

Clinton County, Illinois
ANNUAL FINANCIAL REPORT
November 30, 2016

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Independent Auditors' Report

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

May 9, 2017

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information – modified cash basis of Clinton County, Illinois as of and for the fiscal year ended November 30, 2016, 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Clinton County, Illinois as of November 30, 2016, 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.

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.

Other Matters

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 schedules, listed as Other Information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules and combining and individual fund financial statements on pages 34 through 38 and 45 through 100 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 pension information schedules on pages 39 through 44 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated, May 9, 2017, 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,

Glas 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*

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

May 9, 2017

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, each major fund, and the aggregate remaining fund information – modified cash basis of Clinton County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the Clinton County, Illinois' basic financial statements and have issued our report thereon dated May 9, 2017.

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 "Glas and Shuffett, Ltd." in a cursive, stylized font.

Centralia, Illinois

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Clinton County, Illinois
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2016

	Primary Government Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 18,098,848
Notes Receivable - Industry	90,960
Capital Assets Not Being Depreciated:	
Land	209,266
Construction in Progress	-
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	5,501,216
Land Improvements, Net	10,268
Vehicles, Net	367,212
Office Furniture and Equipment, Net	87,565
Other Equipment, Net	1,289,559
Infrastructure, Net	3,230,873
	<hr/>
Total Assets	\$ 28,885,767
	<hr/>
<u>LIABILITIES</u>	
Deficit Bank Balances	\$ 97,595
Due to Other Governments	51,081
Other Payables	2,795
Long-Term Liabilities -	
Bonds and Leases Payable:	
Due Within One Year	347,977
Due in More than One Year	340,000
	<hr/>
Total Liabilities	\$ 839,448
	<hr/>
<u>NET POSITION</u>	
Net Investment in	
Capital Assets	\$ 9,856,511
Restricted For:	
Debt Service	361,801
Industry Loans	90,960
Building Leases	29
Unrestricted	17,737,018
	<hr/>
Total Net Position	\$ 28,046,319
	<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, 2016

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
<u>Activities:</u>					
<u>Governmental Activities:</u>					
General Government	\$ (4,151,243)	\$ 860,423	\$ -		\$ (3,290,820)
Public Safety	(4,517,103)	1,470,096	-		(3,047,007)
Highways and Streets	(2,136,930)	102,626	-		(2,034,304)
Education	(255,705)	-	-		(255,705)
Public Health	(882,665)	158,913	399,054		(324,698)
Development	(25,556)	42,302	-		16,746
Judiciary and Court Related	(1,494,925)	1,233,476	-		(261,449)
Social Services	(95,718)	-	-		(95,718)
Employee Benefits	(1,757,584)	458,892	-		(1,298,692)
Debt Service - Interest and Fiscal Charges	(31,664)	-	-		(31,664)
Total Governmental Activities	\$ (15,349,093)	\$ 4,326,728	\$ 399,054	\$ -	(10,623,311)

General Revenues:

Property Taxes Levied for:

General Government	1,637,127
Public Health	470,597
Highways and Streets	955,192
Education	158,749
Public Safety	726,326
Social Services	95,557
Insurance	146,455
Employee Benefits	1,983,727
Debt Service	346,054
Payments in Lieu of Taxes	65,278
Motor Fuel Tax	978,502
Sales Tax	1,856,624
Income and Replacement Tax	1,510,936
Oil Income	-
Interest on Investments	119,028
Sale of Assets	27,501
Other	-

Total General Revenues

11,077,653

Change in Net Position

454,342

Net Position - Beginning

27,591,977

Net Position - Ending

\$ 28,046,319

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, 2016

	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	\$ 3,281,506	\$ 2,685,129	\$ 2,469,201	\$ 146,467	\$ 9,516,545	\$ 18,098,848
Notes Receivable - Industry	-	-	-	-	90,960	90,960
Due From Other Funds	9,950	-	-	-	-	9,950
Total Assets	\$ 3,291,456	\$ 2,685,129	\$ 2,469,201	\$ 146,467	\$ 9,607,505	\$ 18,199,758
<u>Liabilities:</u>						
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 97,595	97,595
Other	-	-	-	-	2,795	2,795
Due to Other Funds	-	4,100	-	-	5,850	9,950
Due to Other Governments	-	-	-	51,081	-	51,081
Total Liabilities	-	4,100	-	51,081	106,240	161,421
<u>Fund Balances:</u>						
Nonspendable	-	-	-	-	90,960	90,960
Restricted	-	2,681,029	-	-	6,754,510	9,435,539
Committed	575,000	-	-	-	-	575,000
Assigned	-	-	2,469,201	95,386	2,278,390	4,842,977
Unassigned	2,716,456	-	-	-	377,405	3,093,861
Total Fund Equity	3,291,456	2,681,029	2,469,201	95,386	9,501,265	18,038,337
Total Liabilities and Fund Equity	\$ 3,291,456	\$ 2,685,129	\$ 2,469,201	\$ 146,467	\$ 9,607,505	\$ 18,199,758

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, 2016

Total fund balances for Governmental Funds (Exhibit C)	\$18,038,337
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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 \$71,866 Accumulated Depreciation	219,534
Buildings and Improvements, Net of \$3,120,214 of Accumulated Depreciation	5,501,216
Vehicles, Net of \$1,061,224 Accumulated Depreciation	367,212
Office Furniture and Equipment, Net of \$1,261,377 Accumulated Depreciation	87,565
Other Equipment, Net of \$2,903,546 of Accumulated Depreciation	1,289,559
Infrastructure, Net of \$16,664,976 of Accumulated Depreciation	<u>3,230,873</u>

Total Capital Assets	10,695,959
----------------------	------------

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, 2016.

General Obligation Bonds	670,000
Lease Purchase Obligation	<u>17,979</u>

(687,977)

Total Net Position of Governmental Activities (Exhibit A)	<u><u>\$28,046,319</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, 2016

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Industrial Park	Other Governmental Funds	Total Governmental Funds
Revenues Received:						
Taxes	\$ 1,540,668	\$ -	\$ -	\$ -	\$ 4,979,116	\$ 6,519,784
Intergovernmental	3,409,142	-	-	-	23,696	3,432,838
Fees	-	-	-	-	1,327,075	1,327,075
Interest on Investments	93,172	3,929	9,920	39	11,968	119,028
Charges for Services	1,136,322	-	-	-	158,761	1,295,083
Grants	-	978,502	-	-	399,054	1,377,556
Fines and Forfeitures	189,924	-	-	-	-	189,924
Sale of Assets	-	-	-	-	27,501	27,501
Miscellaneous	1,225,016	-	-	-	289,630	1,514,646
						-
Total Revenues Received	7,594,244	982,431	9,920	39	7,216,801	15,803,435
Expenditures Disbursed:						
Current Operating:						
General Government	3,419,407	-	-	-	591,519	4,010,926
Public Safety	3,133,108	-	-	-	1,178,016	4,311,124
Highways and Street	-	243,423	-	-	1,434,346	1,677,769
Education	92,930	-	-	-	158,889	251,819
Public Health	-	-	-	-	875,374	875,374
Development	-	-	-	-	25,556	25,556
Judiciary and Court Related	1,224,465	-	-	-	207,812	1,432,277
Social Services	-	-	-	-	95,718	95,718
Employee Benefits	25,414	-	-	-	1,732,170	1,757,584
Capital Outlay	96,349	-	-	-	425,798	522,147
Debt Service:						-
Principal Retirement	-	-	-	-	332,244	332,244
Interest and Fiscal Charges	-	-	-	-	31,664	31,664
Total Expenditures Disbursed	7,991,673	243,423	-	-	7,089,106	15,324,202
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	(397,429)	739,008	9,920	39	127,695	479,233
Other Financing Sources (Uses):						
Transfers from (to) Other Funds	(174,638)	(597,660)	-	-	772,298	-
Transfers to Other Governmental Units	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(174,638)	(597,660)	-	-	772,298	-
Net Change in Fund Balances	(572,067)	141,348	9,920	39	899,993	479,233
Fund Balances, Beginning of Year	3,863,523	2,539,681	2,459,281	95,347	8,601,272	17,559,104
Fund Balances, End of Year	\$ 3,291,456	\$ 2,681,029	\$ 2,469,201	\$ 95,386	\$ 9,501,265	\$ 18,038,337

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, 2016

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$479,233
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 \$879,282 exceeded capital outlay \$522,147 in the current period. (See Note 6)	(357,135)
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:	17,244
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>315,000</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u><u>\$454,342</u></u>

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

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES, AND
NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2016

	Agency Funds	Trust Funds	Total Fiduciary Funds
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 2,395,531	\$ 2,795	\$ 2,398,326
Other Assets	-	-	-
Total Assets	<u>\$ 2,395,531</u>	<u>\$ 2,795</u>	<u>\$ 2,398,326</u>
<u>Liabilities:</u>			
Unremitted Fees	\$ 142,401	\$ -	\$ 142,401
Bonds Held in Trust	203,106	-	203,106
Miscellaneous Collections Payable	64,853	-	64,853
Undistributed Assets	717,092	2,795	719,887
Due to Other Local Governments	1,268,079	-	1,268,079
		-	
Total Liabilities	<u>\$ 2,395,531</u>	<u>\$ 2,795</u>	<u>\$ 2,398,326</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, 2016

Additions:

Contributions:

Deposits from Inmates, Relatives, and Visitors	<u>\$ 151,974</u>
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Total Additions	<u>151,974</u>
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Deductions:

Inmate Expenditures	<u>153,574</u>
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Total Deductions	<u>153,574</u>
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Change in Net Position	(1,600)
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Net Position Held in Trust for Benefits, Beginning of Year	<u>4,395</u>
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Net Position Held in Trust for Benefits, End of Year	<u><u>\$ 2,795</u></u>
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The accompanying notes are an integral part of these financial statements.

Clinton County, Illinois

NOTES TO FINANCIAL STATEMENTS

Clinton County, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2016

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, 2016.

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 16, 2015 and was amended on November 21, 2016.

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, 2016, cash and investments consisted of the following:

Petty Cash Funds	\$ 365
Checking Accounts and Money Market Accounts	11,599,771
Certificates of Deposit	6,498,712
Trust and Agency Funds including Certificates of Deposit	<u>2,398,326</u>
Total Cash and Investments	<u>\$20,497,174</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, 2016, the County's bank balances (checking, money market accounts and certificate of deposits) totaling \$20,836,852 (book balance \$20,497,174) 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, 2016, 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, 2016, the following funds had a deficit fund balance:

<u>Fund</u>	
Treasurer's Sale of Error	\$(30,689)
Circuit Clerk Sheriff Medical	(29,969)
Transportation Safety Highway Hire Back	(479)
Probation Electronic Monitoring	(10)
Judicial Security	(28,448)
Mapping	(8,000)

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, 2016, represent the 2015 levy that was passed by the Board on November 16, 2015. The 2016 property tax levy, which will be collected in fiscal year 2017, was adopted by the Board November 21, 2016. 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, 2016:

	Beginning Balance 12-01-15	Additions	Deletions	Ending Balance 11-30-16
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$209,266	\$ -	\$ -	209,266
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	209,266	-	-	209,266
Capital Assets, Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	8,621,430	-	-	8,621,430
Office Furniture & Equipment	1,348,942	-	-	1,348,942
Transportation Equipment	1,226,443	201,993	-	1,428,436
Other Equipment	3,925,220	320,154	52,268	4,193,106
Infrastructure	19,895,849	-	-	19,895,849
Total Capital Assets, Being Depreciated	35,100,018	522,147	52,268	35,569,897
Less Accumulated Depreciation for:				
Land Improvements	67,758	4,108	-	71,866
Buildings and Improvements	2,922,790	197,424	-	3,202,214
Office Furniture & Equipment	1,191,529	69,848	-	1,261,377
Transportation Equipment	957,527	103,697	-	1,061,224
Other Equipment	2,758,012	197,803	52,268	2,903,546
Infrastructure	16,358,574	306,402	-	16,664,976
Total Accumulated Depreciation	24,256,190	879,282	52,268	25,083,204
Total Capital Assets, Being Depreciated, Net	10,843,828	(357,135)	-	10,486,693
Governmental Activities Capital Assets, Net	\$11,053,094	(\$357,135)	-	\$10,695,959

