Public Defender Contracts	75,000	64,939	(10,061)
Other Professional Services	27,500	27,500	-
Special Major Case Contract	-	-	-
Commodities:			
Transcripts	100	-	(100)
Total Public Defender Expense	252,600	242,293	(10,307)

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2010  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>PROBATION OFFICE:</b>			
Personal Services:			
Salaries	\$ 206,000	\$ 204,950	\$ (1,050)
Part-Time Help	6,000	5,140	(860)
Contractual Services:			
Maintenance--Equipment	1,500	1,069	(431)
Travel	2,600	1,735	(865)
Publishing and Printing	300	394	94
Dues and Subscriptions	300	200	(100)
Postage	1,800	2,419	619
Juvenile Detention	30,000	26,400	(3,600)
Commodities:			
Office Supplies	3,100	3,459	359
Capital Outlay:			
Equipment	3,000	2,225	(775)
Total Probation Office Expense	<u>254,600</u>	<u>247,991</u>	<u>(6,609)</u>
<b>BOARD OF REVIEW:</b>			
Personal Services:			
Salaries	31,000	29,609	(1,391)
Special Pay--State Certification	1,000	500	(500)
Contractual Services:			
Travel	1,000	505	(495)
Postage	2,500	2,856	356
Publishing and Printing	2,500	1,716	(784)
Training	750	720	(30)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	1,500	129	(1,371)
Total Board of Review Expense	<u>40,350</u>	<u>36,110</u>	<u>(4,240)</u>
<b>COURT EXPENSE:</b>			
Contractual Services:			
Juror's Meals	150	52	(98)
Professional Services	5,000	1,500	(3,500)
Seminars and Dues	-	-	-
Interpreter Services	10,000	1,367	(8,633)
Commodities:			
Office Supplies	100	78	(22)
Transcripts	1,200	898	(302)
Books and Publications	2,000	1,819	(181)
Other Expenses:			
County Share Judge Office Expense	2,200	1,727	(473)
Circuit Court Juror's Fees	10,000	12,281	2,281
County Share Judge's Salary	1,450	1,436	(14)
Total Court Expense	<u>32,100</u>	<u>21,158</u>	<u>(10,942)</u>
Total General Fund Disbursements	<u>\$ 6,768,712</u>	<u>\$ 6,525,683</u>	<u>\$ (243,029)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other Financing Sources (Uses) of Funds:			
Transfer from (to) 911 Emergency Telephone Service Tax Fund	\$ 300,000	\$ 300,000	\$ -
Transfer from (to) Accrued Leave Fund	(52,000)	(52,000)	-
Transfer from (to) Recorders Instrument Fund	65,000	65,000	-
Transfer from (to) Delinquent Tax Account	20,000	20,000	-
Transfer from (to) Oil Revenue Surplus Fund	(80,300)	(96,015)	(15,715)
Transfer from (to) Law Library Fund	(2,000)	(2,000)	-
Oil Revenue Transfer to Townships	(27,000)	(36,986)	(9,986)
 Total Other Financing Sources (Uses) of Funds	 \$ 223,700	 \$ 197,999	 \$ (25,701)

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2010

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 14)	Capital Projects Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>				
Cash in Bank	\$ 7,029,088	\$ 341,258	\$ 5,361	\$ 7,375,707
Due from Other Funds	-	-	-	-
Notes Receivable - Industry	324,853	-	-	324,853
Other	49,769	-	-	49,769
	<hr/>			
Total Assets	\$ 7,403,710	\$ 341,258	\$ 5,361	\$ 7,750,329
<hr/>				
<u>Liabilities and Fund Balances:</u>				
Liabilities:				
Deficit Cash Balance	\$ 11,394	\$ -	\$ -	11,394
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
Fund Balances:				
Unreserved	7,392,316	341,258	5,361	7,738,935
	<hr/>			
Total Liabilities and Fund Balances	\$ 7,403,710	\$ 341,258	\$ 5,361	\$ 7,750,329
<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, 2010

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 15)	Capital Projects Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:				
Taxes	\$ 5,544,576	\$ 415,810	\$ -	\$ 5,960,386
Intergovernmental Revenue	21,263	-	-	21,263
Licenses and Permits	32,775	-	-	32,775
Interest	19,694	647	62	20,403
Charges for Services	1,696,657	-	-	1,696,657
Grants	67,230	-	-	67,230
Sale of Assets	13,208	-	-	13,208
Miscellaneous	464,738	-	-	464,738
Total Revenue Received	<u>7,860,141</u>	<u>416,457</u>	<u>62</u>	<u>8,276,660</u>
Expenditures Disbursed:				
General Government	545,068	-	-	545,068
Highways and Streets	1,518,678	-	-	1,518,678
Public Health	804,382	-	-	804,382
Education	245,919	-	-	245,919
Public Safety	1,858,723	-	-	1,858,723
Development	23,131	-	-	23,131
Debt Service	-	601,078	-	601,078
Judiciary and Court Related	534,496	-	-	534,496
Social Services	43,983	-	-	43,983
Total Expenditures Disbursed	<u>5,574,380</u>	<u>601,078</u>	<u>-</u>	<u>6,175,458</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>2,285,761</u>	<u>(184,621)</u>	<u>62</u>	<u>2,101,202</u>
Other Financing Sources (Uses) of Funds:				
Transfers to Public Building Commission	(426,841)	426,841	-	-
Transfers from (to) Other Funds	(306,985)	-	-	(306,985)
Total other Financing Sources (Uses)	<u>(733,826)</u>	<u>426,841</u>	<u>-</u>	<u>(306,985)</u>
Net Change in Fund Balance	1,551,935	242,220	62	1,794,217
Fund Balance, Beginning of Year	<u>5,840,381</u>	<u>99,038</u>	<u>5,299</u>	<u>5,944,718</u>
Fund Balance, End of Year	<u>\$ 7,392,316</u>	<u>\$ 341,258</u>	<u>\$ 5,361</u>	<u>\$ 7,738,935</u>

