

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2015

Clinton County, Illinois
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Independent Auditors' Report

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

April 24, 2016

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, 2015, 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 is not reasonably determinable.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois as of November 30, 2015, 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 34-38 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 24, 2016, 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.

Centralia, Illinois

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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 24, 2016

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, 2015, 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 24, 2016. 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,

A handwritten signature in black ink that reads "Glass and Shuffett, Ltd." in a cursive script.

Centralia, Illinois

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2015

	Primary Government Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 17,530,745
Notes Receivable - Industry	122,787
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	-
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	5,698,640
Land Improvements, Net	14,376
Vehicles, Net	268,916
Office Furniture and Equipment, Net	157,413
Other Equipment, Net	1,167,208
Infrastructure, Net	3,537,275
	<hr/>
Total Assets	\$ 28,706,626
	<hr/> <hr/>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 38,019
Due to Other Governments	51,081
Other Payables	5,328
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	332,244
Due in More than One Year	687,977
	<hr/>
Total Liabilities	\$ 1,114,649
	<hr/> <hr/>
<u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	\$ 10,032,871
Restricted For:	
Debt Service	360,450
Industry Loans	122,787
Building Leases	29
Unrestricted	17,075,840
	<hr/>
Total Net Position	\$ 27,591,977
	<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, 2015

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ (4,010,558)	\$ 894,687	\$ -	\$ -	\$ (3,115,871)
Public Safety	(4,284,194)	1,647,198	1,088	-	(2,635,908)
Highways and Streets	(2,802,113)	359,913	580,525	-	(1,861,675)
Education	(298,212)	-	-	-	(298,212)
Public Health	(1,014,216)	235,554	350,372	-	(428,290)
Development	(41,562)	41,585	-	-	23
Judiciary and Court Related	(1,482,564)	1,120,725	-	-	(361,839)
Social Services	(88,763)	-	-	-	(88,763)
Employee Benefits	(1,673,827)	335,170	-	-	(1,338,657)
Debt Service - Interest and Fiscal Charges	(42,215)	-	-	-	(42,215)
Total Governmental Activities	\$ (15,738,224)	\$ 4,634,832	\$ 931,985	\$ -	(10,171,407)

General Revenues:

Property Taxes Levied for:

General Government	1,548,879
Public Health	453,451
Highways and Streets	961,873
Education	158,792
Public Safety	694,244
Social Services	92,482
Insurance	100,684
Employee Benefits	1,972,038
Debt Service	347,135
Payments in Lieu of Taxes	149,550
Sales Tax	1,724,163
Income and Replacement Tax	1,603,003
Oil Income	45,681
Interest on Investments	113,014
Sale of Assets	16,000
Other	-

Total General Revenues

9,980,989

Other Changes in Net Assets:

Transfers to Other Governments	(29,136)
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Other Changes in Net Assets

(29,136)

Change in Net Assets

(219,554)

Net Position - Beginning

27,811,531

Net Position - Ending

\$ 27,591,977

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, 2015

	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	\$ 3,857,673	\$ 2,539,681	\$ 2,459,281	\$ 142,148	\$ 8,531,962	\$ 17,530,745
Notes Receivable - Industry	-	-	-	4,280	118,507	122,787
Due From Other Funds	5,850	-	-	-	-	5,850
Total Assets	<u>\$ 3,863,523</u>	<u>\$ 2,539,681</u>	<u>\$ 2,459,281</u>	<u>\$ 146,428</u>	<u>\$ 8,650,469</u>	<u>\$ 17,659,382</u>
<u>Liabilities:</u>						
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 38,019	38,019
Other	-	-	-	-	5,328	5,328
Due to Other Funds	-	-	-	-	5,850	5,850
Due to Other Governments	-	-	-	51,081	-	51,081
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,081</u>	<u>49,197</u>	<u>100,278</u>
<u>Fund Balances:</u>						
Nonspendable	-	-	-	4,280	118,507	122,787
Restricted	-	-	-	-	3,418,819	3,418,819
Committed	-	-	-	-	-	-
Assigned	-	2,539,681	2,459,281	91,067	5,063,946	10,153,975
Unassigned	<u>3,863,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,863,523</u>
Total Fund Equity	<u>3,863,523</u>	<u>2,539,681</u>	<u>2,459,281</u>	<u>95,347</u>	<u>8,601,272</u>	<u>17,559,104</u>
Total Liabilities and Fund Equity	<u>\$ 3,863,523</u>	<u>\$ 2,539,681</u>	<u>\$ 2,459,281</u>	<u>\$ 146,428</u>	<u>\$ 8,650,469</u>	<u>\$ 17,659,382</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, 2015

Total fund balances for Governmental Funds (Exhibit C)	\$17,559,104
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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 \$67,758 Accumulated Depreciation	223,642
Buildings and Improvements, Net of \$2,922,790 of Accumulated Depreciation	5,698,640
Vehicles, Net of \$957,527 Accumulated Depreciation	268,916
Office Furniture and Equipment, Net of \$1,191,529 Accumulated Depreciation	157,413
Other Equipment, Net of \$2,758,012 of Accumulated Depreciation	1,167,208
Infrastructure, Net of \$16,358,574 of Accumulated Depreciation	<u>3,537,275</u>

Total Capital Assets	11,053,094
----------------------	------------

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, 2015.

General Obligation Bonds	\$985,000
Lease Purchase Obligation	<u>35,221</u>

(1,020,221)

Total Net Position of Governmental Activities (Exhibit A)	<u><u>\$27,591,977</u></u>
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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, 2015

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:						
Taxes	\$ 1,698,429	\$ -	\$ -	\$ -	\$ 4,780,699	\$ 6,479,128
Intergovernmental	3,737,031	580,525	-	-	26,766	4,344,322
Fees	-	-	-	-	1,041,597	1,041,597
Interest on Investments	92,543	4,002	5,277	256	10,936	113,014
Charges for Services	700,262	-	-	-	359,913	1,060,175
Grants	-	-	-	-	451,782	451,782
Fines and Forfeitures	196,661	-	-	-	-	196,661
Sale of Assets	-	-	-	-	16,000	16,000
Miscellaneous	1,370,600	-	-	-	474,526	1,845,126
						-
Total Revenues Received	7,795,526	584,527	5,277	256	7,162,219	15,547,805
Expenditures Disbursed:						
Current Operating:						
General Government	3,050,201	-	-	-	2,497,162	5,547,363
Public Safety	2,992,593	-	-	-	1,115,725	4,108,318
Highways and Street	-	740,958	-	-	1,600,360	2,341,318
Education	135,828	-	-	-	158,498	294,326
Public Health	-	-	-	-	1,006,925	1,006,925
Development	-	-	-	-	41,562	41,562
Judiciary and Court Related	1,190,187	-	-	-	226,652	1,416,839
Social Services	-	-	-	-	88,763	88,763
Capital Outlay	62,925	-	-	-	338,768	401,693
Debt Service:						-
Principal Retirement	-	-	-	-	326,541	326,541
Interest and Fiscal Charges	-	-	-	-	42,214	42,214
						-
Total Expenditures Disbursed	7,431,734	740,958	-	-	7,443,170	15,615,862
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	363,792	(156,431)	5,277	256	(280,951)	(68,057)
Other Financing Sources (Uses):						
Transfers from (to) Other Funds	193,465	-	-	-	(193,465)	-
Transfers to Other Governmental Units	(29,136)	-	-	-	-	(29,136)
Capital Lease Proceeds	-	-	-	-	-	-
						-
Total Other Financing Sources (Uses)	164,329	-	-	-	(193,465)	(29,136)
Net Change in Fund Balances	528,121	(156,431)	5,277	256	(474,416)	(97,193)
Fund Balances, Beginning of Year	3,335,402	2,696,112	2,454,004	95,091	9,075,688	17,656,297
Fund Balances, End of Year	\$ 3,863,523	\$ 2,539,681	\$ 2,459,281	\$ 95,347	\$ 8,601,272	\$ 17,559,104

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, 2015

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$(97,193)
--	------------

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 \$850,595 exceeded capital outlay \$401,693 in the current period. (See Note 6)	(448,902)
--	-----------

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:	16,541
--	--------

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>310,000</u>
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Change in Net Position of Governmental Activities (Exhibit B)	<u><u>\$(219,554)</u></u>
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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, 2015

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,129,805	\$ 4,395	\$ 2,134,200
Other Assets	-	-	-
Total Assets	<u>\$ 2,129,805</u>	<u>\$ 4,395</u>	<u>\$ 2,134,200</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 124,583	\$ -	\$ 124,583
Bonds Held in Trust	201,954	-	201,954
Miscellaneous Collections Payable	65,279	-	65,279
Undistributed Assets	473,278	4,395	477,673
Due to Other Local Governments	1,264,711	-	1,264,711
		-	
Total Liabilities	<u>\$ 2,129,805</u>	<u>\$ 4,395</u>	<u>\$ 2,134,200</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, 2015

Additions:

Contributions:

Deposits from Inmates, Relatives, and Visitors	<u>\$ 196,805</u>
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Total Additions	<u>196,805</u>
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Deductions:

Inmate Expenditures	<u>194,841</u>
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Total Deductions	<u>194,841</u>
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Change in Net Position	1,964
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Net Position Held in Trust for Benefits, Beginning of Year	<u>2,431</u>
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Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 4,395</u></u>
--	------------------------

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

Clinton County, Illinois

NOTES TO FINANCIAL STATEMENTS

Clinton County, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2015

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, 2015.

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 17, 2014 and was amended on November 16, 2015.

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, 2015, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	7,994,356
Certificates of Deposit	8,001,375
Trust and Agency Funds including Certificates of Deposit (\$6,000)	<u>2,134,200</u>
Total Cash and Investments	<u>\$18,130,296</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, 2015, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$19,129,548 (book balance \$18,130,296) 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, 2015, the County's investment balances were fully insured or collateralized.

Funds invested in the IPTIP represent 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, 2015, the following funds had a deficit fund balance:

<u>Fund</u>	
Treasurer's Sale of Error	\$(16,414)
Circuit Clerk Sheriff Medical	(21,247)
Transportation Safety Highway Hire Back	(159)
Probation Electronic Monitoring	(199)

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, 2015, represent the 2014 levy that was passed by the Board on December 13, 2014. The 2015 property tax levy, which will be collected in fiscal year 2016, was adopted by the Board November 16, 2015. 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, 2015:

	Beginning Balance 12-01-14	Additions	Deletions	Ending Balance 11-30-15
<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	284,266	-	75,000	209,266
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,452,953	168,477	-	862,430
Office Furniture & Equipment	1,348,942	-	-	1,348,942
Transportation Equipment	1,067,921	199,668	41,146	1,226,443
Other Equipment	3,816,672	108,548	-	3,925,220
Infrastructure	19,895,849	-	-	19,895,849
Total Capital Assets, Being Depreciated	34,664,471	476,693	41,146	35,100,218
Less Accumulated Depreciation for:				
Land Improvements	63,652	4,106	-	67,758
Buildings and Improvements	2,725,468	197,322	-	2,922,790
Office Furniture & Equipment	1,102,378	89,151	-	1,191,529
Transportation Equipment	938,945	59,728	41,146	957,527
Other Equipment	2,583,622	174,390	-	2,758,012
Infrastructure	16,032,676	325,898	-	16,358,574
Total Accumulated Depreciation	23,446,741	850,595	41,146	24,256,190
Total Capital Assets, Being Depreciated, Net	11,217,730	(373,902)	-	10,843,828
Governmental Activities Capital Assets, Net	\$11,501,996	\$(373,902)	\$(75,000)	\$11,053,094

NOTE 6--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$137,012
Public Safety	175,876
Highways and Streets	460,795
Education	3,886
Public Health	7,291
Judicial and Court Related	<u>65,735</u>
Total Depreciation Expense	<u>\$850,595</u>

NOTE 7--DEFINED BENEFIT PENSION PLAN

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan description

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members (and all County members) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties may adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

As set by statute, regular plan members are required to contribute 4.5% of their annual covered salary, Elected County Official employees are required to contribute 7.5% and Sheriff's Law Enforcement Personnel (SLEP) employees 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required member contribution rate for calendar year 2014 was 14.08%, 23.0% and 999.00%, respectively. For the fiscal year ended November 30, 2015, the County contributed \$1,202,122 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

		Long-Term
	Portfolio	Expected
	Target	Real Rate
<u>Asset Class</u>	<u>Percentage</u>	<u>of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50%.

