

Clinton County, Illinois  
ANNUAL FINANCIAL REPORT  
November 30, 2013

Clinton County, Illinois  
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November 30, 2013

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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

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

May, 8, 2014

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, 2013, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

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 *Government 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis of Accounting**

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

### **Basis for Qualified Opinion**

Clinton County, Illinois has not presented or disclosed information in connection with potential liabilities for other post-employment benefits as required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this presentation and disclosure would affect the financial statements is not reasonably determinable.

### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" 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, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information presented on pages 32-36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton County, Illinois' basic financial statements. The combining and individual fund, nonmajor fund financial statements and the Schedule of Funding Progress – Illinois Municipal Retirement Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by the 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 financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, the combining fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Funding Progress – Illinois Municipal Retirement Fund listed as Supplementary Information in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Governmental Auditing Standards*, we have also issued our report dated, May 8, 2014 on our consideration of the Clinton County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Clinton County, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,

*Glass and Shuffett, Ltd.*

# GLASS AND SHUFFETT, LTD.

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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 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*

May 8, 2014

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the Clinton County, Illinois' basic financial statements and have issued our report thereon dated May 8, 2014. Our opinion was qualified because the County has not presented or disclosed information in connection with potential liabilities for other post-employment benefits as required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Clinton County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clinton County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Clinton County, Illinois' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clinton County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clinton County, Illinois' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinton County, Illinois' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

*Glass and Shuffett, Ltd.*

# GLASS AND SHUFFETT, LTD.

Certified Public Accountants

1819 West McCord

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P.O. Box 322

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Illinois Society of  
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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 8, 2014

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

### **Report on Compliance for Each Major Federal Program**

We have audited Clinton County, Illinois' compliance 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 the County's major federal programs for the year ended November 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Clinton County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion Clinton County, Illinois' complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.

**Report on Internal Control Over Compliance**

Management of Clinton County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clinton County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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's 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 a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

*Glass and Shuffett, P.C.*

Clinton County, Illinois

**BASIC FINANCIAL STATEMENTS**

Clinton County, Illinois  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
 November 30, 2013

	<u>Primary Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 16,466,341
Notes Receivable - Industry	233,748
Capital Assets Not Being Depreciated:	
Land	209,266
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	5,917,085
Land Improvements, Net	22,589
Vehicles, Net	137,643
Office Furniture and Equipment, Net	344,135
Other Equipment, Net	1,233,153
Infrastructure, Net	<u>4,222,132</u>
Total Assets	<u><u>\$ 28,786,092</u></u>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 5,526
Due to Other Governments	51,081
Other Payables	1,057
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	310,867
Due in More than One Year	<u>1,346,761</u>
Total Liabilities	<u><u>\$ 1,715,292</u></u>
<u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	\$ 12,018,375
Restricted For:	
Capital Projects	-
Debt Service	349,986
Industry Loans	233,748
Building Leases	29
Unrestricted	<u>14,468,662</u>
Total Net Position	<u><u>\$ 27,070,800</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, 2013

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ (3,549,461)	\$ 1,112,436	\$ -	\$ -	\$ (2,437,025)
Public Safety	(4,531,271)	1,254,486	-	-	(3,276,785)
Highways and Streets	(2,565,508)	656,999	889,549	-	(1,018,960)
Education	(347,935)	-	-	-	(347,935)
Public Health	(1,426,095)	227,943	721,159	-	(476,993)
Development	(28,388)	24,605	-	-	(3,783)
Judiciary and Court Related	(1,915,023)	1,194,807	-	-	(720,216)
Social Services	(44,595)	-	-	-	(44,595)
Debt Service - Interest and Fiscal Charges	(57,865)	-	-	-	(57,865)
<b>Total Governmental Activities</b>	<b>\$ (14,466,141)</b>	<b>\$ 4,471,276</b>	<b>\$ 1,610,708</b>	<b>\$ -</b>	<b>(8,384,157)</b>

General Revenues:

Property Taxes Levied for:

General Government	3,774,762
Health and Mental Health	399,895
Roads and Bridges	910,363
Education	153,660
Insurance	95,369
Debt Service	335,461
Payments in Lieu of Taxes	144,829
Sales Tax	1,658,995
Income and Replacement Tax	1,517,645
Oil Income	133,894
Interest on Investments	85,342
Sale of Assets	27,500
Other	3

Total General Revenues 9,237,718

Other Changes in Net Assets:

Transfers to Other Governments (45,890)

Other Changes in Net Assets (45,890)

Change in Net Assets 807,671

Net Position - Beginning 26,263,129

Net Position - Ending \$ 27,070,800

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, 2013

	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	\$ 3,082,676	\$ 2,424,914	\$ 2,448,589	\$ 126,150	\$ 8,384,012	\$ 16,466,341
Notes Receivable - Industry	-	-	-	19,736	214,012	233,748
Other	5,849	-	-	-	-	5,849
<b>Total Assets</b>	<b>\$ 3,088,525</b>	<b>\$ 2,424,914</b>	<b>\$ 2,448,589</b>	<b>\$ 145,886</b>	<b>\$ 8,598,024</b>	<b>\$ 16,705,938</b>
<u>Liabilities:</u>						
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,526	5,526
Other	-	-	-	-	1,057	1,057
Due to Other Funds	-	-	-	-	5,849	5,849
Due to Other Governments	-	-	-	51,081	-	51,081
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,081</b>	<b>12,432</b>	<b>63,513</b>
<u>Fund Balances:</u>						
Nonspendable	-	-	-	19,736	214,012	233,748
Restricted	-	-	-	-	3,154,110	3,154,110
Committed	-	-	-	-	-	-
Assigned	-	2,424,914	2,448,589	75,069	5,217,470	10,166,042
Unassigned	3,088,525	-	-	-	-	3,088,525
<b>Total Fund Equity</b>	<b>3,088,525</b>	<b>2,424,914</b>	<b>2,448,589</b>	<b>94,805</b>	<b>8,585,592</b>	<b>16,642,425</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 3,088,525</b>	<b>\$ 2,424,914</b>	<b>\$ 2,448,589</b>	<b>\$ 145,886</b>	<b>\$ 8,598,024</b>	<b>\$ 16,705,938</b>

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

Clinton County, Illinois  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES -  
 MODIFIED CASH BASIS  
 November 30, 2013

Total fund balances for Governmental Funds (Exhibit C) \$16,642,425

Total net assets reported for governmental activities in  
 the Statement of Net Position is different because:

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the individual funds.  
 Those assets consist of:

Land and Improvements, Net of \$59,545 Accumulated Depreciation	\$ 231,855
Buildings and Improvements, Net of \$2,535,868 of Accumulated Depreciation	5,917,085
Vehicles, Net of \$900,743 Accumulated Depreciation	137,643
Office Furniture and Equipment, Net of \$1,004,807 Accumulated Depreciation	344,135
Other Equipment, Net of \$2,423,778 of Accumulated Depreciation	1,233,153
Infrastructure, Net of \$15,673,717 of Accumulated Depreciation	<u>4,222,132</u>

Total Capital Assets 12,086,003

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, 2013.

General Obligation Bonds	1,590,000
Lease Purchase Obligation	<u>67,628</u>

(1,657,628)

Total Net Position of Governmental Activities (Exhibit A) \$27,070,800

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, 2013

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
<b>Revenues Received:</b>						
Taxes	\$ 1,600,340	\$ -	\$ -	\$ -	\$ 4,213,999	\$ 5,814,339
Intergovernmental	3,662,853	-	-	-	24,363	3,687,216
Licenses and Permits	-	-	-	-	54,606	54,606
Interest on Investments	59,924	4,721	6,997	1,113	12,587	85,342
Charges for Services	614,644	-	-	-	2,086,417	2,701,061
Grants	-	889,549	-	-	721,159	1,610,708
Fines and Forfeitures	219,253	-	-	-	-	219,253
Sale of Assets	-	-	-	-	27,500	27,500
Miscellaneous	648,531	-	-	-	471,142	1,119,673
<b>Total Revenues Received</b>	<b>6,805,545</b>	<b>894,270</b>	<b>6,997</b>	<b>1,113</b>	<b>7,611,773</b>	<b>15,319,698</b>
<b>Expenditures Disbursed:</b>						
<b>Current Operating:</b>						
General Government	2,855,935	-	-	-	560,579	3,416,514
Public Safety	2,585,577	-	-	-	1,772,687	4,358,264
Highways and Street	-	867,299	-	-	1,163,829	2,031,128
Education	152,463	-	-	-	191,586	344,049
Public Health	-	-	-	-	1,420,220	1,420,220
Development	-	-	-	-	28,388	28,388
Judiciary and Court Related	1,234,556	-	-	-	614,730	1,849,286
Social Services	-	-	-	-	44,595	44,595
Capital Outlay	-	-	-	-	592,938	592,938
<b>Debt Service:</b>						
Principal Retirement	-	-	-	-	297,514	297,514
Interest and Fiscal Charges	-	-	-	-	57,864	57,864
<b>Total Expenditures Disbursed</b>	<b>6,828,531</b>	<b>867,299</b>	<b>-</b>	<b>-</b>	<b>6,744,930</b>	<b>14,440,760</b>
<b>Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed</b>	<b>(22,986)</b>	<b>26,971</b>	<b>6,997</b>	<b>1,113</b>	<b>866,843</b>	<b>878,938</b>
<b>Other Financing Sources (Uses):</b>						
Transfers from (to) Other Funds	117,398	-	-	-	(117,398)	-
Transfers to Other Governmental Units	(45,890)	-	-	-	-	(45,890)
Capital Lease Proceeds	-	-	-	-	75,142	75,142
<b>Total Other Financing Sources (Uses)</b>	<b>71,508</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(42,256)</b>	<b>29,252</b>
<b>Net Change in Fund Balances</b>	<b>48,522</b>	<b>26,971</b>	<b>6,997</b>	<b>1,113</b>	<b>824,587</b>	<b>908,190</b>
Fund Balances, Beginning of Year	3,040,003	2,397,943	2,441,592	93,692	7,761,005	15,734,235
<b>Fund Balances, End of Year</b>	<b>\$ 3,088,525</b>	<b>\$ 2,424,914</b>	<b>\$ 2,448,589</b>	<b>\$ 94,805</b>	<b>\$ 8,585,592</b>	<b>\$ 16,642,425</b>

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

Clinton County, Illinois  
 RECONCILIATION OF THE COMBINED STATEMENT OF ASSETS, LIABILITIES,  
 AND FUND BALANCES TO THE STATEMENT OF NET POSITION -  
 MODIFIED CASH BASIS  
 November 30, 2013

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$908,190
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation \$915,830 exceeded capital outlay \$592,940 in the current period. (See Note 6)	(322,890)
Capital lease proceeds are recorded as other sources of funds in the Governmental Funds, but are recorded as liabilities in the Statement of Net Position. Lease proceeds received during the current year was:	(75,143)
Capital lease principal payments are recorded as reducing the outstanding liability on the Statement of Net Position. The principal retired during the current year was:	7,514
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 Position. The principal retired during the current year was:	<u>290,000</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u><u>\$807,671</u></u>

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

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES, AND  
NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
November 30, 2013

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,301,346	\$ 743	\$ 2,302,089
Other Assets	-	1,057	1,057
	<hr/>		
Total Assets	\$ 2,301,346	\$ 1,800	\$ 2,303,146
<hr/>			
<u>Liabilities:</u>			
Unremitted Fees	\$ 101,753	\$ -	\$ 101,753
Bonds Held in Trust	121,366	-	121,366
Miscellaneous Collections Payable	61,037	-	61,037
Undistributed Assets	539,335	1,800	541,135
Due to Other Local Governments	1,477,855	-	1,477,855
Due to Employees/Others	-	-	-
	<hr/>		
Total Liabilities	\$ 2,301,346	\$ 1,800	\$ 2,303,146
<hr/>			
<u>Net Position:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
	<hr/>		
Total Net Position	\$ -	\$ -	\$ -
<hr/>			

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

Clinton County, Illinois  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION--MODIFIED CASH BASIS  
TRUST FUNDS  
For the Year Ended November 30, 2013

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	<u>\$ 114,545</u>
Total Additions	<u>114,545</u>
Deductions:	
Inmate Expenditures	<u>190,350</u>
Total Deductions	<u>190,350</u>
Change in Net Position	(75,805)
Net Position Held in Trust for Benefits, Beginning of Year	<u>77,605</u>
Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 1,800</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, 2013

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 Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

#### FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expense of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

#### 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 position and changes in net position. The County's trust fund is used to account for cash balances maintained for inmates of the County jail. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

### Capital Projects Funds

Capital project funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items.

