

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2014

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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

April 8, 2015

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, 2014, 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* and *Net Pension Liability and Pension Expense* as required by Governmental Accounting Standards Board Statement No. 68. The amount by which these presentations and disclosures would affect the financial statements are 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, 2014, 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, April 8, 2015, 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.

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 on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

April 8, 2015

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, 2014, 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 April 8, 2015. 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 and Net Pension Liability and Pension Expense* as required by Governmental Accounting Standards Board Statement No. 68.

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

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

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

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

April 8, 2015

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, 2014. 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, 2014.

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,

Glas and Shuffett, Ltd.

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2014

	Primary Government Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 17,570,389
Notes Receivable - Industry	155,635
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	75,000
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	5,727,485
Land Improvements, Net	18,482
Vehicles, Net	128,976
Office Furniture and Equipment, Net	246,564
Other Equipment, Net	1,233,050
Infrastructure, Net	3,863,173
	<hr/>
Total Assets	\$ 29,228,020
	<hr/> <hr/>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 16,198
Due to Other Governments	51,081
Other Payables	2,448
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	326,541
Due in More than One Year	1,020,220
	<hr/>
Total Liabilities	\$ 1,416,488
	<hr/> <hr/>
<u>NET POSITION</u>	
Invested in Capital Assets,	
Net of Related Debt	\$ 11,450,235
Restricted For:	
Debt Service	362,725
Industry Loans	155,635
Building Leases	29
Unrestricted	15,842,908
	<hr/>
Total Net Position	\$ 27,811,532
	<hr/> <hr/>

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, 2014

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ (2,177,078)	\$ 744,592	\$ -	\$ -	\$ (1,432,486)
Public Safety	(4,176,884)	1,275,613	6,932	-	(2,894,339)
Highways and Streets	(2,381,920)	611,987	978,409	-	(791,524)
Education	(306,409)	-	-	-	(306,409)
Public Health	(1,218,606)	125,971	596,541	-	(496,094)
Development	(26,224)	28,730	-	-	2,506
Judiciary and Court Related	(1,541,496)	1,223,563	-	-	(317,933)
Social Services	(94,730)	-	-	-	(94,730)
Employee Benefits	(2,995,092)	371,073	-	-	(2,624,019)
Debt Service - Interest and Fiscal Charges	(51,963)	-	-	-	(51,963)
Total Governmental Activities	\$ (14,970,402)	\$ 4,381,529	\$ 1,581,882	\$ -	(9,006,991)

General Revenues:

Property Taxes Levied for:

General Government	2,287,921
Public Health	446,389
Highways and Streets	965,178
Education	160,284
Insurance	117,195
Employee Benefits	354,684
Debt Service	1,843,034
Payments in Lieu of Taxes	147,213
Sales Tax	1,732,587
Income and Replacement Tax	1,466,599
Oil Income	126,205
Interest on Investments	141,052
Sale of Assets	4,500
Other	3

Total General Revenues 9,792,844

Other Changes in Net Assets:

Transfers to Other Governments (45,121)

Other Changes in Net Assets (45,121)

Change in Net Assets 740,732

Net Position - Beginning 27,070,800
Net Position - Ending \$ 27,811,532

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, 2014

	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	\$ 3,329,569	\$ 2,696,112	\$ 2,454,004	\$ 134,048	\$ 8,956,656	\$ 17,570,389
Notes Receivable - Industry	-	-	-	12,124	143,511	155,635
Due From Other Funds	6,525	-	-	-	675	7,200
Total Assets	<u>\$ 3,336,094</u>	<u>\$ 2,696,112</u>	<u>\$ 2,454,004</u>	<u>\$ 146,172</u>	<u>\$ 9,100,842</u>	<u>\$ 17,733,224</u>
<u>Liabilities:</u>						
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 16,198	16,198
Other	17	-	-	-	2,431	2,448
Due to Other Funds	675	-	-	-	6,525	7,200
Due to Other Governments	-	-	-	51,081	-	51,081
Total Liabilities	<u>692</u>	<u>-</u>	<u>-</u>	<u>51,081</u>	<u>25,154</u>	<u>76,927</u>
<u>Fund Balances:</u>						
Nonspendable	-	-	-	12,124	143,511	155,635
Restricted	-	-	-	-	3,354,058	3,354,058
Committed	-	-	-	-	-	-
Assigned	-	2,696,112	2,454,004	82,967	5,578,119	10,811,202
Unassigned	3,335,402	-	-	-	-	3,335,402
Total Fund Equity	<u>3,335,402</u>	<u>2,696,112</u>	<u>2,454,004</u>	<u>95,091</u>	<u>9,075,688</u>	<u>17,656,297</u>
Total Liabilities and Fund Equity	<u>\$ 3,336,094</u>	<u>\$ 2,696,112</u>	<u>\$ 2,454,004</u>	<u>\$ 146,172</u>	<u>\$ 9,100,842</u>	<u>\$ 17,733,224</u>

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, 2014

Total fund balances for Governmental Funds (Exhibit C) \$17,656,297

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 \$63,652 Accumulated Depreciation	\$302,748
Buildings and Improvements, Net of \$2,725,468 of Accumulated Depreciation	5,727,485
Vehicles, Net of \$938,945 Accumulated Depreciation	128,976
Office Furniture and Equipment, Net of \$1,102,378 Accumulated Depreciation	246,564
Other Equipment, Net of \$2,583,622 of Accumulated Depreciation	1,233,050
Infrastructure, Net of \$16,032,676 of Accumulated Depreciation	<u>3,863,173</u>

Total Capital Assets 11,501,996

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, 2014.

General Obligation Bonds	1,295,000
Lease Purchase Obligation	<u>51,761</u>

(1,346,761)

Total Net Position of Governmental Activities (Exhibit A) \$27,811,532

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, 2014

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:						
Taxes	\$ 1,663,141	\$ -	\$ -	\$ -	\$ 4,683,975	\$ 6,347,116
Intergovernmental	3,680,867	978,409	-	-	-	4,659,276
Fees	-	-	-	-	964,608	964,608
Interest on Investments	118,822	4,193	5,415	285	12,337	141,052
Charges for Services	679,636	-	-	-	611,987	1,291,623
Grants	-	-	-	-	603,473	603,473
Fines and Forfeitures	223,428	-	-	-	-	223,428
Sale of Assets	-	-	-	-	4,500	4,500
Miscellaneous	1,094,764	-	-	-	426,414	1,521,178
						-
Total Revenues Received	7,460,658	982,602	5,415	285	7,307,294	15,756,254
Expenditures Disbursed:						
Current Operating:						
General Government	2,944,630	-	-	-	2,252,393	5,197,023
Public Safety	3,023,160	-	-	-	1,092,762	4,115,922
Highways and Street	-	711,404	-	-	1,179,580	1,890,984
Education	147,931	-	-	-	-	147,931
Public Health	-	-	-	-	1,253,227	1,253,227
Development	-	-	-	-	26,224	26,224
Judiciary and Court Related	1,170,267	-	-	-	150,384	1,320,651
Social Services	-	-	-	-	94,774	94,774
Capital Outlay	30,900	-	-	-	256,796	287,696
Debt Service:						-
Principal Retirement	-	-	-	-	310,867	310,867
Interest and Fiscal Charges	-	-	-	-	51,963	51,963
Total Expenditures Disbursed	7,316,888	711,404	-	-	6,668,970	14,697,262
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	143,770	271,198	5,415	285	638,324	1,058,992
Other Financing Sources (Uses):						
Transfers from (to) Other Funds	148,228	-	-	-	(148,228)	-
Transfers to Other Governmental Units	(45,121)	-	-	-	-	(45,121)
Capital Lease Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	103,107	-	-	-	(148,228)	(45,121)
Net Change in Fund Balances	246,877	271,198	5,415	285	490,096	1,013,871
Fund Balances, Beginning of Year	3,088,525	2,424,914	2,448,589	94,806	8,585,592	16,642,426
Fund Balances, End of Year	\$ 3,335,402	\$ 2,696,112	\$ 2,454,004	\$ 95,091	\$ 9,075,688	\$ 17,656,297

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, 2014

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$1,013,871
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 \$871,702 exceeded capital outlay \$287,696 in the current period. (See Note 6)	(584,006)
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:	15,867
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>295,000</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u><u>\$740,732</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, 2014

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 3,245,764	\$ 2,431	\$ 3,248,195
Other Assets	-	-	-
Total Assets	<u>\$ 3,245,764</u>	<u>\$ 2,431</u>	<u>\$ 3,248,195</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 108,737	\$ -	\$ 108,737
Bonds Held in Trust	118,555	-	118,555
Miscellaneous Collections Payable	51,663	-	51,663
Undistributed Assets	1,317,049	2,431	1,319,480
Due to Other Local Governments	1,649,760	-	1,649,760
Due to Employees/Others	-	-	-
Total Liabilities	<u>\$ 3,245,764</u>	<u>\$ 2,431</u>	<u>\$ 3,248,195</u>
<u>Net Position:</u>			
Reserved	\$ -	\$ -	\$ -
Unreserved	-	-	-
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Clinton County, Illinois
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION--MODIFIED CASH BASIS
TRUST FUNDS
For the Year Ended November 30, 2014

Additions:

Contributions:

Deposits from Inmates, Relatives, and Visitors	<u>\$ 141,427</u>
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Total Additions	<u>141,427</u>
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Deductions:

Inmate Expenditures	<u>140,796</u>
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Total Deductions	<u>140,796</u>
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Change in Net Position	631
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Net Position Held in Trust for Benefits, Beginning of Year	<u>1,800</u>
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Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 2,431</u></u>
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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, 2014

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

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The accompanying financial statements present all County operations. The criteria for including organizations within the County's reporting entity, as set forth in GASB No. 14, "The Financial Reporting Entity," is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The County has developed criteria to determine whether outside organizations should be included in the financial reporting entity. The criteria include, but are not limited to, oversight responsibility, scope of public service, and special financing relationships. The oversight responsibilities include financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Based upon the application of these criteria, the County is not aware of any entity, which would exercise such oversight, which would result in the County being considered a component unit of the entity.

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.

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

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.

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.

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

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.

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).

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

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, 2014.

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:

- 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.
- 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.
- 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 18, 2013 and was amended on November 17, 2014.

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, 2014, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	8,241,425
Certificates of Deposit	9,312,401
Trust and Agency Funds including Certificates of Deposit (\$70,000)	<u>3,248,195</u>
Total Cash and Investments	<u>\$20,802,386</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, 2014, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$21,199,226 (book balance \$20,802,021) were fully insured or collateralized and held by third parties in the name of the County.