At December 31, 2014, the following employees were covered by the benefit terms:

Regular Plan

Retirees or beneficiaries currently receiving benefits	94
Inactive plan members entitled to but not yet receiving benefits	46
Active plan members	<u>76</u>
Total	216

SLEP Plan

Retirees or beneficiaries currently receiving benefits	19
Inactive plan members entitled to but not yet receiving benefits	9
Active plan members	<u>35</u>
Total	63

ECO Plan

Retirees or beneficiaries currently receiving benefits	9
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>1</u>
Total	10

Changes in the net pension liability - Regular Plan:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Balances at December 31, 2013	\$ 20,677,826	\$ 18,788,210	\$ 1,889,616
Changes for the year:			
Service Cost	430,931	-	430,931
Interest on the Total Pension Liability	1,525,587	-	1,525,587
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	104,512	-	104,512
Changes of Assumptions	880,841	-	880,841
Contributions - Employer	-	477,858	(477,858)
Contributions - Employees	-	167,913	(167,913)
Net Investment Income	-	1,133,753	(1,133,753)
Benefit Payments, including Refunds of Employee Contributions	(1,049,960)	(1,049,960)	-
Other (Net Transfer)	-	146,230	(146,230)
Net Changes	<u>1,891,911</u>	<u>875,794</u>	<u>1,016,117</u>
Balances at December 31, 2014	\$ <u>22,569,737</u>	\$ <u>19,664,004</u>	\$ <u>2,905,733</u>

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the net pension liability to changes in the discount rate - Regular Plan:

The following presents the plan's net pension liability, calculated using a single discount rate of 7.47 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage point higher:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Net pension liability/ (asset)	\$5,740,334	\$2,905,733	\$574,738

Changes in the net pension liability- SLEP Plan:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Balances at December 31, 2013	\$ 13,859,910	\$ 11,235,910	\$ 2,604,000
Changes for the year:			
Service Cost	390,511	-	390,511
Interest on the Total Pension Liability	1,034,541	-	1,034,541
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(366,841)	-	(366,841)
Changes of Assumptions	165,838	-	165,838
Contributions - Employer	-	457,814	(457,814)
Contributions - Employees	-	154,403	(154,403)
Net Investment Income	-	690,468	(690,468)
Benefit Payments, including Refunds of Employee Contributions	(445,733)	(445,733)	-
Other (Net Transfer)	-	(37,610)	37,610
Net Changes	778,316	819,342	(41,026)
Balances at December 31, 2014	\$ 14,618,226	\$ 12,055,252	\$ 2,562,974

Sensitivity of the net pension liability to changes in the discount rate- SLEP Plan:

The following presents the plan's net pension liability, calculated using a single discount rate of 7.49 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage point higher:

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net pension liability/ (asset)	\$4,718,411	\$2,562,974	\$814,312

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in the net pension liability – ECO Plan:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2013	\$ 4,166,633	\$ 2,608,420	\$ 1,558,213
Changes for the year:			
Service Cost	702	-	702
Interest on the Total Pension Liability	297,672	-	297,672
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	15,329	-	15,329
Changes of Assumptions	143,264	-	143,264
Contributions - Employer	-	135,394	(135,394)
Contributions - Employees	-	368	(368)
Net Investment Income	-	153,456	(153,456)
Benefit Payments, including Refunds of Employee Contributions	(321,255)	(321,255)	-
Other (Net Transfer)	-	17,429	(17,429)
Net Changes	135,712	(14,608)	150,320
Balances at December 31, 2014	\$ 4,302,345	\$ 2,593,812	\$ 1,708,533

Sensitivity of the net pension liability to changes in the discount rate

The following presents the plan's net pension liability, calculated using a single discount rate of 7.40 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1 - percentage-point lower or 1-percentage point higher:

	1% Decrease (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.40%)
Net pension liability/ (asset)	\$2,199,477	\$1,708,533	\$1,301,119

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions

For the year ended November 30, 2015, the County recognized pension expense of \$1,202,122. At November 30, 2015, the County's deferred outflows of resources and deferred inflows of resources related to pensions derive from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 73,644	\$ 313,010
Changes of assumptions	762,187	-
Net difference between projected and actual earnings on pension plan investments	366,895	-
Total Deferred Amounts to be recognized in pension expense in future periods	1,202,726	\$ 313,010
<i>Pension Contributions made subsequent to the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 1,202,726	\$ 313,010

NOTE 7--DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amounts shown above as deferred outflows of resources and deferred inflows of resources related to pensions will be disclosed in pension expense as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Net Deferred Outflows</u> <u>of Resources</u>	<u>Net Deferred Inflows</u> <u>of Resources</u>
2015	\$ 353,254	\$ -
2016	353,254	-
2017	174,507	-
2018	62,226	-
2019	-	29,496
Thereafter	-	24,029
Total	<u>\$ 943,241</u>	<u>\$ 53,525</u>

Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered “non-participating employees.” These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The County paid \$355,878, the total required contribution for the current fiscal year.

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 11-30-15	\$4,208

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 11-30-15	\$51,976

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 11-30-15	\$47,717

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 11-30-15	\$18,814

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>
12/15/15	315,000.00	3.30%	\$17,432.50	\$ 332,432.50
6/15/16	-	-	12,235.00	12,235.00
12/15/16	330,000.00	3.50%	12,235.00	342,235.00
6/15/17	-	-	6,460.00	6,460.00
12/15/17	340,000.00	3.80%	6,460.00	346,460.00
	<u>\$985,000.00</u>		<u>\$54,822.50</u>	<u>\$1,039,822.50</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>
8/8/16	\$17,243.81	4.25%	\$1,496.87	\$18,740.68
8/8/17	17,976.67	4.25%	764.01	18,740.68
	<u>\$35,220.48</u>		<u>\$2,260.88</u>	<u>\$37,481.36</u>

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

CHANGES IN LONG-TERM DEBT

	<u>Balance December 1, 2014</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Refunding Payment</u>	<u>Balance November 30, 2015</u>	<u>Amount Due Within One Year</u>
2009 Self-Insurance Bonds	\$1,295,000	\$ -	\$310,000	\$ -	\$ 985,000	\$315,000
Lease Purchase	51,761	-	16,540	-	35,221	17,244
	<u>\$1,346,761</u>	<u>\$ -</u>	<u>\$326,540</u>	<u>\$ -</u>	<u>\$1,020,220</u>	<u>\$332,244</u>

NOTE 9—LONG-TERM DEBT (CONTINUED)

CHANGES IN LONG-TERM DEBT (CONTINUED)

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>
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>\$985,000</u>	<u>\$54,822</u>	<u>\$35,220</u>	<u>\$2,261</u>	<u>\$1,020,220</u>	<u>\$57,083</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2015	<u>\$570,600,699</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 16,404,770
Less - Outstanding Debt:	
Self-Insurance Bonds	<u>985,000</u>
Legal Debt Margin	<u>\$15,419,770</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, 2015, the County owes the City of Carlyle \$51,081.

NOTE 11--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2015, 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:		
Civil Defense Grant Fund		\$20,000
Accrued Leave Fund		50,000
Oil Revenue Surplus Fund		16,544
911 Emergency Telephone Service Tax	250,000	
Probation	30,009	
<u>Nonmajor Funds</u>		
Oil Revenue Surplus Fund:		
Housing Prisoners Fund	184,842	
General Fund	16,544	
Accumulated Leave Fund:		
General Fund	50,000	250,000
911 Emergency Telephone Service Tax:		
General Fund		
Probation		30,009
Housing Prisoners Fund:		
Oil Revenue Surplus Fund		184,842
Civil Defense Grant Fund:		
General Fund	<u>20,000</u>	
	<u>\$551,395</u>	<u>\$551,395</u>

NOTE 12--EXPENDITURES OVER BUDGET

During the year ended November 30, 2015, the following funds exceeded their budgeted expenditures:

	Expenditures		Excess over Budget
	Budgeted	Actual	
CIRT Equipment Fund	\$ 1,200	\$ 2,099	\$ 899
Vital Records	22,000	22,257	257
Animal Control	71,250	74,145	2,895
County Health Dept.	403,907	507,164	103,257
Probation Electronic Monitoring	3,000	3,474	474
Mental Health Fund	291,500	301,202	9,702
Cooperative Extension	158,000	158,498	498
Circuit Clerk & Sheriff Medical Fund	12,000	13,581	1,581
Treasurer's Sale of Error Fund	2,000	25,260	23,260
Drug Enforcement Fund	55,000	106,281	51,281
Domestic Violence Fund	1,000	1,300	300
Child Support Fund	20,500	26,092	5,592
Document Storage Fund	8,000	10,934	2,934
Judicial Security Fund	68,000	69,642	1,642
Probation Drug Testing	8,000	13,057	5,057

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	\$476,054	\$238,827	\$362,725	\$24,075	\$1,101,741
Receipts:					
Real Estate and Mobile Home Taxes	80,522	20,162	347,135	15,110	462,929
Interest Income	-	-	605	-	605
Disbursements:					
Insurance Assessments	(422,484)	-	-	(14,171)	(436,655)
Debt Service:					
Principal	-	-	(310,000)	-	(310,000)
Interest	-	-	(39,515)	-	(39,515)
Service Fees	-	-	(500)	-	(300)
Ending Balance	\$134,092	\$259,049	\$360,450	\$25,014	\$778,605

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	\$ -	\$ -	\$ -	\$ 4,280	\$ 118,507	\$ 122,787
	-	-	-	4,280	118,507	122,787
Restricted:						
General Government	-	-	-	-	2,238,241	2,238,241
Public Safety	-	-	-	-	134,168	134,168
Public Health	-	-	-	-	181,586	181,586
Court & Court Related	-	-	-	-	503,583	503,583
Social Services	-	-	-	-	762	762
Debt Service	-	-	-	-	360,479	360,479
	-	-	-	-	3,418,819	3,418,819
Committed:						
Capital Improvements	-	-	-	-	-	-
Assigned:						
Court Related	-	-	-	-	27,428	27,428
General Government	-	-	2,459,281	-	549,202	3,008,483
Public Safety	-	-	-	-	729,019	729,019
Public Health	-	-	-	-	485,240	485,240
Economic Development	-	-	-	91,067	475,568	566,635
Highway & Streets	-	2,539,681	-	-	2,797,489	5,337,170
	-	2,539,681	2,459,281	91,067	5,063,946	10,153,975
Unassigned	3,863,523	-	-	-	-	3,863,523
Total Fund Balances	\$3,863,523	\$2,539,681	\$2,459,281	95,347	\$8,601,272	\$17,559,104

