

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2012

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GLASS AND SHUFFETT, LTD.

Members:
American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

Certified Public Accountants
1819 West McCord
P.O. Box 489
Centralia, Illinois 62801
(618) 532-5683
FAX (618) 532-5684

Associate Office
961 Fairfax
P.O. Box 322
Carlyle, Illinois 62231
618-594-4737

Independent Auditors' Report

April 30, 2013

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, 2012, 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, 2012, 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 a separate report dated April 30, 2013 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 budgetary comparison schedules on pages 32 through 36 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.

The Illinois Municipal Retirement Fund, Schedule of Funding Progress on page 37 listed in the table of contents as Other Supplemental Information which is the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the financial statements.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton County, Illinois' basic financial statements. The 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.

GLASS AND SHUFFETT, LTD.

Members:
American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

Certified Public Accountants
1819 West McCord
P.O. Box 489
Centralia, Illinois 62801
(618) 532-5683
FAX (618) 532-5684

Associate Office
961 Fairfax
P.O. Box 322
Carlyle, Illinois 62231
618-594-4737

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 30, 2013

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, 2012, which collectively comprise Clinton County, Illinois' basic financial statements and have issued our report thereon dated April 30, 2013. 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

Management of Clinton County Illinois is responsible for establishing and maintaining effective 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or be material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiency described as 2012-1 in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

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 30, 2012 to the management of Clinton County, Illinois addressing those required communications.

Clinton County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Clinton County, Illinois' response and, accordingly, we express no opinion on it.

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, P.C.

GLASS AND SHUFFETT, LTD.

Certified Public Accountants

1819 West McCord

P.O. Box 489

Centralia, Illinois 62801

(618) 532-5683

FAX (618) 532-5684

Associate Office

961 Fairfax

P.O. Box 322

Carlyle, Illinois 62231

618-594-4737

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

April 30, 2013

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 could have a direct and material effect on each of its major federal programs for the year ended November 30, 2012. Clinton County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Clinton County, Illinois' management. Our responsibility is to express an opinion on Clinton County, Illinois' compliance based on our audit.

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

In our opinion Clinton County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2012.

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, and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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,

Glaswand Shuffett, P.C.

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
November 30, 2012

	<u>Primary Government Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 15,434,627
Notes Receivable - Industry	276,496
Capital Assets Not Being Depreciated:	
Land	209,266
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	6,100,250
Land Improvements, Net	26,695
Vehicles, Net	115,846
Office Furniture and Equipment, Net	260,520
Other Equipment, Net	1,192,523
Infrastructure, Net	4,489,458
Construction in Progress	14,337
Other Assets	<u>74,262</u>
Total Assets	<u><u>\$ 28,194,280</u></u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 70
Due to Other Governments	51,081
Long-Term Liabilities -	
Bonds Payable:	
Due Within One Year	290,000
Due in More than One Year	<u>1,590,000</u>
Total Liabilities	<u><u>\$ 1,931,151</u></u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 12,408,895
Restricted For:	
Capital Projects	2,446,993
Debt Service	361,899
Industry Loans	276,496
Building Leases	29
Unrestricted	<u>10,768,817</u>
Total Net Assets	<u><u>\$ 26,263,129</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, 2012

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ 3,640,649	\$ 1,116,540	\$ 600	\$ -	\$ (2,523,509)
Public Safety	4,363,225	1,127,578	1,522	-	(3,234,125)
Highways and Streets	2,644,900	663,679	849,595	-	(1,131,626)
Education	349,330	-	-	-	(349,330)
Public Health	1,079,865	140,442	421,992	-	(517,431)
Development	22,372	16,924	-	-	(5,448)
Judiciary and Court Related	2,002,443	1,402,457	-	-	(599,986)
Social Services	33,180	-	-	-	(33,180)
Debt Service - Interest and Fiscal Charges	66,415	-	-	-	(66,415)
Total Governmental Activities	\$ 14,202,379	\$ 4,467,620	\$ 1,273,709	\$ -	(8,461,050)
 General Revenues:					
Property Taxes Levied for:					
General Government					3,736,974
Health and Mental Health					405,094
Roads and Bridges					931,715
Education					159,168
Insurance					100,177
Debt Service					351,384
Payments in Lieu of Taxes					77,258
Sales Tax					1,565,848
Income and Replacement Tax					1,403,269
Oil Income					159,553
Interest on Investments					138,344
Sale of Assets					45,000
Other					3
Total General Revenues					9,073,787
Other Changes in Net Assets:					
Transfers to Other Governments					(35,616)
Other Changes in Net Assets					(35,616)
Change in Net Assets					577,121
Net Assets - Beginning					25,686,008
Net Assets - Ending					\$ 26,263,129

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, 2012

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>						
Cash and Cash Equivalents	\$ 3,040,003	\$ 2,397,942	\$ 2,441,592	\$ 117,650	\$ 7,437,440	\$ 15,434,627
Notes Receivable - Industry	-	-	-	27,123	249,373	276,496
Other	-	-	-	-	74,262	74,262
Total Assets	\$ 3,040,003	\$ 2,397,942	\$ 2,441,592	\$ 144,773	\$ 7,761,075	\$ 15,785,385
<u>Liabilities:</u>						
Bank Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ 70
Due to Other Governments	-	-	-	51,081	-	51,081
Total Liabilities	-	-	-	51,081	70	51,151
<u>Fund Balances:</u>						
Nonspendable	-	-	-	27,123	323,635	350,758
Restricted	-	-	-	-	2,887,291	2,887,291
Committed	-	-	-	-	275,097	275,097
Assigned	-	2,397,942	2,441,592	66,569	4,274,982	9,181,085
Unassigned	3,040,003	-	-	-	-	3,040,003
Total Fund Equity	3,040,003	2,397,942	2,441,592	93,692	7,761,005	15,734,234
Total Liabilities and Fund Equity	\$ 3,040,003	\$ 2,397,942	\$ 2,441,592	\$ 144,773	\$ 7,761,075	\$ 15,785,385

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, 2012

Total fund balances for Governmental Funds (Exhibit C) \$15,734,234

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 \$55,439 Accumulated Depreciation	\$ 235,961
Construction in Progress	14,337
Buildings and Improvements, Net of \$2,346,303 of Accumulated Depreciation	6,100,250
Vehicles, Net of \$869,613 Accumulated Depreciation	115,846
Office Furniture and Equipment, Net of \$905,384 Accumulated Depreciation	260,520
Other Equipment, Net of \$2,306,903 of Accumulated Depreciation	1,192,523
Infrastructure, Net of \$15,272,510 of Accumulated Depreciation	<u>4,489,458</u>

Total Capital Assets 12,408,895

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, 2012.

General Obligation Bonds	<u>1,880,000</u>
--------------------------	------------------

(1,880,000)

Total Net Assets of Governmental Activities (Exhibit A) \$26,263,129

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, 2012

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:						
Taxes	\$ 1,564,444	\$ -	\$ -	\$ -	\$ 4,197,326	\$ 5,761,770
Intergovernmental	3,569,618	-	-	-	21,470	3,591,088
Licenses and Permits	-	-	-	-	58,397	58,397
Interest on Investments	104,585	7,880	9,885	1,495	14,499	138,344
Charges for Services	704,181	-	-	-	1,943,445	2,647,626
Grants	-	849,595	-	-	424,114	1,273,709
Fines and Forfeitures	295,053	-	-	-	-	295,053
Sale of Assets	-	-	-	-	45,000	45,000
Miscellaneous	627,420	-	-	-	376,702	1,004,122
Total Revenues Received	6,865,301	857,475	9,885	1,495	7,080,953	14,815,109
Expenditures Disbursed:						
Current Operating:						
General Government	2,730,253	-	-	-	783,244	3,513,497
Public Safety	2,430,865	-	-	-	1,751,215	4,182,080
Highways and Street	-	854,591	-	-	1,220,028	2,074,619
Education	153,742	-	-	-	191,701	345,443
Public Health	-	-	-	-	1,075,213	1,075,213
Development	-	-	-	-	22,372	22,372
Judiciary and Court Related	1,293,997	-	-	-	644,996	1,938,993
Social Services	-	-	-	-	33,180	33,180
Capital Outlay	76,428	-	-	-	453,303	529,731
Debt Service:						
Principal Retirement	-	-	-	-	280,000	280,000
Interest and Fiscal Charges	-	-	-	-	66,415	66,415
Total Expenditures Disbursed	6,685,285	854,591	-	-	6,521,667	14,061,543
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	180,016	2,884	9,885	1,495	559,286	753,566
Other Financing Sources (Uses):						
Transfers from (to) Other Funds	138,563	-	-	-	(138,563)	-
Transfers to Other Governmental Units	(35,616)	-	-	-	-	(35,616)
Total Other Financing Sources (Uses)	102,947	-	-	-	(138,563)	(35,616)
Net Change in Fund Balances	282,963	2,884	9,885	1,495	420,723	717,950
Fund Balances, Beginning of Year	2,757,040	2,395,058	2,431,707	92,197	7,340,282	15,016,284
Fund Balances, End of Year	\$ 3,040,003	\$ 2,397,942	\$ 2,441,592	\$ 93,692	\$ 7,761,005	\$ 15,734,234

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, 2012

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$717,950
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 \$950,560 exceeded capital outlay \$529,731 in the current period. (See Note 6)	(420,829)
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>280,000</u>
Change in Net Assets of Governmental Activities (Exhibit B)	<u><u>\$ 577,121</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, 2012

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 882,911	\$ 77,605	\$ 960,516
Total Assets	<u>\$ 882,911</u>	<u>\$ 77,605</u>	<u>\$ 960,516</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 115,068	\$ -	\$ 115,068
Bonds Held in Trust	89,602	-	89,602
Miscellaneous Collections Payable	73,121	-	73,121
Undistributed Assets	279,151	3,343	282,494
Due to Other Local Governments	325,969	-	325,969
Due to Employees/Others	-	74,262	74,262
Total Liabilities	<u>\$ 882,911</u>	<u>\$ 77,605</u>	<u>\$ 960,516</u>
<u>Net Assets:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Clinton County, Illinois
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS--MODIFIED CASH BASIS
TRUST FUNDS
For the Year Ended November 30, 2012

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	<u>\$ 108,896</u>
Total Additions	<u>108,896</u>
Deductions:	
Inmate Expenditures	<u>43,742</u>
Total Deductions	<u>43,742</u>
Change in Net Assets	65,154
Net Assets Held in Trust for Benefits, Beginning of Year	<u>12,451</u>
Net Assets Held in Trust for Benefits, End of Year	<u><u>\$ 77,605</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, 2012

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.

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 \$5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not capitalized. Infrastructure capitalization threshold is \$50,000 for streets and roads.

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

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

G. INTERFUND RECEIVABLES/PAYABLES

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

H. SICK LEAVE AND VACATION PAY

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

Courthouse and Highway Department Employees:

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

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

H. SICK LEAVE AND VACATION PAY (CONTINUED)

- Sick Leave -- 1 day per month for each month of employment with maximum accrual of 90 days. 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, 2012.

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.

Government-Wide Financial Statements

Interfund activity and balance, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances--Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Assets.
2. Internal activities--Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities.

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

N. USE OF ESTIMATES

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the County requires management to make estimates and assumptions that 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 21, 2011 and was amended on November 19, 2012.

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

P. FUND BALANCES

Financial Policies

The Board of Trustees meets on a monthly basis to manage and review cash financial activities and to insure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's unassigned General Fund balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

The County has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for FY2011 for its governmental funds. Under GASB Statement No. 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Board of Trustees.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the County Board of Trustees or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Board of Trustees is authorized to assign amounts for specific purposes. The Governmental Funds Combined Statement of Assets, Liabilities and Fund Balances provide details of the amounts that have been assigned for specific purposes. The Board of Trustees is also authorized to commit amounts for purposes.