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, 2014, 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, 2014, the following funds had a deficit fund balance:

<u>Fund</u>	
Senior Service Fund	\$(2,957)
Circuit Clerk Sheriff Medical	(13,082)
Transportation Safety Highway Hire Back	(159)

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, 2014, represent the 2013 levy that was passed by the Board on November 18, 2013. The 2014 property tax levy, which will be collected in fiscal year 2015, was adopted by the Board December 15, 2014. 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, 2014:

	Beginning Balance 12-01-13	Additions	Deletions	Ending Balance 11-30-14
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	\$ -	\$209,266
Construction in Progress	-	75,000	-	75,000
Total Capital Assets, Not Being Depreciated	209,266	75,000	-	284,266
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,452,953	-	-	8,452,953
Office Furniture & Equipment	1,348,942	-	-	1,348,942
Transportation Equipment	1,038,386	45,655	16,120	1,067,921
Other Equipment	3,656,931	167,041	7,300	3,816,672
Infrastructure	19,895,849	-	-	19,895,849
Total Capital Assets, Being Depreciated	34,475,195	212,696	23,420	34,664,471
Less Accumulated Depreciation for:				
Land Improvements	59,545	4,107	-	63,652
Buildings and Improvements	2,535,868	189,600	-	2,725,468
Office Furniture & Equipment	1,004,807	97,571	-	1,102,378
Transportation Equipment	900,743	54,322	16,120	938,945
Other Equipment	2,423,778	167,144	7,300	2,583,622
Infrastructure	15,673,717	358,959	-	16,032,676
Total Accumulated Depreciation	22,598,458	871,703	23,420	23,446,741
Total Capital Assets, Being Depreciated, Net	11,876,737	(659,007)	-	11,217,730
Governmental Activities Capital Assets, Net	\$12,086,003	\$(584,007)	\$ -	\$11,501,996

NOTE 6--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$132,180
Public Safety	172,084
Highways and Streets	490,526
Education	3,886
Public Health	7,291
Judicial and Court Related	<u>65,736</u>
Total Depreciation Expense	<u>\$871,703</u>

NOTE 7--DEFINED BENEFIT PENSION PLAN

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

Funding Policy: As set by statute, the employer plan members are required to contribute 7.50 percent for elected county officials, 4.50 percent for regular employees and 7.50 percent for Sheriff's Law Enforcement Personnel (SLEP), of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 160.74 percent for elected officials, 14.48 percent for regular employees and 24.03 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, 2013, the employer's actual contribution pension cost were \$8,101 for the Elected County Officials, \$525,366 for regular employees and \$491,813 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>
12/31/13	\$8,101	100%	\$0
12/31/12	6,962	100%	0
12/31/11	2,168	100%	0

Three-Year Trend Information for the Regular Plan

12/31/13	\$525,367	100%	\$0
12/31/12	521,673	100%	0
12/31/11	559,130	100%	0

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

12/31/13	\$491,813	100%	\$0
12/31/12	433,137	100%	0
12/31/11	426,463	100%	0

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% 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, 2011 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, 2013, the most recent actuarial valuation date, the Elected County Official plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$42,915 and the actuarial value of assets was \$(1,732,649) resulting in an underfunded actuarial accrued liability (UAAL) of \$1,775,564. The covered payroll per calendar year 2013 (annual payroll of active employees covered by the plan) was \$5,040 and the ratio of the UAAL to the covered payroll was 352 percent.

Funded Status and Funding Progress. As of December 31, 2013 the most recent actuarial valuation date, the Regular plan was 63.78 percent funded. The actuarial accrued liability for benefits was \$9,884,452 and the actuarial value of assets was \$6,304,046, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,580,406. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$3,628,222 and the ratio of the UAAL to the covered payroll was 99 percent.

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 62.34 percent funded. The actuarial accrued liability for benefits was \$8,688,539 and the actuarial value of assets was \$5,416,468, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,272,071. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$2,046,662 and the ratio of the UAAL to the covered payroll was 160 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 \$155,635 at November 30, 2014, as follows:

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 11-30-14	\$ -0-

This note is reflected in the CDAP Recapture Fund.

NOTE 8--NOTES RECEIVABLE--INDUSTRY (CONTINUED)

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 11-30-14	\$12,124

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	\$100 000
Date of Note	8-17-10
Maturity Date	9-01-20
Interest Rate	3%
Monthly Installment	\$ 969
Balance Due at 11-30-14	\$ 61,886

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 11-30-14	\$ 52,857

This note is reflected in the CDAP Recapture Fund.

HIDDEN LAKE WINERY, LTD

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

Original Amount	\$100,000
Date of Note	7-20-07
Maturity Date	7-20-17
Interest Rate	3%
Monthly Installment	\$ 966
Balance Due at 11-30-14	\$ 28,768

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>
12/15/14	\$ 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>\$1,295,000.00</u>		<u>\$94,337.50</u>	<u>\$1,389,337.50</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>
8/8/14	\$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>\$67,627.80</u>		<u>\$7,334.92</u>	<u>\$74,962.72</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, 2013	Proceeds	Payments	Refunding Payment	Balance November 30, 2014	Amount Due Within One Year
2009 Self-Insurance Bonds	\$1,590,000	\$ -	\$295,000	\$ -	\$1,295,000	\$310,000
Lease Purchase	67,628	-	15,867	-	51,761	16,541
	<u>\$1,657,628</u>	<u>\$ -</u>	<u>\$310,867</u>	<u>\$ -</u>	<u>\$1,346,761</u>	<u>\$326,541</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>
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>\$1,295,000</u>	<u>\$94,337</u>	<u>\$51,761</u>	<u>\$4,461</u>	<u>\$1,346,761</u>	<u>\$98,798</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2014	<u>\$567,429,923</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 16,313,610
Less - Outstanding Debt:	
Self-Insurance Bonds	<u>\$ 1,295,000</u>
Legal Debt Margin	<u>\$15,018,610</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, 2014, the County owes the City of Carlyle \$51,081.

NOTE 11--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2014, 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	-	81,085
911 Emergency Telephone Service Tax	250,000	-
Probation	29,313	-
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
General Fund	81,085	-
Accumulated Leave Fund:		
General Fund	50,000	-
911 Emergency Telephone Service Tax:		
General Fund	-	250,000
Probation	-	29,313
	<u>\$410,398</u>	<u>\$410,398</u>

NOTE 12--EXPENDITURES OVER BUDGET

During the year ended November 30, 2014, the following funds exceeded their budgeted expenditures:

	Expenditures		Excess over Budget
	Budgeted	Actual	
Special Services Areas Fund	\$665,929	\$668,832	\$2,903
Vital Records	22,000	22,075	75
Animal Control	53,250	56,728	3,478
Delinquent Tax Agent Fund	5,200	5,936	736
Probation Drug Testing Fund	8,000	11,774	3,774
Mental Health Fund	279,153	287,114	7,961
Domestic Violence Fund	1,000	1,160	160
Circuit Clerk & Sheriff Medical Fund	10,000	16,813	6,813

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	\$428,843	\$218,293	\$349,985	\$27,553	\$1,024,674
Receipts:					
Real Estate and Mobile Home Taxes	81,432	20,594	355,409	15,416	472,851
Interest Income	-	-	1,421	(18,894)	1,421
Disbursements:					
Insurance Assessments	(34,221)	-	-	-	(53,115)
Debt Service:					
Principal	-	-	(321,508)	-	(321,508)
Interest	-	-	(22,082)	-	(22,082)
Service Fees	-	-	(500)	-	(500)
Ending Balance	\$476,054	\$238,887	\$362,725	\$24,075	\$1,104,741

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	\$ -	\$ -	\$ -	\$12,124	\$143,511	\$155,635
	-	-	-	12,124	143,511	155,635
Restricted:						
General Government	-	-	-	-	2,306,397	2,306,397
Public Safety	-	-	-	-	193,498	193,498
Public Health	-	-	-	-	271,981	271,981
Court & Court Related	-	-	-	-	216,004	216,004
Social Services	-	-	-	-	3,424	3,424
Debt Service	-	-	-	-	362,754	362,754
	-	-	-	-	3,354,058	3,354,058
Committed:						
Capital Improvements	-	-	-	-	-	-
Assigned:						
Contingencies	-	-	-	-	176,183	176,183
General Government	-	-	-	-	281,235	281,235
Public Safety	-	-	-	-	942,383	942,383
Public Health	-	-	-	-	459,650	459,650
Economic Development	-	-	-	82,967	550,066	633,033
Highway & Streets	-	2,696,112	-	-	3,137,390	5,833,502
Capital Improvements	-	-	2,454,004	-	31,212	2,485,216
	-	2,696,112	2,454,004	82,967	5,578,119	10,811,202
Unassigned	3,336,094	-	-	-	-	3,336,094
Total Fund Balances	\$3,336,094	\$2,696,112	\$2,454,004	\$95,091	\$9,075,688	\$17,656,989

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, 2014, 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. U.S. District Court Case 13-1097 GPM – Civil Rights Complaint by Jail Inmate.
3. Clinton County Case No. 14-CF-13 – Action to Quiet Title

Liability is denied in all of these cases. Each of them is being defended by Clinton County's liability insurance carrier. Legal counsel has been procured by such carrier to represent the County's interests therein.