NOTE 6--CHANGES IN CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

General Government	\$140,317
Public Safety	205,979
Highways and Streets	459,161
Education	3,886
Public Health	7,291
Judicial and Court Related	<u>62,648</u>
Total Depreciation Expense	<u>\$879,282</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 2015 was 22.21%, 3,472.5 % and 22.21%, respectively. For the fiscal year ended November 30, 2016, the County contributed \$494,722, \$242,207, and \$467,791 to the plan, respectively. 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, 2015. 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, 2015:

- 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, 2015, the following employees were covered by the benefit terms:

Regular Plan

Retirees or beneficiaries currently receiving benefits
Inactive plan members entitled to but not yet receiving benefits
Active plan members
Total

SLEP Plan

Retirees or beneficiaries currently receiving benefits
Inactive plan members entitled to but not yet receiving benefits
Active plan members
Total

ECO Plan

Retirees or beneficiaries currently receiving benefits
Inactive plan members entitled to but not yet receiving benefits
Active plan members
Total

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, 2014	\$ 22,569,737	\$ 19,664,004	\$ 2,905,733
Changes for the year:			
Service Cost	392,135		392,135
Interest on the Total Pension Liability	1,655,949		1,655,949
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	(577,446)		(577,446)
Changes of Assumptions	26,403		26,403
Contributions - Employer		494,722	(494,722)
Contributions - Employees		156,344	(156,344)
Net Investment Income		96,959	(96,959)
Benefit Payments, including Refunds of Employee Contributions	(1,195,633)	(1,195,633)	-
Other (Net Transfer)		106,760	(106,760)
Net Changes	301,408	(340,848)	642,256
Balances at December 31, 2015	\$ 22,871,145	\$ 19,323,156	\$ 3,547,989

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 7.46 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 (6.46%)	Current Discount Rate (7.46%)	1% Increase (8.46%)
Net pension liability/ (asset)	\$6,424,234	\$3,547,989	\$1,181,059

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, 2014	\$ 14,618,226	\$ 12,055,252	\$ 2,562,974
Changes for the year:			
Service Cost	383,433		383,433
Interest on the Total Pension Liability	1,089,532		1,089,532
Changes of Benefit Terms	-		
Differences Between Expected and Actual Experience of the Total Pension Liability	(761,297)		(761,297)
Changes of Assumptions	20,349		20,349
Contributions - Employer		467,791	(467,791)
Contributions - Employees		158,112	(158,112)
Net Investment Income		60,524	(60,524)
Benefit Payments, including Refunds of Employee Contributions	(526,908)	(526,908)	-
Other (Net Transfer)		(490,327)	490,327
Net Changes	205,109	(330,808)	535,917
Balances at December 31, 2015	\$ 14,823,335	\$ 11,724,444	\$ 3,098,891

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 (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Net pension liability/ (asset)	\$5,317,836	\$3,098,891	\$1,299,077

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, 2014	\$ 4,302,345	\$ 2,598,812	\$ 1,708,533
Changes for the year:			
Service Cost	613		613
Interest on the Total Pension Liability	306,128		306,128
Changes of Benefit Terms	-		
Differences Between Expected and Actual Experience of the Total Pension Liability	65,830		65,830
Changes of Assumptions	(4,452)		(4,452)
Contributions - Employer		242,207	(242,207)
Contributions - Employees		523	(523)
Net Investment Income		12,747	(12,747)
Benefit Payments, including Refunds of Employee Contributions	(331,573)	(331,573)	-
Other (Net Transfer)		239,939	(239,939)
Net Changes	36,546	163,843	(127,297)
Balances at December 31, 2015	\$ 4,338,891	\$ 2,757,655	\$ 1,581,236

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 (6.41%)	Current Discount Rate (7.41%)	1% Increase (8.41%)
Net pension liability/ (asset)	\$2,067,809	\$1,581,236	\$1,176,225

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

For the year ended November 30, 2016, the County recognized modified cash basis pension expense of \$1,637,394 and would have recognized GAAP basis pension expense of \$1,735,801. At November 30, 2016, 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	\$ 42,776	\$ 1,324,700
Changes of assumptions	514,006	-
Net difference between projected and actual earnings on pension plan investments	2,177,429	-
Total Deferred Amounts to be recognized in pension expense in future periods	\$ 2,734,211	\$ 1,324,700
<i>Pension Contributions made subsequent to the Measurement Date</i>	1,497,214	-
Total Deferred Amounts Related to Pensions	\$ 4,231,425	\$ 1,324,700

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>
2016	\$ 2,063,252	\$ -
2017	387,291	-
2018	354,575	-
2019	340,939	-
2020	-	129,156
Thereafter	-	110,074
Total	\$ 3,146,057	\$ 239,330

Aggregate Pension Information:

The District participates in multiple defined pension plans that are administered through a trust arrangement. The aggregate pension balances are as follows:

	<u>Aggregate</u>
Pension Liabilities	\$42,033,461
Pension Assets	33,805,255
Net Pension Liabilities	8,228,206
Deferred Outflows of Resources – Related to Pensions	4,231,425
Deferred Inflows of Resources – Related to Pensions	1,324,700
Pension Expense	1,735,801

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 \$462,977, the total required contribution for the current fiscal year.

NOTE 8--NOTES RECEIVABLE--INDUSTRY

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 11-30-16	\$40,901

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 11-30-16	\$42,421

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 11-30-16	\$7,638

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>
12/15/16	\$330,000	3.50%	\$12,235	\$342,235
6/15/17	-	-	6,460	6,460
12/15/17	<u>340,000</u>	3.80%	<u>6,460</u>	<u>346,460</u>
	<u>\$670,000</u>		<u>\$25,155</u>	<u>\$695,155</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>
8/8/17	<u>\$17,977</u>	4.25%	<u>\$764</u>	<u>\$18,741</u>
	<u>\$17,977</u>		<u>\$764</u>	<u>\$18,741</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, 2015</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Refunding Payment</u>	<u>Balance November 30, 2016</u>	<u>Amount Due Within One Year</u>
2009 Self-Insurance Bonds	\$985,000	\$ -	\$315,000	\$ -	\$670,000	\$330,000
Lease Purchase	35,221	-	17,244	-	17,977	17,977
	<u>\$1,020,220</u>	<u>\$ -</u>	<u>\$332,244</u>	<u>\$ -</u>	<u>\$687,977</u>	<u>\$347,977</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>
2017	\$330,000	\$18,695	17,977	764	347,977	19,459
2018	340,000	6,460	-	-	340,000	6,460
	<u>\$670,000</u>	<u>\$25,155</u>	<u>\$17,977</u>	<u>\$764</u>	<u>\$687,977</u>	<u>\$25,919</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2016	<u>\$587,770,383</u>
Statutory Debt Limitation – 2.875% of Assessed Valuation	\$ 16,898,399
Less - Outstanding Debt:	
Self-Insurance Bonds	<u>670,000</u>
Legal Debt Margin	<u>\$16,228,399</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, 2016, the County owes the City of Carlyle \$51,081.

NOTE 11--TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2016, 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:		
Building Fund		\$475,000
911 Emergency Telephone Service Tax	\$250,000	
Probation Service	50,362	
<u>Nonmajor Funds</u>		
WIC Fund:		
County		
Health		36,588
Mapping Fund	9,600	
General Fund	8,000	
911 Emergency Telephone Service Tax:		
General Fund		250,000
Mapping Fund		9,600
County Health Fund:		
WIC Fund	36,588	
Probation Service:		
General Fund		50,362
CIRT Equipment:		
DARE	5,109	
DARE:		
CIRT Equipment		5,109
County Highway Engineering:		
Mapping Fund		8,000
Building Fund:		
General	<u>475,000</u>	
	<u>\$834,659</u>	<u>\$834,659</u>

NOTE 12--EXPENDITURES OVER BUDGET

During the year ended November 30, 2016, the following funds exceeded their budgeted expenditures:

	Expenditures		Excess over Budget
	Budgeted	Actual	
Special Service Areas	\$733,797	\$739,425	\$ 5,628
REA Incoming Dev. Fund	20,000	38,273	18,273
Animal Control	55,750	83,829	28,079
Law Library	7,500	8,050	550
Probation Electronic Monitoring	3,000	5,293	2,293
Mental Health Fund	278,100	284,793	6,693
Drug Enforcement Fund	108,500	147,291	38,791
Domestic Violence Fund	1,000	1,560	560
Child Support Fund	21,000	25,647	4,647
Judicial Security Fund	68,000	83,016	15,016

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	\$134,092	\$259,049	\$360,450	\$25,014	\$778,605
Receipts:					
Real Estate and Mobile Home Taxes	146,456	96,458	346,054	531	589,499
Interest Income and Other	-	-	464	127,677	128,141
Disbursements:					
Insurance Assessments	(183,352)	-	-	(10,330)	(193,682)
Debt Service:					
Principal	-	-	(315,000)	-	(315,000)
Interest	-	-	(29,667)	-	(29,667)
Service Fees	-	-	(500)	-	(500)
Ending Balance	\$97,196	\$355,507	361,801	\$142,892	\$957,396

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:

	<u>Major Special Revenue Funds</u>					<u>Total</u>
	<u>General Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Coal Rights</u>	<u>Industrial Park</u>	<u>Other Governmental Funds</u>	
Fund Balances:						
Nonspendable:						
Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ 90,960	\$ 90,960
	-	-	-	-	90,960	90,960
Restricted:						
General Government	-	-	-	-	2,679,096	2,679,096
Public Safety	-	-	-	-	134,238	134,238
Public Health	-	-	-	-	209,087	209,087
Court & Court Related	-	-	-	-	614,277	614,277
Social Services	-	-	-	-	601	601
Debt Service	-	-	-	-	361,801	361,801
Highways & Streets	-	2,681,029	-	-	2,752,771	5,433,800
Education	-	-	-	-	2,639	2,639
	-	2,681,029	-	-	6,754,510	9,435,539
Committed:						
Capital Improvements	575,000	-	-	-	-	575,000
Assigned:						
Court Related	-	-	-	-	32,845	32,845
General Government	-	-	2,469,201	-	399,713	2,826,214
Public Safety	-	-	-	-	731,047	731,047
Public Health	-	-	-	-	610,929	610,929
Economic Development	-	-	-	95,386	503,856	599,242
Highway & Streets	-	-	-	-	-	-
	-	-	2,469,201	95,386	2,278,390	4,800,977
Unassigned	2,716,456	-	-	-	377,405	3,135,861
Total Fund Balances	\$3,291,456	\$2,681,029	\$2,469,201	\$95,386	\$9,501,265	\$18,038,337

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--COMMITMENTS

The General Fund has committed to spend \$575,000 on a renovation project in the Sheriff's Department. The contract was approved on November 30, 2016 with Shores Builders. As of November 30, 2016, no funds have been expended for the project.

NOTE 20 -- NOTE OF LITIGATION

As of November 30, 2016, the following litigation is pending against Clinton County, its agents and/or employees:

1. Merle Moehle and Melody Moehle v. County of Clinton and Unknown Owners (Clinton County Case No. 14-CF-13). Action to quiet title.
2. Curtis Pendergraft v. Mike Kreke, et al (U.S. District Court Southern District of Illinois Case 15-CV-00816-NJR-DGW). Inmate alleges failure to provide proper medical attention.
3. Tyrone Zweigart v. Dan Travous, et al., (U.S. District Court Southern District of Illinois Case 16-CV-1182-NJR-RJD). Passenger in a car which was the subject of officer's pursuit alleges injury from crash of his driver's car.
4. Thomas Smith v. Clinton County Sheriff, et al (United States District Court Southern District of Illinois Case No. 16-CV-174-MJR-SCW). Inmate alleges he was subjected to unconstitutional conditions of confinement at County Jail and denied access to the courts/law library during his detention at the County Jail.
5. Ronald Becker Workers compensation claim #06407T414042). Claims injured when snow plow chain struck claimant and pinned him.
6. Ronald Becker (Workers compensation claim #14C46E398617). Claims injured when slipped on north bank of ditch and fell.
7. Thomas Ellis (Workers compensation claim #15C46E774048). Claims injured when twisted knee.

