Clinton County, Illinois

ANNUAL FINANCIAL REPORT

November 30, 2023

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Combining and Individual Fund Statements (Continued)

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

September 3, 2024

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, 2023, 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, 2023, 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.

To the Clinton County Board of Trustees | September 3, 2024

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 September 3, 2024, on our consideration of the Clinton County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Clinton County, Illinois' internal control over financial reporting and compliance.

Respectfully submitted,

Glass and Shuffett, Ltd.

Centralia, Illinois

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

September 3, 2024

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, 2023, 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 September 3, 2024.

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, 2023

	Primary Government Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 32,764,010
Notes Receivable - Industry	3,843
Capital Assets Not Being Depreciated:	
Land	244,406
Construction In Progress	8,995,413
Capital Assets Being Depreciated, Net:	
Buildings and Improvements, Net	7,580,216
Land Improvements, Net	-
Vehicles, Net	418,522
Office Furniture and Equipment, Net	369,350
Other Equipment, Net	2,075,088
Infrastructure, Net	3,259,240
Total Assets	$ 55,710,088
LIABILITIES	
Deficit Bank Balances	$ 576,144
Due to Other Governments	51,081
Other Payables	4,209
Long-Term Liabilities:	
Bonds and Leases Payable:	
Due Within One Year	395,313
Due in More than One Year	4,455,601
Total Liabilities	$ 5,482,348
NET POSITION	
Net Investment in Capital Assets	$ 18,091,321
Restricted For:	
Debt Service	27,590
Industry Loans	3,843
Statutory and Contractual	19,315,373
Unrestricted	12,789,613
Total Net Position	$ 50,227,740

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, 2023

		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	$ (4,626,995)	$ 1,939,572	$ 50,000	$ -	$ (2,637,423)
Public Safety	(5,360,434)	1,438,314	-	-	(3,922,120)
Highways and Streets	(2,280,758)	150,668	-	-	(2,130,090)
Education	(239,990)	-	-	-	(239,990)
Public Health	(1,270,169)	246,137	654,410	-	(369,622)
Development	(23,596)	40,041	-	-	16,445
Judiciary and Court Related	(2,588,227)	1,543,109	-	-	(1,045,118)
Social Services	(127,145)	-	-	-	(127,145)
Employee Benefits	(1,517,144)	476,703	-	-	(1,040,441)
Debt Service – Interest and Fiscal Charges	(1,426)	-	-	-	(1,426)
Total Governmental Activities	$ (18,035,884)	$ 5,834,544	$ 704,410	$ -	(11,496,930)

General Revenues:	
Property Taxes Levied for:	
General Government	2,300,227
Public Health	564,570
Highways and Streets	881,101
Education	155,460
Public Safety	1,113,144
Social Services	127,254
Insurance	254,445
Employee Benefits	706,588
Debt Service	4
Payments in Lieu of Taxes	156,857
Motor Fuel Tax	1,293,801
Sales Tax	3,016,227
Income and Replacement Tax	2,468,628
Gaming Tax	98,120
Cannabis Tax	17,125
Oil Income	11,979
Gain on Sale of Assets	58,529
Interest on Investments	314,942
Total General Revenues	13,539,001
Other Changes in Net Position:	
Transfers to Other Governments	(11,979)
Change in Net Position	2,030,092
Net Position – Beginning	48,197,648
Net Position – Ending	$ 50,227,740

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, 2023

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant
Assets:					
Cash and Cash Equivalents	$ 7,560,482	$ 5,380,868	$ 924,913	$ 2,106,022	$ 1,416,120
Notes Receivable - Industry	-	-	-	-	-
Due From Other Funds	83,671	-	-	-	-
Total Assets	$ 7,644,153	$ 5,380,868	$ 924,913	$ 2,106,022	$ 1,416,120
Liabilities:					
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -
Other	-	-	-	-	-
Due to Other Funds	-	-	-	-	77,821
Due to Other Governments	-	-	-	-	-
Total Liabilities	-	-	-	-	77,821
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	5,380,868	-	2,106,022	1,338,299
Committed	-	-	-	-	-
Assigned	-	-	924,913		-
Unassigned	7,644,153	-	-	-	-
Total Fund Equity	7,644,153	5,380,868	924,913	2,106,022	1,338,299
Total Liabilities and Fund Equity	$ 7,644,153	$ 5,380,868	$ 924,913	$ 2,106,022	$ 1,416,120

Building Fund	Health Building Cosntruction	Radio Tower	Industrial Park	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 3,756,469	$ 1,467	$ 11,617,669	$ 32,764,010
-	-	-	-	3,843	3,843
-	-	-	-	-	83,671
$ -	$ -	$ 3,756,469	$ 1,467	$ 11,621,512	$ 32,851,524
$ 277,509	$ 188,507	$ -	$ -	$ 110,128	$ 576,144
-	-	-	-	4,209	4,209
-	-	-	-	5,850	83,671
-	-	-	51,081	-	51,081
277,509	188,507	-	51,081	120,187	715,105
-	-	-	-	3,843	3,843
-	-	3,500,000	-	7,017,774	19,342,963
-	-	-	-	-	-
-	-	256,469	-	4,568,918	5,750,300
(277,509)	(188,507)	-	(49,614)	(89,210)	7,039,313
(277,509)	(188,507)	3,756,469	(49,614)	11,501,325	32,136,419
$ -	$ -	$ 3,756,469	$ 1,467	$ 11,621,512	$ 32,851,524

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

Clinton County, Illinois
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES – MODIFIED CASH BASIS
November 30, 2023

Total fund balances for Governmental Funds (Exhibit C)		$ 32,136,419
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	$ 244,406	
Construction in Progress	8,995,413	
Buildings and Improvements, Net of $4,531,179 of Accumulated Depreciation	7,580,216	
Vehicles, Net of $1,310,671 of Accumulated Depreciation	418,522	
Office Furniture and Equipment, Net of $1,207,006 of Accumulated Depreciation	369,350	
Other Equipment, Net of $3,784,661 of Accumulated Depreciation	2,075,088	
Infrastructure, Net of $18,446,171 of Accumulated Depreciation	3,259,240	
Total Capital Assets		22,942,235
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, 2023:		
Capital Lease Payable		(4,850,914)
Total Net Position of Governmental Activities (Exhibit A)		$50,227,740

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, 2023

	General Fund	County Motor Fuel Tax Fund	County Coal Rights	Municipal Retirement	ARP Grant
Revenues Received:					
Taxes	$ 2,240,059	$ -	$ -	$ 376,736	$ -
Intergovernmental	5,414,095	1,293,801	-	70,760	-
Fees	-	-	-	-	-
Interest on Investments	173,600	56,178	54,638	-	21,070
Charges for Services	1,599,194	-	-	-	-
Grants	-	-	-	-	50,000
Fines and Forfeitures	1,180,004	-	-	-	-
Sale of Assets	-	-	-	-	-
Miscellaneous	95,048	-	-	1,793	-
Total Revenues Received	10,702,000	1,349,979	54,638	449,289	71,070
Expenditures Disbursed:					
Current Operating:					
General Government	3,347,314	-	-	-	45,767
Public Safety	3,588,608	-	-	-	-
Highways and Street	-	515,021	-	-	-
Education	81,606	-	-	-	-
Public Health	-	-	-	-	-
Development	-	-	-	-	-
Judiciary and Court Related	2,049,424	-	-	-	-
Social Services	-	-	-	-	-
Employee Benefits	-	-	-	709,698	-
Capital Outlay	104,810	-	-	-	787,571
Debt Service:					-
Principal Retirement	47,655	-	-	-	-
Interest and Fiscal Charges	1,426	-	-	-	-
Total Expenditures Disbursed	9,220,843	515,021	-	709,698	833,338
Excess (Deficiency) of Revenues Received over (under) Expenditures Disbursed	1,481,157	834,958	54,638	(260,409)	(762,268)
Other Financing Sources (Uses):					
Transfers from (to) Other Funds	(170,521)	(847,798)	(1,274,305)	-	(4,305,000)
Proceeds from Direct Finance Contract	-	-	-	-	-
Transfers to Other Governmental Units	(11,979)	-	-	-	-
Total Other Financing Sources (Uses)	(182,500)	(847,798)	(1,274,305)	-	(4,305,000)
Net Change in Fund Balances	1,298,657	(12,840)	(1,219,667)	(260,409)	(5,067,268)
Fund Balances, Beginning of Year	6,345,496	5,393,708	2,144,580	2,366,431	6,405,567
Fund Balances, End of Year	$ 7,644,153	$ 5,380,868	$ 924,913	$ 2,106,022	$ 1,338,299

Exhibit D

Building Fund	Health Building Construction	Radio Tower	Industrial Park	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ 3,659,980	$ 6,276,775
98,120	-	-	-	-	6,876,776
-	-	-	-	1,901,475	1,901,475
-	-	-	-	9,456	314,942
-	-	-	-	80,931	1,680,125
-	-	-	-	654,410	704,410
-	-	-	-	-	1,180,004
-	-	-	-	62,217	62,217
13,758	-	-	-	974,320	1,084,919
111,878	-	-	-	7,342,789	20,081,643
2,040	-	-	-	1,043,364	4,438,485
-	-	34,000	-	1,463,423	5,086,031
-	-	-	-	1,313,073	1,828,094
-	-	-	-	155,319	236,925
-	7,024	-	-	1,207,567	1,214,591
-	-	-	-	23,596	23,596
-	-	-	-	472,903	2,522,327
-	-	-	-	127,145	127,145
-	-	-	-	807,446	1,517,144
93,208	2,651,512	5,834,750	-	1,143,022	10,614,873
-	-	-			
-	-	-	-	-	47,655
-	-	-	-	-	1,426
95,248	2,658,536	5,868,750	-	7,756,858	27,658,292
16,630	(2,658,536)	(5,868,750)	-	(414,069)	(7,576,649)
(598,647)	2,470,000	4,774,305	(145,000)	96,966	-
-	-	4,850,914	-	-	4,850,914
-	-	-	-	-	(11,979)
(598,647)	2,470,000	9,625,219	(145,000)	96,966	4,838,935
(582,017)	(188,536)	3,756,469	(145,000)	(317,103)	(2,737,714)
304,508	29	-	95,386	11,818,428	34,874,133
$ (277,509)	$ (188,507)	$ 3,756,469	$ (49,614)	$ 11,501,325	$ 32,136,419

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, 2023

Net Change in Fund Balances – Governmental Funds (Exhibit D)	$ (2,737,714)
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	10,614,873
Depreciation	(1,040,120)
Book value of Disposed Assets	(3,688)
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 issuance of debt (4,850,914) exceeds repayment of principal ($47,655)	(4,803,259)
Change in Net Position of Governmental Activities (Exhibit B)	$ 2,030,092

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, 2023

	Agency Funds	Trust Funds	Total Fiduciary Funds
Assets:			
Cash and Cash Equivalents	$ 4,533,456	$ 4,209	$ 4,537,665
Other Assets	-	-	-
Total Assets	$ 4,533,456	$ 4,209	$ 4,537,665
Liabilities:			
Unremitted Fees	$ 196,114	$ -	$ 196,114
Bank Overdrafts	-	-	-
Bonds Held in Trust	350,792	-	350,792
Miscellaneous Collections Payable	31,845	-	31,845
Undistributed Assets	933,985	4,209	938,194
Due to Other Local Governments	3,020,720	-	3,020,720
Total Liabilities	$ 4,533,456	$ 4,209	$ 4,537,665
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, 2023

Additions:	
Contributions:	
Deposits from Inmates, Relatives, and Visitors	$ 43,257
Total Additions	43,257
Deductions:	
Inmate Expenditures	44,933
Total Deductions	44,933
Change in Net Position	(1,676)
Net Position Held in Trust for Benefits, Beginning of Year	5,885
Net Position Held in Trust for Benefits, End of Year	$ 4,209

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, 2023.