Clinton County, Illinois

**SUPPLEMENTARY
INFORMATION**

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -- MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,640,500	\$ 1,640,500	\$ 1,663,141	\$ 22,641
Intergovernmental Revenues	3,534,586	3,534,586	3,680,867	146,281
Interest on Investments	75,000	75,000	118,822	43,822
Charges for Services	674,000	674,000	679,636	5,636
Fines and Forfeitures	220,000	220,000	223,428	3,428
Miscellaneous	951,561	951,561	1,095,456	143,895
Total Revenues Received	7,095,647	7,095,647	7,461,350	365,703
Expenditures Disbursed:				
General Government	2,865,699	3,026,946	2,975,530	(51,416)
Public Safety	2,952,689	2,952,689	3,023,160	70,471
Education	166,293	166,293	147,931	(18,362)
Judiciary and Court Related	1,279,966	1,279,966	1,170,267	(109,699)
Total Expenditures Disbursed	7,264,647	7,425,894	7,316,888	(109,006)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(169,000)	(330,247)	144,462	474,709
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	152,000	152,000	148,228	(3,772)
Transfers to Other Governmental Units	(52,000)	(52,000)	(45,121)	6,879
Total Other Financing Sources (Uses)	100,000	100,000	103,107	3,107
Net Change in Fund Balances	(69,000)	(230,247)	247,569	477,816
Fund Balances, Beginning of Year	3,088,525	3,088,525	3,088,525	-
Fund Balances, End of Year	\$ 3,019,525	\$ 2,858,278	\$ 3,336,094	\$ 477,816

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, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,290,000	\$ 2,290,000	\$ 978,409	\$ (1,311,591)
Interest	10,000	10,000	4,193	(5,807)
Total Revenues Received	2,300,000	2,300,000	982,602	(1,317,398)
Expenditures Disbursed:				
Highways and Street	2,300,000	2,300,000	711,404	(1,588,596)
Total Expenditures Disbursed	2,300,000	2,300,000	711,404	(1,588,596)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	271,198	271,198
Fund Balances, Beginning of Year	2,424,914	2,424,914	2,424,914	-
Fund Balances, End of Year	\$ 2,424,914	\$ 2,424,914	\$ 2,696,112	\$ 271,198

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, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 15,000	\$ 15,000	\$ 5,415	\$ (9,585)
Total Revenues Received	15,000	15,000	5,415	(9,585)
Expenditures Disbursed	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	15,000 -	15,000 -	5,415	(9,585)
Fund Balances, Beginning of Year	2,448,589	2,448,589	2,448,589	-
Fund Balances, End of Year	\$ 2,463,589	\$ 2,463,589	\$ 2,454,004	\$ (9,585)

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, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 8,500	\$ 8,500	\$ 286	\$ (8,214)
Total Revenues Received	8,500	8,500	286	(8,214)
Expenditures Disbursed:				
Capital Outlay	125,000	125,000	-	(125,000)
Total Expenditures Disbursed	125,000	125,000	-	(125,000)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(116,500)	(116,500)	286	(116,786)
Fund Balances, Beginning of Year	94,805	94,805	94,805	-
Fund Balances, End of Year	\$ (21,695)	\$ (21,695)	\$ 95,091	\$ (116,786)

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2014

Budget and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 18, 2013, and was amended on November 17, 2014.

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, 2014

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)
12/31/13	\$6,304,046	\$9,884,452	\$3,580,406	63.78%	\$3,628,222	98.68%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$8,107,934. On a market basis, the funded ratio would be 82.03%.

SLEP Employees

12/31/13	\$5,416,468	\$8,688,539	\$3,272,071	62.34%	\$2,046,662	159.87%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$6,495,247. On a market basis, the funded ratio would be 74.76%.

Elected Officials

12/31/13	\$(1,732,649)	\$42,915	\$1,775,564	0.00%	\$5,040	35229.4%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$1,482,275). 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, 2014

Assets

Cash in Bank	\$ 3,329,569
Due from Other Funds	<u>6,525</u>
Total Assets	<u><u>\$ 3,336,094</u></u>

Liabilities and Fund Balances

Liabilities

Due to Other Funds	\$ 675
Other	<u>17</u>
Total Liabilities	<u>692</u>

Fund Balances	<u>3,335,402</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,336,094</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, 2014

Revenues Received (Statement 3)	\$ 7,460,658
Expenditures Disbursed (Statement 4)	<u>7,316,888</u>
Excess (Deficiency) of Revenues over Expenditures	143,770
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	148,228
Transfers to Other Governmental Units	<u>(45,121)</u>
Net Increase (Decrease) in Fund Balance	246,877
Fund Balance, Beginning of Year	<u>3,088,525</u>
Fund Balance, End of Year	<u><u>\$ 3,335,402</u></u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
REVENUES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,500,000	\$ 1,523,792	\$ 23,792
Mobile Home Taxes:			
General County	3,500	2,878	(622)
Payments in Lieu of Taxes	137,000	136,471	(529)
Total Taxes	<u>1,640,500</u>	<u>1,663,141</u>	<u>22,641</u>
State of Illinois:			
Sales Tax	1,600,000	1,715,208	115,208
Income Tax	1,300,000	1,303,069	3,069
Corporate Replacement Taxes	118,000	138,314	20,314
Reimbursements Received for:			
Public Defender	99,900	99,895	(5)
State's Attorney Salary	144,700	144,677	(23)
Assistant State's Attorney Salary	15,000	10,720	(4,280)
Probation Officers Salaries and Fringes	125,486	158,263	32,777
Probation Service Fund Reimbursement	50,000	35,772	(14,228)
Election Reimbursements	30,000	19,420	(10,580)
Civil Defense Reimbursements	22,000	23,548	1,548
DCFS Reimbursements	-	-	-
Supervisor of Assessments Reimbursements	29,500	31,981	2,481
Total State of Illinois	<u>3,534,586</u>	<u>3,680,867</u>	<u>146,281</u>
Fee Offices--Received from:			
County Clerk	290,000	288,500	(1,500)
Circuit Clerk	200,000	198,606	(1,394)
Circuit Clerk County Fees	26,000	38,750	12,750
Zoning Fees	23,000	32,343	9,343
Hotel/Motel Administration Fees	-	-	-
County Sheriff:			
Fees	100,000	85,998	(14,002)
Proceeds from Sales	20,000	18,000	(2,000)
State's Attorney:			
Criminal and Traffic Fines	220,000	223,428	3,428
Fees	15,000	17,439	2,439
Total Fee Offices	<u>894,000</u>	<u>903,064</u>	<u>9,064</u>

(Continued on Next Page)

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON
 REVENUES - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended November 30, 2014
 (Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 130,000	\$ 126,205	\$ (3,795)
Interest on Investments	75,000	118,822	43,822
Refunds and Reimbursements	518,061	547,406	29,345
Lake Patrol	53,500	50,080	(3,420)
Health Insurance Reimbursements	250,000	371,073	121,073
Total Other Revenues	<u>1,026,561</u>	<u>1,213,586</u>	<u>187,025</u>
 Total Revenues	 <u>\$ 7,095,647</u>	 <u>\$ 7,460,658</u>	 <u>\$ 365,011</u>

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

For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
Personal Services:			
County Board Per Diem	\$ 80,000	\$ 100,325	\$ 20,325
Salaries	138,000	131,491	(6,509)
Salary - Public Administrator	900	900	-
Health Insurance	1,300,000	1,271,911	(28,089)
Contractual Services:			
Maintenance - Equipment	65,000	104,820	39,820
Utilities--Courthouse	60,000	63,128	3,128
Utilities--Annex I	55,000	59,055	4,055
Utilities--Annex II	11,000	11,204	204
County Board Travel	15,000	21,666	6,666
SIMPAC Dues	2,900	-	(2,900)
SIMPAC Technical Assistance	5,600	-	(5,600)
Economic Development	4,000	-	(4,000)
Publishing and Printing	500	234	(266)
Dues	3,021	1,500	(1,521)
Auditing	30,500	27,960	(2,540)
Telephone	57,500	22,851	(34,649)
Postage	50,000	52,071	2,071
Internet Services	8,750	28,785	20,035
Commodities:			
County Board Supplies	850	255	(595)
General & Contingent	-	413	413
Other Expenses:			
Negotiations	-	18,184	18,184
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	200	100	(100)
Ordinance Revisions	250	1,870	1,620
South Central Illinois Growth Alliance	-	-	-
Total General and Administrative Expense	1,893,371	1,923,123	29,752
ANIMAL CONTROL:			
Personal Services:			
Salaries	40,000	39,312	(688)
Contractual Services:			
Maintenance-Vehicles	1,000	40	(960)
Postage	100	-	(100)
Vendor Contracts	300	405	105
Capital Outlay:			
Equipment and Supplies	250	-	(250)
Total Animal Control Expense	41,650	39,757	(1,893)

(Continued on Next Page)

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

For the Year Ended November 30, 2014

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 66,541	\$ (7,459)
Commodities:			
Office Supplies and Publishing	127,000	108,221	(18,779)
Capital Outlay:			
Equipment	3,000	-	(3,000)
Total County Clerk-Election	204,000	174,762	(29,238)
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	172,000	165,306	(6,694)
Contractual Services:			
Equipment Lease	8,500	7,642	(858)
Maintenance--Contract	13,500	13,605	105
Maintenance--Equipment	-	75	75
Copier	4,100	3,368	(732)
Travel	3,500	1,920	(1,580)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	532	(68)
Software Support	18,500	245	(18,255)
Commodities:			
Office Supplies	4,000	3,873	(127)
Operating Supplies--Equipment	2,000	430	(1,570)
Capital Outlay:			
Equipment	-	-	-
Total County Clerk and Recorder Expense	226,900	196,996	(29,904)
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	105,000	5,000
Total County Clerk and Recorder Other	100,000	105,000	5,000

(Continued on Next Page)

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

For the Year Ended November 30, 2014

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 124,000	\$ 122,853	\$ (1,147)
Contractual Services:			
Maintenance--Equipment	21,000	23,876	2,876
Rental	100	100	-
Travel	500	406	(94)
Publishing and Printing	10,000	7,332	(2,668)
Dues and Subscriptions	300	200	(100)
Commodities:			
Office Supplies	1,750	1,585	(165)
Capital Outlay:			
Equipment	3,500	-	(3,500)
Total County Treasurer Expense	<u>161,150</u>	<u>156,352</u>	<u>(4,798)</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	245,000	227,230	(17,770)
Contractual Services:			
Maintenance--Equipment	3,600	1,913	(1,687)
Travel	900	942	42
Postage	176	-	(176)
Publishing and Printing	600	444	(156)
Dues and Subscriptions	400	350	(50)
Auditing	2,000	2,000	-
Interpreter	5,000	550	(4,450)
Commodities:			
Office Supplies	7,000	5,346	(1,654)
Convention Expense	1,000	240	(760)
Total Circuit Clerk Expense	<u>265,676</u>	<u>239,015</u>	<u>(26,661)</u>

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 38,200	\$ 37,474	\$ (726)
Contractual Services:			
Autopsy	12,000	7,500	(4,500)
Deputy Fee	7,500	6,127	(1,373)
Other Professional Services	750	1,500	750
Toxology	1,500	1,430	(70)
X-Rays	1,000	1,384	384
Telephone	1,200	1,401	201
Publishing and Printing	250	-	(250)
Dues and Subscriptions	425	350	(75)
Training	450	2,026	1,576
Film Expense	-	-	-
Postage	250	277	27
Commodities:			
Office Supplies	750	1,614	864
Gasoline and Oil	1,500	2,418	918
Transcripts	-	-	-
Other Expense:			
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	1,000	-	(1,000)
Total County Coroner Expense	66,975	63,501	(3,474)
ZONING:			
Personal Services:			
Salaries	90,000	90,426	426
Recording Secretary	-	-	-
Contractual Services:			
Equipment Lease	5,250	3,184	(2,066)
Travel	1,800	1,275	(525)
Postage	-	-	-
Publishing and Printing	1,100	1,419	319
Training	700	520	(180)
Board of Appeals Per Diem	4,200	350	(3,850)
Commodities:			
Office Supplies	2,800	4,878	2,078
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	110,450	102,052	(8,398)