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, 2015, the following litigation is pending against Clinton County, its agents and/or employees:

1. McElroy, Stanley, Workers Compensation Claim #1510008W009, MVA with date of injury of October 3, 2015, Mr. McElroy was cleared to return to work on October 5, 2015. Total amount to be paid out is \$925.18.
2. Becker, Ronald, Claim #06407T414042, injury occurred when snow plow chain struck claimant and pinned claimant causing injury.
3. Becker, Ronald, Claim #14C46E398617, slipped on north bank of ditch and fell.
4. Corzine, Amanda, Claim #15C46E774048, rocks thrown from mower.
5. Ellis, Thomas, Workers Compensation Claim #15C46E774048, claimant twisted knee.
6. Kleiboeker, Alfred, Claim #14C46E176361, claimant sustained injury to left knee.
7. Moehle, Merle, Claim #14C46E198802, Clinton County Case No. 14-CF-13, action to quiet title.
8. Parker, Dennis, Claim #11C46E053320, U.S. District Court Case 13-1097-GPM, inmate alleges failure to provide proper medical attention.
9. Pendegraft, Curtis, Claim #14C46G235201, U.S. District Court Case 15-816-NJR-DGW, inmate alleges failure to provide proper medical attention.

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,743,500	\$ 1,743,500	\$ 1,698,429	\$ (45,071)
Intergovernmental Revenues	3,758,670	3,758,670	3,737,031	(21,639)
Interest on Investments	50,000	50,000	92,543	42,543
Charges for Services	630,000	630,000	700,262	70,262
Fines and Forfeitures	230,000	230,000	196,661	(33,339)
Miscellaneous	1,098,591	1,098,591	1,370,600	272,009
Total Revenues Received	7,510,761	7,510,761	7,795,526	284,765
Expenditures Disbursed:				
General Government	3,206,613	3,298,113	3,059,768	(238,345)
Public Safety	2,987,175	3,045,025	3,045,951	926
Education	174,593	174,593	135,828	(38,765)
Judiciary and Court Related	1,245,880	1,279,350	1,190,187	(89,163)
Total Expenditures Disbursed	7,614,261	7,797,081	7,431,734	(365,347)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(103,500)	(286,320)	363,792	650,112
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	152,000	132,000	193,465	61,465
Transfers to Other Governmental Units	(52,000)	(52,000)	(29,136)	22,864
Total Other Financing Sources (Uses)	100,000	80,000	164,329	84,329
Net Change in Fund Balances	(3,500)	(206,320)	528,121	734,441
Fund Balances, Beginning of Year	3,335,402	3,335,402	3,335,402	-
Fund Balances, End of Year	\$ 3,331,902	\$ 3,129,082	\$ 3,863,523	\$ 734,441

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,290,000	\$ 2,290,000	\$ 580,525	\$ (1,709,475)
Interest	10,000	10,000	4,002	(5,998)
Total Revenues Received	2,300,000	2,300,000	584,527	(1,715,473)
Expenditures Disbursed:				
Highways and Street	2,300,000	2,300,000	740,958	(1,559,042)
Total Expenditures Disbursed	2,300,000	2,300,000	740,958	(1,559,042)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	(156,431)	(156,431)
Fund Balances, Beginning of Year	2,696,112	2,696,112	2,696,112	-
Fund Balances, End of Year	\$ 2,696,112	\$ 2,696,112	\$ 2,539,681	\$ (156,431)

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 8,000	\$ 8,000	\$ 5,277	\$ (2,723)
Total Revenues Received	8,000	8,000	5,277	(2,723)
Expenditures Disbursed	-	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	8,000 -	8,000 -	5,277	(2,723)
Fund Balances, Beginning of Year	2,454,004	2,454,004	2,454,004	-
Fund Balances, End of Year	\$ 2,462,004	\$ 2,462,004	\$ 2,459,281	\$ (2,723)

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 8,100	\$ 8,100	\$ 256	\$ (7,844)
Total Revenues Received	8,100	8,100	256	(7,844)
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	(116,900)	(116,900)	256	(117,156)
Fund Balances, Beginning of Year	95,091	95,091	95,091	-
Fund Balances, End of Year	\$ (21,809)	\$ (21,809)	\$ 95,347	\$ (117,156)

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2015

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 17, 2014, and was amended on November 16, 2015.

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
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
Illinois Municipal Retirement Fund – Regular Plan
November 30, 2015

Calendar Year Ended December 31,	<u>2014</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 430,931
Interest on the Total Pension Liability	1,525,587
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	104,512
Changes of Assumptions	880,841
Benefit Payments, including Refunds of Employee Contributions	<u>(1,049,960)</u>
Net Change in Total Pension Liability	189,911
Total Pension Liability – Beginning	<u>20,677,826</u>
Total Pension Liability – Ending (A)	<u>\$22,569,737</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	\$ 477,858
Contributions – Employees	167,913
Net Investment Income	1,133,753
Benefit Payments, including Refunds of Employee Contributions	(1,049,960)
Other (Net Transfer)	<u>146,230</u>
Net Change in Plan Fiduciary Net Position	875,794
Plan Fiduciary Net Position – Beginning	<u>18,788,210</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$19,664,004</u>
Net Pension Liability – Ending (A)-(B)	<u>\$ 2,905,733</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	87.13%
Covered Valuation Payroll	3,545,762
Net Pension Liability as a Percentage of Covered Valuation Payroll	(81.95%)

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Clinton County, Illinois
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Illinois Municipal Retirement Fund – Regular Plan
November 30, 2015

Calendar Year Ended <u>December 31</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency (Excess) <u>(Excess)</u>	Covered Valuation Payroll <u>Payroll</u>	Actual Contribution as a Percentage of Covered Valuation Payroll <u>Valuation Payroll</u>
2014	\$477,259	\$477,858	\$(599)	\$3,545,762	13.48%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate**

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth</i>	4%
<i>Price Inflation</i>	3%, approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Clinton County, Illinois
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
Illinois Municipal Retirement Fund - SLEP Plan
November 30, 2015

Calendar Year Ended December 31,	<u>2014</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 390,511
Interest on the Total Pension Liability	1,034,541
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(366,841)
Changes of Assumptions	165,838
Benefit Payments, including Refunds of Employee Contributions	<u>(445,733)</u>
Net Change in Total Pension Liability	778,316
Total Pension Liability – Beginning	<u>13,839,910</u>
Total Pension Liability – Ending (A)	<u>\$14,618,226</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	\$ 457,814
Contributions – Employees	154,403
Net Investment Income	690,468
Benefit Payments, including Refunds of Employee Contributions	(445,733)
Other (Net Transfer)	<u>(37,610)</u>
Net Change in Plan Fiduciary Net Position	819,342
Plan Fiduciary Net Position – Beginning	<u>11,235,910</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$12,055,252</u>
Net Pension Liability – Ending (A)-(B)	<u>\$ 2,562,974</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	82.47%
Covered Valuation Payroll	2,045,642
Net Pension Liability as a Percentage of Covered Valuation Payroll	125.29%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Clinton County, Illinois
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Illinois Municipal Retirement Fund - SLEP Plan
November 30, 2015

Calendar Year Ended <u>December 31</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency (Excess)	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered <u>Valuation Payroll</u>
2014	\$457,814	\$457,814	\$ -	\$2,045,642	22.38%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate**

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth</i>	4%
<i>Price Inflation</i>	3%, approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. for disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Clinton County, Illinois
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
Illinois Municipal Retirement Fund - ECO Plan
November 30, 2015

Calendar Year Ended December 31,	<u>2014</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 702
Interest on the Total Pension Liability	297,672
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	15,329
Changes of Assumptions	143,264
Benefit Payments, including Refunds of Employee Contributions	<u>(321,255)</u>
Net Change in Total Pension Liability	135,712
Total Pension Liability – Beginning	<u>4,166,633</u>
Total Pension Liability – Ending (A)	<u>\$4,302,345</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	\$ 135,394
Contributions – Employees	368
Net Investment Income	153,456
Benefit Payments, including Refunds of Employee Contributions	(321,255)
Other (Net Transfer)	<u>17,429</u>
Net Change in Plan Fiduciary Net Position	(14,608)
Plan Fiduciary Net Position – Beginning	<u>2,608,420</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$2,593,812</u>
Net Pension Liability – Ending (A)-(B)	<u>\$ 1,708,533</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	60.29%
Covered Valuation Payroll	0
Net Pension Liability as a Percentage of Covered Valuation Payroll	0%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Clinton County, Illinois
SCHEDULE OF EMPLOYER CONTRIBUTIONS
 Illinois Municipal Retirement Fund – ECO Plan
 November 30, 2015

Calendar Year Ended <u>December 31</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered <u>Valuation Payroll</u>
2014	\$126.601	\$135.394	\$(8.793)	\$0	0%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate**

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth</i>	4%
<i>Price Inflation</i>	3%, approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. for disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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, 2015

Assets

Cash in Bank	\$ 3,857,673
Due from Other Funds	<u>5,850</u>
Total Assets	<u><u>\$ 3,863,523</u></u>

Liabilities and Fund Balances

Liabilities

Due to Other Funds	\$ -
Other	<u>-</u>
Total Liabilities	<u>-</u>

Fund Balances	<u>3,863,523</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,863,523</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, 2015