NOTE 2--CASH AND INVESTMENTS

At November 30, 2012, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	7,858,425
Certificates of Deposit	7,571,422
Illinois Public Treasurers Investment Pool	4,345
Trust and Agency Funds including Certificates of Deposit (\$70,000) and Illinois Funds (\$1,307)	<u>960,516</u>
Total Cash and Investments	<u>\$16,395,073</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, 2012, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$15,803,548 (book balance \$15,429,847) were fully insured or collateralized and held by third parties in the name of the County.

As of November 30, 2012, the County's investments were as follows:

	<u>Fair Value</u>
Illinois Public Treasurer's Investment Pool	\$ 4,345
Trust and Agency Funds	<u>960,516</u>
	<u>\$964,861</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, 2012, 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 3--DEFICIT FUND BALANCES

At November 30, 2012, the following fund had a deficit fund balance:

<u>Fund</u>	
Domestic Violence Fund	\$70

NOTE 4--INTERFUND LOANS

At November 30, 2012, interfund loans were as follows:

	<u>Balance at 12-01-11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 11-30-12</u>
Due to Inmate Commissary from Inmate Trust	<u>\$ 10,929</u>	<u>\$74,262</u>	<u>\$10,929</u>	<u>\$74,262</u>

NOTE 4--INTERFUND LOANS (CONTINUED)

Interfund loans outstanding at November 30, 2012 were made for the following purposes:

The Inmate Trust Fund owes the Inmate Commissary Fund for inmate purchases made during the year. This reimbursement generally occurs in the subsequent month; however, reimbursement was not made during fiscal year 2012.

NOTE 5--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, 2012, represent the 2011 levy that was passed by the Board on December 19, 2011. The 2012 property tax levy, which will be collected in fiscal year 2013, was adopted by the Board on November 19, 2012. 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 6--CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2012:

	Beginning Balance 12-01-11	Additions	Deletions	Ending Balance 11-30-12
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	\$ -	\$ 209,266
Construction in Progress	-	14,337	-	14,337
Total Capital Assets, Not Being Depreciated	209,266	14,337	-	223,603
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,446,553	-	-	8,446,553
Office Furniture & Equipment	1,112,354	53,550	-	1,165,904
Transportation Equipment	954,713	30,746	-	985,459
Other Equipment	3,269,705	329,221	99,500	3,499,426
Infrastructure	19,660,091	101,877	-	19,761,968
Total Capital Assets, Being Depreciated	33,525,550	515,394	99,500	33,941,444
Less Accumulated Depreciation for:				
Land Improvements	51,333	4,106	-	55,439
Buildings and Improvements	2,157,129	189,174	-	2,346,303
Office Furniture & Equipment	799,746	105,638	-	905,384
Transportation Equipment	815,877	53,736	-	869,613
Other Equipment	2,256,215	150,188	99,500	2,306,903
Infrastructure	14,824,792	447,718	-	15,272,510
Total Accumulated Depreciation	20,905,092	950,560	99,500	21,756,152
Total Capital Assets, Being Depreciated, Net	12,620,458	(435,166)	-	12,185,292
Governmental Activities Capital Assets, Net	\$12,829,724	\$(420,829)	\$ -	\$12,408,895

Construction in process totaling \$14,337 represents cost incurred to date for a radio paging expansion project.

NOTE 6--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$138,634
Public Safety	169,649
Highways and Streets	570,281
Education	3,887
Public Health	4,652
Judicial and Court Related	<u>63,457</u>
Total Depreciation Expense	<u>\$950,560</u>

NOTE 7--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.

Funding Policy: As set by statute, the employer plan members are required to contribute 7.50 percent for elected county officials, 4.50 percent for regular employees and 7.50 percent for Sheriff's Law Enforcement Personnel (SLEP), of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2011 was 47.65 percent for elected officials, 15.44 percent for regular employees and 21.65 percent for SLEP of annual covered payroll. The employer also contributes for disability and 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. The required contribution for calendar year 2011 was \$2,168 for the Elected County Officials, \$559,130 for regular employees and \$426,462 for SLEP plans.

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>
12/31/11	\$ 2,168	100%	\$0
12/31/10	68,652	100%	0
12/31/09	65,817	100%	0

Three-Year Trend Information for the Regular Plan

12/31/11	\$559,130	100%	\$0
12/31/10	541,860	100%	0
12/31/09	475,884	100%	0

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

12/31/11	\$426,463	100%	\$0
12/31/10	417,921	100%	0
12/31/09	381,312	100%	0

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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 .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 20% 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 at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Elected County Official plan was .00 percent funded. The actuarial accrued liability for benefits was \$754,910 and the actuarial value of assets was \$(1,079,826) resulting in an underfunded actuarial accrued liability (UAAL) of \$1,834,736. The covered payroll per calendar year 2011 (annual payroll of active employees covered by the plan) was \$4,550 and the ratio of the UAAL to the covered payroll was 40324 percent

Funded Status and Funding Progress. As of December 31, 2011 the most recent actuarial valuation date, the Regular plan was 60.13 percent funded. The actuarial accrued liability for benefits was \$10,240,775 and the actuarial value of assets was \$6,157,420, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,083,355. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$3,621,308 and the ratio of the UAAL to the covered payroll was 113 percent.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 48.20 percent funded. The actuarial accrued liability for benefits was \$1,529,450 and the actuarial value of assets was \$3,628,879, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,900,571. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$1,969,804 and the ratio of the UAAL to the covered payroll was 198 percent.

The schedule of funding progress, presented as Other Supplemental Information 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 8--NOTES RECEIVABLE--INDUSTRY

Notes receivable from industry totaled \$276,496 at November 30, 2012, 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 11-30-12	\$ 884

This note is reflected in the CDAP Recapture Fund.

NOTE 8--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 11-30-12	\$54,567

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 11-30-12	\$27,123

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 11-30-12	\$80,836

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 11-30-12	\$62,685

This note is reflected in the CDAP Recapture Fund.

NOTE 8--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 11-30-12	\$50,401

This note is reflected in the CDAP Recapture Fund.

NOTE 9--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 15 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%.

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>
12/15/12	\$ 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	340,000.00	3.80%	6,460.00	346,460.00
	<u>\$1,880,000.00</u>		<u>\$200,292.50</u>	<u>\$2,080,292.50</u>

NOTE 9--BONDS PAYABLE (CONTINUED)

CHANGES IN LONG-TERM DEBT

	Balance December 1, 2011	Proceeds	Payments	Refunding Payment	Balance November 30, 2012	Amount Due Within One Year
2009 Self-Insurance Bonds	\$2,160,000	\$ -	\$280,000	\$ -	\$1,880,000	\$290,000

Minimum debt service requirements for future years follow:

Fiscal Year	Principal	Interest	Total
2013	\$ 290,000	\$ 57,365	\$ 347,365
2014	295,000	48,590	343,590
2015	310,000	39,515	349,515
2016	315,000	29,667	344,667
2017	330,000	18,695	348,695
2018-2020	340,000	6,460	346,460
	<u>\$1,880,000</u>	<u>\$200,292</u>	<u>\$2,080,292</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2012	<u>\$549,638,138</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 15,802,096
Less - Outstanding Debt: Self-Insurance Bonds	<u>1,880,000</u>
Legal Debt Margin	<u>\$13,922,096</u>

NOTE 10--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, 2012, the County owes the City of Carlyle \$51,081.

NOTE 11--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2012, the County made the following permanent interfund transfers:

Major Funds	Transfers In	Transfers Out
<u>Major Funds</u>		
General Fund:		
County Court Fees Fund	\$ 12,500	\$ -
Accrued Leave Fund	-	50,000
Oil Revenue Surplus Fund	-	123,937
911 Emergency Telephone Service Tax	300,000	-
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	123,937	-
Accumulated Leave Fund:		
General Fund	50,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	300,000
County Court Fees Fund:		
General Fund	-	12,500
	<u>\$486,437</u>	<u>\$486,437</u>

NOTE 12--EXPENDITURES OVER BUDGET

During the year ended November 30, 2012, the following funds exceeded their budgeted expenditures:

	<u>Expenditures</u>		<u>Excess over Budget</u>
	<u>Budgeted</u>	<u>Actual</u>	
Domestic Violence Fund	\$ 1,000	\$ 1,650	\$ 650
Special Service Areas	539,177	571,284	32,107
Document Storage Fund	79,000	92,339	13,339
Probation Drug Testing	7,500	8,421	921
Inmate Commissary Fund	-	23,221	23,221
Vital Records Fund	11,000	17,201	6,201
CTRT Equipment Fund	10,000	32,970	22,970
Mental Health Fund	252,155	256,608	4,453
County Health Department	415,938	437,209	21,271
Cooperative Extension Fund	158,100	159,480	1,380
States Attorney Drug Fund	750	1,412	662
Delinquent Tax Agent Fund	5,200	7,217	2,017
Child Support	21,000	21,493	493
GIS Mapping	141,000	142,229	1,129
Senior Services	33,030	33,180	150

NOTE 13--DEFERRED COMPENSATION PLAN

The County has a Deferred Compensation Plan (Plan) created in accordance with Internal Revenue Code Section 457. The Plan available to all employees permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The Small Business Job Protection Act of 1996 requires that all plan assets and income be placed in trust, custodial account or annuity contract for the exclusive benefit of the participants and their beneficiaries.

The County has met the requirements for the Small Business Job Protection Act of 1996 for its Internal Revenue Code Section 457 Plan, and in accordance with the criteria set forth in the GASB Statement No. 32, "*Accounting and Financial Reporting Code Section 457 Deferred Compensation Plans*," the County has excluded the plan assets and liabilities from the government-wide financial statements because the County does not have significant administrative involvement in the plan or perform the investment function for the plan. All such amounts are not subject to the claims of the County's general creditors.

NOTE 14--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 15--TORT IMMUNITY EXPENDITURES

The County's tort expenditures are expended from the Liability Insurance Fund, Workers Compensation Fund, Debt Service Fund, and Unemployment Insurance Fund.

Activity in the tort funds were as follows for the year:

	Liability Insurance Fund	Workers Compensation Fund	Debt Service Fund	Unemployment Insurance Fund	Total
Beginning Balance	\$326,441	\$169,809	\$356,493	\$33,362	\$886,105
Receipts:					
Real Estate and Mobile Home Taxes	83,400	24,580	351,384	17,189	476,553
Interest Income	-	-	437	-	437
Disbursements:					
Insurance Assessments	(42,549)	-	-	(20,994)	(63,543)
Debt Service:					
Principal	-	-	(280,000)	-	(280,000)
Interest	-	-	(65,915)	-	(65,915)
Service Fees	-	-	(500)	-	(500)
Ending Balance	\$367,292	\$194,389	\$361,899	\$29,557	\$953,137

NOTE 16—FUND BALANCE CONSTRAINTS

The constraints on fund balances as listed in aggregate on the Combined Statement of Assets, Liabilities and Fund Balances – Modified Cash Basis are detailed according to balance classification and fund as follows:

	General Fund	Major Special Revenue Funds			Other Governmental Funds	Total
		County Motor Fuel Tax Fund	County Coal Rights	Industrial Park		
Fund Balances:						
Nonspendable:						
Loans Receivable	\$ -	\$ -	\$ -	\$27,123	\$ 323,635	\$ 350,758
	-	-	-	27,123	323,635	350,758
Restricted:						
General Government	-	-	-	-	1,787,013	1,787,013
Public Safety	-	-	-	-	193,547	193,547
Public Health	-	-	-	-	268,957	268,957
Court & Court Related	-	-	-	-	267,839	267,839
Social Services	-	-	-	-	8,007	8,007
Debt Service	-	-	-	-	361,928	361,928
	-	-	-	-	2,887,291	2,887,291
Committed:						
Capital Improvements	-	-	-	-	275,097	275,097
Assigned:						
Contingencies	-	-	-	-	212,866	212,866
General Government	-	-	-	-	251,077	251,077
Public Safety	-	-	-	-	623,957	623,957
Public Health	-	-	-	-	462,939	462,939
Economic Development	-	-	-	66,569	382,400	448,969
Highway & Streets	-	2,397,942	-	-	2,270,243	4,668,185
Capital Improvements	-	-	2,441,592	-	71,500	2,513,092
	-	2,397,942	2,441,592	66,569	4,274,982	9,181,085
Unassigned	3,040,003	-	-	-	-	3,040,003
Total Fund Balances	\$3,040,003	\$2,397,942	\$2,441,592	\$93,692	\$7,761,005	\$15,734,234

Commitments consists of the County's share of cost in 3 road projects and 1 bridge project unbilled by the State of Illinois totaling \$275,097 at November 30, 2012.