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 143,318	\$ 120,919	\$ (22,399)
Contractual Services:			
Telephone	5,400	9,448	4,048
Travel	8,500	6,374	(2,126)
Dues and Subscriptions	3,025	4,375	1,350
Commodities:			
Office Supplies	2,200	3,906	1,706
Convention Expense	2,500	2,620	120
Bond	500	289	(211)
Capital Outlay:			
Equipment	850	-	(850)
Total Superintendent of Education Expense	166,293	147,931	(18,362)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	420,000	412,058	(7,942)
Contractual Services:			
Maintenance--Equipment	5,000	9,203	4,203
Travel	2,000	13	(1,987)
Publishing and Printing	-	59	59
Legal Services	13,000	13,000	-
Dues and Subscriptions	3,200	3,741	541
Expert and Special Witness Fee	3,000	-	(3,000)
Training/Seminars	1,500	997	(503)
Telephone	-	-	-
Commodities:			
Office Supplies	4,250	4,263	13
Court Transcripts	3,500	2,377	(1,123)
Office Books	3,000	1,682	(1,318)
Other Expense:			
Special Investigator	10,000	960	(9,040)
Foreign Witness Fees	1,500	77	(1,423)
Capital Outlay:			
Equipment	2,000	-	(2,000)
Total State's Attorney Expense	471,950	448,430	(23,520)

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

For the Year Ended November 30, 2014

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 35,000	\$ 30,961	\$ (4,039)
Contractual Services:			
Maintenance--Vehicles	3,000	10,085	7,085
Telephone	3,700	3,141	(559)
Utilities	600	9,537	8,937
Travel	1,000	4,404	3,404
Postage	100	1,098	998
Publishing and Printing	1,500	2,409	909
Dues and Subscriptions	150	522	372
Training	250	325	75
Local Emergency Planning Committee	150	233	83
Commodities:			
Office Supplies	750	3,642	2,892
Gasoline--Oil	4,500	7,362	2,862
Operating Supplies	1,000	5,053	4,053
Uniforms and Clothing	1,000	2,935	1,935
Radio Maintenance	1,000	2,096	1,096
Miscellaneous	250	3,701	3,451
Total Civil Defense Expense	53,950	87,504	33,554
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	200,000	196,369	(3,631)
Contractual Services:			
Equipment Lease & Maintenance	60,600	62,398	1,798
Travel	3,250	3,197	(53)
Publishing and Printing	12,000	7,952	(4,048)
Dues and Subscriptions	600	646	46
Training	4,000	4,843	843
Commodities:			
Office Supplies	4,100	2,338	(1,762)
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total Supervisor of Assessments Expense	286,050	277,743	(8,307)

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,354,300	\$ 2,435,773	\$ 81,473
Contractual Services:			
Telephone	12,183	16,809	4,626
Maintenance--Vehicles	121,731	116,560	(5,171)
Maintenance--Equipment	6,000	1,206	(4,794)
Maintenance--Water Patrol	800	-	(800)
Computer Service	2,500	1,104	(1,396)
Travel	2,000	-	(2,000)
Publishing and Printing	500	981	481
Other Professional Services	5,000	3,886	(1,114)
Outside Contracts	42,000	51,325	9,325
Dues and Subscriptions	900	595	(305)
Training	6,000	5,551	(449)
Food--Prisoners' Meals	135,000	131,071	(3,929)
Postage	1,500	1,850	350
Commodities:			
Refunds - Serving Warrants	500	532	32
Office Supplies	4,000	5,946	1,946
Operating Supplies--Equipment	15,600	5,739	(9,861)
Uniforms and Clothing	25,000	12,494	(12,506)
Prisoner Maintenance	14,800	8,129	(6,671)
Radio Maintenance	-	319	319
Other Expenses			
County Addressing	1,000	1,628	628
Capital Outlay:			
Vehicles	40,000	30,900	(9,100)
Total Sheriff's Office Expense	<u>2,791,314</u>	<u>2,832,398</u>	<u>41,084</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	163,000	159,495	(3,505)
Contractual Services:			
Public Defender Contracts	50,000	53,553	3,553
Other Professional Services	27,500	-	(27,500)
Commodities:			
Office Supplies	750	752	2
Transcripts	100	-	(100)
Total Public Defender Expense	<u>241,350</u>	<u>213,800</u>	<u>(27,550)</u>

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 220,000	\$ 222,311	\$ 2,311
Contractual Services:			
Maintenance--Equipment	2,800	3,551	751
Travel	2,000	2,823	823
Publishing and Printing	300	99	(201)
Dues and Subscriptions	200	200	-
Juvenile Detention	40,000	24,327	(15,673)
Commodities:			
Office Supplies	3,200	2,987	(213)
Capital Outlay:			
Equipment	2,200	-	(2,200)
Total Probation Office Expense	270,700	256,298	(14,402)
BOARD OF REVIEW:			
Personal Services:			
Salaries	40,000	36,981	(3,019)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	750	-	(750)
Publishing and Printing	2,200	1,512	(688)
Training	1,000	434	(566)
Dues and Subscriptions	75	75	-
Commodities:			
Office Supplies	500	500	-
Total Board of Review Expense	45,025	39,502	(5,523)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	1,200	203	(997)
Professional Services	5,000	3,750	(1,250)
Interpreter Services	-	-	-
Commodities:			
Office Supplies	1,000	-	(1,000)
Transcripts	900	637	(263)
Books and Publications	2,200	5,039	2,839
Other Expenses:			
Judges Share Computer Research	1,640	-	(1,640)
County Share Judge Office Expense	2,100	1,627	(473)
Circuit Court Juror's Fees	14,500	-	(14,500)
County Share Judge's Salary	1,750	1,468	(282)
Total Court Expense	30,290	12,724	(17,566)
Total General Fund Disbursements	\$ 7,427,094	\$ 7,316,888	\$ (110,206)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2014

	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	-	-	-
Transfer from (to) Oil Revenue Surplus Fund	(78,000)	(81,085)	(3,085)
Oil Revenue Transfer to Townships	(52,000)	(45,121)	6,879
Transfer from Probation	30,000	29,313	(687)
Total Other Financing Sources (Uses) of Funds	\$ 100,000	\$ 103,107	\$ 3,107

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2014

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 14)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>			
Cash and Equivalents	\$ 8,593,931	\$ 362,725	\$ 8,956,656
Notes Receivable - Industry	143,511	-	143,511
Due from Other Funds	675	-	675
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 8,738,117	\$ 362,725	\$ 9,100,842
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ 16,198	\$ -	\$ 16,198
Due to Other Funds	6,525	-	6,525
Other	2,431	-	2,431
Fund Balances:			
Unreserved	8,712,963	362,725	9,075,688
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 8,738,117	\$ 362,725	\$ 9,100,842
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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, 2014

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 15)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 4,303,350	\$ 355,409	\$ 4,658,759
Intergovernmental Revenue	25,216	-	25,216
Fees	964,608	-	964,608
Interest	10,916	1,421	12,337
Charges for Services	611,987	-	611,987
Grants	603,473	-	603,473
Sale of Assets	4,500	-	4,500
Miscellaneous	426,414	-	426,414
Total Revenue Received	<u>6,950,464</u>	<u>356,830</u>	<u>7,307,294</u>
Expenditures Disbursed:			
General Government	2,252,393	-	2,252,393
Highways and Streets	1,179,580	-	1,179,580
Public Health	1,253,227	-	1,253,227
Public Safety	1,092,762	-	1,092,762
Development	26,224	-	26,224
Debt Service	18,740	344,090	362,830
Judiciary and Court Related	150,384	-	150,384
Social Services	94,774	-	94,774
Capital Outlay	256,796	-	256,796
Total Expenditures Disbursed	<u>6,324,880</u>	<u>344,090</u>	<u>6,668,970</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>625,584</u>	<u>12,740</u>	<u>638,324</u>
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	<u>(148,228)</u>	<u>-</u>	<u>(148,228)</u>
Total other Financing Sources (Uses)	<u>(148,228)</u>	<u>-</u>	<u>(148,228)</u>
Net Change in Fund Balance	477,356	12,740	490,096
Fund Balance, Beginning of Year	<u>8,235,607</u>	<u>349,985</u>	<u>8,585,592</u>
Fund Balance, End of Year	<u>\$ 8,712,963</u>	<u>\$ 362,725</u>	<u>\$ 9,075,688</u>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2014

	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	\$ 394,770	\$ 316,514	\$ 700,296	\$ 93,453	\$ 1,632,357	\$ 123,616	\$ 288,296	\$ -	\$ 9,926	\$ 176,183	\$ 868
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 394,770</u>	<u>\$ 316,514</u>	<u>\$ 700,296</u>	<u>\$ 93,453</u>	<u>\$ 1,632,357</u>	<u>\$ 123,616</u>	<u>\$ 288,296</u>	<u>\$ -</u>	<u>\$ 9,926</u>	<u>\$ 176,183</u>	<u>\$ 868</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2,431	-	-	-	-
Fund Balances	<u>394,770</u>	<u>316,514</u>	<u>700,296</u>	<u>93,453</u>	<u>1,632,357</u>	<u>123,616</u>	<u>285,865</u>	<u>(159)</u>	<u>9,926</u>	<u>176,183</u>	<u>868</u>
Total Liabilities and Fund Balances	<u>\$ 394,770</u>	<u>\$ 316,514</u>	<u>\$ 700,296</u>	<u>\$ 93,453</u>	<u>\$ 1,632,357</u>	<u>\$ 123,616</u>	<u>\$ 288,296</u>	<u>\$ -</u>	<u>\$ 9,926</u>	<u>\$ 176,183</u>	<u>\$ 868</u>

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Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2014
(Continued)