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 21, 2022, 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, 2023, cash and investments consisted of the following:

Petty Cash Funds	$ 20,326
Checking Accounts and Money Market Accounts	19,700,109
Certificates of Deposit	12,467,431
Trust and Agency Funds including Certificates of Deposit	4,533,456
Total Cash and Investments	$ 36,721,322

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, 2023, the County's bank balances (checking, money market accounts, and certificate of deposits) totaling $38,007,485 (book balance $32,187,866) were exposed to credit risk as follows:

Insured and collateral held by the pledging bank's Trust department, in the County's name	$ 31,972,507
Uninsured and uncollateralized	215,359
	32,187,866

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, 2023, 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, 2023, represent the 2022 levy that was passed by the Board on November 21, 2022. The 2023 property tax levy, which will be collected in fiscal year 2024, was adopted by the Board on November 20, 2023. 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, 2023:

	Beginning Balance Dec 1, 2022	Additions	Deletions	Ending Balance Nov 30, 2023
GOVERNMENTAL ACTIVITIES:				
Capital Assets, Not Being Depreciated:				
Land	$ 244,406	$ -	$ -	$ 244,406
Construction in Progress	910,535	8,901,029	(816,151)	8,995,413
Total Capital Assets, Not Being Depreciated	1,154,941	8,901,029	(816,151)	9,239,819
Capital Assets Being Depreciated:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	10,461,333	1,650,062	-	12,111,395
Office Furniture & Equipment	1,444,457	131,899	-	1,576,356
Transportation Equipment	1,610,478	147,890	(29,175)	1,729,193
Other Equipment	5,372,537	570,005	(76,590)	5,865,952
Infrastructure	21,675,273	30,138	-	21,705,411
Total Capital Assets, Being Depreciated	40,646,212	2,529,994	(105,765)	43,070,441
Less Accumulated Depreciation for:				
Land Improvements	82,134	-	-	82,134
Buildings and Improvements	4,306,543	224,636	-	4,531,179
Office Furniture & Equipment	1,113,009	93,997	-	1,207,006
Transportation Equipment	1,201,661	138,185	(29,175)	1,310,671
Other Equipment	3,525,038	338,729	(72,903)	3,790,864
Infrastructure	18,201,598	244,573	-	18,446,171
Total Accumulated Depreciation	28,429,983	1,040,120	(102,078)	29,368,025
Total Capital Assets, Being Depreciated - Net	12,216,229	1,489,874	(3,687)	13,702,416
Capital Assets - Net	$ 13,371,170	$ 10,390,903	$ (819,838)	$ 22,942,235

Depreciation expense was charged to functions as follows:

General Government	$ 188,510
Public Safety	274,403
Highways & Streets	452,664
Education	3,065
Public Health	55,578
Judicial and Court	65,900
Total Depreciation Expense	$ 1,040,120

Construction in progress consists of costs paid in construction of new Health Department building (2,752,017), highway resurfacing projects (408,646), 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, 2022, the following employees were covered by the benefit terms:

Regular Plan	
Retirees or beneficiaries currently receiving benefits	115
Inactive plan members entitled to but not yet receiving benefits	58
Active plan members	78
Total	251
SLEP Plan	
Retirees or beneficiaries currently receiving benefits	30
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members	35
Total	72
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, 2022, the County contributed $511,935, $91,787, and $369,360 to the plan, respectively. The County's annual required member contribution rate for calendar year 2022 was 12.51% and 15.52% 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 $545,549, the total required contribution for the current fiscal year.

NOTE 6 – NOTES RECEIVABLE – INDUSTRY

AVISTON PROPERTY GROUP, LLC

On December 15, 2003, the County loaned Aviston Property Group, LLC, $100,000 for industry development. The terms of the note are as follows:

Original Amount	$100,000
Date of Note	12-15-03
Maturity Date	12-15-23
Interest Rate	3%
Monthly Installment	$ 555
Balance Due at 11-30-23	$ 3,843

This note is 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, 2023, 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, 2023:

	Balance December 1 2022	Proceeds	Payments	Balance November 30 2023	Amount Due Within One Year
Election Equipment	$ 47,655	$ -	$ 47,655	$ -	$ -
Contract Payable	0	4,850,914	0	4,850,914	395,313
	$ 47,655	$ 4,850,914	$ 47,655	$ 4,850,914	$ 395,313

NOTE 8 – CHANGES IN LONG-TERM DEBT (CONTINUED)

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
2024	395,313	216,836	612,149
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
2029-2033	2,689,568	371,177	3,060,745
	4,850,914	1,270,574	6,121,488

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, 2023	$ 815,400,975
Statutory Debt Limitation: 2.875% of Assessed Valuation	$ 23,442,778
Less: Outstanding Debt	4,850,914
Legal Debt Margin	$ 18,591,864

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, 2023, the County owes the City of Carlyle $51,081.

NOTE 12 – TRANSFERS FROM (TO) OTHER FUNDS

During the year ended November 30, 2023, the County made the following permanent interfund transfers:

Major Funds	Transfers In	Transfers Out
Major Funds		
General Fund:		
911 Emergency Telephone Service Tax	$345,000	
Probation Service	25,832	
Building Fund		441,353
Accrued Leave		100,000
County Coal Rights Fund:		
Radio Towers Fund		1,274,305
ARP Grant Fund:		
Health Building Fund		755,000
Radio Towers Fund		3,500,000
Local Assistance Fund		50,000
Radio Towers Fund:		
ARP Grant Fund	3,500,000	
County Coal Rights	1,274,305	
Health Building Fund:		
Health Fund	470,000	
ARP Grant Fund	755,000	
Building Fund	1,040,000	
Industrial Park Fund	145,000	
Oil Revenue Fund	60,000	
County Motor Fuel Tax Fund:		
County Highway Fund 28		764,660
FAS Matching		83,138
Building Fund:		
General Fund	441,353	
Health Building Fund		1,040,000
Industrial Park Fund:		
Health Building Fund		145,000
Nonmajor Funds		
911 Emergency Telephone Service Tax:		
General Fund		345,000
Probation Service:		
General Fund		25,832
County Highway Fund 28:		
County Motor Fuel Tax Fund	764,660	
FAS Matching Fund:		
County Motor Fuel Tax Fund	83,138	
Health Fund:		
Health Building Fund		470,000
Oil Revenue Fund		
Health Building Fund		60,000
Local Assistance Fund		
ARP Grant Fund	50,000	
Accrued Leave Fund:		
General Fund	100,000	
	$9,054,288	$9,054,288

Transfer to Other Governmental Units		
Oil Revenue Transfer to Townships		$11,979

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, 2023, the following funds exceeded their budgeted expenditures:

Fund	Expenditures Budgeted	Expenditures Actual	Excess Over Budget
Oil Revenue Surplus Fund	$ 75,000	$ 372,776	$ (297,776)
Animal Control Fund	70,000	79,516	(9,516)
County Health Department Fund	737,439	811,726	(74,287)
Delinquent Tax Agent Fund	5,500	83,976	(78,476)
Accumulated Leave Fund	50,000	85,931	(35,931)
Cannabis Tax Fund	-	47,803	(47,803)
Coroner Collection Fees	10,000	49,300	(39,300)
Judicial Security Fund	66,000	66,537	(537)
Probation Drug Testing Fund	8,000	13,046	(5,046)
Treasurer's Sale of Error Fund	5,000	17,284	(12,284)
Local Assistance Fund	-	5,000	(5,000)
Radio Tower Fund	-	1,017,836	(1,017,836)
Public Defender Fund	-	463	(463)
Health Building Construction Fund	-	2,658,536	(2,658,536)

NOTE 15 – DEFICIT FUND BALANCE

During the year ended November 30, 2023, the following funds' costs exceeded their available resources:

Fund	Fund Balance
Building Fund	(277,509)
Health Building Construction	(188,507)
Industrial Park	(49,614)
Treasurer's Sale of Error	(20,278)
Child Support	(640)
Probation Redeploy	(89,210)

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	$472,170	$719,851	$27,471	$82,592	$1,302,084
Receipts:					
Real Estate and Mobile Home Taxes	254,445	217,025	4	-	471,474
Interest Income and Other	-	-	115	-	115
Disbursements:					
Insurance Assessments	(328,493)	(175,866)	-	(100)	(504,459)
Debt Service:					
Principal		-	-	-	-
Interest	-	-	-	-	-
Service Fees	-	-	-	-	-
Ending Balance	$398,122	$761,010	$27,590	$82,492	$1,269,214

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,843	$ 3,843
	-	-	-	-	-	-	-	-	-	3,843	3,843
Restricted:											
General Government	-	-	-	2,106,022	1,338,299	-	-	3,500,000	-	2,076,971	9,021,292
Public Safety	-	-	-	-	-	-	-	-	-	147,372	147,372
Public Health	-	-	-	-	-	-	-	-	-	422,219	422,219
Court & Court Related	-	-	-	-	-	-	-	-	-	1,535,323	1,535,323
Social Services	-	-	-	-	-	-	-	-	-	375	375
Debt Service	-	-	-	-	-	-	-	-	-	27,590	27,590
Highways & Streets	-	5,380,868	-	-	-	-	-	-	-	2,784,727	8,165,595
Capital Improvement	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	23,197	23,197
	-	5,380,868	-	2,106,022	1,338,299	-	-	3,500,000	-	7,017,774	19,342,963
Committed:											
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
Court Related	-	-	-	-	-	-	-	-	-	103,803	103,803
General Government	-	-	924,913	-	-	-	-	-	-	631,763	1,556,676
Public Safety	-	-	-	-	-	-	-	256,469	-	2,251,627	2,508,096
Public Health	-	-	-	-	-	-	-	-	-	913,198	913,198
Economic Development	-	-	-	-	-	-	-	-	-	668,527	668,527
Highway & Streets	-	-	-	-	-	-	-	-	-	-	-
	-	-	924,913	-	-	-	-	256,469	-	4,568,918	5,750,300
Unassigned	7,644,153	-	-	-	-	(277,509)	(188,507)	-	(49,614)	(89,210)	7,039,313
Total Fund Balances	#########	#########	$ 924,913	#########	#########	$(277,509)	$ (188,507)	#########	$(49,614)	$ 11,501,325	##########