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2010

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Special Service Areas	Inmate Commissary Fund	Transportation Safety Highway Hire-Back	Vital Records Fund	Oil Revenue Surplus	CIRT Equipment
<u>Assets</u>											
Cash in Bank	\$ 444,132	\$ 373,159	\$ 571,440	\$ 65,466	\$ 818,696	\$ 114,779	\$ 69,064	\$ 250	\$ 32,420	\$ 239,169	\$ 10,461
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49,769	-	-	-	-
<b>Total Assets</b>	<b>\$ 444,132</b>	<b>\$ 373,159</b>	<b>\$ 571,440</b>	<b>\$ 65,466</b>	<b>\$ 818,696</b>	<b>\$ 114,779</b>	<b>\$ 118,833</b>	<b>\$ 250</b>	<b>\$ 32,420</b>	<b>\$ 239,169</b>	<b>\$ 10,461</b>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>444,132</b>	<b>373,159</b>	<b>571,440</b>	<b>65,466</b>	<b>818,696</b>	<b>114,779</b>	<b>118,833</b>	<b>250</b>	<b>32,420</b>	<b>239,169</b>	<b>10,461</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 444,132</b>	<b>\$ 373,159</b>	<b>\$ 571,440</b>	<b>\$ 65,466</b>	<b>\$ 818,696</b>	<b>\$ 114,779</b>	<b>\$ 118,833</b>	<b>\$ 250</b>	<b>\$ 32,420</b>	<b>\$ 239,169</b>	<b>\$ 10,461</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, 2010  
 (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	\$ 4,716	\$ 49,275	\$ 384,586	\$ 178,991	\$ 254,398	\$ 192	\$ 334	\$ -	\$ 186,771	\$ 215,011	\$ 149,787	\$ 1,967	\$ 37,830
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,716</b>	<b>\$ 49,275</b>	<b>\$ 384,586</b>	<b>\$ 178,991</b>	<b>\$ 254,398</b>	<b>\$ 192</b>	<b>\$ 334</b>	<b>\$ -</b>	<b>\$ 186,771</b>	<b>\$ 215,011</b>	<b>\$ 149,787</b>	<b>\$ 1,967</b>	<b>\$ 37,830</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,898	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>4,716</b>	<b>49,275</b>	<b>384,586</b>	<b>178,991</b>	<b>254,398</b>	<b>192</b>	<b>334</b>	<b>(5,898)</b>	<b>186,771</b>	<b>215,011</b>	<b>149,787</b>	<b>1,967</b>	<b>37,830</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,716</b>	<b>\$ 49,275</b>	<b>\$ 384,586</b>	<b>\$ 178,991</b>	<b>\$ 254,398</b>	<b>\$ 192</b>	<b>\$ 334</b>	<b>\$ -</b>	<b>\$ 186,771</b>	<b>\$ 215,011</b>	<b>\$ 149,787</b>	<b>\$ 1,967</b>	<b>\$ 37,830</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 Memorial	Circuit Clerk Sheriff Medical	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sales Automation	Building Lease (Jail)	Workers Compensation	Senior Service Fund
<u>Assets</u>											
Cash in Bank	\$ 563	\$ 1,010	\$ 294,956	\$ 15,780	\$ 41,927	\$ 426,599	\$ 17,717	\$ 32,251	\$ 29	\$ 146,299	\$ 866
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 563</u>	<u>\$ 1,010</u>	<u>\$ 294,956</u>	<u>\$ 15,780</u>	<u>\$ 41,927</u>	<u>\$ 426,599</u>	<u>\$ 17,717</u>	<u>\$ 32,251</u>	<u>\$ 29</u>	<u>\$ 146,299</u>	<u>\$ 866</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>563</u>	<u>1,010</u>	<u>294,956</u>	<u>15,780</u>	<u>41,927</u>	<u>426,599</u>	<u>17,717</u>	<u>32,251</u>	<u>29</u>	<u>146,299</u>	<u>866</u>
Total Liabilities and Fund Balances	<u>\$ 563</u>	<u>\$ 1,010</u>	<u>\$ 294,956</u>	<u>\$ 15,780</u>	<u>\$ 41,927</u>	<u>\$ 426,599</u>	<u>\$ 17,717</u>	<u>\$ 32,251</u>	<u>\$ 29</u>	<u>\$ 146,299</u>	<u>\$ 866</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, 2010  
(Continued)

	Drug Enforcement	Child Support	Coroner Collection Fees	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	\$ 162,057	\$ -	\$ 1,064	\$ 28,719	\$ 379,213	\$ 136,555	\$ 16,918	\$ 46,897	\$ 153,577	\$ 15,972	\$ 65
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	324,853	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 162,057</u>	<u>\$ -</u>	<u>\$ 1,064</u>	<u>\$ 353,572</u>	<u>\$ 379,213</u>	<u>\$ 136,555</u>	<u>\$ 16,918</u>	<u>\$ 46,897</u>	<u>\$ 153,577</u>	<u>\$ 15,972</u>	<u>\$ 65</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ 5,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>162,057</u>	<u>(5,496)</u>	<u>1,064</u>	<u>353,572</u>	<u>379,213</u>	<u>136,555</u>	<u>16,918</u>	<u>46,897</u>	<u>153,577</u>	<u>15,972</u>	<u>65</u>
Total Liabilities and Fund Balances	<u>\$ 162,057</u>	<u>\$ -</u>	<u>\$ 1,064</u>	<u>\$ 353,572</u>	<u>\$ 379,213</u>	<u>\$ 136,555</u>	<u>\$ 16,918</u>	<u>\$ 46,897</u>	<u>\$ 153,577</u>	<u>\$ 15,972</u>	<u>\$ 65</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, 2010  
 (Continued)

	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Housing County Prisoners	GIS Mapping	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance	UCC Fees Fund	Municipal Retirement Fund	Liability Insurance Fund	Total Nonmajor Governmental Funds - Special Revenue Funds
<u>Assets</u>											
Cash in Bank	\$ 2,806	\$ 2,111	\$ 108,360	\$ 82,617	\$ 80,872	\$ 38,711	\$ 4,678	\$ 5,126	\$ 300,268	\$ 281,611	\$ 7,029,088
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	324,853
Other	-	-	-	-	-	-	-	-	-	-	49,769
<b>Total Assets</b>	<b>\$ 2,806</b>	<b>\$ 2,111</b>	<b>\$ 108,360</b>	<b>\$ 82,617</b>	<b>\$ 80,872</b>	<b>\$ 38,711</b>	<b>\$ 4,678</b>	<b>\$ 5,126</b>	<b>\$ 300,268</b>	<b>\$ 281,611</b>	<b>\$ 7,403,710</b>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,394
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>2,806</b>	<b>2,111</b>	<b>108,360</b>	<b>82,617</b>	<b>80,872</b>	<b>38,711</b>	<b>4,678</b>	<b>5,126</b>	<b>300,268</b>	<b>281,611</b>	<b>7,392,316</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,806</b>	<b>\$ 2,111</b>	<b>\$ 108,360</b>	<b>\$ 82,617</b>	<b>\$ 80,872</b>	<b>\$ 38,711</b>	<b>\$ 4,678</b>	<b>\$ 5,126</b>	<b>\$ 300,268</b>	<b>\$ 281,611</b>	<b>\$ 7,403,710</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, 2010

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues:			
Taxes	\$ 1,263,803	\$ 4,280,773	\$ 5,544,576
Intergovernmental Revenue	-	21,263	21,263
Licenses and Permits	-	32,775	32,775
Interest	499	19,195	19,694
Charges for Service	413,596	1,283,061	1,696,657
Grants	-	67,230	67,230
Sales of Assets	13,208	-	13,208
Miscellaneous	-	464,738	464,738
Total Revenues	<u>1,691,106</u>	<u>6,169,035</u>	<u>7,860,141</u>
Expenditures:			
General Government	-	545,068	545,068
Highways and Streets	1,345,161	173,517	1,518,678
Public Health	-	804,382	804,382
Education	-	245,919	245,919
Public Safety	-	1,858,723	1,858,723
Development	-	23,131	23,131
Judiciary and Court Related	-	534,496	534,496
Debt Service	-	-	-
Social Services	-	43,983	43,983
Total Expenditures	<u>1,345,161</u>	<u>4,229,219</u>	<u>5,574,380</u>
Excess (Deficiency) of Revenues over Expenditures	345,945	1,939,816	2,285,761
Other Financing Sources (Uses):			
Transfers to Public Building Commission	-	(426,841)	(426,841)
Transfers from (to) Other Funds	-	(306,985)	(306,985)
Fund Balances, Beginning of Year	<u>1,926,948</u>	<u>3,913,433</u>	<u>5,840,381</u>
Fund Balances, End of Year	<u>\$ 2,272,893</u>	<u>\$ 5,119,423</u>	<u>\$ 7,392,316</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, 2010

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Total Nonmajor Governmental Funds-Highway Department Funds
Revenues:						
Property Tax	\$ 644,243	\$ 94,843	\$ 152,844	\$ -	\$ 369,543	\$ 1,261,473
Mobile Home Tax	1,299	-	374	-	657	2,330
Reimbursement from Cities, Villages, Townships and Others	293,100	-	107,895	12,601	-	413,596
Interest Income	-	-	499	-	-	499
Sale of Assets	-	13,208	-	-	-	13,208
Allotments - Motor Fuel Tax	-	-	-	-	-	-
<b>Total Revenues</b>	<b>938,642</b>	<b>108,051</b>	<b>261,612</b>	<b>12,601</b>	<b>370,200</b>	<b>1,691,106</b>
Expenditures:						
Personal Services	672,522	-	-	-	-	672,522
Construction Labor, Materials and Other	261,716	-	-	-	-	261,716
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	74,822	-	-	74,822
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	6,772	-	6,772
County Share of Federal Aid Construction Projects	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	81,603	-	-	247,726	329,329
<b>Total Expenditures</b>	<b>934,238</b>	<b>81,603</b>	<b>74,822</b>	<b>6,772</b>	<b>247,726</b>	<b>1,345,161</b>
Excess (Deficiency) of Revenues over Expenditures	4,404	26,448	186,790	5,829	122,474	345,945
Fund Balances, Beginning of Year	439,728	346,711	384,650	59,637	696,222	1,926,948
Fund Balances, End of Year	\$ 444,132	\$ 373,159	\$ 571,440	\$ 65,466	\$ 818,696	\$ 2,272,893