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	\$ 1,552,500	\$ 1,552,500	\$ 1,605,948	\$ 53,448
Intergovernmental Revenues	3,859,600	3,859,600	3,882,765	23,165
Interest on Investments	50,000	50,000	96,344	46,344
Charges for Services	1,000,863	1,000,863	539,294	(461,569)
Fines and Forfeitures	791,000	791,000	868,552	77,552
Miscellaneous	800,000	800,000	601,341	(198,659)
Total Revenues Received	8,053,963	8,053,963	7,594,244	(459,719)
Expenditures Disbursed:				
General Government	3,780,613	3,780,613	3,444,821	(335,792)
Public Safety	2,930,750	2,930,750	3,229,457	298,707
Education	214,800	214,800	92,930	(121,870)
Judiciary and Court Related	1,258,800	1,258,800	1,224,465	(34,335)
Total Expenditures Disbursed	8,184,963	8,184,963	7,991,673	(193,290)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(131,000)	(131,000)	(397,429)	(266,429)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	302,000	302,000	(174,638)	(476,638)
Transfers to Other Governmental Units	-	-	-	-
Total Other Financing Sources (Uses)	302,000	302,000	(174,638)	(476,638)
Net Change in Fund Balances	171,000	171,000	(572,067)	(743,067)
Fund Balances, Beginning of Year	3,863,523	3,863,523	3,863,523	-
Fund Balances, End of Year	\$ 4,034,523	\$ 4,034,523	\$ 3,291,456	\$ (743,067)

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grants	\$ 2,290,000	\$ 2,290,000	\$ 978,502	\$ (1,311,498)
Interest	10,000	10,000	3,929	(6,071)
Total Revenues Received	2,300,000	2,300,000	982,431	(1,317,569)
Expenditures Disbursed:				
Highways and Street	2,300,000	2,300,000	841,083	(1,458,917)
Total Expenditures Disbursed	2,300,000	2,300,000	841,083	(1,458,917)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	141,348	141,348
Fund Balances, Beginning of Year	2,539,681	2,539,681	2,539,681	-
Fund Balances, End of Year	\$ 2,539,681	\$ 2,539,681	\$ 2,681,029	\$ 141,348

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	\$ 5,000	\$ 5,000	\$ 9,920	\$ 4,920
Total Revenues Received	5,000	5,000	9,920	4,920
Expenditures Disbursed	400,000	400,000	-	800,000
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(395,000)	(395,000)	9,920	404,920
Fund Balances, Beginning of Year	2,459,281	2,459,281	2,459,281	-
Fund Balances, End of Year	\$ 2,064,281	\$ 2,064,281	\$ 2,469,201	\$ 404,920

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	\$ 8,100	\$ 8,100	\$ 39	\$ (8,061)
Total Revenues Received	8,100	8,100	39	(8,061)
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)	39	(116,939)
Fund Balances, Beginning of Year	95,347	95,347	95,347	-
Fund Balances, End of Year	\$ (21,553)	\$ (21,553)	\$ 95,386	\$ (116,939)

See accompanying notes to the required supplementary information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2016

Budget and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. Revenues and expenditures are reported when they result from cash transactions. This allows for comparability between budget and actual amounts. The budget was passed on November 16, 2015, and was amended on November 21, 2016.

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
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
Illinois Municipal Retirement Fund – Regular Plan
November 30, 2016

Calendar Year Ended December 31,	<u>2015</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 392,135
Interest on the Total Pension Liability	1,655,949
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(577,446)
Changes of Assumptions	26,403
Benefit Payments, including Refunds of Employee Contributions	<u>(1,195,633)</u>
Net Change in Total Pension Liability	301,408
Total Pension Liability – Beginning	<u>22,569,737</u>
Total Pension Liability – Ending (A)	<u>22,871,145</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	494,722
Contributions – Employees	156,344
Net Investment Income	96,959
Benefit Payments, including Refunds of Employee Contributions	(1,195,633)
Other (Net Transfer)	<u>106,760</u>
Net Change in Plan Fiduciary Net Position	(340,848)
Plan Fiduciary Net Position – Beginning	<u>19,664,004</u>
Plan Fiduciary Net Position – Ending (B)	<u>19,323,156</u>
Net Pension Liability – Ending (A)-(B)	<u>3,547,989</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	84.49%
Covered Valuation Payroll	3,455,284
Net Pension Liability as a Percentage of Covered Valuation Payroll	102.68%

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, 2016

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>
2015	\$486,504	\$494,722	\$(8,218)	\$3,455,284	14.32%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 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 2015 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, 2016

Calendar Year Ended December 31,	<u>2015</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 383,433
Interest on the Total Pension Liability	1,089,532
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(761,297)
Changes of Assumptions	20,349
Benefit Payments, including Refunds of Employee Contributions	<u>(526,908)</u>
Net Change in Total Pension Liability	205,109
Total Pension Liability – Beginning	<u>14,618,226</u>
Total Pension Liability – Ending (A)	<u>14,823,335</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	467,791
Contributions – Employees	158,112
Net Investment Income	60,524
Benefit Payments, including Refunds of Employee Contributions	(526,908)
Other (Net Transfer)	<u>(490,327)</u>
Net Change in Plan Fiduciary Net Position	(330,808)
Plan Fiduciary Net Position – Beginning	<u>12,055,252</u>
Plan Fiduciary Net Position – Ending (B)	<u>11,724,444</u>
Net Pension Liability – Ending (A)-(B)	<u>3,098,891</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	79.09%
Covered Valuation Payroll	2,106,531
Net Pension Liability as a Percentage of Covered Valuation Payroll	147.11%

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, 2016

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>
2015	\$467,439	\$467,791	\$(352)	\$2,106,531	22.21%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 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 2015 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, 2016

Calendar Year Ended December 31,	<u>2015</u>
<u>Total Pension Liability</u>	
Service Cost	\$ 613
Interest on the Total Pension Liability	306,128
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	65,830
Changes of Assumptions	(4,452)
Benefit Payments, including Refunds of Employee Contributions	<u>(331,573)</u>
Net Change in Total Pension Liability	36,546
Total Pension Liability – Beginning	<u>4,302,345</u>
Total Pension Liability – Ending (A)	<u>4,338,891</u>
<u>Plan Fiduciary Net Position</u>	
Contributions – Employer	242,207
Contributions – Employees	523
Net Investment Income	12,747
Benefit Payments, including Refunds of Employee Contributions	(331,573)
Other (Net Transfer)	<u>239,939</u>
Net Change in Plan Fiduciary Net Position	163,843
Plan Fiduciary Net Position – Beginning	<u>2,593,812</u>
Plan Fiduciary Net Position – Ending (B)	<u>2,757,655</u>
Net Pension Liability – Ending (A)-(B)	<u>\$1,581,236</u>
Plan Fiduciary Net Position as a Percentage of the Total Liability	63.56%
Covered Valuation Payroll	6,975
Net Pension Liability as a Percentage of Covered Valuation Payroll	22,670.05%

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, 2016

Calendar Year Ended <u>December 31</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency (Excess) <u></u>	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered <u>Valuation Payroll</u>
2015	\$230,093	\$242,207	\$(121,114)	\$6,975	3,472.50%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 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 2015 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, 2016

Assets

Cash in Bank	\$ 3,281,506
Due from Other Funds	<u>9,950</u>
Total Assets	<u><u>\$ 3,291,456</u></u>

Liabilities and Fund Balances

Liabilities

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

Fund Balances	<u>3,291,456</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,291,456</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, 2016

Revenues Received (Statement 3)	\$ 7,594,244
Expenditures Disbursed (Statement 4)	<u>7,991,673</u>
Excess (Deficiency) of Revenues over Expenditures	(397,429)
Other Financing Sources (Uses) of Funds:	
Transfers from (to) Other Funds	(174,638)
Transfers to Other Governmental Units	<u>-</u>
Net Increase (Decrease) in Fund Balance	(572,067)
Fund Balance, Beginning of Year	<u>3,863,523</u>
Fund Balance, End of Year	<u><u>\$ 3,291,456</u></u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
REVENUES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	\$ 1,552,500	\$ 1,538,136	\$ (14,364)
Mobile Home Taxes:			
General County	3,000	2,534	(466)
Payments in Lieu of Taxes	65,000	65,278	278
Total Taxes	<u>1,620,500</u>	<u>1,605,948</u>	<u>(14,552)</u>
State of Illinois:			
Sales Tax	1,765,000	1,856,624	91,624
Income Tax	1,450,000	1,357,263	(92,737)
Corporate Replacement Taxes	148,000	129,977	(18,023)
Reimbursements Received for:			
Public Defender	99,900	133,193	33,293
State's Attorney Salary	144,700	192,903	48,203
Assistant State's Attorney Salary	15,000	11,453	(3,547)
Probation Officers Salaries and Fringes	185,000	134,888	(50,112)
Election Reimbursements	20,000	12,519	(7,481)
Civil Defense Reimbursements	-	6,814	6,814
Supervisor of Assessments Reimbursements	32,000	47,131	15,131
Total State of Illinois	<u>3,859,600</u>	<u>3,882,765</u>	<u>23,165</u>
Fee Offices--Received from:			
County Clerk	300,000	301,906	1,906
Circuit Clerk	190,000	205,083	15,083
Circuit Clerk County Fees	38,000	39,174	1,174
Zoning Fees	25,000	29,928	4,928
County Sheriff:			
Fees	80,000	67,691	(12,309)
Proceeds from Sales	15,000	18,000	3,000
State's Attorney:			
Criminal and Traffic Fines	200,000	189,924	(10,076)
Fees	15,000	16,846	1,846
Total Fee Offices	<u>863,000</u>	<u>868,552</u>	<u>5,552</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
REVENUES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	\$ 90,000	\$ -	\$ (90,000)
Interest on Investments	50,000	96,344	46,344
Refunds and Reimbursements	450,863	270,126	(180,737)
Lake Patrol	55,000	63,600	8,600
Health Insurance Reimbursements	400,000	331,215	(68,785)
County Housing Prisoners	665,000	475,694	(189,306)
Total Other Revenues	<u>1,710,863</u>	<u>1,236,979</u>	<u>(473,884)</u>
 Total Revenues	 <u>\$ 8,053,963</u>	 <u>\$ 7,594,244</u>	 <u>\$ (459,719)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
Personal Services:			
County Board Per Diem	\$ 100,000	\$ 97,972	\$ (2,028)
Salaries	138,000	139,079	1,079
Salary - Public Administrator	900	900	-
Health Insurance	1,500,000	1,530,589	30,589
Contractual Services:			
Maintenance - Equipment	120,000	121,788	1,788
Utilities--Courthouse	60,000	61,314	1,314
Utilities--Annex I	58,000	53,251	(4,749)
Utilities--Annex II	12,000	11,139	(861)
County Board Travel	20,000	19,455	(545)
SIMPAC Dues	2,900	3,021	121
SIMPAC Technical Assistance	5,600	10,400	4,800
Economic Development	4,000	4,000	-
Publishing and Printing	500	199	(301)
Dues	3,000	300	(2,700)
Auditing	35,000	28,600	(6,400)
Telephone	15,000	2,115	(12,885)
Postage	45,000	51,776	6,776
Internet Services	25,000	23,526	(1,474)
Commodities:			
County Board Supplies	850	-	(850)
General & Contingent	50,000	11,704	(38,296)
Other Expenses:			
Negotiations	50,000	44,380	(5,620)
Soil and Water Conservation	4,400	-	(4,400)
Officials Bonds	200	100	(100)
Ordinance Revisions	24,000	-	(24,000)
Total General and Administrative Expense	<u>2,274,350</u>	<u>2,215,608</u>	<u>(58,742)</u>
ANIMAL CONTROL:			
Personal Services:			
Salaries	40,500	43,014	2,514
Contractual Services:			
Maintenance-Vehicles	1,000	337	(663)
Postage	-	-	-
Vendor Contracts	300	590	290
Capital Outlay:			
Equipment and Supplies	250	-	(250)
Total Animal Control Expense	<u>42,050</u>	<u>43,941</u>	<u>1,891</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2016

