Clinton County, Illinois

ANNUAL FINANCIAL REPORT

November 30, 2024

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Additional Statements

GLASS AND SHUFFETT, LTD.

Certified Public Accountants

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Independent Auditors' Report

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

November 6, 2025

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

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, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note#1

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clinton County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note #1; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Clinton County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clinton County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 Other Information, as presented in the table of contents is 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 6, 2025, on our consideration of the Clinton County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Clinton County, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,

Glass and Shuffett, Ltd.

Centralia, Illinois

GLASS AND SHUFFETT, LTD.
Certified Public Accountants

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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*

November 6, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2024, 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 November 6, 2025.

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 over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

Glass and Shuffett, Ltd.

Centralia, Illinois

Clinton County, Illinois

BASIC FINANCIAL STATEMENTS

Exhibit A

Clinton County, Illinois
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
November 30, 2024

	Primary Government
	Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 33,694,362
Notes Receivable - Industry	-
Capital Assets Not Being Depreciated:	
Land	269,086
Construction In Progress	5,894,564
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	10,572,832
Land Improvements, Net	-
Vehicles, Net	452,492
Office Furniture and Equipment, Net	264,394
Other Equipment, Net	1,860,375
Infrastructure, Net	4,312,806
Total Assets	$ 57,320,911
LIABILITIES	
Deficit Bank Balances	$ 470,751
Due to Other Governments	51,081
Other Payables	15,636
Long-Term Liabilities:	
Bonds and Leases Payable:	
Due Within One Year	412,983
Due in More than One Year	4,042,618
Total Liabilities	$ 4,993,069
NET POSITION	
Net Investment in Capital Assets	$ 19,170,948
Restricted For:	
Debt Service	27,732
Industry Loans	-
Statutory and Contractual	18,737,287
Unrestricted	14,391,875
Total Net Position	$ 52,327,842

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

Exhibit B

Clinton County, Illinois
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
For the Year Ended November 30, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Activities:					
Governmental Activities:					
General Government	$ (4,566,280)	$ 2,032,176	$ 22,500	$ -	$ (2,511,604)
Public Safety	(5,769,909)	1,546,195	-	-	(4,223,714)
Highways and Streets	(2,439,068)	149,367	-	-	(2,289,701)
Education	(234,617)	-	-	-	(234,617)
Public Health	(1,497,114)	275,183	854,919	-	(367,012)
Development	(41,453)	49,686	-	-	8,233
Judiciary and Court Related	(2,701,253)	1,247,086	-	-	(1,454,167)
Social Services	(136,675)	-	-	-	(136,675)
Employee Benefits	(1,420,745)	497,958	-	-	(922,787)
Debt Service – Interest and Fiscal Charges	(216,836)	-	-	-	(216,836)
Total Governmental Activities	$ (19,023,949)	$ 5,797,651	$ 877,419	$ -	(12,348,880)

General Revenues:	
Property Taxes Levied for:	
General Government	2,366,396
Public Health	1,010,525
Highways and Streets	1,009,865
Education	136,457
Public Safety	976,107
Social Services	136,769
Insurance	148,822
Employee Benefits	606,504
Debt Service	4
Payments in Lieu of Taxes	147,302
Motor Fuel Tax	1,400,152
Sales Tax	3,039,870
Income and Replacement Tax	2,391,586
Gaming Tax	95,468
Cannabis Tax	19,645
Oil Income	57,018
Gain on Sale of Assets	69,757
Interest on Investments	893,752
Total General Revenues	14,505,999
Other Changes in Net Position:	
Transfers to Other Governments	(57,017)
Change in Net Position	2,100,102
Net Position – Beginning	50,227,740
Net Position – Ending	$ 52,327,842

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, 2024

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant
Assets:					
Cash and Cash Equivalents	$ 9,066,698	$ 4,817,148	$ -	$ 1,850,701	$ 1,299,361
Notes Receivable - Industry	-	-	-	-	-
Due From Other Funds	122,784	-	-	-	-
Total Assets	$ 9,189,482	$ 4,817,148	$ -	$ 1,850,701	$ 1,299,361
Liabilities:					
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -
Other	-	-	-	-	-
Due to Other Funds	-	-	-	-	116,934
Due to Other Governments	-	-	-	-	-
Total Liabilities	-	-	-	-	116,934
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	4,817,148	-	1,850,701	1,182,427
Committed	-	-	-	-	-
Assigned	-	-	-		-
Unassigned	9,189,482	-	-	-	-
Total Fund Equity	9,189,482	4,817,148	-	1,850,701	1,182,427
Total Liabilities and Fund Equity	$ 9,189,482	$ 4,817,148	$ -	$ 1,850,701	$ 1,299,361

Building Fund	Health Building Cosntruction	Radio Tower	Industrial Park	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 3,676,451	$ 1,467	$ 12,982,536	$ 33,694,362
-	-	-	-	-	-
-	-	-	-	-	122,784
$ -	$ -	$ 3,676,451	$ 1,467	$ 12,982,536	$ 33,817,146
$ 105,799	$ 80,962	$ -	$ -	$ 283,990	$ 470,751
-	-	-	-	15,636	15,636
-	-	-	-	5,850	122,784
-	-	-	51,081	-	51,081
105,799	80,962	-	51,081	305,476	660,252
-	-	-	-	-	-
-	-	3,419,982	-	7,494,761	18,765,019
-	-	-	-	-	-
-	-	256,469	-	5,327,725	5,584,194
(105,799)	(80,962)	-	(49,614)	(145,425)	8,807,682
(105,799)	(80,962)	3,676,451	(49,614)	12,677,061	33,156,895
$ -	$ -	$ 3,676,451	$ 1,467	$ 12,982,536	$ 33,817,146

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

Exhibit C-1

Clinton County, Illinois
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES –
MODIFIED CASH BASIS
November 30, 2024

Total fund balances for Governmental Funds (Exhibit C)		$ 33,156,895
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 $82,134 of Accumulated Depreciation	$ 269,086	
Construction in Progress	5,894,564	
Buildings and Improvements, Net of $4,813,381 of Accumulated Depreciation	10,572,832	
Vehicles, Net of $1,470,023 of Accumulated Depreciation	452,492	
Office Furniture and Equipment, Net of $1,311,962 of Accumulated Depreciation	264,394	
Other Equipment, Net of $4,181,448 of Accumulated Depreciation	1,860,375	
Infrastructure, Net of $18,690,480 of Accumulated Depreciation	4,312,806	
Total Capital Assets		23,626,549
Long-term liabilities applicable to the County's governmental activities 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, 2024:		
Capital Lease Payable		(4,455,602)
Total Net Position of Governmental Activities (Exhibit A)		$ 52,327,842

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, 2024

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant
Revenues Received:					
Taxes	$ 2,429,347	$ -	$ -	$ 347,782	$ -
Intergovernmental	5,386,284	1,400,152	-	45,172	-
Fees	-	-	-	-	-
Interest on Investments	536,401	149,728	57,554	-	12,062
Charges for Services	1,838,869	-	-	-	-
Grants	22,500	-	-	-	-
Fines and Forfeitures	1,011,771	-	-	-	-
Sale of Assets	-	-	-	-	-
Miscellaneous	99,005	-	-	583	-
Total Revenues Received	11,324,177	1,549,880	57,554	393,537	12,062
Expenditures Disbursed:					
Current Operating:					
General Government	3,693,157	-	-	-	14,600
Public Safety	4,057,958	-	-	-	-
Highways and Street	-	640,557	-	-	-
Education	95,213	-	-	-	-
Public Health	-	-	-	-	-
Development	-	-	-	-	-
Judiciary and Court Related	2,283,832	-	-	-	-
Social Services	-	-	-	-	-
Employee Benefits	-	-	-	684,360	-
Capital Outlay	-	949,043	-	-	103,334
Debt Service:					-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures Disbursed	10,130,160	1,589,600	-	684,360	117,934
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	1,194,017	(39,720)	57,554	(290,823)	(105,872)
Other Financing Sources (Uses):					
Transfers from (to) Other Funds	408,329	(524,000)	(982,467)	35,502	(50,000)
Transfers to Other Governmental Units	(57,017)	-	-	-	-
Total Other Financing Sources (Uses)	351,312	(524,000)	(982,467)	35,502	(50,000)
Net Change in Fund Balances	1,545,329	(563,720)	(924,913)	(255,321)	(155,872)
Fund Balances, Beginning of Year	7,644,153	5,380,868	924,913	2,106,022	1,338,299
Fund Balances, End of Year	$ 9,189,482	$ 4,817,148	$ -	$ 1,850,701	$ 1,182,427

Building Fund	Health Building Construction	Radio Tower	Industrial Park	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ 3,781,267	$ 6,558,396
95,468	-	-	-	-	6,927,076
-	-	-	-	1,896,672	1,896,672
-	-	103,624	-	34,383	893,752
-	-	-	-	148,329	1,987,198
-	-	-	-	854,919	877,419
-	-	-	-	-	1,011,771
-	-	-	-	69,757	69,757
-	-	-	-	859,440	959,028
95,468	-	103,624	-	7,644,767	21,181,069
13,758	-	-	-	622,962	4,344,477
-	-	38,580	-	1,379,475	5,476,013
-	-	-	-	1,284,279	1,924,836
-	-	-	-	136,339	231,552
-	13,315	-	-	1,401,291	1,414,606
-	-	-	-	41,453	41,453
-	-	-	-	351,521	2,635,353
-	-	-	-	136,675	136,675
-	-	-	-	736,385	1,420,745
-	379,140	15,380	-	418,821	1,865,718
-	-	-			
-	-	395,313	-	-	395,313
-	-	216,836	-	-	216,836
13,758	392,455	666,109	-	6,509,200	20,103,576
81,710	(392,455)	(562,485)	-	1,135,567	1,077,493
90,000	500,000	482,467	-	40,169	-
-	-	-	-	-	(57,017)
90,000	500,000	482,467	-	40,169	(57,017)
171,710	107,545	(80,018)	-	1,175,736	1,020,476
(277,509)	(188,507)	3,756,469	(49,614)	11,501,325	32,136,419
$ (105,799)	$ (80,962)	$ 3,676,451	$ (49,614)	$ 12,677,061	$ 33,156,895

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

Exhibit D-1

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, 2024

Net Change in Fund Balances – Governmental Funds (Exhibit D)	$ 1,020,476
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. The following are amounts which require adjustment in the current year:	
Capital Outlay	1,865,718
Depreciation	(1,181,405)
Book value of Disposed Assets	-
The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This is the amount by which repayment of principal (395,313) exceeds issuance of debt ($-0-)	395,313
Change in Net Position of Governmental Activities (Exhibit B)	$ 2,100,102

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

Exhibit E

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES, AND
NET POSITION – MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2024

	Agency Funds	Trust Funds	Total Fiduciary Funds
Assets:			
Cash and Cash Equivalents	$ 3,452,748	$ 15,636	$ 3,468,384
Other Assets	-	-	-
Total Assets	$ 3,452,748	$ 15,636	$ 3,468,384
Liabilities:			
Unremitted Fees	$ 157,544	$ -	$ 157,544
Bank Overdrafts	-	-	-
Bonds Held in Trust	186,615	-	186,615
Miscellaneous Collections Payable	16,879	-	16,879
Undistributed Assets	799,012	15,636	814,648
Due to Other Local Governments	2,292,698	-	2,292,698
Total Liabilities	$ 3,452,748	$ 15,636	$ 3,468,384
Net Position:			
Reserved	$ -	$ -	$ -
Unreserved	-	-	-
Total Net Position	$ -	$ -	$ -

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, 2024

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	$ 39,659
Total Additions	39,659
Deductions:	
Inmate Expenditures	28,232
Total Deductions	28,232
Change in Net Position	11,427
Net Position Held in Trust for Benefits, Beginning of Year	4,209
Net Position Held in Trust for Benefits, End of Year	$ 15,636

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

Clinton County, Illinois

NOTES TO FINANCIAL STATEMENTS

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.

Special Revenue Funds

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.

Municipal Retirement. The fund is used to account for the proceeds of revenue sources that are legally restricted to disbursements for contributions to the Illinois Municipal Retirement Fund.