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	$472,170	$719,851	$27,471	$82,592	$1,302,084
Receipts:					
Real Estate and Mobile Home Taxes	254,445	217,025	4	-	471,474
Interest Income and Other	-	-	115	-	115
Disbursements:					
Insurance Assessments	(328,493)	(175,866)	-	(100)	(504,459)
Debt Service:					
Principal		-	-	-	-
Interest	-	-	-	-	-
Service Fees	-	-	-	-	-
Ending Balance	$398,122	$761,010	$27,590	$82,492	$1,269,214

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,843	$ 3,843
	-	-	-	-	-	-	-	-	-	3,843	3,843
Restricted:											
General Government	-	-	-	2,106,022	1,338,299	-	-	3,500,000	-	2,076,971	9,021,292
Public Safety	-	-	-	-	-	-	-	-	-	147,372	147,372
Public Health	-	-	-	-	-	-	-	-	-	422,219	422,219
Court & Court Related	-	-	-	-	-	-	-	-	-	1,535,323	1,535,323
Social Services	-	-	-	-	-	-	-	-	-	375	375
Debt Service	-	-	-	-	-	-	-	-	-	27,590	27,590
Highways & Streets	-	5,380,868	-	-	-	-	-	-	-	2,784,727	8,165,595
Capital Improvement	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	23,197	23,197
	-	5,380,868	-	2,106,022	1,338,299	-	-	3,500,000	-	7,017,774	19,342,963
Committed:											
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
Court Related	-	-	-	-	-	-	-	-	-	103,803	103,803
General Government	-	-	924,913	-	-	-	-	-	-	631,763	1,556,676
Public Safety	-	-	-	-	-	-	-	256,469	-	2,251,627	2,508,096
Public Health	-	-	-	-	-	-	-	-	-	913,198	913,198
Economic Development	-	-	-	-	-	-	-	-	-	668,527	668,527
Highway & Streets	-	-	-	-	-	-	-	-	-	-	-
	-	-	924,913	-	-	-	-	256,469	-	4,568,918	5,750,300
Unassigned	7,644,153	-	-	-	-	(277,509)	(188,507)	-	(49,614)	(89,210)	7,039,313
Total Fund Balances	$ 7,644,153	$ 5,380,868	$ 924,913	$ 2,106,022	$ 1,338,299	$ (277,509)	$ (188,507)	$ 3,756,469	$ (49,614)	$ 11,501,325	$ 32,136,419

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, 2023, 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 $3,185,210. The County's tax revenues were reduced during the year ended November 30, 2023, as a result of the programs of other governments by $20,643.

Clinton County, Illinois

SUPPLEMENTARY
INFORMATION

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	$ 2,486,000	$ 2,486,000	$ 2,240,059	$ (245,941)
Intergovernmental Revenues	4,510,000	4,510,000	5,414,095	904,095
Interest on Investments	175,000	175,000	173,600	(1,400)
Charges for Services	1,465,900	1,465,900	1,599,194	133,294
Grant Receipts	-	-	-	-
Fines and Forfeitures	1,036,500	1,036,500	1,180,004	143,504
Miscellaneous	111,567	111,567	95,048	(16,519)
Total Revenues Received	9,784,967	9,784,967	10,702,000	917,033
Expenditures Disbursed:				
General Government	3,397,800	3,397,800	3,409,098	11,298
Public Safety	3,858,603	3,858,603	3,680,715	(177,888)
Education	89,141	89,141	81,606	(7,535)
Judiciary and Court Related	2,228,070	2,228,070	2,049,424	(178,646)
Total Expenditures Disbursed	9,573,614	9,573,614	9,220,843	(352,771)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	211,353	211,353	1,481,157	1,269,804
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	380,000	380,000	(170,521)	(550,521)
Transfers to Other Governmental Units	(591,353)	(591,353)	(11,979)	579,374
Total Other Financing Sources (Uses)	(211,353)	(211,353)	(182,500)	28,853
Net Change in Fund Balances	-	-	1,298,657	1,298,657
Fund Balances, Beginning of Year	6,345,496	6,345,496	6,345,496	-
Fund Balances, End of Year	$ 6,345,496	$ 6,345,496	$ 7,644,153	$ 1,298,657

See accompanying notes to the other information.

Exhibit H

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
COUNTY MOTOR FUEL TAX FUND
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Intergovernmental	$ 2,990,000	$ 2,990,000	$ 1,293,801	$ (1,696,199)
Interest	10,000	10,000	56,178	46,178
Total Revenues Received	3,000,000	3,000,000	1,349,979	(1,650,021)
Expenditures Disbursed:				
Highways and Street	1,500,000	1,500,000	515,021	(984,979)
Capital Outlay	1,500,000	1,500,000	-	(1,500,000)
Total Expenditures Disbursed	3,000,000	3,000,000	515,021	(2,484,979)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	834,958	834,958
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(847,798)	-
Fund Balances, Beginning of Year	5,393,708	5,393,708	5,393,708	-
Fund Balances, End of Year	$ 5,393,708	$ 5,393,708	$ 5,380,868	$ 834,958

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest	$ 30,000	$ 30,000	$ 54,638	$ 24,638
Total Revenues Received	30,000	30,000	54,638	24,638
Expenditures Disbursed	2,500,000	2,500,000	-	(2,500,000)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(2,470,000)	(2,470,000)	54,638	2,524,638
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(1,274,305)	(1,274,305)
Fund Balances, Beginning of Year	2,144,580	2,144,580	2,144,580	-
Fund Balances, End of Year	$ (325,420)	$ (325,420)	$ 924,913	$ 1,250,333

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ 10,000	$ 10,000	$ 50,000	$ 40,000
Interest	-	-	21,070	21,070
Total Revenues Received	10,000	10,000	71,070	61,070
Expenditures Disbursed				
General Government	6,910,000	6,910,000	45,767	(6,864,233)
Capital Outlay	-	-	787,571	787,571
Total Expenditures Disbursed	6,910,000	6,910,000	833,338	(6,076,662)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(6,900,000)	(6,900,000)	(762,268)	6,137,732
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(4,305,000)	(4,305,000)
Fund Balances, Beginning of Year	6,405,567	6,405,567	6,405,567	-
Fund Balances, End of Year	$ (494,433)	$ (494,433)	$ 1,338,299	$ 1,832,732

See accompanying notes to the other information.

Exhibit K

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
BUILDING FUND
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Gaming Tax	$ 50,000	$ 50,000	$ 98,120	$ 48,120
Miscellaneous	-	-	13,758	13,758
Total Revenues Received	50,000	50,000	111,878	61,878
Expenditures Disbursed				
Contractual Services	851,353	851,353	2,040	(849,313)
Capital Outlay	-	-	93,208	93,208
Total Expenditures Disbursed	851,353	851,353	95,248	(756,105)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(801,353)	(801,353)	16,630	817,983
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	(660,000)	(660,000)	(598,647)	61,353
Fund Balances, Beginning of Year	304,508	304,508	304,508	-
Fund Balances, End of Year	$ (1,156,845)	$ (1,156,845)	$ (277,509)	$ 879,336

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total Revenues Received	-	-	-	-
Expenditures Disbursed				
Contractual Services	-	-	7,024	7,024
Capital Outlay	-	-	2,651,512	2,651,512
Total Expenditures Disbursed	-	-	2,658,536	2,658,536
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	(2,658,536)	(2,658,536)
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	2,470,000	2,470,000
Fund Balances, Beginning of Year	29	29	29	-
Fund Balances, End of Year	$ 29	$ 29	$ (188,507)	$ (188,536)

See accompanying notes to the other information.

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON – MODIFIED CASH BASIS
RADIO TOWER FUND
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Grant Receipts	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total Revenues Received	-	-	-	-
Expenditures Disbursed				
Contract Services	-	-	34,000	34,000
Capital Outlay	-	-	5,834,750	5,834,750
Total Expenditures Disbursed	-	-	5,868,750	5,868,750
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	-	-	(5,868,750)	(5,868,750)
Other Financing Sources (Uses):				
Proceeds from Direct Finance Contract	-	-	4,850,914	4,850,914
Transfers from (to) Other Funds	-	-	4,774,305	4,774,305
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	$ -	$ -	$ 3,756,469	$ 3,756,469

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Interest on Investments	$ -	$ -	$ -	$ -
Total Revenues Received	-	-	-	-
Expenditures Disbursed:				
Capital Outlay	125,000	145,000	-	(145,000)
Total Expenditures Disbursed	125,000	145,000	-	(145,000)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(125,000)	(145,000)	-	145,000
Other Financing Sources (Uses):				
Transfers from (to) Other Funds	-	-	(145,000)	(145,000)
Fund Balances, Beginning of Year	95,386	95,386	95,386	-
Fund Balances, End of Year	$ (29,614)	$ (49,614)	$ (49,614)	$ -

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenue Received:				
Taxes	$ 402,000	$ 402,000	$ 376,736	$ (25,264)
Corporate Replacement Tax	50,000	50,000	70,760	20,760
Miscellaneous	1,000	1,000	1,793	793
Total Revenues Received	453,000	453,000	449,289	(3,711)
Expenditures Disbursed:				
Personal Services	1,300,000	1,300,000	709,698	(590,302)
Total Expenditures Disbursed	1,300,000	1,300,000	709,698	(590,302)
Excess (Deficiency) of Revenues Received over Expenditures Disbursed	(847,000)	(847,000)	(260,409)	586,591
Fund Balances, Beginning of Year	2,366,431	2,366,431	2,366,431	-
Fund Balances, End of Year	$ 1,519,431	$ 1,519,431	$ 2,106,022	$ 586,591

See accompanying notes to the other information.