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	\$ 74,000	\$ 66,972	\$ (7,028)
Commodities:			
Equipment Maintenance	3,000	2,560	(440)
Office Supplies and Publishing	19,000	18,367	(633)
Capital Outlay:			
Equipment	115,000	103,616	(11,384)
Total County Clerk-Election	<u>211,000</u>	<u>191,515</u>	<u>(19,485)</u>
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	180,000	183,689	3,689
Contractual Services:			
Equipment Lease	8,000	7,595	(405)
Maintenance--Contract	14,000	11,555	(2,445)
Maintenance--Equipment	1,000	134	(866)
Rentals	3,500	2,362	(1,138)
Travel	2,600	1,622	(978)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	516	(84)
Software Support	18,500	11,555	(6,945)
Security	400	-	(400)
Commodities:			
Office Supplies	4,000	3,378	(622)
Operating Supplies--Equipment	2,000	609	(1,391)
Capital Outlay:			
Equipment	500	-	(500)
Total County Clerk and Recorder Expense	<u>235,300</u>	<u>223,015</u>	<u>(12,285)</u>
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	100,000	149,867	49,867
Total County Clerk and Recorder Other	<u>100,000</u>	<u>149,867</u>	<u>49,867</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2016

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	\$ 129,000	\$ 133,307	\$ 4,307
Contractual Services:			
Maintenance--Equipment	20,990	20,744	(246)
Rental	100	-	(100)
Travel	500	664	164
Publishing and Printing	7,000	6,978	(22)
Dues and Subscriptions	300	337	37
Commodities:			
Office Supplies	1,750	1,782	32
Capital Outlay:			-
Equipment	3,600	3,687	87
Total County Treasurer Expense	<u>163,240</u>	<u>167,499</u>	<u>4,259</u>
CIRCUIT CLERK:			
Personal Services:			
Salaries	235,000	232,860	(2,140)
Contractual Services:			
Maintenance--Equipment	3,600	2,576	(1,024)
Travel	1,100	1,108	8
Publishing and Printing	700	458	(242)
Dues and Subscriptions	400	530	130
Auditing	2,000	2,100	100
Interpreter	5,000	3,075	(1,925)
Commodities:			
Office Supplies	7,000	5,833	(1,167)
Convention Expense	1,000	906	(94)
Total Circuit Clerk Expense	<u>255,800</u>	<u>249,446</u>	<u>(6,354)</u>

(Continued on Next Page)

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

For the Year Ended November 30, 2016

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	\$ 41,000	\$ 41,174	\$ 174
Contractual Services:			
Autopsy	15,000	10,550	(4,450)
Deputy Fee	7,500	6,361	(1,139)
Other Professional Services	2,000	1,500	(500)
Toxicology	2,000	1,491	(509)
X-Rays	2,000	-	(2,000)
Telephone	1,750	2,250	500
Publishing and Printing	250	-	(250)
Dues and Subscriptions	425	350	(75)
Training	600	575	(25)
Postage	750	600	(150)
Commodities:			
Office Supplies	1,000	1,048	48
Gasoline and Oil	1,500	1,469	(31)
Other Expense:			
Coroner Juror Fees	200	-	(200)
Capital Outlay:			
Equipment	2,700	873	(1,827)
Total County Coroner Expense	<u>78,675</u>	<u>68,241</u>	<u>(10,434)</u>
ZONING:			
Personal Services:			
Salaries	93,500	93,879	379
Contractual Services:			
Equipment Lease	3,338	3,143	(195)
Travel	1,800	1,501	(299)
Publishing and Printing	1,400	1,360	(40)
Training	700	30	(670)
Board of Appeals Per Diem	4,200	2,971	(1,229)
Commodities:			
Office Supplies	2,800	2,236	(564)
Capital Outlay:			
Equipment	4,600	3,672	(928)
Total Zoning Expense	<u>112,338</u>	<u>108,792</u>	<u>(3,546)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	\$ 164,000	\$ 89,612	\$ (74,388)
Contractual Services:			
Telephone	6,000	1,862	(4,138)
Travel	7,000	1,111	(5,889)
Dues and Subscriptions	1,750	40	(1,710)
Postage	3,000	-	(3,000)
Commodities:			
Office Supplies	1,250	305	(945)
Convention Expense	3,200	-	(3,200)
Bond	200	-	(200)
Capital Outlay:			
Equipment	28,400	-	(28,400)
Total Superintendent of Education Expense	214,800	92,930	(121,870)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	425,000	423,745	(1,255)
Contractual Services:			
Maintenance--Equipment	5,000	3,766	(1,234)
Travel	2,000	121	(1,879)
Publishing and Printing	100	958	858
Legal Services	15,000	30,000	15,000
Dues and Subscriptions	3,200	3,739	539
Expert and Special Witness Fee	3,000	55	(2,945)
Training/Seminars	1,500	1,812	312
Medical	-	-	-
Commodities:			
Office Supplies	4,250	5,650	1,400
Court Transcripts	4,000	4,844	844
Office Books	2,000	1,590	(410)
Other Expense:			
Special Investigator	5,000	-	(5,000)
Foreign Witness Fees	1,500	2,400	900
Capital Outlay:			
Equipment	2,000	668	(1,332)
Total State's Attorney Expense	473,550	479,348	5,798

(Continued on Next Page)

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

For the Year Ended November 30, 2016

(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	\$ 15,000	\$ 13,000	\$ (2,000)
Contractual Services:			
Maintenance--Vehicles	2,000	1,420	(580)
Maintenance--Equipment	1,500	190	(1,310)
Telephone	2,600	3,204	604
Utilities	5,000	5,281	281
Travel	1,000	677	(323)
Postage	100	72	(28)
Publishing and Printing	500	-	(500)
Dues and Subscriptions	300	370	70
Training	250	-	(250)
Local Emergency Planning Committee	150	-	(150)
Commodities:			
Office Supplies	1,700	1,776	76
Gasoline--Oil	1,500	704	(796)
Operating Supplies	1,000	1,165	165
Uniforms and Clothing	500	60	(440)
Radio Maintenance	750	-	(750)
Miscellaneous	250	27,088	26,838
Total Civil Defense Expense	34,100	55,007	20,907
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	233,000	242,009	9,009
Contractual Services:			
Equipment Lease	53,000	49,736	(3,264)
Maintenance Contract	9,300	7,791	(1,509)
Travel	4,500	1,899	(2,601)
Publishing and Printing	26,500	38,675	12,175
Dues and Subscriptions	700	584	(116)
Training	5,000	2,260	(2,740)
Commodities:			
Office Supplies	6,700	2,574	(4,126)
Capital Outlay:			
Equipment	2,200	2,264	64
Total Supervisor of Assessments Expense	340,900	347,792	6,892

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	\$ 2,309,000	\$ 2,602,075	\$ 293,075
Contractual Services:			
Telephone	14,000	14,931	931
Maintenance--Vehicles	92,000	88,092	(3,908)
Maintenance--Equipment	5,000	902	(4,098)
Maintenance--Water Patrol	7,000	2,108	(4,892)
Computer Service	2,500	857	(1,643)
Travel	2,500	50	(2,450)
Publishing and Printing	1,400	1,454	54
Other Professional Services	5,000	4,649	(351)
Outside Contracts	92,000	62,695	(29,305)
Dues and Subscriptions	1,500	1,472	(28)
Training	8,000	9,691	1,691
Food--Prisoners' Meals	110,000	98,384	(11,616)
Postage	1,600	1,163	(437)
Commodities:			
Refunds - Serving Warrants	500	270	(230)
Office Supplies	6,000	5,134	(866)
Operating Supplies--Equipment	15,600	34,823	19,223
Uniforms and Clothing	30,000	24,162	(5,838)
Prisoner Maintenance	15,000	5,886	(9,114)
Other Expenses			
County Addressing	1,000	-	(1,000)
Capital Outlay:			
Vehicles	125,000	103,416	(21,584)
Total Sheriff's Office Expense	<u>2,844,600</u>	<u>3,062,214</u>	<u>217,614</u>
PUBLIC DEFENDER:			
Personal Services:			
Salaries	165,000	163,650	(1,350)
Contractual Services:			
Public Defender Contracts	50,000	45,031	(4,969)
Commodities:			
Office Supplies	1,000	829	(171)
Total Public Defender Expense	<u>216,000</u>	<u>209,510</u>	<u>(6,490)</u>

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	\$ 238,000	\$ 237,739	\$ (261)
Part-time Help	-	-	-
Contractual Services:			
Maintenance--Equipment	3,000	3,778	778
Travel	2,500	2,328	(172)
Publishing and Printing	300	-	(300)
Dues and Subscriptions	200	355	155
Juvenile Detention	40,000	10,625	(29,375)
Commodities:			
Office Supplies	3,200	2,915	(285)
Capital Outlay:			
Equipment	1,500	611	(889)
Total Probation Office Expense	288,700	258,351	(30,349)
BOARD OF REVIEW:			
Personal Services:			
Salaries	40,000	39,909	(91)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	48	(952)
Publishing and Printing	2,200	306	(1,894)
Training	1,000	-	(1,000)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	3,000	450	(2,550)
Total Board of Review Expense	47,800	40,788	(7,012)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	200	232	32
Professional Services	4,000	10,473	6,473
Interpreter Services	-	-	-
Commodities:			
Office Supplies	800	534	(266)
Transcripts	900	707	(193)
Books and Publications	3,000	208	(2,792)
Other Expenses:			
Judges Share Computer Research	2,000	250	(1,750)
County Share Judge Office Expense	10,000	1,775	(8,225)
Circuit Court Juror's Fees	1,750	12,175	10,425
County Share Judge's Salary	2,100	1,455	(645)
Total Court Expense	24,750	27,809	3,059
Total General Fund Disbursements	\$ 7,957,953	\$ 7,991,673	\$ 33,720

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2016

	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 to Building Fund	(475,000)	(475,000)	-
Oil Revenue Transfer to Townships			-
Transfer from Probation	52,000	50,362	(1,638)
 Total Other Financing Sources (Uses) of Funds	 \$ (173,000)	 \$ (174,638)	 \$ (1,638)

Clinton County, Illinois
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 November 30, 2016

	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	\$9,154,744	\$ 361,801	\$ 9,516,545
Notes Receivable - Industry	90,960	-	90,960
Due from Other Funds	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 9,245,704	\$ 361,801	\$ 9,607,505
	<hr/>	<hr/>	<hr/>
<u>Liabilities and Fund Balances:</u>			
Liabilities:			
Deficit Cash Balance	\$ 97,595	\$ -	\$ 97,595
Due to Other Funds	5,850	-	5,850
Other	2,795	-	2,795
Fund Balances:			
Unreserved	9,139,464	361,801	9,501,265
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 9,245,704	\$ 361,801	\$ 9,607,505
	<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, 2016

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	\$ 4,633,062	\$ 346,054	\$ 4,979,116
Intergovernmental Revenue	23,696	-	23,696
Fees	1,327,075	-	1,327,075
Interest	11,504	464	11,968
Charges for Services	158,761	-	158,761
Grants	399,054	-	399,054
Sale of Assets	27,501	-	27,501
Miscellaneous	289,630	-	289,630
Total Revenue Received	6,870,283	346,518	7,216,801
Expenditures Disbursed:			
General Government	591,519	-	591,519
Highways and Streets	1,434,346	-	1,434,346
Public Health	875,374	-	875,374
Public Safety	1,178,016	-	1,178,016
Development	25,556	-	25,556
Education	158,889	-	158,889
Debt Service	18,741	345,167	363,908
Judiciary and Court Related	207,812	-	207,812
Social Services	95,718	-	95,718
Employee Benefits	1,732,170	-	1,732,170
Capital Outlay	425,798	-	425,798
Total Expenditures Disbursed	6,743,939	345,167	7,089,106
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	126,344	1,351	127,695
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	772,298	-	772,298
Total other Financing Sources (Uses)	772,298	-	772,298
Net Change in Fund Balance	898,642	1,351	899,993
Fund Balance, Beginning of Year	8,240,822	360,450	8,601,272
Fund Balance, End of Year	\$ 9,139,464	\$ 361,801	\$ 9,501,265