	<u>Victim Impact Fund</u>	<u>Animal Control</u>	<u>County Health Dept.</u>	<u>Mental Health</u>	<u>R.E.A. Economic Development</u>	<u>Probation Electronic Monitoring</u>	<u>Probation Book Fees</u>	<u>Law Library</u>	<u>County Court Fees</u>	<u>Recorder's Instruments</u>	<u>Auto- mation</u>	<u>Cooperative Extension</u>	<u>Unemployment Insurance</u>
<u>Assets</u>													
Cash in Bank	\$ 6,415	\$ 75,264	\$ 431,428	\$ 174,723	\$ 307,832	\$ 1,654	\$ 334	\$ 37,940	\$ 70,458	\$ 192,999	\$ 59,836	\$ 2,485	\$ 24,075
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 6,415</u>	<u>\$ 75,264</u>	<u>\$ 431,428</u>	<u>\$ 174,723</u>	<u>\$ 307,832</u>	<u>\$ 1,654</u>	<u>\$ 334</u>	<u>\$ 37,940</u>	<u>\$ 70,458</u>	<u>\$ 192,999</u>	<u>\$ 59,836</u>	<u>\$ 2,485</u>	<u>\$ 24,075</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>6,415</u>	<u>75,264</u>	<u>431,428</u>	<u>174,723</u>	<u>307,832</u>	<u>1,654</u>	<u>334</u>	<u>37,940</u>	<u>70,458</u>	<u>192,999</u>	<u>59,836</u>	<u>2,485</u>	<u>24,075</u>
Total Liabilities and Fund Balances	<u>\$ 6,415</u>	<u>\$ 75,264</u>	<u>\$ 431,428</u>	<u>\$ 174,723</u>	<u>\$ 307,832</u>	<u>\$ 1,654</u>	<u>\$ 334</u>	<u>\$ 37,940</u>	<u>\$ 70,458</u>	<u>\$ 192,999</u>	<u>\$ 59,836</u>	<u>\$ 2,485</u>	<u>\$ 24,075</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, 2014
(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	Civil Defense Grant Fund
<u>Assets</u>														
Cash in Bank	\$ 1,920	\$ 2,754	\$ 505,054	\$ 6,753	\$ -	\$ 227,941	\$ 4,208	\$ 43,520	\$ 29	\$ 238,887	\$ -	\$ 62,987	\$ 17,744	\$ -
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,920	\$ 2,754	\$ 505,054	\$ 6,753	\$ -	\$ 227,941	\$ 4,208	\$ 43,520	\$ 29	\$ 238,887	\$ -	\$ 62,987	\$ 17,744	\$ -
<u>Liabilities and Fund Balances</u>														
Liabilities:														
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 13,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,957	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	1,920	2,754	505,054	6,381	(13,082)	227,941	3,655	43,520	29	238,887	(2,957)	62,987	17,744	-
Total Liabilities and Fund Balances	\$ 1,920	\$ 2,754	\$ 505,054	\$ 6,753	\$ -	\$ 227,941	\$ 4,208	\$ 43,520	\$ 29	\$ 238,887	\$ -	\$ 62,987	\$ 17,744	\$ -

(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, 2014
(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	\$ 155,617	\$ 80,917	\$ 21,834	\$ 230,142	\$ 3,530	\$ 39,695	\$ 17,017	\$ 15,445	\$ 84,344	\$ 12,145	\$ 675	\$ 18,471	\$ 6,101
Due from Other Funds	-	-	-	675	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	143,511	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 155,617</u>	<u>\$ 80,917</u>	<u>\$ 21,834</u>	<u>\$ 374,328</u>	<u>\$ 3,530</u>	<u>\$ 39,695</u>	<u>\$ 17,017</u>	<u>\$ 15,445</u>	<u>\$ 84,344</u>	<u>\$ 12,145</u>	<u>\$ 675</u>	<u>\$ 18,471</u>	<u>\$ 6,101</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	5,600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>155,617</u>	<u>80,917</u>	<u>21,834</u>	<u>368,728</u>	<u>3,530</u>	<u>39,695</u>	<u>17,017</u>	<u>15,445</u>	<u>84,344</u>	<u>12,145</u>	<u>675</u>	<u>18,471</u>	<u>6,101</u>
Total Liabilities and Fund Balances	<u>\$ 155,617</u>	<u>\$ 80,917</u>	<u>\$ 21,834</u>	<u>\$ 374,328</u>	<u>\$ 3,530</u>	<u>\$ 39,695</u>	<u>\$ 17,017</u>	<u>\$ 15,445</u>	<u>\$ 84,344</u>	<u>\$ 12,145</u>	<u>\$ 675</u>	<u>\$ 18,471</u>	<u>\$ 6,101</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, 2014
(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	\$ 28,222	\$ 2,682	\$ 3,705	\$ 134,921	\$ 184,842	\$ 31,212	\$ 6,676	\$ 21,956	\$ 3,815	\$ 780,394	\$ 476,054	\$ 8,593,931
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	675
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	143,511
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 28,222	\$ 2,682	\$ 3,705	\$ 134,921	\$ 184,842	\$ 31,212	\$ 6,676	\$ 21,956	\$ 3,815	\$ 780,394	\$ 476,054	\$ 8,738,117
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,198
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	6,525
Other	-	-	-	-	-	-	-	-	-	-	-	2,431
Fund Balances	28,222	2,682	3,705	134,921	184,842	31,212	6,676	21,956	3,815	780,394	476,054	8,712,963
Total Liabilities and Fund Balances	\$ 28,222	\$ 2,682	\$ 3,705	\$ 134,921	\$ 184,842	\$ 31,212	\$ 6,676	\$ 21,956	\$ 3,815	\$ 780,394	\$ 476,054	\$ 8,738,117

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, 2014

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues Received:			
Taxes	\$ 966,982	\$ 3,336,368	\$ 4,303,350
Intergovernmental Revenue	-	25,216	25,216
Fees	-	964,608	964,608
Interest	-	10,916	10,916
Charges for Service	611,987	-	611,987
Grants	-	603,473	603,473
Sale of Assets	4,500	-	4,500
Miscellaneous	-	426,414	426,414
Total Revenues Received	<u>1,583,469</u>	<u>5,366,995</u>	<u>6,950,464</u>
Expenditures Paid:			
General Government	-	2,252,393	2,252,393
Highways and Streets	1,179,580	-	1,179,580
Public Health	-	1,253,227	1,253,227
Public Safety	-	1,092,762	1,092,762
Development	-	26,224	26,224
Judiciary and Court Related	-	150,384	150,384
Social Services	-	94,774	94,774
Debt Service	-	18,740	18,740
Capital Outlay	95,153	161,643	256,796
Total Expenditures Paid	<u>1,274,733</u>	<u>5,050,147</u>	<u>6,324,880</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	308,736	316,848	625,584
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	-	(148,228)	(148,228)
Fund Balances, Beginning of Year	<u>2,828,655</u>	<u>5,406,952</u>	<u>8,235,607</u>
Fund Balances, End of Year	<u>\$ 3,137,391</u>	<u>\$ 5,575,572</u>	<u>\$ 8,712,963</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, 2014

	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	\$ 394,475	\$ 181,274	\$ 101,555	\$ -	\$ 287,874	\$ 965,178
Mobile Home Tax	1,066	-	205	-	533	1,804
Reimbursement from Cities, Villages, Townships and Others	594,022	-	3,875	14,090	-	611,987
Interest Income	-	-	-	-	-	-
Sale of Assets	-	4,500	-	-	-	4,500
Total Revenues Received	989,563	185,774	105,635	14,090	288,407	1,583,469
Expenditures Paid:						
Personal Services	734,017	-	-	-	-	734,017
Construction Labor, Materials and Other	287,183	-	-	-	-	287,183
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	102,056	-	-	102,056
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	10,842	-	10,842
Road Maintenance	-	-	-	-	45,483	45,483
Capital Outlay	-	95,153	-	-	-	95,153
Total Expenditures Paid	1,021,200	95,153	102,056	10,842	45,483	1,274,734
Excess (Deficiency) of Revenues Received over Expenditures Paid	(31,637)	90,621	3,579	3,248	242,924	308,735
Fund Balances, Beginning of Year	426,407	225,893	696,717	90,205	1,389,433	2,828,655
Fund Balances, End of Year	\$ 394,770	\$ 316,514	\$ 700,296	\$ 93,453	\$ 1,632,357	\$ 3,137,390

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, 2014

	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 Develop- ment	Probation Electronic Monitoring	Accumulated Leave	Probation Operation
Revenues Received:														
Property Taxes	\$ 673,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,831	\$ 294,558	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	826	-	-	-	-	-	-	-	298	509	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	11,836	-	-	514	61,405	-	-	-	1,521	-	10,340
Interest Income	487	-	-	-	1,161	-	-	-	-	-	1,368	-	-	-
Grants	-	-	-	-	-	-	-	-	375,426	-	-	-	-	-
Miscellaneous	-	241,404	-	-	4,424	-	-	35	122,004	2,330	28,730	-	-	-
							-							
Total Revenues Received	674,646	241,404	-	11,836	5,585	-	514	61,440	649,559	297,397	30,098	1,521	-	10,340
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	-	29,909	249,028	-	-	-	18,867	-
Contractual Services	668,832	-	-	22,075	-	-	-	26,819	343,908	287,114	9,545	-	-	-
Commodities	-	186,926	-	-	-	862	-	-	80,519	-	679	1,016	-	-
Capital Outlay	-	-	-	-	71,888	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	18,740	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	409	-	22,961	-	85	-	-	-	-	-	-	-
Total Expenditures Paid	668,832	186,926	409	22,075	113,589	862	85	56,728	673,455	287,114	10,224	1,016	18,867	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	5,814	54,478	(409)	(10,239)	(108,004)	(862)	429	4,712	(23,896)	10,283	19,874	505	(18,867)	10,340
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-	81,085	-	-	-	-	-	-	-	50,000	-
Fund Balance, Beginning of Year	117,802	231,387	250	20,165	203,102	1,730	5,986	70,552	455,324	164,440	287,958	1,149	31,854	7,404
Fund Balance, End of Year	\$ 123,616	\$ 285,865	\$ (159)	\$ 9,926	\$ 176,183	\$ 868	\$ 6,415	\$ 75,264	\$ 431,428	\$ 174,723	\$ 307,832	\$ 1,654	\$ 62,987	\$ 17,744

(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, 2014
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,284	\$ 15,382	\$ -	\$ -	\$ 527,885	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	318	34	-	-	965	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	17,600	21,871	68,965	16,534	-	-	1,425	-	-	-	5,733	5,889	5,600	2,068
Interest Income	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	328	-	-	-	-	-	-	351	2,716	-	-	-	-	-
Total Revenues Received	-	17,928	21,871	68,965	16,534	160,602	15,416	1,425	351	531,566	3	5,733	5,889	5,600	2,068
Expenditures Paid:															
Personal Services	-	-	19,520	70,950	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	5,081	-	22,716	13,225	154,592	-	-	-	-	-	16,813	-	-	-
Commodities	-	-	-	743	2,962	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	373	1,104	-	-	18,894	-	-	453,193	44	-	-	1,032	-
Total Expenditures Paid	-	5,081	94,893	95,513	16,187	154,592	18,894	-	-	453,193	44	16,813	-	1,032	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	12,847	(73,022)	(26,548)	347	6,010	(3,478)	1,425	351	78,373	(41)	(11,080)	5,889	4,568	2,068
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,664)	-
Capital Lease Proceeds															
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 334	\$ 37,940	\$ 70,458	\$ 192,999	\$ 59,836	\$ 2,485	\$ 24,075	\$ 1,920	\$ 2,754	\$ 505,054	\$ 6,381	\$ (13,082)	\$ 18,471	\$ 6,101	\$ 3,530