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 21, 2022 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, 2023

Assets	
Cash in Bank	$ 7,560,482
Due from Other Funds	83,671
Total Assets	$ 7,644,153
Liabilities and Fund Balances	
Liabilities	
Due to Other Funds	$ -
Other	-
Total Liabilities	-
Fund Balances	7,644,153
Total Liabilities and Fund Balance	$ 7,644,153

Clinton County, Illinois
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023

Revenues Received (Statement 3)	$ 10,702,000
Expenditures Disbursed (Statement 4)	9,220,843
Excess (Deficiency) of Revenues over Expenditures	1,481,157
Other Financing Sources (Uses) of Funds:	
Transfers to Other Governmental Units	(11,979)
Transfers from Other Funds	370,832
Transfers to Other Funds	(541,353)
Net Increase (Decrease) in Fund Balance	1,298,657
Fund Balance, Beginning of Year	6,345,496
Fund Balance, End of Year	$ 7,644,153

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
REVENUES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Property Taxes:			
General County	$ 2,318,000	$ 2,081,514	$ (236,486)
Mobile Home Taxes:			
General County	2,000	1,688	(312)
TIFF Reimbursements	92,000	77,658	(14,342)
Payments in Lieu of Taxes	74,000	79,199	5,199
Total Taxes	2,486,000	2,240,059	(245,941)
State of Illinois:			
Sales Tax	2,500,000	3,016,227	516,227
Income Tax	1,760,000	1,968,945	208,945
Corporate Replacement Taxes	250,000	428,923	178,923
Reimbursements Received for:			
Public Defender	110,000	114,543	4,543
State's Attorney Salary	165,000	185,945	20,945
Sheriff Salary	100,000	-	(100,000)
Assistant State's Attorney Salary	10,900	11,296	396
Probation Officers Salaries and Fringes	240,000	186,587	(53,413)
Covid 19 Grant	-	-	-
CURES Grant	-	-	-
State Postage Grant	-	-	-
Election Reimbursements	50,000	44,330	(5,670)
Civil Defense Reimbursements	10,000	11,236	1,236
Task Force Reimbursements	-	684	684
Supervisor of Assessments Reimbursements	35,000	36,929	1,929
Total State of Illinois	5,230,900	6,005,645	774,745
Fee Offices--Received from:			
County Clerk	550,000	498,618	(51,382)
Circuit Clerk	180,000	216,723	36,723
Circuit Clerk County Fees	4,000	880	(3,120)
Zoning Fees	35,000	45,866	10,866
County Sheriff:			
Fees	75,000	163,300	88,300
Proceeds from Sales	15,000	7,200	(7,800)
State's Attorney:			
Criminal and Traffic Fines	160,000	228,784	68,784
Fees	17,500	18,633	1,133
Total Fee Offices	1,036,500	1,180,004	143,504

(Continued on Next Page)

Statement 3

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
REVENUES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Revenues:			
Gross Oil Income	$ 40,000	$ 11,979	$ (28,021)
Interest on Investments	175,000	173,600	(1,400)
Franchise Fees	-	-	-
Lake Patrol	45,000	68,760	23,760
Health Insurance Reimbursements	400,000	476,703	76,703
County Housing Prisoners	300,000	462,181	162,181
Miscellaneous Revenue	71,567	83,069	11,502
Total Other Revenues	1,031,567	1,276,292	244,725
Total Revenues	$ 9,784,967	$ 10,702,000	$ 917,033

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL AND ADMINISTRATIVE:			
County Board Per Diem	$ 85,000	$ 108,850	$ 23,850
Salaries	160,000	159,273	(727)
Salary - Public Administrator	-	-	-
Health Insurance	1,250,000	1,472,602	222,602
Maintenance - Equipment	180,000	203,368	23,368
Utilities--Courthouse	70,000	72,200	2,200
Utilities--Annex I	60,000	61,677	1,677
Utilities--Annex II	15,000	14,496	(504)
County Board Travel	1,000	7,337	6,337
Publishing and Printing	500	11	(489)
Dues	600	1,150	550
Auditing	44,000	34,000	(10,000)
Telephone	1,500	5,049	3,549
Postage	85,000	51,342	(33,658)
Internet Services	95,000	47,385	(47,615)
Legal Services	30,000	3,750	(26,250)
IT Maintenance	135,000	59,099	(75,901)
County Board Supplies	500	1,515	1,015
General & Contingent	50,000	65,577	15,577
Negotiations	-	-	-
Soil and Water Conservation	5,000	9,800	4,800
Officials Bonds	200	-	(200)
Wellness Committee Expense	2,000	153	(1,847)
Ordinance Revisions	2,000	-	(2,000)
Equipment	-	12,703	12,703
Total General and Administrative Expense	2,272,300	2,391,337	119,037
ANIMAL CONTROL:			
Salaries	50,000	56,303	6,303
Commodities	-	-	-
Total Animal Control Expense	50,000	56,303	6,303

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CLERK-ELECTION:			
Personal Services:			
Judges Salaries	$ 74,000	$ 44,118	$ (29,882)
Commodities:			
Equipment Maintenance	145,000	134,129	(10,871)
Office Supplies and Publishing	19,000	18,779	(221)
Capital Outlay:			
Equipment	3,000	-	(3,000)
Debt Service:			
Principal Retirement	-	37,655	37,655
Interest and Fiscal Charges	-	1,426	1,426
Total County Clerk-Election	241,000	236,107	(4,893)
COUNTY CLERK AND RECORDER:			
Personal Services:			
Salaries	305,000	311,483	6,483
Contractual Services:			
Equipment Lease	-	-	-
Maintenance--Contract	14,000	6,563	(7,437)
Maintenance--Equipment	18,500	7,253	(11,247)
Rentals	3,500	3,071	(429)
Travel	2,600	2,137	(463)
Publishing and Printing	200	-	(200)
Dues and Subscriptions	600	676	76
Software Support	8,000	84	(7,916)
Commodities:			
Office Supplies	4,000	2,012	(1,988)
Operating Supplies--Equipment	2,000	-	(2,000)
Capital Outlay:			
Equipment	500	-	(500)
Debt Service:			
Principal Retirement	-	10,000	10,000
Total County Clerk and Recorder Expense	358,900	343,279	(15,621)
COUNTY CLERK AND RECORDER OTHER:			
Commodities:			
Revenue Stamps	190,000	147,901	(42,099)
Total County Clerk and Recorder Other	190,000	147,901	(42,099)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY TREASURER:			
Personal Services:			
Salaries	$ 180,000	$ 209,216	$ 29,216
Contractual Services:			
Maintenance--Equipment	23,000	24,099	1,099
Rental	120	130	10
Travel	750	263	(487)
Publishing and Printing	7,000	264	(6,736)
Dues and Subscriptions	350	200	(150)
Commodities:			-
Office Supplies	1,750	1,060	(690)
Capital Outlay:			-
Equipment	3,600	-	(3,600)
Total County Treasurer Expense	216,570	235,232	18,662
CIRCUIT CLERK:			
Personal Services:			
Salaries	300,000	290,586	(9,414)
Contractual Services:			
Maintenance--Equipment	3,600	3,166	(434)
Travel	1,300	908	(392)
Publishing and Printing	3,000	1,935	(1,065)
Dues and Subscriptions	600	421	(179)
Auditing	2,500	2,800	300
Interpreter	5,000	8,299	3,299
Commodities:			
Office Supplies	7,000	6,048	(952)
Convention Expense	1,000	240	(760)
Total Circuit Clerk Expense	324,000	314,403	(9,597)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
COUNTY CORONER:			
Personal Services:			
Salaries	$ 46,900	$ 46,773	$ (127)
Contractual Services:			
Autopsy	18,000	12,742	(5,258)
Deputy Fee	8,500	7,745	(755)
Other Professional Services	2,500	200	(2,300)
Toxicology	4,000	2,414	(1,586)
X-Rays	8,000	695	(7,305)
Telephone	4,250	1,230	(3,020)
Publishing and Printing	250	-	(250)
Dues and Subscriptions	350	350	-
Training	750	475	(275)
Postage	1,000	905	(95)
Commodities:			
Office Supplies	2,500	1,709	(791)
Gasoline and Oil	2,500	2,672	172
Operating Supplies		1,313	1,313
Other Expense:			
Convention	1,700	-	(1,700)
Miscellaneous	1,000	2,044	1,044
Capital Outlay:			
Equipment	1,500	-	(1,500)
Total County Coroner Expense	103,700	81,267	(22,433)
ZONING:			
Personal Services:			
Salaries	105,000	105,601	601
Contractual Services:			
Equipment Lease	3,350	2,380	(970)
Travel	2,000	1,238	(762)
Publishing and Printing	2,500	3,106	606
Training	900	658	(242)
Board of Appeals Per Diem	4,200	4,830	630
Commodities:			
Office Supplies	2,800	4,915	2,115
Capital Outlay:			
Equipment	4,600	-	(4,600)
Total Zoning Expense	125,350	122,728	(2,622)

(Continued on Next Page)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SUPERINTENDENT OF EDUCATION:			
Personal Services:			
Salaries	$ -	$ -	$ -
Contractual Services:			
Telephone	500	440	(60)
ROE Expense	88,641	81,166	(7,475)
Commodities:			
Office Supplies	-	-	-
Total Superintendent of Education Expense	89,141	81,606	(7,535)
STATE'S ATTORNEY:			
Personal Services:			
Salaries	512,000	502,379	(9,621)
Contractual Services:			
Maintenance--Equipment	10,500	12,977	2,477
Travel	1,000	-	(1,000)
Publishing and Printing	250	-	(250)
Legal Services	18,000	15,000	(3,000)
Dues and Subscriptions	4,550	5,765	1,215
Expert and Special Witness Fee	2,000	2,750	750
Training/Seminars	3,500	1,932	(1,568)
Medical	-	750	750
Commodities:			
Office Supplies	8,500	8,535	35
Court Transcripts	2,000	3,551	1,551
Office Books	2,000	-	(2,000)
Other Expense:			-
Special Investigator	1,000	-	(1,000)
Foreign Witness Fees	1,000	-	(1,000)
Supplies	-	2,441	2,441
Capital Outlay:			-
Equipment	8,000	-	(8,000)
Total State's Attorney Expense	574,300	556,080	(18,220)