ARP Grant. This fund derives revenue from grant proceeds from the American Rescue Plan Act.

The other governmental funds of the County account for: grants, fees, 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 designated for the acquisition or construction of specific capital projects or items. The Building Fund, Health Building Construction Fund, and Radio Tower Fund are major funds used to account for resources restricted or assigned for this purpose.

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:

Description	Estimated Lives
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
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 added to the IMRF. Upon Termination the above apply except that the employee may request that 100% be applied to IMRF.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 added to the IMRF. Retirement buyback will not exceed more than 45 days.

No accrual has been established for unused vacation and sick leave as of November 30, 2024.

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 transactions to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in the government-wide statements.

EQUITY CLASSIFICATION

K. GOVERNMENT-WIDE STATEMENTS

Equity is classified as net assets and displayed in three components:

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

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 positions 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUES, EXPENDITURES, 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: Flows 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.

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 affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 20, 2023, and was not amended.

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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 ensure 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 provides details of the amounts that have been assigned for specific purposes. The Board of Trustees is also authorized to commit amounts for purposes.

It is the County's policy to first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

NOTE 2 – CASH AND INVESTMENTS

At November 30, 2024, cash and investments consisted of the following:

Petty Cash Funds	$ 16,375
Checking Accounts and Money Market Accounts	21,231,246
Certificates of Deposit	11,975,990
Trust and Agency Funds including Certificates of Deposit	3,468,385
Total Cash and Investments	$ 36,691,996

State statutes (55 ILCS 5/3-11006) authorize 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 designated 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, the 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, 2024, the County's bank balances (checking, money market accounts, and certificate of deposits) totaling $37,108,868 (book balance $36,675,621) were exposed to credit risk as follows:

Insured and collateral held by the pledging bank's Trust department, in the County's name	$ 37,108,868
Uninsured and uncollateralized	-
	37,108,868

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, 2024, the County's investment balances were fully insured or collateralized.

Funds invested in the IPTIP represent the County's pro rata 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 – 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, 2024, represent the 2023 levy that was passed by the Board on November 20, 2023. The 2024 property tax levy, which will be collected in fiscal year 2025, was adopted by the Board on November 18, 2024. 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 in July and September.

NOTE 4 – CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2024:

	Beginning Balance Dec 1, 2023	Additions	Deletions	Ending Balance Nov 30, 2024
GOVERNMENTAL ACTIVITIES:				
Capital Assets, Not Being Depreciated:				
Land	$ 244,406	$ 24,680	$ -	$ 269,086
Construction in Progress	8,995,413	-	(3,100,849)	5,894,564
Total Capital Assets, Not Being Depreciated	9,239,819	24,680	(3,100,849)	6,163,650
Capital Assets Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	12,111,395	3,274,818	-	15,386,213
Office Furniture & Equipment	1,576,356	-	-	1,576,356
Transportation Equipment	1,729,193	193,322	-	1,922,515
Other Equipment	5,865,952	175,871	-	6,041,823
Infrastructure	21,705,411	1,297,875	-	23,003,286
Total Capital Assets, Being Depreciated	43,070,441	4,941,886	-	48,012,327
Less Accumulated Depreciation for:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	4,531,179	282,202	-	4,813,381
Office Furniture & Equipment	1,207,006	104,956	-	1,311,962
Transportation Equipment	1,310,671	159,352	-	1,470,023
Other Equipment	3,790,864	390,584	-	4,181,448
Infrastructure	18,446,171	244,309	-	18,690,480
Total Accumulated Depreciation	29,368,025	1,181,403	-	30,549,428
Total Capital Assets, Being Depreciated - Net	13,702,416	3,760,483	-	17,462,899
Capital Assets - Net	$ 22,942,235	$ 3,785,163	$ (3,100,849)	$ 23,626,549

Depreciation expense was charged to functions as follows:

General Government	$ 221,802
Public Safety	293,896
Highways & Streets	514,232
Education	3,065
Public Health	82,508
Judicial and Court	65,900
Total Depreciation Expense	$ 1,181,403

Construction in progress consists of costs paid in construction of highway resurfacing projects (59,814) and costs paid and financed for the radio tower project (5,834,750).

NOTE 5 – 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.

At December 31, 2023, the following employees were covered by the benefit terms:

Regular Plan	
Retirees or beneficiaries currently receiving benefits	117
Inactive plan members entitled to but not yet receiving benefits	62
Active plan members	75
Total	254
SLEP Plan	
Retirees or beneficiaries currently receiving benefits	35
Inactive plan members entitled to but not yet receiving benefits	9
Active plan members	35
Total	79
ECO Plan	
Retirees or beneficiaries currently receiving benefits	10
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	0
Total	10

NOTE 5 – 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. For the year ended December 31, 2023, the County contributed $274,012, $67,027, and $348,448 to the plan, respectively. The County's annual required member contribution rate for calendar year 2023 was 6.63% and 14.00% for the Regular Plan and SLEP, respectively. The County had no ECO member wages during 2023, so contribution rate is indeterminable. 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.

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 $593,376, the total required contribution for the current fiscal year.

NOTE 6 – NOTES RECEIVABLE – INDUSTRY

On December 15, 2003, the County loaned Aviston Property Group, LLC, $100,000 for industry development. The terms of the note required monthly payments of $555 over 240 months at 3% interest. The note was fully repaid during the year ended November 30, 2024. Current year collections were reflected in the CDAP Recapture Fund.

NOTE 7 – CAPITAL LEASE AGREEMENTS

The County entered into a lease/purchase option agreement with Nationwide Capital, LLC, dated October 10, 2019, for the purchase of election equipment in the total amount of $231,563. The lease requires five (5) yearly payments of $49,081, which includes principal plus interest accrued on the outstanding balance at 2.99%. The lease qualifies as a direct financing lease for accounting purposes (title transfers at the end of the lease term) and therefore has been recorded at the original cost of the equipment. At November 30, 2024, the outstanding principal was $-0-.

NOTE 8 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended November 30, 2024:

	Balance December 1 2023	Proceeds	Payments	Balance November 30 2024	Amount Due Within One Year
Contract Payable	$ 4,850,914	$ -	$ 395,313	$ 4,455,601	$ 412,983

The County, as a Lessee, has entered into a direct financing lease contract for the construction of a land mobile public safety communications system. The proceeds of the agreement are placed in escrow to finance ongoing project costs. The County has an option to prepay the balance by March 27, 2026 at 102% of the outstanding principal. If the prepay purchase option is not exercised, the agreement requires ten annual payments of $612,149 to be completed in March 2033. Debt service payments are expected to be made from the Radio Tower Fund. The future lease payments under the lease agreement are as follows:

Year Ending November 30,	Principal	Interest	Total
2025	412,983	199,165	612,148
2026	431,444	180,705	612,149
2027	450,729	161,419	612,148
2028	470,877	141,272	612,149
2029	491,925	120,224	612,149
2030-2033	2,197,643	250,953	2,448,596
	4,455,601	1,053,738	5,509,339

NOTE 9 – SHORT-TERM DEBT

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

NOTE 10 – STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2024	$ 1,074,754,490
Statutory Debt Limitation: 2.875% of Assessed Valuation	$ 30,899,192
Less: Outstanding Debt	4,455,601
Legal Debt Margin	$ 26,443,591

NOTE 11 – 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, 2024, the County owes the City of Carlyle $51,081.

NOTE 12 – TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2024, the County made the following permanent interfund transfers:

Fund	Transfers In	Transfers Out
Major Funds:		
General Fund:		
911 Emergency Telephone Service Tax	375,000	
Probation Service	33,329	
County Coal Rights Fund:		
Health Building Fund		500,000
Radio Towers Fund		482,467
ARP Grant Fund		
Local Assistance Fund		50,000
Radio Towers Fund:		
County Coal Rights	482,467	
Health Building Fund:		
County Coal Rights	500,000	
IMR Building Fund		
Health Fund	35,502	
County Motor Fuel Tax Fund:		
County Highway Fund 28		524,000
Building Fund:		
Health Fund	90,000	

NOTE 12 – TRANSFERS FROM (TO) OTHER FUNDS (CONTINUED)

Fund	Transfers In	Transfers Out
Nonmajor Funds		
911 Emergency Telephone Service :		
General Fund		375,000
Probation Services Fund:		
General Fund		33,329
Cannabis Tax Fund		3,333
County Highway Fund 28:		
County Motor Fuel Tax Fund	524,000	
Health Fund:		
IMRF Fund		35,502
Social Security Fund		44,699
Building Fund		90,000
Social Security Fund:		
Health Fund	44,699	
Local Assistance Fund:		
ARP Grant Fund	50,000	
Cannabis Tax Fund		
Probation Services Fund	3,333	
	$ 2,138,330	$ 2,138,330

Transfer to Other Governmental Units	
Oil Revenue Transfer to Townships	$ 57,017

Interfund transfers represent operating transfers of intergovernmental, grant, and local revenues to other governmental funds to reimburse costs paid by those funds and support construction costs for capital projects.

NOTE 13 – 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, 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 14 – EXPENDITURES OVER BUDGET

During the year ended November 30, 2024, the following funds exceeded their budgeted expenditures:

Fund	Final Budget	Actual	Expenditures in Excess of Budget
Treasurer's Sale of Error Fund	$ 1,000	$ 1,657	$ 657
Civil Defense Grant Fund	-	23,888	23,888
Probation Drug Testing Fund	15,000	21,778	6,778
Accumulated Leave Fund	100,000	107,503	7,503
Cooperative Extension Fund	133,000	136,339	3,339
Law Library Fund	12,000	12,527	527
County Court Fees Fund	24,700	25,113	413

NOTE 15 – DEFICIT FUND BALANCE

During the year ended November 30, 2024, the following funds' costs exceeded their available resources:

Fund	Fund Balance
Building Fund	(105,799)
Health Building Construction	(80,962)
Treasurer's Sale of Error	(20,265)
Child Support	(9,459)
Probation Redeploy	(145,425)
Probation Electronic Monitoring	(564)
Accrued Leave	(98,654)
Cannabis Tax	(3,732)
Civil Defense	(5,891)

NOTE 16 – 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 17 – 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	$ 398,122	$ 761,010	$ 27,590	$ 82,492	$ 1,269,214
Receipts:					
Real Estate and Mobile Home Taxes	148,822	84,351	4	-	233,177
Interest Income	-	-	138	-	138
Disbursements:					
Insurance Expenditures	(102,235)	(32,179)	-	-	(134,414)
Other	-	-	-	-	-
Ending Balance	$ 444,709	$ 813,182	$ 27,732	$ 82,492	$ 1,368,115

NOTE 18—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:

	Major Funds										
	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant	Building Fund	Health Building Construction	Radio Tower	Industrial Park	Other Governmental Funds	Total
Fund Balances:											
Nonspendable:											
Loans Receivable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-	-	-	-	-
Restricted:											
General Government	-	-	-	1,850,701	1,182,427	-	-	2,333,890	-	1,939,319	7,306,337
Public Safety	-	-	-	-	-	-	-	-	-	195,337	195,337
Public Health	-	-	-	-	-	-	-	-	-	702,598	702,598
Court & Court Related	-	-	-	-	-	-	-	-	-	1,689,257	1,689,257
Social Services	-	-	-	-	-	-	-	-	-	469	469
Debt Service	-	-	-	-	-	-	-	-	-	27,732	27,732
Highways & Streets	-	4,817,148	-	-	-	-	-	-	-	2,916,734	7,733,882
Capital Improvement	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	23,315	23,315
	-	4,817,148	-	1,850,701	1,182,427	-	-	2,333,890	-	7,494,761	17,678,927
Committed:											
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
Court Related	-	-	-	-	-	-	-	-	-	256,686	256,686
General Government	-	-	-	-	-	-	-	-	-	657,058	657,058
Public Safety	-	-	-	-	-	-	-	1,342,561	-	2,546,390	3,888,951
Public Health	-	-	-	-	-	-	-	-	-	1,140,137	1,140,137
Economic Development	-	-	-	-	-	-	-	-	-	727,454	727,454
Highway & Streets	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	1,342,561	-	5,327,725	6,670,286
Unassigned	9,171,256	-	-	-	-	(105,799)	(80,962)	-	(49,614)	(145,425)	8,789,456
Total Fund Balances	9,171,256	4,817,148	-	1,850,701	1,182,427	(105,799)	(80,962)	3,676,451	(49,614)	12,677,061	33,138,669

NOTE 19 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. The County purchases commercial insurance from a third party for all risks and thus retains no significant amounts of risk. No settlements have exceeded insurance coverage for the past three years.-

NOTE 20 – TAX ABATEMENTS

TAX ABATEMENTS ENTERED INTO BY OTHER GOVERNMENTS

As of November 30, 2024, the County's property tax revenues were reduced through one program that is utilized by cities located in Clinton County: the Illinois Enterprise Zone Program.