Revenues Received (Statement 3)	\$ 7,795,526
Expenditures Disbursed (Statement 4)	<u>7,431,734</u>
Excess (Deficiency) of Revenues over Expenditures	363,792
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	193,465
Transfers to Other Governmental Units	<u>(29,136)</u>
Net Increase (Decrease) in Fund Balance	528,121
Fund Balance, Beginning of Year	<u>3,335,402</u>
Fund Balance, End of Year	<u><u>\$ 3,863,523</u></u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
REVENUES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,600,000	\$ 1,546,091	\$ (53,909)
Mobile Home Taxes:			
General County	3,500	2,788	(712)
Payments in Lieu of Taxes	140,000	149,550	9,550
Total Taxes	<u>1,743,500</u>	<u>1,698,429</u>	<u>(45,071)</u>
State of Illinois:			
Sales Tax	1,700,000	1,724,163	24,163
Income Tax	1,400,000	1,429,424	29,424
Corporate Replacement Taxes	132,000	146,813	14,813
Reimbursements Received for:			
Public Defender	99,900	74,921	(24,979)
State's Attorney Salary	144,700	84,395	(60,305)
Assistant State's Attorney Salary	15,000	7,838	(7,162)
Probation Officers Salaries and Fringes	163,070	202,871	39,801
Probation Service Fund Reimbursement	30,000	-	(30,000)
Election Reimbursements	20,000	30,103	10,103
Civil Defense Reimbursements	22,000	14,772	(7,228)
Supervisor of Assessments Reimbursements	32,000	21,731	(10,269)
Total State of Illinois	<u>3,758,670</u>	<u>3,737,031</u>	<u>(21,639)</u>
Fee Offices--Received from:			
County Clerk	290,000	306,446	16,446
Circuit Clerk	190,000	204,056	14,056
Circuit Clerk County Fees	30,000	40,324	10,324
Zoning Fees	25,000	39,283	14,283
County Sheriff:			
Fees	65,000	78,551	13,551
Proceeds from Sales	15,000	14,400	(600)
State's Attorney:			
Criminal and Traffic Fines	230,000	196,661	(33,339)
Fees	15,000	17,202	2,202
Total Fee Offices	<u>860,000</u>	<u>896,923</u>	<u>36,923</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
REVENUES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 130,000	\$ 45,681	\$ (84,319)
Interest on Investments	50,000	92,543	42,543
Refunds and Reimbursements	182,591	183,662	1,071
Lake Patrol	53,500	69,520	16,020
Health Insurance Reimbursements	382,500	335,170	(47,330)
County Housing Prisoners	350,000	736,567	386,567
Total Other Revenues	<u>1,148,591</u>	<u>1,463,143</u>	<u>314,552</u>
 Total Revenues	 <u>\$ 7,510,761</u>	 <u>\$ 7,795,526</u>	 <u>\$ 284,765</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
Personal Services:			
County Board Per Diem	\$ 100,000	\$ 92,400	\$ (7,600)
Salaries	141,500	99,022	(42,478)
Salary - Public Administrator	900	900	-
Health Insurance	1,375,000	1,317,156	(57,844)
Contractual Services:			
Maintenance - Equipment	110,000	121,155	11,155
Utilities--Courthouse	60,000	64,078	4,078
Utilities--Annex I	58,000	56,337	(1,663)
Utilities--Annex II	12,000	11,056	(944)
County Board Travel	20,000	18,873	(1,127)
SIMPAC Dues	2,900	3,021	121
SIMPAC Technical Assistance	5,600	5,600	-
Economic Development	4,000	4,000	-
Publishing and Printing	500	-	(500)
Dues	3,000	3,200	200
Auditing	33,000	31,545	(1,455)
Telephone	15,000	11,151	(3,849)
Postage	35,000	30,778	(4,222)
Internet Services	25,000	23,466	(1,534)
Commodities:			
County Board Supplies	850	8	(842)
General & Contingent	10,000	2,388	(7,612)
Other Expenses:			
Negotiations	80,000	86,974	6,974
Soil and Water Conservation	4,400	4,400	-
Officials Bonds	200	100	(100)
Ordinance Revisions	1,000	1,747	747
Total General and Administrative Expense	<u>2,097,850</u>	<u>1,989,355</u>	<u>(108,495)</u>
ANIMAL CONTROL:			
Personal Services:			
Salaries	40,000	35,408	(4,592)
Contractual Services:			
Maintenance-Vehicles	1,000	801	(199)
Postage	100	-	(100)
Vendor Contracts	300	370	70
Capital Outlay:			
Equipment and Supplies	250	-	(250)
Total Animal Control Expense	<u>41,650</u>	<u>36,579</u>	<u>(5,071)</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2015

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 33,620	\$ (40,380)
Commodities:			
Equipment Maintenance	3,000	961	(2,039)
Office Supplies and Publishing	19,000	14,435	(4,565)
Capital Outlay:			
Equipment	108,000	73,562	(34,438)
Total County Clerk-Election	<u>204,000</u>	<u>122,578</u>	<u>(81,422)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	190,000	194,350	4,350
Contractual Services:			
Equipment Lease	8,000	50	(7,950)
Maintenance--Contract	14,000	18,203	4,203
Maintenance--Equipment	1,000	-	(1,000)
Rentals	3,500	3,183	(317)
Travel	2,600	3,519	919
Publishing and Printing	200	45	(155)
Dues and Subscriptions	600	460	(140)
Software Support	18,500	17,640	(860)
Security	400	-	(400)
Commodities:			
Office Supplies	4,000	4,012	12
Operating Supplies--Equipment	2,000	37	(1,963)
Capital Outlay:			
Equipment	500	30	(470)
Total County Clerk and Recorder Expense	<u>245,300</u>	<u>241,529</u>	<u>(3,771)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	100,000	-
Total County Clerk and Recorder Other	<u>100,000</u>	<u>100,000</u>	<u>-</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2015

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 128,000	\$ 125,291	\$ (2,709)
Contractual Services:			
Maintenance--Equipment	21,000	20,084	(916)
Rental	100	106	6
Travel	500	352	(148)
Publishing and Printing	7,000	7,228	228
Dues and Subscriptions	300	227	(73)
Commodities:			
Office Supplies	1,750	1,496	(254)
Capital Outlay:			-
Equipment	3,500	3,739	239
Total County Treasurer Expense	<u>162,150</u>	<u>158,523</u>	<u>(3,627)</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	240,000	218,113	(21,887)
Contractual Services:			
Maintenance--Equipment	3,600	1,797	(1,803)
Travel	1,000	935	(65)
Publishing and Printing	600	837	237
Dues and Subscriptions	400	350	(50)
Auditing	2,000	2,000	-
Interpreter	5,000	1,575	(3,425)
Commodities:			
Office Supplies	7,000	5,218	(1,782)
Convention Expense	1,000	536	(464)
Total Circuit Clerk Expense	<u>260,600</u>	<u>231,361</u>	<u>(29,239)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 40,000	\$ 40,498	\$ 498
Contractual Services:			
Autopsy	15,000	4,500	(10,500)
Deputy Fee	7,500	6,361	(1,139)
Other Professional Services	1,200	1,750	550
Toxicology	2,000	875	(1,125)
X-Rays	1,000	1,127	127
Telephone	1,500	1,758	258
Publishing and Printing	250	-	(250)
Dues and Subscriptions	425	350	(75)
Training	450	575	125
Postage	500	468	(32)
Commodities:			
Office Supplies	1,000	961	(39)
Gasoline and Oil	1,500	1,573	73
Other Expense:			
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	1,000	997	(3)
Total County Coroner Expense	<u>73,525</u>	<u>61,793</u>	<u>(11,732)</u>
ZONING:			
Personal Services:			
Salaries	92,500	94,466	1,966
Contractual Services:			
Equipment Lease	3,238	3,043	(195)
Travel	1,800	1,153	(647)
Publishing and Printing	1,400	1,301	(99)
Training	700	10	(690)
Board of Appeals Per Diem	4,200	-	(4,200)
Commodities:			
Office Supplies	2,800	2,729	(71)
Capital Outlay:			
Equipment	4,600	3,044	(1,556)
Total Zoning Expense	<u>111,238</u>	<u>105,746</u>	<u>(5,492)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 147,618	\$ 112,331	\$ (35,287)
Contractual Services:			
Telephone	5,400	7,884	2,484
Travel	8,500	6,245	(2,255)
Dues and Subscriptions	3,025	3,182	157
Postage	4,000	1,100	(2,900)
Commodities:			
Office Supplies	2,200	2,383	183
Convention Expense	2,500	2,368	(132)
Bond	500	335	(165)
Capital Outlay:			
Equipment	850	-	(850)
Total Superintendent of Education Expense	174,593	135,828	(38,765)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	430,000	394,974	(35,026)
Contractual Services:			
Maintenance--Equipment	5,000	4,232	(768)
Travel	2,000	678	(1,322)
Publishing and Printing	-	48	48
Legal Services	15,000	15,000	-
Dues and Subscriptions	3,200	3,654	454
Expert and Special Witness Fee	3,000	-	(3,000)
Training/Seminars	1,500	1,520	20
Medical	-	31	31
Commodities:			
Office Supplies	4,250	5,545	1,295
Court Transcripts	3,500	4,148	648
Office Books	2,000	1,364	(636)
Other Expense:			
Special Investigator	6,000	92	(5,908)
Foreign Witness Fees	1,500	-	(1,500)
Capital Outlay:			
Equipment	2,000	1,471	(529)
Total State's Attorney Expense	478,950	432,757	(46,193)

(Continued on Next Page)

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

For the Year Ended November 30, 2015

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 35,000	\$ 14,250	\$ (20,750)
Contractual Services:			
Maintenance--Vehicles	2,000	2,196	196
Maintenance--Equipment	1,500	464	(1,036)
Telephone	2,000	2,784	784
Utilities	4,800	6,254	1,454
Travel	1,000	235	(765)
Postage	100	-	(100)
Publishing and Printing	1,500	303	(1,197)
Dues and Subscriptions	300	-	(300)
Training	250	-	(250)
Local Emergency Planning Committee	150	91	(59)
Commodities:			
Office Supplies	750	1,918	1,168
Gasoline--Oil	3,000	502	(2,498)
Operating Supplies	1,100	1,650	550
Uniforms and Clothing	500	14	(486)
Radio Maintenance	750	-	(750)
Miscellaneous	250	90	(160)
Total Civil Defense Expense	54,950	30,751	(24,199)
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	230,000	227,398	(2,602)
Contractual Services:			
Equipment Lease	53,000	51,402	(1,598)
Maintenance Contract	9,000	7,839	(1,161)
Travel	4,000	2,494	(1,506)
Publishing and Printing	25,000	455	(24,545)
Dues and Subscriptions	600	511	(89)
Training	4,500	3,840	(660)
Commodities:			
Office Supplies	4,200	4,735	535
Capital Outlay:			
Equipment	2,000	1,883	(117)
Total Supervisor of Assessments Expense	332,300	300,557	(31,743)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,403,800	\$ 2,456,944	\$ 53,144
Contractual Services:			
Telephone	12,500	11,622	(878)
Maintenance--Vehicles	110,000	110,756	756
Maintenance--Equipment	5,000	2,171	(2,829)
Maintenance--Water Patrol	5,000	4,288	(712)
Computer Service	2,500	-	(2,500)
Travel	2,000	-	(2,000)
Publishing and Printing	1,000	944	(56)
Other Professional Services	5,000	3,807	(1,193)
Outside Contracts	55,000	63,635	8,635
Dues and Subscriptions	900	1,035	135
Training	7,500	7,378	(122)
Food--Prisoners' Meals	135,000	132,896	(2,104)
Postage	1,600	899	(701)
Commodities:			
Refunds - Serving Warrants	500	706	206
Office Supplies	6,000	6,176	176
Operating Supplies--Equipment	15,600	11,086	(4,514)
Uniforms and Clothing	25,000	31,219	6,219
Prisoner Maintenance	15,000	9,770	(5,230)
Other Expenses			
County Addressing	1,000	282	(718)
Capital Outlay:			
Vehicles	65,000	61,214	(3,786)
Total Sheriff's Office Expense	<u>2,874,900</u>	<u>2,916,828</u>	<u>41,928</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	178,000	162,548	(15,452)
Contractual Services:			
Public Defender Contracts	50,000	49,719	(281)
Commodities:			
Office Supplies	750	886	136
Total Public Defender Expense	<u>228,750</u>	<u>213,153</u>	<u>(15,597)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 228,500	\$ 232,677	\$ 4,177
Part-time Help	5,000	-	(5,000)
Contractual Services:			
Maintenance--Equipment	3,000	3,245	245
Travel	2,000	2,500	500
Publishing and Printing	300	114	(186)
Dues and Subscriptions	200	305	105
Juvenile Detention	40,000	44,043	4,043
Commodities:			
Office Supplies	3,200	2,811	(389)
Capital Outlay:			
Equipment	2,000	639	(1,361)
Total Probation Office Expense	284,200	286,334	2,134
BOARD OF REVIEW:			
Personal Services:			
Salaries	40,000	39,912	(88)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	-	(1,000)
Publishing and Printing	2,200	1,493	(707)
Training	1,000	-	(1,000)
Dues and Subscriptions	75	75	-
Commodities:			
Office Supplies	500	-	(500)
Total Board of Review Expense	45,275	41,480	(3,795)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	200	133	(67)
Professional Services	5,000	5,563	563
Interpreter Services	500	-	(500)
Commodities:			
Office Supplies	400	551	151
Transcripts	900	588	(312)
Books and Publications	7,000	7,346	346
Other Expenses:			
Judges Share Computer Research	-	2,067	2,067
County Share Judge Office Expense	2,100	1,492	(608)
Circuit Court Juror's Fees	9,000	7,458	(1,542)
County Share Judge's Salary	1,750	1,384	(366)
Total Court Expense	26,850	26,582	(268)
Total General Fund Disbursements	\$ 7,797,081	\$ 7,431,734	\$ (365,347)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2015