## C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

### MEASUREMENT FOCUS

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined in item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial, or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position.

### BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental, business-like, and component unit activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

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, 2013.

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, leases, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net position--Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position--All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

K. GOVERNMENT-WIDE STATEMENTS (CONTINUED)

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position 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 19, 2012 and was amended on November 18, 2013.

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 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, 2013, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	7,708,261
Certificates of Deposit	8,746,528
Illinois Public Treasurers Investment Pool	5,661
Trust and Agency Funds including Certificates of Deposit (\$70,000)	<u>2,302,089</u>
Total Cash and Investments	<u>\$18,762,904</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, 2013, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$18,756,878 (book balance \$19,986,897) were fully insured or collateralized and held by third parties in the name of the County.

As of November 30, 2013, the County's investments were as follows:

	<u>Fair Value</u>
Illinois Public Treasurer's Investment Pool	<u>\$5,661</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, 2013, 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, 2013, the following funds had a deficit fund balance:

<u>Fund</u>	
Cooperative Extension Fund	\$(3,524)
Circuit Clerk Sheriff Medical	(2,002)

NOTE 4--INTERFUND LOANS

At November 30, 2013, interfund loans were as follows:

	<u>Balance at 12-01-12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 11-30-13</u>
Due to Inmate Commissary from Inmate Trust for Purchases	<u>\$74,262</u>	<u>\$ -</u>	<u>\$74,262</u>	<u>\$ -</u>

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, 2013, represent the 2012 levy that was passed by the Board on November 19, 2012. The 2013 property tax levy, which will be collected in fiscal year 2014, was adopted by the Board on December 16, 2013. 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, 2013:

	Beginning Balance 12-01-12	Additions	Deletions	Ending Balance 11-30-13
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	\$ -	\$209,266
Construction in Progress	-	-	14,337	-
Total Capital Assets, Not Being Depreciated	223,603	-	14,337	209,266
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,446,553	6,400	-	8,452,953
Office Furniture & Equipment	1,165,904	183,038	-	1,348,942
Transportation Equipment	985,459	74,320	21,393	1,038,386
Other Equipment	3,499,426	209,636	52,131	3,656,931
Infrastructure	19,761,968	133,881	-	19,895,849
Total Capital Assets, Being Depreciated	33,941,444	607,275	73,524	34,475,195
Less Accumulated Depreciation for:				
Land Improvements	55,439	4,106	-	59,545
Buildings and Improvements	2,346,303	189,565	-	2,535,868
Office Furniture & Equipment	905,384	99,423	-	1,004,807
Transportation Equipment	869,613	52,523	21,393	900,743
Other Equipment	2,306,903	169,006	52,131	2,423,778
Infrastructure	15,272,510	401,207	-	15,673,717
Total Accumulated Depreciation	21,756,152	915,830	73,524	22,598,458
Total Capital Assets, Being Depreciated, Net	12,185,292	(308,555)	-	11,876,737
Governmental Activities Capital Assets, Net	\$12,408,895	\$(308,555)	\$14,337	\$12,086,003

NOTE 6--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$132,947
Public Safety	173,007
Highways and Streets	534,380
Education	3,886
Public Health	5,875
Judicial and Court Related	<u>65,735</u>
Total Depreciation Expense	<u>\$915,830</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](http://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 2012 was 138.14 percent for elected officials, 14.38 percent for regular employees and 22.01 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.* For calendar year ending December 31, 2012, the employer's actual contribution pension cost were \$6,962 for the Elected County Officials, \$521,673 for regular employees and \$433,137 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>
12/31/12	\$ 6,962	100%	\$0
12/31/11	2,168	100%	0
12/31/10	68,652	100%	0

Three-Year Trend Information for the Regular Plan

12/31/12	\$521,673	100%	\$0
12/31/11	559,130	100%	0
12/31/10	541,860	100%	0

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

12/31/12	\$433,137	100%	\$0
12/31/11	426,463	100%	0
12/31/10	417,921	100%	0

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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, 2010 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, 2012, the most recent actuarial valuation date, the Elected County Official plan was .00 percent funded. The actuarial accrued liability for benefits was \$38,927 and the actuarial value of assets was \$(1,865,010) resulting in an underfunded actuarial accrued liability (UAAL) of \$1,903,937. The covered payroll per calendar year 2012 (annual payroll of active employees covered by the plan) was \$5,040 and the ratio of the UAAL to the covered payroll was 37776.5 percent.

*Funded Status and Funding Progress.* As of December 31, 2012 the most recent actuarial valuation date, the Regular plan was 65.84 percent funded. The actuarial accrued liability for benefits was \$10,581,483 and the actuarial value of assets was \$6,966,719, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,614,764. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$3,627,767 and the ratio of the UAAL to the covered payroll was 100 percent.

*Funded Status and Funding Progress.* As of December 31, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 55.10 percent funded. The actuarial accrued liability for benefits was \$7,880,181 and the actuarial value of assets was \$4,341,906, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,538,275. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$1,967,911 and the ratio of the UAAL to the covered payroll was 180 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 \$233,749 at November 30, 2013, 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 11-30-13	-0-

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 11-30-13	\$44,479

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 11-30-13	\$19,736

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 11-30-13	\$71,503

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 11-30-13	\$57,845

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 11-30-13	\$40,185

This note is reflected in the CDAP Recapture Fund.

NOTE 9—LONG-TERM DEBT

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>
12/15/13	\$ 295,000.00	3.00%	\$ 26,507.50	\$ 321,507.50
6/15/14	-	-	22,082.50	22,082.50
12/15/14	310,000.00	3.00%	22,082.50	332,082.50
6/15/15	-	-	17,432.50	17,432.50
12/15/15	315,000.00	3.30%	17,432.50	332,432.50
6/15/16	-	-	12,235.00	12,235.00
12/15/16	330,000.00	3.50%	12,235.00	342,235.00
6/15/17	-	-	6,460.00	6,460.00
12/15/17	<u>340,000.00</u>	3.80%	<u>6,460.00</u>	<u>346,460.00</u>
	<u>\$1,590,000.00</u>		<u>\$142,927.50</u>	<u>\$1,732,927.50</u>

LEASE PURCHASE

On August 1, 2013, the County entered into a lease purchase agreement to purchase computer hardware and software from Computer Information Concepts, Inc. in the amount of \$75,142. The lease is payable annually over 4 years with interest at 4.25%.

Payments on the lease follow:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
8/8/13	\$ 7,514.20	4.25%	\$ -	\$ 7,514.20
8/8/14	15,866.50	4.25%	2,874.18	18,740.68
8/8/15	16,540.82	4.25%	2,199.86	18,740.68
8/8/16	17,243.81	4.25%	1,496.87	18,740.68
8/8/17	<u>17,976.67</u>	4.25%	<u>764.01</u>	<u>18,740.68</u>
	<u>\$75,142.00</u>		<u>\$7,334.92</u>	<u>\$82,476.92</u>

The principal and interest on this lease is being paid by the Oil Surplus Fund.

NOTE 9—LONG-TERM DEBT (CONTINUED)

CHANGES IN LONG-TERM DEBT

	Balance December 1, 2012	Proceeds	Payments	Refunding Payment	Balance November 30, 2013	Amount Due Within One Year
2009 Self-Insurance Bonds	\$1,880,000	\$ -	\$290,000	\$ -	\$1,590,000	\$295,000
Lease Purchase	-	75,142	7,514	-	67,628	15,867
	<u>\$1,880,000</u>	<u>\$75,142</u>	<u>\$297,514</u>	<u>\$ -</u>	<u>\$1,657,628</u>	<u>\$310,867</u>

Minimum debt service requirements for future years follow:

	<u>Bonds Payable</u>		<u>Lease Purchase</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 295,000	\$ 48,590	\$15,867	\$2,874	\$ 310,867	\$51,464
2015	310,000	39,515	16,541	2,200	326,541	41,715
2016	315,000	29,667	17,244	1,497	332,244	31,164
2017	330,000	18,695	17,976	764	347,976	19,459
2018	340,000	6,460	-	-	340,000	6,460
	<u>\$1,590,000</u>	<u>\$142,927</u>	<u>\$67,628</u>	<u>\$7,335</u>	<u>\$1,657,628</u>	<u>\$150,262</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2013	<u>\$576,007,575</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 16,560,218
Less - Outstanding Debt: Self-Insurance Bonds	<u>\$ 1,590,000</u>
Legal Debt Margin	<u>\$14,970,218</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, 2013, the County owes the City of Carlyle \$51,081.

NOTE 11--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2013, the County made the following permanent interfund transfers:

<u>Major Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Major Funds</u>		
General Fund:		
Accrued Leave Fund	\$ -	\$ 50,000
Oil Revenue Surplus Fund	-	88,004
911 Emergency Telephone Service Tax	250,000	-
Clinton County Building Commission	5,402	-
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	88,004	-
Accumulated Leave Fund:		
General Fund	50,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	250,000
Clinton County Building Commission	-	5,402
	<u>\$393,406</u>	<u>\$393,406</u>

## NOTE 12--EXPENDITURES OVER BUDGET

During the year ended November 30, 2013, the following funds exceeded their budgeted expenditures:

	<u>Expenditures</u>		<u>Excess over Budget</u>
	<u>Budgeted</u>	<u>Actual</u>	
Animal Control Fund	\$ 52,750	\$ 54,711	\$ 1,961
Automation Fund	15,000	17,417	2,417
Probation Drug Testing	8,000	9,719	1,719
Oil Revenue Surplus Fund	200,000	224,637	24,037
County Health Department Fund	783,002	809,195	26,191
Mental Health Fund	265,860	266,708	848
Cooperative Extension Fund	158,200	159,660	1,460
Treasurer's Sale of Error Fund	2,000	17,250	15,250
Domestic Violence Fund	1,000	1,035	35
Circuit Clerk & Sheriff Medical Fund	15,000	31,336	16,536

## 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	\$367,292	\$194,389	\$361,899	\$29,557	\$ 953,137
Receipts:					
Real Estate and Mobile Home Taxes	77,993	23,904	335,461	17,414	454,772
Interest Income	188	-	490	-	678
Disbursements:					
Insurance Assessments	(16,630)	-	-	(19,418)	(36,048)
Debt Service:					
Principal	-	-	(290,000)	-	(290,000)
Interest	-	-	(57,365)	-	(57,365)
Service Fees	-	-	(500)	-	(500)
Ending Balance	<u>\$428,843</u>	<u>\$218,293</u>	<u>\$349,985</u>	<u>\$27,553</u>	<u>\$1,024,674</u>

**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	\$ -	\$ -	\$ -	\$19,736	\$ 214,012	\$ 233,748
	-	-	-	19,736	214,012	233,748
Restricted:						
General Government	-	-	-	-	2,075,353	2,075,353
Public Safety	-	-	-	-	186,941	186,941
Public Health	-	-	-	-	264,113	264,113
Court & Court Related	-	-	-	-	270,355	270,355
Social Services	-	-	-	-	7,334	7,334
Debt Service	-	-	-	-	350,014	350,014
	-	-	-	-	3,154,110	3,154,110
Committed:						
Capital Improvements	-	-	-	-	-	-
Assigned:						
Contingencies	-	-	-	-	203,103	203,103
General Government	-	-	-	-	260,373	260,373
Public Safety	-	-	-	-	897,321	897,321
Public Health	-	-	-	-	511,540	511,540
Economic Development	-	-	-	75,069	452,942	528,011
Highway & Streets	-	2,424,914	-	-	2,828,655	5,253,569
Capital Improvements	-	-	2,448,589	-	63,536	2,512,125
	-	2,424,914	2,448,589	75,069	5,217,470	10,166,042
Unassigned	3,088,525	-	-	-	-	3,088,525
Total Fund Balances	<u>\$3,088,525</u>	<u>\$2,424,914</u>	<u>\$2,448,589</u>	<u>\$94,805</u>	<u>\$8,585,592</u>	<u>\$16,642,425</u>

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.

NOTE 19 -- NOTE OF LITIGATION

As of November 30, 2013, the following litigation is pending against Clinton County, its agents and/or employees:

1. St. Clair County Case No. 13-L-576 -- Automobile Crash Case
2. Clinton County Case No. 12-MRT-79 -- Zoning Disputes
3. Marion County Case No. 09-L-51 -- Suit alleging autopsy interfered with case, custody and disposition of body of decedent. Dismissed by trial court and presently on appeal to Appellate Court of Illinois, Fifth District.