NOTE 17--SHORT-TERM DEBT

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

NOTE 18--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.

Clinton County, Illinois

REQUIRED SUPPLEMENTARY
INFORMATION

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,623,500	\$ 1,623,500	\$ 1,564,444	\$ (59,056)
Intergovernmental Revenues	3,228,100	3,228,100	3,569,618	341,518
Interest on Investments	125,000	125,000	104,585	(20,415)
Charges for Services	623,500	623,500	704,181	80,681
Fines and Forfeitures	250,000	250,000	295,053	45,053
Miscellaneous	549,233	549,233	627,420	78,187
Total Revenues Received	6,399,333	6,399,333	6,865,301	465,968
Expenditures Disbursed:				
General Government	2,765,443	2,851,093	2,777,426	(73,667)
Public Safety	2,329,650	2,414,100	2,460,120	46,020
Education	160,840	160,840	153,742	(7,098)
Judiciary and Court Related	1,260,900	1,310,850	1,293,997	(16,853)
Total Expenditures Disbursed	6,516,833	6,736,883	6,685,285	(51,598)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(117,500)	(337,550)	180,016	517,566
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	149,400	149,400	138,563	(10,837)
Transfers to Other Governmental Units	(31,900)	(31,900)	(35,616)	(3,716)
Total Other Financing Sources (Uses)	117,500	117,500	102,947	(14,553)
Net Change in Fund Balances	-	(220,050)	282,963	503,013
Fund Balances, Beginning of Year	2,757,040	2,757,040	2,757,040	-
Fund Balances, End of Year	\$ 2,757,040	\$ 2,536,990	\$ 3,040,003	\$ 503,013

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,090,000	\$ 2,090,000	\$ 849,595	\$ (1,240,405)
Interest	10,000	10,000	7,880	(2,120)
Total Revenues Received	<u>2,100,000</u>	<u>2,100,000</u>	<u>857,475</u>	<u>(1,242,525)</u>
Expenditures Disbursed:				
Highways and Street	<u>2,100,000</u>	<u>2,100,000</u>	<u>854,591</u>	<u>(1,245,409)</u>
Total Expenditures Disbursed	<u>2,100,000</u>	<u>2,100,000</u>	<u>854,591</u>	<u>(1,245,409)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	2,884	2,884
Fund Balances, Beginning of Year	<u>2,395,058</u>	<u>2,395,058</u>	<u>2,395,058</u>	-
Fund Balances, End of Year	<u>\$ 2,395,058</u>	<u>\$ 2,395,058</u>	<u>\$ 2,397,942</u>	<u>\$ 2,884</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
 COUNTY COAL RIGHTS FUND
 For the Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 25,000	\$ 25,000	\$ 9,885	\$ (15,115)
Total Revenues Received	25,000	25,000	9,885	(15,115)
Expenditures Disbursed	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	25,000 -	25,000 -	9,885	(15,115)
Fund Balances, Beginning of Year	2,431,707	2,431,707	2,431,707	-
Fund Balances, End of Year	\$ 2,456,707	\$ 2,456,707	\$ 2,441,592	\$ (15,115)

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 8,400	\$ 8,400	\$ 1,495	\$ (6,905)
Total Revenues Received	<u>8,400</u>	<u>8,400</u>	<u>1,495</u>	<u>(6,905)</u>
Expenditures Disbursed:				
Capital Outlay	115,000	115,000	-	(115,000)
Total Expenditures Disbursed	<u>115,000</u>	<u>115,000</u>	<u>-</u>	<u>(115,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(106,600)	(106,600)	1,495	(108,095)
Fund Balances, Beginning of Year	<u>92,170</u>	<u>92,170</u>	<u>92,197</u>	<u>(27)</u>
Fund Balances, End of Year	<u>\$ (14,430)</u>	<u>\$ (14,430)</u>	<u>\$ 93,692</u>	<u>\$ (108,122)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2012

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 21, 2011, and was amended on November 19, 2012.

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

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

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

No major funds exceeded their budget.

Clinton County, Illinois

OTHER SUPPLEMENTAL INFORMATION

Clinton County, Illinois
 OTHER SUPPLEMENTAL INFORMATION
 ILLINOIS MUNICIPAL RETIREMENT FUND
 Schedule of Funding Progress
 November 30, 2012

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)
12/31/11	\$6,157,420	\$10,240,775	\$4,083,355	60.13%	3,621,308	112.76%
12/31/10	5,761,354	9,889,749	4,128,395	58.26%	3,495,871	118.09%
12/31/09	5,890,789	10,553,497	4,662,708	55.82%	3,426,095	136.09%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$5,727,594. On a market basis, the funded ratio would be 55.93%.

SLEP Employees

12/31/11	\$3,628,879	\$7,529,450	\$3,900,571	48.20%	1,969,804	198.02%
12/31/10	4,496,926	7,906,183	3,409,257	56.88%	1,933,922	176.29%
12/31/09	4,361,958	7,655,634	3,293,676	56.98%	1,913,256	172.15%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$3,419,766. On a market basis, the funded ratio would be 45.42%.

Elected Officials

12/31/11	\$(1,079,826)	\$ 754,910	\$1,834,736	0.00%	\$ 4,550	40323.9%
12/31/10	(1,039,140)	668,984	1,708,124	0.00%	137,468	1 242.56%
12/31/09	412,668	1,655,847	1,243,179	24.92%	212,041	586.29%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$(1,157,293). On a market basis, the funded ratio would be .00%.

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, 2012

Assets

Petty Cash	\$	250
Cash in Bank		<u>3,039,753</u>
Total Assets	\$	<u><u>3,040,003</u></u>

Liabilities and Fund Balances

Liabilities	\$	-
Fund Balances		<u>3,040,003</u>
Total Liabilities and Fund Balance	\$	<u><u>3,040,003</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, 2012

Revenues Received (Statement 3)	\$	6,865,301
Expenditures Disbursed (Statement 4)		<u>6,685,285</u>
Excess (Deficiency) of Revenues over Expenditures		180,016
Other Financing Sources (Uses) of Funds:		
Transfers from (to) Other Funds		312,500
Transfers to Other Governmental Units		<u>(209,553)</u>
Net Increase (Decrease) in Fund Balance		282,963
Fund Balance, Beginning of Year		<u>2,757,040</u>
Fund Balance, End of Year	\$	<u><u>3,040,003</u></u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,500,000	\$ 1,495,435	\$ (4,565)
Mobile Home Taxes:			
General County	3,500	2,002	(1,498)
Payments in Lieu of Taxes	120,000	67,007	(52,993)
Total Taxes	<u>1,623,500</u>	<u>1,564,444</u>	<u>(59,056)</u>
State of Illinois:			
Sales Tax	1,550,000	1,547,219	(2,781)
Income Tax	1,055,000	1,246,007	191,007
Corporate Replacement Taxes	120,000	117,764	(2,236)
Inheritance Tax	5,000	18,028	13,028
Reimbursements Received for:			
Public Defender	99,900	124,869	24,969
State's Attorney Salary	144,700	203,620	58,920
Assistant State's Attorney Salary	15,000	13,287	(1,713)
Probation Officers Salaries and Fringes	121,500	121,474	(26)
Probation Service Fund Reimbursement	50,000	50,000	-
Election Reimbursements	25,000	77,681	52,681
Civil Defense Reimbursements	12,000	18,319	6,319
DCFS Reimbursements	500	-	(500)
Supervisor of Assessments Reimbursements	29,500	31,350	1,850
Total State of Illinois	<u>3,228,100</u>	<u>3,569,618</u>	<u>341,518</u>
Fee Offices--Received from:			
County Clerk	285,000	295,296	10,296
Circuit Clerk	180,000	238,667	58,667
Circuit Clerk County Fees	30,000	35,750	5,750
Zoning Fees	25,000	22,164	(2,836)
Hotel/Motel Administration Fees	500	-	(500)
County Sheriff:			
Fees	65,000	70,642	5,642
Proceeds from Sales	20,000	24,000	4,000
State's Attorney:			
Criminal and Traffic Fines	250,000	295,053	45,053
Fees	18,000	17,662	(338)
Total Fee Offices	<u>873,500</u>	<u>999,234</u>	<u>125,734</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2012
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 145,000	\$ 159,553	\$ 14,553
Interest on Investments	125,000	104,585	(20,415)
Refunds and Reimbursements	200,733	165,570	(35,163)
Lake Patrol	53,500	55,440	1,940
Health Insurance Reimbursements	150,000	246,857	96,857
Total Other Revenues	<u>674,233</u>	<u>732,005</u>	<u>57,772</u>
 Total Revenues	 <u>\$ 6,399,333</u>	 <u>\$ 6,865,301</u>	 <u>\$ 465,968</u>

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

For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
Personal Services:			
County Board Per Diem	\$ 80,000	\$ 95,820	\$ 15,820
Salaries	130,000	130,378	378
Salary - Public Administrator	900	900	-
Health Insurance	1,080,000	1,116,194	36,194
Contractual Services:			
Maintenance - Equipment	65,000	65,043	43
Utilities--Courthouse	58,000	55,765	(2,235)
Utilities--Annex I	52,000	56,839	4,839
Utilities--Annex II	11,000	9,974	(1,026)
County Board Travel	14,500	17,468	2,968
SIMPAC Dues	2,900	-	(2,900)
SIMPAC Technical Assistance	5,600	3,021	(2,579)
Economic Development	4,000	4,000	-
Publishing and Printing	500	169	(331)
Dues	2,400	2,350	(50)
Auditing	28,500	26,430	(2,070)
Telephone	40,000	38,310	(1,690)
Postage	45,000	45,294	294
Internet Services	7,500	7,729	229
Commodities:			
County Board Supplies	850	452	(398)
General & Contingent	366	129	(237)
Other Expenses:			
Negotiations	8,000	-	(8,000)
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	1,200	100	(1,100)
Ordinance Revisions	2,500	2,097	(403)
South Central Illinois Growth Alliance	-	-	-
Total General and Administrative Expense	1,645,116	1,682,862	37,746
ANIMAL CONTROL:			
Personal Services:			
Salaries	40,000	40,003	3
Contractual Services:			
Maintenance-Vehicles	1,000	-	(1,000)
Postage	-	-	-
Vendor Contracts	500	250	(250)
Capital Outlay:			
Equipment and Supplies	1,200	33	(1,167)
Total Animal Control Expense	42,700	40,286	(2,414)

(Continued on Next Page)

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

For the Year Ended November 30, 2012

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 72,000	\$ 73,488	\$ 1,488
Salaries	-	202	202
Commodities:			
Office Supplies and Publishing	170,000	84,662	(85,338)
Capital Outlay:			
Equipment	50,000	49,897	(103)
Total County Clerk-Election	<u>292,000</u>	<u>208,249</u>	<u>(83,751)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	175,500	175,514	14
Contractual Services:			
Equipment Lease	20,000	20,154	154
Maintenance--Equipment	12,000	12,711	711
Copier	4,100	3,244	(856)
Travel	3,500	2,554	(946)
Publishing and Printing	200	225	25
Dues and Subscriptions	600	446	(154)
Software Support	3,000	300	(2,700)
Commodities:			
Office Supplies	4,000	4,123	123
Operating Supplies--Equipment	500	1,156	656
Capital Outlay:			
Equipment	-	-	-
Total County Clerk and Recorder Expense	<u>223,400</u>	<u>220,427</u>	<u>(2,973)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	75,000	75,000	-
Total County Clerk and Recorder Other	<u>75,000</u>	<u>75,000</u>	<u>-</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2012