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, 2010

	Special Service Areas	Inmate Commissary	Transpotation Safety Highway Hire Back	Vital Records	Oil Revenue Surplus	CIRT Equipment	Victim Impact Fund	Rabies	County Health Dept.	Mental Health	R.E.A. Economic Develop- ment	Probation Electronic Monitoring
Revenues:												
Property Taxes	\$ 713,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,773	\$ 342,635	\$ -	\$ -
Mobile Home Taxes	1,111	-	-	-	-	-	-	-	388	642	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	-	250	9,454	-	-	900	32,775	-	-	-	166
Interest Income	719	5	-	-	1,923	-	-	-	-	-	1,715	-
Grants	-	-	-	-	-	-	-	-	67,230	-	-	-
Miscellaneous	-	55,023	-	-	18,334	5,806	-	49	287,251	-	17,195	-
<b>Total Revenues</b>	<b>715,826</b>	<b>55,028</b>	<b>250</b>	<b>9,454</b>	<b>20,257</b>	<b>5,806</b>	<b>900</b>	<b>32,824</b>	<b>557,642</b>	<b>343,277</b>	<b>18,910</b>	<b>166</b>
Expenditures:												
Personal Services	-	-	-	-	-	-	-	11,690	242,642	-	-	-
Contractual Services	632,132	-	-	-	89,434	-	-	21,294	78,932	228,083	-	-
Commodities	-	15,583	-	4,169	-	-	150	-	130,493	-	960	1,064
Capital Outlay	-	-	-	-	-	-	-	-	-	-	21,550	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	621	-
<b>Total Expenditures</b>	<b>632,132</b>	<b>15,583</b>	<b>-</b>	<b>4,169</b>	<b>89,434</b>	<b>-</b>	<b>150</b>	<b>32,984</b>	<b>452,067</b>	<b>228,083</b>	<b>23,131</b>	<b>1,064</b>
Excess (Deficiency) of Revenues over Expenditures	83,694	39,445	250	5,285	(69,177)	5,806	750	(160)	105,575	115,194	(4,221)	(898)
Other Financing Sources (Uses):												
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	-	-	-	96,015	-	-	-	(20,000)	-	-	-
Fund Balance, Beginning of Year	31,085	79,388	-	27,135	212,331	4,655	3,966	49,435	299,011	63,797	258,619	1,090
Fund Balance, End of Year	\$ 114,779	\$ 118,833	\$ 250	\$ 32,420	\$ 239,169	\$ 10,461	\$ 4,716	\$ 49,275	\$ 384,586	\$ 178,991	\$ 254,398	\$ 192

(Continued on Next Page)

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2010  
 (Continued)

	Probation Book Fees	Law Library	County Court Fees	Recorder's Instru- ments	Auto- mation	Cooperative Extension	Unemploy- ment Insurance	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	Circuit Clerk Sheriff Medical
Revenues:												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,710	\$ 21,932	\$ -	\$ -	\$ 637,305	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	410	72	-	-	1,195	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	12,362	24,095	80,160	17,772	-	-	480	-	-	-	7,083
Interest Income	-	-	-	-	-	-	-	-	-	-	1	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	2,101	-	-
<b>Total Revenues</b>	<b>-</b>	<b>12,362</b>	<b>24,095</b>	<b>80,160</b>	<b>17,772</b>	<b>215,120</b>	<b>22,004</b>	<b>480</b>	<b>-</b>	<b>640,601</b>	<b>1</b>	<b>7,083</b>
Expenditures:												
Personal Services	-	-	10,400	35,000	-	-	-	-	-	-	-	-
Contractual Services	-	14,530	2,800	25,755	10,463	214,916	-	-	-	-	-	-
Commodities	-	-	13,956	14,536	-	-	-	-	-	-	-	-
Capital Outlay	-	-	15,049	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,321	-	-	-	20,438	393	1,105	444,148	-	12,763
<b>Total Expenditures</b>	<b>-</b>	<b>14,530</b>	<b>43,526</b>	<b>75,291</b>	<b>10,463</b>	<b>214,916</b>	<b>20,438</b>	<b>393</b>	<b>1,105</b>	<b>444,148</b>	<b>-</b>	<b>12,763</b>
Excess (Deficiency) of Revenues over Expenditures	-	(2,168)	(19,431)	4,869	7,309	204	1,566	87	(1,105)	196,453	1	(5,680)
Other Financing Sources (Uses):												
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	2,000	-	(65,000)	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	334	(5,730)	206,202	275,142	142,478	1,763	36,264	476	2,115	98,503	15,779	47,607
Fund Balance, End of Year	\$ 334	\$ (5,898)	\$ 186,771	\$ 215,011	\$ 149,787	\$ 1,967	\$ 37,830	\$ 563	\$ 1,010	\$ 294,956	\$ 15,780	\$ 41,927

(Continued on Next Page)

Clinton County, Illinois  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2010  
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compen- sation	Drug Enforce- ment	Child Support	Coroner Collection Fees	CDAP Recap- ture	Building Lease (Courthouse)	Document Storage	Hotel/ Motel Tax	Senior Service Fund
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 32,922	\$ -	\$ -	\$ -	\$ -	\$ 553,467	\$ -	\$ -	\$ 44,761
Mobile Home Taxes	-	-	-	-	37	-	-	-	-	-	-	-	30
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	393,113	-	5,776	-	-	32,219	16,182	1,064	-	-	17,908	19,855	-
Interest Income	3,669	16	-	-	-	405	-	-	8,798	751	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	7,324	307	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>404,106</b>	<b>323</b>	<b>5,776</b>	<b>-</b>	<b>32,959</b>	<b>32,624</b>	<b>16,182</b>	<b>1,064</b>	<b>8,798</b>	<b>554,218</b>	<b>17,908</b>	<b>19,855</b>	<b>44,791</b>
Expenditures:													
Personal Services	7,500	-	-	-	-	-	17,562	-	-	-	-	-	-
Contractual Services	80,544	2,179	-	-	-	-	-	-	-	-	-	-	43,983
Commodities	17,311	-	-	-	-	-	-	-	-	3,270	-	-	-
Capital Outlay	103,866	-	-	-	-	16,875	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	222	-	3,412	-	-	10,687	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>209,443</b>	<b>2,179</b>	<b>3,412</b>	<b>-</b>	<b>-</b>	<b>27,562</b>	<b>17,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,270</b>	<b>-</b>	<b>43,983</b>
Excess (Deficiency) of Revenues over Expenditures	194,663	(1,856)	2,364	-	32,959	5,062	(1,380)	1,064	8,798	554,218	14,638	19,855	808
Other Financing Sources (Uses):													
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	(426,841)	-	-	-
Transfers from (to) Other Funds	(300,000)	(20,000)	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	531,936	39,573	29,887	29	113,340	156,995	(4,116)	-	344,774	251,836	121,917	(2,937)	58
Fund Balance, End of Year	\$ 426,599	\$ 17,717	\$ 32,251	\$ 29	\$ 146,299	\$ 162,057	\$ (5,496)	\$ 1,064	\$ 353,572	\$ 379,213	\$ 136,555	\$ 16,918	\$ 866

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, 2010  
 (Continued)