	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 Civil Defense to Civil Defense Grant Fund	(20,000)	(20,000)	-
Transfer from (to) Oil Revenue Surplus Fund	(78,000)	(16,544)	61,456
Oil Revenue Transfer to Townships	(52,000)	(29,136)	22,864
Transfer from Probation	30,000	30,009	9
Total Other Financing Sources (Uses) of Funds	\$ 80,000	\$ 164,329	\$ 84,329

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2015

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit C)
<u>Assets:</u>			
Cash and Equivalents	\$ 8,171,512	\$ 360,450	\$ 8,531,962
Notes Receivable - Industry	118,507	-	118,507
Due from Other Funds	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 8,290,019	\$ 360,450	\$ 8,650,469
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ 38,019	\$ -	\$ 38,019
Due to Other Funds	5,850	-	5,850
Other	5,328	-	5,328
Fund Balances:			
Unreserved	8,240,822	360,450	8,601,272
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 8,290,019	\$ 360,450	\$ 8,650,469
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Clinton County, Illinois
 COMBINING STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED
 OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2015

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 4,433,564	\$ 347,135	\$ 4,780,699
Intergovernmental Revenue	26,766	-	26,766
Fees	1,041,597	-	1,041,597
Interest	10,331	605	10,936
Charges for Services	359,912	-	359,912
Grants	451,782	-	451,782
Sale of Assets	16,000	-	16,000
Miscellaneous	474,526	-	474,526
Total Revenue Received	<u>6,814,478</u>	<u>347,740</u>	<u>7,162,218</u>
Expenditures Disbursed:			
General Government	2,497,161	-	2,497,161
Highways and Streets	1,600,360	-	1,600,360
Public Health	1,006,925	-	1,006,925
Public Safety	1,115,725	-	1,115,725
Development	41,562	-	41,562
Education	158,498	-	158,498
Debt Service	18,740	350,015	368,755
Judiciary and Court Related	226,652	-	226,652
Social Services	88,763	-	88,763
Capital Outlay	338,768	-	338,768
Total Expenditures Disbursed	<u>7,093,154</u>	<u>350,015</u>	<u>7,443,169</u>
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	<u>(278,676)</u>	<u>(2,275)</u>	<u>(280,951)</u>
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	<u>(193,465)</u>	<u>-</u>	<u>(193,465)</u>
Total other Financing Sources (Uses)	<u>(193,465)</u>	<u>-</u>	<u>(193,465)</u>
Net Change in Fund Balance	(472,141)	(2,275)	(474,416)
Fund Balance, Beginning of Year	<u>8,712,963</u>	<u>362,725</u>	<u>9,075,688</u>
Fund Balance, End of Year	<u>\$ 8,240,822</u>	<u>\$ 360,450</u>	<u>\$ 8,601,272</u>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2015

	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	\$ 206,278	\$ 446,379	\$ 599,798	\$ 54,143	\$ 1,491,050	\$ 123,644	\$ 255,409	\$ -	\$ 3,251	\$ 236,923	\$ 519
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 206,278</u>	<u>\$ 446,379</u>	<u>\$ 599,798</u>	<u>\$ 54,143</u>	<u>\$ 1,491,050</u>	<u>\$ 123,644</u>	<u>\$ 255,409</u>	<u>\$ -</u>	<u>\$ 3,251</u>	<u>\$ 236,923</u>	<u>\$ 519</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4,395	-	-	-	-
Fund Balances	<u>206,278</u>	<u>446,379</u>	<u>599,798</u>	<u>54,143</u>	<u>1,491,050</u>	<u>123,644</u>	<u>251,014</u>	<u>(159)</u>	<u>3,251</u>	<u>236,923</u>	<u>519</u>
Total Liabilities and Fund Balances	<u>\$ 206,278</u>	<u>\$ 446,379</u>	<u>\$ 599,798</u>	<u>\$ 54,143</u>	<u>\$ 1,491,050</u>	<u>\$ 123,644</u>	<u>\$ 255,409</u>	<u>\$ -</u>	<u>\$ 3,251</u>	<u>\$ 236,923</u>	<u>\$ 519</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	\$ 6,710	\$ 59,605	\$ 448,652	\$ 181,586	\$ 203,447	\$ -	\$ 334	\$ 49,873	\$ 72,924	\$ 181,982	\$ 62,660	\$ 2,779	\$ 25,014
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 6,710</u>	<u>\$ 59,605</u>	<u>\$ 448,652</u>	<u>\$ 181,586</u>	<u>\$ 203,447</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 49,873</u>	<u>\$ 72,924</u>	<u>\$ 181,982</u>	<u>\$ 62,660</u>	<u>\$ 2,779</u>	<u>\$ 25,014</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>6,710</u>	<u>59,605</u>	<u>448,652</u>	<u>181,586</u>	<u>203,447</u>	<u>(199)</u>	<u>334</u>	<u>49,873</u>	<u>72,924</u>	<u>181,982</u>	<u>62,660</u>	<u>2,779</u>	<u>25,014</u>
Total Liabilities and Fund Balances	<u>\$ 6,710</u>	<u>\$ 59,605</u>	<u>\$ 448,652</u>	<u>\$ 181,586</u>	<u>\$ 203,447</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 49,873</u>	<u>\$ 72,924</u>	<u>\$ 181,982</u>	<u>\$ 62,660</u>	<u>\$ 2,779</u>	<u>\$ 25,014</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, 2015
(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	\$ 3,150	\$ 2,942	\$ 566,864	\$ 6,618	\$ -	\$ 218,469	\$ 10,825	\$ 48,304	\$ 29	\$ 259,049	\$ 762	\$ 100,195	\$ 28,817	\$ 21,088
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,150	\$ 2,942	\$ 566,864	\$ 6,618	\$ -	\$ 218,469	\$ 10,825	\$ 48,304	\$ 29	\$ 259,049	\$ 762	\$ 100,195	\$ 28,817	\$ 21,088
<u>Liabilities and Fund Balances</u>														
Liabilities:														
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 21,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-
Other	-	-	933	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	3,150	2,942	565,931	6,246	(21,247)	218,469	10,272	48,304	29	259,049	762	100,195	28,817	21,088
Total Liabilities and Fund Balances	\$ 3,150	\$ 2,942	\$ 566,864	\$ 6,618	\$ -	\$ 218,469	\$ 10,825	\$ 48,304	\$ 29	\$ 259,049	\$ 762	\$ 100,195	\$ 28,817	\$ 21,088

(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, 2015
(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	\$ 166,146	\$ 77,840	\$ 10,524	\$ 259,049	\$ 5,748	\$ 78,959	\$ 17,997	\$ 840	\$ 10,438	\$ 12,178	\$ 705	\$ 24,586	\$ 3,590
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	118,507	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 166,146	\$ 77,840	\$ 10,524	\$ 377,556	\$ 5,748	\$ 78,959	\$ 17,997	\$ 840	\$ 10,438	\$ 12,178	\$ 705	\$ 24,586	\$ 3,590
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	166,146	77,840	10,524	372,631	5,748	78,959	17,997	840	101,438	12,178	705	24,586	3,590
Total Liabilities and Fund Balances	\$ 166,146	\$ 77,840	\$ 10,524	\$ 377,556	\$ 5,748	\$ 78,959	\$ 17,997	\$ 840	\$ 101,438	\$ 12,178	\$ 705	\$ 24,586	\$ 3,590

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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)

	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	\$ 36,588	\$ 3,913	\$ 3,796	\$ 142,289	\$ -	\$ 20,056	\$ -	\$ 27,428	\$ 3,781	\$ 1,059,897	\$ 134,092	\$ 8,080,512
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	118,507
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 36,588	\$ 3,913	\$ 3,796	\$ 142,289	\$ -	\$ 20,056	\$ -	\$ 27,428	\$ 3,781	\$ 1,059,897	\$ 134,092	\$ 8,199,019
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,414	\$ -	\$ -	\$ -	\$ -	\$ 38,019
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	-	-	-	-	5,328
Fund Balances	36,588	3,913	3,796	142,289	-	20,056	(16,414)	27,428	3,781	1,059,897	134,092	8,240,822
Total Liabilities and Fund Balances	\$ 36,588	\$ 3,913	\$ 3,796	\$ 142,289	\$ -	\$ 20,056	\$ -	\$ 27,428	\$ 3,781	\$ 1,059,897	\$ 134,092	\$ 8,290,019

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, 2015

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues Received:			
Taxes	\$ 961,873	\$ 3,471,691	\$ 4,433,564
Intergovernmental Revenue	-	26,766	26,766
Fees	-	1,041,597	1,041,597
Interest	-	10,331	10,331
Charges for Service	359,912	-	359,912
Grants	-	451,782	451,782
Sale of Assets	16,000	-	16,000
Miscellaneous	-	474,526	474,526
Total Revenues Received	<u>1,337,785</u>	<u>5,476,693</u>	<u>6,814,478</u>
Expenditures Paid:			
General Government	-	2,497,161	2,497,161
Highways and Streets	1,600,360	-	1,600,360
Public Health	-	1,006,925	1,006,925
Public Safety	-	1,115,725	1,115,725
Development	-	41,562	41,562
Education	-	158,498	158,498
Judiciary and Court Related	-	226,652	226,652
Social Services	-	88,763	88,763
Debt Service	-	18,740	18,740
Capital Outlay	77,168	261,600	338,768
Total Expenditures Paid	<u>1,677,528</u>	<u>5,415,626</u>	<u>7,093,154</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	(339,743)	61,067	(278,676)
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	-	(193,465)	(193,465)
Fund Balances, Beginning of Year	<u>3,137,391</u>	<u>5,575,572</u>	<u>8,712,963</u>
Fund Balances, End of Year	<u>\$ 2,797,648</u>	<u>\$ 5,443,174</u>	<u>\$ 8,240,822</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, 2015