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 124,500	\$ 124,125	\$ (375)
Contractual Services:			
Maintenance--Equipment	20,996	19,884	(1,112)
Rental	100	96	(4)
Travel	500	487	(13)
Postage	-	-	-
Publishing and Printing	7,000	6,411	(589)
Dues and Subscriptions	300	275	(25)
Commodities:			
Office Supplies	1,750	555	(1,195)
Capital Outlay:			
Equipment	750	646	(104)
Total County Treasurer Expense	<u>155,896</u>	<u>152,479</u>	<u>(3,417)</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	246,500	247,042	542
Contractual Services:			
Maintenance--Equipment	3,600	2,866	(734)
Travel	500	405	(95)
Postage	-	-	-
Publishing and Printing	500	677	177
Dues and Subscriptions	350	350	-
Auditing	1,900	1,900	-
Commodities:			
Office Supplies	7,000	6,931	(69)
Convention Expense	700	274	(426)
Total Circuit Clerk Expense	<u>261,050</u>	<u>260,445</u>	<u>(605)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2012
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 38,500	\$ 38,896	\$ 396
Contractual Services:			
Autopsy	10,000	9,000	(1,000)
Deputy Fee	7,000	6,495	(505)
Other Professional Services	500	478	(22)
Toxology	1,000	1,500	500
X-Rays	1,000	-	(1,000)
Telephone	1,200	879	(321)
Postage	200	255	55
Publishing and Printing	250	-	(250)
Dues and Subscriptions	-	375	375
Training	375	-	(375)
Commodities:			
Office Supplies	500	858	358
Gasoline and Oil	800	1,532	732
Transcripts	200	-	(200)
Other Expense:			
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	250	567	317
Total County Coroner Expense	<u>61,975</u>	<u>60,835</u>	<u>(1,140)</u>
ZONING:			
Personal Services:			
Salaries	90,000	88,569	(1,431)
Recording Secretary	-	1,227	1,227
Contractual Services:			
Equipment Lease	5,356	4,821	(535)
Travel	1,500	1,817	317
Postage	-	-	-
Publishing and Printing	1,500	986	(514)
Training	800	208	(592)
Board of Appeals Per Diem	4,200	3,710	(490)
Commodities:			
Office Supplies	2,500	2,562	62
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total Zoning Expense	<u>107,356</u>	<u>103,900</u>	<u>(3,456)</u>

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2012
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 135,090	\$ 131,688	\$ (3,402)
Contractual Services:			
Telephone	5,200	4,974	(226)
Travel	8,000	9,180	1,180
Postage	4,000	-	(4,000)
Dues and Subscriptions	2,500	3,308	808
Commodities:			
Office Supplies	2,200	1,242	(958)
Convention Expense	2,500	2,500	-
Bond	500	-	(500)
Capital Outlay:			
Equipment	850	850	-
Total Superintendent of Education Expense	160,840	153,742	(7,098)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	460,000	459,791	(209)
Contractual Services:			
Maintenance--Equipment	5,000	5,309	309
Travel	1,000	491	(509)
Publishing and Printing	100	-	(100)
Legal Services	12,000	13,000	1,000
Dues and Subscriptions	3,200	3,338	138
Expert and Special Witness Fee	5,000	3,103	(1,897)
Training/Seminars	200	-	(200)
Telephone	100	-	(100)
Commodities:			
Office Supplies	4,250	4,405	155
Court Transcripts	4,500	6,568	2,068
Office Books	3,000	3,034	34
Other Expense:			
Special Investigator	1,500	445	(1,055)
Foreign Witness Fees	1,500	289	(1,211)
Capital Outlay:			
Equipment	2,000	2,123	123
Total State's Attorney Expense	503,350	501,896	(1,454)

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2012
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 15,000	\$ 11,260	\$ (3,740)
Contractual Services:			
Maintenance--Vehicles	4,500	5,105	605
Maintenance--Equipment	-	438	438
Telephone	1,750	2,557	807
Utilities	400	2,097	1,697
Travel	2,000	737	(1,263)
Postage	150	-	(150)
Publishing and Printing	150	135	(15)
Dues and Subscriptions	325	99	(226)
Training	600	350	(250)
Local Emergency Planning Committee	500	-	(500)
Commodities:			
Office Supplies	300	428	128
Gasoline--Oil	3,000	5,112	2,112
Operating Supplies	1,500	2,646	1,146
Uniforms and Clothing	1,000	2,511	1,511
Radio Maintenance	450	805	355
Miscellaneous	40,000	37,993	(2,007)
Total Civil Defense Expense	<u>71,625</u>	<u>72,273</u>	<u>648</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	223,500	222,403	(1,097)
Contractual Services:			
Equipment Lease & Maintenance	56,700	54,345	(2,355)
Travel	2,500	3,039	539
Publishing and Printing	23,000	15,970	(7,030)
Dues and Subscriptions	550	565	15
Training	3,000	2,456	(544)
Commodities:			
Office Supplies	4,000	2,963	(1,037)
Capital Outlay:			
Equipment	1,500	1,109	(391)
Total Supervisor of Assessments Expense	<u>314,750</u>	<u>302,850</u>	<u>(11,900)</u>

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Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 EXPENDITURES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2012
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 1,889,750	\$ 1,935,047	\$ 45,297
Contractual Services:			
Telephone	9,000	10,838	1,838
Maintenance--Vehicles	105,000	106,347	1,347
Maintenance--Equipment	250	401	151
Maintenance--Water Patrol	800	707	(93)
Computer Service	1,200	2,286	1,086
Travel	-	-	-
Postage	1,500	372	(1,128)
Publishing and Printing	500	714	214
Other Professional Services	5,000	4,498	(502)
Outside Contracts	42,000	45,548	3,548
Dues and Subscriptions	900	907	7
Training	4,000	3,374	(626)
Food--Prisoners' Meals	115,000	125,632	10,632
Commodities:			
Refunds - Serving Warrants	500	168	(332)
Office Supplies	4,000	4,821	821
Operating Supplies--Equipment	15,600	13,012	(2,588)
Uniforms and Clothing	21,000	16,508	(4,492)
Prisoner Maintenance	14,800	11,903	(2,897)
Radio Maintenance	6,000	2,646	(3,354)
Other Expenses			
County Addressing	1,000	997	(3)
Capital Outlay:			
Vehicles	-	-	-
Total Sheriff's Office Expense	<u>2,237,800</u>	<u>2,286,726</u>	<u>48,926</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	168,000	168,150	150
Contractual Services:			
Public Defender Contracts	48,000	54,112	6,112
Other Professional Services	27,500	20,689	(6,811)
Commodities:			
Office Supplies	500	409	(91)
Transcripts	100	-	(100)
Total Public Defender Expense	<u>244,100</u>	<u>243,360</u>	<u>(740)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2012
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 220,000	\$ 219,942	\$ (58)
Contractual Services:			
Maintenance--Equipment	2,500	2,601	101
Travel	2,000	1,989	(11)
Publishing and Printing	300	-	(300)
Dues and Subscriptions	200	200	-
Juvenile Detention	40,000	34,339	(5,661)
Commodities:			
Office Supplies	3,200	2,733	(467)
Capital Outlay:			
Equipment	2,500	2,450	(50)
Total Probation Office Expense	<u>270,700</u>	<u>264,254</u>	<u>(6,446)</u>
BOARD OF REVIEW:			
Personal Services:			
Salaries	32,000	29,109	(2,891)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	750	88	(662)
Publishing and Printing	2,750	2,001	(749)
Training	1,000	-	(1,000)
Dues and Subscriptions	75	75	-
Commodities:			
Office Supplies	500	386	(114)
Total Board of Review Expense	<u>37,575</u>	<u>31,659</u>	<u>(5,916)</u>
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	200	416	216
Professional Services	5,000	3,044	(1,956)
Interpreter Services	5,000	804	(4,196)
Commodities:			
Office Supplies	-	167	167
Transcripts	750	424	(326)
Books and Publications	2,000	1,761	(239)
Other Expenses:			
County Share Judge Office Expense	2,200	1,361	(839)
Circuit Court Juror's Fees	15,000	14,561	(439)
County Share Judge's Salary	1,500	1,504	4
Total Court Expense	<u>31,650</u>	<u>24,042</u>	<u>(7,608)</u>
Total General Fund Disbursements	<u>\$ 6,736,883</u>	<u>\$ 6,685,285</u>	<u>\$ (51,598)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
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	(50,000)	(50,000)	-
Transfer from (to) County Court Fees Fund	12,500	12,500	-
Transfer from (to) Oil Revenue Surplus Fund	(113,100)	(123,937)	(10,837)
Oil Revenue Transfer to Townships	(31,900)	(35,616)	(3,716)
 Total Other Financing Sources (Uses) of Funds	 \$ 117,500	 \$ 102,947	 \$ (14,553)

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2012

	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 and Equivalents	\$ 7,070,140	\$ 361,899	\$ 5,401	\$ 7,437,440
Notes Receivable - Industry	249,373	-	-	249,373
Other	74,262	-	-	74,262
	<hr/>			
Total Assets	\$ 7,393,775	\$ 361,899	\$ 5,401	\$ 7,761,075
<hr/>				
<u>Liabilities and Fund Balances:</u>				
Liabilities:				
Deficit Cash Balance	\$ 70	\$ -	\$ -	70
Fund Balances:				
Unreserved	7,393,705	361,899	5,401	7,761,005
	<hr/>			
Total Liabilities and Fund Balances	\$ 7,393,775	\$ 361,899	\$ 5,401	\$ 7,761,075
<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, 2012

	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	\$ 3,845,942	\$ 351,384	\$ -	\$ 4,197,326
Intergovernmental Revenue	21,470	-	-	21,470
Licenses and Permits	58,397	-	-	58,397
Interest	14,055	437	7	14,499
Charges for Services	1,943,445	-	-	1,943,445
Grants	424,114	-	-	424,114
Sale of Assets	45,000	-	-	45,000
Miscellaneous	376,702	-	-	376,702
Total Revenue Received	<u>6,729,125</u>	<u>351,821</u>	<u>7</u>	<u>7,080,953</u>
Expenditures Disbursed:				
General Government	783,244	-	-	783,244
Highways and Streets	1,570,858	-	-	1,570,858
Public Health	1,075,213	-	-	1,075,213
Education	191,701	-	-	191,701
Public Safety	1,811,630	-	-	1,811,630
Development	22,372	-	-	22,372
Debt Service	-	346,415	-	346,415
Judiciary and Court Related	687,054	-	-	687,054
Social Services	33,180	-	-	33,180
Total Expenditures Disbursed	<u>6,175,252</u>	<u>346,415</u>	<u>-</u>	<u>6,521,667</u>
Excess (Deficiency) of Revenue				
Received over Expenditures				
Disbursed	553,873	5,406	7	559,286
Other Financing Sources (Uses) of Funds:				
Transfers to Public Building Commission	-			-
Transfers from (to) Other Funds	(138,563)			(138,563)
Total other Financing Sources (Uses)	<u>(138,563)</u>	<u>-</u>	<u>-</u>	<u>(138,563)</u>
Net Change in Fund Balance	415,310	5,406	7	420,723
Fund Balance, Beginning of Year	<u>6,978,395</u>	<u>356,493</u>	<u>5,394</u>	<u>7,340,282</u>
Fund Balance, End of Year	<u>\$ 7,393,705</u>	<u>\$ 361,899</u>	<u>\$ 5,401</u>	<u>\$ 7,761,005</u>

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS
 November 30, 2012

	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	\$ 389,377	\$ 225,344	\$ 653,596	\$ 80,773	\$ 1,196,250	\$ 119,893	\$ 124,300	\$ 250	\$ 29,295	\$ 212,866	\$ 4,549
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	74,262	-	-	-	-
Total Assets	\$ 389,377	\$ 225,344	\$ 653,596	\$ 80,773	\$ 1,196,250	\$ 119,893	\$ 198,562	\$ 250	\$ 29,295	\$ 212,866	\$ 4,549
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	389,377	225,344	653,596	80,773	1,196,250	119,893	198,562	250	29,295	212,866	4,549
Total Liabilities and Fund Balances	\$ 389,377	\$ 225,344	\$ 653,596	\$ 80,773	\$ 1,196,250	\$ 119,893	\$ 198,562	\$ 250	\$ 29,295	\$ 212,866	\$ 4,549