	Judicial Security	Probation Service	D.A.R.E	Domestic Violence	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Housing County Prisoners	GIS Mapping	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance	UCC Fees Fund	Municipal Retirement	Liability Insurance Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues:															
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,387,445	\$ 122,240	\$ 4,274,186
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,329	373	6,587
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	21,263	-	21,263
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,775
Fees	63,601	68,022	-	1,255	6,815	-	5,240	380,207	113,118	2,620	3,344	-	-	-	1,283,061
Interest Income	-	-	57	-	-	1	836	-	-	299	-	-	-	-	19,195
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,230
Miscellaneous	-	-	5,680	-	-	291	-	63,189	200	-	-	-	1,752	236	464,738
<b>Total Revenues</b>	<b>63,601</b>	<b>68,022</b>	<b>5,737</b>	<b>1,255</b>	<b>6,815</b>	<b>292</b>	<b>6,076</b>	<b>443,396</b>	<b>113,318</b>	<b>2,919</b>	<b>3,344</b>	<b>-</b>	<b>1,412,789</b>	<b>122,849</b>	<b>6,169,035</b>
Expenditures:															
Personal Services	69,518	-	-	-	-	-	-	326,878	55,000	-	9,500	-	-	-	785,690
Contractual Services	-	33,800	-	-	-	-	-	-	3,248	-	-	-	-	36,507	1,518,600
Commodities	4,378	-	3,020	-	7,106	-	-	-	19,577	154	-	-	-	-	235,727
Capital Outlay	-	-	-	-	-	-	-	9,842	-	-	-	-	-	-	167,182
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,255	-	371	-	-	-	-	-	-	1,025,284	-	1,522,020
<b>Total Expenditures</b>	<b>73,896</b>	<b>33,800</b>	<b>3,020</b>	<b>1,255</b>	<b>7,106</b>	<b>371</b>	<b>-</b>	<b>336,720</b>	<b>77,825</b>	<b>154</b>	<b>9,500</b>	<b>-</b>	<b>1,025,284</b>	<b>36,507</b>	<b>4,229,219</b>
Excess (Deficiency) of Revenues over Expenditures	(10,295)	34,222	2,717	-	(291)	(79)	6,076	106,676	35,493	2,765	(6,156)	-	387,505	86,342	1,939,816
Other Financing Sources (Uses):															
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(426,841)
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(306,985)
Fund Balance, Beginning of Year	57,192	119,355	13,255	65	3,097	2,190	102,284	(24,059)	45,379	35,946	10,834	5,126	(87,237)	195,269	3,913,433
Fund Balance, End of Year	\$ 46,897	\$ 153,577	\$ 15,972	\$ 65	\$ 2,806	\$ 2,111	\$ 108,360	\$ 82,617	\$ 80,872	\$ 38,711	\$ 4,678	\$ 5,126	\$ 300,268	\$ 281,611	\$ 5,119,423

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, 2010

Assets

Cash	\$ 5,361
------	----------

Total Assets	<u>\$ 5,361</u>
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Liabilities and Fund Balances

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

Fund Balances	<u>5,361</u>
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Total Liabilities and Fund Balance	<u>\$ 5,361</u>
------------------------------------	-----------------

Clinton County, Illinois  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUND  
CLINTON COUNTY PUBLIC BUILDING COMMISSION  
For the Year Ended November 30, 2010

Revenues:		
Interest on Investments	\$	62
Expenditures:		
Construction of Public Buildings		<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures		62
Fund Balance, Beginning of Year		<u>5,299</u>
Fund Balance, End of Year	\$	<u><u>5,361</u></u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS  
 November 30, 2010

	<u>Public Building Commission</u>	<u>Self Insurance Bond</u>	<u>Total</u>
<u>Assets</u>			
Cash	\$ -	\$ 341,258	\$ 341,258
Total Assets	<u>\$ -</u>	<u>\$ 341,258</u>	<u>\$ 341,258</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Due to Other Funds	\$ -	\$ -	\$ -
Fund Balances	<u>-</u>	<u>341,258</u>	<u>341,258</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 341,258</u>	<u>\$ 341,258</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, 2010

	Public Building Commission	Self Insurance Bond	Total
Revenues:			
Property Taxes	\$ -	\$ 415,810	\$ 415,810
Interest Income	-	647	647
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>416,457</u>	<u>416,457</u>
Expenditures			
Debt Service	<u>426,841</u>	<u>174,237</u>	<u>\$ 601,078</u>
Excess (Deficiency) of Revenues Over Expenditures	(426,841)	242,220	(184,621)
Other Financing Sources (Uses) of Funds:			
Transfer from (to) Other Funds	426,841	-	426,841
Transfer from Escrow Agent	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	-	242,220	242,220
Fund Balance, Beginning of Year	<u>-</u>	<u>99,038</u>	<u>99,038</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 341,258</u>	<u>\$ 341,258</u>



Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 November 30, 2010

	Agency Funds			Trust Funds		Total
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	Deferred Compensation Plan	
<b><u>ASSETS</u></b>						
Cash in Bank	\$ 245,592	\$ 1,068,878	\$ 310,708	\$ 51,210	\$ -	\$ 1,676,388
Deferred Compensation Plan	-	-	-	-	270,432	270,432
Total Assets	<u>\$ 245,592</u>	<u>\$ 1,068,878</u>	<u>\$ 310,708</u>	<u>\$ 51,210</u>	<u>\$ 270,432</u>	<u>\$ 1,946,820</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
Unremitted Fees	\$ 80,179	\$ -	\$ -	\$ -	\$ -	\$ 80,179
Bonds Held in Trust	100,291	-	-	-	-	100,291
Miscellaneous Collections Payable	65,122	-	-	-	-	65,122
Due to Other Taxing Bodies	-	1,068,878	-	-	-	1,068,878
Other	-	-	-	49,769	-	49,769
Due to Employees	-	-	-	-	270,432	270,432
Funds Available for Distribution	-	-	310,708	1,441	-	312,149
Total Liabilities	245,592	1,068,878	310,708	51,210	270,432	1,946,820
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 245,592</u>	<u>\$ 1,068,878</u>	<u>\$ 310,708</u>	<u>\$ 51,210</u>	<u>\$ 270,432</u>	<u>\$ 1,946,820</u>

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
AGENCY FUNDS  
FEE OFFICES  
November 30, 2010

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash in Bank	\$ 29,128	\$ 216,464	\$ 245,592
Total Assets	<u>\$ 29,128</u>	<u>\$ 216,464</u>	<u>\$ 245,592</u>
 <u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 29,128	\$ 51,051	\$ 80,179
Bonds Held in Trust	-	100,291	100,291
Miscellaneous Collections Payable	-	65,122	65,122
Total Liabilities	29,128	216,464	245,592
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 29,128</u>	<u>\$ 216,464</u>	<u>\$ 245,592</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, 2010

	County Clerk	Circuit Clerk	Total
Cash Revenues:			
Fees of County Offices	\$ 544,444	\$ 780,350	\$ 1,324,794
Tax Redemption Fund	506,652	-	506,652
Restitution	-	122,774	122,774
Child Support	-	7,351	7,351
Fees of Others	-	492,201	492,201
Cash Bonds	-	114,819	114,819
Miscellaneous	7	12,360	12,367
	<hr/>		
Total Revenues	1,051,103	1,529,855	2,580,958
<hr/>			
Expenditures:			
Fees Remitted to County Offices	544,562	785,004	1,329,566
Tax Redemption Fund	492,555	-	492,555
Child Support	-	9,351	9,351
Fees of Others	-	480,060	480,060
Cash Bonds	-	103,941	103,941
Restitution	-	123,710	123,710
Miscellaneous	-	11,128	11,128
	<hr/>		
Total Expenditures	1,037,117	1,513,194	2,550,311
<hr/>			
Excess (Deficiency) of Revenues Over Expenditures	13,986	16,661	30,647
<hr/>			
Funds Available for Distribution, Beginning of Year	15,142	199,803	214,945
<hr/>			
Funds Available for Distribution, End of Year	\$ 29,128	\$ 216,464	\$ 245,592
<hr/>			

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 AGENCY FUNDS  
 COUNTY COLLECTOR  
 November 30, 2010