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
CIVIL DEFENSE:			
Personal Services:			
Salaries	$ 13,750	$ 13,821	$ 71
Contractual Services:			
Maintenance--Vehicles	4,000	1,498	(2,502)
Maintenance--Equipment	3,000	11,638	8,638
Telephone	3,000	2,595	(405)
Utilities	5,500	4,953	(547)
Travel	1,000	-	(1,000)
Postage	100	-	(100)
Publishing and Printing	350	-	(350)
Dues and Subscriptions	1,750	4,341	2,591
Training	1,250	169	(1,081)
Local Emergency Planning Committee	150	-	(150)
Commodities:			
Office Supplies	3,000	650	(2,350)
Gasoline--Oil	1,500	226	(1,274)
Operating Supplies	2,000	-	(2,000)
Uniforms and Clothing	500	-	(500)
Radio Maintenance	2,000	-	(2,000)
Miscellaneous	4,300	3,834	(466)
Capital Outlay:			
Building Improvement	10,000	-	(10,000)
Total Civil Defense Expense	57,150	43,725	(13,425)
SUPERVISOR OF ASSESSMENTS:			
Personal Services:			
Salaries	298,400	289,891	(8,509)
Contractual Services:			
Equipment Lease	45,000	42,695	(2,305)
Maintenance Contract	20,000	11,223	(8,777)
Travel	4,600	1,854	(2,746)
Publishing and Printing	32,000	11,531	(20,469)
Dues and Subscriptions	750	670	(80)
Training	7,500	7,100	(400)
Commodities:			
Office Supplies	5,000	3,578	(1,422)
Operating Supplies	3,000	2,454	(546)
Capital Outlay:			
Equipment	-	-	-
Total Supervisor of Assessments Expense	416,250	370,996	(45,254)

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
SHERIFF'S OFFICE:			
Personal Services:			
Salaries	$ 3,226,453	$ 3,039,431	$ (187,022)
Medical	130,000	90,834	(39,166)
Contractual Services:			
Telephone	13,000	12,909	(91)
Maintenance--Vehicles	100,000	86,621	(13,379)
Maintenance--Equipment	52,000	42,881	(9,119)
Maintenance--Water Patrol	5,000	1,200	(3,800)
Computer Service	5,000	4,560	(440)
Travel	750	-	(750)
Publishing and Printing	1,500	299	(1,201)
Other Professional Services	6,300	3,644	(2,656)
Outside Contracts	53,000	30,919	(22,081)
Dues and Subscriptions	2,500	1,019	(1,481)
Training	6,500	5,492	(1,008)
Food--Prisoners' Meals	125,000	152,783	27,783
Postage	500	74	(426)
Commodities:			
Refunds - Serving Warrants	-	160	160
Office Supplies	4,100	4,040	(60)
Operating Supplies--Equipment	15,000	9,998	(5,002)
Uniforms and Clothing	29,000	15,826	(13,174)
Prisoner Maintenance	5,000	3,115	(1,885)
Other Expenses			
College Incentive	28,000	26,500	(1,500)
Miscellaneous	-	-	-
Capital Outlay:			
Equipment	-	92,107	92,107
Total Sheriff's Office Expense	3,808,603	3,624,412	(184,191)
PUBLIC DEFENDER:			
Personal Services:			
Salaries	190,000	189,734	(266)
Contractual Services:			
Public Defender Contracts	60,000	84,662	24,662
Commodities:			
Office Supplies	5,000	2,678	(2,322)
Total Public Defender Expense	255,000	277,074	22,074

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
EXPENDITURES – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023
(Continued)

	Final Budget	Actual	Variance With Final Budget Over (Under)
PROBATION OFFICE:			
Personal Services:			
Salaries	$ 310,000	$ 236,039	$ (73,961)
Contractual Services:			
Maintenance--Equipment	5,700	2,516	(3,184)
Information Technology	21,000	13,134	(7,866)
Travel	2,500	987	(1,513)
Publishing and Printing	400	158	(242)
Dues and Subscriptions	1,500	1,023	(477)
Juvenile Detention	40,000	13,764	(26,236)
Commodities:			
Office Supplies	3,300	2,460	(840)
Operating Supplies	-	2,552	2,552
Capital Outlay:			
Equipment	5,000	-	(5,000)
Total Probation Office Expense	389,400	272,633	(116,767)
BOARD OF REVIEW:			
Personal Services:			
Salaries	42,800	40,750	(2,050)
Special Pay--State Certification	500	-	(500)
Contractual Services:			
Travel	1,000	-	(1,000)
Publishing and Printing	2,000	-	(2,000)
Training	1,000	-	(1,000)
Appraisals	1,500	-	(1,500)
Dues and Subscriptions	100	75	(25)
Commodities:			
Office Supplies	500	1,929	1,429
Total Board of Review Expense	49,400	42,754	(6,646)
COURT EXPENSE:			
Contractual Services:			
Juror's Meals	500	292	(208)
Professional Services	20,000	2,250	(17,750)
Commodities:			
Office Supplies	800	550	(250)
Transcripts	8,000	2,840	(5,160)
Books and Publications	3,000	1,081	(1,919)
Other Expenses:			
Judges Share Computer Research	2,000	-	(2,000)
County Share Judge Office Expense	2,500	1,975	(525)
Circuit Court Juror's Fees	14,000	12,600	(1,400)
County Share Judge's Salary	1,750	1,418	(332)
Total Court Expense	52,550	23,006	(29,544)
Total General Fund Disbursements	$ 9,573,614	$ 9,220,843	$ (352,771)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON
OTHER FINANCING SOURCES (USES) – MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses) of Funds:			
Oil Revenue Transfer to Townships	(50,000)	(11,979)	38,021
Transfer from (to) Accrued Leave Fund	(100,000)	(100,000)	-
Transfer from (to) Building Fund	(441,353)	(441,353)	-
Transfer from (to) 911 Emergency Telephone Service Tax Fund	345,000	345,000	-
Transfer from (to) Probation Service	35,000	25,832	(9,168)
Total Other Financing Sources (Uses) of Funds	$ (211,353)	$ (182,500)	$ 28,853

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2023

	Special Revenue Funds (From St. 8)	Debt Service Funds (from St. 12)	Total Nonmajor Governmental Funds (to Exhibit C)
Assets:			
Cash and Equivalents	$ 11,590,079	$ 27,590	$ 11,617,669
Notes Receivable - Industry	3,843	-	3,843
Total Assets	$ 11,593,922	$ 27,590	$ 11,621,512
Liabilities and Fund Balances:			
Liabilities:			
Deficit Cash Balance	$ 110,128	$ -	$ 110,128
Due to Other Funds	5,850	-	5,850
Other	4,209	-	4,209
Fund Balances:			
Unreserved	11,473,735	27,590	11,501,325
Total Liabilities and Fund Balances	$ 11,593,922	$ 27,590	$ 11,621,512

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, 2023

	Special Revenue Funds (From St. 9)	Debt Service Funds (from St. 13)	Total Nonmajor Governmental Funds (to Exhibit D)
Revenue Received:			
Taxes	$ 3,659,976	$ 4	$ 3,659,980
Intergovernmental	-	-	-
Fees	1,901,475	-	1,901,475
Interest	9,341	115	9,456
Charges for Services	80,931	-	80,931
Grants	654,410	-	654,410
Sale of Assets	62,217	-	62,217
Miscellaneous	974,320	-	974,320
Total Revenue Received	7,342,670	119	7,342,789
Expenditures Disbursed:			
General Government	1,043,364	-	1,043,364
Highways and Streets	1,313,073	-	1,313,073
Public Health	1,207,567	-	1,207,567
Public Safety	1,463,423	-	1,463,423
Development	23,596	-	23,596
Education	155,319	-	155,319
Debt Service	-	-	-
Judiciary and Court Related	472,903	-	472,903
Social Services	127,145	-	127,145
Employee Benefits	807,446	-	807,446
Capital Outlay	1,143,022	-	1,143,022
Total Expenditures Disbursed	7,756,858	-	7,756,858
Excess (Deficiency) of Revenue Received over Expenditures Disbursed	(414,188)	119	(414,069)
Other Financing Sources (Uses) of Funds:			
Transfers from (to) Other Funds	96,966	-	96,966
Total other Financing Sources (Uses)	96,966	-	96,966
Net Change in Fund Balance	(317,222)	119	(317,103)
Fund Balance, Beginning of Year	11,790,957	27,471	11,818,428
Prior Period Adjustment	-	-	-
Fund Balance, End of Year	$ 11,473,735	$ 27,590	$ 11,501,325

Statement 8

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2023

	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	$ 416,674	$ 156,385	$ 650,742	$ 77,936	$ 1,482,990	$ 123,018	$ 306,125	$ 771	$ 27,199	$ 5,603	$ 20,372
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 416,674	$ 156,385	$ 650,742	$ 77,936	$ 1,482,990	$ 123,018	$ 306,125	$ 771	$ 27,199	$ 5,603	$ 20,372
Liabilities and Fund Balances											
Liabilities:											
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4,209	-	-	-	-
Fund Balances	416,674	156,385	650,742	77,936	1,482,990	123,018	301,916	771	27,199	5,603	20,372
Total Liabilities and Fund Balances	$ 416,674	$ 156,385	$ 650,742	$ 77,936	$ 1,482,990	$ 123,018	$ 306,125	$ 771	$ 27,199	$ 5,603	$ 20,372

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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, 2023

	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
Assets												
Cash in Bank	$ 9,286	$ 39,426	$ 913,198	$ 422,219	$ 15,080	$ 227,592	$ 400	$ 334	$ 78,670	$ 154,178	$ 205,210	$ 193,601
Due from Other Func	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 9,286	$ 39,426	$ 913,198	$ 422,219	$ 15,080	$ 227,592	$ 400	$ 334	$ 78,670	$ 154,178	$ 205,210	$ 193,601
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Bala	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Func	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	9,286	39,426	913,198	422,219	15,080	227,592	400	334	78,670	154,178	205,210	193,601
Total Liabilities & Fund Balance	$ 9,286	$ 39,426	$ 913,198	$ 422,219	$ 15,080	$ 227,592	$ 400	$ 334	$ 78,670	$ 154,178	$ 205,210	$ 193,601

(Continued on Next Page)

Statement 8

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2023
(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	$ 23,197	$ 82,492	$ 1,176	$ 2,716	$ 92,867	$ 552,824	$ 5,486	$ 9,279	$ 1,683,806	$ 29,472	$ 43,462	$ 761,010
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 23,197	$ 82,492	$ 1,176	$ 2,716	$ 92,867	$ 552,824	$ 5,486	$ 9,279	$ 1,683,806	$ 29,472	$ 43,462	$ 761,010
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	372	-	-	553	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	23,197	82,492	1,176	2,716	92,867	552,824	5,114	9,279	1,683,806	28,919	43,462	761,010
Total Liabilities and Fund Balances	$ 23,197	$ 82,492	$ 1,176	$ 2,716	$ 92,867	$ 552,824	$ 5,486	$ 9,279	$ 1,683,806	$ 29,472	$ 43,462	$ 761,010