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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, 2012
 (Continued)

	Victim Impact Fund	Animal Control	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	\$ 5,506	\$ 70,622	\$ 428,584	\$ 172,962	\$ 269,671	\$ 616	\$ 334	\$ 12,507	\$ 140,436	\$ 204,564	\$ 62,087	\$ 2,125	\$ 29,557
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 5,506	\$ 70,622	\$ 428,584	\$ 172,962	\$ 269,671	\$ 616	\$ 334	\$ 12,507	\$ 140,436	\$ 204,564	\$ 62,087	\$ 2,125	\$ 29,557
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	5,506	70,622	428,584	172,962	269,671	616	334	12,507	140,436	204,564	62,087	2,125	29,557
Total Liabilities and Fund Balances	\$ 5,506	\$ 70,622	\$ 428,584	\$ 172,962	\$ 269,671	\$ 616	\$ 334	\$ 12,507	\$ 140,436	\$ 204,564	\$ 62,087	\$ 2,125	\$ 29,557

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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, 2012
 (Continued)

	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	Circuit Clerk Sheriff Medical	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sales Automation	Building Lease (Jail)	Workers Compensation	Senior Service Fund	Accumulated Leave	Probation Operation
<u>Assets</u>													
Cash in Bank	\$ 60	\$ 3,926	\$ 375,173	\$ 6,931	\$ 23,674	\$ 207,337	\$ 10,655	\$ 36,452	\$ 29	\$ 194,389	\$ 1,076	\$ -	\$ 805
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 60	\$ 3,926	\$ 375,173	\$ 6,931	\$ 23,674	\$ 207,337	\$ 10,655	\$ 36,452	\$ 29	\$ 194,389	\$ 1,076	\$ -	\$ 805
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	60	3,926	375,173	6,931	23,674	207,337	10,655	36,452	29	194,389	1,076	-	805
Total Liabilities and Fund Balances	\$ 60	\$ 3,926	\$ 375,173	\$ 6,931	\$ 23,674	\$ 207,337	\$ 10,655	\$ 36,452	\$ 29	\$ 194,389	\$ 1,076	\$ -	\$ 805

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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, 2012
 (Continued)

	Drug Enforcement	Child Support	Coroner Collection Fees	CDAP Recapture	States Attorney Automation	Document Storage	Hotel/ Motel Tax	Judicial Security	Probation Service	D.A.R.E.	Domestic Violence	Electronic Citation Fee	Drug Court
<u>Assets</u>													
Cash in Bank	\$ 169,514	\$ 61,194	\$ 5,799	\$ 112,729	\$ 156	\$ 17,762	\$ 20,668	\$ 47,723	\$ 112,985	\$ 12,076	\$ -	\$ 8,046	\$ 6,983
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	249,373	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 169,514	\$ 61,194	\$ 5,799	\$ 362,102	\$ 156	\$ 17,762	\$ 20,668	\$ 47,723	\$ 112,985	\$ 12,076	\$ -	\$ 8,046	\$ 6,983
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	169,514	61,194	5,799	362,102	156	17,762	20,668	47,723	112,985	12,076	(70)	8,046	6,983
Total Liabilities and Fund Balances	\$ 169,514	\$ 61,194	\$ 5,799	\$ 362,102	\$ 156	\$ 17,762	\$ 20,668	\$ 47,723	\$ 112,985	\$ 12,076	\$ -	\$ 8,046	\$ 6,983

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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, 2012
 (Continued)

	WIC Program	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	\$ 34,355	\$ 1,187	\$ 2,037	\$ 120,616	\$ 35,559	\$ 66,099	\$ 42,557	\$ 12,716	\$ 5,126	\$ 510,390	\$ 367,292	\$ 7,070,140
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	249,373
Other	-	-	-	-	-	-	-	-	-	-	-	74,262
Total Assets	\$ 34,355	\$ 1,187	\$ 2,037	\$ 120,616	\$ 35,559	\$ 66,099	\$ 42,557	\$ 12,716	\$ 5,126	\$ 510,390	\$ 367,292	\$ 7,393,775
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	34,355	1,187	2,037	120,616	35,559	66,099	42,557	12,716	5,126	510,390	367,292	7,393,705
Total Liabilities and Fund Balances	\$ 34,355	\$ 1,187	\$ 2,037	\$ 120,616	\$ 35,559	\$ 66,099	\$ 42,557	\$ 12,716	\$ 5,126	\$ 510,390	\$ 367,292	\$ 7,393,775

Clinton County, Illinois
 COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2012

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues Received:			
Taxes	\$ 933,872	\$ 2,912,070	\$ 3,845,942
Intergovernmental Revenue	-	21,470	21,470
Licenses and Permits	-	58,397	58,397
Interest	133	13,922	14,055
Charges for Service	663,678	1,279,767	1,943,445
Grants	-	424,114	424,114
Sale of Assets	45,000	-	45,000
Miscellaneous	-	376,702	376,702
Total Revenues Received	<u>1,642,683</u>	<u>5,086,442</u>	<u>6,729,125</u>
Expenditures Paid:			
General Government	-	783,244	783,244
Highways and Streets	1,391,691	179,167	1,570,858
Public Health	-	1,075,213	1,075,213
Education	-	191,701	191,701
Public Safety	-	1,811,630	1,811,630
Development	-	22,372	22,372
Judiciary and Court Related	-	687,054	687,054
Social Services	-	33,180	33,180
Total Expenditures Paid	<u>1,391,691</u>	<u>4,783,561</u>	<u>6,175,252</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	250,992	302,881	553,873
Other Financing Sources (Uses):			
Transfers to Public Building Commission	-	-	-
Transfers from (to) Other Funds	-	(138,563)	(138,563)
Fund Balances, Beginning of Year	<u>2,294,348</u>	<u>4,684,047</u>	<u>6,978,395</u>
Fund Balances, End of Year	<u>\$ 2,545,340</u>	<u>\$ 4,848,365</u>	<u>\$ 7,393,705</u>

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - HIGHWAY DEPARTMENT FUNDS
 November 30, 2012

	County Highway Fund 28	County Highway Fund 28E	County Bridge Fund	County Engineering Fund	F.A.S. Matching Fund	Total Nonmajor Governmental Funds-Highway Department Funds
Revenues Received:						
Property Tax	\$ 523,866	\$ 30,000	\$ 100,916	\$ -	\$ 276,933	\$ 931,715
Mobile Home Tax	1,203	-	346	-	608	2,157
Reimbursement from Cities, Villages, Townships and Others	608,040	-	40,716	14,922	-	663,678
Interest Income	-	-	133	-	-	133
Sale of Assets	-	45,000	-	-	-	45,000
Total Revenues Received	1,133,109	75,000	142,111	14,922	277,541	1,642,683
Expenditures Paid:						
Personal Services	732,267	-	-	-	-	732,267
Construction Labor, Materials and Other	234,653	-	-	-	-	234,653
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	42,872	-	26,659	69,531
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	4,410	-	4,410
Road Maintenance	-	-	-	-	-	-
Capital Outlay	121,889	127,064	101,877	-	-	350,830
Total Expenditures Paid	1,088,809	127,064	144,749	4,410	26,659	1,391,691
Excess (Deficiency) of Revenues Received over Expenditures Paid	44,300	(52,064)	(2,638)	10,512	250,882	250,992
Fund Balances, Beginning of Year	345,077	277,408	656,234	70,261	945,368	2,294,348
Fund Balances, End of Year	\$ 389,377	\$ 225,344	\$ 653,596	\$ 80,773	\$ 1,196,250	\$ 2,545,340

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2012

	Special Service Areas	Inmate Commissary	Transportation Safety Highway Hire Back	Vital Records	Oil Revenue Surplus	CIRT Equipment	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	R.E.A. Economic Development	Probation Electronic Monitoring	Accumulated Leave	Probation Operation
Revenues Received:														
Property Taxes	\$ 567,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,392	\$ 254,702	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	1,020	-	-	-	-	-	-	-	359	595	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	-	-	10,585	-	-	450	58,397	-	-	-	-	-	-
Interest Income	314	12	-	-	1,234	-	-	-	-	-	1,283	1,010	-	805
Grants	-	-	-	-	-	-	-	-	179,071	-	-	-	-	-
Miscellaneous	-	71,687	-	-	43,953	24,181	-	31	124,912	-	16,923	-	-	-
Total Revenues Received	568,427	71,699	-	10,585	45,187	24,181	450	58,428	454,734	255,297	18,206	1,010	-	805
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	-	29,443	250,538	-	-	-	-	-
Contractual Services	571,284	-	-	-	-	-	-	21,235	71,762	256,608	-	-	-	-
Commodities	-	23,221	-	17,201	168,957	8,239	170	-	114,909	-	522	1,185	-	-
Capital Outlay	-	-	-	-	11,492	24,731	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-
Total Expenditures Paid	571,284	23,221	-	17,201	180,449	32,970	170	50,678	437,209	256,608	522	1,185	50,000	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	(2,857)	48,478	-	(6,616)	(135,262)	(8,789)	280	7,750	17,525	(1,311)	17,684	(175)	(50,000)	805
Other Financing Sources (Uses):														
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	-	-	-	123,937	-	-	-	-	-	-	-	50,000	-
Fund Balance, Beginning of Year	122,750	150,084	250	35,911	224,191	13,338	5,226	62,872	411,059	174,273	251,987	791	-	-
Fund Balance, End of Year	\$ 119,893	\$ 198,562	\$ 250	\$ 29,295	\$ 212,866	\$ 4,549	\$ 5,506	\$ 70,622	\$ 428,584	\$ 172,962	\$ 269,671	\$ 616	\$ -	\$ 805

(Continued on Next Page)

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2012
 (Continued)

	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation	Cooperative Extension	Unemploy- ment Insurance	Sex Offenders Fees	State's Attorney Drug Fund	Social Security	War Memorial	Circuit Clerk Sheriff Medical	Electronic Citation Fee	Drug Court	States Attorney Automation
Revenues Received:															
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,168	\$ 17,122	\$ -	\$ -	\$ 506,114	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	380	67	-	-	1,107	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	21,810	23,514	88,462	16,854	-	-	870	-	-	-	6,293	5,205	5,159	156
Interest Income	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	3,926	2,226	-	-	-	-	-
Total Revenues Received	-	21,810	23,514	88,462	16,854	159,548	17,189	870	3,926	509,447	605	6,293	5,205	5,159	156
Expenditures Paid:															
Personal Services	-	-	16,200	76,383	13,938	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	8,259	-	5,650	-	159,480	-	-	-	-	-	-	-	-	-
Commodities	-	-	1,715	4,174	-	-	-	482	1,412	-	5,585	-	-	-	-
Capital Outlay	-	-	-	-	28,857	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,686	-	20,994	-	-	463,104	-	14,488	-	-	-
Total Expenditures Paid	-	8,259	17,915	86,207	45,481	159,480	20,994	482	1,412	463,104	5,585	14,488	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	13,551	5,599	2,255	(28,627)	68	(3,805)	388	2,514	46,343	(4,980)	(8,195)	5,205	5,159	156
Other Financing Sources (Uses):															
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	-	(12,500)	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	334	(1,044)	147,337	202,309	90,714	2,057	33,362	(328)	1,412	328,830	11,911	31,869	2,841	1,824	-
Fund Balance, End of Year	\$ 334	\$ 12,507	\$ 140,436	\$ 204,564	\$ 62,087	\$ 2,125	\$ 29,557	\$ 60	\$ 3,926	\$ 375,173	\$ 6,931	\$ 23,674	\$ 8,046	\$ 6,983	\$ 156