- Under the Illinois Enterprise Zone Act (20 ILCS 655/1), the Illinois Enterprise Zone Program is used to stimulate business and industrial growth and retention in depressed areas and stimulate neighborhood revitalization of depressed areas by means of relaxed government controls and tax incentives. As amended, the Act requires applicants to satisfy various criteria set forth in Section 4 of the Act. The Department of Commerce and Economic Opportunity reviews these applications based on the scoring system set forth in the Act and then submits its recommendations to the Enterprise Zone Board to review and either approve or deny such applications.
- The Greater Centralia Area Enterprise Zone was certified by the State of Illinois beginning December 31, 2016, and terminates on December 29, 2031. It is governed by a 15-member board comprised of two members from each government unit and one member at large and is administered by the Economic Development Director for the City of Centralia.
- The Greater Centralia Area Enterprise Zone offers a 10-year, 100% tax abatement on the additional property tax created by new construction resulting in job creation. The property tax abatement provisions do not exempt owners of property in the Enterprise Zone from property tax altogether. The program abates property tax on new improvements but does not abate the tax paid on existing buildings and land.
- The total Assessed Value abated within the County under the Illinois Enterprise Zone Program is \$2,989,280. The County's tax revenues were reduced during the year ended November 30, 2024, as a result of the programs of other governments by \$17,563.

Clinton County, Illinois

OTHER INFORMATION

Exhibit G

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	$ 2,423,000	$ 2,423,000	$ 2,429,347	$ 6,347
Intergovernmental Revenues	4,981,000	4,981,000	5,386,284	405,284
Interest on Investments	150,000	150,000	536,401	386,401
Charges for Services	1,531,000	1,531,000	1,838,869	307,869
Grant Receipts	-	-	22,500	22,500
Fines and Forfeitures	868,500	868,500	1,011,771	143,271
Miscellaneous	86,422	86,422	99,005	12,583
Total Revenues Received	10,039,922	10,039,922	11,324,177	1,284,255
Expenditures Disbursed:				
General Government	3,661,400	3,661,400	3,693,157	31,757
Public Safety	4,022,903	4,022,903	4,057,958	35,055
Education	94,369	94,369	95,213	844
Judiciary and Court Related	2,296,250	2,296,250	2,283,832	(12,418)
Total Expenditures Disbursed	10,074,922	10,074,922	10,130,160	55,238
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(35,000)	(35,000)	1,194,017	1,229,017
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	305,000	305,000	408,330	103,330
Transfers to Other Governmental Units	(270,000)	(270,000)	(57,018)	212,982
Total Other Financing Sources (Uses)	35,000	35,000	351,312	316,312
Net Change in Fund Balances	-	-	1,545,329	1,545,329
Fund Balances, Beginning of Year	7,644,153	7,644,153	7,644,153	-
Fund Balances, End of Year	$ 7,644,153	$ 7,644,153	$ 9,189,482	$ 1,545,329

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
COUNTY MOTOR FUEL TAX FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental	$ 3,950,000	$ 3,950,000	$ 1,400,152	$ (2,549,848)
Interest	50,000	50,000	149,728	99,728
Total Revenues Received	4,000,000	4,000,000	1,549,880	(2,450,120)
Expenditures Disbursed:				
Highways and Street	2,890,000	2,890,000	640,557	(2,249,443)
Capital Outlay	1,110,000	1,110,000	949,043	(160,957)
Total Expenditures Disbursed	4,000,000	4,000,000	1,589,600	(2,410,400)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	(39,720)	(39,720)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(524,000)	-
Fund Balances, Beginning of Year	5,380,868	5,380,868	5,380,868	-
Fund Balances, End of Year	$ 5,380,868	$ 5,380,868	$ 4,817,148	$ (39,720)

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
COUNTY COAL RIGHTS FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	$ 30,000	$ 30,000	$ 57,554	$ 27,554
Total Revenues Received	30,000	30,000	57,554	27,554
Expenditures Disbursed	25,000	25,000	-	(25,000)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	5,000	5,000	57,554	52,554
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(982,467)	(982,467)
Fund Balances, Beginning of Year	2,144,580	924,913	924,913	-
Fund Balances, End of Year	$ 2,149,580	$ 929,913	$ -	$ (929,913)

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
ARP GRANT FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ -	$ -	$ -	$ -
Interest	20,000	20,000	12,062	(7,938)
Total Revenues Received	20,000	20,000	12,062	(7,938)
Expenditures Disbursed				
General Government	-	-	14,600	14,600
Capital Outlay	520,000	520,000	103,334	(416,666)
Total Expenditures Disbursed	520,000	520,000	117,934	(402,066)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(500,000)	(500,000)	(105,872)	394,128
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(50,000)	(50,000)
Fund Balances, Beginning of Year	1,338,299	1,338,299	1,338,299	-
Fund Balances, End of Year	$ 838,299	$ 838,299	$ 1,182,427	$ 344,128

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
BUILDING FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Gaming Tax	$ 90,000	$ 90,000	$ 95,468	$ 5,468
Miscellaneous	-	-	-	-
Total Revenues Received	90,000	90,000	95,468	5,468
Expenditures Disbursed				
Contractual Services	390,000	390,000	13,758	(376,242)
Capital Outlay	-	-	-	-
Total Expenditures Disbursed	390,000	390,000	13,758	(376,242)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(300,000)	(300,000)	81,710	381,710
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	300,000	300,000	90,000	(210,000)
Fund Balances, Beginning of Year	(277,509)	(277,509)	(277,509)	-
Fund Balances, End of Year	$ (277,509)	$ (277,509)	$ (105,799)	$ 171,710

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
HEALTH BUILDING CONSTRUCTION FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total Revenues Received	-	-	-	-
Expenditures Disbursed				
Contractual Services	-	-	13,315	13,315
Capital Outlay	600,000	600,000	379,140	(220,860)
Total Expenditures Disbursed	600,000	600,000	392,455	(207,545)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(600,000)	(600,000)	(392,455)	207,545
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	500,000	500,000
Fund Balances, Beginning of Year	(188,507)	(188,507)	(188,507)	-
Fund Balances, End of Year	$ (788,507)	$ (788,507)	$ (80,962)	$ 707,545

See accompanying notes to the other information.

Exhibit M

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
RADIO TOWER FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ -	$ -	$ -	$ -
Interest	-	-	103,624	103,624
Total Revenues Received	-	-	103,624	103,624
Expenditures Disbursed				
Contract Services	1,888,000	1,888,000	38,580	(1,849,420)
Capital Outlay	-	-	15,380	15,380
Debt Service:				
Principal Retirement	-	-	395,313	395,313
Interest & Finance Charges	-	-	216,836	216,836
Total Expenditures Disbursed	1,888,000	1,888,000	666,109	(1,221,891)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(1,888,000)	(1,888,000)	(562,485)	1,325,515
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	25,000	25,000	482,467	457,467
Fund Balances, Beginning of Year	3,756,469	3,756,469	3,756,469	-
Fund Balances, End of Year	$ 1,893,469	$ 1,893,469	$ 3,676,451	$ 1,782,982

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
INDUSTRIAL PARK FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	$ -	$ -	$ -	$ -
Total Revenues Received	-	-	-	-
Expenditures Disbursed:				
Capital Outlay	1,500	1,500	-	(1,500)
Total Expenditures Disbursed	1,500	1,500	-	(1,500)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(1,500)	(1,500)	-	1,500
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	-	-
Fund Balances, Beginning of Year	(49,614)	(49,614)	(49,614)	-
Fund Balances, End of Year	$ (51,114)	$ (51,114)	$ (49,614)	$ 1,500

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	$ 341,000	$ 341,000	$ 347,782	$ 6,782
Corporate Replacement Tax	60,000	60,000	45,172	(14,828)
Miscellaneous	1,000	1,000	583	(417)
Total Revenues Received	402,000	402,000	393,537	(8,463)
Expenditures Disbursed:				
Personal Services	1,300,000	1,300,000	684,360	(615,640)
Total Expenditures Disbursed	1,300,000	1,300,000	684,360	(615,640)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(898,000)	(898,000)	(290,823)	607,177
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	25,000	25,000	35,502	10,502
Fund Balances, Beginning of Year	2,106,022	2,106,022	2,106,022	-
Fund Balances, End of Year	$ 1,233,022	$ 1,233,022	$ 1,850,701	$ 617,679

See accompanying notes to the other information.

Clinton County, Illinois
NOTES TO BUDGETARY COMPARISON SCHEDULES
November 30, 2024

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 20, 2023 and was not amended.

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.

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, 2024

Assets		
Cash in Bank	$	9,066,699
Due from Other Funds		122,783
Total Assets	$	9,189,482
Liabilities and Fund Balances		
Liabilities		
Due to Other Funds	$	-
Other		-
Total Liabilities		-
Fund Balances		9,189,482
Total Liabilities and Fund Balance	$	9,189,482

Statement 2

Clinton County, Illinois
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024

Revenues Received (Statement 3)	$ 11,324,177
Expenditures Disbursed (Statement 4)	10,130,160
Excess (Deficiency) of Revenues over Expenditures	1,194,017
Other Financing Sources (Uses) of Funds:	
Transfers to Other Governmental Units	(57,018)
Transfers from Other Funds	408,330
Transfers to Other Funds	-
Net Increase (Decrease) in Fund Balance	1,545,329
Fund Balance, Beginning of Year	7,644,153
Fund Balance, End of Year	$ 9,189,482

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
REVENUES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	$ 2,255,000	$ 2,280,493	$ 25,493
Mobile Home Taxes:			
General County	2,000	1,552	(448)
TIFF Reimbursements	92,000	63,078	(28,922)
Payments in Lieu of Taxes	74,000	84,224	10,224
Total Taxes	2,423,000	2,429,347	6,347
State of Illinois:			
Sales Tax	2,756,000	3,039,870	283,870
Income Tax	1,800,000	2,098,640	298,640
Corporate Replacement Taxes	425,000	247,774	(177,226)
Reimbursements Received for:			
Public Defender	110,000	119,842	9,842
State's Attorney Salary	165,000	176,637	11,637
Sheriff Salary	90,000	-	(90,000)
Assistant State's Attorney Salary	11,000	11,228	228
Probation Officers Salaries and Fringes	240,000	255,353	15,353
Stipends	-	22,500	22,500
State Postage Grant	-	-	-
Election Reimbursements	50,000	60,939	10,939
Civil Defense Reimbursements	10,000	30,683	20,683
Task Force Reimbursements	-	-	-
Supervisor of Assessments Reimbursements	35,000	36,984	1,984
Total State of Illinois	5,692,000	6,100,450	408,450
Fee Offices--Received from:			
County Clerk	350,000	428,629	78,629
Circuit Clerk	180,000	177,057	(2,943)
Circuit Clerk County Fees	1,000	901	(99)
Zoning Fees	45,000	61,086	16,086
County Sheriff:			
Fees	60,000	172,496	112,496
Proceeds from Sales	15,000	3,600	(11,400)
State's Attorney:			
Criminal and Traffic Fines	200,000	155,445	(44,555)
Fees	17,500	12,557	(4,943)
Total Fee Offices	868,500	1,011,771	143,271