	2009 Tax Levy Account	2008 Tax Levy Account	2007 Tax Levy Account	2010 Mobile Home Tax Account	2009 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
<u>ASSETS</u>									
Cash in Bank	\$ 945,135	\$ -	\$ -	\$ 95,262	\$ 10,898	\$ 5,648	\$ 11,572	\$ 363	\$ 1,068,878
Total Assets	<u>\$ 945,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,262</u>	<u>\$ 10,898</u>	<u>\$ 5,648</u>	<u>\$ 11,572</u>	<u>\$ 363</u>	<u>\$ 1,068,878</u>
<u>LIABILITIES AND FUND BALANCES</u>									
Due to Other Taxing Bodies	\$ 945,135	\$ -	\$ -	\$ 95,262	\$ 10,898	\$ 5,648	\$ 11,572	\$ 363	\$ 1,068,878
Fund Balances	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 945,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,262</u>	<u>\$ 10,898</u>	<u>\$ 5,648</u>	<u>\$ 11,572</u>	<u>\$ 363</u>	<u>\$ 1,068,878</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, 2010

	2009 Tax Levy Account	2008 Tax Levy Account	2007 Tax Levy Account	2010 Mobile Home Tax Account	2009 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	\$ 39,559,442	\$ 2,510,908	\$ 3,079	\$ 95,372	\$ 13,834	\$ -	\$ -	\$ 3,549	\$ 42,186,184
Expenditures:									
Distribution of Taxes and Interest to Taxing Bodies	38,614,307	17,503,626	18,576	110	98,989	-	3,826	3,548	56,242,982
Excess (Deficiency) of Revenues over Expenditures	945,135	(14,992,718)	(15,497)	95,262	(85,155)	-	(3,826)	1	(14,056,798)
Funds Available for Distribution, Beginning of Year	-	14,992,718	15,497	-	96,053	5,648	15,398	362	15,125,676
Funds Available for Distribution, End of Year	\$ 945,135	\$ -	\$ -	\$ 95,262	\$ 10,898	\$ 5,648	\$ 11,572	\$ 363	\$ 1,068,878

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 OTHER AGENCY FUNDS  
 November 30, 2010

	<u>Rental Housing Support</u>	<u>Unknown Heirs Fund</u>	<u>State Condemnation Suit Fund</u>	<u>Inheritance Tax Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Fund</u>	<u>Totals</u>
<u>Assets</u>							
Cash in Bank	\$ 9,783	\$ 15,686	\$ 30	\$ -	\$ 272,329	\$ 12,880	\$ 310,708
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 9,783</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 272,329</u>	<u>\$ 12,880</u>	<u>\$ 310,708</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 9,783	\$ 15,686	\$ 30	\$ -	\$ 272,329	\$ 12,880	\$ 310,708
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 9,783</u>	<u>\$ 15,686</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 272,329</u>	<u>\$ 12,880</u>	<u>\$ 310,708</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, 2010

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Inheritance Tax Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Totals
Revenues:							
Fees	\$ 63,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,099
State of Illinois --							
Condemnation Suit							
Settlements	-	-	-	-	-	-	-
Unknown Heirs	-	-	-	-	-	-	-
Inheritance Tax							
Settlement	-	-	-	237,003	-	-	237,003
Allotments - Motor							
Fuel Tax	-	-	-	-	990,363	-	990,363
Reimbursements from Cities,							
Villages, Townships							
and Others	-	-	-	-	-	53,199	53,199
Interest Income	-	-	-	-	2,165	-	2,165
<b>Total Revenues</b>	<b>63,099</b>	<b>-</b>	<b>-</b>	<b>237,003</b>	<b>992,528</b>	<b>53,199</b>	<b>1,345,829</b>
Expenditures:							
Distribution	60,444	-	-	237,003	802,802	86,457	1,186,706
Excess (Deficiency)							
of Revenues							
Over Expenditures	2,655	-	-	-	189,726	(33,258)	159,123
Funds Available for							
Distribution,							
Beginning of Year	7,128	15,686	30	-	82,603	46,138	151,585
Funds Available for							
Distribution,							
End of Year	\$ 9,783	\$ 15,686	\$ 30	\$ -	\$ 272,329	\$ 12,880	\$ 310,708

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 TRUST FUNDS  
 November 30, 2010

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	<u>\$ 51,210</u>
Total Assets	<u><u>\$ 51,210</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	1,441
Other Liabilities	<u>49,769</u>
Total Liabilities	51,210
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 51,210</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, 2010