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Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2012
 (Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compensation	Drug Enforcement	Child Support	Coroner Collection Fees	CDAP Recapture	Document Storage	Hotel/ Motel Tax	Senior Service Fund	WIC Program
Revenues Received:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 24,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,288	\$ -
Mobile Home Taxes	-	-	-	-	34	-	-	-	-	-	-	28	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	405,637	-	4,871	-	-	33,431	33,740	7,365	-	49,050	18,629	-	-
Interest Income	1,094	6	-	-	-	549	-	-	8,578	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	242,921
Miscellaneous	7,136	68	-	-	-	-	-	-	-	-	-	-	15,530
Total Revenues Received	413,867	74	4,871	-	24,580	33,980	33,740	7,365	8,578	49,050	18,629	33,316	258,451
Expenditures Paid:													
Personal Services	2,550	-	-	-	-	-	21,493	-	-	73,746	-	-	233,078
Contractual Services	127,815	-	-	-	-	-	-	-	-	-	-	33,180	11,911
Commodities	4,795	7,217	-	-	-	-	-	-	5,600	18,593	16,250	-	18,078
Capital Outlay	14,337	-	-	-	-	9,855	-	-	-	-	-	-	-
Miscellaneous	249	-	5,260	-	-	7,576	-	6,152	-	-	-	-	-
Total Expenditures Paid	149,746	7,217	5,260	-	-	17,431	21,493	6,152	5,600	92,339	16,250	33,180	263,067
Excess (Deficiency) of Revenues Received over Expenditures Paid	264,121	(7,143)	(389)	-	24,580	16,549	12,247	1,213	2,978	(43,289)	2,379	136	(4,616)
Other Financing Sources (Uses):													
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	(300,000)	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	243,216	17,798	36,841	29	169,809	152,965	48,947	4,586	359,124	61,051	18,289	940	38,971
Fund Balance, End of Year	\$ 207,337	\$ 10,655	\$ 36,452	\$ 29	\$ 194,389	\$ 169,514	\$ 61,194	\$ 5,799	\$ 362,102	\$ 17,762	\$ 20,668	\$ 1,076	\$ 34,355

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Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2012
 (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 Received:															
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,498	\$ 83,055	\$ 2,905,978
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,157	345	6,092
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	21,470	-	21,470
Licenses and Permits Fees	58,495	68,594	-	1,515	6,733	114	5,480	280,986	117,885	1,880	4,189	-	-	-	1,279,767
Interest Income	-	-	35	-	-	-	600	-	-	212	-	-	-	-	13,922
Grants	-	-	-	-	-	-	-	1,522	-	-	-	-	-	-	424,114
Miscellaneous	-	-	-	-	-	-	-	64,032	130	-	-	-	1,967	-	376,702
Total Revenues Received	58,495	68,594	35	1,515	6,733	114	6,080	346,540	118,015	2,092	4,189	-	1,136,092	83,400	5,086,442
Expenditures Paid:															
Personal Services	56,959	-	-	-	-	-	-	372,268	106,504	-	-	-	-	-	1,253,100
Contractual Services	-	91,276	-	-	-	-	-	-	15,861	-	-	-	-	-	1,374,321
Commodities	3,221	-	-	-	8,421	-	-	-	19,864	-	-	-	-	-	449,811
Capital Outlay	-	13,201	-	-	-	-	-	-	-	-	-	-	-	-	102,473
Miscellaneous	-	-	5	1,650	-	-	-	-	-	1,283	-	-	987,860	42,549	1,603,856
Total Expenditures Paid	60,180	104,477	5	1,650	8,421	-	-	372,268	142,229	1,283	-	-	987,860	42,549	4,783,561
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,685)	(35,883)	30	(135)	(1,688)	114	6,080	(25,728)	(24,214)	809	4,189	-	148,232	40,851	302,881
Other Financing Sources (Uses):															
Transfer to Public Building Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(138,563)
Fund Balance, Beginning of Year	49,408	148,868	12,046	65	2,875	1,923	114,536	61,287	90,313	41,748	8,527	5,126	362,158	326,441	4,684,047
Fund Balance, End of Year	\$ 47,723	\$ 112,985	\$ 12,076	\$ (70)	\$ 1,187	\$ 2,037	\$ 120,616	\$ 35,559	\$ 66,099	\$ 42,557	\$ 12,716	\$ 5,126	\$ 510,390	\$ 367,292	\$ 4,848,365

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, 2012

Assets

Cash	\$ 5,401
------	----------

Total Assets	<u>\$ 5,401</u>
--------------	-----------------

Liabilities and Fund Balances

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

Fund Balances	<u>5,401</u>
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Total Liabilities and Fund Balance	<u>\$ 5,401</u>
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Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID
 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, 2012

Revenues Received:	
Interest on Investments	\$ 7
Expenditures Paid:	
Construction of Public Buildings	<u> -</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	7
Fund Balance, Beginning of Year	<u> 5,394</u>
Fund Balance, End of Year	<u><u> \$ 5,401</u></u>

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 November 30, 2012

	Self Insurance Bond
<u>Assets</u>	
Cash	\$ 361,899
Total Assets	\$ 361,899
 <u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	361,899
Total Liabilities and Fund Balances	\$ 361,899

Clinton County, Illinois
 COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 For the Year Ended November 30, 2012

	<u>Self Insurance Bond</u>
Revenues Received:	
Property Taxes	\$ 351,384
Interest Income	437
Miscellaneous	-
Total Revenues Received	<u>351,821</u>
Expenditures Paid:	
Debt Service	<u>346,415</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	5,406
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid	5,406
Fund Balance, Beginning of Year	<u>356,493</u>
Fund Balance, End of Year	<u><u>\$ 361,899</u></u>

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2012

	Agency Funds			Trust Funds	
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	Total
<u>ASSETS</u>					
Cash and Equivalents	\$ 277,791	\$ 325,969	\$ 279,151	\$ 77,605	\$ 960,516
Total Assets	<u>\$ 277,791</u>	<u>\$ 325,969</u>	<u>\$ 279,151</u>	<u>\$ 77,605</u>	<u>\$ 960,516</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Unremitted Fees	\$ 115,068	\$ -	\$ -	\$ -	\$ 115,068
Bonds Held in Trust	89,602	-	-	-	89,602
Miscellaneous Collections Payable	73,121	-	-	-	73,121
Due to Other Taxing Bodies	-	325,969	-	-	325,969
Other	-	-	-	74,262	74,262
Funds Available for Distribution	-	-	279,151	3,343	282,494
Total Liabilities	277,791	325,969	279,151	77,605	960,516
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 277,791</u>	<u>\$ 325,969</u>	<u>\$ 279,151</u>	<u>\$ 77,605</u>	<u>\$ 960,516</u>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2012

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash and Equivalents	\$ 55,257	\$ 222,534	\$ 277,791
Total Assets	<u>\$ 55,257</u>	<u>\$ 222,534</u>	<u>\$ 277,791</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 55,257	\$ 59,811	\$ 115,068
Bonds Held in Trust	-	89,602	89,602
Miscellaneous Collections Payable	-	73,121	73,121
Total Liabilities	55,257	222,534	277,791
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 55,257</u>	<u>\$ 222,534</u>	<u>\$ 277,791</u>

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
For the Year Ended November 30, 2012

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 573,011	\$ 920,749	\$ 1,493,760
Tax Redemption Fund	424,808	-	424,808
Restitution	-	148,695	148,695
Child Support	-	13,722	13,722
Fees of Others	-	490,357	490,357
Cash Bonds	-	108,769	108,769
Miscellaneous	158	24,767	24,925
	<hr/>		
Total Revenues Received	997,977	1,707,059	2,705,036
<hr/>			
Expenditures Paid:			
Fees Remitted to County Offices	580,783	939,711	1,520,494
Tax Redemption Fund	413,935	-	413,935
Child Support	-	17,557	17,557
Fees of Others	-	485,375	485,375
Cash Bonds	-	115,070	115,070
Restitution	-	148,743	148,743
Miscellaneous	342	17,833	18,175
	<hr/>		
Total Expenditures Paid	995,060	1,724,289	2,719,349
<hr/>			
Excess (Deficiency) of Revenues Received Over Expenditures Paid	2,917	(17,230)	(14,313)
Funds Available for Distribution, Beginning of Year	52,340	239,764	292,104
	<hr/>		
Funds Available for Distribution, End of Year	\$ 55,257	\$ 222,534	\$ 277,791
	<hr/> <hr/>		

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 AGENCY FUNDS
 COUNTY COLLECTOR
 November 30, 2012

	2010 Tax Levy Account	2011 Tax Levy Account	2012 Mobile Home Tax Account	2011 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
<u>ASSETS</u>								
Cash and Equivalents	\$ -	\$ 228,287	\$ 89,248	\$ -	\$ 5,648	\$ 2,421	\$ 365	\$ 325,969
Total Assets	\$ -	\$ 228,287	\$ 89,248	\$ -	\$ 5,648	\$ 2,421	\$ 365	\$ 325,969
<u>LIABILITIES AND FUND BALANCES</u>								
Due to Other Taxing Bodies	\$ -	\$ 228,287	\$ 89,248	\$ -	\$ 5,648	\$ 2,421	\$ 365	\$ 325,969
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 228,287	\$ 89,248	\$ -	\$ 5,648	\$ 2,421	\$ 365	\$ 325,969

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND
CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION
TO OTHER TAXING BODIES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
For the Year Ended November 30, 2012

	2010 Tax Levy Account	2011 Tax Levy Account	2012 Mobile Home Tax Account	2011 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
Revenues Received:								
Property Taxes Including Interest and Penalties	\$ 581,007	\$ 39,675,717	\$ 89,289	\$ 14,040	\$ -	\$ -	\$ 2	\$ 40,360,055
Expenditures Paid:								
Distribution of Taxes and Interest to Taxing Bodies	2,092,998	39,447,430	41	110,975	-	5,045	1,654	41,658,143
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,511,991)	228,287	89,248	(96,935)	-	(5,045)	(1,652)	(1,298,088)
Funds Available for Distribution, Beginning of Year	1,511,991	-	-	96,935	5,648	7,466	2,017	1,624,057
Funds Available for Distribution, End of Year	\$ -	\$ 228,287	\$ 89,248	\$ -	\$ 5,648	\$ 2,421	\$ 365	\$ 325,969

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 OTHER AGENCY FUNDS
 November 30, 2012

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Inheritance Tax Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Totals
<u>Assets</u>							
Cash in Bank	\$ 8,424	\$ 10,913	\$ 30	\$ -	\$ 247,444	\$ 12,340	\$ 279,151
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 8,424</u>	<u>\$ 10,913</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 247,444</u>	<u>\$ 12,340</u>	<u>\$ 279,151</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 8,424	\$ 10,913	\$ 30	\$ -	\$ 247,444	\$ 12,340	\$ 279,151
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 8,424</u>	<u>\$ 10,913</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 247,444</u>	<u>\$ 12,340</u>	<u>\$ 279,151</u>

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND
CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS
OTHER AGENCY FUNDS
For the Year Ended November 30, 2012

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Inheritance Tax Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Totals
Revenues Received:							
Fees	\$ 67,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,041
Inheritance Tax Settlement	-	-	-	201,987	-	-	201,987
Allotments - Motor Fuel Tax	-	-	-	-	944,501	-	944,501
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	-	838	-	838
Total Revenues Received	67,041	-	-	201,987	945,339	-	1,214,367
Expenditures Paid:							
Distribution	67,941	4,773	-	300,472	986,966	-	1,360,152
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(900)	(4,773)	-	(98,485)	(41,627)	-	(145,785)
Funds Available for Distribution, Beginning of Year	9,324	15,686	30	98,485	289,071	12,340	424,936
Funds Available for Distribution, End of Year	\$ 8,424	\$ 10,913	\$ 30	\$ -	\$ 247,444	\$ 12,340	\$ 279,151

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 TRUST FUNDS
 November 30, 2012

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	<u>\$ 77,605</u>
Total Assets	<u><u>\$ 77,605</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 3,343
Other Liabilities	<u>74,262</u>
Total Liabilities	77,605
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 77,605</u></u>

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUNDS AVAILABLE
 FOR DISTRIBUTION - MODIFIED CASH BASIS
 TRUST FUNDS
 For the Year Ended November 30, 2012