Statement 8

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2023
(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
<u>Assets</u>												
Cash in Bank	$ 375	$ 8,849	$ 48,373	$ 17,997	$ 201,703	$ -	$ 24,354	$ 385,121	$ 2,696	$ 291,523	$ 60,739	$ 93,595
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	3,843	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 375	$ 8,849	$ 48,373	$ 17,997	$ 201,703	$ -	$ 24,354	$ 388,964	$ 2,696	$ 291,523	$ 60,739	$ 93,595
<u>Liabilities and Fund Balances</u>												
Liabilities:												
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ 640	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	4,925	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	375	8,849	48,373	17,997	201,703	(640)	24,354	384,039	2,696	291,523	60,739	93,595
Total Liabilities and Fund Balances	$ 375	$ 8,849	$ 48,373	$ 17,997	$ 201,703	$ -	$ 24,354	$ 388,964	$ 2,696	$ 291,523	$ 60,739	$ 93,595

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2023
(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	$ 360,679	$ -	$ 925	$ 59,899	$ 9,504	$ 50,146	$ 3,273	$ 190,421	$ 104	$ 215,624	$ -	$ 94,524
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 360,679	$ -	$ 925	$ 59,899	$ 9,504	$ 50,146	$ 3,273	$ 190,421	$ 104	$ 215,624	$ -	$ 94,524
Liabilities and Fund Balances												
Liabilities:												
Deficit Cash Balance	$ -	$ 89,210	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,278	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	360,679	(89,210)	925	59,899	9,504	50,146	3,273	190,421	104	215,624	(20,278)	94,524
Total Liabilities and Fund Balances	$ 360,679	$ -	$ 925	$ 59,899	$ 9,504	$ 50,146	$ 3,273	$ 190,421	$ 104	$ 215,624	$ -	$ 94,524

(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, 2023
(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	$ 398,122	$ 1,303	$ 3,253	$ 45,000	$ 117,732	$ 85,668	$ 11,590,079
Due from Other Funds	-	-	-	-	-	-	-	-
Notes Receivable - Industry	-	-	-	-	-	-	-	3,843
Other	-	-	-	-	-	-	-	-
Total Assets	$ 3,781	$ 398,122	$ 1,303	$ 3,253	$ 45,000	$ 117,732	$ 85,668	$ 11,593,922
Liabilities and Fund Balances								
Liabilities:								
Deficit Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110,128
Due to Other Funds	-	-	-	-	-	-	-	$ 5,850
Other	-	-	-	-	-	-	-	$ 4,209
Fund Balances	3,781	398,122	1,303	3,253	45,000	117,732	85,668	11,473,735
Total Liabilities and Fund Balances	$ 3,781	$ 398,122	$ 1,303	$ 3,253	$ 45,000	$ 117,732	$ 85,668	$ 11,593,922

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, 2023

	Highway Department Funds	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues Received:			
Taxes	$ 881,101	$ 2,778,875	$ 3,659,976
Intergovernmental Revenue	-	-	-
Fees	150,668	1,750,807	1,901,475
Interest	-	9,341	9,341
Licenses and Permits	-	80,931	80,931
Grants	-	654,410	654,410
Sale of Assets	62,217	-	62,217
Miscellaneous	-	974,320	974,320
Total Revenues Received	1,093,986	6,248,684	7,342,670
Expenditures Paid:			
General Government	-	1,043,364	1,043,364
Highways and Streets	1,313,073	-	1,313,073
Public Health	-	1,207,567	1,207,567
Public Safety	-	1,463,423	1,463,423
Development	-	23,596	23,596
Education	-	155,319	155,319
Judiciary and Court Related	-	472,903	472,903
Social Services	-	127,145	127,145
Employee Benefits	-	807,446	807,446
Debt Service	-	-	-
Capital Outlay	840,843	302,179	1,143,022
Total Expenditures Paid	2,153,916	5,602,942	7,756,858
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,059,930)	645,742	(414,188)
Other Financing Sources (Uses):			
Transfers from (to) Other Funds	847,798	(750,832)	96,966
Net Change in Fund Balances	(212,132)	(105,090)	(317,222)
Fund Balances, Beginning of Year	2,996,859	8,794,098	11,790,957
Fund Balances, End of Year	$ 2,784,727	$ 8,689,008	$ 11,473,735

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Clinton County, Illinois

STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS – HIGHWAY DEPARTMENT FUNDS

November 30, 2023

	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	$ 510,316	$ 87,546	$ 94,124	$ -	$ 188,327	$ 880,313
Mobile Home Tax	525	-	90	-	173	788
Reimbursement from Cities, Villages, Townships and Others	81,978	-	18,673	50,017	-	150,668
Interest Income	-	-	-	-	-	-
Sale of Assets	-	62,217	-	-	-	62,217
Total Revenues Received	592,819	149,763	112,887	50,017	188,500	1,093,986
Expenditures Paid:						
Personal Services	816,593	-	-	-	-	816,593
Construction Labor, Materials and Other	238,226	10,170	-	11,003	-	259,399
Aid to Road Districts, Municipalities and Counties in Construction of Bridges	44,419	-	192,662	-	-	237,081
Engineering Services on Road and Bridge Construction and Repairs	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Capital Outlay	-	416,065	34,068	11,740	378,970	840,843
Total Expenditures Paid	1,099,238	426,235	226,730	22,743	378,970	2,153,916
Excess (Deficiency) of Revenues Received over Expenditures Paid	(506,419)	(276,472)	(113,843)	27,274	(190,470)	(1,059,930)
Transfer In (Out)	764,660	-	-	-	83,138	847,798
Net Changes in Fund Balance	258,241	(276,472)	(113,843)	27,274	(107,332)	(212,132)
Fund Balances, Beginning of Year	158,433	432,857	764,585	50,662	1,590,322	2,996,859
Fund Balances, End of Year	$ 416,674	$ 156,385	$ 650,742	$ 77,936	$ 1,482,990	$ 2,784,727

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, 2023

	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	$1,112,573	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,651	$393,409	$ -	$ -	$ -
Mobile Home Taxes	571	-	-	-	-	-	-	-	178	332	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	17,125	-	-
Licenses and Permits	-	-	-	-	-	-	-	80,931	-	-	-	-	-
Fees	-	-	-	16,363	-	-	190	-	222,968	-	-	-	4,074
Interest Income	428	-	-	-	-	135	-	-	-	-	-	878	-
Grants	-	-	-	-	-	-	-	-	558,355	-	-	-	-
Miscellaneous	-	242,255	-	-	-	370,877	-	16	23,169	-	-	28,800	-
Total Revenues Received	1,113,572	242,255	-	16,363	-	371,012	190	80,947	975,321	393,741	17,125	29,678	4,074
Expenditures Paid:													
Personal Services	-	-	-	-	-	-	-	23,358	596,947	-	-	-	-
Contractual Services	1,130,114	-	-	1,000	-	-	-	52,948	181,214	400,845	-	5,116	-
Commodities	-	244,968	-	8,165	-	-	-	-	28,388	-	-	-	3,358
Capital Outlay	-	-	-	-	-	-	-	3,210	5,004	-	47,803	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	372,776	-	-	173	-	-	-	-
Total Expenditures Paid	1,130,114	244,968	-	9,165	-	372,776	-	79,516	811,726	400,845	47,803	5,116	3,358
Excess (Deficiency) of Revenues Received over Expenditures Paid	(16,542)	(2,713)	-	7,198	-	(1,764)	190	1,431	163,595	(7,104)	(30,678)	24,562	716
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	-	-	-	-	-	(60,000)	-	-	(444,000)	(26,000)	-	-	-
Fund Balance, Beginning of Year	139,560	304,629	771	20,001	5,603	82,136	9,096	37,995	1,193,603	455,323	45,758	203,030	(316)
Fund Balance, End 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

(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, 2023
(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	$ -	$ -	$ -	$ -	$ -	$ 155,298	$ -	$ -	$ -	$ -	$ 329,499	$ -	$ -
Mobile Home Taxes	-	-	-	-	-	162	-	-	-	-	353	-	-
Corporate Replacement								-					
Taxes and Intergovernmenta	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	13,706	45,373	76,155	43,833	-	-	-	393	593	-	-	4,759
Interest Income	-	-	-	-	-	-	-	-	-	-	-	17	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	63,915	2,716	-	-
Total Revenues Received	-	13,706	45,373	76,155	43,833	155,460	-	-	393	64,508	332,568	17	4,759
Expenditures Paid:													
Personal Services	-	-	22,274	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	11,079	-	59,688	-	155,319	-	-	-	-	545,549	400	-
Commodities	-	-	-	-	21,162	-	-	158	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	691	-	-	100	-	-	-	-	-	-
Total Expenditures Paid	-	11,079	22,274	60,379	21,162	155,319	100	158	-	-	545,549	400	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	-	2,627	23,099	15,776	22,671	141	(100)	(158)	393	64,508	(212,981)	(383)	4,759
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Yea	334	76,043	131,079	189,434	170,930	23,056	82,592	1,334	2,323	28,359	765,805	5,497	4,520
Fund Balance, End of Year	$ 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

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Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS – OTHER SPECIAL REVENUE FUNDS
For the Year Ended November 30, 2023
(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	$ -	$ -	$ -	$ 216,593	$ 127,141	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mobile Home Taxes	-	-	-	432	113	-	-	-	-	-	-	-	-
Corporate Replacement	-	-	-	-	-	-	-	-	-	-	-	-	
Taxes and Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	805,188	-	5,265	-	-	-	874	-	56,371	12,444	7,100	-	616
Interest Income	6,466	27	-	-	-	-	-	-	584	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	35,139	-	-	-	-	-	-	-	-	-	220	-
Total Revenues Received	811,654	35,166	5,265	217,025	127,254	-	874	-	56,955	12,444	7,100	220	616
Expenditures Paid:													
Personal Services	35,456	-	-	-	-	-	-	-	-	25,219	-	-	-
Contractual Services	75,621	-	-	175,866	127,145	85,931	-	-	-	-	-	-	-
Commodities	24,216	361	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	171,115	-	-	-	-	-	-	-	16,422	-	49,300	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	83,615	6,236	-	-	-	1,080	-	12,035	-	-	-	-
Total Expenditures Paid	306,408	83,976	6,236	175,866	127,145	85,931	1,080	-	28,457	25,219	49,300	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	505,246	(48,810)	(971)	41,159	109	(85,931)	(206)	-	28,498	(12,775)	(42,200)	220	616
Other Financing Sources (Uses):													
Transfers from (to) Other Funds	(345,000)	-	-	-	-	100,000	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	1,523,560	77,729	44,433	719,851	266	(5,220)	48,579	17,997	173,205	12,135	66,554	383,819	- 2,080
Fund Balance, End 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