Liability is denied in all of these cases. Cases 1 and 3 are being defended by Clinton County's liability insurance carrier. Legal counsel has been procured by such carrier to represent the County's interest therein. Case 2 is being defended by the Office of the State's Attorney Appellate Prosecutor in Springfield, Illinois pursuant to court order.

4. Clinton County Case No. 14-CF-13 -- Action to Quiet Title.

This case is being defended by Clinton County's insurance carrier, who informs the undersigned that legal counsel will be assigned to represent the County's interest therein.

Clinton County, Illinois

SUPPLEMENTARY  
INFORMATION

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>Revenue Received:</b>				
Taxes	\$ 1,660,500	\$ 1,660,500	\$ 1,600,340	\$ (60,160)
Intergovernmental Revenues	3,335,147	3,335,147	3,662,853	327,706
Interest on Investments	100,000	100,000	59,924	(40,076)
Charges for Services	670,500	670,500	614,644	(55,856)
Fines and Forfeitures	280,000	280,000	219,253	(60,747)
Miscellaneous	536,132	536,132	648,531	112,399
<b>Total Revenues Received</b>	<b>6,582,279</b>	<b>6,582,279</b>	<b>6,805,545</b>	<b>223,266</b>
<b>Expenditures Disbursed:</b>				
General Government	2,749,371	2,984,621	2,855,935	(128,686)
Public Safety	2,381,600	2,513,700	2,585,577	71,877
Education	166,118	162,118	152,463	(9,655)
Judiciary and Court Related	1,325,190	1,334,690	1,234,556	(100,134)
<b>Total Expenditures Disbursed</b>	<b>6,622,279</b>	<b>6,995,129</b>	<b>6,828,531</b>	<b>(166,598)</b>
<b>Excess (Deficiency) of Revenues Received over Expenditures Disbursed</b>	<b>(40,000)</b>	<b>(412,850)</b>	<b>(22,986)</b>	<b>389,864</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) Other Funds	190,000	102,400	117,398	14,998
Transfers to Other Governmental Units	(150,000)	(32,400)	(45,890)	(13,490)
<b>Total Other Financing Sources (Uses)</b>	<b>40,000</b>	<b>70,000</b>	<b>71,508</b>	<b>1,508</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(342,850)</b>	<b>48,522</b>	<b>391,372</b>
<b>Fund Balances, Beginning of Year</b>	<b>3,040,003</b>	<b>3,040,003</b>	<b>3,040,003</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 3,040,003</b>	<b>\$ 2,697,153</b>	<b>\$ 3,088,525</b>	<b>\$ 391,372</b>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 COUNTY MOTOR FUEL TAX FUND  
 For the Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,090,000	\$ 2,090,000	\$ 889,549	\$ (1,200,451)
Interest	10,000	10,000	4,721	(5,279)
Total Revenues Received	<u>2,100,000</u>	<u>2,100,000</u>	<u>894,270</u>	<u>(1,205,730)</u>
Expenditures Disbursed:				
Highways and Street	<u>2,100,000</u>	<u>2,100,000</u>	<u>867,299</u>	<u>(1,232,701)</u>
Total Expenditures Disbursed	<u>2,100,000</u>	<u>2,100,000</u>	<u>867,299</u>	<u>(1,232,701)</u>
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	26,971	26,971
Fund Balances, Beginning of Year	<u>2,397,943</u>	<u>2,397,943</u>	<u>2,397,943</u>	-
Fund Balances, End of Year	<u>\$ 2,397,943</u>	<u>\$ 2,397,943</u>	<u>\$ 2,424,914</u>	<u>\$ 26,971</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 25,000	\$ 25,000	\$ 6,997	\$ (18,003)
Total Revenues Received	<u>25,000</u>	<u>25,000</u>	<u>6,997</u>	<u>(18,003)</u>
Expenditures Disbursed	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	25,000 -	25,000 -	6,997	(18,003)
Fund Balances, Beginning of Year	<u>2,441,592</u>	<u>2,441,592</u>	<u>2,441,592</u>	-
Fund Balances, End of Year	<u>\$ 2,466,592</u>	<u>\$ 2,466,592</u>	<u>\$ 2,448,589</u>	<u>\$ (18,003)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS  
 INDUSTRIAL PARK FUND  
 For the Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 8,500	\$ 8,500	\$ 1,113	\$ (7,387)
Total Revenues Received	<u>8,500</u>	<u>8,500</u>	<u>1,113</u>	<u>(7,387)</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	(106,500)	(106,500)	1,113	(107,613)
Fund Balances, Beginning of Year	<u>93,692</u>	<u>93,692</u>	<u>93,692</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (12,808)</u>	<u>\$ (12,808)</u>	<u>\$ 94,805</u>	<u>\$ (107,613)</u>

See accompanying notes to the required supplementary information.

Clinton County, Illinois  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
November 30, 2013

**Budget and Budgetary Accounting**

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 19, 2012, and was amended on November 18, 2013.

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, 2013

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)
12/31/12	\$6,966,719	\$10,581,483	\$3,614,764	65.84%	\$3,627,767	99.64%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$7,280,841. On a market basis, the funded ratio would be 68.81%.

SLEP Employees

12/31/12	\$4,341,906	\$7,880,181	\$3,538,275	55.10%	\$1,967,911	179.80%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$4,505,546. On a market basis, the funded ratio would be 57.15%.

Elected Officials

12/31/12	\$(1,865,010)	\$38,927	\$1,903,937	0.00%	\$ 5,040	37776.5%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$(1,809,119). On a market basis, the funded ratio would be 0.00%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Clinton County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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, 2013

Assets

Cash in Bank	\$ 3,082,676
Due from Other Funds	<u>5,849</u>
Total Assets	<u><u>\$ 3,088,525</u></u>

Liabilities and Fund Balances

Liabilities	\$ -
Fund Balances	<u>3,088,525</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,088,525</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, 2013

Revenues Received (Statement 3)	\$ 6,805,545
Expenditures Disbursed (Statement 4)	<u>6,828,531</u>
Excess (Deficiency) of Revenues over Expenditures	(22,986)
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	117,398
Transfers to Other Governmental Units	<u>(45,890)</u>
Net Increase (Decrease) in Fund Balance	48,522
Fund Balance, Beginning of Year	<u>3,040,003</u>
Fund Balance, End of Year	<u><u>\$ 3,088,525</u></u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,535,000	\$ 1,463,370	\$ (71,630)
Mobile Home Taxes:			
General County	3,500	1,500	(2,000)
Payments in Lieu of Taxes	122,000	135,470	13,470
Total Taxes	<u>1,660,500</u>	<u>1,600,340</u>	<u>(60,160)</u>
State of Illinois:			
Sales Tax	1,540,000	1,642,405	102,405
Income Tax	1,200,000	1,359,652	159,652
Corporate Replacement Taxes	95,000	133,630	38,630
Reimbursements Received for:			
Public Defender	99,900	99,895	(5)
State's Attorney Salary	144,700	156,733	12,033
Assistant State's Attorney Salary	15,000	13,468	(1,532)
Probation Officers Salaries and Fringes	118,547	118,547	-
Probation Service Fund Reimbursement	50,000	50,000	-
Election Reimbursements	30,000	14,133	(15,867)
Civil Defense Reimbursements	12,000	42,726	30,726
DCFS Reimbursements	500	-	(500)
Supervisor of Assessments Reimbursements	29,500	31,664	2,164
Total State of Illinois	<u>3,335,147</u>	<u>3,662,853</u>	<u>327,706</u>
Fee Offices--Received from:			
County Clerk	290,000	288,011	(1,989)
Circuit Clerk	220,000	205,402	(14,598)
Circuit Clerk County Fees	32,000	27,044	(4,956)
Zoning Fees	25,000	21,739	(3,261)
Hotel/Motel Administration Fees	500	-	(500)
County Sheriff:			
Fees	65,000	43,736	(21,264)
Proceeds from Sales	20,000	13,200	(6,800)
State's Attorney:			
Criminal and Traffic Fines	280,000	219,253	(60,747)
Fees	18,000	15,512	(2,488)
Total Fee Offices	<u>950,500</u>	<u>833,897</u>	<u>(116,603)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 REVENUES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2013  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 150,000	\$ 133,894	\$ (16,106)
Interest on Investments	100,000	59,924	(40,076)
Refunds and Reimbursements	182,632	203,231	20,599
Lake Patrol	53,500	54,200	700
Health Insurance Reimbursements	150,000	257,206	107,206
Total Other Revenues	<u>636,132</u>	<u>708,455</u>	<u>72,323</u>
Total Revenues	<u>\$ 6,582,279</u>	<u>\$ 6,805,545</u>	<u>\$ 223,266</u>

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

For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>GENERAL AND ADMINISTRATIVE:</b>			
Personal Services:			
County Board Per Diem	\$ 80,000	\$ 79,900	\$ (100)
Salaries	131,000	130,781	(219)
Salary - Public Administrator	900	5,092	4,192
Health Insurance	1,200,000	1,125,848	(74,152)
Contractual Services:			
Maintenance - Equipment	60,000	98,767	38,767
Utilities--Courthouse	55,000	60,969	5,969
Utilities--Annex I	55,000	54,717	(283)
Utilities--Annex II	11,000	10,266	(734)
County Board Travel	15,000	17,001	2,001
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	155	(345)
Dues	2,400	850	(1,550)
Auditing	28,500	28,460	(40)
Telephone	57,500	58,504	1,004
Postage	50,850	46,498	(4,352)
Internet Services	8,750	8,673	(77)
Commodities:			
County Board Supplies	850	27	(823)
General & Contingent	-	251	251
Other Expenses:			
Negotiations	85,000	73,723	(11,277)
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	1,200	1,093	(107)
Ordinance Revisions	250	-	(250)
South Central Illinois Growth Alliance	-	-	-
Total General and Administrative Expense	1,860,600	1,812,996	(47,604)
<b>ANIMAL CONTROL:</b>			
Personal Services:			
Salaries	41,000	40,414	(586)
Contractual Services:			
Maintenance-Vehicles	1,000	-	(1,000)
Postage	-	-	-
Vendor Contracts	250	400	150
Capital Outlay:			
Equipment and Supplies	250	-	(250)
Total Animal Control Expense	42,500	40,814	(1,686)

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

For the Year Ended November 30, 2013

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CLERK-ELECTION:</b>			
Personal Services:			
Judges Salaries	\$ 73,000	\$ 32,777	\$ (40,223)
Commodities:			
Office Supplies and Publishing	112,000	120,489	8,489
Capital Outlay:			
Equipment	15,000	12,692	(2,308)
Total County Clerk-Election	<u>200,000</u>	<u>165,958</u>	<u>(34,042)</u>
<b>COUNTY CLERK AND RECORDER:</b>			
Personal Services:			
Salaries	177,500	159,511	(17,989)
Contractual Services:			
Equipment Lease	21,000	13,973	(7,027)
Maintenance--Equipment	13,500	10,975	(2,525)
Copier	4,100	3,274	(826)
Travel	3,500	1,474	(2,026)
Publishing and Printing	200	49	(151)
Dues and Subscriptions	600	582	(18)
Software Support	3,000	-	(3,000)
Commodities:			
Office Supplies	4,000	5,257	1,257
Operating Supplies--Equipment	2,000	873	(1,127)
Capital Outlay:			
Equipment	-	157	157
Total County Clerk and Recorder Expense	<u>229,400</u>	<u>196,125</u>	<u>(33,275)</u>
<b>COUNTY CLERK AND RECORDER OTHER:</b>			
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, 2013