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 108,896
Expenditures Paid:	
Inmate Expenditures	<u>43,742</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	65,154
Funds Available for Distribution, Beginning of Year	<u>12,451</u>
Funds Available for Distribution, End of Year	<u><u>\$ 77,605</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, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 368,000	\$ 525,069	\$ 157,069
Interest on Investments	1,000	-	(1,000)
Charges for Services	911,000	608,040	(302,960)
Sign Grant	200,000	-	(200,000)
	<u>1,480,000</u>	<u>1,133,109</u>	<u>(346,891)</u>
Expenditures Paid:			
Personal Services	800,000	732,267	(67,733)
Contractual Services	302,000	234,653	(67,347)
Commodities	378,000	-	(378,000)
Capital Outlay	-	121,889	121,889
	<u>1,480,000</u>	<u>1,088,809</u>	<u>(391,191)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 44,300</u>	<u>\$ 44,300</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 189,500	\$ 30,000	\$ (159,500)
Interest on Investments	500	-	(500)
Charges for Services	60,000	-	(60,000)
Sale of Assets	-	45,000	45,000
	<u>250,000</u>	<u>75,000</u>	<u>(175,000)</u>
Expenditures Paid:			
Commodities	-	-	-
Capital Outlay	250,000	127,064	(122,936)
	<u>250,000</u>	<u>127,064</u>	<u>(122,936)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (52,064)</u>	<u>\$ (52,064)</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 101,262	\$ 762
Interest on Investments	1,000	133	(867)
Charges for Services	323,500	40,716	(282,784)
	<u>425,000</u>	<u>142,111</u>	<u>(282,889)</u>
Expenditures Paid:			
Contractual Services	15,000	42,872	27,872
Commodities	10,000	-	(10,000)
Capital Outlay	400,000	101,877	(298,123)
	<u>425,000</u>	<u>144,749</u>	<u>(280,251)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (2,638)</u>	<u>\$ (2,638)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 50,000	\$ 14,922	\$ (35,078)
Interest on Investments	-	-	-
	<u>50,000</u>	<u>14,922</u>	<u>(35,078)</u>
Expenditures Paid:			
Contractual	15,000	2,506	(12,494)
Commodities	35,000	1,904	(33,096)
	<u>50,000</u>	<u>4,410</u>	<u>(45,590)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 10,512</u>	<u>\$ 10,512</u>
<u>F.A.S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 278,750	\$ 277,541	\$ (1,209)
Interest on Investments	1,000	-	(1,000)
Charges for Services	570,250	-	(570,250)
	<u>850,000</u>	<u>277,541</u>	<u>(572,459)</u>
Expenditures Paid:			
Contractual	25,000	26,659	1,659
Capital Outlay	825,000	-	(825,000)
	<u>850,000</u>	<u>26,659</u>	<u>(823,341)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 250,882</u>	<u>\$ 250,882</u>
<u>Transportation Safety Highway Hire Back</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ -	\$ (500)
	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures Paid:			
Miscellaneous	500	-	(500)
	<u>500</u>	<u>-</u>	<u>(500)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<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, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 539,681	\$ 568,113	28,432
Interest on Investments	240	314	74
	<u>539,921</u>	<u>568,427</u>	<u>28,506</u>
Expenditures Paid:			
Contractual	<u>539,177</u>	<u>571,284</u>	<u>32,107</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 744</u>	<u>\$ (2,857)</u>	<u>\$ (3,601)</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 12	\$ 12
Miscellaneous	-	71,687	71,687
	<u>-</u>	<u>71,699</u>	<u>71,699</u>
Expenditures Paid:			
Capital Outlay	-	-	-
Commodities	-	23,221	23,221
	<u>-</u>	<u>23,221</u>	<u>23,221</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 48,478</u>	<u>\$ 48,478</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 9,000</u>	<u>\$ 10,585</u>	<u>\$ 1,585</u>
Expenditures Paid:			
Contractual Services	-	-	-
Commodities	11,000	17,201	6,201
	<u>11,000</u>	<u>17,201</u>	<u>6,201</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,000)</u>	<u>\$ (6,616)</u>	<u>\$ (4,616)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 1,234	\$ 234
Grants	-	-	-
Miscellaneous	3,000	43,953	40,953
	<u>4,000</u>	<u>45,187</u>	<u>41,187</u>
Expenditures Paid:			
Contingencies	200,000	180,449	(19,551)
Other Financing Sources (Uses) of Funds	<u>104,400</u>	<u>123,937</u>	<u>19,537</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (91,600)</u>	<u>\$ (11,325)</u>	<u>\$ 80,275</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ 24,181	\$ 24,181
Expenditures Paid:			
Capital Outlay	-	24,731	24,731
Commodities	10,000	8,239	(1,761)
	<u>10,000</u>	<u>32,970</u>	<u>22,970</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (10,000)</u>	<u>\$ (8,789)</u>	<u>\$ 1,211</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 450	\$ (550)
Expenditures Paid:			
Commodities	1,000	170	(830)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 280</u>	<u>\$ 280</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 51,725	\$ 58,397	\$ 6,672
Miscellaneous	25	31	6
	51,750	58,428	6,678
Expenditures Paid:			
Personal Services	30,750	29,443	(1,307)
Contractual Services	22,000	21,235	(765)
Miscellaneous	250	-	(250)
	53,000	50,678	(2,322)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,250)	\$ 7,750	\$ 9,000
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 149,435	\$ 150,751	\$ 1,316
Grants	135,200	179,071	43,871
Miscellaneous	117,000	124,912	7,912
	401,635	454,734	53,099
Expenditures Paid:			
Personal Services	242,000	250,538	8,538
Contractual Services	73,738	71,762	(1,976)
Commodities	100,200	114,909	14,709
Capital Outlay	-	-	-
	415,938	437,209	21,271
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (14,303)	\$ 17,525	\$ 31,828

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 253,100	\$ 255,297	\$ 2,197
Miscellaneous	100	-	(100)
	253,200	255,297	2,097
Expenditures Paid:			
Contractual Services	252,155	256,608	4,453
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 1,045	\$ (1,311)	\$ (2,356)
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,750	\$ 1,283	\$ (467)
Miscellaneous	17,000	16,923	(77)
	18,750	18,206	(544)
Expenditures Paid:			
Contractual	-	-	-
Commodities	1,000	522	(478)
Miscellaneous	-	-	-
Capital Outlay	250,000	-	(250,000)
	251,000	522	(250,478)
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (232,250)	\$ 17,684	\$ 249,934
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 1,010	\$ (3,990)
Expenditures Paid:			
Commodities	5,000	1,185	(3,815)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (175)	\$ (175)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 21,810	\$ 9,810
Expenditures Paid:			
Contractual Services	12,000	8,259	(3,741)
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ 13,551	\$ 13,551
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 25,000	\$ 23,514	\$ (1,486)
Expenditures Paid:			
Personal Services	16,800	16,200	(600)
Contractual	-	-	-
Commodities	1,500	1,715	215
Capital Outlay	5,000	-	(5,000)
Miscellaneous	2,000	-	(2,000)
	25,300	17,915	(7,385)
Other Financing Sources (Uses)	(12,500)	(12,500)	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (12,800)	\$ (6,901)	\$ 5,899
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 88,462	\$ 13,462
Expenditures Paid:			
Personal Services	76,850	76,383	(467)
Contractual Services	25,000	5,650	(19,350)
Commodities	11,500	4,174	(7,326)
Capital Outlay	15,000	-	(15,000)
	128,350	86,207	(42,143)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (53,350)	\$ 2,255	\$ 55,605

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 16,854	\$ (3,146)
Expenditures Paid:			
Contractual	12,000	13,938	1,938
Miscellaneous	-	2,686	2,686
Capital Outlay	35,000	28,857	(6,143)
	<u>47,000</u>	<u>45,481</u>	<u>(1,519)</u>
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (27,000)</u>	<u>\$ (28,627)</u>	<u>\$ (1,627)</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 158,100	\$ 159,548	\$ 1,448
Expenditures Paid:			
Contractual Services	158,100	159,480	1,380
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 68</u>
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 17,070	\$ 17,189	\$ 119
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	21,000	20,994	(6)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (3,930)</u>	<u>\$ (3,805)</u>	<u>\$ 125</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 870	\$ (130)
Expenditures Paid:			
Miscellaneous	1,000	482	(518)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 388</u>	<u>\$ 388</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 750	\$ 3,926	\$ 3,176
Expenditures Paid:			
Miscellaneous	750	1,412	662
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 2,514	\$ 2,514
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 503,700	\$ 507,221	\$ 3,521
Miscellaneous	2,200	2,226	26
	505,900	509,447	3,547
Expenditures Paid:			
Personal Services	500,000	463,104	(36,896)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 5,900	\$ 46,343	\$ 40,443
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 350	\$ 5	\$ (345)
Grants	-	600	600
	350	605	255
Expenditures Paid:			
Commodities	15,000	5,585	(9,415)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (14,650)	\$ (4,980)	\$ 9,670
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 6,293	\$ (1,707)
Expenditures Paid:			
Miscellaneous	20,000	14,488	(5,512)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (12,000)	\$ (8,195)	\$ 3,805

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 390,000	\$ 405,637	\$ 15,637
Interest on Investments	2,000	1,094	(906)
Miscellaneous	5,000	7,136	2,136
	<u>397,000</u>	<u>413,867</u>	<u>16,867</u>
Expenditures Paid:			
Personal Services	-	2,550	2,550
Contractual Services	233,000	127,815	(105,185)
Commodities	20,000	4,795	(15,205)
Capital Outlay	225,000	14,337	(210,663)
Miscellaneous	5,000	249	(4,751)
	<u>483,000</u>	<u>149,746</u>	<u>(333,254)</u>
Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (386,000)</u>	<u>\$ (35,879)</u>	<u>\$ 350,121</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ 100	\$ 6	\$ (94)
Miscellaneous	5,100	68	(5,032)
	<u>5,200</u>	<u>74</u>	<u>(5,126)</u>
Expenditures Paid:			
Contractual Services	5,200	-	(5,200)
Commodities	-	7,217	7,217
Miscellaneous	-	-	-
	<u>5,200</u>	<u>7,217</u>	<u>2,017</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (7,143)</u>	<u>\$ (7,143)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 4,871	\$ (2,629)
Expenditures Paid:			
Miscellaneous	7,500	5,260	(2,240)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (389)	\$ (389)
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	50,000	50,000	-
Other Financing Sources (Uses)	50,000	50,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ -	\$ -
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 24,385	\$ 24,580	\$ 195
Expenditures Paid:			
Contractual Services	185,000	-	(185,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (160,615)	\$ 24,580	\$ 185,195
<u>WIC Program</u>			
Revenues Received:			
Grants	\$ 261,402	\$ 242,921	\$ (18,481)
Miscellaneous	3,000	15,530	12,530
	264,402	258,451	(5,951)
Expenditures Paid:			
Personal Services	240,000	233,078	(6,922)
Contractual Services	16,800	11,911	(4,889)
Commodities	19,927	18,078	(1,849)
	276,727	263,067	(13,660)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (12,325)	\$ (4,616)	\$ 7,709