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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, 2023
(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	65,700	11,241	68,824	130,452	-	1,215	10,271	8,324	53,448	-	-	2,503	68,640	-
Interest Income	-	-	-	-	-	-	-	-	-	4	792	-	-	-
Grants	-	-	-	-	96,055	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	3,350	-
Total Revenues Received	65,700	11,241	68,824	130,452	96,055	1,215	10,271	8,324	53,448	4	792	2,503	71,990	-
Expenditures Paid:														
Personal Services	-	-	66,537	1,643	124,634	-	-	-	-	-	-	-	-	-
Contractual Services	-	18,480	-	34,096	45,851	-	-	-	-	-	-	-	70,741	-
Commodities	-	-	-	-	14,780	-	-	-	-	-	-	-	-	17,284
Capital Outlay	9,325	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	21,533	-	-	-	-	1,210	9,070	7,031	13,046	-	-	-	-	-
Total Expenditures Paid	30,858	18,480	66,537	35,739	185,265	1,210	9,070	7,031	13,046	-	-	-	70,741	17,284
Excess (Deficiency) of Revenues Received over Expenditures Paid	34,842	(7,239)	2,287	94,713	(89,210)	5	1,201	1,293	40,402	4	792	2,503	1,249	(17,284)
Other Financing Sources (Uses):														
Transfers from (to) Other Funds	-	-	-	(25,832)	-	-	-	(4,770)	4,770	-	-	-	-	-
							-	-						
Fund Balance, Beginning of Year	256,681	67,978	91,308	291,798	-	920	58,698	12,981	4,974	3,269	189,629	(2,399)	214,375	(2,994)
Fund Balance, End 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)

(Continued on Next Page)

Clinton County, Illinois
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS – OTHER SPECIAL REVENUE FUNDS
For the Year Ended November 30, 2023
(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	$ -	$ -	$ 254,186	$ -	$ -	$ -	$ -	$ -	$ 2,759,350
Mobile Home Taxes	-	-	259	-	-	-	-	-	2,400
Corporate Replacement Taxes	-	-	-	-	-	-	-	-	17,125
Licenses and Permits	-	-	-	-	-	-	-	-	80,931
Fees	13,022	-	-	442	460	-	-	-	1,750,807
Interest Income	-	-	-	-	10	-	-	-	9,341
Grants	-	-	-	-	-	-	-	-	654,410
Miscellaneous	-	-	-	-	-	-	117,732	86,131	974,320
Total Revenues Received	13,022	-	254,445	442	470	-	117,732	86,131	6,248,684
Expenditures Paid:									
Personal Services	-	-	-	-	-	-	-	-	896,068
Contractual Services	-	-	328,493	-	-	-	-	-	3,505,496
Commodities	-	-	-	-	-	-	-	-	362,840
Capital Outlay	-	-	-	-	-	-	-	-	302,179
Debt Service	-	-	-	-	-	-	-	-	-
Miscellaneous	1,971	-	-	-	329	5,000	-	463	536,359
Total Expenditures Paid	1,971	-	328,493	-	329	5,000	-	463	5,602,942
Excess (Deficiency) of Revenues Received over Expenditures Paid	11,051	-	(74,048)	442	141	(5,000)	117,732	85,668	645,742
Other Financing Sources (Uses):									
Transfers from (to) Other Funds	-	-	-	-	-	50,000	-	-	(750,832)
Fund Balance, Beginning of Year	83,473	3,781	472,170	861	3,112	-	-	-	8,794,098
Fund Balance, End of Year	$ 94,524	$ 3,781	$ 398,122	$ 1,303	$ 3,253	$ 45,000	$ 117,732	$ 85,668	$ 8,689,008

Statement 12

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE FUNDS
November 30, 2023

	Self Insurance Bond
Assets	
Cash	$ 27,590
Total Assets	$ 27,590
Liabilities and Fund Balances	
Liabilities	$ -
Fund Balances	27,590
Total Liabilities and Fund Balances	$ 27,590

Statement 13

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, 2023

	Self Insurance Bond
Revenues Received:	
Property Taxes	$ -
Mobile Home Taxes	4
Interest Income	115
Total Revenues Received	119
Expenditures Paid:	
Debt Service	-
Excess (Deficiency) of Revenues Received Over Expenditures Paid	119
Other Financing Sources (Uses) of Funds:	
Transfer from (to) Other Funds	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid	119
Fund Balance, Beginning of Year	27,471
Fund Balance, End of Year	$ 27,590

Clinton County, Illinois
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
FIDUCIARY FUNDS
November 30, 2023

	Agency Funds			Trust Funds	
	Fee Offices	County Collectors Tax Accounts	Other Agency	Inmate Trust Fund	Total
ASSETS					
Cash and Equivalents	$ 578,751	$ 3,020,720	$ 933,985	$ 4,209	$ 4,537,665
Total Assets	$ 578,751	$ 3,020,720	$ 933,985	$ 4,209	$ 4,537,665
LIABILITIES AND FUND BALANCES					
Unremitted Fees	$ 196,114	$ -	$ -	$ -	$ 196,114
Bank Overdrafts	-	-	-	-	-
Bonds Held in Trust	350,792	-	-	-	350,792
Miscellaneous Collections Payable	31,845	-	-	-	31,845
Due to Other Taxing Bodies	-	3,020,720	-	-	3,020,720
Funds Available for Distribution	-	-	933,985	4,209	938,194
Total Liabilities	578,751	3,020,720	933,985	4,209	4,537,665
Fund Balances	-	-	-	-	-
Total Liabilities and Fund Balances	$ 578,751	$ 3,020,720	$ 933,985	$ 4,209	$ 4,537,665

Statement 15

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
AGENCY FUNDS
FEE OFFICES
November 30, 2023

	County Clerk	Circuit Clerk	Total
Assets			
Cash and Equivalents	$ 136,962	$ 441,789	$ 578,751
Total Assets	$ 136,962	$ 441,789	$ 578,751
Liabilities and Fund Balances			
Unremitted Fees	$ 136,962	$ 59,152	$ 196,114
Bonds Held in Trust	-	350,792	350,792
Miscellaneous Collections Payable	-	31,845	31,845
Total Liabilities	136,962	441,789	578,751
Fund Balances	-	-	-
Total Liabilities and Fund Balances	$ 136,962	$ 441,789	$ 578,751

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, 2023

	County Clerk	Circuit Clerk	Total
Revenues Received:			
Fees of County Offices	$ 986,693	$ 883,803	$ 1,870,496
Tax Redemption Fund	337,914	-	337,914
Restitution	-	84,646	84,646
Fees of Others	-	315,763	315,763
Cash Bonds	-	146,757	146,757
Miscellaneous	11	19,349	19,360
Total Revenues Received	1,324,618	1,450,318	2,774,936
Expenditures Paid:			
Fees Remitted to County Offices	1,062,510	891,129	1,953,639
Tax Redemption Fund	366,039	-	366,039
Fees of Others	1,811	317,698	319,509
Cash Bonds	-	187,282	187,282
Restitution	-	91,305	91,305
Miscellaneous	-	33,112	33,112
Total Expenditures Paid	1,430,360	1,520,526	2,950,886
Excess (Deficiency) of Revenues Received Over Expenditures Paid	(105,742)	(70,208)	(175,950)
Funds Available for Distribution, Beginning of Year	242,704	511,997	754,701
Funds Available for Distribution, End of Year	$ 136,962	$ 441,789	$ 578,751

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Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
AGENCY FUNDS
COUNTY COLLECTOR
November 30, 2023

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
ASSETS			
Cash and Equivalents	$ 2,966,715	$ 54,005	$3,020,720
Total Assets	$ 2,966,715	$ 54,005	$3,020,720
LIABILITIES AND FUND BALANCES			
Due to Other Taxing Bodies	$ 2,966,715	$ 54,005	$3,020,720
Bank Overdrafts	-	-	-
Fund Balances	-	-	-
Total Liabilities and Fund Balances	$ 2,966,715	$ 54,005	$3,020,720

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, 2023

	Real Estate Tax Levy Account	Mobile Home Tax Account	Totals
Revenues Received:			
Property Taxes Including Interest and Penalties	$ 58,000,159	$ 51,248	$58,051,407
Expenditures Paid:			
Distribution of Taxes and Interest to Taxing Bodies	55,143,499	51,188	55,194,687
Excess (Deficiency) of Revenues Received over Expenditures Paid	2,856,660	60	2,856,720
Funds Available for Distribution, Beginning of Year	110,055	53,945	164,000
Funds Available for Distribution, End of Year	$ 2,966,715	$ 54,005	$ 3,020,720

Clinton County, Illinois
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES – MODIFIED CASH BASIS
OTHER AGENCY FUNDS
November 30, 2023

	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	$ 2,201	$ -	$ -	$ 639,044	$ 267,234	$ 25,506	$ 933,985
Investments	-	-	-	-	-		-
Total Assets	$ 2,201	$ -	$ -	$ 639,044	$ 267,234	$ 25,506	$ 933,985
Liabilities and Fund Balances							
Funds Available for Distribution	$ 2,201	$ -	$ -	$ 639,044	$ 267,234	$ 25,506	$ 933,985
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 2,201	$ -	$ -	$ 639,044	$ 267,234	$ 25,506	$ 933,985

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, 2023

	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	$ 53,415	$ -	$ -	$ -	$ -	$ 642,930	$ 696,345
Allotments - Motor Fuel Tax	-	-	-	1,367,901	279,775	-	1,647,676
Reimbursements from Cities, Villages, Townships and Others	-	-	-	-	-	-	-
Interest Income	-	-	-	6,200	359	102	6,661
Total Revenues Received	53,415	-	-	1,374,101	280,134	643,032	2,350,682
Expenditures Paid:							
Distribution	50,832	-	-	1,838,293	285,744	642,936	2,817,805
Excess (Deficiency) of Revenues Received Over Expenditures Paid	2,583	-	-	(464,192)	(5,610)	96	(467,123)
Funds Available for Distribution, Beginning of Year	(382)	-	-	1,103,236	272,844	25,410	1,401,108
Funds Available for Distribution, End of Year	$ 2,201	$ -	$ -	$ 639,044	$ 267,234	$ 25,506	$ 933,985

Clinton County, Illinois
STATEMENT OF ASSETS, LIABLITIES AND FUND BALANCES - MODIFIED CASH BASIS
TRUST FUNDS
November 30, 2023

	Inmate Trust Fund
Assets	
Cash in Bank	$ 4,209
Other Assets	-
Total Assets	$ 4,209
Liabilities and Fund Balances	
Funds Available for Distribution - Inmates	$ 4,209
Other Liabilities	-
Total Liabilities	4,209
Fund Balances	-
Total Liabilities and Fund Balance	$ 4,209

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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, 2023

	Inmate Trust Fund
Revenues Received:	
Deposits from Inmates, Relatives and Visitors	$ 43,257
Expenditures Paid:	
Inmate Expenditures	44,933
Excess (Deficiency) of Revenues Received over Expenditures Paid	(1,676)
Funds Available for Distribution, Beginning of Year	5,885
Funds Available for Distribution, End of Year	$ 4,209