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Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OTHER SPECIAL REVENUE FUNDS
For the Year Ended November 30, 2014
(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	Civil Service Grant Fund
Revenues Received:														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 20,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,796	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	47	-	-	-	-	-	-	65	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	373,252	-	5,846	-	-	25,538	27,147	7,980	-	48,694	17,379	-	-	-
Interest Income	1,131	-	-	-	-	592	-	-	5,370	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	221,115	6,932
Miscellaneous	15,497	32	-	-	-	-	-	-	-	-	-	-	1,637	-
Total Revenues Received	389,880	32	5,846	-	20,594	26,130	27,147	7,980	5,370	48,694	17,379	90,861	222,752	6,932
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	19,739	-	-	15,745	-	-	229,695	-
Contractual Services	76,256	5,276	-	-	-	-	-	-	-	-	16,000	94,730	15,132	-
Commodities	64,407	-	-	-	-	-	-	-	-	6,507	-	-	5,919	-
Capital Outlay	-	-	-	-	-	14,755	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,976	660	1,933	-	-	20,509	13	-	-	-	-	-	-	6,932
Total Expenditures Paid	143,639	5,936	1,933	-	-	35,264	19,752	-	-	22,252	16,000	94,730	250,746	6,932
Excess (Deficiency) of Revenues Received over Expenditures Paid	246,241	(5,904)	3,913	-	20,594	(9,134)	7,395	7,980	5,370	26,442	1,379	(3,869)	(27,994)	-
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	(250,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds														
Fund Balance, Beginning 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	-
Fund Balance, End of Year	\$ 227,941	\$ 3,655	\$ 43,520	\$ 29	\$ 238,887	\$ 155,617	\$ 80,917	\$ 21,834	\$ 368,728	\$ 39,695	\$ 17,017	\$ (2,957)	\$ 28,222	\$ -

(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, 2014
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315,150	\$ 81,266	\$ 3,331,032
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,108	166	5,336
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	25,216	-	25,216
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	52,177	71,618	-	-	5,778	-	6,560	-	83,955	2,180	5,203	-	-	-	964,608
Interest Income	-	-	35	-	-	-	669	-	-	100	-	-	-	-	10,916
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	603,473
Miscellaneous	-	-	-	1,355	-	1,767	-	-	2,011	-	-	-	1,793	-	426,414
Total Revenues Received	52,177	71,618	35	1,355	5,778	1,767	7,229	-	85,966	2,280	5,203	-	1,344,267	81,432	5,366,995
Expenditures Paid:															
Personal Services	59,687	-	-	-	-	-	-	-	88,782	-	-	-	-	-	801,922
Contractual Services	-	49,394	-	-	-	-	-	-	5,878	-	-	-	-	34,221	1,867,607
Commodities	6,159	-	-	-	11,774	-	-	-	23,630	23,673	-	-	-	-	415,776
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161,643
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,740
Miscellaneous	-	-	-	1,160	-	-	-	-	-	-	208	878	1,251,094	-	1,784,458
Total Expenditures Paid	65,846	49,394	-	1,160	11,774	-	-	-	118,290	23,673	208	878	1,251,094	34,221	5,050,146
Excess (Deficiency) of Revenues Received over Expenditures Paid	(13,669)	22,224	35	195	(5,996)	1,767	7,229	-	(32,324)	(21,393)	4,995	(878)	93,173	47,211	316,849
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	(29,313)	-	-	8,664	-	-	-	-	-	-	-	-	-	(148,228)
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 15,445	\$ 84,344	\$ 12,145	\$ 675	\$ 2,682	\$ 3,705	\$ 134,921	\$ 184,842	\$ 31,212	\$ 6,676	\$ 21,956	\$ 3,815	\$ 780,394	\$ 476,054	\$ 5,575,573

Clinton County, Illinois

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

November 30, 2014

	Self Insurance Bond
	<u> </u>
<u>Assets</u>	
Cash	\$ 362,725
	<u> </u>
Total Assets	<u>\$ 362,725</u>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	<u>362,725</u>
	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 362,725</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, 2014

	Self Insurance Bond
	<u> </u>
Revenues Received:	
Property Taxes	\$ 355,409
Interest Income	1,421
Total Revenues Received	<u>356,830</u>
Expenditures Paid:	
Debt Service	<u>344,090</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	12,740
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	12,740
Fund Balance, Beginning of Year	<u>349,985</u>
Fund Balance, End of Year	<u><u>\$ 362,725</u></u>

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2014

	Agency Funds			Trust Funds	
	County	Collectors	Other	Inmate	
	Fee	Tax	Agency	Trust	
	Offices	Accounts		Fund	Total
<u>ASSETS</u>					
Cash and Equivalents	\$ 278,955	\$ 1,649,760	\$ 1,317,049	\$ 2,431	\$ 3,248,195
Total Assets	\$ 278,955	\$ 1,649,760	\$ 1,317,049	\$ 2,431	\$ 3,248,195
<u>LIABILITIES</u> <u>AND FUND BALANCES</u>					
Unremitted Fees	\$ 108,737	\$ -	\$ -	\$ -	\$ 108,737
Bonds Held in Trust	118,555	-	-	-	118,555
Miscellaneous Collections Payable	51,663	-	-	-	51,663
Due to Other Taxing Bodies	-	1,649,760	-	-	1,649,760
Funds Available for Distribution	-	-	1,317,049	2,431	1,319,480
Total Liabilities	278,955	1,649,760	1,317,049	2,431	3,248,195
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 278,955	\$ 1,649,760	\$ 1,317,049	\$ 2,431	\$ 3,248,195

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2014

	County Clerk	Circuit Clerk	Total
<u>Assets</u>			
Cash and Equivalents	\$ 61,863	\$ 217,092	\$ 278,955
Total Assets	\$ 61,863	\$ 217,092	\$ 278,955
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 61,863	\$ 46,874	\$ 108,737
Bonds Held in Trust	-	118,555	118,555
Miscellaneous Collections Payable	-	51,663	51,663
Total Liabilities	61,863	217,092	278,955
Fund Balances	-	-	-
Total Liabilities and Fund Balances	\$ 61,863	\$ 217,092	\$ 278,955

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, 2014

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 505,091	\$ 814,669	\$ 1,319,760
Tax Redemption Fund	472,694	-	472,694
Restitution	-	115,108	115,108
Fees of Others	-	480,681	480,681
Cash Bonds	-	122,126	122,126
Miscellaneous	5	15,855	15,860
Total Revenues Received	977,790	1,548,439	2,526,229
Expenditures Paid:			
Fees Remitted to County Offices	503,755	828,696	1,332,451
Tax Redemption Fund	452,773	-	452,773
Fees of Others	-	480,408	480,408
Cash Bonds	-	124,937	124,937
Restitution	-	119,612	119,612
Miscellaneous	251	20,998	21,249
Total Expenditures Paid	956,779	1,574,651	2,531,430
Excess (Deficiency) of Revenues Received Over Expenditures Paid	21,011	(26,212)	(5,201)
Funds Available for Distribution, Beginning of Year	40,852	243,304	284,156
Funds Available for Distribution, End of Year	\$ 61,863	\$ 217,092	\$ 278,955

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2014

	2013 Tax Levy Account	2012 Tax Levy Account	2013 Mobile Home Tax Account	2014 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
<u>ASSETS</u>								
Cash and Equivalents	\$ 1,557,996	\$ -	\$ -	\$ 85,919	\$ 5,648	\$ (168)	\$ 365	\$ 1,649,760
Total Assets	<u>\$ 1,557,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,919</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ 365</u>	<u>\$ 1,649,760</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Due to Other Taxing Bodies	\$ 1,557,996	\$ -	\$ -	\$ 85,919	\$ 5,648	\$ (168)	\$ 365	\$ 1,649,760
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 1,557,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,919</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ 365</u>	<u>\$ 1,649,760</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, 2014

	2013 Tax Levy Account	2012 Tax Levy Account	2013 Mobile Home Tax Account	2014 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	\$ 43,997,068	\$ 1,316,487	\$ 7,772	\$ 86,949	\$ -	\$ -	\$ -	\$ 45,408,276
Expenditures Paid:								
Distribution of Taxes and Interest to Taxing Bodies	42,439,072	2,698,783	97,486	1,030	-	-	-	45,236,371
Excess (Deficiency) of Revenues Received over Expenditures Paid	1,557,996	(1,382,296)	(89,714)	85,919	-	-	-	171,905
Funds Available for Distribution, Beginning of Year	-	1,382,296	89,714	-	5,648	(168)	365	1,477,855
Funds Available for Distribution, End of Year	\$ 1,557,996	\$ -	\$ -	\$ 85,919	\$ 5,648	\$ (168)	\$ 365	\$ 1,649,760

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2014

	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	\$ 248	\$ 14,749	\$ 30	\$ 465,303	\$ 66,340	\$ 770,379	\$ 1,317,049
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 248</u>	<u>\$ 14,749</u>	<u>\$ 30</u>	<u>\$ 465,303</u>	<u>\$ 66,340</u>	<u>\$ 770,379</u>	<u>\$ 1,317,049</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 248	\$ 14,749	\$ 30	\$ 465,303	\$ 66,340	\$ 770,379	\$ 1,317,049
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 248</u>	<u>\$ 14,749</u>	<u>\$ 30</u>	<u>\$ 465,303</u>	<u>\$ 66,340</u>	<u>\$ 770,379</u>	<u>\$ 1,317,049</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, 2014

	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	\$ 47,133	\$ 3,836	\$ -	\$ -	\$ -	\$ 683,881	\$ 734,850
Allotments - Motor Fuel Tax	-	-	-	792,296	-	-	792,296
Reimbursements from Cities, Villages, Townships and Others	-	-	-	267,532	47,318	-	314,850
Interest Income	-	-	-	690	16	677	1,383
Total Revenues Received	47,133	3,836	-	1,060,518	47,334	684,558	1,843,379
Expenditures Paid:							
Distribution	63,576	-	-	857,250	130,918	13,921	1,065,665
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(16,443)	3,836	-	203,268	(83,584)	670,637	777,714
Funds Available for Distribution, Beginning of Year	16,691	10,913	30	262,035	149,924	99,742	539,335
Funds Available for Distribution, End of Year	\$ 248	\$ 14,749	\$ 30	\$ 465,303	\$ 66,340	\$ 770,379	\$ 1,317,049