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 33,431	\$ 13,431
Interest on Investments	500	549	49
	<u>20,500</u>	<u>33,980</u>	<u>13,480</u>
Expenditures Paid:			
Capital Outlay	-	9,855	9,855
Miscellaneous	55,000	7,576	(47,424)
	<u>55,000</u>	<u>17,431</u>	<u>(37,569)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (34,500)</u>	<u>\$ 16,549</u>	<u>\$ 51,049</u>
<u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,000	\$ 1,515	\$ 515
Expenditures Paid:			
Miscellaneous	1,000	1,650	650
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ (135)</u>	<u>\$ (135)</u>
<u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 33,740	\$ 13,740
Expenditures Paid:			
Personal Services	21,000	21,493	493
Commodities	-	-	-
	<u>21,000</u>	<u>21,493</u>	<u>493</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,000)</u>	<u>\$ 12,247</u>	<u>\$ 13,247</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 7,365	\$ 4,365
Expenditures Paid:			
Miscellaneous	8,000	6,152	(1,848)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (5,000)	\$ 1,213	\$ 6,213
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 47,001	\$ 8,578	\$ (38,423)
Expenditures Paid:			
Commodities	100,000	5,600	(94,400)
Miscellaneous	-	-	-
	100,000	5,600	(94,400)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (52,999)	\$ 2,978	\$ 55,977
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ 805	\$ 805
Expenditures Paid:			
Miscellaneous	-	-	-
Other Financing Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ 805	\$ 805
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 40,000	\$ 49,050	\$ 9,050
Expenditures Paid:			
Personal Services	\$ 74,000	\$ 73,746	(254)
Commodities	5,000	18,593	13,593
	79,000	92,339	13,339
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (39,000)	\$ (43,289)	\$ (4,289)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 18,629	\$ (1,371)
Expenditures Paid:			
Contractual Services	20,000	16,250	(3,750)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 2,379	\$ 2,379
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 33,030	\$ 33,316	\$ 286
Expenditures Paid:			
Contracts	33,030	33,180	150
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 136	\$ 136
<u>Judicial Security Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	-
Charges for Services	62,000	58,495	(3,505)
	62,000	58,495	(3,505)
Expenditures Paid:			
Personal Services	80,000	56,959	(23,041)
Commodities	6,000	3,221	(2,779)
	86,000	60,180	(25,820)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (24,000)	\$ (1,685)	\$ 22,315
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 68,594	\$ (6,406)
Expenditures Paid:			
Contractual Services	123,250	91,276	(31,974)
Commodities	-	-	-
Capital Outlay	-	13,201	13,201
	123,250	104,477	(18,773)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (48,250)	\$ (35,883)	\$ 12,367

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ 5,000	\$ -	\$ (5,000)
Interest on Investments	-	35	35
	<u>5,000</u>	<u>35</u>	<u>(4,965)</u>
Expenditures Paid:			
Commodities	<u>7,500</u>	<u>5</u>	<u>(7,495)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,500)</u>	<u>\$ 30</u>	<u>\$ 2,530</u>
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 7,500</u>	<u>\$ 6,733</u>	<u>\$ (767)</u>
Expenditures Paid:			
Commodities	<u>7,500</u>	<u>8,421</u>	<u>921</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (1,688)</u>	<u>\$ (1,688)</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Charges for Services	5,000	114	(4,886)
	<u>5,000</u>	<u>114</u>	<u>(4,886)</u>
Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 114</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 5,480	\$ (520)
Interest on Investments	1,000	600	(400)
	<u>7,000</u>	<u>6,080</u>	<u>(920)</u>
Expenditures Paid:			
Miscellaneous	7,000	-	(7,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 6,080</u>	<u>\$ 6,080</u>
<u>Housing County Prisoners Fund</u>			
Revenues Received:			
Grants	\$ -	\$ 1,522	\$ 1,522
Charges for Services	300,000	280,986	(19,014)
Miscellaneous	69,000	64,032	(4,968)
	<u>369,000</u>	<u>346,540</u>	<u>(22,460)</u>
Expenditures Paid:			
Personal Services	382,500	372,268	(10,232)
Contractual	-	-	-
Capital Outlay	-	-	-
	<u>382,500</u>	<u>372,268</u>	<u>(10,232)</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	<u>\$ (13,500)</u>	<u>\$ (25,728)</u>	<u>\$ (12,228)</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 120,000	\$ 117,885	\$ (2,115)
Miscellaneous	300	130	(170)
	<u>120,300</u>	<u>118,015</u>	<u>(2,285)</u>
Expenditures Paid:			
Personal Services	100,000	106,504	6,504
Contractual	17,100	15,861	(1,239)
Commodities	24,000	19,864	(4,136)
	<u>141,100</u>	<u>142,229</u>	<u>1,129</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (20,800)</u>	<u>\$ (24,214)</u>	<u>\$ (3,414)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 4,000	\$ 1,880	\$ (2,120)
Interest on Investments	500	212	(288)
	4,500	2,092	(2,408)
 Expenditures Paid:			
Commodities	2,000	1,283	(717)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 2,500	\$ 809	\$ (1,691)
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,500	\$ 4,189	\$ 689
 Expenditures Paid:			
Personal Services	-	-	-
Miscellaneous	5,000	-	(5,000)
	5,000	-	(5,000)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,500)	\$ 4,189	\$ 5,689
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
 Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ -	\$ -

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues Received:			
Taxes	\$ 1,126,000	\$ 1,134,125	\$ 8,125
Miscellaneous	2,500	1,967	(533)
	<u>1,128,500</u>	<u>1,136,092</u>	<u>7,592</u>
Expenditures Paid:			
Miscellaneous	1,100,000	987,860	(112,140)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 28,500</u>	<u>\$ 148,232</u>	<u>\$ 119,732</u>
<u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 82,800	\$ 83,400	\$ 600
Miscellaneous	-	-	-
	<u>82,800</u>	<u>83,400</u>	<u>600</u>
Expenditures Paid:			
Contractual Services	200,000	42,549	(157,451)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (117,200)</u>	<u>\$ 40,851</u>	<u>\$ 158,051</u>
<u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ 156	\$ 156
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 156</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 348,415	\$ 351,384	\$ 2,969
Interest on Investments	500	437	(63)
Miscellaneous	-	-	-
	<u>348,915</u>	<u>351,821</u>	<u>2,906</u>
Expenditures Paid:			
Debt Service	<u>346,415</u>	<u>346,415</u>	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 2,500</u>	<u>\$ 5,406</u>	<u>\$ 2,906</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 2,000</u>	<u>\$ 5,205</u>	<u>\$ 3,205</u>
Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 5,205</u>	<u>\$ 5,205</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 900</u>	<u>\$ 5,159</u>	<u>\$ 4,259</u>
Expenditures Paid:			
Miscellaneous	<u>900</u>	<u>-</u>	<u>(900)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 5,159</u>	<u>\$ 5,159</u>

Clinton County, Illinois

ANNUAL
FEDERAL FINANCIAL
COMPLIANCE SECTION

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2012

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	FCSRE01271	<u>\$4,800</u>
Passed Through State of Illinois Department of Public Health:			
Local Health Department Grant - We Choose Health Community Grant	93.531	32180015A	<u>40,272</u>
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 12)	93.069	27180098	30,752 (1)
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 13)	93.069	37180098	11,891
Local Health Department Grant Public Health Emergency Response (FY 12)	93.069	27180014	29,384 (2)
Local Health Department Grant Public Health Emergency Response (FY 13)	93.069	37180014	<u>12,011</u>
Passed Through State of Illinois Board of Elections:			<u>84,038</u>
Help America Vote Act -- Voting Access for Individuals with Disabilities	93.617	N/A	<u>2,120</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 11)	93.778	N/A	7,500
Medical Assistance Program (FY 12)	93.778	N/A	<u>52,775</u>
			<u>60,275</u>
IVD Child Support Enforcement (FY 12)	93.563	N/A	2,643 (3)
IVD Child Support Enforcement (FY 13)	93.563	N/A	1,652
			<u>4,295</u>
Total U.S. Department of Health and Human Services			<u>\$195,800</u>

Clinton County, Illinois
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2012

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	FCSRE00829	\$ 1,000	
Supplemental Nutrition Program for Women & Infants (FY 12) (M)	10.557	11GQ01103	35,281	(4)
Supplemental Nutrition Program for Women & Infants (FY 13) (M)	10.557	FCSRE00829	61,745	
Breastfeeding Peer Counseling (FY 12) (M)	10.557	11GQ01103	17,709	(5)
Breastfeeding Peer Counseling (FY 13) (M)	10.557	FCSRE00829	9,438	
Special Supplemental Nutritional Program for Women, Infants and Children (M)	10.557	N/A	289,102	
			<u>413,275</u>	
Total U.S. Department of Agriculture			<u>414,275</u>	
<u>U.S. Department of Homeland Security</u>				
Passed Through State of Illinois				
Illinois Emergency Management Agency:				
EOC Technology Grant	97.067	2010-SS-to 0076	34,631	
Emergency Management Assistance (EMA) Grant	97.042	N/A	<u> </u>	
Total U.S. Department of Homeland Security			<u>34,631</u>	
<u>U.S. Elections Assistance Commission</u>				
Passed Through State of				
Illinois Board of Elections:				
Help America Vote Act (M)	90.401	N/A	35,750	(6)
Total U.S. Elections Assistance Commission			<u>35,750</u>	
<u>U.S. Environmental Protection Agency</u>				
Passed Through State of Illinois				
Department of Public Health				
Groundwater Protection - Potable Water	66.432	25380236	1,425	
Total Expenditures of Federal Awards			<u><u>\$681,881</u></u>	

(M) Denotes Major Programs.

- (1) FY 12 Cities Readiness Imitative Grant -- Grant period August 1, 2011 to July 31, 2012. Total grant expenditures -- \$43,356 of which \$12,604 was expended in the County's previous fiscal year.
- (2) FY 12 Public Health Emergency Response Grant -- Grant period August 1, 2011 to July 31, 2012. Total grant expenditures -- \$43,755 of which \$14,371 was expended in the County's previous fiscal year.
- (3) FY 12 IVD Child Support Enforcement Grant -- Total grant expenditures -- \$4,855 of which \$2,212 was expended in the County's previous fiscal year.
- (4) FY 12 Supplemental Nutrition Program for Women & Infants -- Grant period July 1, 2011 to June 30, 2012. Total grant expenditures -- \$92,200 of which \$56,919 was expended in the County's previous fiscal year.
- (5) FY 12 Breastfeeding Peer Counseling -- Grant period July 1, 2011 to June 30, 2012. Total grant expenditures -- \$29,067 of which \$11,358 was expended in the County's previous fiscal year. Current year expenditures of \$17,709 includes a refund of unused grant funds totaling \$829.
- (6) Total grant expenditures -- \$45,405 of which \$9,655 was expended in the County's previous fiscal year.

Clinton County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2012

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, 2012.

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, 2012

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, 2012 and have issued our reports thereon dated April 30, 2013. 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	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None
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

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>
10.557	Supplemental Nutrition Program for Women & Infants
10.557	Breastfeeding Peer Counseling
10.557	Special Supplemental Nutritional Program for Women, Infants & Children
90.401	Help America Vote

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

AUDITEE QUALIFIED AS LOW RISK AUDITEE No

Clinton County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2012

SECTION II - FINANCIAL STATEMENT FINDING

Finding Number: 2012-1

Criteria:

All receipts should be properly endorsed and promptly remitted to the County Treasurer for deposit in order to provide effective internal control and to ensure complete and proper accounting records.

Condition:

The Health Department failed to properly endorse and promptly forward to the County Treasurer a remittance for \$50,000 made payable to the County. Health Department personnel endorsed the remittance and forwarded it to another governmental entity.

Effect:

The failure to properly endorse and remit the funds received to the County Treasurer could result in incorrect financial reporting of the Health Department's operations and incorrect grant related reporting to oversight agencies.

Cause:

Health Department personnel forwarded the remittance to the Clay County Health Department because of Clay County's role as fiscal agent of a shared grant.

Recommendation:

We recommend that the County's Health Department properly endorse and timely remit to the County Treasurer all funds received for proper recording in the financial accounting records and for recognition for any potential grant reporting requirements.

Management's Response:

Management agrees with this finding and will establish procedures as recommended.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no prior federal audit findings.

Financial Statement Finding 2011-1:

Condition:

Lack of formal accounting records for Inmate Trust and Inmate Commissary Fund and reconciliations of bank accounts.

Current Status:

Implemented.

Clinton County, Illinois
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended November 30, 2012

CORRECTIVE ACTION PLAN

Finding No.: 2012-1

Condition:

Failure to properly endorse and promptly forward revenues to the County Treasurer.

Plan:

All checks received will be properly endorsed and promptly remitted to the County Treasurer for deposit to the County's bank account.

Anticipated Date of Completion:

Immediately.

Name of Contact Person:

Michael McMillan

Management's Response:

The County agrees with the finding and recommendation and will follow-up on the corrective action taken by the Health Department.