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY TREASURER:</b>			
Personal Services:			
Salaries	\$ 125,000	\$ 126,619	\$ 1,619
Contractual Services:			
Maintenance--Equipment	20,996	20,468	(528)
Rental	100	-	(100)
Travel	500	465	(35)
Postage	-	-	-
Publishing and Printing	7,000	5,177	(1,823)
Dues and Subscriptions	300	275	(25)
Commodities:			
Office Supplies	1,750	1,331	(419)
Capital Outlay:			
Equipment	3,500	3,399	(101)
Total County Treasurer Expense	<u>159,146</u>	<u>157,734</u>	<u>(1,412)</u>
<b>CIRCUIT CLERK:</b>			
Personal Services:			
Salaries	285,500	245,299	(40,201)
Contractual Services:			
Maintenance--Equipment	3,600	700	(2,900)
Travel	500	1,412	912
Postage	-	-	-
Publishing and Printing	540	576	36
Dues and Subscriptions	350	350	-
Auditing	1,900	1,950	50
Commodities:			
Office Supplies	7,000	6,341	(659)
Convention Expense	1,000	584	(416)
Total Circuit Clerk Expense	<u>300,390</u>	<u>257,212</u>	<u>(43,178)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2013  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>COUNTY CORONER:</b>			
Personal Services:			
Salaries	\$ 38,200	\$ 37,830	\$ (370)
Contractual Services:			
Autopsy	12,000	7,677	(4,323)
Deputy Fee	7,500	5,689	(1,811)
Other Professional Services	500	732	232
Toxology	1,500	685	(815)
X-Rays	1,000	843	(157)
Telephone	1,200	1,081	(119)
Publishing and Printing	250	-	(250)
Dues and Subscriptions	400	655	255
Training	450	456	6
Film Expense	-	475	475
Commodities:			
Office Supplies	500	252	(248)
Gasoline and Oil	1,000	1,210	210
Transcripts	-	-	-
Other Expense:			
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	500	951	451
Total County Coroner Expense	65,200	58,536	(6,664)
<b>ZONING:</b>			
Personal Services:			
Salaries	90,500	87,982	(2,518)
Recording Secretary	-	-	-
Contractual Services:			
Equipment Lease	5,000	3,101	(1,899)
Travel	1,800	1,303	(497)
Postage	-	-	-
Publishing and Printing	1,100	1,012	(88)
Training	700	329	(371)
Board of Appeals Per Diem	4,200	4,195	(5)
Commodities:			
Office Supplies	2,500	2,844	344
Capital Outlay:			
Equipment	1,500	640	(860)
Total Zoning Expense	107,300	101,406	(5,894)

(Continued on Next Page)

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

For the Year Ended November 30, 2013

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 139,143	\$ 127,413	\$ (11,730)
Contractual Services:			
Telephone	5,400	7,041	1,641
Travel	8,500	8,646	146
Dues and Subscriptions	3,025	3,567	542
Commodities:			
Office Supplies	2,200	2,824	624
Convention Expense	2,500	2,474	(26)
Bond	500	498	(2)
Capital Outlay:			
Equipment	850	-	(850)
Total Superintendent of Education Expense	162,118	152,463	(9,655)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	455,700	456,206	506
Contractual Services:			
Maintenance--Equipment	5,000	5,186	186
Travel	500	298	(202)
Publishing and Printing	-	249	249
Legal Services	13,000	13,000	-
Dues and Subscriptions	3,200	2,957	(243)
Expert and Special Witness Fee	3,000	2,468	(532)
Training/Seminars	200	450	250
Telephone	-	-	-
Commodities:			
Office Supplies	4,250	6,701	2,451
Court Transcripts	3,500	1,419	(2,081)
Office Books	3,000	3,360	360
Other Expense:			
Special Investigator	1,000	416	(584)
Foreign Witness Fees	1,500	1,500	-
Capital Outlay:			
Equipment	2,000	1,436	(564)
Total State's Attorney Expense	495,850	495,646	(204)

(Continued on Next Page)

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

For the Year Ended November 30, 2013

(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	5,000	3,373	(1,627)
Telephone	1,750	2,817	1,067
Utilities	600	511	(89)
Travel	1,000	1,632	632
Postage	-	-	-
Publishing and Printing	2,000	2,466	466
Dues and Subscriptions	150	235	85
Training	500	-	(500)
Local Emergency Planning Committee	300	73	(227)
Commodities:			
Office Supplies	300	1,424	1,124
Gasoline--Oil	5,000	6,422	1,422
Operating Supplies	2,500	2,674	174
Uniforms and Clothing	2,000	2,505	505
Radio Maintenance	6,200	6,138	(62)
Miscellaneous	3,000	2,976	(24)
Total Civil Defense Expense	<u>45,300</u>	<u>44,506</u>	<u>(794)</u>
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	225,500	227,871	2,371
Contractual Services:			
Equipment Lease & Maintenance	57,000	58,122	1,122
Travel	3,250	2,289	(961)
Publishing and Printing	17,225	16,761	(464)
Dues and Subscriptions	575	530	(45)
Training	4,000	2,720	(1,280)
Commodities:			
Office Supplies	4,100	3,549	(551)
Capital Outlay:			
Equipment	1,500	1,484	(16)
Total Supervisor of Assessments Expense	<u>313,150</u>	<u>313,326</u>	<u>176</u>

(Continued on Next Page)

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
EXPENDITURES - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2013  
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>SHERIFF'S OFFICE:</b>			
Personal Services:			
Salaries	\$ 1,976,900	\$ 2,032,717	\$ 55,817
Contractual Services:			
Telephone	10,000	11,016	1,016
Maintenance--Vehicles	111,000	121,870	10,870
Maintenance--Equipment	-	591	591
Maintenance--Water Patrol	800	-	(800)
Computer Service	1,200	2,413	1,213
Travel	-	2,194	2,194
Publishing and Printing	500	521	21
Other Professional Services	5,000	2,210	(2,790)
Outside Contracts	42,000	39,975	(2,025)
Dues and Subscriptions	900	595	(305)
Training	4,000	7,044	3,044
Food--Prisoners' Meals	118,500	134,757	16,257
Commodities:			
Refunds - Serving Warrants	500	1,251	751
Office Supplies	4,000	3,904	(96)
Operating Supplies--Equipment	15,600	15,925	325
Uniforms and Clothing	21,000	19,773	(1,227)
Prisoner Maintenance	14,800	11,852	(2,948)
Radio Maintenance	6,000	4,925	(1,075)
Other Expenses			
County Addressing	1,000	1,188	188
Capital Outlay:			
Vehicles	27,000	27,000	-
Total Sheriff's Office Expense	<u>2,360,700</u>	<u>2,441,721</u>	<u>81,021</u>
<b>PUBLIC DEFENDER:</b>			
Personal Services:			
Salaries	162,500	162,228	(272)
Contractual Services:			
Public Defender Contracts	50,000	54,119	4,119
Other Professional Services	27,500	5,616	(21,884)
Commodities:			
Office Supplies	750	689	(61)
Transcripts	100	-	(100)
Total Public Defender Expense	<u>240,850</u>	<u>222,652</u>	<u>(18,198)</u>

(Continued on Next Page)

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON  
 EXPENDITURES - MODIFIED CASH BASIS  
 GENERAL FUND  
 For the Year Ended November 30, 2013  
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>PROBATION OFFICE:</b>			
Personal Services:			
Salaries	\$ 216,500	\$ 220,214	\$ 3,714
Contractual Services:			
Maintenance--Equipment	2,500	2,721	221
Travel	2,000	1,631	(369)
Publishing and Printing	300	91	(209)
Dues and Subscriptions	200	200	-
Juvenile Detention	40,000	17,049	(22,951)
Commodities:			
Office Supplies	3,200	3,365	165
Capital Outlay:			
Equipment	2,500	-	(2,500)
Total Probation Office Expense	<u>267,200</u>	<u>245,271</u>	<u>(21,929)</u>
<b>BOARD OF REVIEW:</b>			
Personal Services:			
Salaries	35,000	31,809	(3,191)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	750	-	(750)
Publishing and Printing	2,200	1,506	(694)
Training	1,000	-	(1,000)
Dues and Subscriptions	75	75	-
Commodities:			
Office Supplies	500	-	(500)
Total Board of Review Expense	<u>40,025</u>	<u>33,390</u>	<u>(6,635)</u>
<b>COURT EXPENSE:</b>			
Contractual Services:			
Juror's Meals	1,000	231	(769)
Professional Services	5,000	1,500	(3,500)
Interpreter Services	5,000	1,532	(3,468)
Commodities:			
Office Supplies	1,000	200	(800)
Transcripts	750	825	75
Books and Publications	2,000	3,748	1,748
Other Expenses:			
County Share Judge Office Expense	2,100	1,256	(844)
Circuit Court Juror's Fees	12,000	3,015	(8,985)
County Share Judge's Salary	1,550	1,468	(82)
Total Court Expense	<u>30,400</u>	<u>13,775</u>	<u>(16,625)</u>
Total General Fund Disbursements	<u>\$ 6,995,129</u>	<u>\$ 6,828,531</u>	<u>\$ (166,598)</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON  
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Transfer from (to) 911 Emergency Telephone Service Tax Fund	\$ 250,000	\$ 250,000	\$ -
Transfer from (to) Accrued Leave Fund	(50,000)	(50,000)	-
Transfer from (to) County Court Fees Fund	15,000	-	(15,000)
Transfer from (to) Oil Revenue Surplus Fund	(112,600)	(88,004)	24,596
Oil Revenue Transfer to Townships	(32,400)	(45,890)	(13,490)
Transfer from Clinton County Public Building Commission	-	5,402	5,402
<b>Total Other Financing Sources (Uses) of Funds</b>	<b>\$ 70,000</b>	<b>\$ 71,508</b>	<b>\$ 1,508</b>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2013

	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	\$ 8,034,027	\$ 349,985	\$ -	\$ 8,384,012
Notes Receivable - Industry	214,012	-	-	214,012
Other	-	-	-	-
	<hr/>			
Total Assets	\$ 8,248,039	\$ 349,985	\$ -	\$ 8,598,024
<hr/>				
<u>Liabilities and Fund Balances:</u>				
Liabilities:				
Deficit Cash Balance	\$ 5,526	\$ -	\$ -	\$ 5,526
Due to Other Funds	5,849	-	-	5,849
Other	1,057	-	-	1,057
Fund Balances:				
Unreserved	8,235,607	349,985	-	8,585,592
	<hr/>			
Total Liabilities and Fund Balances	\$ 8,248,039	\$ 349,985	\$ -	\$ 8,598,024
	<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, 2013

	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)
<b>Revenue Received:</b>				
Taxes	\$ 3,878,538	\$ 335,461	\$ -	\$ 4,213,999
Intergovernmental Revenue	24,363	-	-	24,363
Licenses and Permits	54,606	-	-	54,606
Interest	20,152	490	-	20,642
Charges for Services	2,078,362	-	-	2,078,362
Grants	721,159	-	-	721,159
Sale of Assets	27,500	-	-	27,500
Miscellaneous	471,142	-	-	471,142
Total Revenue Received	<u>7,275,822</u>	<u>335,951</u>	<u>-</u>	<u>7,611,773</u>
<b>Expenditures Disbursed:</b>				
General Government	2,114,696	-	-	2,114,696
Highways and Streets	1,313,658	-	-	1,313,658
Public Health	1,350,993	-	-	1,350,993
Education	-	-	-	-
Public Safety	1,296,380	-	-	1,296,380
Development	34,788	-	-	34,788
Debt Service	7,514	347,864	-	355,378
Judiciary and Court Related	233,930	-	-	233,930
Social Services	45,107	-	-	45,107
Total Expenditures Disbursed	<u>6,397,066</u>	<u>347,864</u>	<u>-</u>	<u>6,744,930</u>
<b>Excess (Deficiency) of Revenue</b>				
Received over Expenditures				
Disbursed	878,756	(11,913)	-	866,843
<b>Other Financing Sources (Uses) of Funds:</b>				
Transfers to General Fund	-	-	(5,402)	(5,402)
Transfers from (to) Other Funds	(111,996)	-	-	(111,996)
Capital Lease Proceeds	75,142	-	-	75,142
Total other Financing Sources (Uses)	<u>(36,854)</u>	<u>-</u>	<u>(5,402)</u>	<u>(42,256)</u>
Net Change in Fund Balance	841,902	(11,913)	(5,402)	824,587
Fund Balance, Beginning of Year	<u>7,393,705</u>	<u>361,898</u>	<u>5,402</u>	<u>7,761,005</u>
Fund Balance, End of Year	<u>\$ 8,235,607</u>	<u>\$ 349,985</u>	<u>\$ -</u>	<u>\$ 8,585,592</u>

Clinton County, Illinois  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
November 30, 2013