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
REVENUES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	$ 20,000	$ 57,018	$ 37,018
Interest on Investments	150,000	536,401	386,401
Franchise Fees	-	-	-
Lake Patrol	45,000	65,472	20,472
Health Insurance Reimbursements	475,000	497,958	22,958
County Housing Prisoners	300,000	583,773	283,773
Miscellaneous Revenue	66,422	41,987	(24,435)
Total Other Revenues	1,056,422	1,782,609	726,187
Total Revenues	$ 10,039,922	$ 11,324,177	$ 1,284,255

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	$ 95,000	$ 100,270	$ 5,270
Salaries	168,000	177,046	9,046
Salary - IT	95,000	-	(95,000)
Health Insurance	1,350,000	1,620,435	270,435
Maintenance - Equipment	180,000	242,620	62,620
Utilities--Courthouse	75,000	54,166	(20,834)
Utilities--Annex I	65,000	59,838	(5,162)
Utilities--Annex II	3,000	9,007	6,007
County Board Travel	10,000	1,856	(8,144)
Publishing and Printing	500	70	(430)
Dues	600	1,150	550
Auditing	46,200	7,350	(38,850)
Telephone	2,500	645	(1,855)
Postage	60,000	68,691	8,691
Internet Services	95,000	185,670	90,670
Legal Services	39,550	-	(39,550)
IT Maintenance	135,000	62,654	(72,346)
County Board Supplies	2,000	251	(1,749)
General & Contingent	50,000	37,353	(12,647)
Negotiations	-	-	-
Soil and Water Conservation	-	-	-
Officials Bonds	200	-	(200)
Wellness Committee Expense	2,000	828	(1,172)
Ordinance Revisions	2,000	-	(2,000)
Equipment	-	-	-
Total General and Administrative Expense	2,476,550	2,629,900	153,350
ANIMAL CONTROL:			
Salaries	42,000	61,837	19,837
Commodities	-	-	-
Total Animal Control Expense	42,000	61,837	19,837

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	$ 74,000	$ 77,158	$ 3,158
Commodities:			
Equipment Maintenance	145,000	131,442	(13,558)
Office Supplies and Publishing	19,000	11,758	(7,242)
Capital Outlay:			
Equipment	3,000	-	(3,000)
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total County Clerk-Election	241,000	220,358	(20,642)
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	322,000	348,624	26,624
Contractual Services:			
Telephone	-	154	154
Maintenance--Contract	14,000	5,713	(8,287)
Maintenance--Equipment	18,500	-	(18,500)
Rentals	3,500	3,217	(283)
Travel	2,600	2,064	(536)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	176	(424)
Software Support	8,000	2,185	(5,815)
Commodities:			
Office Supplies	4,000	2,914	(1,086)
Operating Supplies--Equipment	2,000	1,133	(867)
Capital Outlay:			
Equipment	500	-	(500)
Debt Service:			
Principal Retirement	-	-	-
Total County Clerk and Recorder Expense	375,900	366,180	(9,720)
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	190,000	127,010	(62,990)
Total County Clerk and Recorder Other	190,000	127,010	(62,990)

(Continued on Next Page)

Statement 4

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	$ 154,920	$ 178,452	$ 23,532
Contractual Services:			
Maintenance--Equipment	23,000	17,885	(5,115)
Rental	130	-	(130)
Travel	750	90	(660)
Publishing and Printing	7,000	1,693	(5,307)
Dues and Subscriptions	350	200	(150)
Commodities:			-
Office Supplies	1,750	1,269	(481)
Capital Outlay:			-
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	191,500	199,589	8,089
CIRCUIT CLERK:			
Personal Services:			
Salaries	316,300	321,443	5,143
Contractual Services:			
Maintenance--Equipment	3,600	1,363	(2,237)
Travel	1,300	710	(590)
Publishing and Printing	3,000	4,175	1,175
Dues and Subscriptions	600	475	(125)
Auditing	2,500	-	(2,500)
Interpreter	7,000	5,419	(1,581)
Commodities:			
Office Supplies	7,000	6,845	(155)
Convention Expense	1,000	475	(525)
Total Circuit Clerk Expense	342,300	340,905	(1,395)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	$ 47,700	$ 49,473	$ 1,773
Contractual Services:			
Autopsy	21,000	26,629	5,629
Deputy Fee	9,000	8,493	(507)
Other Professional Services	2,500	1,200	(1,300)
Toxicology	4,500	5,496	996
X-Rays	8,000	7,053	(947)
Telephone	4,250	1,040	(3,210)
Publishing and Printing	250	208	(42)
Dues and Subscriptions	350	350	-
Training	750	525	(225)
Postage	1,000	-	(1,000)
Commodities:			
Office Supplies	2,500	1,007	(1,493)
Gasoline and Oil	5,000	3,098	(1,902)
Operating Supplies		2,128	2,128
Other Expense:			
Convention	1,700	-	(1,700)
Miscellaneous	2,500	1,381	(1,119)
Capital Outlay:			
Equipment	3,000	-	(3,000)
Total County Coroner Expense	114,000	108,081	(5,919)
ZONING:			
Personal Services:			
Salaries	107,000	111,779	4,779
Contractual Services:			
Equipment Lease	3,350	2,380	(970)
Travel	2,000	1,045	(955)
Publishing and Printing	3,200	4,157	957
Training	900	500	(400)
Board of Appeals Per Diem	5,400	5,400	-
Commodities:			
Office Supplies	2,800	3,736	936
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	129,250	128,997	(253)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	$ -	$ -	$ -
Contractual Services:			
Telephone	500	280	(220)
ROE Expense	93,869	94,933	1,064
Commodities:			
Office Supplies	-	-	-
Total Superintendent of Education Expense	94,369	95,213	844
STATE'S ATTORNEY:			
Personal Services:			
Salaries	530,000	549,512	19,512
Contractual Services:			
Maintenance--Equipment	10,500	10,862	362
Travel	1,000	-	(1,000)
Publishing and Printing	250	76	(174)
Legal Services	18,000	18,000	-
Dues and Subscriptions	4,550	5,158	608
Expert and Special Witness Fee	-	3,625	3,625
Training/Seminars	3,500	1,719	(1,781)
Medical	-	-	-
Commodities:			
Office Supplies	8,500	4,660	(3,840)
Court Transcripts	2,000	969	(1,031)
Office Books	2,000	-	(2,000)
Other Expense:			-
Special Investigator	1,000	-	(1,000)
Foreign Witness Fees	1,000	-	(1,000)
Supplies	-	1,258	1,258
Capital Outlay:			-
Equipment	8,000	-	(8,000)
Total State's Attorney Expense	590,300	595,839	5,539

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	$ 39,000	$ 34,187	$ (4,813)
Contractual Services:			
Maintenance--Vehicles	4,000	11,250	7,250
Maintenance--Equipment	3,000	16,246	13,246
Telephone	3,000	1,649	(1,351)
Utilities	5,500	4,944	(556)
Travel	1,000	-	(1,000)
Postage	-	-	-
Publishing and Printing	350	-	(350)
Dues and Subscriptions	1,750	176	(1,574)
Training	1,250	233	(1,017)
Local Emergency Planning Committee	150	-	(150)
Commodities:			
Office Supplies	3,000	760	(2,240)
Gasoline--Oil	1,500	547	(953)
Operating Supplies	2,000	615	(1,385)
Uniforms and Clothing	500	-	(500)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	3,800	761	(3,039)
Capital Outlay:			
Building Improvement	10,000	-	(10,000)
Total Civil Defense Expense	81,800	71,368	(10,432)
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	310,000	322,278	12,278
Contractual Services:			
Equipment Lease	45,000	43,740	(1,260)
Maintenance Contract	15,000	7,503	(7,497)
Travel	4,600	2,104	(2,496)
Publishing and Printing	35,000	22,627	(12,373)
Dues and Subscriptions	1,000	585	(415)
Training	7,500	3,905	(3,595)
Commodities:			
Office Supplies	5,500	2,470	(3,030)
Operating Supplies	3,000	2,676	(324)
Capital Outlay:			
Equipment	-	-	-
Total Supervisor of Assessments Expense	426,600	407,888	(18,712)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	$ 3,296,053	$ 3,368,397	$ 72,344
Medical	130,000	132,173	2,173
Contractual Services:			
Telephone	13,000	17,849	4,849
Maintenance--Vehicles	100,000	75,170	(24,830)
Maintenance--Equipment	52,000	113,999	61,999
Maintenance--Water Patrol	5,000	-	(5,000)
Computer Service	5,000	-	(5,000)
Travel	750	-	(750)
Publishing and Printing	1,500	277	(1,223)
Other Professional Services	6,300	5,409	(891)
Outside Contracts	68,000	15,521	(52,479)
Dues and Subscriptions	2,500	1,657	(843)
Training	6,500	17,651	11,151
Food--Prisoners' Meals	125,000	158,780	33,780
Postage	-	61	61
Commodities:			
Refunds - Serving Warrants	-	112	112
Office Supplies	4,100	2,879	(1,221)
Operating Supplies--Equipment	15,000	47,557	32,557
Uniforms and Clothing	29,000	35,703	6,703
Prisoner Maintenance	5,000	2,926	(2,074)
Other Expenses			
College Incentive	28,000	-	(28,000)
Miscellaneous	88,200	-	(88,200)
Capital Outlay:			
Equipment	-	-	-
Total Sheriff's Office Expense	3,980,903	3,996,121	15,218
PUBLIC DEFENDER:			
Personal Services:			
Salaries	196,000	207,348	11,348
Contractual Services:			
Public Defender Contracts	85,000	108,554	23,554
Commodities:			
Office Supplies	5,000	3,829	(1,171)
Total Public Defender Expense	286,000	319,731	33,731

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	$ 325,000	$ 339,359	$ 14,359
Contractual Services:			
Maintenance--Equipment	5,700	2,751	(2,949)
Information Technology	25,000	8,127	(16,873)
Travel	2,500	3,485	985
Publishing and Printing	-	225	225
Dues and Subscriptions	1,500	322	(1,178)
Juvenile Detention	40,000	34,105	(5,895)
Commodities:			
Office Supplies	1,300	2,059	759
Operating Supplies	-	3,947	3,947
Capital Outlay:			
Equipment	5,000	-	(5,000)
Total Probation Office Expense	406,000	394,380	(11,620)
BOARD OF REVIEW:			
Personal Services:			
Salaries	44,300	40,750	(3,550)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	122	(878)
Publishing and Printing	2,000	-	(2,000)
Training	1,000	-	(1,000)
Appraisals	3,000	-	(3,000)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	1,000	316	(684)
Total Board of Review Expense	52,900	41,263	(11,637)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	500	86	(414)
Professional Services	20,000	12,800	(7,200)
Commodities:			
Office Supplies	800	653	(147)
Transcripts	8,000	4,574	(3,426)
Books and Publications	3,000	941	(2,059)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
Judges Seminars / Dues	1,000	-	
County Share Judge Office Expense	2,500	1,683	(817)
Circuit Court Juror's Fees	14,000	3,300	(10,700)
County Share Judge's Salary	1,750	1,463	(287)
Total Court Expense	53,550	25,500	(28,050)
Total General Fund Disbursements	$ 10,074,922	$ 10,130,160	$ 55,238

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Oil Revenue Transfer to Townships	(50,000)	(57,018)	(7,018)
Transfer from (to) Accrued Leave Fund	(100,000)	-	100,000
Transfer from (to) Building Fund	(120,000)	-	120,000
Transfer from (to) Probation Fund	-	33,330	
Transfer from (to) 911 Emergency Telephone Service Tax Fund	375,000	375,000	-
Transfer from (to) Treasurer Sale of Error Fund	(50,000)	-	
Transfer from (to) Child Support Fund	(20,000)	-	20,000
Total Other Financing Sources (Uses) of Funds	$ 35,000	$ 351,312	$ 232,982

Statement 6

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2024

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
Assets:			
Cash and Equivalents	$ 12,954,804	$ 27,732	$ 12,982,536
Notes Receivable - Industry	-	-	-
Total Assets	$ 12,954,804	$ 27,732	$ 12,982,536
Liabilities and Fund Balances:			
Liabilities:			
Deficit Cash Balance	$ 283,990	$ -	$ 283,990
Due to Other Funds	5,850	-	5,850
Other	15,636	-	15,636
Fund Balances:			
Unreserved	12,649,329	27,732	12,677,061
Total Liabilities and Fund Balances	$ 12,954,804	$ 27,732	$ 12,982,536