	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	\$ 382,065	\$ 191,033	\$ 100,487	\$ -	\$ 286,548	\$ 960,133
Mobile Home Tax	1,033	-	191	-	516	1,740
Reimbursement from Cities, Villages, Townships and Others	317,715	-	31,221	10,977	-	359,913
Interest Income	-	-	-	-	-	-
Sale of Assets	-	16,000	-	-	-	16,000
Total Revenues Received	700,813	207,033	131,899	10,977	287,064	1,337,786
Expenditures Paid:						
Personal Services	673,090	-	-	-	-	673,090
Construction Labor, Materials and Other	216,215	-	-	-	-	216,215
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	232,397	-	-	232,397
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	50,287	-	50,287
Road Maintenance	-	-	-	-	428,371	428,371
Capital Outlay	-	77,168	-	-	-	77,168
Total Expenditures Paid	889,305	77,168	232,397	50,287	428,371	1,677,528
Excess (Deficiency) of Revenues Received over Expenditures Paid	(188,492)	129,865	(100,498)	(39,310)	(141,307)	(339,742)
Fund Balances, Beginning of Year	394,770	316,514	700,296	93,453	1,632,357	3,137,390
Fund Balances, End of Year	\$ 206,278	\$ 446,379	\$ 599,798	\$ 54,143	\$ 1,491,050	\$ 2,797,648

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, 2015

	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	\$ 693,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,843	\$ 306,843	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	866	-	-	-	-	-	-	-	273	492	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	15,582	-	-	380	58,486	-	-	-	1,621	-	11,073
Interest Income	452	-	-	-	809	-	-	-	-	-	1,064	-	-	-
Grants	-	-	-	-	-	-	-	-	243,994	-	-	-	-	-
Miscellaneous	-	196,804	-	-	70,462	1,750	-	-	134,278	730	24,605	-	-	-
							-							
Total Revenues Received	694,696	196,804	-	15,582	71,271	1,750	380	58,486	524,388	308,065	25,669	1,621	-	11,073
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	-	50,461	286,153	-	-	-	12,792	-
Contractual Services	694,668	-	-	22,257	-	-	-	23,684	172,590	301,202	20,551	-	-	-
Commodities	-	231,655	-	-	-	2,099	85	-	45,208	-	-	3,474	-	-
Capital Outlay	-	-	-	-	67,832	-	-	-	-	-	104,492	-	-	-
Debt Service	-	-	-	-	18,740	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	125,345	-	-	-	3,213	-	5,011	-	-	-
Total Expenditures Paid	694,668	231,655	-	22,257	211,917	2,099	85	74,145	507,164	301,202	130,054	3,474	12,792	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	28	(34,851)	-	(6,675)	(140,646)	(349)	295	(15,659)	17,224	6,863	(104,385)	(1,853)	(12,792)	11,073
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-	201,386	-	-	-	-	-	-	-	50,000	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 123,644	\$ 251,014	\$ (159)	\$ 3,251	\$ 236,923	\$ 519	\$ 6,710	\$ 59,605	\$ 448,652	\$ 181,586	\$ 203,447	\$ (199)	\$ 100,195	\$ 28,817

(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, 2015
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,498	\$ 15,075	\$ -	\$ -	\$ 503,103	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	294	35	-	-	954	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	14,320	21,026	78,695	23,853	-	-	1,230	-	-	-	5,416	6,115	2,801	2,218
Interest Income	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	188	3,244	-	-	-	-	-
Total Revenues Received	-	14,320	21,026	78,695	23,853	158,792	15,110	1,230	188	507,301	7	5,416	6,115	2,801	2,218
Expenditures Paid:															
Personal Services	-	-	-	74,350	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	2,387	-	11,277	21,029	158,498	-	-	-	-	-	13,581	-	-	-
Commodities	-	-	17,261	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,299	4,085	-	-	14,171	-	-	446,424	142	-	-	1,004	-
Total Expenditures Paid	-	2,387	18,560	89,712	21,029	158,498	14,171	-	-	446,424	142	13,581	-	1,004	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	11,933	2,466	(11,017)	2,824	294	939	1,230	188	60,877	(135)	(8,165)	6,115	1,797	2,218
Other Financing Sources (Uses):															
Transfers from (to)															
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,308)	-
Capital Lease Proceeds															
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 334	\$ 49,873	\$ 72,924	\$ 181,982	\$ 62,660	\$ 2,779	\$ 25,014	\$ 3,150	\$ 2,942	\$ 565,931	\$ 6,246	\$ (21,247)	\$ 24,586	\$ 3,590	\$ 5,748

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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, 2015
(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 Defense Grant Fund
Revenues Received:														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 20,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,400	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	44	-	-	-	-	-	-	82	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	349,452	-	6,838	-	-	116,705	23,015	4,689	-	50,198	16,980	-	-	-
Interest Income	1,140	-	-	-	-	105	-	-	3,903	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	206,700	1,088
Miscellaneous	88	8,305	-	-	-	-	-	-	-	-	-	-	224	-
Total Revenues Received	350,680	8,305	6,838	-	20,162	116,810	23,015	4,689	3,903	50,198	16,980	92,482	206,924	1,088
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	26,092	-	-	-	-	-	184,659	-
Contractual Services	67,376	412	-	-	-	-	-	-	-	-	16,000	88,763	13,241	-
Commodities	41,651	-	-	-	-	-	-	-	-	-	-	-	658	-
Capital Outlay	-	-	-	-	-	89,276	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,125	1,276	2,054	-	-	17,005	-	15,999	-	10,934	-	-	-	-
Total Expenditures Paid	110,152	1,688	2,054	-	-	106,281	26,092	15,999	-	10,934	16,000	88,763	198,558	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	240,528	6,617	4,784	-	20,162	10,529	(3,077)	(11,310)	3,903	39,264	980	3,719	8,366	1,088
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	(250,000)	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Capital Lease Proceeds														
Fund Balance, Beginning 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	-
Fund Balance, End of Year	\$ 218,469	\$ 10,272	\$ 48,304	\$ 29	\$ 259,049	\$ 166,146	\$ 77,840	\$ 10,524	\$ 372,631	\$ 78,959	\$ 17,997	\$ 762	\$ 36,588	\$ 21,088

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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, 2015
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,657	\$ 80,367	\$ 3,466,282
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,214	155	5,409
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	26,766	-	26,766
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	55,037	61,862	-	-	9,980	-	6,720	-	91,095	-	6,210	-	-	-	1,041,597
Interest Income	-	-	33	-	-	-	648	-	-	2,170	-	-	-	-	10,331
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	451,782
Miscellaneous	-	-	-	1,330	-	30,470	-	-	60	-	-	-	1,988	-	474,526
Total Revenues Received	55,037	61,862	33	1,330	9,980	30,470	7,368	-	91,155	2,170	6,210	-	1,481,625	80,522	5,476,693
Expenditures Paid:															
Personal Services	59,896	-	-	-	-	-	-	-	69,139	-	-	-	-	-	763,542
Contractual Services	-	14,759	-	-	-	-	-	-	9,635	-	-	-	-	-	1,651,910
Commodities	-	-	-	-	13,057	-	-	-	-	25,260	-	-	-	422,484	802,892
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	261,600
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,740
Miscellaneous	9,746	-	-	1,300	-	30,379	-	-	23,537	-	738	34	1,202,122	-	1,916,943
Total Expenditures Paid	69,642	14,759	-	1,300	13,057	30,379	-	-	102,311	25,260	738	34	1,202,122	422,484	5,415,627
Excess (Deficiency) of Revenues Received over Expenditures Paid	(14,605)	47,103	33	30	(3,077)	91	7,368	-	(11,156)	(23,090)	5,472	(34)	279,503	(341,962)	61,066
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	(30,009)	-	-	4,308	-	-	(184,842)	-	-	-	-	-	-	(193,465)
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 840	\$ 101,438	\$ 12,178	\$ 705	\$ 3,913	\$ 3,796	\$ 142,289	\$ -	\$ 20,056	\$ (16,414)	\$ 27,428	\$ 3,781	\$ 1,059,897	\$ 134,092	\$ 5,443,174

Clinton County, Illinois

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

November 30, 2015

	Self Insurance Bond
	<u> </u>
<u>Assets</u>	
Cash	<u>\$ 360,450</u>
Total Assets	<u><u>\$ 360,450</u></u>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	<u>360,450</u>
Total Liabilities and Fund Balances	<u><u>\$ 360,450</u></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, 2015

	Self Insurance Bond
	<u> </u>
Revenues Received:	
Property Taxes	\$ 347,135
Interest Income	605
Total Revenues Received	<u>347,740</u>
Expenditures Paid:	
Debt Service	<u>350,015</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(2,275)
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	(2,275)
Fund Balance, Beginning of Year	<u>362,725</u>
Fund Balance, End of Year	<u><u>\$ 360,450</u></u>

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 November 30, 2015

	Agency Funds			Trust Funds	
	County			Inmate	
	Collectors			Trust	
	Fee	Tax	Other	Fund	
	Offices	Accounts	Agency		Total
<u>ASSETS</u>					
Cash and Equivalents	\$ 391,816	\$ 1,264,711	\$ 473,278	\$ 4,395	\$ 2,134,200
Total Assets	\$ 391,816	\$ 1,264,711	\$ 473,278	\$ 4,395	\$ 2,134,200
<u>LIABILITIES</u>					
<u>AND FUND BALANCES</u>					
Unremitted Fees	\$ 124,583	\$ -	\$ -	\$ -	\$ 124,583
Bonds Held in Trust	201,954	-	-	-	201,954
Miscellaneous Collections Payable	65,279	-	-	-	65,279
Due to Other Taxing Bodies	-	1,264,711	-	-	1,264,711
Funds Available for Distribution	-	-	473,278	4,395	477,673
Total Liabilities	391,816	1,264,711	473,278	4,395	2,134,200
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 391,816	\$ 1,264,711	\$ 473,278	\$ 4,395	\$ 2,134,200

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2015

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash and Equivalents	\$ 63,745	\$ 328,071	\$ 391,816
Total Assets	<u>\$ 63,745</u>	<u>\$ 328,071</u>	<u>\$ 391,816</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 63,745	\$ 60,838	\$ 124,583
Bonds Held in Trust	-	201,954	201,954
Miscellaneous Collections Payable	-	65,279	65,279
Total Liabilities	63,745	328,071	391,816
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 63,745</u>	<u>\$ 328,071</u>	<u>\$ 391,816</u>

Clinton County, Illinois
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
 AND CHANGES IN FUNDS AVAILABLE FOR DISTRIBUTION - MODIFIED CASH BASIS
 AGENCY FUNDS
 FEE OFFICES
 For the Year Ended November 30, 2015

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 544,032	\$ 809,860	\$ 1,353,892
Tax Redemption Fund	557,091	-	557,091
Restitution	-	128,568	128,568
Fees of Others	-	481,320	481,320
Cash Bonds	-	198,048	198,048
Miscellaneous	6	18,034	18,040
Total Revenues Received	1,101,129	1,635,830	2,736,959
Expenditures Paid:			
Fees Remitted to County Offices	544,573	795,896	1,340,469
Tax Redemption Fund	554,494	-	554,494
Fees of Others	-	483,997	483,997
Cash Bonds	-	114,649	114,649
Restitution	-	118,242	118,242
Miscellaneous	180	12,067	12,247
Total Expenditures Paid	1,099,247	1,524,851	2,624,098
Excess (Deficiency) of Revenues Received Over Expenditures Paid	1,882	110,979	112,861
Funds Available for Distribution, Beginning of Year	61,863	217,092	278,955
Funds Available for Distribution, End of Year	\$ 63,745	\$ 328,071	\$ 391,816