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2016

	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	CIRT Equipment	Oil Revenue Surplus
<u>Assets</u>											
Cash in Bank	\$ 415,927	\$ 266,167	\$ 517,178	\$ 42,808	\$ 1,510,691	\$ 120,543	\$ 223,327	\$ -	\$ 3,267	\$ 5,603	\$ 60,525
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 415,927</u>	<u>\$ 266,167</u>	<u>\$ 517,178</u>	<u>\$ 42,808</u>	<u>\$ 1,510,691</u>	<u>\$ 120,543</u>	<u>\$ 223,327</u>	<u>\$ -</u>	<u>\$ 3,267</u>	<u>\$ 5,603</u>	<u>\$ 60,525</u>
<u>Liabilities and Fund Balances</u>											
Liabilities:											
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2,795	-	-	-	-
Fund Balances	<u>415,927</u>	<u>266,167</u>	<u>517,178</u>	<u>42,808</u>	<u>1,510,691</u>	<u>120,543</u>	<u>220,532</u>	<u>(479)</u>	<u>3,267</u>	<u>5,603</u>	<u>60,525</u>
Total Liabilities and Fund Balances	<u>\$ 415,927</u>	<u>\$ 266,167</u>	<u>\$ 517,178</u>	<u>\$ 42,808</u>	<u>\$ 1,510,691</u>	<u>\$ 120,543</u>	<u>\$ 223,327</u>	<u>\$ -</u>	<u>\$ 3,267</u>	<u>\$ 5,603</u>	<u>\$ 60,525</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, 2016

	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	R.E.A. Economic Development	Probation Electronic Monitoring	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation	Cooperative Extension	Unemployment Insurance	Wellness Committee
<u>Assets</u>														
Cash in Bank	\$ 7,196	\$ 31,811	\$ 610,929	\$ 209,087	\$ 192,066	\$ -	\$ 334	\$ 50,363	\$ 74,706	\$ 158,813	\$ 74,670	\$ 2,639	142,892	\$ 2,341
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 7,196</u>	<u>\$ 31,811</u>	<u>\$ 610,929</u>	<u>\$ 209,087</u>	<u>\$ 192,066</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 50,363</u>	<u>\$ 74,706</u>	<u>\$ 158,813</u>	<u>\$ 74,670</u>	<u>\$ 2,639</u>	<u>\$ 142,892</u>	<u>\$ 2,341</u>
<u>Liabilities and Fund Balances</u>														
Liabilities:														
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>7,196</u>	<u>31,811</u>	<u>610,929</u>	<u>209,087</u>	<u>192,066</u>	<u>(10)</u>	<u>334</u>	<u>50,363</u>	<u>74,706</u>	<u>158,813</u>	<u>74,670</u>	<u>2,639</u>	<u>142,892</u>	<u>2,341</u>
Total Liabilities and Fund Balances	<u>\$ 7,196</u>	<u>\$ 31,811</u>	<u>\$ 610,929</u>	<u>\$ 209,087</u>	<u>\$ 192,066</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 50,363</u>	<u>\$ 74,706</u>	<u>\$ 158,813</u>	<u>\$ 74,670</u>	<u>\$ 2,639</u>	<u>\$ 142,892</u>	<u>\$ 2,341</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, 2016
(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	Building Fund
<u>Assets</u>															
Cash in Bank	\$ 3,000	\$ 2,985	\$ 603,205	\$ 6,375	\$ -	\$ 295,663	\$ 9,682	\$ 50,264	\$ 29	\$ 355,507	\$ 601	\$ 100,228	\$ 39,708	\$ 2,797	\$ 475,000
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,000	\$ 2,985	\$ 603,205	\$ 6,375	\$ -	\$ 295,663	\$ 9,682	\$ 50,264	\$ 29	\$ 355,507	\$ 601	\$ 100,228	\$ 39,708	\$ 2,797	\$ 475,000
<u>Liabilities and Fund Balances</u>															
Liabilities:															
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 29,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	372	-	-	553	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	3,000	2,985	603,205	6,003	(29,969)	295,663	9,129	50,264	29	355,507	601	100,228	39,708	2,797	475,000
Total Liabilities and Fund Balances	\$ 3,000	\$ 2,985	\$ 603,205	\$ 6,375	\$ -	\$ 295,663	\$ 9,682	\$ 50,264	\$ 29	\$ 355,507	\$ 601	\$ 100,228	\$ 39,708	\$ 2,797	\$ 475,000

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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, 2016
(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	\$ 167,540	\$ 75,992	\$ 13,695	\$ 290,861	\$ 7,930	\$ 119,615	\$ 25,854	\$ -	\$ 115,647	\$ 7,101	\$ 745	\$ 28,440	\$ 8,462
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	90,960	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 167,540</u>	<u>\$ 75,992</u>	<u>\$ 13,695</u>	<u>\$ 381,821</u>	<u>\$ 7,930</u>	<u>\$ 119,615</u>	<u>\$ 25,854</u>	<u>\$ -</u>	<u>\$ 115,647</u>	<u>\$ 7,101</u>	<u>\$ 745</u>	<u>\$ 28,440</u>	<u>\$ 8,462</u>
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,448	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	4,925	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	<u>167,540</u>	<u>75,992</u>	<u>13,695</u>	<u>376,896</u>	<u>7,930</u>	<u>119,615</u>	<u>25,854</u>	<u>(28,448)</u>	<u>115,647</u>	<u>7,101</u>	<u>745</u>	<u>28,440</u>	<u>8,462</u>
Total Liabilities and Fund Balances	<u>\$ 167,540</u>	<u>\$ 75,992</u>	<u>\$ 13,695</u>	<u>\$ 381,821</u>	<u>\$ 7,930</u>	<u>\$ 119,615</u>	<u>\$ 25,854</u>	<u>\$ -</u>	<u>\$ 115,647</u>	<u>\$ 7,101</u>	<u>\$ 745</u>	<u>\$ 28,440</u>	<u>\$ 8,462</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, 2016
(Continued)

	WIC Program	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Mapping	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	\$ -	\$ 4,484	\$ 3,796	\$ 149,188	\$ -	\$ 20,461	\$ -	\$ 32,845	\$ 3,781	\$ 1,312,184	\$ 97,196	\$ 9,154,744	
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	90,960	
Other	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Total Assets	\$ -	\$ 4,484	\$ 3,796	\$ 149,188	\$ -	\$ 20,461	\$ -	\$ 32,845	\$ 3,781	\$ 1,312,184	\$ 97,196	\$ 9,245,704	
<u>Liabilities and Fund Balances</u>													
Liabilities:													
Deficit Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 30,689	\$ -	\$ -	\$ -	\$ -	97,595	
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	5,850	
Other	-	-	-	-	-	-	-	-	-	-	-	2,795	
Fund Balances	-	4,484	3,796	149,188	(8,000)	20,461	(30,689)	32,845	3,781	1,312,184	97,196	9,139,464	
Total Liabilities and Fund Balances	\$ -	\$ 4,484	\$ 3,796	\$ 149,188	\$ -	\$ 20,461	\$ -	\$ 32,845	\$ 3,781	\$ 1,312,184	\$ 97,196	\$ 9,245,704	

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, 2016

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Governmental Funds
Revenues Received:			
Taxes	\$ 955,192	\$ 3,677,870	\$ 4,633,062
Intergovernmental Revenue	-	23,696	23,696
Fees	-	1,327,075	1,327,075
Interest	-	11,504	11,504
Charges for Service	102,726	56,035	158,761
Grants	-	399,054	399,054
Sale of Assets	27,501	-	27,501
Miscellaneous	-	289,630	289,630
Total Revenues Received	<u>1,085,419</u>	<u>5,784,864</u>	<u>6,870,283</u>
Expenditures Paid:			
General Government	-	591,519	591,519
Highways and Streets	1,434,027	319	1,434,346
Public Health	-	875,374	875,374
Public Safety	-	1,178,016	1,178,016
Development	-	25,556	25,556
Education	-	158,889	158,889
Judiciary and Court Related	-	207,812	207,812
Social Services	-	95,718	95,718
Employee Benefits	-	1,732,170	1,732,170
Debt Service	-	18,741	18,741
Capital Outlay	285,929	139,869	425,798
Total Expenditures Paid	<u>1,719,956</u>	<u>5,023,983</u>	<u>6,743,939</u>
Excess (Deficiency) of			
Revenues Received over Expenditures Paid	(634,537)	760,881	126,344
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	589,660	182,638	772,298
Fund Balances, Beginning of Year	<u>2,797,648</u>	<u>5,443,174</u>	<u>8,240,822</u>
Fund Balances, End of Year	<u>\$ 2,752,771</u>	<u>\$ 6,386,693</u>	<u>\$ 9,139,464</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, 2016

	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	\$ 459,047	\$ 110,658	\$ 99,084	\$ -	\$ 284,824	\$ 953,613
Mobile Home Tax	939	-	171	-	469	1,579
Reimbursement from Cities, Villages, Townships and Others	90,866	-	356	11,504	-	102,726
Interest Income	-	-	-	-	-	-
Sale of Assets	27,501	-	-	-	-	27,501
Total Revenues Received	578,353	110,658	99,611	11,504	285,293	1,085,419
Expenditures Paid:						
Personal Services	715,876	-	-	-	-	715,876
Construction Labor, Materials and Other	250,488	-	-	-	-	250,488
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	-	-	182,231	-	-	182,231
Engineering Services on Road and Bridge Construction and Repairs	-	4,941	-	14,839	-	19,780
Road Maintenance	-	-	-	-	265,652	265,652
Capital Outlay	-	285,929	-	-	-	285,929
Total Expenditures Paid	966,364	290,870	182,231	14,839	265,652	1,719,956
Excess (Deficiency) of Revenues Received over Expenditures Paid	(388,011)	(180,212)	(82,620)	(3,335)	19,641	(634,537)
Transfer In (Out)	597,660	-	-	(8,000)	-	589,660
Net Changes in Fund Balance	209,649	(180,212)	(82,620)	(11,335)	19,641	(44,877)
Fund Balances, Beginning of Year	206,278	446,379	599,798	54,143	1,491,050	2,797,648
Fund Balances, End of Year	\$ 415,927	\$ 266,167	\$ 517,178	\$ 42,808	\$ 1,510,691	\$ 2,752,771

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, 2016

	Oil Revenue Surplus	Special Service Areas	Inmate Commissary	Transportation Safety Highway Hire Back	Vital Records	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	Wellness Committee
Revenues Received:															
Property Taxes	\$ -	\$ 725,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,056	\$ 311,847	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	786	-	-	-	-	-	-	247	447	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	12,536	1	571	56,035	126,233	-	25,175	5,482	-	10,891	-
Interest Income	784	331	-	-	-	-	-	-	-	-	935	-	-	-	-
Grants	-	-	-	-	-	-	-	-	399,054	-	-	-	-	-	-
Miscellaneous	279	9,667	151,974	-	-	-	-	-	32,680	-	782	-	33	-	2,341
Total Revenues Received	1,063	736,324	151,974	-	12,536	1	571	56,035	716,270	312,294	26,892	5,482	33	10,891	2,341
Expenditures Paid:															
Personal Services	-	-	-	-	-	-	-	37,808	456,198	-	-	-	-	-	-
Contractual Services	-	739,258	-	-	12,520	-	-	24,815	32,669	284,793	16,042	-	-	-	-
Commodities	-	-	-	-	-	-	-	-	93,237	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	21,206	-	-	21,206	-	-	-	-
Debt Service	18,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	158,720	167	182,456	320	-	26	85	-	8,477	-	1,025	5,293	-	-	-
Total Expenditures Paid	177,461	739,425	182,456	320	12,520	26	85	83,829	590,581	284,793	38,273	5,293	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	(176,398)	(3,101)	(30,482)	(320)	16	(25)	486	(27,794)	125,689	27,501	(11,381)	189	33	10,891	2,341
Other Financing Sources (Uses): Transfers from (to) Other Funds	-	-	-	-	-	5,109	-	-	36,588	-	-	-	-	-	-
Fund Balance, Beginning of Year	236,923	123,644	251,014	(159)	3,251	519	6,710	59,605	448,652	181,586	203,447	(199)	100,195	28,817	-
Fund Balance, End of Year	\$ 60,525	\$ 120,543	\$ 220,532	\$ (479)	\$ 3,267	\$ 5,603	\$ 7,196	\$ 31,811	\$ 610,929	\$ 209,087	\$ 192,066	\$ (10)	\$ 100,228	\$ 39,708	2,341