	<u>Inmate Trust Fund</u>
Revenues:	
Deposits from Inmates, Relatives and Visitors	\$ 95,599
Expenditures:	
Inmate Expenditures	<u>81,598</u>
Excess (Deficiency) of Revenues over Expenditures	14,001
Funds Available for Distribution, Beginning of Year	<u>37,209</u>
Funds Available for Distribution, End of Year	<u><u>\$ 51,210</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, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues:			
Taxes	\$ 411,500	\$ 645,542	\$ 234,042
Intergovernmental	-	-	-
Interest on Investments	1,000	-	(1,000)
Charges for Services	598,300	293,100	\$ (305,200)
	<u>1,010,800</u>	<u>938,642</u>	<u>(72,158)</u>
Expenditures:			
Personal Services	740,000	672,522	(67,478)
Contractual Services	93,000	36,774	(56,226)
Commodities	403,800	224,942	(178,858)
Capital Outlay	-	-	-
	<u>1,236,800</u>	<u>934,238</u>	<u>(302,562)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (226,000)</u>	<u>\$ 4,404</u>	<u>\$ 230,404</u>
<u>County Highway Fund 28E</u>			
Revenues:			
Taxes	\$ 130,500	\$ 94,843	\$ (35,657)
Interest on Investments	500	-	(500)
Sale of Assets	-	13,208	13,208
Charges for Services	69,000	-	(69,000)
	<u>200,000</u>	<u>108,051</u>	<u>(91,949)</u>
Expenditures:			
Commodities	-	-	-
Capital Outlay	200,000	81,603	(118,397)
	<u>200,000</u>	<u>81,603</u>	<u>(118,397)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 26,448</u>	<u>\$ 26,448</u>
<u>County Bridge Fund</u>			
Revenues:			
Taxes	\$ 100,500	\$ 153,218	\$ 52,718
Interest on Investments	1,000	499	(501)
Charges for Services	248,500	107,895	(140,605)
	<u>350,000</u>	<u>261,612</u>	<u>(88,388)</u>
Expenditures:			
Contractual Services	15,000	-	(15,000)
Commodities	10,000	74,822	64,822
Capital Outlay	325,000	-	(325,000)
	<u>350,000</u>	<u>74,822</u>	<u>(275,178)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 186,790</u>	<u>\$ 186,790</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues:			
Charges for Services	\$ 46,000	\$ 12,601	\$ (33,399)
Interest on Investments	-	-	-
	<u>46,000</u>	<u>12,601</u>	<u>(33,399)</u>
Expenditures:			
Contractual	15,000	1,092	(13,908)
Commodities	31,000	5,680	(25,320)
	<u>46,000</u>	<u>6,772</u>	<u>(39,228)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 5,829</u>	<u>\$ 5,829</u>
<u>F.A.S. Matching Fund</u>			
Revenues:			
Taxes	\$ 271,000	\$ 370,200	\$ 99,200
Interest on Investments	1,000	-	(1,000)
Charges for Services	278,000	-	(278,000)
	<u>550,000</u>	<u>370,200</u>	<u>(179,800)</u>
Expenditures:			
Contractual	25,000	-	(25,000)
Capital Outlay	525,000	247,726	(277,274)
	<u>550,000</u>	<u>247,726</u>	<u>(302,274)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 122,474</u>	<u>\$ 122,474</u>
<u>Transportation Safety Highway Hire Back</u>			
Revenues:			
Charges for Services	\$ -	\$ 250	\$ 250
	<u>-</u>	<u>250</u>	<u>250</u>
Expenditures:			
Miscellaneous	500	-	(500)
	<u>500</u>	<u>-</u>	<u>(500)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (500)</u>	<u>\$ 250</u>	<u>\$ 750</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues:			
Taxes	\$ 509,392	\$ 715,107	205,715
Interest on Investments	355	719	364
	<u>509,747</u>	<u>715,826</u>	<u>206,079</u>
Expenditures:			
Contractual	<u>720,068</u>	<u>632,132</u>	<u>(87,936)</u>
Excess (Deficiency) of Revenues Expenditures and other Financing Uses	<u>\$ (210,321)</u>	<u>\$ 83,694</u>	<u>\$ 294,015</u>
<u>Inmate Commissary Fund</u>			
Revenues:			
Interest on Investments	\$ -	\$ 5	\$ 5
Miscellaneous	-	55,023	55,023
	<u>-</u>	<u>55,028</u>	<u>55,028</u>
Expenditures:			
Capital Outlay	-	-	-
Commodities	-	15,583	15,583
	<u>-</u>	<u>15,583</u>	<u>15,583</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 39,445</u>	<u>\$ 39,445</u>
<u>Vital Records Fund</u>			
Revenues:			
Charges for Services	<u>\$ 4,000</u>	<u>\$ 9,454</u>	<u>\$ 5,454</u>
Expenditures:			
Contractual Services	-	-	-
Commodities	2,000	4,169	2,169
	<u>2,000</u>	<u>4,169</u>	<u>2,169</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,000</u>	<u>\$ 5,285</u>	<u>\$ 3,285</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues:			
Interest on Investments	\$ 2,000	\$ 1,923	\$ (77)
Grants	-	-	-
Miscellaneous	1,500	18,334	16,834
	<u>3,500</u>	<u>20,257</u>	<u>16,757</u>
Expenditures:			
Contingencies	<u>250,000</u>	<u>89,434</u>	<u>(160,566)</u>
Other Financing Sources (Uses) of Funds	<u>73,700</u>	<u>96,015</u>	<u>22,315</u>
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	<u>\$ (172,800)</u>	<u>\$ 26,838</u>	<u>\$ 199,638</u>
<u>CIRT Equipment Fund</u>			
Revenues:			
Miscellaneous	\$ -	\$ 5,806	\$ 5,806
Expenditures:			
Commodities	<u>4,700</u>	<u>-</u>	<u>(4,700)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (4,700)</u>	<u>\$ 5,806</u>	<u>\$ 10,506</u>
<u>Victim Impact Fund</u>			
Revenues:			
Charges for Services	\$ 1,000	\$ 900	\$ (100)
Expenditures:			
Commodities	<u>1,000</u>	<u>150</u>	<u>(850)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 750</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Rabies Fund</u>			
Revenues:			
Licenses and Permits	\$ 30,000	\$ 32,775	\$ 2,775
Miscellaneous	250	49	(201)
	<u>30,250</u>	<u>32,824</u>	<u>2,574</u>
Expenditures:			
Personal Services	10,000	11,690	1,690
Contractual Services	20,000	21,294	1,294
Miscellaneous	250	-	(250)
	<u>30,250</u>	<u>32,984</u>	<u>2,734</u>
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ (160)</u>	<u>\$ (160)</u>
<u>County Health Department Fund</u>			
Revenues:			
Taxes	\$ 145,065	\$ 203,161	\$ 58,096
Grants	67,230	67,230	-
Miscellaneous	202,000	287,251	85,251
	<u>414,295</u>	<u>557,642</u>	<u>143,347</u>
Expenditures:			
Personal Services	227,505	242,642	15,137
Contractual Services	75,088	78,932	3,844
Commodities	94,200	130,493	36,293
Capital Outlay	5,000	-	(5,000)
	<u>401,793</u>	<u>452,067</u>	<u>50,274</u>
Other Financing Sources (Uses) of Funds	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (7,498)</u>	<u>\$ 85,575</u>	<u>\$ 93,073</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues:			
Taxes	\$ 245,750	\$ 343,277	\$ 97,527
Miscellaneous	100	-	(100)
	<u>245,850</u>	<u>343,277</u>	<u>97,427</u>
Expenditures:			
Contractual Services	240,000	228,083	(11,917)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 5,850</u>	<u>\$ 115,194</u>	<u>\$ 109,344</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues:			
Interest on Investments	\$ 4,500	\$ 1,715	\$ (2,785)
Miscellaneous	10,000	17,195	7,195
	<u>14,500</u>	<u>18,910</u>	<u>4,410</u>
Expenditures:			
Contractual	-	-	-
Commodities	-	960	960
Miscellaneous	1,000	621	(379)
Capital Outlay	263,500	21,550	(241,950)
	<u>264,500</u>	<u>23,131</u>	<u>(241,369)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (250,000)</u>	<u>\$ (4,221)</u>	<u>\$ 245,779</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues:			
Charges for Services	\$ 5,000	\$ 166	\$ (4,834)
Expenditures:			
Commodities	5,000	1,064	(3,936)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (898)</u>	<u>\$ (898)</u>



Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues:			
Charges for Services	\$ 12,000	\$ 12,362	\$ 362
Expenditures:			
Contractual Services	12,000	14,530	2,530
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	\$ (168)	\$ (2,168)
<u>County Court Fees Fund</u>			
Revenues:			
Charges for Services	\$ 30,000	\$ 24,095	\$ (5,905)
Expenditures:			
Personal Services	15,000	10,400	(4,600)
Contractual	4,800	2,800	(2,000)
Commodities	4,100	13,956	9,856
Capital Outlay	-	15,049	15,049
Miscellaneous	-	1,321	1,321
	23,900	43,526	19,626
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,100	\$ (19,431)	\$ (25,531)
<u>Recorder's Instrument Fund</u>			
Revenues:			
Charges for Services	\$ 80,000	\$ 80,160	\$ 160
Expenditures:			
Personal Services	35,000	35,000	-
Contractual Services	50,000	25,755	(24,245)
Commodities	21,500	14,536	(6,964)
Capital Outlay	35,000	-	(35,000)
	141,500	75,291	(66,209)
Other Financing Sources (Uses) of Funds	(65,000)	(65,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (126,500)	\$ (60,131)	\$ 66,369

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues:			
Charges for Services	\$ 20,000	\$ 17,772	\$ (2,228)
Expenditures:			
Contractual	12,000	10,463	(1,537)
Commodities	-	-	-
Capital Outlay	10,000	-	(10,000)
	<u>22,000</u>	<u>10,463</u>	<u>(11,537)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,000)</u>	<u>\$ 7,309</u>	<u>\$ 9,309</u>
<u>Cooperative Extension Fund</u>			
Revenues:			
Taxes	\$ 153,500	\$ 215,120	\$ 61,620
Expenditures:			
Contractual Services	218,100	214,916	(3,184)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (64,600)</u>	<u>\$ 204</u>	<u>\$ 64,804</u>
<u>Unemployment Insurance Fund</u>			
Revenues:			
Taxes	\$ 15,850	\$ 22,004	\$ 6,154
Expenditures:			
Miscellaneous - Unemployment Insurance	20,000	20,438	438
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (4,150)</u>	<u>\$ 1,566</u>	<u>\$ 5,716</u>
<u>Sex Offenders Fees Fund</u>			
Revenues:			
Charges for Services	\$ 1,500	\$ 480	\$ (1,020)
Expenditures:			
Miscellaneous	1,500	393	(1,107)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ 87</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues:			
Charges for Services	\$ 750	\$ -	\$ (750)
Expenditures:			
Miscellaneous	750	1,105	355
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (1,105)	\$ (1,105)
<u>Social Security Fund</u>			
Revenues:			
Taxes	\$ 457,000	\$ 638,500	\$ 181,500
Miscellaneous	3,000	2,101	(899)
	460,000	640,601	180,601
Expenditures:			
Personal Services	460,000	444,148	(15,852)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 196,453	\$ 196,453
<u>War Memorial Fund</u>			
Revenues:			
Interest on Investments	\$ 500	\$ 1	\$ (499)
Expenditures:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 1	\$ 1
<u>Circuit Clerk &amp; Sheriff Medical Fund</u>			
Revenues:			
Charges for Services	\$ 8,000	\$ 7,083	\$ (917)
Expenditures:			
Miscellaneous	20,000	12,763	(7,237)
Excess (Deficiency) of Revenues over Expenditures	\$ (12,000)	\$ (5,680)	\$ 6,320