	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	\$ 426,407	\$ 225,893	\$ 696,717	\$ 90,205	\$ 1,389,433	\$ 117,802	\$ 232,442	\$ 250	\$ 20,165	\$ 203,102	\$ 1,730
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 426,407</u>	<u>\$ 225,893</u>	<u>\$ 696,717</u>	<u>\$ 90,205</u>	<u>\$ 1,389,433</u>	<u>\$ 117,802</u>	<u>\$ 232,442</u>	<u>\$ 250</u>	<u>\$ 20,165</u>	<u>\$ 203,102</u>	<u>\$ 1,730</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,057	-	-	-	-
Fund Balances	<u>426,407</u>	<u>225,893</u>	<u>696,717</u>	<u>90,205</u>	<u>1,389,433</u>	<u>117,802</u>	<u>231,385</u>	<u>250</u>	<u>20,165</u>	<u>203,102</u>	<u>1,730</u>
Total Liabilities and Fund Balances	<u>\$ 426,407</u>	<u>\$ 225,893</u>	<u>\$ 696,717</u>	<u>\$ 90,205</u>	<u>\$ 1,389,433</u>	<u>\$ 117,802</u>	<u>\$ 232,442</u>	<u>\$ 250</u>	<u>\$ 20,165</u>	<u>\$ 203,102</u>	<u>\$ 1,730</u>

(Continued on Next Page)

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2013  
 (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	\$ 5,986	\$ 70,552	\$ 455,324	\$ 164,440	\$ 287,958	\$ 1,149	\$ 334	\$ 25,093	\$ 143,480	\$ 219,547	\$ 59,489	\$ -	\$ 27,553
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 5,986</u>	<u>\$ 70,552</u>	<u>\$ 455,324</u>	<u>\$ 164,440</u>	<u>\$ 287,958</u>	<u>\$ 1,149</u>	<u>\$ 334</u>	<u>\$ 25,093</u>	<u>\$ 143,480</u>	<u>\$ 219,547</u>	<u>\$ 59,489</u>	<u>\$ -</u>	<u>\$ 27,553</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,524	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>5,986</u>	<u>70,552</u>	<u>455,324</u>	<u>164,440</u>	<u>287,958</u>	<u>1,149</u>	<u>334</u>	<u>25,093</u>	<u>143,480</u>	<u>219,547</u>	<u>59,489</u>	<u>(3,524)</u>	<u>27,553</u>
Total Liabilities and Fund Balances	<u>\$ 5,986</u>	<u>\$ 70,552</u>	<u>\$ 455,324</u>	<u>\$ 164,440</u>	<u>\$ 287,958</u>	<u>\$ 1,149</u>	<u>\$ 334</u>	<u>\$ 25,093</u>	<u>\$ 143,480</u>	<u>\$ 219,547</u>	<u>\$ 59,489</u>	<u>\$ -</u>	<u>\$ 27,553</u>

(Continued on Next Page.)

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2013  
 (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	\$ 495	\$ 2,403	\$ 426,681	\$ 6,794	\$ -	\$ 231,700	\$ 10,112	\$ 39,607	\$ 29	\$ 218,293	\$ 912	\$ 31,854	\$ 7,404
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 495</b>	<b>\$ 2,403</b>	<b>\$ 426,681</b>	<b>\$ 6,794</b>	<b>\$ -</b>	<b>\$ 231,700</b>	<b>\$ 10,112</b>	<b>\$ 39,607</b>	<b>\$ 29</b>	<b>\$ 218,293</b>	<b>\$ 912</b>	<b>\$ 31,854</b>	<b>\$ 7,404</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	371	-	-	553	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>495</b>	<b>2,403</b>	<b>426,681</b>	<b>6,423</b>	<b>(2,002)</b>	<b>231,700</b>	<b>9,559</b>	<b>39,607</b>	<b>29</b>	<b>218,293</b>	<b>912</b>	<b>31,854</b>	<b>7,404</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 495</b>	<b>\$ 2,403</b>	<b>\$ 426,681</b>	<b>\$ 6,794</b>	<b>\$ -</b>	<b>\$ 231,700</b>	<b>\$ 10,112</b>	<b>\$ 39,607</b>	<b>\$ 29</b>	<b>\$ 218,293</b>	<b>\$ 912</b>	<b>\$ 31,854</b>	<b>\$ 7,404</b>

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Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2013  
 (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	\$ 164,751	\$ 73,522	\$ 13,854	\$ 154,271	\$ 1,462	\$ 13,253	\$ 15,638	\$ 29,114	\$ 91,433	\$ 12,110	\$ 480	\$ 12,582	\$ 10,197
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	214,012	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 164,751</b>	<b>\$ 73,522</b>	<b>\$ 13,854</b>	<b>\$ 368,283</b>	<b>\$ 1,462</b>	<b>\$ 13,253</b>	<b>\$ 15,638</b>	<b>\$ 29,114</b>	<b>\$ 91,433</b>	<b>\$ 12,110</b>	<b>\$ 480</b>	<b>\$ 12,582</b>	<b>\$ 10,197</b>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances</b>	<b>164,751</b>	<b>73,522</b>	<b>13,854</b>	<b>363,358</b>	<b>1,462</b>	<b>13,253</b>	<b>15,638</b>	<b>29,114</b>	<b>91,433</b>	<b>12,110</b>	<b>480</b>	<b>12,582</b>	<b>10,197</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 164,751</b>	<b>\$ 73,522</b>	<b>\$ 13,854</b>	<b>\$ 368,283</b>	<b>\$ 1,462</b>	<b>\$ 13,253</b>	<b>\$ 15,638</b>	<b>\$ 29,114</b>	<b>\$ 91,433</b>	<b>\$ 12,110</b>	<b>\$ 480</b>	<b>\$ 12,582</b>	<b>\$ 10,197</b>

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(Continued on Next Page.)

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 SPECIAL REVENUE FUNDS  
 November 30, 2013  
 (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	\$ 56,216	\$ 14	\$ 1,938	\$ 127,692	\$ 184,842	\$ 63,536	\$ 28,069	\$ 16,961	\$ 4,693	\$ 687,221	\$ 428,843	\$ 8,034,027
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	214,012
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 56,216</b>	<b>\$ 14</b>	<b>\$ 1,938</b>	<b>\$ 127,692</b>	<b>\$ 184,842</b>	<b>\$ 63,536</b>	<b>\$ 28,069</b>	<b>\$ 16,961</b>	<b>\$ 4,693</b>	<b>\$ 687,221</b>	<b>\$ 428,843</b>	<b>\$ 8,248,039</b>
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,526
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,849
Other	-	-	-	-	-	-	-	-	-	-	-	1,057
<b>Fund Balances</b>	<b>56,216</b>	<b>14</b>	<b>1,938</b>	<b>127,692</b>	<b>184,842</b>	<b>63,536</b>	<b>28,069</b>	<b>16,961</b>	<b>4,693</b>	<b>687,221</b>	<b>428,843</b>	<b>8,235,607</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 56,216</b>	<b>\$ 14</b>	<b>\$ 1,938</b>	<b>\$ 127,692</b>	<b>\$ 184,842</b>	<b>\$ 63,536</b>	<b>\$ 28,069</b>	<b>\$ 16,961</b>	<b>\$ 4,693</b>	<b>\$ 687,221</b>	<b>\$ 428,843</b>	<b>\$ 8,248,039</b>

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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, 2013

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues Received:			
Taxes	\$ 912,347	\$ 2,966,191	\$ 3,878,538
Intergovernmental Revenue	-	24,363	24,363
Licenses and Permits	-	54,606	54,606
Interest	127	11,970	12,097
Charges for Service	656,999	1,429,418	2,086,417
Grants	-	721,159	721,159
Sale of Assets	27,500	-	27,500
Miscellaneous	-	471,142	471,142
Total Revenues Received	<u>1,596,973</u>	<u>5,678,849</u>	<u>7,275,822</u>
Expenditures Paid:			
General Government	-	2,114,696	2,114,696
Highways and Streets	1,313,658	-	1,313,658
Public Health	-	1,350,993	1,350,993
Public Safety	-	1,296,380	1,296,380
Development	-	34,788	34,788
Judiciary and Court Related	-	233,930	233,930
Social Services	-	45,107	45,107
Debt Service	-	7,514	7,514
Total Expenditures Paid	<u>1,313,658</u>	<u>5,083,408</u>	<u>6,397,066</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	283,315	595,441	878,756
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	-	(111,996)	(111,996)
Capital Lease Proceeds	-	75,142	75,142
Fund Balances, Beginning of Year	<u>2,545,340</u>	<u>4,848,365</u>	<u>7,393,705</u>
Fund Balances, End of Year	<u>\$ 2,828,655</u>	<u>\$ 5,406,952</u>	<u>\$ 8,235,607</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, 2013

	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	\$ 367,387	\$ 174,602	\$ 97,380	\$ -	\$ 270,994	\$ 910,363
Mobile Home Tax	1,170	-	228	-	586	1,984
Reimbursement from Cities, Villages, Townships and Others	628,749	-	13,589	14,661	-	656,999
Interest Income	-	-	127	-	-	127
Sale of Assets	-	27,500	-	-	-	27,500
<b>Total Revenues Received</b>	<b>997,306</b>	<b>202,102</b>	<b>111,324</b>	<b>14,661</b>	<b>271,580</b>	<b>1,596,973</b>
Expenditures Paid:						
Personal Services	718,441	-	-	-	-	718,441
Construction Labor, Materials and Other	241,835	5,584	-	-	-	247,419
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	10,099	-	-	10,099
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	5,229	-	5,229
Road Maintenance	-	-	-	-	2,620	2,620
Capital Outlay	-	195,969	58,104	-	75,777	329,850
<b>Total Expenditures Paid</b>	<b>960,276</b>	<b>201,553</b>	<b>68,203</b>	<b>5,229</b>	<b>78,397</b>	<b>1,313,658</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	37,030	549	43,121	9,432	193,183	283,315
Fund Balances, Beginning of Year	389,377	225,344	653,596	80,773	1,196,250	2,545,340
Fund Balances, End of Year	<b>\$ 426,407</b>	<b>\$ 225,893</b>	<b>\$ 696,717</b>	<b>\$ 90,205</b>	<b>\$ 1,389,433</b>	<b>\$ 2,828,655</b>

Clinton County, Illinois  
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2013

	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	\$ 569,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,269	\$ 257,626	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	922	-	-	-	-	-	-	-	328	560	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	-	-	12,540	-	-	610	54,606	-	-	-	1,154	-	6,599
Interest Income	426	-	-	-	1,323	-	-	-	-	-	1,250	-	-	-
Grants	-	-	-	-	-	-	-	-	465,701	-	-	-	-	-
Miscellaneous	-	74,650	-	-	50,404	-	-	35	227,635	-	24,605	-	-	-
<b>Total Revenues Received</b>	<b>571,046</b>	<b>74,650</b>	<b>-</b>	<b>12,540</b>	<b>51,727</b>	<b>-</b>	<b>610</b>	<b>54,641</b>	<b>835,933</b>	<b>258,186</b>	<b>25,855</b>	<b>1,154</b>	<b>-</b>	<b>6,599</b>
Expenditures Paid:														
Personal Services	-	-	-	-	3,125	-	-	28,931	293,336	-	-	-	18,146	-
Contractual Services	573,137	-	-	-	-	-	-	25,780	437,940	266,708	-	-	-	-
Commodities	-	41,825	-	21,670	-	2,819	130	-	56,960	-	1,168	621	-	-
Capital Outlay	-	-	-	-	169,840	-	-	-	13,198	-	6,400	-	-	-
Debt Service	-	-	-	-	7,514	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	44,158	-	-	-	7,759	-	-	-	-	-
<b>Total Expenditures Paid</b>	<b>573,137</b>	<b>41,825</b>	<b>-</b>	<b>21,670</b>	<b>224,637</b>	<b>2,819</b>	<b>130</b>	<b>54,711</b>	<b>809,193</b>	<b>266,708</b>	<b>7,568</b>	<b>621</b>	<b>18,146</b>	<b>-</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	(2,091)	32,825	-	(9,130)	(172,910)	(2,819)	480	(70)	26,740	(8,522)	18,287	533	(18,146)	6,599
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	-	-	-	-	88,004	-	-	-	-	-	-	-	50,000	-
Capital Lease Proceeds	-	-	-	-	75,142	-	-	-	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<b>119,893</b>	<b>198,562</b>	<b>250</b>	<b>29,295</b>	<b>212,866</b>	<b>4,549</b>	<b>5,506</b>	<b>70,622</b>	<b>428,584</b>	<b>172,962</b>	<b>269,671</b>	<b>616</b>	<b>-</b>	<b>805</b>
<b>Fund Balance, End of Year</b>	<b>\$ 117,802</b>	<b>\$ 231,387</b>	<b>\$ 250</b>	<b>\$ 20,165</b>	<b>\$ 203,102</b>	<b>\$ 1,730</b>	<b>\$ 5,986</b>	<b>\$ 70,552</b>	<b>\$ 455,324</b>	<b>\$ 164,440</b>	<b>\$ 287,958</b>	<b>\$ 1,149</b>	<b>\$ 31,854</b>	<b>\$ 7,404</b>