(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, 2016
(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	Building Fund
Revenues Received:																
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,482	\$ 501	\$ -	\$ -	\$ 495,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	-	267	30	-	-	868	-	-	-	-	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	8,540	21,068	75,813	-	-	127,677	600	-	-	-	-	3,854	-	2,182	-
Interest Income	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	35,223	-	-	-	43	2,715	-	5,845	-	5,897	-	-
Total Revenues Received	-	8,540	21,068	75,813	35,223	158,749	128,208	600	43	499,118	7	5,845	3,854	5,897	2,182	-
Expenditures Paid:																
Personal Services	-	-	19,286	82,609	-	-	-	-	-	461,844	-	-	-	-	-	-
Contractual Services	-	8,050	-	15,619	-	158,889	10,330	-	-	-	-	-	-	-	-	-
Commodities	-	-	-	674	16,593	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	80	6,620	-	-	750	-	-	250	14,567	-	1,025	-	-
Total Expenditures Paid	-	8,050	19,286	98,982	23,213	158,889	10,330	750	-	461,844	250	14,567	-	1,025	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	490	1,782	(23,169)	12,010	(140)	117,878	(150)	43	37,274	(243)	(8,722)	3,854	4,872	2,182	-
Other Financing Sources (Uses):																
Transfers from (to)																
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	475,000
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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	-
Fund Balance, End of Year	\$ 334	\$ 50,363	\$ 74,706	\$ 158,813	\$ 74,670	\$ 2,639	\$ 142,892	\$ 3,000	\$ 2,985	\$ 603,205	\$ 6,003	\$ (29,969)	\$ 28,440	\$ 8,462	\$ 7,930	\$ 475,000

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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, 2016
(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	\$ -	\$ -	\$ -	\$ -	\$ 96,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,481	\$ -	\$ -
Mobile Home Taxes	-	-	-	-	42	-	-	-	-	-	-	76	-	-
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	459,328	-	-	-	-	148,502	-	-	-	46,820	16,346	-	-	-
Interest Income	1,116	1	-	-	-	183	-	3,171	4,265	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	626	6,288	-	-	-	23,799	-	-	-	-	-	-	1,709
Total Revenues Received	460,444	627	6,288	-	96,458	148,685	23,799	3,171	4,265	46,820	16,346	95,557	-	1,709
Expenditures Paid:														
Personal Services	-	-	-	-	-	-	25,647	-	-	-	-	-	-	-
Contractual Services	40,951	-	-	-	-	-	-	-	-	-	8,489	95,718	-	-
Commodities	82,699	362	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	77,457	-	-	-	-	-	-	-	20,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	1,408	4,328	-	-	69,834	-	-	-	6,164	-	-	-	-
Total Expenditures Paid	123,650	1,770	4,328	-	-	147,291	25,647	-	-	6,164	8,489	95,718	-	20,000
Excess (Deficiency) of Revenues Received over Expenditures Paid	336,794	(1,143)	1,960	-	96,458	1,394	(1,848)	3,171	4,265	40,656	7,857	(161)	-	(18,291)
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	(259,600)	-	-	-	-	-	-	-	-	-	-	-	(36,588)	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ 295,663	\$ 9,129	\$ 50,264	\$ 29	\$ 355,507	\$ 167,540	\$ 75,992	\$ 13,695	\$ 376,896	\$ 119,615	\$ 25,854	\$ 601	\$ -	\$ 2,797

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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, 2016
(Continued)

	Judicial Security	Probation Service	D.A.R.E	Domestic Violence	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Mapping	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484,766	\$ 146,318	\$ 3,672,942
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,027	138	4,928
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	-	-	-	-	23,696	-	23,696
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	53,728	76,425	-	-	7,373	-	6,220	-	89,460	2,250	-	-	-	-	1,383,110
Interest Income	-	-	32	-	-	-	679	-	-	-	-	-	-	-	11,504
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,054
Miscellaneous	-	-	-	1,600	-	-	-	-	418	-	5,917	-	1,794	-	289,630
Total Revenues Received	53,728	76,425	32	1,600	7,373	-	6,899	-	89,878	2,250	5,917	-	1,512,283	146,456	5,784,864
Expenditures Paid:															
Personal Services	77,288	-	-	-	-	-	-	-	69,009	-	-	-	1,259,996	-	2,489,685
Contractual Services	-	5,078	-	-	-	-	-	-	10,533	-	-	-	-	183,352	1,647,106
Commodities	-	6,776	-	-	-	-	-	-	9,209	-	-	-	-	-	209,550
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	139,869
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,741
Miscellaneous	5,728	-	-	1,560	6,802	-	-	25,600	722	16,525	500	-	-	-	519,032
Total Expenditures Paid	83,016	11,854	-	1,560	6,802	-	-	25,600	89,473	16,525	500	-	1,259,996	183,352	5,023,983
Excess (Deficiency) of Revenues Received over Expenditures Paid	(29,288)	64,571	32	40	571	-	6,899	(25,600)	405	(14,275)	5,417	-	252,287	(36,896)	760,881
Other Financing Sources (Uses):															
Transfers from (to) Other Funds	-	(50,362)	(5,109)	-	-	-	-	17,600	-	-	-	-	-	-	182,638
Fund Balance, Beginning 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
Fund Balance, End of Year	\$ (28,448)	\$ 115,647	\$ 7,101	\$ 745	\$ 4,484	\$ 3,796	\$ 149,188	\$ (8,000)	\$ 20,461	\$ (30,689)	\$ 32,845	\$ 3,781	\$ 1,312,184	\$ 97,196	\$ 6,386,693

Clinton County, Illinois

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

November 30, 2016

	Self Insurance Bond
	<hr/>
<u>Assets</u>	
Cash	\$ 361,801
	<hr/>
Total Assets	\$ 361,801
	<hr/> <hr/>
<u>Liabilities and Fund Balances</u>	
Liabilities	\$ -
Fund Balances	361,801
	<hr/>
Total Liabilities and Fund Balances	\$ 361,801
	<hr/> <hr/>

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, 2016

	Self Insurance Bond
	<u> </u>
Revenues Received:	
Property Taxes	\$ 346,054
Interest Income	464
Total Revenues Received	<u>346,518</u>
Expenditures Paid:	
Debt Service	<u>345,167</u>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	1,351
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	1,351
Fund Balance, Beginning of Year	<u>360,450</u>
Fund Balance, End of Year	<u><u>\$ 361,801</u></u>

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2016

	Agency Funds			Trust Funds	
	County			Inmate	
	Collectors			Trust	
	Fee	Tax	Other	Trust	Total
	Offices	Accounts	Agency	Fund	
<u>ASSETS</u>					
Cash and Equivalents	\$ 410,360	\$ 1,268,079	\$ 717,092	\$ 2,795	\$ 2,398,326
Total Assets	\$ 410,360	\$ 1,268,079	\$ 717,092	\$ 2,795	\$ 2,398,326
<u>LIABILITIES</u>					
<u>AND FUND BALANCES</u>					
Unremitted Fees	\$ 142,401	\$ -	\$ -	\$ -	\$ 142,401
Bonds Held in Trust	203,106	-	-	-	203,106
Miscellaneous Collections Payable	64,853	-	-	-	64,853
Due to Other Taxing Bodies	-	1,268,079	-	-	1,268,079
Funds Available for Distribution	-	-	717,092	2,795	719,887
Total Liabilities	410,360	1,268,079	717,092	2,795	2,398,326
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 410,360	\$ 1,268,079	\$ 717,092	\$ 2,795	\$ 2,398,326

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2016

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Total</u>
<u>Assets</u>			
Cash and Equivalents	\$ 76,630	\$ 333,730	\$ 410,360
Total Assets	<u>\$ 76,630</u>	<u>\$ 333,730</u>	<u>\$ 410,360</u>
<u>Liabilities and Fund Balances</u>			
Unremitted Fees	\$ 76,630	\$ 65,771	\$ 142,401
Bonds Held in Trust	-	203,106	203,106
Miscellaneous Collections Payable	-	64,853	64,853
Total Liabilities	76,630	333,730	410,360
Fund Balances	-	-	-
Total Liabilities and Fund Balances	<u>\$ 76,630</u>	<u>\$ 333,730</u>	<u>\$ 410,360</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, 2016

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	\$ 533,387	\$ 810,440	\$ 1,343,827
Tax Redemption Fund	487,357	-	487,357
Restitution	-	164,774	164,774
Fees of Others	-	468,779	468,779
Cash Bonds	-	109,899	109,899
Miscellaneous	9	20,351	20,360
	<hr/>	<hr/>	<hr/>
Total Revenues Received	1,020,753	1,574,243	2,594,996
	<hr/>	<hr/>	<hr/>
Expenditures Paid:			
Fees Remitted to County Offices	531,908	805,507	1,337,415
Tax Redemption Fund	475,653	-	475,653
Fees of Others	-	467,535	467,535
Cash Bonds	-	108,747	108,747
Restitution	-	168,170	168,170
Miscellaneous	307	18,625	18,932
	<hr/>	<hr/>	<hr/>
Total Expenditures Paid	1,007,868	1,568,584	2,576,452
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Received Over Expenditures Paid	12,885	5,659	18,544
	<hr/>	<hr/>	<hr/>
Funds Available for Distribution, Beginning of Year	63,745	328,071	391,816
	<hr/>	<hr/>	<hr/>
Funds Available for Distribution, End of Year	\$ 76,630	\$ 333,730	\$ 410,360
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2016

	2014 Tax Levy Account	2015 Tax Levy Account	2016 Mobile Home Tax Account	2015 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Totals
<u>ASSETS</u>							
Cash and Equivalents	\$ -	\$ 1,187,130	\$ 75,469	\$ -	\$ 5,648	\$ (168)	\$ 1,268,079
Total Assets	\$ -	\$ 1,187,130	\$ 75,469	\$ -	\$ 5,648	\$ (168)	\$ 1,268,079
<u>LIABILITIES AND FUND BALANCES</u>							
Due to Other Taxing Bodies	\$ -	\$ 1,187,130	\$ 75,469	\$ -	\$ 5,648	\$ (168)	\$ 1,268,079
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 1,187,130	\$ 75,469	\$ -	\$ 5,648	\$ (168)	\$ 1,268,079

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, 2016

	2014 Tax Levy Account	2015 Tax Levy Account	2016 Mobile Home Tax Account	2015 Mobile Home Tax Account	Real Estate Back Tax Account	Mobile Home Back Tax Account	Totals
Revenues Received:							
Property Taxes Including Interest and Penalties	\$ 3,524,028	\$ 46,956,614	\$ 76,676	\$ 2,663,436	\$ -	\$ -	\$ 53,220,754
Expenditures Paid:							
Distribution of Taxes and Interest to Taxing Bodies	4,704,146	45,769,484	1,207	2,742,549	-	-	53,217,386
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,180,118)	1,187,130	75,469	(79,113)	-	-	3,368
Funds Available for Distribution, Beginning of Year	1,180,118	-	-	79,113	5,648	(168)	1,264,711
Funds Available for Distribution, End of Year	\$ -	\$ 1,187,130	\$ 75,469	\$ -	\$ 5,648	\$ (168)	\$ 1,268,079

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2016

	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	\$ 77	\$ 3,836	\$ 30	\$ 217,291	\$ 178,703	\$ 317,155	\$ 717,092
Investments	-	-	-	-	-	-	-
Total Assets	<u>\$ 77</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 217,291</u>	<u>\$ 178,703</u>	<u>\$ 317,155</u>	<u>\$ 717,092</u>
<u>Liabilities and Fund Balances</u>							
Funds Available for Distribution	\$ 77	\$ 3,836	\$ 30	\$ 217,291	\$ 178,703	\$ 317,155	\$ 717,092
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 77</u>	<u>\$ 3,836</u>	<u>\$ 30</u>	<u>\$ 217,291</u>	<u>\$ 178,703</u>	<u>\$ 317,155</u>	<u>\$ 717,092</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, 2016