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, 2024

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	$ 3,781,263	$ 4	$ 3,781,267
Intergovernmental	-	-	-
Fees	1,896,672	-	1,896,672
Interest	34,245	138	34,383
Charges for Services	148,329	-	148,329
Grants	854,919	-	854,919
Sale of Assets	69,757	-	69,757
Miscellaneous	859,440	-	859,440
Total Revenue Received	7,644,625	142	7,644,767
Expenditures Disbursed:			
General Government	622,962	-	622,962
Highways and Streets	1,284,279	-	1,284,279
Public Health	1,401,291	-	1,401,291
Public Safety	1,379,475	-	1,379,475
Development	41,453	-	41,453
Education	136,339	-	136,339
Debt Service	-	-	-
Judiciary and Court Related	351,521	-	351,521
Social Services	136,675	-	136,675
Employee Benefits	736,385	-	736,385
Capital Outlay	418,821	-	418,821
Total Expenditures Disbursed	6,509,200	-	6,509,200
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	1,135,425	142	1,135,567
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	40,169	-	40,169
Total other Financing Sources (Uses)	40,169	-	40,169
Net Change in Fund Balance	1,175,594	142	1,175,736
Fund Balance, Beginning of Year	11,473,735	27,590	11,501,325
Prior Period Adjustment	-	-	-
Fund Balance, End of Year	$ 12,649,329	$ 27,732	$ 12,677,061

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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, 2024

	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
Assets											
Cash in Bank	$ 358,924	$ 91,059	$ 735,298	$ 82,692	$ 1,648,761	$ 153,808	$ 316,442	$ 771	$ 30,000	$ 5,603	$ 42,185
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 358,924	$ 91,059	$ 735,298	$ 82,692	$ 1,648,761	$ 153,808	$ 316,442	$ 771	$ 30,000	$ 5,603	$ 42,185
Liabilities and Fund Balances											
Liabilities:											
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	15,636	-	-	-	-
Fund Balances	358,924	91,059	735,298	82,692	1,648,761	153,808	300,806	771	30,000	5,603	42,185
Total Liabilities and Fund Balances	$ 358,924	$ 91,059	$ 735,298	$ 82,692	$ 1,648,761	$ 153,808	$ 316,441	$ 771	$ 30,000	$ 5,603	$ 42,185

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Statement 8

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2024

	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	Cannabis Tax	R.E.A. Economic Development	Probation Electronic Monitoring	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation
<u>Assets</u>												
Cash in Bank	$ 9,446	$ 49,207	$ 1,378,405	$ 464,330	$ -	$ 257,581	$ -	$ 334	$ 80,470	$ 163,297	$ 205,901	$ 229,642
Due from Other Func	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 9,446	$ 49,207	$ 1,378,405	$ 464,330	$ -	$ 257,581	$ -	$ 334	$ 80,470	$ 163,297	$ 205,901	$ 229,642
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Bala	$ -	$ -	$ -	$ -	$ 3,732	$ -	$ 564	$ -	$ -	$ -	$ -	$ -
Due to Other Func	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	9,446	49,207	1,378,405	464,330	(3,732)	257,581	(564)	334	80,470	163,297	205,901	229,642
Total Liabilities & Fund Balance	$ 9,446	$ 49,207	$ 1,378,405	$ 464,330	$ -	$ 257,581	$ -	$ 334	$ 80,470	$ 163,297	$ 205,901	$ 229,642

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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, 2024
(Continued)

	Cooperative Extension	Unemployment Insurance	Wellness Committee	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	Workers Compensation
Assets												
Cash in Bank	$ 23,315	$ 82,492	$ 981	$ 2,816	$ 212,271	$ 263,864	$ 4,544	$ 8,626	$ 1,967,441	$ 38,901	$ 40,996	$ 813,182
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 23,315	$ 82,492	$ 981	$ 2,816	$ 212,271	$ 263,864	$ 4,544	$ 8,626	$ 1,967,441	$ 38,901	$ 40,996	$ 813,182
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	372	-	-	553	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	23,315	82,492	981	2,816	212,271	263,864	4,172	8,626	1,967,441	38,348	40,996	813,182
Total Liabilities and Fund Balances	$ 23,315	$ 82,492	$ 981	$ 2,816	$ 212,271	$ 263,864	$ 4,544	$ 8,626	$ 1,967,441	$ 38,901	$ 40,996	$ 813,182

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Statement 8

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2024
(Continued)

	Senior Service Fund	Accumulated Leave	Probation Operation	Civil Defense Grant Fund	Drug Enforcement	Child Support	Coroner Collection Fees	CDAP Recapture	States Attorney Automation	Document Storage	Hotel/ Motel Tax	Judicial Security
Assets												
Cash in Bank	$ 469	$ -	$49,015	$ -	$ 228,243	$ -	$ 41,529	$402,854	$ 3,166	$309,970	$ 71,944	$ 81,860
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 469	$ -	$49,015	$ -	$ 228,243	$ -	$ 41,529	$402,854	$ 3,166	$309,970	$ 71,944	$ 81,860
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	$ -	$ 98,654	$ -	$ 5,891	$ -	$ 9,459	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	4,925	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	469	(98,654)	49,015	(5,891)	228,243	(9,459)	41,529	397,929	3,166	309,970	71,944	81,860
Total Liabilities and Fund Balances	$ 469	$ -	$49,015	$ -	$ 228,243	$ -	$ 41,529	$402,854	$ 3,166	$309,970	$ 71,944	$ 81,860

(Continued on Next Page.)

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2024
(Continued)

	Probation Service	Probation Redeploy	Domestic Violence	Electronic Citation Fee	Drug Court	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Mapping	GIS Mapping	Treasurer's Sale of Error	Circuit Court Clerk Operations & Maintenance
Assets												
Cash in Bank	$ 413,705	$ -	$ 1,005	$ 64,345	$ 14,102	$ 35,317	$ 3,277	$ 195,320	$ 1,973	$ 188,645	$ -	$ 102,633
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 413,705	$ -	$ 1,005	$ 64,345	$ 14,102	$ 35,317	$ 3,277	$ 195,320	$ 1,973	$ 188,645	$ -	$ 102,633
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	$ -	$ 145,425	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,265	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	413,705	(145,425)	1,005	64,345	14,102	35,317	3,277	195,320	1,973	188,645	(20,265)	102,633
Total Liabilities and Fund Balances	$ 413,705	$ -	$ 1,005	$ 64,345	$ 14,102	$ 35,317	$ 3,277	$ 195,320	$ 1,973	$ 188,645	$ -	$ 102,633

(Continued on Next Page.)

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2024
(Continued)

	UCC Fees Fund	Liability Insurance Fund	Public Defender Automation	Marriage & Civil Union Fund	Local Assistance Fund	Contingency Fee Fund	Public Defender Fund	Total Nonmajor Governmental Funds - Special Revenue Funds
Assets								
Cash in Bank	$ 3,781	$ 444,709	$ 1,646	$ 3,538	$ 95,000	$ 261,439	$ 171,734	$ 12,954,804
Due from Other Funds	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Assets	$ 3,781	$ 444,709	$ 1,646	$ 3,538	$ 95,000	$ 261,439	$ 171,734	$ 12,954,804
Liabilities and Fund Balances								
Liabilities:								
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 283,990
Due to Other Funds	-	-	-	-	-	-	-	5,850
Other	-	-	-	-	-	-	-	15,636
Fund Balances	3,781	444,709	1,646	3,538	95,000	261,439	171,734	12,649,329
Total Liabilities and Fund Balances	$ 3,781	$ 444,709	$ 1,646	$ 3,538	$ 95,000	$ 261,439	$ 171,734	$ 12,954,804

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, 2024

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	$ 1,009,865	$ 2,771,398	$ 3,781,263
Intergovernmental Revenue	-	-	-
Fees	149,367	1,747,305	1,896,672
Interest	-	34,245	34,245
Licenses and Permits	-	148,329	148,329
Grants	-	854,919	854,919
Sale of Assets	69,757	-	69,757
Miscellaneous	-	859,440	859,440
Total Revenues Received	1,228,989	6,415,635	7,644,625
Expenditures Paid:			
General Government	-	622,962	622,962
Highways and Streets	1,284,279	-	1,284,279
Public Health	-	1,401,291	1,401,291
Public Safety	-	1,379,475	1,379,475
Development	-	41,453	41,453
Education	-	136,339	136,339
Judiciary and Court Related	-	351,521	351,521
Social Services	-	136,675	136,675
Employee Benefits	-	736,385	736,385
Debt Service	-	-	-
Capital Outlay	336,703	82,118	418,821
Total Expenditures Paid	1,620,982	4,888,218	6,509,200
Excess (Deficiency) of Revenues Received over Expenditures Paid	(391,993)	1,527,417	1,135,425
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	524,000	(483,831)	40,169
Net Change in Fund Balances	132,007	1,043,586	1,175,594
Fund Balances, Beginning of Year	2,784,727	8,689,008	11,473,735
Fund Balances, End of Year	$ 2,916,734	$ 9,732,594	$ 12,649,329

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, 2024

	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	$ 513,033	$ 192,320	$ 101,280	$ -	$ 202,565	$ 1,009,198
Mobile Home Tax	451	-	72	-	144	667
Reimbursement from Cities, Villages, Townships and Others	106,109	-	2,475	40,783	-	149,367
Interest Income	-	-	-	-	-	-
Sale of Assets	-	69,757	-	-	-	69,757
Total Revenues Received	619,593	262,077	103,827	40,783	202,709	1,228,989
Expenditures Paid:						
Personal Services	889,035	-	-	-	-	889,035
Construction Labor, Materials and Other	252,203	-	-	36,027	27,638	315,868
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	60,105	-	19,271	-	-	79,376
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	327,403	-	-	9,300	336,703
Total Expenditures Paid	1,201,343	327,403	19,271	36,027	36,938	1,620,982
Excess (Deficiency) of Revenues Received over Expenditures Paid	(581,750)	(65,326)	84,556	4,756	165,771	(391,993)
Transfer In (Out)	524,000	-	-	-	-	524,000
Net Changes in Fund Balance	(57,750)	(65,326)	84,556	4,756	165,771	132,007
Fund Balances, Beginning of Year	416,674	156,385	650,742	77,936	1,482,990	2,784,727
Fund Balances, End of Year	$ 358,924	$ 91,059	$ 735,298	$ 82,692	$ 1,648,761	$ 2,916,734

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, 2024

	Special Service Areas	Inmate Commissary	Transportation Safety Highway Hire Back	Vital Records	CIRT Equipment	Oil Revenue Surplus	Victim Impact Fund	Animal Control	County Health Dept.	Mental Health	Cannabis Tax	R.E.A. Economic Develop-ment	Probation Electronic Monitoring
Revenues Received:													
Property Taxes	$ 975,536	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 575,821	$434,278	$ -	$ -	$ -
Mobile Home Taxes	571	-	-	-	-	-	-	-	129	297	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	19,645	-	-
Licenses and Permits	-	-	-	-	-	-	-	148,329	-	-	-	-	-
Fees	-	-	-	12,040	-	-	160	-	256,843	-	-	-	275
Interest Income	430	-	-	-	-	90	-	-	9,262	-	-	1,189	-
Grants	-	-	-	-	-	-	-	-	824,167	-	-	-	-
Miscellaneous	-	242,669	-	-	-	176,001	-	1,640	18,340	-	-	28,800	-
Total Revenues Received	976,537	242,669	-	12,040	-	176,091	160	149,969	1,684,562	434,575	19,645	29,989	275
Expenditures Paid:													
Personal Services	-	-	-	-	-	-	-	62,536	660,937	-	-	-	-
Contractual Services	945,747	-	-	1,000	-	-	-	77,652	272,735	392,464	-	-	-
Commodities	-	243,779	-	8,239	-	-	-	-	74,750	-	-	-	1,239
Capital Outlay	-	-	-	-	-	-	-	-	40,328	-	41,790	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	154,278	-	-	405	-	-	-	-
Total Expenditures Paid	945,747	243,779	-	9,239	-	154,278	-	140,188	1,049,155	392,464	41,790	-	1,239
Excess (Deficiency) of Revenues Received over Expenditures Paid	30,790	(1,110)	-	2,801	-	21,813	160	9,781	635,407	42,111	(22,145)	29,989	(964)
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	(170,200)	-	3,333	-	-
Fund Balance, Beginning of Year	123,018	301,916	771	27,199	5,603	20,372	9,286	39,426	913,198	422,219	15,080	227,592	400
Fund Balance, End of Year	$ 153,808	$300,806	$ 771	$ 30,000	$ 5,603	$ 42,185	$ 9,446	$ 49,207	$1,378,405	$464,330	$ (3,732)	$257,581	$ (564)