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2014

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 2,431
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 2,431</u></u>
<u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 2,431
Other Liabilities	<u>-</u>
Total Liabilities	2,431
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,431</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, 2014

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 141,427
Expenditures Paid:	
Inmate Expenditures	<u>140,796</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	631
Funds Available for Distribution, Beginning of Year	<u>1,800</u>
Funds Available for Distribution, End of Year	<u><u>\$ 2,431</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, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 387,137	\$ 395,541	\$ 8,404
Interest on Investments	-	-	-
Charges for Services	861,363	594,022	(267,341)
Sign Grant	-	-	-
	<u>1,248,500</u>	<u>989,563</u>	<u>(258,937)</u>
Expenditures Paid:			
Personal Services	780,000	734,017	(45,983)
Contractual Services	165,000	55,179	(109,821)
Commodities	335,000	232,004	(102,996)
Capital Outlay	-	-	-
	<u>1,280,000</u>	<u>1,021,200</u>	<u>(258,800)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (31,500)</u>	<u>\$ (31,637)</u>	<u>\$ (137)</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 192,000	\$ 181,274	\$ (10,726)
Interest on Investments	-	-	-
Charges for Services	58,000	-	(58,000)
Sale of Assets	-	4,500	4,500
	<u>250,000</u>	<u>185,774</u>	<u>(64,226)</u>
Expenditures Paid:			
Commodities	-	-	-
Capital Outlay	250,000	95,153	(154,847)
	<u>250,000</u>	<u>95,153</u>	<u>(154,847)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 90,621</u>	<u>\$ (90,621)</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 101,760	\$ 1,260
Interest on Investments	1,000	-	(1,000)
Charges for Services	398,500	3,875	(394,625)
	<u>500,000</u>	<u>105,635</u>	<u>(394,365)</u>
Expenditures Paid:			
Contractual Services	15,000	102,056	87,056
Commodities	10,000	-	(10,000)
Capital Outlay	475,000	-	(475,000)
	<u>500,000</u>	<u>102,056</u>	<u>(397,944)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,579</u>	<u>\$ (3,579)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 70,000	\$ 14,090	\$ (55,910)
Interest on Investments	-	-	-
	<u>70,000</u>	<u>14,090</u>	<u>(55,910)</u>
Expenditures Paid:			
Contractual	30,000	8,754	(21,246)
Commodities	40,000	2,088	(37,912)
	<u>70,000</u>	<u>10,842</u>	<u>(59,158)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>
<u>F.A. S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 290,568	\$ 288,407	\$ (2,161)
Interest on Investments	1,000	-	(1,000)
Charges for Services	608,432	-	(608,432)
	<u>900,000</u>	<u>288,407</u>	<u>(611,593)</u>
Expenditures Paid:			
Contractual	50,000	45,483	(4,517)
Capital Outlay	850,000	-	(850,000)
	<u>900,000</u>	<u>45,483</u>	<u>(854,517)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 242,924</u>	<u>\$ (242,924)</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	409	(91)
	<u>500</u>	<u>409</u>	<u>(91)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (409)</u>	<u>\$ (409)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 634,494	\$ 674,159	39,665
Interest on Investments	265	487	222
	<u>634,759</u>	<u>674,646</u>	<u>39,887</u>
 Expenditures Paid:			
Contractual	<u>665,929</u>	<u>668,832</u>	<u>2,903</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (31,170)</u>	<u>\$ 5,814</u>	<u>\$ 36,984</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	241,404	241,404
	<u>-</u>	<u>241,404</u>	<u>241,404</u>
 Expenditures Paid:			
Capital Outlay	-	-	-
Commodities	-	186,926	186,926
	<u>-</u>	<u>186,926</u>	<u>186,926</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 54,478</u>	<u>\$ 54,478</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 11,836	\$ (164)
 Expenditures Paid:			
Contractual Services	-	-	-
Commodities	22,000	22,075	75
	<u>22,000</u>	<u>22,075</u>	<u>75</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (10,000)</u>	<u>\$ (10,239)</u>	<u>\$ 239</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 1,161	\$ 161
Miscellaneous	1,000	4,424	3,424
	<u>2,000</u>	<u>5,585</u>	<u>3,585</u>
Expenditures Paid:			
Personal Services	-	-	-
Capital Outlay	150,000	71,888	(78,112)
Debt Service	-	18,740	18,740
Miscellaneous	50,000	22,961	(27,039)
	<u>200,000</u>	<u>113,589</u>	<u>(86,411)</u>
Other Financing Sources (Uses) of Funds	<u>78,000</u>	<u>81,085</u>	<u>3,085</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (120,000)</u>	<u>\$ (26,919)</u>	<u>\$ 93,081</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ 1,000	\$ -	\$ (1,000)
Expenditures Paid:			
Commodities	4,500	862	(3,638)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (3,500)</u>	<u>\$ (862)</u>	<u>\$ 2,638</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 514	\$ (486)
Expenditures Paid:			
Commodities	1,000	85	(915)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 429</u>	<u>\$ 429</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 55,000	\$ 61,405	\$ 6,405
Miscellaneous	50	35	(15)
	<u>55,050</u>	<u>61,440</u>	<u>6,390</u>
Expenditures Paid:			
Personal Services	30,000	29,909	(91)
Contractual Services	23,000	26,819	3,819
Miscellaneous	250	-	(250)
	<u>53,250</u>	<u>56,728</u>	<u>3,478</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 1,800</u>	<u>\$ 4,712</u>	<u>\$ 2,912</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 150,030	\$ 152,129	\$ 2,099
Grants	432,027	375,426	(56,601)
Miscellaneous	136,810	122,004	(14,806)
	<u>718,867</u>	<u>649,559</u>	<u>(69,308)</u>
Expenditures Paid:			
Personal Services	256,682	249,028	(7,654)
Contractual Services	337,685	343,908	6,223
Commodities	114,500	80,519	(33,981)
Capital Outlay	10,000	-	(10,000)
	<u>718,867</u>	<u>673,455</u>	<u>(45,412)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (23,896)</u>	<u>\$ (23,896)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 292,250	\$ 295,067	\$ 2,817
Miscellaneous	100	2,330	2,230
	<u>292,350</u>	<u>297,397</u>	<u>5,047</u>
Expenditures Paid:			
Contractual Services	279,153	287,114	7,961
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 13,197</u>	<u>\$ 10,283</u>	<u>\$ (2,914)</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,200	\$ 1,368	\$ 168
Miscellaneous	17,000	28,730	11,730
	<u>18,200</u>	<u>30,098</u>	<u>11,898</u>
Expenditures Paid:			
Contractual	-	9,545	9,545
Commodities	1,000	679	(321)
Miscellaneous	-	-	-
Capital Outlay	250,000	-	(250,000)
	<u>251,000</u>	<u>10,224</u>	<u>(240,776)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (232,800)</u>	<u>\$ 19,874</u>	<u>\$ 252,674</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 1,521	\$ (3,479)
Expenditures Paid:			
Commodities	5,000	1,016	(3,984)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 505</u>	<u>\$ 505</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 17,600	\$ 2,600
Miscellaneous	-	328	328
	<u>15,000</u>	<u>17,928</u>	<u>2,928</u>
Expenditures Paid:			
Contractual Services	<u>15,000</u>	<u>5,081</u>	<u>(9,919)</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ -</u>	<u>\$ 12,847</u>	<u>\$ 12,847</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 18,000</u>	<u>\$ 21,871</u>	<u>\$ 3,871</u>
Expenditures Paid:			
Personal Services	17,250	19,520	2,270
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	80,000	75,000	(5,000)
Miscellaneous	3,000	373	(2,627)
	<u>100,250</u>	<u>94,893</u>	<u>(5,357)</u>
Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (82,250)</u>	<u>\$ (73,022)</u>	<u>\$ (9,228)</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 90,000</u>	<u>\$ 68,965</u>	<u>\$ (21,035)</u>
Expenditures Paid:			
Personal Services	80,000	70,950	(9,050)
Contractual Services	25,000	22,716	(2,284)
Commodities	11,500	1,847	(9,653)
Capital Outlay	15,000	-	(15,000)
	<u>131,500</u>	<u>95,513</u>	<u>(35,987)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (41,500)</u>	<u>\$ (26,548)</u>	<u>\$ 14,952</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 16,534	\$ (3,466)
Expenditures Paid:			
Contractual	14,000	13,225	(775)
Commodities	12,000	2,962	(9,038)
	26,000	16,187	(9,813)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (6,000)	\$ 347	\$ 6,347
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 158,200	\$ 160,602	\$ 2,402
Expenditures Paid:			
Contractual Services	158,000	154,592	(3,408)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 200	\$ 6,010	\$ 5,810
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 15,075	\$ 15,416	\$ 341
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	22,500	18,894	(3,606)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (7,425)	\$ (3,478)	\$ 3,947
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 1,425	\$ 925
Expenditures Paid:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 1,425	\$ 1,425

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 351	\$ (1,649)
Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 351	\$ 351
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 521,193	\$ 528,850	\$ 7,657
Miscellaneous	2,500	2,716	216
	523,693	531,566	7,873
Expenditures Paid:			
Miscellaneous - Social Security	520,000	453,193	(66,807)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 3,693	\$ 78,373	\$ 74,680
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 50	\$ 3	\$ (47)
Expenditures Paid:			
Contractual	6,500	44	(6,456)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (6,450)	\$ (41)	\$ 6,409
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 5,733	\$ (1,267)
Expenditures Paid:			
Contractual	10,000	16,813	6,813
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (3,000)	\$ (11,080)	\$ 8,080

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 400,000	\$ 373,252	\$ (26,748)
Interest on Investments	1,000	1,131	131
Miscellaneous	9,100	15,497	6,397
	<u>410,100</u>	<u>389,880</u>	<u>(20,220)</u>
Expenditures Paid:			
Personal Services	-	-	-
Contractual Services	253,000	76,256	(176,744)
Commodities	150,000	64,407	(85,593)
Capital Outlay	50,000	-	(50,000)
Miscellaneous	7,500	2,976	(4,524)
	<u>460,500</u>	<u>143,639</u>	<u>(316,861)</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>\$ (300,400)</u>	<u>\$ (3,759)</u>	<u>\$ 296,641</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ 100	\$ -	\$ (100)
Miscellaneous	5,100	32	(5,068)
	<u>5,200</u>	<u>32</u>	<u>(5,168)</u>
Expenditures Paid:			
Contractual Services	5,200	5,276	76
Miscellaneous	-	660	660
	<u>5,200</u>	<u>5,936</u>	<u>736</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (5,904)</u>	<u>\$ (5,904)</u>