	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	\$ 50,175	\$ -	\$ -	\$ -	\$ -	\$ 1,190,948	\$ 1,241,123
Allotments - Motor Fuel Tax	-	-	-	1,087,076	-	-	1,087,076
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	87,822	-	87,822
Interest Income	-	-	-	577	19	96	692
Total Revenues Received	50,175	-	-	1,087,653	87,841	1,191,044	2,416,713
Expenditures Paid:							
Distribution	51,093	-	-	950,249	219,082	952,475	2,172,899
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(918)	-	-	137,404	(131,241)	238,569	243,814
Funds Available for Distribution, Beginning of Year	995	3,836	30	79,887	309,944	78,586	473,278
Funds Available for Distribution, End of Year	\$ 77	\$ 3,836	\$ 30	\$ 217,291	\$ 178,703	\$ 317,155	\$ 717,092

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2016

	<u>Inmate Trust Fund</u>
<u>Assets</u>	
Cash in Bank	\$ 2,795
Other Assets	<u>-</u>
Total Assets	<u><u>\$ 2,795</u></u>
<u>Liabilities and Fund Balances</u>	
Funds Available for Distribution - Inmates	\$ 2,795
Other Liabilities	<u>-</u>
Total Liabilities	2,795
Fund Balances	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,795</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, 2016

	<u>Inmate Trust Fund</u>
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	\$ 151,974
Expenditures Paid:	
Inmate Expenditures	<u>153,574</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,600)
Funds Available for Distribution, Beginning of Year	<u>4,395</u>
Funds Available for Distribution, End of Year	<u><u>\$ 2,795</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, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Highway Fund 28</u>			
Revenues Received:			
Taxes	\$ 376,500	\$ 459,986	\$ 83,486
Interest on Investments	-	-	-
Charges for Services	803,500	118,167	(685,333)
Sign Grant	-	-	-
	<u>1,180,000</u>	<u>578,153</u>	<u>(601,847)</u>
Expenditures Paid:			
Personal Services	760,000	715,876	(44,124)
Contractual Services	50,000	250,488	200,488
Commodities	323,000	-	(323,000)
Capital Outlay	47,000	-	(47,000)
	<u>1,180,000</u>	<u>966,364</u>	<u>(213,636)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (388,211)</u>	<u>\$ (388,211)</u>
<u>County Highway Fund 28E</u>			
Revenues Received:			
Taxes	\$ 200,000	\$ 110,658	\$ (89,342)
Interest on Investments	-	-	-
Charges for Services	150,000	-	(150,000)
Sale of Assets	-	-	-
	<u>350,000</u>	<u>110,658</u>	<u>(239,342)</u>
Expenditures Paid:			
Commodities	50,000	4,941	(45,059)
Capital Outlay	300,000	285,929	(14,071)
	<u>350,000</u>	<u>290,870</u>	<u>(59,130)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (180,212)</u>	<u>\$ 180,212</u>
<u>County Bridge Fund</u>			
Revenues Received:			
Taxes	\$ 100,500	\$ 99,255	\$ (1,245)
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	356	(448,144)
	<u>550,000</u>	<u>99,611</u>	<u>(450,389)</u>
Expenditures Paid:			
Contractual Services	25,000	182,231	157,231
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	-	(500,000)
	<u>550,000</u>	<u>182,231</u>	<u>(367,769)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (82,620)</u>	<u>\$ 82,620</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>County Engineering Fund</u>			
Revenues Received:			
Charges for Services	\$ 60,000	\$ 11,504	\$ (48,496)
Interest on Investments	-	-	-
	<u>60,000</u>	<u>11,504</u>	<u>(48,496)</u>
Expenditures Paid:			
Contractual	36,000	14,839	(21,161)
Commodities	24,000	-	(24,000)
	<u>60,000</u>	<u>14,839</u>	<u>(45,161)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (3,335)</u>	<u>\$ (3,335)</u>
<u>F.A. S. Matching Fund</u>			
Revenues Received:			
Taxes	\$ 288,500	\$ 285,293	\$ (3,207)
Interest on Investments	1,000	-	(1,000)
Charges for Services	610,500	-	(610,500)
	<u>900,000</u>	<u>285,293</u>	<u>(614,707)</u>
Expenditures Paid:			
Contractual	150,000	265,652	115,652
Capital Outlay	750,000	-	(750,000)
	<u>900,000</u>	<u>265,652</u>	<u>(634,348)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 19,641</u>	<u>\$ (19,641)</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	320	(180)
	<u>500</u>	<u>320</u>	<u>(180)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (320)</u>	<u>\$ (320)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Special Service Areas</u>			
Revenues Received:			
Taxes	\$ 733,797	\$ 726,326	(7,471)
Interest on Investments	-	331	331
Miscellaneous	-	9,667	9,667
	<u>733,797</u>	<u>736,324</u>	<u>2,527</u>
Expenditures Paid:			
Contractual	<u>733,797</u>	<u>739,425</u>	<u>5,628</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (3,101)</u>	<u>\$ (3,101)</u>
<u>Inmate Commissary Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ -	\$ -
Miscellaneous	-	151,974	151,974
	<u>-</u>	<u>151,974</u>	<u>151,974</u>
Expenditures Paid:			
Capital Outlay	-	-	-
Commodities	-	182,456	182,456
	<u>-</u>	<u>182,456</u>	<u>182,456</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ (30,482)</u>	<u>\$ (30,482)</u>
<u>Vital Records Fund</u>			
Revenues Received:			
Charges for Services	\$ 12,000	\$ 12,536	\$ 536
Expenditures Paid:			
Contractual Services	25,000	12,520	(12,480)
Commodities	-	-	-
	<u>25,000</u>	<u>12,520</u>	<u>(12,480)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (13,000)</u>	<u>\$ 16</u>	<u>\$ (13,016)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Oil Revenue Surplus Fund:</u>			
Revenues Received:			
Interest on Investments	\$ 500	\$ 784	\$ 284
Miscellaneous	56,500	279	(56,221)
	<u>57,000</u>	<u>1,063</u>	<u>(55,937)</u>
 Expenditures Paid:			
Personal Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	18,741	(18,741)
Miscellaneous	250,000	158,720	91,280
	<u>250,000</u>	<u>177,461</u>	<u>72,539</u>
 Other Financial Sources (Uses) of Funds	 -	 -	 -
 Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	 <u>\$ (193,000)</u>	 <u>\$ (176,398)</u>	 <u>\$ 16,602</u>
 <u>CIRT Equipment Fund</u>			
Revenues Received:			
Miscellaneous	\$ 1,000	\$ 1	\$ (999)
 Expenditures Paid:			
Commodities	1,000	26	(974)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	 <u>\$ -</u>	 <u>\$ (25)</u>	 <u>\$ (25)</u>
 <u>Victim Impact Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 571	\$ 71
 Expenditures Paid:			
Commodities	500	85	(415)
 Excess (Deficiency) of Revenues Received over Expenditures Paid	 <u>\$ -</u>	 <u>\$ 486</u>	 <u>\$ 486</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Animal Control Fund</u>			
Revenues Received:			
Licenses and Permits	\$ 55,050	\$ 56,035	\$ 985
Miscellaneous	-	-	-
	<u>55,050</u>	<u>56,035</u>	<u>985</u>
Expenditures Paid:			
Personal Services	32,500	37,808	5,308
Contractual Services	23,000	24,815	1,815
Capital Outlay	250	21,206	20,956
	<u>55,750</u>	<u>83,829</u>	<u>28,079</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (700)</u>	<u>\$ (27,794)</u>	<u>\$ (27,094)</u>
<u>County Health Department Fund</u>			
Revenues Received:			
Taxes	\$ 159,582	\$ 158,303	\$ (1,279)
Grants	361,575	399,054	37,479
Miscellaneous	146,794	158,913	12,119
	<u>667,951</u>	<u>716,270</u>	<u>48,319</u>
Expenditures Paid:			
Personal Services	425,263	456,198	30,935
Contractual Services	42,000	32,669	(9,331)
Commodities	90,000	93,237	3,237
Miscellaneous	76,704	8,477	(68,227)
	<u>633,967</u>	<u>590,581</u>	<u>(43,386)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 33,984</u>	<u>\$ 125,689</u>	<u>\$ 91,705</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Mental Health Fund</u>			
Revenues Received:			
Taxes	\$ 315,750	\$ 312,294	\$ (3,456)
Miscellaneous	1,000	-	(1,000)
	<u>316,750</u>	<u>312,294</u>	<u>(4,456)</u>
Expenditures Paid:			
Contractual Services	278,100	284,793	6,693
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 38,650</u>	<u>\$ 27,501</u>	<u>\$ (11,149)</u>
<u>R.E.A. Economic Development Fund</u>			
Revenues Received:			
Interest on Investments	\$ 1,200	\$ 935	\$ (265)
Miscellaneous	18,000	25,957	7,957
	<u>19,200</u>	<u>26,892</u>	<u>7,692</u>
Expenditures Paid:			
Contractual	199,000	16,042	(182,958)
Commodities	-	-	-
Miscellaneous	1,000	1,025	25
Capital Outlay	-	21,206	21,206
	<u>200,000</u>	<u>38,273</u>	<u>(161,727)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	<u>\$ (180,800)</u>	<u>\$ (11,381)</u>	<u>\$ 169,419</u>
<u>Probation Electronic Monitoring Fund</u>			
Revenues Received:			
Charges for Services	\$ 3,000	\$ 5,482	\$ 2,482
Expenditures Paid:			
Commodities	6,000	5,293	(707)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (3,000)</u>	<u>\$ 189</u>	<u>\$ 3,189</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Law Library Fund</u>			
Revenues Received:			
Charges for Services	\$ 14,000	\$ 8,540	\$ (5,460)
Miscellaneous	-	-	-
	<u>14,000</u>	<u>8,540</u>	<u>(5,460)</u>
Expenditures Paid:			
Contractual Services	<u>7,500</u>	<u>8,050</u>	<u>550</u>
Excess (Deficiency) of Revenues Received and other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ 6,500</u>	<u>\$ 490</u>	<u>\$ (6,010)</u>
<u>County Court Fees Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 20,000</u>	<u>\$ 21,068</u>	<u>\$ 1,068</u>
Expenditures Paid:			
Personal Services	18,000	19,286	1,286
Contractual	-	-	-
Commodities	5,000	-	(5,000)
Capital Outlay	-	-	-
Miscellaneous	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
	<u>25,000</u>	<u>19,286</u>	<u>(5,714)</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>\$ (5,000)</u>	<u>\$ 1,782</u>	<u>\$ (6,782)</u>
<u>Recorder's Instrument Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 65,000</u>	<u>\$ 75,813</u>	<u>\$ 10,813</u>
Expenditures Paid:			
Personal Services	100,000	82,609	(17,391)
Contractual Services	10,000	15,619	5,619
Miscellaneous	9,000	754	(8,246)
Capital Outlay	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
	<u>134,000</u>	<u>98,982</u>	<u>(35,018)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (69,000)</u>	<u>\$ (23,169)</u>	<u>\$ 45,831</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 18,000	\$ 35,223	\$ 17,223
Expenditures Paid:			
Contractual	7,000	6,620	(380)
Commodities	20,000	16,593	(3,407)
	27,000	23,213	(3,787)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	\$ (9,000)	\$ 12,010	\$ 21,010
<u>Cooperative Extension Fund</u>			
Revenues Received:			
Taxes	\$ 160,400	\$ 158,749	\$ (1,651)
Expenditures Paid:			
Contractual Services	160,000	158,889	(1,111)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 400	\$ (140)	\$ (540)
<u>Unemployment Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 50	\$ 531	\$ 481
Miscellaneous	140,000	127,677	(12,323)
	140,050	128,208	(11,842)
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	20,000	10,330	(9,670)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 120,050	\$ 117,878	\$ (2,172)
<u>Sex Offenders Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 1,500	\$ 600	\$ (900)
Expenditures Paid:			
Miscellaneous	1,500	750	(750)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ (150)	\$ (150)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>States Attorney Drug Fund</u>			
Revenues Received:			
Charges for Services	\$ 500	\$ 43	\$ (457)
Expenditures Paid:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 43	\$ 43
<u>Social Security Fund</u>			
Revenues Received:			
Taxes	\$ 501,200	\$ 496,403	\$ (4,797)
Miscellaneous	3,500	2,715	(785)
	504,700	499,118	(5,582)
Expenditures Paid:			
Miscellaneous - Social Security	525,000	461,844	(63,156)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (20,300)	\$ 37,274	\$ 57,574
<u>War Memorial Fund</u>			
Revenues Received:			
Interest on Investments	\$ 25	\$ 7	\$ (18)
Expenditures Paid:			
Contractual	1,000	250	(750)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (975)	\$ (243)	\$ 732
<u>Circuit Clerk & Sheriff Medical Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 5,845	\$ (1,155)
Expenditures Paid:			
Contractual	15,000	14,567	(433)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (8,000)	\$ (8,722)	\$ 722