(Continued on Next Page)

Statement 11

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, 2024
(Continued)

	Probation Book Fees	Law Library	County Court Fees	Recorder's Instruments	Automation	Cooperative Extension	Unemploy-ment Insurance	Wellness Committee	Sex Offenders Fees	State's Attorney Drug Fund	Social Security Fund	War Memorial	Circuit Clerk & Sheriff Medical
Revenues Received:													
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ 136,339	$ -	$ -	$ -	$ -	$ 258,466	$ -	$ -
Mobile Home Taxes	-	-	-	-	-	118	-	-	-	-	256	-	-
Corporate Replacement								-					
Taxes and Intergovernmenta	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	14,327	34,232	62,251	36,041	-	-	-	100	131	-	-	2,674
Interest Income	-	-	-	-	-	-	-	-	-	-	-	16	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	119,273	995	-	-
Total Revenues Received	-	14,327	34,232	62,251	36,041	136,457	-	-	100	119,404	259,717	16	2,674
Expenditures Paid:													
Personal Services	-	-	25,113	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	12,527	-	61,560	-	136,339	-	-	-	-	593,376	958	-
Commodities	-	-	-	-	-	-	-	195	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	3,327
Total Expenditures Paid	-	12,527	25,113	61,560	-	136,339	-	195	-	-	593,376	958	3,327
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	1,800	9,119	691	36,041	118	-	(195)	100	119,404	(333,659)	(942)	(653)
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	44,699	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Yea	334	78,670	154,178	205,210	193,601	23,197	82,492	1,176	2,716	92,867	552,824	5,114	9,279
Fund Balance, End of Year	$ 334	$ 80,470	$ 163,297	$ 205,901	$ 229,642	$ 23,315	$ 82,492	981	$ 2,816	$ 212,271	$ 263,864	$ 4,172	$ 8,626

(Continued on Next Page)

Statement 11

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, 2024
(Continued)

	911 Emergency Telephone Service Tax	Delinquent Tax Agent	Tax Sale Automation	Workers Compen-sation	Senior Service Fund	Accumulated Leave	Probation Operation	Civil Defense Grant Fund	Drug Enforce-ment	Child Support	Coroner Collection Fees	CDAP Recap-ture	States Attorney Automation
Revenues Received:													
Property Taxes	$ -	$ -	$ -	$ 84,183	$ 136,674	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mobile Home Taxes	-	-	-	168	95	-	-	-	-	-	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	885,140	-	4,370	-	-	-	642	-	51,974	10,645	17,175	-	470
Interest Income	8,339	749	-	-	-	-	-	-	439	-	-	12,742	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	9,029	-	-	-	-	-	-	-	-	-	1,148	-
Total Revenues Received	893,479	9,778	4,370	84,351	136,769	-	642	-	52,413	10,645	17,175	13,890	470
Expenditures Paid:													
Personal Services	1,286	-	-	-	-	-	-	-	-	19,464	-	-	-
Contractual Services	45,183	-	-	32,179	136,675	107,503	-	-	-	-	-	-	-
Commodities	188,375	349	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	6,836	-	-	-	-	23,888	25,873	-	-	-	-
Total Expenditures Paid	234,844	349	6,836	32,179	136,675	107,503	-	23,888	25,873	19,464	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	658,635	9,429	(2,466)	52,172	94	(107,503)	642	(23,888)	26,540	(8,819)	17,175	13,890	470
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	(375,000)	-	-	-	-	-	-	-	-	-	-	-	-
													-
Fund Balance, Beginning of Year	1,683,806	28,919	43,462	761,010	375	8,849	48,373	17,997	201,703	(640)	24,354	384,039	2,696
Fund Balance, End of Year	$1,967,441	$ 38,348	$ 40,996	$ 813,182	$ 469	$ (98,654)	$ 49,015	$ (5,891)	$228,243	$ (9,459)	$ 41,529	$397,929	$ 3,166

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Statement 11

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, 2024
(Continued)

	Document Storage	Hotel/ Motel Tax	Judicial Security	Probation Service	Probation Redeploy	Domestic Violence	Electronic Citation Fee	Drug Court	Probation Drug Testing	Delinquent Tax Escrow	Treasurer's Indemnity Fees	Mapping	GIS Mapping	Treasurer's Sale of Error
Revenues Received:														
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mobile Home Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Replacement	-	-												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	50,601	20,886	57,000	112,787	-	1,105	8,086	11,346	6,949	-	3,928	1,869	70,365	1,670
Interest Income	-	-	-	-	-	-	-	-	-	4	971	-	-	-
Grants	-	-	-	-	30,752	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues Received	50,601	20,886	57,000	112,787	30,752	1,105	8,086	11,346	6,949	4	4,899	1,869	70,365	1,670
Expenditures Paid:														
Personal Services	-	-	68,735	1,462	82,100	-	-	-	-	-	-	-	-	-
Contractual Services	-	9,681	-	21,636	2,129	-	-	-	-	-	-	-	97,344	-
Commodities	-	-	-	-	2,738	-	-	-	-	-	-	-	-	1,657
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	32,154	-	-	-	-	1,025	3,640	6,748	21,778	-	-	-	-	-
Total Expenditures Paid	32,154	9,681	68,735	23,098	86,967	1,025	3,640	6,748	21,778	-	-	-	97,344	1,657
Excess (Deficiency) of Revenues Received over Expenditures Paid	18,447	11,205	(11,735)	89,689	(56,215)	80	4,446	4,598	(14,829)	4	4,899	1,869	(26,979)	13
Other Financing Sources (Uses):														
Transfers from (to)														
Other Funds	-	-	-	(36,663)	-	-	-	-	-	-	-	-	-	-
							-	-						
Fund Balance, Beginning of Year	291,523	60,739	93,595	360,679	(89,210)	925	59,899	9,504	50,146	3,273	190,421	104	215,624	(20,278)
Fund Balance, End of Year	$309,970	$71,944	$ 81,860	$413,705	$ (145,425)	$ 1,005	$ 64,345	$ 14,102	$ 35,317	$ 3,277	$195,320	$ 1,973	$188,645	$(20,265)

(Continued on Next Page)

Statement 11

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, 2024

(Continued)

	Circuit Court Clerk Operations & Maintenance	UCC Fees Fund	Liability Insurance Fund	Public Defender Automation	Civil Union Civil Union Fund	Local Assistance Fund	Contingency Fee Fund	Public Defender Fund	Total Nonmajor Governmental Funds - Other Special Revenue Funds
Revenues Received:									
Property Taxes	$ -	$ -	$ 148,627	$ -	$ -	$ -	$ -	$ -	$ 2,749,924
Mobile Home Taxes	-	-	195	-	-	-	-	-	1,829
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	19,645
Licenses and Permits	-	-	-	-	-	-	-	-	148,329
Fees	10,360	-	-	343	520	-	-	-	1,747,305
Interest Income	-	-	-	-	14	-	-	-	34,245
Grants	-	-	-	-	-	-	-	-	854,919
Miscellaneous	-	-	-	-	-	-	175,479	86,066	859,440
Total Revenues Received	10,360	-	148,822	343	534	-	175,479	86,066	6,415,635
Expenditures Paid:									
Personal Services	-	-	-	-	-	-	-	-	921,633
Contractual Services	-	-	102,235	-	-	-	-	-	3,048,923
Commodities	-	-	-	-	-	-	-	-	521,321
Capital Outlay	-	-	-	-	-	-	-	-	82,118
Debt Service	-	-	-	-	-	-	-	-	-
Miscellaneous	2,251	-	-	-	249	-	31,772	-	314,224
Total Expenditures Paid	2,251	-	102,235	-	249	-	31,772	-	4,888,218
Excess (Deficiency) of Revenues Received over Expenditures Paid	8,109	-	46,587	343	285	-	143,707	86,066	1,527,417
Other Financing Sources (Uses):									
Transfers from (to) Other Funds	-	-	-	-	-	50,000	-	-	(483,831)
Fund Balance, Beginning of Year	94,524	3,781	398,122	1,303	3,253	45,000	117,732	85,668	8,689,008
Fund Balance, End of Year	$ 102,633	$ 3,781	$ 444,709	$ 1,646	$ 3,538	$ 95,000	$ 261,439	$ 171,734	$ 9,732,594

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Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE FUNDS
November 30, 2024

	Self Insurance Bond
Assets	
Cash	$ 27,732
Total Assets	$ 27,732
Liabilities and Fund Balances	
Liabilities	$ -
Fund Balances	27,732
Total Liabilities and Fund Balances	$ 27,732

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, 2024

	Self Insurance Bond
Revenues Received:	
Property Taxes	$ -
Mobile Home Taxes	4
Interest Income	138
Total Revenues Received	142
Expenditures Paid:	
Debt Service	-
Excess (Deficiency) of Revenues Received Over Expenditures Paid	142
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid	142
Fund Balance, Beginning of Year	27,590
Fund Balance, End of Year	$ 27,732

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2024

	Agency Funds			Trust Funds	
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	Total
ASSETS					
Cash and Equivalents	$ 361,038	$ 2,292,698	$ 799,012	$ 15,636	$ 3,468,384
Total Assets	$ 361,038	$ 2,292,698	$ 799,012	$ 15,636	$ 3,468,384
LIABILITIES AND FUND BALANCES					
Unremitted Fees	$ 157,544	$ -	$ -	$ -	$ 157,544
Bank Overdrafts	-	-	-	-	-
Bonds Held in Trust	186,615	-	-	-	186,615
Miscellaneous Collections Payable	16,879	-	-	-	16,879
Due to Other Taxing Bodies	-	2,292,698	-	-	2,292,698
Funds Available for Distribution	-	-	799,012	15,636	814,648
Total Liabilities	361,038	2,292,698	799,012	15,636	3,468,384
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	$ 361,038	$ 2,292,698	$ 799,012	$ 15,636	$ 3,468,384

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Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2024

	County Clerk	Circuit Clerk	Total
Assets			
Cash and Equivalents	$ 145,037	$ 216,001	$ 361,038
Total Assets	$ 145,037	$ 216,001	$ 361,038
Liabilities and Fund Balances			
Unremitted Fees	$ 145,037	$ 12,507	$ 157,544
Bonds Held in Trust	-	186,615	186,615
Miscellaneous Collections Payable	-	16,879	16,879
Total Liabilities	145,037	216,001	361,038
Fund Balances	-	-	-
Total Liabilities and Fund Balances	$ 145,037	$ 216,001	$ 361,038

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, 2024

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	$ 967,137	$ 668,379	$ 1,635,516
Tax Redemption Fund	638,353	-	638,353
Restitution	-	58,516	58,516
Fees of Others	-	24,373	24,373
Cash Bonds	-	-	-
Miscellaneous	2,794	285,014	287,808
Total Revenues Received	1,608,284	1,036,282	2,644,566
Expenditures Paid:			
Fees Remitted to County Offices	966,098	715,024	1,681,122
Tax Redemption Fund	423,659	-	423,659
Fees of Others	210,452	11,008	221,460
Cash Bonds	-	164,176	164,176
Restitution	-	64,713	64,713
Miscellaneous	-	307,149	307,149
Total Expenditures Paid	1,600,209	1,262,070	2,862,279
Excess (Deficiency) of Revenues Received Over Expenditures Paid	8,075	(225,788)	(217,713)
Funds Available for Distribution, Beginning of Year	136,962	441,789	578,751
Funds Available for Distribution, End of Year	$ 145,037	$ 216,001	$ 361,038