(Continued on Next Page)

Clinton County, Illinois  
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended November 30, 2013  
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,660	\$ 17,376	\$ -	\$ -	\$ 501,043	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	350	38	-	-	1,060	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits Fees	-	19,747	21,585	102,569	14,819	-	-	435	-	-	-	5,660	4,536	-	1,306
Interest Income	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	2,715	-	-	-	4,966	-
<b>Total Revenues Received</b>	<b>-</b>	<b>19,747</b>	<b>21,585</b>	<b>102,569</b>	<b>14,819</b>	<b>154,010</b>	<b>17,414</b>	<b>435</b>	<b>-</b>	<b>504,818</b>	<b>3</b>	<b>5,660</b>	<b>4,536</b>	<b>4,966</b>	<b>1,306</b>
Expenditures Paid:															
Personal Services	-	-	16,500	78,194	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	7,161	-	6,753	12,877	159,660	-	-	-	-	512	31,336	-	-	-
Commodities	-	-	70	2,639	4,540	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,971	-	-	-	19,418	-	1,523	453,310	-	-	-	-	-
<b>Total Expenditures Paid</b>	<b>-</b>	<b>7,161</b>	<b>18,541</b>	<b>87,586</b>	<b>17,417</b>	<b>159,660</b>	<b>19,418</b>	<b>-</b>	<b>1,523</b>	<b>453,310</b>	<b>512</b>	<b>31,336</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	12,586	3,044	14,983	(2,598)	(5,650)	(2,004)	435	(1,523)	51,508	(509)	(25,676)	4,536	4,966	1,306
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,752)	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 334	\$ 25,093	\$ 143,480	\$ 219,547	\$ 59,489	\$ (3,525)	\$ 27,553	\$ 495	\$ 2,403	\$ 426,681	\$ 6,422	\$ (2,002)	\$ 12,582	\$ 10,197	\$ 1,462

(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, 2013  
(Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Building Lease (Jail)	Workers Compen- sation	Drug Enforce- ment	Child Support	Coroner Collection Fees	CDAP Recap- ture	Document Storage	Hotel/ Motel Tax	Senior Service Fund	WIC Program
Revenues Received:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 23,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,361	\$ -
Mobile Home Taxes	-	-	-	-	51	-	-	-	-	-	-	70	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	389,285	-	6,562	-	-	32,370	31,714	8,055	-	43,160	16,590	-	-
Interest Income	1,112	-	-	-	-	129	-	-	6,856	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	255,458
Miscellaneous	8,148	170	-	-	-	-	-	-	-	-	-	-	308
<b>Total Revenues Received</b>	<b>398,545</b>	<b>170</b>	<b>6,562</b>	<b>-</b>	<b>23,904</b>	<b>32,499</b>	<b>31,714</b>	<b>8,055</b>	<b>6,856</b>	<b>43,160</b>	<b>16,590</b>	<b>44,431</b>	<b>255,766</b>
Expenditures Paid:													
Personal Services	2,576	-	-	-	-	-	19,386	-	-	36,213	-	-	199,982
Contractual Services	92,996	1,266	-	-	-	-	-	-	-	-	21,620	44,595	26,713
Commodities	1,960	-	-	-	-	-	-	-	-	11,456	-	-	7,210
Capital Outlay	26,500	-	-	-	-	20,150	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	150	-	3,407	-	-	17,112	-	-	5,600	-	-	-	-
<b>Total Expenditures Paid</b>	<b>124,182</b>	<b>1,266</b>	<b>3,407</b>	<b>-</b>	<b>-</b>	<b>37,262</b>	<b>19,386</b>	<b>-</b>	<b>5,600</b>	<b>47,669</b>	<b>21,620</b>	<b>44,595</b>	<b>233,905</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	274,363	(1,096)	3,155	-	23,904	(4,763)	12,328	8,055	1,256	(4,509)	(5,030)	(164)	21,861
Other Financing Sources (Uses):													
Transfers from (to)													
Other Funds	(250,000)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 231,700	\$ 9,559	\$ 39,607	\$ 29	\$ 218,293	\$ 164,751	\$ 73,522	\$ 13,854	\$ 363,358	\$ 13,253	\$ 15,638	\$ 912	\$ 56,216

(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, 2013  
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172,437	\$ 77,993	\$ 2,960,316
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,308	188	5,875
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	24,363	-	24,363
Licenses and Permits Fees	53,025	72,672	-	-	6,794	-	6,430	457,810	110,820	2,571	-	-	-	-	1,429,418
Interest Income	-	-	34	-	-	-	646	-	-	191	-	-	-	-	11,970
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	721,159
Miscellaneous	-	-	-	1,585	-	-	-	70,005	-	-	4,245	-	1,671	-	471,142
<b>Total Revenues Received</b>	<b>53,025</b>	<b>72,672</b>	<b>34</b>	<b>1,585</b>	<b>6,794</b>	<b>-</b>	<b>7,076</b>	<b>527,815</b>	<b>110,820</b>	<b>2,762</b>	<b>4,245</b>	<b>-</b>	<b>1,200,779</b>	<b>78,181</b>	<b>5,678,849</b>
Expenditures Paid:															
Personal Services	54,824	-	-	-	-	-	-	378,532	82,441	-	-	-	-	-	1,212,186
Contractual Services	-	94,224	-	-	-	-	-	-	10,969	-	-	-	-	16,630	1,830,877
Commodities	16,810	-	-	-	9,719	-	-	-	19,973	17,250	-	-	-	-	216,820
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236,088
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,514
Miscellaneous	-	-	-	1,035	-	99	-	-	-	-	-	433	1,023,948	-	1,579,923
<b>Total Expenditures Paid</b>	<b>71,634</b>	<b>94,224</b>	<b>-</b>	<b>1,035</b>	<b>9,719</b>	<b>99</b>	<b>-</b>	<b>378,532</b>	<b>113,383</b>	<b>17,250</b>	<b>-</b>	<b>433</b>	<b>1,023,948</b>	<b>16,630</b>	<b>5,083,408</b>
Excess (Deficiency) of Revenues Received over Expenditures Paid	(18,609)	(21,552)	34	550	(2,925)	(99)	7,076	149,283	(2,563)	(14,488)	4,245	(433)	176,831	61,551	595,441
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	-	-	-	1,752	-	-	-	-	-	-	-	-	-	(111,996)
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,142
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 29,114	\$ 91,433	\$ 12,110	\$ 480	\$ 14	\$ 1,938	\$ 127,692	\$ 184,842	\$ 63,536	\$ 28,069	\$ 16,961	\$ 4,693	\$ 687,221	\$ 428,843	\$ 5,406,952

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, 2013

Assets

Cash \$ -

Total Assets \$ -

Liabilities and Fund Balances

Liabilities \$ -

Fund Balances -

Total Liabilities and Fund Balance \$ -

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, 2013

Revenues Received:	
Interest on Investments	\$ -
Expenditures Paid:	
Construction of Public Buildings	<u>-</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	-
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	(5,402)
Fund Balance, Beginning of Year	<u>5,402</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>

## Clinton County, Illinois

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

November 30, 2013

	<u>Self Insurance Bond</u>
<u>Assets</u>	
Cash	\$ 349,985
Total Assets	<u>\$ 349,985</u>
<u>Liabilities and Fund Balances</u>	
Liabilities	
Fund Balances	<u>349,985</u>
Total Liabilities and Fund Balances	<u>\$ 349,985</u>

Clinton County, Illinois  
 COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,  
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS  
 For the Year Ended November 30, 2013

	<u>Self Insurance Bond</u>
Revenues Received:	
Property Taxes	\$ 335,461
Interest Income	490
Miscellaneous	-
Total Revenues Received	<u>335,951</u>
Expenditures Paid:	
Debt Service	<u>347,864</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(11,913)
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	(11,913)
Fund Balance, Beginning of Year	<u>361,898</u>
Fund Balance, End of Year	<u><u>\$ 349,985</u></u>

Clinton County, Illinois  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 November 30, 2013

	Agency Funds			Trust Funds	Total
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	
<u>ASSETS</u>					
Cash and Equivalents	\$ 284,156	\$ 1,477,855	\$ 539,335	\$ 743	\$ 2,302,089
Other Assets	-	-	-	1,057	1,057
Total Assets	\$ 284,156	\$ 1,477,855	\$ 539,335	\$ 1,800	\$ 2,303,146
<u>LIABILITIES AND FUND BALANCES</u>					
Unremitted Fees	\$ 101,753	\$ -	\$ -	\$ -	\$ 101,753
Bonds Held in Trust	121,366	-	-	-	121,366
Miscellaneous Collections Payable	61,037	-	-	-	61,037
Due to Other Taxing Bodies	-	1,477,855	-	-	1,477,855
Funds Available for Distribution	-	-	539,335	1,800	541,135
Total Liabilities	284,156	1,477,855	539,335	1,800	2,303,146
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 284,156	\$ 1,477,855	\$ 539,335	\$ 1,800	\$ 2,303,146

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 AGENCY FUNDS  
 FEE OFFICES  
 November 30, 2013

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash and Equivalents	\$ 40,852	\$ 243,304	\$ 284,156
Total Assets	<u>\$ 40,852</u>	<u>\$ 243,304</u>	<u>\$ 284,156</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 40,852	\$ 60,901	\$ 101,753
Bonds Held in Trust	-	121,366	121,366
Miscellaneous Collections Payable	-	61,037	61,037
Total Liabilities	40,852	243,304	284,156
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 40,852</u>	<u>\$ 243,304</u>	<u>\$ 284,156</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, 2013

	County Clerk	Circuit Clerk	Total
<b>Revenues Received:</b>			
Fees of County Offices	\$ 560,291	\$ 809,334	\$ 1,369,625
Tax Redemption Fund	505,606	-	505,606
Restitution	-	172,676	172,676
Child Support	-	13,580	13,580
Fees of Others	-	450,562	450,562
Cash Bonds	-	122,948	122,948
Miscellaneous	31	20,128	20,159
	<hr/>		
Total Revenues Received	1,065,928	1,589,228	2,655,156
<hr/>			
<b>Expenditures Paid:</b>			
Fees Remitted to County Offices	565,299	808,244	1,373,543
Tax Redemption Fund	514,603	-	514,603
Child Support	-	14,537	14,537
Fees of Others	-	456,762	456,762
Cash Bonds	-	91,184	91,184
Restitution	-	178,359	178,359
Miscellaneous	431	19,372	19,803
	<hr/>		
Total Expenditures Paid	1,080,333	1,568,458	2,648,791
<hr/>			
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(14,405)	20,770	6,365
Funds Available for Distribution, Beginning of Year	55,257	222,534	277,791
	<hr/>		
Funds Available for Distribution, End of Year	\$ 40,852	\$ 243,304	\$ 284,156
	<hr/> <hr/>		

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 AGENCY FUNDS  
 COUNTY COLLECTOR  
 November 30, 2013

	2012 Tax Levy Account	2011 Tax Levy Account	2012 Mobile Home Tax Account	2013 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
<u>ASSETS</u>								
Cash and Equivalents	\$ 1,382,296	\$ -	\$ -	\$ 89,714	\$ 5,648	\$ (168)	\$ 365	\$ 1,477,855
Total Assets	<u>\$ 1,382,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,714</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ 365</u>	<u>\$ 1,477,855</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Due to Other Taxing Bodies	\$ 1,382,296	\$ -	\$ -	\$ 89,714	\$ 5,648	\$ (168)	\$ 365	\$ 1,477,855
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 1,382,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,714</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ 365</u>	<u>\$ 1,477,855</u>

Clinton County, Illinois  
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND  
CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION  
TO OTHER TAXING BODIES - MODIFIED CASH BASIS  
AGENCY FUNDS  
COUNTY COLLECTOR  
For the Year Ended November 30, 2013