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
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NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues:			
Charges for Services	\$ 365,000	\$ 393,113	\$ 28,113
Interest on Investments	3,000	3,669	669
Miscellaneous	500	7,324	6,824
	<u>368,500</u>	<u>404,106</u>	<u>35,606</u>
Expenditures:			
Personal Services	12,500	7,500	(5,000)
Contractual Services	152,500	80,544	(71,956)
Commodities	37,500	17,311	(20,189)
Capital Outlay	190,000	103,866	(86,134)
Miscellaneous	5,000	222	(4,778)
	<u>397,500</u>	<u>209,443</u>	<u>(188,057)</u>
Other Financing Sources (Uses)	<u>(248,890)</u>	<u>(300,000)</u>	<u>(51,110)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ (277,890)</u>	<u>\$ (105,337)</u>	<u>\$ 172,553</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues:			
Interest on Investments	\$ 100	\$ 16	\$ (84)
Miscellaneous	5,100	307	(4,793)
	<u>5,200</u>	<u>323</u>	<u>(4,877)</u>
Expenditures:			
Contractual Services	2,000	2,179	179
Commodities	-	-	-
Miscellaneous	-	-	-
	<u>2,000</u>	<u>2,179</u>	<u>179</u>
Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ (16,800)</u>	<u>\$ (21,856)</u>	<u>\$ (5,056)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 5,776	\$ 1,776
Expenditures:			
Miscellaneous	4,000	3,412	(588)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 2,364	\$ 2,364
<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	\$ 23,675	\$ 32,959	\$ 9,284
Expenditures:			
Contractual Services	123,675	-	(123,675)
Excess (Deficiency) of Revenues over Expenditures	\$ (100,000)	\$ 32,959	\$ 132,959

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues:			
Charges for Services	\$ 30,000	\$ 32,219	\$ 2,219
Interest on Investments	800	405	(395)
	<u>30,800</u>	<u>32,624</u>	<u>1,824</u>
Expenditures:			
Capital Outlay	-	16,875	16,875
Miscellaneous	55,000	10,687	(44,313)
	<u>55,000</u>	<u>27,562</u>	<u>(27,438)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (24,200)</u>	<u>\$ 5,062</u>	<u>\$ 29,262</u>
<u>Domestic Violence Fund</u>			
Revenues:			
Fees	\$ 200	\$ 1,255	\$ 1,055
Expenditures:			
Miscellaneous	200	1,255	1,055
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Child Support Fund</u>			
Revenues:			
Charges for Services	\$ 19,000	\$ 16,182	\$ (2,818)
Expenditures:			
Personal Services	19,000	17,562	(1,438)
Commodities	-	-	-
	<u>19,000</u>	<u>17,562</u>	<u>(1,438)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (1,380)</u>	<u>\$ (1,380)</u>

Clinton County, Illinois  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues:			
Charges for Services	\$ -	\$ 1,064	\$ 1,064
Expenditures:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues over Expenditures	\$ (500)	\$ 1,064	\$ 1,564
<u>CDAP Recapture Fund</u>			
Revenues:			
Interest on Investments	\$ 40,426	\$ 8,798	\$ (31,628)
Expenditures:			
Commodities	-	-	-
Miscellaneous	115,426	-	(115,426)
	115,426	-	(115,426)
Excess (Deficiency) of Revenues over Expenditures	\$ (75,000)	\$ 8,798	\$ 83,798
<u>Building Lease (Courthouse) Fund</u>			
Revenues:			
Taxes	\$ 373,685	\$ 553,467	\$ 179,782
Interest on Investments	50	751	701
	373,735	554,218	180,483
Expenditures:			
Debt Service	-	-	-
Other Financing Sources (Uses) of Funds	(426,360)	(426,841)	(481)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ (52,625)	\$ 127,377	\$ 180,002
<u>Document Storage Fund</u>			
Revenues:			
Charges for Services	\$ 25,000	\$ 17,908	\$ (7,092)
Expenditures:			
Commodities	70,000	3,270	(66,730)
Excess (Deficiency) of Revenues over Expenditures	\$ (45,000)	\$ 14,638	\$ 59,638

Clinton County, Illinois  
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 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues:			
Charges for Services	\$ 15,000	\$ 19,855	\$ 4,855
Expenditures:			
Contractual Services	20,000	-	(20,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (5,000)	\$ 19,855	\$ 24,855
<u>Senior Services Fund</u>			
Revenues:			
Taxes	\$ 32,000	\$ 44,791	\$ 12,791
Expenditures:			
Contracts	45,500	43,983	(1,517)
Excess (Deficiency) of Revenues over Expenditures	\$ (13,500)	\$ 808	\$ 14,308
<u>Judicial Security Fund</u>			
Revenues:			
Miscellaneous	\$ 1,000	\$ -	(1,000)
Charges for Services	55,000	63,601	8,601
	56,000	63,601	7,601
Expenditures:			
Personal Services	88,000	69,518	(18,482)
Commodities	6,000	4,378	(1,622)
	94,000	73,896	(20,104)
Excess (Deficiency) of Revenues over Expenditures	\$ (38,000)	\$ (10,295)	\$ 27,705
<u>Probation Service Fund</u>			
Revenues:			
Charges for Services	\$ 60,000	\$ 68,022	\$ 8,022
Expenditures:			
Contractual Services	80,750	33,800	(46,950)
Commodities	-	-	-
Capital Outlay	-	-	-
	80,750	33,800	(46,950)
Excess (Deficiency) of Revenues over Expenditures	\$ (20,750)	\$ 34,222	\$ 54,972



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 NONMAJOR GOVERNMENTAL FUNDS  
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	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues:			
Miscellaneous	\$ 5,000	\$ 5,680	\$ 680
Interest on Investments	-	57	57
	<u>5,000</u>	<u>5,737</u>	<u>737</u>
Expenditures:			
Commodities	<u>7,000</u>	<u>3,020</u>	<u>(3,980)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,000)</u>	<u>\$ 2,717</u>	<u>\$ 4,717</u>
<u>Probation Drug Testing Fund</u>			
Revenues:			
Charges for Services	\$ 6,000	\$ 6,815	\$ 815
Expenditures:			
Commodities	<u>6,000</u>	<u>7,106</u>	<u>1,106</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (291)</u>	<u>\$ (291)</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues:			
Interest on Investments	\$ 20	\$ 1	\$ (19)
Charges for Services	5,000	291	(4,709)
	<u>5,020</u>	<u>292</u>	<u>(4,728)</u>
Expenditures:			
Miscellaneous	<u>5,000</u>	<u>371</u>	<u>(4,629)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 20</u>	<u>\$ (79)</u>	<u>\$ (99)</u>