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>911 Emergency Telephone Service Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 332,000	\$ 459,328	\$ 127,328
Interest on Investments	1,000	1,116	116
Miscellaneous	-	-	-
	<u>333,000</u>	<u>460,444</u>	<u>127,444</u>
Expenditures Paid:			
Personal Services	250,000	-	(250,000)
Contractual Services	255,000	40,951	(214,049)
Commodities	100,000	82,699	(17,301)
Capital Outlay	-	-	-
Miscellaneous	-	-	-
	<u>605,000</u>	<u>123,650</u>	<u>(481,350)</u>
Other Financing Sources (Uses)	-	(259,650)	(259,650)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	<u>\$ (272,000)</u>	<u>\$ 77,144</u>	<u>\$ 349,144</u>
<u>Delinquent Tax Agent Fund</u>			
Revenues Received:			
Interest on Investments	\$ -	\$ 1	\$ 1
Miscellaneous	10,200	626	(9,574)
	<u>10,200</u>	<u>627</u>	<u>(9,573)</u>
Expenditures Paid:			
Contractual Services	-	-	-
Miscellaneous	5,000	1,770	(3,230)
	<u>5,000</u>	<u>1,770</u>	<u>(3,230)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 5,200</u>	<u>\$ (1,143)</u>	<u>\$ (6,343)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Tax Sale Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,500	\$ 6,288	\$ (1,212)
Expenditures Paid:			
Miscellaneous	7,500	4,328	(3,172)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ -	\$ 1,960	\$ 1,960
<u>Accumulated Leave Fund</u>			
Revenues Received:			
Miscellaneous	\$ 20,000	\$ 33	\$ (19,967)
Expenditures Paid:			
Personal Services	-	-	-
Miscellaneous	60,000	-	(60,000)
	60,000	-	(60,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ (40,000)	\$ 33	\$ 40,033
<u>Workers Compensation Fund</u>			
Revenues Received:			
Taxes	\$ 100,050	\$ 96,458	\$ (3,592)
Expenditures Paid:			
Contractual Services	150,000	-	(150,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (49,950)	\$ 96,458	\$ 146,408
<u>Mapping</u>			
Revenues Received:			
Transfer	\$ 26,000	\$ 26,000	\$ -
	26,000	26,000	-
Expenditures Paid:			
Personal Services	-	-	-
Contractual Services	25,600	-	(25,600)
Commodities	-	-	-
Capital Outlay	-	-	-
	25,600	-	(25,600)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 400	\$ 26,000	\$ 25,600

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Drug Enforcement Fund</u>			
Revenues Received:			
Charges for Services	\$ 74,800	\$ 148,502	\$ 73,702
Interest on Investments	200	183	(17)
	<u>75,000</u>	<u>148,685</u>	<u>73,685</u>
 Expenditures Paid:			
Capital Outlay	100,000	77,457	(22,543)
Miscellaneous	100,000	69,834	(30,166)
	<u>200,000</u>	<u>147,291</u>	<u>(52,709)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	 <u>\$ (125,000)</u>	 <u>\$ 1,394</u>	 <u>\$ 126,394</u>
 <u>Domestic Violence Fund</u>			
Revenues Received:			
Fees	\$ 1,000	\$ 1,600	\$ 600
 Expenditures Paid:			
Miscellaneous	1,000	1,560	560
 Excess (Deficiency) of Revenues Received over Expenditures	 <u>\$ -</u>	 <u>\$ 40</u>	 <u>\$ 40</u>
 <u>Child Support Fund</u>			
Revenues Received:			
Charges for Services	\$ 27,000	\$ 23,799	\$ (3,201)
 Expenditures Paid:			
Personal Services	21,000	25,647	4,647
Miscellaneous	-	-	-
	<u>\$ 21,000</u>	<u>\$ 25,647</u>	<u>\$ 4,647</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	 <u>\$ 6,000</u>	 <u>\$ (1,848)</u>	 <u>\$ (7,848)</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Coroner Collection Fees</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 3,171	\$ (1,829)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (5,000)	\$ 3,171	\$ 8,171
<u>CDAP Recapture Fund</u>			
Revenues Received:			
Interest on Investments	\$ 29,886	\$ 4,265	\$ (25,621)
Expenditures Paid:			
Commodities	-	-	-
Miscellaneous	200,000	-	(200,000)
	200,000	-	(200,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (170,114)	\$ 4,265	\$ (174,379)
<u>Probation Operation Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 10,891	\$ 891
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	\$ 11,000	\$ 10,891	\$ (109)
<u>Document Storage Fund</u>			
Revenues Received:			
Charges for Services	\$ 45,000	\$ 46,820	\$ 1,820
Expenditures Paid:			
Miscellaneous	\$ 8,000	\$ 6,164	(1,836)
Commodities	-	-	-
	8,000	6,164	(1,836)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 37,000	\$ 40,656	# \$ 3,656

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Hotel/Motel Tax Fund</u>			
Revenues Received:			
Charges for Services	\$ 15,000	\$ 16,346	\$ (1,346)
Expenditures Paid:			
Contractual Services	18,500	8,489	10,011
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (3,500)	\$ 7,857	\$ (11,357)
<u>Senior Services Fund</u>			
Revenues Received:			
Taxes	\$ 96,600	\$ 95,557	\$ (1,043)
Expenditures Paid:			
Contractual Services	96,000	95,718	(282)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ 600	\$ (161)	\$ 761
<u>Judicial Security Fund</u>			
Revenues Received:			
Charges for Services	\$ 50,000	\$ 53,728	\$ 3,728
Expenditures Paid:			
Personal Services	75,000	77,288	2,288
Miscellaneous	8,000	5,728	(2,272)
	83,000	83,016	16
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (33,000)	\$ (29,288)	\$ (3,712)
<u>Probation Service Fund</u>			
Revenues Received:			
Charges for Services	\$ 75,000	\$ 76,425	\$ 1,425
Expenditures Paid:			
Contractual Services	80,650	5,078	(75,572)
Commodities	10,000	6,776	(3,224)
	90,650	11,854	(78,796)
Other Financing Sources (Uses):	-	(50,362)	(50,362)
Excess (Deficiency) of Revenues Received over Expenditures Paid	\$ (15,650)	\$ 14,209	\$ 29,859

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>D.A.R.E. Fund</u>			
Revenues Received:			
Miscellaneous	\$ 500	\$ -	\$ (500)
Interest on Investments	25	32	7
	<u>525</u>	<u>32</u>	<u>(493)</u>
 Expenditures Paid:			
Commodities	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (4,475)</u>	<u>\$ 32</u>	<u>\$ 4,507</u>
 <u>Probation Drug Testing Fund</u>			
Revenues Received:			
Charges for Services	\$ 10,000	\$ 7,373	\$ (2,627)
 Expenditures Paid:			
Commodities	<u>8,000</u>	<u>6,802</u>	<u>(1,198)</u>
 Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 2,000</u>	<u>\$ 571</u>	<u>\$ (1,429)</u>
 <u>Delinquent Tax Escrow Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ -	\$ (5,000)
 Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>-</u>	<u>(5,000)</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, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Indemnity Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 7,000	\$ 6,220	\$ (780)
Interest on Investments	500	679	179
	<u>7,500</u>	<u>6,899</u>	<u>(601)</u>
Expenditures Paid:			
Miscellaneous	7,500	-	(7,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 6,899</u>	<u>\$ (6,899)</u>
<u>GIS Mapping</u>			
Revenues Received:			
Charges for Services	\$ 85,000	\$ 89,460	\$ 4,460
Miscellaneous	1,000	418	(582)
	<u>86,000</u>	<u>89,878</u>	<u>3,878</u>
Expenditures Paid:			
Personnel Services	\$ 71,000	\$ 69,009	\$ (1,991)
Contractual	1,300	10,533	9,233
Miscellaneous	37,850	9,931	(27,919)
	<u>110,150</u>	<u>89,473</u>	<u>(20,677)</u>
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	<u>\$ (24,150)</u>	<u>\$ 405</u>	<u>\$ 24,555</u>

Clinton County, Illinois
 SCHEDULE OF BUDGETARY COMPARISON -
 MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Treasurer's Sale of Error Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,500	\$ 2,250	\$ (250)
Interest on Investments	150	-	(150)
	<u>2,650</u>	<u>2,250</u>	<u>(400)</u>
 Expenditures Paid:			
Commodities	<u>20,000</u>	<u>16,525</u>	<u>(3,475)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (17,350)</u>	<u>\$ (14,275)</u>	<u>\$ 3,075</u>
<u>Circuit Court Clerk Operations and Maintenance Fund</u>			
Revenues Received:			
Charges for Services	\$ 5,000	\$ 5,917	\$ 917
 Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>500</u>	<u>(4,500)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 5,417</u>	<u>\$ 5,417</u>
<u>UCC Fees Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
 Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>-</u>	<u>(2,000)</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, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Municipal Retirement</u>			
Revenues Received:			
Taxes	\$ 1,524,500	\$ 1,510,489	\$ (14,011)
Miscellaneous	2,000	1,794	(206)
	<u>1,526,500</u>	<u>1,512,283</u>	<u>(14,217)</u>
 Expenditures Paid:			
Miscellaneous - IMRF	<u>1,500,000</u>	<u>1,259,996</u>	<u>(240,004)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 26,500</u>	<u>\$ 252,287</u>	<u>\$ 225,787</u>
 <u>Liability Insurance Fund</u>			
Revenues Received:			
Taxes	\$ 150,200	\$ 146,456	\$ (3,744)
Miscellaneous	-	-	-
	<u>150,200</u>	<u>146,456</u>	<u>(3,744)</u>
 Expenditures Paid:			
Contractual Services	<u>250,000</u>	<u>183,352</u>	<u>(66,648)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (99,800)</u>	<u>\$ (36,896)</u>	<u>\$ 62,904</u>
 <u>States Attorney Automation Fund</u>			
Revenues Received:			
Charges for Services	\$ 2,000	\$ 2,182	\$ 182
 Expenditures Paid:			
Miscellaneous	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
 Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 2,182</u>	<u>\$ 2,182</u>

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON -
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>Self-Insurance Bond Fund</u>			
Revenues Received:			
Taxes	\$ 349,995	\$ 346,054	\$ (3,941)
Interest on Investments	-	464	464
	<u>349,995</u>	<u>346,518</u>	<u>(3,477)</u>
Expenditures Paid:			
Debt Service	<u>350,000</u>	<u>345,167</u>	<u>(4,833)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ (5)</u>	<u>\$ 1,351</u>	<u>\$ 1,356</u>
<u>Electronic Citation Fee Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 3,854</u>	<u>\$ (1,146)</u>
Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 3,854</u>	<u>\$ 3,854</u>
<u>Drug Court Fund</u>			
Revenues Received:			
Charges for Services	<u>\$ 5,000</u>	<u>\$ 5,897</u>	<u>\$ 897</u>
Expenditures Paid:			
Miscellaneous	<u>5,000</u>	<u>1,025</u>	<u>(3,975)</u>
Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ -</u>	<u>\$ 4,872</u>	<u>\$ 4,872</u>
<u>Civil Defense Grant Fund</u>			
Revenues Received:			
Grants	<u>\$ 51,000</u>	<u>\$ 1,709</u>	<u>\$ (49,291)</u>
Expenditures Paid:			
Miscellaneous	<u>31,000</u>	<u>20,000</u>	<u>(11,000)</u>
Other Financing Sources (Uses)			-
Excess (Deficiency) of Revenues Received over Expenditures Paid	<u>\$ 20,000</u>	<u>\$ (18,291)</u>	<u>\$ (38,291)</u>