	2012 Tax Levy Account	2011 Tax Levy Account	2012 Mobile Home Tax Account	2013 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	\$ 41,752,367	\$ 14,895,661	\$ 15,022	\$ 90,304	\$ -	\$ -	\$ -	\$ 56,753,354
Expenditures Paid:								
Distribution of Taxes and Interest to Taxing Bodies	40,370,071	15,123,948	104,270	590	-	2,589	-	55,601,468
Excess (Deficiency) of Revenues Received over Expenditures Paid	1,382,296	(228,287)	(89,248)	89,714	-	(2,589)	-	1,151,886
Funds Available for Distribution, Beginning of Year	-	228,287	89,248	-	5,648	2,421	365	325,969
Funds Available for Distribution, End of Year	\$ 1,382,296	\$ -	\$ -	\$ 89,714	\$ 5,648	\$ (168)	\$ 365	\$ 1,477,855

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 OTHER AGENCY FUNDS  
 November 30, 2013

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
<u>Assets</u>							
Cash in Bank	\$ 16,691	\$ 10,913	\$ 30	\$ 260,727	\$ 149,924	\$ 99,742	\$ 538,027
Investments	-	-	-	1,308	-	-	1,308
Total Assets	<u>\$ 16,691</u>	<u>\$ 10,913</u>	<u>\$ 30</u>	<u>\$ 262,035</u>	<u>\$ 149,924</u>	<u>\$ 99,742</u>	<u>\$ 539,335</u>
 <u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 16,691	\$ 10,913	\$ 30	\$ 262,035	\$ 149,924	\$ 99,742	\$ 539,335
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 16,691</u>	<u>\$ 10,913</u>	<u>\$ 30</u>	<u>\$ 262,035</u>	<u>\$ 149,924</u>	<u>\$ 99,742</u>	<u>\$ 539,335</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, 2013

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
Revenues Received:							
Fees	\$ 62,478	\$ -	\$ -	\$ -	\$ -	\$ 100,158	\$ 162,636
Allotments - Motor Fuel Tax	-	-	-	913,693	-	-	913,693
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	245,205	-	245,205
Interest Income	-	-	-	619	3	59	681
<b>Total Revenues Received</b>	<b>62,478</b>	<b>-</b>	<b>-</b>	<b>914,312</b>	<b>245,208</b>	<b>100,217</b>	<b>1,322,215</b>
Expenditures Paid:							
Distribution	54,211	-	-	899,721	107,624	475	1,062,031
Excess (Deficiency) of Revenues Received Over Expenditures Paid	8,267	-	-	14,591	137,584	99,742	260,184
Funds Available for Distribution, Beginning of Year	8,424	10,913	30	247,444	12,340	-	279,151
Funds Available for Distribution, End of Year	\$ 16,691	\$ 10,913	\$ 30	\$ 262,035	\$ 149,924	\$ 99,742	\$ 539,335

Clinton County, Illinois  
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
 TRUST FUNDS  
 November 30, 2013

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 743
Other Assets	<u>1,057</u>
Total Assets	<u><u>\$ 1,800</u></u>
 <u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 1,800
Other Liabilities	<u>-</u>
Total Liabilities	1,800
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,800</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, 2013

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 114,545
Expenditures Paid:	
Inmate Expenditures	<u>190,350</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	(75,805)
Funds Available for Distribution, Beginning of Year	<u>77,605</u>
Funds Available for Distribution, End of Year	<u><u>\$ 1,800</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, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 381,500	\$ 368,557	\$ (12,943)
Interest on Investments	1,000	-	(1,000)
Charges for Services	897,500	628,749	(268,751)
Sign Grant	-	-	-
	<u>1,280,000</u>	<u>997,306</u>	<u>(282,694)</u>
Expenditures Paid:			
Personal Services	800,000	718,441	(81,559)
Contractual Services	302,000	105,912	(196,088)
Commodities	178,000	135,923	(42,077)
Capital Outlay	-	-	-
	<u>1,280,000</u>	<u>960,276</u>	<u>(319,724)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 37,030</u>	<u>\$ 37,030</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 190,000	\$ 174,602	\$ (15,398)
Interest on Investments	-	-	-
Charges for Services	60,000	-	(60,000)
Sale of Assets	-	27,500	27,500
	<u>250,000</u>	<u>202,102</u>	<u>(47,898)</u>
Expenditures Paid:			
Commodities	-	5,584	5,584
Capital Outlay	250,000	195,969	(54,031)
	<u>250,000</u>	<u>201,553</u>	<u>(48,447)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 549</u>	<u>\$ (549)</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 97,608	\$ (2,892)
Interest on Investments	1,000	127	(873)
Charges for Services	398,500	13,589	(384,911)
	<u>500,000</u>	<u>111,324</u>	<u>(388,676)</u>
Expenditures Paid:			
Contractual Services	15,000	-	(15,000)
Commodities	10,000	10,099	99
Capital Outlay	475,000	58,104	(416,896)
	<u>500,000</u>	<u>68,203</u>	<u>(431,797)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 43,121</u>	<u>\$ (43,121)</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	\$ 60,000	\$ 14,661	\$ (45,339)
Interest on Investments	-	-	-
	<u>60,000</u>	<u>14,661</u>	<u>(45,339)</u>
Expenditures Paid:			
Contractual	25,000	2,124	(22,876)
Commodities	35,000	3,105	(31,895)
	<u>60,000</u>	<u>5,229</u>	<u>(54,771)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 9,432</u>	<u>\$ (9,432)</u>
<u>F.A.S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 291,000	\$ 271,580	\$ (19,420)
Interest on Investments	1,000	-	(1,000)
Charges for Services	608,000	-	(608,000)
	<u>900,000</u>	<u>271,580</u>	<u>(628,420)</u>
Expenditures Paid:			
Contractual	50,000	2,620	(47,380)
Capital Outlay	850,000	75,777	(774,223)
	<u>900,000</u>	<u>78,397</u>	<u>(821,603)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 193,183</u>	<u>\$ (193,183)</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, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 588,725	\$ 570,620	(18,105)
Interest on Investments	250	426	176
	<u>588,975</u>	<u>571,046</u>	<u>(17,929)</u>
Expenditures Paid:			
Contractual	<u>583,016</u>	<u>573,137</u>	<u>(9,879)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,959</u>	<u>\$ (2,091)</u>	<u>\$ (8,050)</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	74,650	74,650
	<u>-</u>	<u>74,650</u>	<u>74,650</u>
Expenditures Paid:			
Capital Outlay	-	-	-
Commodities	-	41,825	41,825
	<u>-</u>	<u>41,825</u>	<u>41,825</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 32,825</u>	<u>\$ 32,825</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 9,500</u>	<u>\$ 12,540</u>	<u>\$ 3,040</u>
Expenditures Paid:			
Contractual Services	-	2,006	2,006
Commodities	22,000	19,664	(2,336)
	<u>22,000</u>	<u>21,670</u>	<u>(330)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (12,500)</u>	<u>\$ (9,130)</u>	<u>\$ (3,370)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 1,323	\$ 323
Miscellaneous	3,500	50,404	46,904
	<u>4,500</u>	<u>51,727</u>	<u>47,227</u>
Expenditures Paid:			
Personal Services	-	3,125	3,125
Capital Outlay	150,000	169,840	19,840
Debt Service	-	7,514	7,514
Miscellaneous	50,000	44,158	(5,842)
	<u>200,000</u>	<u>224,637</u>	<u>24,637</u>
Other Financing Sources (Uses) of Funds	<u>90,000</u>	<u>163,146</u>	<u>73,146</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (105,500)</u>	<u>\$ (9,764)</u>	<u>\$ 95,736</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ 3,000	\$ -	\$ (3,000)
Expenditures Paid:			
Commodities	10,000	2,819	(7,181)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (7,000)</u>	<u>\$ (2,819)</u>	<u>\$ 4,181</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 610	\$ (390)
Expenditures Paid:			
Commodities	1,000	130	(870)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 480</u>	<u>\$ 480</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 60,000	\$ 54,606	\$ (5,394)
Miscellaneous	25	35	10
	60,025	54,641	(5,384)
Expenditures Paid:			
Personal Services	30,500	28,931	(1,569)
Contractual Services	22,000	25,780	3,780
Miscellaneous	250	-	(250)
	52,750	54,711	1,961
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 7,275	\$ (70)	\$ (7,345)
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 146,300	\$ 142,597	\$ (3,703)
Grants	479,560	590,882	111,322
Miscellaneous	106,500	102,454	(4,046)
	732,360	835,933	103,573
Expenditures Paid:			
Personal Services	295,000	293,336	(1,664)
Contractual Services	373,438	437,940	64,502
Commodities	110,564	64,719	(45,845)
Capital Outlay	4,000	13,198	9,198
	783,002	809,193	26,191
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (50,642)	\$ 26,740	\$ 77,382

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 265,760	\$ 258,186	\$ (7,574)
Miscellaneous	100	-	(100)
	<u>265,860</u>	<u>258,186</u>	<u>(7,674)</u>
Expenditures Paid:			
Contractual Services	265,860	266,708	848
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (8,522)</u>	<u>\$ (8,522)</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,200	\$ 1,250	\$ 50
Miscellaneous	17,000	24,605	7,605
	<u>18,200</u>	<u>25,855</u>	<u>7,655</u>
Expenditures Paid:			
Contractual	-	-	-
Commodities	1,000	1,168	168
Miscellaneous	-	-	-
Capital Outlay	250,000	6,400	(243,600)
	<u>251,000</u>	<u>7,568</u>	<u>(243,432)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (232,800)</u>	<u>\$ 18,287</u>	<u>\$ 251,087</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 1,154	\$ (3,846)
Expenditures Paid:			
Commodities	5,000	621	(4,379)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 533</u>	<u>\$ 533</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 13,000	\$ 19,747	\$ 6,747
Expenditures Paid:			
Contractual Services	12,000	7,161	(4,839)
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	\$ 1,000	\$ 12,586	\$ 11,586
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 18,000	\$ 21,585	\$ 3,585
Expenditures Paid:			
Personal Services	16,500	16,500	-
Contractual	-	-	-
Commodities	1,500	70	(1,430)
Capital Outlay	5,000	-	(5,000)
Miscellaneous	2,000	1,971	(29)
	25,000	18,541	(6,459)
Other Financing Sources (Uses)	(15,000)	-	15,000
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (22,000)	\$ 3,044	\$ (25,044) #
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 102,569	\$ 17,569
Expenditures Paid:			
Personal Services	75,500	78,194	2,694
Contractual Services	25,000	6,753	(18,247)
Commodities	11,500	2,639	(8,861)
Capital Outlay	15,000	-	(15,000)
	127,000	87,586	(39,414)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (42,000)	\$ 14,983	\$ 56,983

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 14,819	\$ (5,181)
Expenditures Paid:			
Contractual	15,000	12,877	(2,123)
Commodities	-	4,540	4,540
	<u>15,000</u>	<u>17,417</u>	<u>2,417</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ 5,000</u>	<u>\$ (2,598)</u>	<u>\$ (7,598)</u>
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 158,200	\$ 154,010	\$ (4,190)
Expenditures Paid:			
Contractual Services	158,200	159,660	1,460
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (5,650)</u>	<u>\$ (5,650)</u>
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 17,925	\$ 17,414	\$ (511)
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	23,500	19,418	(4,082)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (5,575)</u>	<u>\$ (2,004)</u>	<u>\$ 3,571</u>
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 435	\$ (565)
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 435</u>	<u>\$ 435</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 750	\$ -	\$ (750)
Expenditures Paid:			
Miscellaneous	2,000	1,523	(477)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,250)	\$ (1,523)	\$ 273
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 516,200	\$ 502,103	\$ (14,097)
Miscellaneous	2,200	2,715	515
	518,400	504,818	(13,582)
Expenditures Paid:			
Miscellaneous - Social Security	520,000	453,310	(66,690)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,600)	\$ 51,508	\$ 53,108
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 50	\$ 3	\$ (47)
Expenditures Paid:			
Contractual	15,000	512	(14,488)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (14,950)	\$ (509)	\$ 14,441
<u>Circuit Clerk &amp; Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 5,660	\$ (1,340)
Expenditures Paid:			
Contractual	15,000	31,336	16,336
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (8,000)	\$ (25,676)	\$ 17,676

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 385,000	\$ 389,285	\$ 4,285
Interest on Investments	1,750	1,112	(638)
Miscellaneous	6,000	8,148	2,148
	<u>392,750</u>	<u>398,545</u>	<u>5,795</u>
Expenditures Paid:			
Personal Services	-	2,576	2,576
Contractual Services	187,500	92,996	(94,504)
Commodities	15,000	1,960	(13,040)
Capital Outlay	275,000	26,500	(248,500)
Miscellaneous	7,500	150	(7,350)
	<u>485,000</u>	<u>124,182</u>	<u>(360,818)</u>
Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (342,250)</u>	<u>\$ 24,363</u>	<u>\$ 366,613</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ 100	\$ -	\$ (100)
Miscellaneous	5,100	170	(4,930)
	<u>5,200</u>	<u>170</u>	<u>(5,030)</u>
Expenditures Paid:			
Contractual Services	<u>5,200</u>	<u>1,266</u>	<u>(3,934)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (1,096)</u>	<u>\$ 1,096</u>