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2015

	2014 Tax Levy Account	2013 Tax Levy Account	2014 Mobile Home Tax Account	2015 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Prepaid Taxes Account	Totals
<u>ASSETS</u>								
Cash and Equivalents	\$ 1,180,118	\$ -	\$ -	\$ 79,113	\$ 5,648	\$ (168)	\$ -	\$ 1,264,711
Total Assets	<u>\$ 1,180,118</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,113</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ -</u>	<u>\$ 1,264,711</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Due to Other Taxing Bodies	\$ 1,180,118	\$ -	\$ -	\$ 79,113	\$ 5,648	\$ (168)	\$ -	\$ 1,264,711
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 1,180,118</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,113</u>	<u>\$ 5,648</u>	<u>\$ (168)</u>	<u>\$ -</u>	<u>\$ 1,264,711</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, 2015

	2014 Tax Levy Account	2013 Tax Levy Account	2014 Mobile Home Tax Account	2015 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	\$ 44,441,482	\$ 406,108	\$ 1,724	\$ 80,505	\$ -	\$ -	\$ -	\$ 44,929,819
Expenditures Paid:								
Distribution of Taxes and Interest to Taxing Bodies	43,261,364	1,964,104	87,643	1,392	-	-	365	45,314,868
Excess (Deficiency) of Revenues Received over Expenditures Paid	1,180,118	(1,557,996)	(85,919)	79,113	-	-	(365)	(385,049)
Funds Available for Distribution, Beginning of Year	-	1,557,996	85,919	-	5,648	(168)	365	1,649,760
Funds Available for Distribution, End of Year	\$ 1,180,118	\$ -	\$ -	\$ 79,113	\$ 5,648	\$ (168)	\$ -	\$ 1,264,711

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2015

	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	\$ 995	\$ 3,836	\$ 30	\$ 79,887	\$ 309,944	\$ 78,586	\$ 473,278
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 995</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 79,887</u>	<u>\$ 309,944</u>	<u>\$ 78,586</u>	<u>\$ 473,278</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 995	\$ 3,836	\$ 30	\$ 79,887	\$ 309,944	\$ 78,586	\$ 473,278
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 995</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 79,887</u>	<u>\$ 309,944</u>	<u>\$ 78,586</u>	<u>\$ 473,278</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, 2015

	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	\$ 51,426	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 51,446
Allotments - Motor Fuel Tax	-	-	-	527,869	-	-	527,869
Reimbursements from Cities, Villages, Townships and Others	-	-	-	226	471,228	-	471,454
Interest Income	-	-	-	691	15	577	1,283
Total Revenues Received	51,426	-	-	528,786	471,243	597	1,052,052
Expenditures Paid:							
Distribution	50,679	10,913	-	914,202	227,639	692,390	1,895,823
Excess (Deficiency) of Revenues Received Over Expenditures Paid	747	(10,913)	-	(385,416)	243,604	(691,793)	(843,771)
Funds Available for Distribution, Beginning of Year	248	14,749	30	465,303	66,340	770,379	1,317,049
Funds Available for Distribution, End of Year	\$ 995	\$ 3,836	\$ 30	\$ 79,887	\$ 309,944	\$ 78,586	\$ 473,278

Clinton County, Illinois
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 TRUST FUNDS
 November 30, 2015

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 4,395
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 4,395</u></u>
<u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 4,395
Other Liabilities	<u>-</u>
Total Liabilities	4,395
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,395</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, 2015

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 196,805
Expenditures Paid:	
Inmate Expenditures	<u>194,841</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	1,964
Funds Available for Distribution, Beginning of Year	<u>2,431</u>
Funds Available for Distribution, End of Year	<u><u>\$ 4,395</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, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 391,500	\$ 383,098	\$ (8,402)
Interest on Investments	-	-	-
Charges for Services	858,500	317,715	(540,785)
Sign Grant	-	-	-
	<u>1,250,000</u>	<u>700,813</u>	<u>(549,187)</u>
Expenditures Paid:			
Personal Services	780,000	673,090	(106,910)
Contractual Services	470,000	216,215	(253,785)
Commodities	-	-	-
Capital Outlay	-	-	-
	<u>1,250,000</u>	<u>889,305</u>	<u>(360,695)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (188,492)</u>	<u>\$ (188,492)</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 195,000	\$ 191,033	\$ (3,967)
Interest on Investments	-	-	-
Charges for Services	55,000	-	(55,000)
Sale of Assets	-	16,000	16,000
	<u>250,000</u>	<u>207,033</u>	<u>(42,967)</u>
Expenditures Paid:			
Commodities	130,000	-	(130,000)
Capital Outlay	120,000	77,168	(42,832)
	<u>250,000</u>	<u>77,168</u>	<u>(172,832)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 129,865</u>	<u>\$ (129,865)</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 100,678	\$ 178
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	31,221	(417,279)
	<u>550,000</u>	<u>131,899</u>	<u>(418,101)</u>
Expenditures Paid:			
Contractual Services	25,000	232,397	207,397
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	-	(500,000)
	<u>550,000</u>	<u>232,397</u>	<u>(317,603)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (100,498)</u>	<u>\$ 100,498</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget		Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 80,000	\$ 10,977	\$ (69,023)
Interest on Investments	-	-	-
	<u>80,000</u>	<u>10,977</u>	<u>(69,023)</u>
Expenditures Paid:			
Contractual	72,500	50,287	(22,213)
Commodities	7,500	-	(7,500)
	<u>80,000</u>	<u>50,287</u>	<u>(29,713)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (39,310)</u>	<u>\$ (39,310)</u>
<u>F.A. S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 293,500	\$ 287,064	\$ (6,436)
Interest on Investments	1,000	-	(1,000)
Charges for Services	605,500	-	(605,500)
	<u>900,000</u>	<u>287,064</u>	<u>(612,936)</u>
Expenditures Paid:			
Contractual	900,000	428,371	(471,629)
Capital Outlay	-	-	-
	<u>900,000</u>	<u>428,371</u>	<u>(471,629)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (141,307)</u>	<u>\$ 141,307</u>
<u>Transportation Safety Highway Hire Back</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ -	\$ (500)
	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures Paid:			
Miscellaneous	500	-	(500)
	<u>500</u>	<u>-</u>	<u>(500)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 694,244	\$ 694,244	-
Interest on Investments	452	452	-
	<u>694,696</u>	<u>694,696</u>	<u>-</u>
Expenditures Paid:			
Contractual	<u>694,668</u>	<u>694,668</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 28</u>	<u>\$ 28</u>	<u>\$ -</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	196,804	196,804
	<u>-</u>	<u>196,804</u>	<u>196,804</u>
Expenditures Paid:			
Capital Outlay	-	-	-
Commodities	-	231,655	231,655
	<u>-</u>	<u>231,655</u>	<u>231,655</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (34,851)</u>	<u>\$ (34,851)</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 15,582	\$ 3,582
Expenditures Paid:			
Contractual Services	20,000	22,257	2,257
Commodities	2,000	-	(2,000)
	<u>22,000</u>	<u>22,257</u>	<u>257</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (10,000)</u>	<u>\$ (6,675)</u>	<u>\$ (3,325)</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 1,000	\$ 809	\$ (191)
Miscellaneous	79,000	70,462	(8,538)
	<u>80,000</u>	<u>71,271</u>	<u>(8,729)</u>
Expenditures Paid:			
Personal Services	-	-	-
Capital Outlay	-	67,832	67,832
Debt Service	-	18,740	18,740
Miscellaneous	235,000	125,345	(109,655)
	<u>235,000</u>	<u>211,917</u>	<u>(23,083)</u>
Other Financing Sources (Uses) of Funds	<u>170,000</u>	<u>201,386</u>	<u>31,386</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 15,000</u>	<u>\$ 60,740</u>	<u>\$ 45,740</u>
<u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ 1,200	\$ 1,750	\$ 550
Expenditures Paid:			
Commodities	1,200	2,099	899
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (349)</u>	<u>\$ (349)</u>
<u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 380	\$ (120)
Expenditures Paid:			
Commodities	1,000	85	(915)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (500)</u>	<u>\$ 295</u>	<u>\$ 795</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 55,000	\$ 58,486	\$ 3,486
Miscellaneous	50	-	(50)
	<u>55,050</u>	<u>58,486</u>	<u>3,436</u>
Expenditures Paid:			
Personal Services	30,000	50,461	20,461
Contractual Services	23,000	23,684	684
Miscellaneous	18,250	-	(18,250)
	<u>71,250</u>	<u>74,145</u>	<u>2,895</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (16,200)</u>	<u>\$ (15,659)</u>	<u>\$ 541</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 145,300	\$ 146,116	\$ 816
Grants	197,296	243,994	46,698
Miscellaneous	88,382	134,278	45,896
	<u>430,978</u>	<u>524,388</u>	<u>93,410</u>
Expenditures Paid:			
Personal Services	250,072	286,153	36,081
Contractual Services	106,835	172,590	65,755
Commodities	44,000	45,208	1,208
Miscellaneous	3,000	3,213	213
	<u>403,907</u>	<u>507,164</u>	<u>103,257</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 27,071</u>	<u>\$ 17,224</u>	<u>\$ (9,847)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 306,750	\$ 307,335	\$ 585
Miscellaneous	1,000	730	(270)
	<u>307,750</u>	<u>308,065</u>	<u>315</u>
Expenditures Paid:			
Contractual Services	291,500	301,202	9,702
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 16,250</u>	<u>\$ 6,863</u>	<u>\$ (9,387)</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,200	\$ 1,064	\$ (136)
Miscellaneous	18,000	24,605	6,605
	<u>19,200</u>	<u>25,669</u>	<u>6,469</u>
Expenditures Paid:			
Contractual	199,000	20,551	(178,449)
Commodities	-	-	-
Miscellaneous	1,000	5,011	4,011
Capital Outlay	-	104,492	104,492
	<u>200,000</u>	<u>130,054</u>	<u>(69,946)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (180,800)</u>	<u>\$ (104,385)</u>	<u>\$ 76,415</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 1,621	\$ (1,379)
Expenditures Paid:			
Commodities	3,000	3,474	474
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (1,853)</u>	<u>\$ (1,853)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 11,000	\$ 14,320	\$ 3,320
Miscellaneous	-	-	-
	<u>11,000</u>	<u>14,320</u>	<u>3,320</u>
Expenditures Paid:			
Contractual Services	<u>7,500</u>	<u>2,387</u>	<u>(5,113)</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 3,500</u>	<u>\$ 11,933</u>	<u>\$ 8,433</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 12,500</u>	<u>\$ 21,026</u>	<u>\$ 8,526</u>
Expenditures Paid:			
Personal Services	17,250	-	(17,250)
Contractual	5,000	-	(5,000)
Commodities	-	17,261	17,261
Capital Outlay	-	-	-
Miscellaneous	2,000	1,299	(701)
	<u>24,250</u>	<u>18,560</u>	<u>(5,690)</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>\$ (11,750)</u>	<u>\$ 2,466</u>	<u>\$ (14,216)</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 75,000</u>	<u>\$ 78,695</u>	<u>\$ 3,695</u>
Expenditures Paid:			
Personal Services	80,000	74,350	(5,650)
Contractual Services	25,000	11,277	(13,723)
Miscellaneous	11,500	4,085	(7,415)
Capital Outlay	15,000	-	(15,000)
	<u>131,500</u>	<u>89,712</u>	<u>(41,788)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (56,500)</u>	<u>\$ (11,017)</u>	<u>\$ 45,483</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,000	\$ 23,853	\$ 3,853
Expenditures Paid:			
Contractual	15,000	21,029	6,029
Commodities	12,000	-	(12,000)
	27,000	21,029	(5,971)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (7,000)	\$ 2,824	\$ 9,824
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 158,200	\$ 158,792	\$ 592
Expenditures Paid:			
Contractual Services	158,000	158,498	498
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 200	\$ 294	\$ 94
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 15,075	\$ 15,110	\$ 35
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	22,500	14,171	(8,329)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (7,425)	\$ 939	\$ 8,364
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 1,230	\$ 230
Expenditures Paid:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 500	\$ 1,230	\$ 730