Clinton County, Illinois
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MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 5,846	\$ (1,654)
Expenditures Paid:			
Miscellaneous	7,500	1,933	(5,567)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 3,913	\$ 3,913
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Personal Services	-	18,867	18,867
Miscellaneous	50,000	-	(50,000)
	50,000	18,867	(31,133)
Other Financing Sources (Uses)	50,000	50,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ (31,133)	\$ (31,133)
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 20,050	\$ 20,594	\$ 544
Expenditures Paid:			
Contractual Services	185,000	-	(185,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (164,950)	\$ 20,594	\$ 185,544
<u>WIC Program</u>			
Revenues Received:			
Grants	\$ 265,465	\$ 221,115	\$ (44,350)
Miscellaneous	400	1,637	1,237
	265,865	222,752	(43,113)
Expenditures Paid:			
Personal Services	232,197	229,695	(2,502)
Contractual Services	29,400	15,132	(14,268)
Commodities	7,842	5,919	(1,923)
Capital Outlay	619	-	(619)
	270,058	250,746	(19,312)
Other Financing Sources (Uses)	2,793	-	(2,793)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (1,400)	\$ (27,994)	\$ (26,594)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 25,538	\$ 5,538
Interest on Investments	300	592	292
	<u>20,300</u>	<u>26,130</u>	<u>5,830</u>
 Expenditures Paid:			
Capital Outlay	-	14,755	14,755
Miscellaneous	55,000	20,509	(34,491)
	<u>55,000</u>	<u>35,264</u>	<u>(19,736)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (34,700)</u>	<u>\$ (9,134)</u>	<u>\$ 25,566</u>
 <u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,000	\$ 1,355	\$ 355
 Expenditures Paid:			
Miscellaneous	1,000	1,160	160
 Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 195</u>
 <u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,500	\$ 27,147	\$ 6,647
 Expenditures Paid:			
Personal Services	20,500	19,739	(761)
Miscellaneous	-	13	13
	<u>\$ 20,500</u>	<u>\$ 19,752</u>	<u>\$ (748)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 7,395</u>	<u>\$ 7,395</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 7,980	\$ 480
Expenditures Paid:			
Miscellaneous	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 2,500	\$ 7,980	\$ 5,480
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 41,977	\$ 5,370	\$ (36,607)
Expenditures Paid:			
Commodities	-	-	-
Miscellaneous	150,000	-	(150,000)
	150,000	-	(150,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (108,023)	\$ 5,370	\$ (113,393)
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 6,000	\$ 10,340	\$ 4,340
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ 6,000	\$ 10,340	\$ 4,340
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 40,000	\$ 48,694	\$ 8,694
Expenditures Paid:			
Personal Services	\$ 18,200	\$ 15,745	(2,455)
Commodities	5,000	6,507	1,507
	23,200	22,252	(948)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 16,800	\$ 26,442	\$ 9,642

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 18,500	\$ 17,379	\$ 1,121
Expenditures Paid:			
Contractual Services	18,500	16,000	2,500
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 1,379	\$ (1,379)
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 92,050	\$ 90,861	\$ (1,189)
Expenditures Paid:			
Contractual Services	100,000	94,730	(5,270)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (7,950)	\$ (3,869)	\$ (4,081)
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 55,000	\$ 52,177	\$ (2,823)
Expenditures Paid:			
Personal Services	60,000	59,687	(313)
Commodities	8,000	6,159	(1,841)
	68,000	65,846	(2,154)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (13,000)	\$ (13,669)	\$ 669
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 71,618	\$ (3,382)
Expenditures Paid:			
Contractual Services	123,450	78,707	(44,743)
Commodities	-	-	-
	123,450	78,707	(44,743)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (48,450)	\$ (7,089)	\$ 41,361

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ 5,000	\$ -	\$ (5,000)
Interest on Investments	-	35	35
	<u>5,000</u>	<u>35</u>	<u>(4,965)</u>
 Expenditures Paid:			
Commodities	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 35</u>
 <u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 5,778	\$ (2,222)
 Expenditures Paid:			
Commodities	<u>8,000</u>	<u>11,774</u>	<u>3,774</u>
 Other Financing Sources (Uses)	<u>-</u>	<u>(8,664)</u>	<u>(8,664)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (14,660)</u>	<u>\$ (14,660)</u>
 <u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 1,767	\$ (3,233)
 Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 1,767</u>	<u>\$ 1,767</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 6,560	\$ (440)
Interest on Investments	500	669	169
	<u>7,500</u>	<u>7,229</u>	<u>(271)</u>
Expenditures Paid:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 7,229</u>	<u>\$ (7,229)</u>
<u>Housing County Prisoners Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Paid:			
Personal Services	-	-	-
Excess (Deficiency) of Revenues Received Over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 120,000	\$ 83,955	\$ (36,045)
Miscellaneous	300	2,011	1,711
	<u>120,300</u>	<u>85,966</u>	<u>(34,334)</u>
Expenditures Paid:			
Personal Services	\$ 89,800	\$ 88,782	\$ (1,018)
Contractual	15,600	5,878	(9,722)
Commodities	24,000	23,630	(370)
	<u>129,400</u>	<u>118,290</u>	<u>(11,110)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (9,100)</u>	<u>\$ (32,324)</u>	<u>\$ (23,224)</u>

Clinton County, Illinois
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 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 2,180	\$ (320)
Interest on Investments	150	100	(50)
	<u>2,650</u>	<u>2,280</u>	<u>(370)</u>
 Expenditures Paid:			
Commodities	<u>25,000</u>	<u>23,673</u>	<u>(1,327)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (22,350)</u>	<u>\$ (21,393)</u>	<u>\$ 957</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,500	\$ 5,203	\$ 1,703
 Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>208</u>	<u>(4,792)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,500)</u>	<u>\$ 4,995</u>	<u>\$ 6,495</u>
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
 Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>878</u>	<u>(1,122)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (878)</u>	<u>\$ 878</u>

Clinton County, Illinois
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues Received:			
Taxes	\$ 2,622,500	\$ 1,342,474	\$ (1,280,026)
Miscellaneous	2,000	1,793	(207)
	<u>2,624,500</u>	<u>1,344,267</u>	<u>(1,280,233)</u>
 Expenditures Paid:			
Miscellaneous - IMRF	<u>1,400,000</u>	<u>1,251,094</u>	<u>(148,906)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 1,224,500</u>	<u>\$ 93,173</u>	<u>\$ (1,131,327)</u>
 <u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 80,400	\$ 81,432	\$ 1,032
Miscellaneous	-	-	-
	<u>80,400</u>	<u>81,432</u>	<u>1,032</u>
 Expenditures Paid:			
Contractual Services	<u>90,000</u>	<u>34,221</u>	<u>(55,779)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (9,600)</u>	<u>\$ 47,211</u>	<u>\$ 56,811</u>
 <u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 2,068	\$ 1,068
 Expenditures Paid:			
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 2,068</u>	<u>\$ 2,068</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 351,265	\$ 355,409	\$ 4,144
Interest on Investments	300	1,421	1,121
	<u>351,565</u>	<u>356,830</u>	<u>5,265</u>
Expenditures Paid:			
Debt Service	<u>347,365</u>	<u>344,090</u>	<u>(3,275)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 4,200</u>	<u>\$ 12,740</u>	<u>\$ 8,540</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	\$ 4,000	\$ 5,889	\$ 1,889
Expenditures Paid:			
Miscellaneous	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 5,889</u>	<u>\$ 5,889</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 5,600	\$ 600
Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>1,032</u>	<u>(968)</u>
Other Financing Sources (Uses)	<u>-</u>	<u>(8,664)</u>	<u>8,664</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 3,000</u>	<u>\$ (4,096)</u>	<u>\$ (7,096)</u>
<u>Civil Service Grant Fund</u>			
Revenues Received"			
Grants	\$ -	\$ 6,932	\$ 6,932
Expenditures Paid:			
Miscellaneous	<u>7,000</u>	<u>6,932</u>	<u>(68)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (7,000)</u>	<u>\$ -</u>	<u>\$ (7,000)</u>

Clinton County, Illinois

ANNUAL
FEDERAL FINANCIAL
COMPLIANCE SECTION

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2014

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 (FY14) (M)	93.531	42180128B	<u>244,582</u> <u>244,582</u>
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 14)	93.069	47180098B	24,508
Local Health Department Grant - Cities Readiness Initiative (CRI) (FY 15)	93.069	57180098C	19,829
Local Health Department Grant Public Health Emergency Response (FY 14)	93.069	4718014B	25,932
Local Health Department Grant Public Health Emergency Response (FY 15)	93.069	57180014C	<u>17,199</u> <u>87,468</u>
Passed Through State of Illinois Department of Healthcare and Family Services:			
Medical Assistance Program (FY 14)	93.778	N/A	<u>14,100</u>
IVD Child Support Enforcement (FY 14)	93.563	N/A	<u>5,580</u> <u>19,680</u>
Total U.S. Department of Health and Human Services			<u>\$356,530</u>

Clinton County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2014

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	FCSTQO1271	\$ 1,000
Supplemental Nutrition Program for Women & Infants (FY 14) (M)	10.557	FCSSQO0829	64,321
Supplemental Nutrition Program for Women & Infants (FY 15) (M)	10.557	FCSSQO1201	51,611
Breastfeeding Peer Counseling (FY 14) (M)	10.557	FCSSQO1201	17,931
Breastfeeding Peer Counseling (FY 15) (M)	10.557	FCSTQO1201	12,913
Special Supplemental Nutritional Program for Women, Infants and Children (M)	10.557	N/A	255,085
			<u>401,861</u>
Total U.S. Department of Agriculture			<u>402,861</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through State of Illinois			
Illinois Emergency Management Agency:			
HMEP Planning Grant	97.042	N/A	6,932
Emergency Management Assistance (EMA) Grant	97.042	N/A	23,548
Total U.S. Department of Homeland Security			<u>30,480</u>
<u>U.S. Environmental Protection Agency</u>			
Passed Through State of Illinois			
Department of Public Health			
Groundwater Protection - Potable Water	66.432	45382015B	638
Total U.S. Environmental Protection Agency			<u>638</u>
Total Expenditures of Federal Awards			<u><u>\$790,509</u></u>

Clinton County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2014

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, 2014.

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, 2014

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, 2014 and have issued our reports thereon dated April 8, 2015. 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	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None
Noncompliance material to financial statements noted	None

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS

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

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

Unqualified

ANY AUDIT FINDINGS DISCLOSED THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH CIRCULAR A-133, SEC. 510(a)

None

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Supplemental Nutrition Program

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, 2014

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

There were no prior audit findings.

Clinton County, Illinois
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended November 30, 2014

CORRECTIVE ACTION PLAN

There were no current year audit findings.