Statement 17

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2024

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
ASSETS			
Cash and Equivalents	$ 2,224,391	$ 68,307	$2,292,698
Total Assets	$ 2,224,391	$ 68,307	$2,292,698
LIABILITIES AND FUND BALANCES			
Due to Other Taxing Bodies	$ 2,224,391	$ 68,307	$2,292,698
Bank Overdrafts	-	-	-
Fund Balances	-	-	-
Total Liabilities and Fund Balances	$ 2,224,391	$ 68,307	$2,292,698

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, 2024

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
Revenues Received:			
Property Taxes Including Interest and Penalties	$ 63,330,334	$ 62,473	$63,392,807
Expenditures Paid:			
Distribution of Taxes and Interest to Taxing Bodies	64,072,658	48,171	64,120,829
Excess (Deficiency) of Revenues Received over Expenditures Paid	(742,324)	14,302	(728,022)
Funds Available for Distribution, Beginning of Year	2,966,715	54,005	3,020,720
Funds Available for Distribution, End of Year	$ 2,224,391	$ 68,307	$ 2,292,698

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2024

	Rental Housing Support	Unknown Heirs Fund	State Condemnation Suit Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Court Case Funds	Totals
Assets							
Cash in Bank	$ 2,507	$ -	$ -	$ 526,510	$ 238,981	$ 31,013	$ 799,011
Investments	-	-	-	-	-		-
Total Assets	$ 2,507	$ -	$ -	$ 526,510	$ 238,981	$ 31,013	$ 799,011
Liabilities and Fund Balances							
Funds Available for Distribution	$ 2,507	$ -	$ -	$ 526,510	$ 238,981	$ 31,014	$ 799,012
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 2,507	$ -	$ -	$ 526,510	$ 238,981	$ 31,014	$ 799,012

Statement 20

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, 2024

	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	$ 77,040	$ -	$ -	$ -	$ -	$ 632,246	$ 709,286
Allotments - Motor Fuel Tax	-	-	-	1,416,740	21,449	-	1,438,189
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	8,932	5,743	102	14,777
Total Revenues Received	77,040	-	-	1,425,672	27,192	632,348	2,162,252
Expenditures Paid:							
Distribution	76,734	-	-	1,538,206	55,445	626,840	2,297,225
Excess (Deficiency) of Revenues Received Over Expenditures Paid	306	-	-	(112,534)	(28,253)	5,508	(134,973)
Funds Available for Distribution, Beginning of Year	2,201	-	-	639,044	267,234	25,506	933,985
Funds Available for Distribution, End of Year	$ 2,507	$ -	$ -	$ 526,510	$ 238,981	$ 31,014	$ 799,012

Statement 21

Clinton County, Illinois
STATEMENT OF ASSETS, LIABLITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2024

	Inmate Trust Fund
Assets	
Cash in Bank	$ 15,636
Other Assets	-
Total Assets	$ 15,636
Liabilities and Fund Balances	
Funds Available for Distribution - Inmates	$ 15,636
Other Liabilities	-
Total Liabilities	15,636
Fund Balances	-
Total Liabilities and Fund Balance	$ 15,636

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, 2024

	Inmate Trust Fund
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	$ 39,659
Expenditures Paid:	
Inmate Expenditures	28,232
Excess (Deficiency) of Revenues Received over Expenditures Paid	11,427
Funds Available for Distribution, Beginning of Year	4,209
Funds Available for Distribution, End of Year	$ 15,636

Clinton County, Illinois

ADDITIONAL STATEMENTS

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
County Highway Fund 28			
Revenues Received:			
Taxes	$ 468,000	$ 513,484	$ 45,484
Charges for Services	832,000	106,109	(725,891)
	1,300,000	619,593	(680,407)
Expenditures Paid:			
Personal Services	880,000	889,035	9,035
Contractual Services	127,000	60,105	(66,895)
Commodities	293,000	252,203	(40,797)
Capital Outlay	-	-	-
	1,300,000	1,201,343	(98,657)
Other Financial Sources (Uses) of Funds	-	524,000	524,000
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	$ -	$ (57,750)	$ (581,750)
County Highway Fund 28E			
Revenues Received:			
Taxes	$ 205,000	$ 192,320	$ (12,680)
Sale of Assets	165,000	69,757	(95,243)
	370,000	262,077	(107,923)
Expenditures Paid:			
Commodities	-	-	-
Capital Outlay	370,000	327,403	(42,597)
	370,000	327,403	(42,597)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (65,326)	$ (65,326)
County Bridge Fund			
Revenues Received:			
Taxes	$ 100,500	$ 101,352	$ 852
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	2,475	(446,025)
	550,000	103,827	(446,173)
Expenditures Paid:			
Contractual Services	25,000	19,271	(5,729)
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	-	(500,000)
	550,000	19,271	(530,729)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid and other uses	$ -	$ 84,556	$ 84,556

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
County Engineering Fund			
Revenues Received:			
Charges for Services	$ 60,000	$ 40,783	$ (19,217)
	60,000	40,783	(19,217)
Expenditures Paid:			
Commodities	60,000	36,027	(23,973)
Capital Outlay	-	-	-
	60,000	36,027	(23,973)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 4,756	$ 4,756
F.A.S. Matching Fund			
Revenues Received:			
Taxes	$ 201,000	$ 202,709	$ 1,709
Interest on Investments	-	-	-
Charges for Services	1,399,000	-	(1,399,000)
	1,600,000	202,709	(1,397,291)
Expenditures Paid:			
Contractual	200,000	27,638	(172,362)
Capital Outlay	1,400,000	9,300	(1,390,700)
	1,600,000	36,938	(1,563,062)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 165,771	$ 165,771
Transportation Safety Highway Hire Back			
Revenues Received:			
Charges for Services	$ 500	$ -	$ (500)
	500	-	(500)
Expenditures Paid:			
Miscellaneous	1,000	-	(1,000)
	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (500)	$ -	$ 500

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Special Service Areas			
Revenues Received:			
Taxes	$ 949,760	$ 976,107	$ 26,347
Interest on Investments	-	430	430
	949,760	976,537	26,777
Expenditures Paid:			
Interest Paid	-	-	-
Contractual	949,760	945,747	(4,013)
	949,760	945,747	(4,013)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 30,790	$ 30,790
Inmate Commissary Fund			
Revenues Received:			
Interest on Investments	$ -	$ -	$ -
Miscellaneous	-	242,669	242,669
	-	242,669	242,669
Expenditures Paid:			
Net Agency Fund Disbursements	-	-	-
Capital Outlay - Vehicle	-	-	-
Commodities	-	243,779	243,779
	-	243,779	243,779
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (1,110)	$ (1,110)
Vital Records Fund			
Revenues Received:			
Charges for Services	$ 15,000	$ 12,040	$ (2,960)
Grant Revenue	-	-	-
	15,000	12,040	(2,960)
Expenditures Paid:			
Contractual Services	1,000	1,000	-
Grant Expense	-	-	-
Capital Outlay	-	-	-
Commodities	14,000	8,239	(5,761)
	15,000	9,239	(5,761)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ 2,801	$ 2,801

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Oil Revenue Surplus Fund:			
Revenues Received:			
Interest on Investments	$ 200	$ 90	$ (110)
Miscellaneous	20,000	176,001	156,001
	20,200	176,091	155,891
Expenditures Paid:			
Contractual Services	-	-	-
Capital Outlay	-	-	-
Miscellaneous	35,200	154,278	119,078
	35,200	154,278	119,078
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (15,000)	$ 21,813	$ 36,813
CIRT Equipment Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
Expenditures Paid:			
Commodities	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ -	$ -
Victim Impact Fund			
Revenues Received:			
Charges for Services	$ 250	$ 160	$ (90)
Expenditures Paid:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (250)	$ 160	$ 410

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Animal Control Fund			
Revenues Received:			
Licenses and Permits	$ 70,000	$ 148,329	$ 78,329
Grant Revenue	-	-	-
Miscellaneous	500	1,640	1,140
	70,500	149,969	79,469
Expenditures Paid:			
Personal Services	62,000	62,536	536
Contractual Services	31,500	77,652	46,152
Capital Outlay	7,500	-	(7,500)
	101,000	140,188	39,188
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (30,500)	$ 9,781	$ 40,281
County Health Department Fund			
Revenues Received:			
Taxes	$ 590,325	$ 575,950	$ (14,375)
Grants	511,292	824,167	312,875
Charges for Services	137,500	256,843	119,343
Interest on Investments	-	9,262	
Miscellaneous	15,000	18,340	3,340
	1,254,117	1,684,562	421,183
Expenditures Paid:			
Personal Services	650,000	660,937	10,937
Contractual Services	250,617	272,735	22,118
Capital Outlay	2,000	40,328	38,328
Commodities	13,500	74,750	61,250
Miscellaneous	8,000	405	(7,595)
	924,117	1,049,155	125,038
Other Financial Sources (Uses) of Funds	(330,000)	(170,200)	159,800
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ 465,207	$ 455,945

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Mental Health Fund			
Revenues Received:			
Taxes	$ 429,500	$ 434,575	$ 5,075
Miscellaneous	500	-	(500)
	430,000	434,575	4,575
Expenditures Paid:			
Contractual Services	430,000	392,464	(37,536)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 42,111	$ 42,111
R.E.A. Economic Development Fund			
Revenues Received:			
Interest on Investments	$ 750	$ 1,189	$ 439
Miscellaneous	28,400	28,800	400
	29,150	29,989	839
Expenditures Paid:			
Contractual	50,000	-	(50,000)
Miscellaneous	3,500	-	(3,500)
Capital Outlay	-	-	-
	53,500	-	(53,500)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	$ (24,350)	$ 29,989	$ 54,339
Probation Electronic Monitoring Fund			
Revenues Received:			
Charges for Services	$ 3,800	$ 275	$ (3,525)
Expenditures Paid:			
Commodities	3,800	1,239	(2,561)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (964)	$ (964)
Public Defender Automation			
Revenues Received:			
Charges for Services	$ 350	$ 343	$ (7)
Expenditures Paid:			
Miscellaneous	350	-	(350)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 343	$ 343

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

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	Final Budget	Actual	Variance With Final Budget Over (Under)
Law Library Fund			
Revenues Received:			
Charges for Services	$ 12,000	$ 14,327	$ 2,327
Expenditures Paid:			
Contractual Services	12,000	12,527	527
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 1,800	$ 1,800
County Court Fees Fund			
Revenues Received:			
Charges for Services	$ 40,000	$ 34,232	$ (5,768)
Expenditures Paid:			
Personal Services	24,700	25,113	413
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 15,300	$ 9,119	$ (6,181)
Recorder's Instrument Fund			
Revenues Received:			
Charge for Services	$ 60,000	$ 62,251	$ 2,251
Grant Receipts	-	-	-
	60,000	62,251	2,251
Expenditures Paid:			
Personal Services	60,000	-	(60,000)
Contractual Services	22,000	61,560	39,560
Miscellaneous	7,000	-	(7,000)
Capital Outlay	5,000	-	(5,000)
	94,000	61,560	(32,440)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (34,000)	$ 691	$ 34,691

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Automation Fund			
Revenues Received:			
Charges for Services	$ 30,000	$ 36,041	$ 6,041
Grant Receipts	-	-	-
	30,000	36,041	6,041
Expenditures Paid:			
Equipment Expense	30,000	-	(30,000)
Commodities	10,000	-	(10,000)
	40,000	-	(40,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (10,000)	$ 36,041	$ 46,041
Cooperative Extension Fund			
Revenues Received:			
Taxes	$ 133,200	$ 136,457	$ 3,257
Expenditures Paid:			
Contractual Services	133,000	136,339	3,339
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 200	$ 118	$ (82)
Unemployment Insurance Fund			
Revenues Received:			
Taxes	$ -	$ -	$ -
	-	-	-
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	20,000	-	(20,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (20,000)	$ -	$ 20,000
Sex Offenders Fees Fund			
Revenues Received:			
Charges for Services	$ 400	$ 100	$ (300)
Expenditures Paid:			
Miscellaneous	1,200	-	(1,200)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (800)	$ 100	$ 900