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 188	\$ (1,812)
Expenditures Paid:			
Miscellaneous	2,000	-	(2,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 188	\$ 188
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 501,200	\$ 504,057	\$ 2,857
Miscellaneous	2,500	3,244	744
	503,700	507,301	3,601
Expenditures Paid:			
Miscellaneous - Social Security	500,000	446,424	(53,576)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 3,700	\$ 60,877	\$ 57,177
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 50	\$ 7	\$ (43)
Expenditures Paid:			
Contractual	1,000	142	(858)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (950)	\$ (135)	\$ 815
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 5,416	\$ (1,584)
Expenditures Paid:			
Contractual	12,000	13,581	1,581
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (5,000)	\$ (8,165)	\$ 3,165

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 375,000	\$ 349,452	\$ (25,548)
Interest on Investments	1,000	1,140	140
Miscellaneous	10,000	88	(9,912)
	<u>386,000</u>	<u>350,680</u>	<u>(35,320)</u>
Expenditures Paid:			
Personal Services	-	-	-
Contractual Services	75,000	67,376	(7,624)
Commodities	198,000	41,651	(156,349)
Capital Outlay	125,000	-	(125,000)
Miscellaneous	7,500	1,125	(6,375)
	<u>405,500</u>	<u>110,152</u>	<u>(295,348)</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>\$ (269,500)</u>	<u>\$ (9,472)</u>	<u>\$ 260,028</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ 100	\$ -	\$ (100)
Miscellaneous	5,100	8,305	3,205
	<u>5,200</u>	<u>8,305</u>	<u>3,105</u>
Expenditures Paid:			
Contractual Services	3,000	412	(2,588)
Miscellaneous	2,200	1,276	(924)
	<u>5,200</u>	<u>1,688</u>	<u>(3,512)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 6,617</u>	<u>\$ 6,617</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 6,838	\$ (662)
Expenditures Paid:			
Miscellaneous	7,500	2,054	(5,446)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 4,784	\$ 4,784
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ -	\$ -	\$ -
Expenditures Paid:			
Personal Services	50,000	12,792	(37,208)
Miscellaneous	-	-	-
	50,000	12,792	(37,208)
Other Financing Sources (Uses)	50,000	50,000	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ -	\$ (37,208)	\$ (37,208)
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 20,050	\$ 20,162	\$ 112
Expenditures Paid:			
Contractual Services	185,000	-	(185,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (164,950)	\$ 20,162	\$ 185,112
<u>WIC Program</u>			
Revenues Received:			
Grants	\$ 245,890	\$ 206,700	\$ (39,190)
Miscellaneous	500	224	(276)
	246,390	206,924	(39,466)
Expenditures Paid:			
Personal Services	215,393	184,659	(30,734)
Contractual Services	9,700	13,241	3,541
Commodities	13,495	658	(12,837)
Capital Outlay	-	-	-
	238,588	198,558	(40,030)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 7,802	\$ 8,366	\$ 564

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 25,000	\$ 116,705	\$ 91,705
Interest on Investments	300	105	(195)
	<u>25,300</u>	<u>116,810</u>	<u>91,510</u>
 Expenditures Paid:			
Capital Outlay	-	89,276	89,276
Miscellaneous	55,000	17,005	(37,995)
	<u>55,000</u>	<u>106,281</u>	<u>51,281</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (29,700)</u>	<u>\$ 10,529</u>	<u>\$ 40,229</u>
 <u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,000	\$ 1,330	\$ 330
 Expenditures Paid:			
Miscellaneous	1,000	1,300	300
 Excess (Deficiency) of Revenues Received over Expenditures	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>
 <u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 20,500	\$ 23,015	\$ 2,515
 Expenditures Paid:			
Personal Services	20,500	26,092	5,592
Miscellaneous	-	-	-
	<u>\$ 20,500</u>	<u>\$ 26,092</u>	<u>\$ 5,592</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (3,077)</u>	<u>\$ (3,077)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 4,689	\$ (311)
Expenditures Paid:			
Miscellaneous	20,000	15,999	(4,001)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (15,000)	\$ (11,310)	\$ 3,690
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 29,886	\$ 3,903	\$ (25,983)
Expenditures Paid:			
Commodities	-	-	-
Miscellaneous	200,000	-	(200,000)
	200,000	-	(200,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (170,114)	\$ 3,903	\$ (174,017)
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 11,073	\$ 3,073
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ 8,000	\$ 11,073	\$ 3,073
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 40,000	\$ 50,198	\$ 10,198
Expenditures Paid:			
Miscellaneous	\$ 8,000	\$ 10,934	2,934
Commodities	-	-	-
	8,000	10,934	2,934
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 32,000	\$ 39,264	\$ 7,264

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 18,500	\$ 16,980	\$ 1,520
Expenditures Paid:			
Contractual Services	18,500	16,000	2,500
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 980	\$ (980)
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 92,100	\$ 92,482	\$ 382
Expenditures Paid:			
Contractual Services	92,000	88,763	(3,237)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 100	\$ 3,719	\$ (3,619)
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 50,000	\$ 55,037	\$ 5,037
Expenditures Paid:			
Personal Services	60,000	59,896	(104)
Miscellaneous	8,000	9,746	1,746
	68,000	69,642	1,642
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (18,000)	\$ (14,605)	\$ (3,395)
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 61,862	\$ (13,138)
Expenditures Paid:			
Contractual Services	55,750	14,759	(40,991)
Commodities	10,200	-	(10,200)
	65,950	14,759	(51,191)
Other Financing Sources (Uses):	(30,000)	(30,009)	(9)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (20,950)	\$ 17,094	\$ 38,044

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	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	-	33	33
	<u>5,000</u>	<u>33</u>	<u>(4,967)</u>
Expenditures Paid:			
Commodities	<u>5,000</u>	-	<u>(5,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ 33</u>
<u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 8,000	\$ 9,980	\$ 1,980
Expenditures Paid:			
Commodities	<u>8,000</u>	<u>13,057</u>	<u>5,057</u>
Other Financing Sources (Uses)	<u>-</u>	<u>4,308</u>	<u>(8,664)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 1,231</u>	<u>\$ 1,231</u>
<u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 30,470	\$ 25,470
Expenditures Paid:			
Miscellaneous	<u>32,000</u>	<u>30,379</u>	<u>(1,621)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (27,000)</u>	<u>\$ 91</u>	<u>\$ 27,091</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 6,720	\$ (280)
Interest on Investments	500	648	148
	<u>7,500</u>	<u>7,368</u>	<u>(132)</u>
Expenditures Paid:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 7,368</u>	<u>\$ (7,368)</u>
<u>Housing County Prisoners Fund</u>			
Revenues Received:			
Charges for Services	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Paid:			
Personal Services	-	-	-
Other Financing Sources (Uses)	(185,000)	(184,842)	158
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid & Other Financing Uses	<u>\$ (185,000)</u>	<u>\$ (184,842)</u>	<u>\$ 158</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 88,000	\$ 91,095	\$ 3,095
Miscellaneous	1,100	60	(1,040)
	<u>89,100</u>	<u>91,155</u>	<u>2,055</u>
Expenditures Paid:			
Personnel Services	\$ 69,200	\$ 69,139	\$ (61)
Contractual	13,000	9,635	(3,365)
Miscellaneous	26,400	23,537	(2,863)
	<u>108,600</u>	<u>102,311</u>	<u>(6,289)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (19,500)</u>	<u>\$ (11,156)</u>	<u>\$ 8,344</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ -	\$ (2,500)
Interest on Investments	150	2,170	2,020
	<u>2,650</u>	<u>2,170</u>	<u>(480)</u>
 Expenditures Paid:			
Commodities	<u>2,000</u>	<u>25,260</u>	<u>23,260</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 650</u>	<u>\$ (23,090)</u>	<u>\$ (23,740)</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 4,000	\$ 6,210	\$ 2,210
 Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>738</u>	<u>(4,262)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (1,000)</u>	<u>\$ 5,472</u>	<u>\$ 6,472</u>
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
 Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>34</u>	<u>(1,966)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (34)</u>	<u>\$ 34</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues Received:			
Taxes	\$ 1,473,500	\$ 1,479,637	\$ 6,137
Miscellaneous	2,000	1,980	(20)
	<u>1,475,500</u>	<u>1,481,617</u>	<u>6,117</u>
 Expenditures Paid:			
Miscellaneous - IMRF	<u>1,400,000</u>	<u>1,202,122</u>	<u>(197,878)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 75,500</u>	<u>\$ 279,495</u>	<u>\$ 203,995</u>
 <u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 80,400	\$ 80,522	\$ 122
Miscellaneous	-	-	-
	<u>80,400</u>	<u>80,522</u>	<u>122</u>
 Expenditures Paid:			
Contractual Services	<u>423,464</u>	<u>422,484</u>	<u>(980)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (343,064)</u>	<u>\$ (341,962)</u>	<u>\$ 1,102</u>
 <u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,000	\$ 2,218	\$ 1,218
 Expenditures Paid:			
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 2,218</u>	<u>\$ 2,218</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2015

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 346,418	\$ 347,135	\$ 717
Interest on Investments	750	604	(146)
	<u>347,168</u>	<u>347,739</u>	<u>571</u>
Expenditures Paid:			
Debt Service	<u>350,015</u>	<u>350,015</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (2,847)</u>	<u>\$ (2,276)</u>	<u>\$ 571</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 4,000</u>	<u>\$ 6,115</u>	<u>\$ 2,115</u>
Expenditures Paid:			
Miscellaneous	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 6,115</u>	<u>\$ 6,115</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 2,801</u>	<u>\$ (2,199)</u>
Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>1,004</u>	<u>(996)</u>
Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(4,308)</u>	<u>(3,692)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (5,000)</u>	<u>\$ (2,511)</u>	<u>\$ 2,489</u>
<u>Civil Defense Grant Fund</u>			
Revenues Received:			
Grants	<u>\$ -</u>	<u>\$ 1,088</u>	<u>\$ 1,088</u>
Expenditures Paid:			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 21,088</u>	<u>\$ 21,088</u>