Clinton County, Illinois  
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NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues:			
Charges for Services	\$ 6,000	\$ 5,240	\$ (760)
Interest on Investments	1,500	836	(664)
	<u>7,500</u>	<u>6,076</u>	<u>(1,424)</u>
Expenditures:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 6,076</u>	<u>\$ 6,076</u>
<u>Housing County Prisoners Fund</u>			
Revenues:			
Charges for Services	\$ 260,000	\$ 380,207	\$ 120,207
Miscellaneous	80,000	63,189	(16,811)
	<u>340,000</u>	<u>443,396</u>	<u>103,396</u>
Expenditures:			
Personal Services	330,000	326,878	(3,122)
Contractual	-	-	-
Capital Outlay	10,000	9,842	(158)
	<u>340,000</u>	<u>336,720</u>	<u>(3,280)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 106,676</u>	<u>\$ 106,676</u>
<u>GIS Mapping</u>			
Revenues:			
Charges for Services	\$ 135,510	\$ 113,118	\$ (22,392)
Miscellaneous	1,000	200	(800)
	<u>136,510</u>	<u>113,318</u>	<u>(23,192)</u>
Expenditures:			
Personal Services	57,000	55,000	(2,000)
Contractual	4,400	3,248	(1,152)
Commodities	24,000	19,577	(4,423)
	<u>85,400</u>	<u>77,825</u>	<u>(7,575)</u>
Other Financing Sources (Uses) of Funds	<u>(51,110)</u>	-	51,110
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	<u>\$ -</u>	<u>\$ 35,493</u>	<u>\$ 35,493</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues:			
Charges for Services	\$ 4,000	\$ 2,620	\$ (1,380)
Interest on Investments	500	299	(201)
	<u>4,500</u>	<u>2,919</u>	<u>(1,581)</u>
Expenditures:			
Commodities	<u>2,000</u>	154	(1,846)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,500</u>	<u>\$ 2,765</u>	<u>\$ 265</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 3,344</u>	<u>\$ (1,656)</u>
Expenditures:			
Personal Services	9,500	9,500	-
Miscellaneous	5,000	-	(5,000)
	<u>14,500</u>	<u>9,500</u>	<u>(5,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (9,500)</u>	<u>\$ (6,156)</u>	<u>\$ 3,344</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, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues:			
Taxes	\$ 1,037,000	\$ 1,411,037	\$ 374,037
Miscellaneous	3,000	1,752	(1,248)
	<u>1,040,000</u>	<u>1,412,789</u>	<u>372,789</u>
Expenditures:			
Miscellaneous	1,040,000	1,025,284	(14,716)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 387,505</u>	<u>\$ 387,505</u>
<u>Liability Insurance Fund</u>			
Revenues:			
Taxes	\$ 80,400	\$ 122,613	\$ 42,213
Miscellaneous	-	236	236
	<u>80,400</u>	<u>122,849</u>	<u>42,449</u>
Expenditures:			
Contractual Services	100,400	36,507	(63,893)
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (20,000)</u>	<u>\$ 86,342</u>	<u>\$ 106,342</u>
<u>Public Building Commission Capital Projects Fund</u>			
Revenues:			
Interest on Investments	\$ 100	\$ 62	\$ (38)
Expenditures:			
Development	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 100</u>	<u>\$ 62</u>	<u>\$ (38)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Public Building Commission - Debt Service Fund</u>			
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Debt Service	440,000	426,841	(13,159)
Other Financing Sources (Uses) of Funds	440,000	426,841	(13,159)
Excess (Deficiency) of Revenues and other Financing Sources over Expenditures and other Financing Uses	\$ -	\$ -	\$ (26,318)
<u>Self-Insurance Bond Fund</u>			
Revenues:			
Taxes	\$ 346,165	\$ 415,810	\$ 69,645
Interest on Investments	250	647	397
Miscellaneous	-	-	-
	346,415	416,457	70,042
Expenditures:			
Debt Service	344,165	174,237	(169,928)
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ 2,250	\$ 242,220	\$ 239,970

Clinton County, Illinois

ANNUAL  
FEDERAL FINANCIAL  
COMPLIANCE SECTION

Clinton County, Illinois  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended November 30, 2010

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Health and Human Services</u>			
Passed Through State of Illinois Department of Human Services:			
Title XX Block Grant	93.667	10CL002600	<u>\$4,800</u>
Passed Through State of Illinois Department of Public Health:			
Local Health Department Grant - ARRA Immunization Services (M)	93.712	05180321	<u>17,000</u>
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 10) (M)	93.069	07181098	22,144
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 11) (M)	93.069	07181098	12,060
Local Health Department Grant Public Health Emergency Response (FY 10) (M)	93.069	07181014	26,462
Local Health Department Grant Public Health Emergency Response (FY 11) (M)	93.069	07181014	18,217
Local Health Department Grant Public Health Emergency Response (FY 10) (M)	93.069	07181136	13,476
Local Health Department Grant Public Health Emergency Response Phase III Grant (FY 10) (M)	93.069	07181231	<u>43,193</u>
			<u>135,552</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 09)	93.778	N/A	10,000
Medical Assistance Program (FY 10)	93.778	N/A	<u>22,400</u>
			<u>32,400</u>
IVD Child Support Enforcement (FY 10)	93.563	N/A	<u>3,635</u>
Total U.S. Department of Health and Human Services			<u>\$193,387</u>

Clinton County, Illinois  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended November 30, 2010

Federal Grantor/Passed Through Grantor/Program Title	Federal CFDA Number	Contract Number	Award Expended
<u>U.S. Department of Agriculture</u>			
Passed Through State of Illinois			
Department of Human Services:			
WIC Farmers Market Nutrition	10.572	11GM00300	\$ 1,000
WIC Administration (FY 10)	10.557	10CL002600	62,399
WIC Administration (FY 11)	10.557	11GM00300	47,000
Special Supplemental Nutritional Program for Women, Infants and Children	10.557	N/A	294,479
			<u>403,878</u>
Total U.S. Department of Agriculture			<u>404,878</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	865
FEMA Grant (FY 10)	97.042	N/A	2,331
Total U.S. Department of Homeland Security			<u>3,196</u>
<u>U.S. Elections Assistance Commission</u>			
Passed Through State of Illinois Board of Elections:			
Help America Vote Act	90.401	N/A	5,013
Total Expenditures of Federal Awards			<u><u>\$606,474</u></u>

(M) Denotes Major Programs.



Clinton County, Illinois  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2010

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, 2010.

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 -- Commodity Distribution

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

Note 5 -- Federal Insurance

No federal insurance was in effect during the year.

Clinton County, Illinois  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended November 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

We have audited the financial statements of Clinton County, Illinois, as of and for the year ended November 30, 2010, and have issued our reports thereon dated April 11, 2011. 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) identified	None
Significant deficiency(ies) identified that are not considered to be material weakness(es)	Yes
Noncompliance material to financial statements noted	None

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS

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

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

ANY AUDIT FINDINGS DISCLOSED THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH CIRCULAR A-133, SEC. 510(a) None

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.069	Local Health Department Grants (CRI and PHER)
93.712	Local Health Department Grants (ARRA Immunization Services)

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, 2010

SECTION II - FINANCIAL STATEMENT FINDING

Finding Number: 10-01

Criteria:

Effective internal control requires proper segregation of duties. Where a segregation of duties is not possible, mitigating controls should be established.

Condition:

The County has two Sheriff Department employees who maintain Inmate Trust Fund accounting records and write and sign checks. Only one signature is required on each check. One of the two employees is responsible for reconciling the account, but errors in the checkbook indicate that the account was not always reconciled.

Cause:

Inmates can be released without timely notice requiring the immediate disbursement of inmate funds. Having one signature speeds up the process of release.

Effect:

There is an increased risk that misstatements could occur and not be detected on a timely basis.

Recommendation:

We recommend that either dual signatures be obtained for Inmate Trust Fund checks, or that a non check-signing employee reconcile the account.

Management's Response:

The Sheriff's Department agrees with the finding. Dual signatures will be required on Inmate Trust Fund checks and reconciliation procedures will be rotated to insure good internal control.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no prior audit findings.

Clinton County, Illinois  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended November 30, 2010

CORRECTIVE ACTION PLAN

Finding No.: 10-01

Condition:

Lack of segregation of duties for Inmate Trust Fund.

Plan:

The Sheriff will add additional staff to the check signer list and require two signatures on Inmate Trust Fund checks. Bank reconciliation procedures will be rotated monthly between the two persons responsible for the fund.

Anticipated Date of Completion:

As soon as possible.

Name of Contact Person:

Michael Kreke

Management's Response:

The County agrees with the finding and recommendation and will follow-up on the corrective action taken by the Sheriff's office.