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
States Attorney Drug Fund			
Revenues Received:			
Charges for Services	$ 250	$ 131	$ (119)
Opioid Settlement	50,000	119,273	69,273
	50,250	119,404	69,154
Expenditures Paid:			
Miscellaneous	30,000	-	(30,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (29,750)	$ 119,404	$ 149,154
Social Security Fund			
Revenues Received:			
Taxes	$ 250,500	$ 258,722	$ 8,222
Miscellaneous	3,000	995	(2,005)
	253,500	259,717	6,217
Expenditures Paid:			
Social Security Taxes	600,000	593,376	(6,624)
Other Financial Sources (Uses) of Funds	50,000	44,699	(5,301)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	$ (296,500)	$ (288,960)	$ 7,540
War Memorial Fund			
Revenues Received:			
Interest on Investments	$ 20	$ 16	$ (4)
Miscellaneous	500	-	(500)
	520	16	(504)
Expenditures Paid:			
Contractual	1,000	$ 958	(42)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (480)	$ (942)	$ (462)
Circuit Clerk & Sheriff Medical Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 2,674	$ (5,326)
Expenditures Paid:			
Miscellaneous	8,000	3,327	(4,673)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (653)	$ (653)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
911 Emergency Telephone Service Tax Fund			
Revenues Received:			
Charges for Services	$ 557,500	$ 885,140	$ 327,640
Interest on Investments	2,500	8,339	5,839
	560,000	893,479	333,479
Expenditures Paid:			
Personal Services	420,000	1,286	(418,714)
Contractual Services	435,000	45,183	(389,817)
Commodities	15,000	188,375	173,375
Capital Outlay	150,000	-	(150,000)
Miscellaneous	45,000	-	(45,000)
	1,065,000	234,844	(830,156)
Other Financing Sources (Uses)	-	(375,000)	(375,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (505,000)	$ 283,635	$ 788,635
Delinquent Tax Agent Fund			
Revenues Received:			
Interest on Investments	$ -	$ 749	$ 749
Miscellaneous	10,000	9,029	(971)
	10,000	9,778	(222)
Expenditures Paid:			
Commodities	1,000	349	(651)
Contractual Services	10,000	-	(10,000)
	11,000	349	(10,651)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (1,000)	$ 9,429	$ 10,429
Wellness Committee Fund			
Revenues Received:			
Miscellaneous	$ 500	$ -	$ (500)
Expenditures Paid:			
Commodities	500	195	(305)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (195)	$ (195)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Tax Sale Automation Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 4,370	$ (3,630)
Expenditures Paid:			
Capital Outlay	-	-	-
Miscellaneous	10,000	6,836	(3,164)
	10,000	6,836	(3,164)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (2,000)	$ (2,466)	$ (466)
Accumulated Leave Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
Expenditures Paid:			
Miscellaneous Expense	100,000	107,503	7,503
	100,000	107,503	7,503
Other Financing Sources (Uses)	100,000	-	(100,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ (107,503)	$ (107,503)
Workers Compensation Fund			
Revenues Received:			
Taxes	$ 115,500	$ 84,351	$ (31,149)
Expenditures Paid:			
Contractual Services	550,000	32,179	(517,821)
Excess (Deficiency) of Revenues over Expenditures	$ (434,500)	$ 52,172	$ 486,672
Mapping			
Revenues Received:			
Charges for Services	$ 2,000	$ 1,869	$ (131)
	2,000	1,869	(131)
Expenditures Paid:			
Miscellaneous Expense	2,000	-	(2,000)
	2,000	-	(2,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 1,869	$ 1,869

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Drug Enforcement Fund			
Revenues Received:			
Charges for Services	$ 60,000	$ 51,974	$ (8,026)
Interest on Investments	500	439	(61)
	60,500	52,413	(8,087)
Expenditures Paid:			
Capital Outlay	80,000	-	(80,000)
Miscellaneous	70,000	25,873	(44,127)
	150,000	25,873	(124,127)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (89,500)	$ 26,540	$ 116,040
Domestic Violence Fund			
Revenues Received:			
Fees	$ 1,500	$ 1,105	$ (395)
Expenditures Paid:			
Miscellaneous	1,500	1,025	(475)
Excess (Deficiency) of Revenues Received over Expenditures	$ -	$ 80	$ 80
Child Support Fund			
Revenues Received:			
Charges for Services	$ 35,000	$ 10,645	$ (24,355)
Expenditures Paid:			
Personal Services	30,000	19,464	(10,536)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 5,000	$ (8,819)	$ (13,819)
Cannabis Tax Fund			
Revenues Received:			
Cannabis Tax	$ 20,000	$ 19,645	$ (355)
Expenditures Paid:			
Capital Outlay	50,000	41,790	(8,210)
Other Financing Sources (Uses)	-	3,333	3,333
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (30,000)	$ (18,812)	$ 11,188

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Coroner Collection Fees			
Revenues Received:			
Charges for Services	$ 5,000	$ 17,175	$ 12,175
State Aid	-	-	-
	5,000	17,175	12,175
Expenditures Paid:			
Capital Outlay	-	-	-
Miscellaneous	10,000	-	(10,000)
	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (5,000)	$ 17,175	$ 22,175
CDAP Recapture Fund			
Revenues Received:			
Interest on Investments	$ 5,000	$ 12,742	$ 7,742
Miscellaneous	-	1,148	$ 1,148
	5,000	13,890	8,890
Expenditures Paid:			
Miscellaneous	305,000	-	(305,000)
	305,000	-	(305,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (300,000)	$ 13,890	$ (313,890)
Probation Operation Fund			
Revenues Received:			
Charges for Services	$ 1,500	$ 642	$ (858)
Sale of Asset	-	-	-
	1,500	642	(858)
Expenditures Paid:			
Miscellaneous	35,000	-	(35,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (33,500)	$ 642	$ 34,142
Document Storage Fund			
Revenues Received:			
Charges for Services	$ 70,000	$ 50,601	$ (19,399)
Expenditures Paid:			
Personal Services	$ -	$ -	$ -
Capital Outlay	-	-	-
Miscellaneous	65,000	32,154	(32,846)
	65,000	32,154	(32,846)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 5,000	$ 18,447	$ 13,447

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Hotel/Motel Tax Fund			
Revenues Received:			
Charges for Services	$ 10,000	$ 20,886	$ 10,886
Expenditures Paid:			
Contractual Services	20,000	9,681	(10,319)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (10,000)	$ 11,205	$ 21,205
Senior Services Fund			
Revenues Received:			
Taxes	$ 135,200	$ 136,769	$ 1,569
Expenditures Paid:			
Contractual Services	135,200	136,675	1,475
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 94	$ (94)
Judicial Security Fund			
Revenues Received:			
Charges for Services	$ 50,000	$ 57,000	$ 7,000
Grant	-	-	-
	50,000	57,000	7,000
Expenditures Paid:			
Personal Services	70,000	68,735	(1,265)
Miscellaneous	1,000	-	(1,000)
	71,000	68,735	(2,265)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	$ (21,000)	$ (11,735)	$ 9,265
Probation Service Fund			
Revenues Received:			
Charges for Services	$ 125,500	$ 112,787	$ (12,713)
Grant	-	-	-
	125,500	112,787	(12,713)
Expenditures Paid:			
Personal Services	3,000	1,462	(1,538)
Contractual Services	168,000	21,636	(146,364)
Commodities	4,000	-	(4,000)
	175,000	23,098	(151,902)
Other Financing Sources (Uses):	(35,000)	(36,663)	(1,663)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (84,500)	$ 53,026	$ 150,239

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
D.A.R.E. Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
Interest on Investments	-	-	-
	-	-	-
Expenditures Paid:			
Commodities	-	-	-
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ -	$ -
Probation Drug Testing Fund			
Revenues Received:			
Charges for Services	$ 30,000	$ 6,949	$ (23,051)
Grants	-	-	-
	30,000	6,949	(23,051)
Expenditures Paid:			
Miscellaneous	15,000	21,778	6,778
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 15,000	$ (14,829)	$ (29,829)
Delinquent Tax Escrow Fund			
Revenues Received:			
Charges for Services	$ 10,000	$ -	$ (10,000)
Interest on Investments	-	4	4
	10,000	4	(9,996)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 4	$ 4
Probation Book Fees			
Revenues Received:			
Charges for Services	$ -	$ -	$ -
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ -	$ -

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Treasurer's Indemnity Fees Fund			
Revenues Received:			
Charges for Services	$ 9,000	$ 3,928	$ (5,072)
Interest on Investments	1,000	971	(29)
	10,000	4,899	(5,101)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 4,899	$ 4,899
GIS Mapping			
Revenues Received:			
Charges for Services	$ 60,000	$ 70,365	$ 10,365
Miscellaneous	3,000	-	(3,000)
	63,000	70,365	7,365
Expenditures Paid:			
Personnel Services	$ -	$ -	$ -
Contractual	150,000	97,344	(52,656)
Miscellaneous	-	-	-
	150,000	97,344	(52,656)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	$ (87,000)	$ (26,979)	$ 60,021
Self-Insurance Bond Fund			
Revenues Received:			
Taxes	$ -	$ 4	$ 4
Interest on Investments	-	138	138
	-	142	142
Expenditures Paid:			
Misc Expense	-	-	-
Debt Service	-	-	-
	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 142	$ 142

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Treasurer's Sale of Error Fund			
Revenues Received:			
Charges for Services	$ 1,000	$ 1,670	$ 670
Interest on Investments	-	-	-
	1,000	1,670	670
Expenditures Paid:			
Commodities	1,000	1,657	657
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ 13	$ 13
Circuit Court Clerk Operations and Maintenance Fund			
Revenues Received:			
Charges for Services	$ 10,000	$ 10,360	$ 360
Expenditures Paid:			
Miscellaneous	40,000	2,251	(37,749)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (30,000)	$ 8,109	$ 38,109
UCC Fees Fund			
Revenues Received:			
Charges for Services	$ 500	$ -	$ (500)
Expenditures Paid:			
Miscellaneous	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ -	$ -
Civil Defense Grant Fund			
Revenues Received:			
Grants	$ -	$ -	$ -
Expenditures Paid:			
Miscellaneous	-	23,888	23,888
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (23,888)	$ (23,888)

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Liability Insurance Fund			
Revenues Received:			
Taxes	$ 140,500	$ 148,822	$ 8,322
	140,500	148,822	8,322
Expenditures Paid:			
Contractual Services	350,000	102,235	(247,765)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (209,500)	$ 46,587	$ 256,087
States Attorney Automation Fund			
Revenues Received:			
Charges for Services	$ 1,000	$ 470	$ (530)
Expenditures Paid:			
Capital Outlay	1,000	-	(1,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 470	$ 470
Electronic Citation Fee Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 8,086	$ 86
Expenditures Paid:			
Miscellaneous	30,000	3,640	(26,360)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (22,000)	$ 4,446	$ 26,446
Drug Court Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 11,346	$ 3,346
Expenditures Paid:			
Miscellaneous	10,000	6,748	(3,252)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (2,000)	$ 4,598	$ 6,598

Statement 23

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2024

	Final Budget	Actual	Variance With Final Budget Over (Under)
Local Assistance Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
	-	-	-
Expenditures Paid:			
Miscellaneous	-	-	-
Other Financing Sources (Uses)	-	50,000	50,000
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 50,000	$ 50,000
Contingency Fee Fund			
Revenues Received:			
Miscellaneous	$ 100,000	$ 175,479	$ 75,479
Expenditures Paid:			
Miscellaneous	100,000	31,772	(68,228)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 143,707	$ 143,707
Public Defender Fund			
Revenues Received:			
Miscellaneous	$ 86,000	$ 86,066	$ 66
Expenditures Paid:			
Miscellaneous	86,000	-	(86,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 86,066	$ 86,066