Clinton County, Illinois  
SCHEDULE OF BUDGETARY COMPARISON -  
MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 6,562	\$ (938)
Expenditures Paid:			
Miscellaneous	7,500	3,407	(4,093)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 3,155	\$ 3,155
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Miscellaneous	50,000	18,146	(31,854)
Other Financing Sources (Uses)	50,000	50,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ 31,854	\$ (31,854)
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 24,535	\$ 23,904	\$ (631)
Expenditures Paid:			
Contractual Services	185,000	-	(185,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (160,465)	\$ 23,904	\$ 184,369
<u>WIC Program</u>			
Revenues Received:			
Grants	\$ 266,551	\$ 255,458	\$ (11,093)
Miscellaneous	3,000	308	(2,692)
	269,551	255,766	(13,785)
Expenditures Paid:			
Personal Services	229,178	199,982	(29,196)
Contractual Services	14,500	26,713	12,213
Commodities	23,563	7,210	(16,353)
Capital Outlay	2,000	-	(2,000)
	269,241	233,905	(35,336)
Other Financing Sources (Uses)	2,793	-	(2,793)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 3,103	\$ 21,861	\$ 18,758

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 32,370	\$ 12,370
Interest on Investments	300	129	(171)
	<u>20,300</u>	<u>32,499</u>	<u>12,199</u>
Expenditures Paid:			
Capital Outlay	-	20,150	20,150
Miscellaneous	55,000	17,112	(37,888)
	<u>55,000</u>	<u>37,262</u>	<u>(17,738)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (34,700)</u>	<u>\$ (4,763)</u>	<u>\$ (5,539)</u>
<u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,000	\$ 1,585	\$ 585
Expenditures Paid:			
Miscellaneous	1,000	1,035	35
Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>
<u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,500	\$ 31,714	\$ 11,214
Expenditures Paid:			
Personal Services	21,000	19,386	(1,614)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ 12,328</u>	<u>\$ 12,828</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 8,055	\$ 555
Expenditures Paid:			
Miscellaneous	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 2,500	\$ 8,055	\$ 5,555
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 47,126	\$ 6,856	\$ (40,270)
Expenditures Paid:			
Commodities	100,000	-	(100,000)
Miscellaneous	-	5,600	5,600
	100,000	5,600	(94,400)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (52,874)	\$ 1,256	\$ (54,130)
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ 6,599	\$ 6,599
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ 6,599	\$ 6,599
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 40,000	\$ 43,160	\$ 3,160
Expenditures Paid:			
Personal Services	\$ 37,500	\$ 36,213	(1,287)
Commodities	12,000	11,456	(544)
	49,500	47,669	(1,831)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (9,500)	\$ (4,509)	\$ 4,991

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 18,500	\$ 16,590	\$ 1,910
Expenditures Paid:			
Contractual Services	22,000	21,620	380
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (3,500)	\$ (5,030)	\$ 1,530
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 46,030	\$ 44,431	\$ (1,599)
Expenditures Paid:			
Contractual Services	46,000	44,595	(1,405)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 30	\$ (164)	\$ 194
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 62,000	\$ 53,025	\$ (8,975)
Expenditures Paid:			
Personal Services	80,000	54,824	(25,176)
Commodities	10,000	16,810	6,810
	90,000	71,634	(18,366)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (28,000)	\$ (18,609)	\$ (9,391)
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 72,672	\$ (2,328)
Expenditures Paid:			
Contractual Services	117,250	94,224	(23,026)
Commodities	-	-	-
	117,250	94,224	(23,026)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (42,250)	\$ (21,552)	\$ 20,698

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	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	-	34	34
	<u>5,000</u>	<u>34</u>	<u>(4,966)</u>
Expenditures Paid:			
Commodities	<u>5,000</u>	-	<u>(5,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ 34</u>
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 8,000</u>	<u>\$ 6,794</u>	<u>\$ (1,206)</u>
Expenditures Paid:			
Commodities	<u>8,000</u>	<u>9,719</u>	<u>1,719</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (2,925)</u>	<u>\$ (2,925)</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>99</u>	<u>(4,901)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (99)</u>	<u>\$ (99)</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 6,430	\$ (570)
Interest on Investments	500	646	146
	<u>7,500</u>	<u>7,076</u>	<u>(424)</u>
Expenditures Paid:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 7,076</u>	<u>\$ (7,076)</u>
<u>Housing County Prisoners Fund</u>			
Revenues Received:			
Charges for Services	\$ 300,000	\$ 457,810	\$ 157,810
Miscellaneous	69,000	70,005	1,005
	<u>369,000</u>	<u>527,815</u>	<u>158,815</u>
Expenditures Paid:			
Personal Services	399,500	378,532	(20,968)
Excess (Deficiency) of Revenues Received Over Expenditures Paid	<u>\$ (30,500)</u>	<u>\$ 149,283</u>	<u>\$ 179,783</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 120,000	\$ 110,820	\$ (9,180)
Miscellaneous	300	-	(300)
	<u>120,300</u>	<u>110,820</u>	<u>(9,480)</u>
Expenditures Paid:			
Personal Services	\$ 85,250	\$ 82,441	\$ (2,809)
Contractual	19,100	10,969	(8,131)
Commodities	24,000	19,973	(4,027)
	<u>128,350</u>	<u>113,383</u>	<u>(14,967)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (8,050)</u>	<u>\$ (2,563)</u>	<u>\$ 5,487</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 2,571	\$ 71
Interest on Investments	150	191	41
	2,650	2,762	112
 Expenditures Paid:			
Commodities	2,000	17,250	15,250
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 650	\$ (14,488)	\$ (15,138)
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,500	\$ 4,245	\$ 745
 Expenditures Paid:			
Miscellaneous	5,000	-	(5,000)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,500)	\$ 4,245	\$ 5,745
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
 Expenditures Paid:			
Miscellaneous	2,000	433	(1,567)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (433)	\$ 433

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues Received:			
Taxes	\$ 1,227,125	\$ 1,199,108	\$ (28,017)
Miscellaneous	2,500	1,671	(829)
	<u>1,229,625</u>	<u>1,200,779</u>	<u>(28,846)</u>
Expenditures Paid:			
Miscellaneous - IMRF	1,229,625	1,023,947	(205,678)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 176,832</u>	<u>\$ 176,832</u>
<u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 80,400	\$ 78,181	\$ (2,219)
Miscellaneous	-	-	-
	<u>80,400</u>	<u>78,181</u>	<u>(2,219)</u>
Expenditures Paid:			
Contractual Services	200,000	16,630	(183,370)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (119,600)</u>	<u>\$ 61,551</u>	<u>\$ 181,151</u>
<u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ 1,306	\$ 1,306
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 1,306</u>	<u>\$ 1,306</u>

Clinton County, Illinois  
 SCHEDULE OF BUDGETARY COMPARISON -  
 MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 349,615	\$ 335,461	\$ (14,154)
Interest on Investments	350	490	140
	<u>349,965</u>	<u>335,951</u>	<u>(14,014)</u>
Expenditures Paid:			
Debt Service	348,015	347,864	(151)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 1,950</u>	<u>\$ (11,913)</u>	<u>\$ (13,863)</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	\$ 4,000	\$ 4,536	\$ 536
Expenditures Paid:			
Miscellaneous	4,000	-	(4,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 4,536</u>	<u>\$ 4,536</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 4,966	\$ 1,966
Expenditures Paid:			
Miscellaneous	1,500	-	(1,500)
Other Financing Sources (Uses)	-	(1,752)	(1,752)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 1,500</u>	<u>\$ 3,214</u>	<u>\$ 1,714</u>

Clinton County, Illinois

ANNUAL  
FEDERAL FINANCIAL  
COMPLIANCE SECTION

Clinton County, Illinois  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2013

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 (FY13) (M)	93.531	32180015A	259,742 (1)
We Choose Health Community Grant (FY14) (M)	95.531	42180128B	39,168
Flow Thru Illinois Maternal & Child Health Coalition:			
We Choose Health Community Grant- Enhanced School Health Project (M)	93.531	32180015A	142,970
Flow Thru Active Transportation Alliance:			
We Choose Health Community Grant - Enhanced Built Environment Project (M)	93.531	32180015A	<u>81,872</u> <u>523,752</u>
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 13)			
	93.069	37180098A	29,884 (2)
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 14)			
	93.069	47180098B	17,434
Local Health Department Grant Public Health Emergency Response (FY 13)			
	93.069	37180014A	30,014 (3)
Local Health Department Grant Public Health Emergency Response (FY 14)			
	93.069	47180014B	<u>15,873</u> <u>93,205</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 13) (M)	93.778	N/A	<u>40,300</u>
IVD Child Support Enforcement (FY 13)	93.563	N/A	2,141 (4)
IVD Child Support Enforcement (FY 14)	93.563	N/A	<u>1,652</u> <u>3,793</u>
Total U.S. Department of Health and Human Services			<u>\$665,850</u>

Clinton County, Illinois  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended November 30, 2013

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	FCSSQ01271	\$ 1,000
Supplemental Nutrition Program for Women & Infants (FY 13)	10.557	FCSRE00829	81,489 (5)
Supplemental Nutrition Program for Women & Infants (FY 14)	10.557	FCSSQ00829	49,288
Breastfeeding Peer Counseling (FY 13)	10.557	FCSRE00829	15,507 (6)
Breastfeeding Peer Counseling (FY 14)	10.557	FCSSQ01201	10,576
Special Supplemental Nutritional Program for Women, Infants and Children	10.557	N/A	273,188
			<u>430,048</u>
Total U.S. Department of Agriculture			<u>431,048</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through State of Illinois			
Illinois Emergency Management Agency:			
Emergency Management Assistance (EMA) Grant	97.042	N/A	11,270
Total U.S. Department of Homeland Security			<u>11,270</u>
<u>U.S. Environmental Protection Agency</u>			
Passed Through State of Illinois			
Department of Public Health			
Groundwater Protection - Potable Water	66.432	35382015A	1,050
Total U.S. Environmental Protection Agency			<u>1,050</u>
Total Expenditures of Federal Awards			<u><u>\$1,109,218</u></u>

(M) Denotes Major Programs.

- (1) FY 13 We Choose Health Community Grant -- Grant period August 15, 2012 to September 29, 2013. Total grant expenditures -- \$300,014 of which \$40,272 was expended in the County's previous fiscal year.
- (2) FY 13 Cities Readiness Initiative Grant -- Grant period August 1, 2012 to July 31, 2013. Total grant expenditures -- \$41,775 of which \$11,891 was expended in the County's previous fiscal year.
- (3) FY 13 Public Health Emergency Response Grant -- Grant period August 1, 2012 to July 31, 2013. Total grant expenditures -- \$42,025 of which \$12,011 was expended in the County's previous fiscal year.
- (4) FY 13 IVD Child Support Enforcement Grant -- Total grant expenditures -- \$3,793 of which \$1,652 was expended in the County's previous fiscal year.
- (5) FY 13 Supplemental Nutrition Program for Women & Infants -- Grant period July 1, 2012 to June 30, 2013. Total grant expenditures -- \$116,770 of which \$35,281 was expended in the County's previous fiscal year.
- (6) FY 13 Breastfeeding Peer Counseling -- Grant period July 1, 2012 to June 30, 2013. Total grant expenditures -- \$24,945 of which \$9,438 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, 2013

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, 2013.

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, 2013

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, 2013 and have issued our reports thereon dated May 8, 2014. 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

<u>TYPE OF AUDITOR'S REPORT ISSUED</u>	Qualified – Modified Cash Basis
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INTERNAL CONTROL OVER FINANCIAL REPORTING

Material weakness(es) identified	None
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>	Name of Federal Program or Cluster
93.531	We Choose Health
93.778	Medical Assistance Program

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, 2013

SECTION II - FINANCIAL STATEMENT FINDING

There were no financial statement findings.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Financial Statement Finding 2012-1:

Condition:

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

Current Status:

Implemented.

Clinton County, Illinois  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended November 30, 2013

CORRECTIVE ACTION PLAN

There were no current year audit findings.