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
County Highway Fund 28			
Revenues Received:			
Taxes	$ 431,000	$ 510,841	$ 79,841
Charges for Services	819,000	81,978	(737,022)
	1,250,000	592,819	(657,181)
Expenditures Paid:			
Personal Services	855,000	816,593	(38,407)
Contractual Services	77,000	44,419	(32,581)
Commodities	266,000	238,226	(27,774)
Capital Outlay	52,000	-	(52,000)
	1,250,000	1,099,238	(150,762)
Other Financial Sources (Uses) of Funds	-	764,660	764,660
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	$ -	$ 258,241	$ (506,419)
County Highway Fund 28E			
Revenues Received:			
Taxes	$ 205,000	$ 87,546	$ (117,454)
Sale of Assets	165,000	62,217	(102,783)
	370,000	149,763	(220,237)
Expenditures Paid:			
Commodities	-	10,170	10,170
Capital Outlay	370,000	416,065	46,065
	370,000	426,235	56,235
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (276,472)	$ (276,472)
County Bridge Fund			
Revenues Received:			
Taxes	$ 100,500	$ 94,214	$ (6,286)
Interest on Investments	1,000	-	(1,000)
Charges for Services	448,500	18,673	(429,827)
	550,000	112,887	(437,113)
Expenditures Paid:			
Contractual Services	25,000	192,662	167,662
Commodities	25,000	-	(25,000)
Capital Outlay	500,000	34,068	(465,932)
	550,000	226,730	(323,270)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid and other uses	$ -	$ (113,843)	$ (113,843)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
County Engineering Fund			
Revenues Received:			
Charges for Services	$ 60,000	$ 50,017	$ (9,983)
	60,000	50,017	(9,983)
Expenditures Paid:			
Commodities	60,000	11,003	(48,997)
Capital Outlay	-	11,740	11,740
	60,000	22,743	(37,257)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 27,274	$ 27,274
F.A.S. Matching Fund			
Revenues Received:			
Taxes	$ 201,000	$ 188,500	$ (12,500)
Interest on Investments	-	-	-
Charges for Services	1,299,000	-	(1,299,000)
	1,500,000	188,500	(1,311,500)
Expenditures Paid:			
Contractual	100,000	-	(100,000)
Capital Outlay	1,400,000	-	(1,400,000)
	1,500,000	-	(1,500,000)
Other Financial Sources (Uses) of Funds	-	83,138	83,138
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 271,638	$ 271,638
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, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Special Service Areas			
Revenues Received:			
Taxes	$ 1,178,934	$ 1,113,144	$ (65,790)
Interest on Investments	-	428	428
	1,178,934	1,113,572	(65,362)
Expenditures Paid:			
Interest Paid	-	-	-
Contractual	1,178,934	1,130,114	(48,820)
	1,178,934	1,130,114	(48,820)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (16,542)	$ (16,542)
Inmate Commissary Fund			
Revenues Received:			
Interest on Investments	$ -	$ -	$ -
Miscellaneous	-	242,255	242,255
	-	242,255	242,255
Expenditures Paid:			
Net Agency Fund Disbursements	-	-	-
Capital Outlay - Vehicle	-	-	-
Commodities	-	244,968	244,968
	-	244,968	244,968
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (2,713)	$ (2,713)
Vital Records Fund			
Revenues Received:			
Charges for Services	$ 15,000	$ 16,363	$ 1,363
Grant Revenue	-	-	-
	15,000	16,363	1,363
Expenditures Paid:			
Contractual Services	1,000	1,000	-
Grant Expense	-	-	-
Capital Outlay	-	-	-
Commodities	14,000	8,165	(5,835)
	15,000	9,165	(5,835)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ 7,198	$ 7,198

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Oil Revenue Surplus Fund:			
Revenues Received:			
Interest on Investments	$ 200	$ 135	$ (65)
Miscellaneous	20,000	370,877	350,877
	20,200	371,012	350,812
Expenditures Paid:			
Contractual Services	-	-	-
Capital Outlay	-	-	-
Miscellaneous	75,000	372,776	297,776
	75,000	372,776	297,776
Other Financial Sources (Uses) of Funds	-	(60,000)	(60,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (54,800)	$ (61,764)	$ (6,964)
CIRT Equipment Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
Expenditures Paid:			
Commodities	5,000	-	(5,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (5,000)	$ -	$ 5,000
Victim Impact Fund			
Revenues Received:			
Charges for Services	$ 250	$ 190	$ (60)
Expenditures Paid:			
Commodities	500	-	(500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (250)	$ 190	$ 440

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Animal Control Fund			
Revenues Received:			
Licenses and Permits	$ 50,000	$ 80,931	$ 30,931
Grant Revenue	-	-	-
Miscellaneous	500	16	(484)
	50,500	80,947	30,447
Expenditures Paid:			
Personal Services	35,000	23,358	(11,642)
Contractual Services	27,500	52,948	25,448
Capital Outlay	7,500	3,210	(4,290)
	70,000	79,516	9,516
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (19,500)	$ 1,431	$ 20,931
County Health Department Fund			
Revenues Received:			
Taxes	$ 181,596	$ 170,829	$ (10,767)
Grants	406,600	558,355	151,755
Charges for Services	157,500	222,968	65,468
Miscellaneous	15,000	23,169	8,169
	760,696	975,321	214,625
Expenditures Paid:			
Personal Services	624,880	596,947	(27,933)
Contractual Services	89,059	181,214	92,155
Capital Outlay	2,000	5,004	3,004
Commodities	13,500	28,388	14,888
Miscellaneous	8,000	173	(7,827)
	737,439	811,726	74,287
Other Financial Sources (Uses) of Funds	(420,000)	(444,000)	(24,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (396,743)	$ (280,405)	$ 116,338

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Mental Health Fund			
Revenues Received:			
Taxes	$ 417,794	$ 393,741	$ (24,053)
Miscellaneous	500	-	(500)
	418,294	393,741	(24,553)
Expenditures Paid:			
Contractual Services	418,294	400,845	(17,449)
Other Financial Sources (Uses) of Funds	-	(26,000)	(26,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (33,104)	$ (33,104)
R.E.A. Economic Development Fund			
Revenues Received:			
Interest on Investments	$ 750	$ 878	$ 128
Miscellaneous	26,890	28,800	1,910
	27,640	29,678	2,038
Expenditures Paid:			
Contractual	43,140	5,116	(38,024)
Miscellaneous	3,500	-	(3,500)
Capital Outlay	-	-	-
	46,640	5,116	(41,524)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and other sources over Expenditures Paid	$ (19,000)	$ 24,562	$ 43,562
Probation Electronic Monitoring Fund			
Revenues Received:			
Charges for Services	$ 7,000	$ 4,074	$ (2,926)
Expenditures Paid:			
Commodities	7,000	3,358	(3,642)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 716	$ 716
Public Defender Automation			
Revenues Received:			
Charges for Services	$ 350	$ 442	$ 92
Expenditures Paid:			
Miscellaneous	350	-	(350)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 442	$ 442

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

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	Final Budget	Actual	Variance With Final Budget Over (Under)
Law Library Fund			
Revenues Received:			
Charges for Services	$ 12,000	$ 13,706	$ 1,706
Expenditures Paid:			
Contractual Services	12,000	11,079	(921)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 2,627	$ 2,627
County Court Fees Fund			
Revenues Received:			
Charges for Services	$ 30,000	$ 45,373	$ 15,373
Expenditures Paid:			
Personal Services	23,500	22,274	(1,226)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 6,500	$ 23,099	$ 16,599
Recorder's Instrument Fund			
Revenues Received:			
Charge for Services	$ 87,000	$ 76,155	$ (10,845)
Grant Receipts	-	-	-
	87,000	76,155	(10,845)
Expenditures Paid:			
Personal Services	60,000	-	(60,000)
Contractual Services	21,000	59,688	38,688
Miscellaneous	7,000	691	(6,309)
Capital Outlay	5,000	-	(5,000)
	93,000	60,379	(32,621)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (6,000)	$ 15,776	$ 21,776

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Automation Fund			
Revenues Received:			
Charges for Services	$ 35,000	$ 43,833	$ 8,833
Grant Receipts	-	-	-
	35,000	43,833	8,833
Expenditures Paid:			
Equipment Expense	30,000	-	(30,000)
Commodities	10,000	21,162	11,162
	40,000	21,162	(18,838)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (5,000)	$ 22,671	$ 27,671
Cooperative Extension Fund			
Revenues Received:			
Taxes	$ 170,200	$ 155,460	$ (14,740)
Expenditures Paid:			
Contractual Services	170,200	155,319	(14,881)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 141	$ 141
Unemployment Insurance Fund			
Revenues Received:			
Taxes	$ -	$ -	$ -
	-	-	-
Expenditures Paid:			
Miscellaneous - Unemployment Insurance	20,000	100	(19,900)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (20,000)	$ (100)	$ 19,900
Sex Offenders Fees Fund			
Revenues Received:			
Charges for Services	$ 300	$ 393	$ 93
Expenditures Paid:			
Miscellaneous	1,200	-	(1,200)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (900)	$ 393	$ 1,293

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
States Attorney Drug Fund			
Revenues Received:			
Charges for Services	$ 250	$ 593	$ 343
Opioid Settlement	-	63,915	63,915
	250	64,508	64,258
Expenditures Paid:			
Capital Outlay	3,000	-	(3,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (2,750)	$ 64,508	$ 67,258
Social Security Fund			
Revenues Received:			
Taxes	$ 351,000	$ 329,852	$ (21,148)
Miscellaneous	3,000	2,716	(284)
	354,000	332,568	(21,432)
Expenditures Paid:			
Social Security Taxes	600,000	545,549	(54,451)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (246,000)	$ (212,981)	$ 33,019
War Memorial Fund			
Revenues Received:			
Interest on Investments	$ 25	$ 17	$ (8)
Miscellaneous	500	-	(500)
	525	17	(508)
Expenditures Paid:			
Contractual	1,000	$ 400	(600)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (475)	$ (383)	$ 92
Circuit Clerk & Sheriff Medical Fund			
Revenues Received:			
Charges for Services	$ 5,000	$ 4,759	$ (241)
Expenditures Paid:			
Miscellaneous	8,000	-	(8,000)
Other Financial Sources (Uses) of Funds	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	$ (3,000)	$ 4,759	$ 7,759

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
911 Emergency Telephone Service Tax Fund			
Revenues Received:			
Charges for Services	$ 574,500	$ 805,188	$ 230,688
Interest on Investments	4,500	6,466	1,966
	579,000	811,654	232,654
Expenditures Paid:			
Personal Services	385,000	35,456	(349,544)
Contractual Services	267,000	75,621	(191,379)
Commodities	15,000	24,216	9,216
Capital Outlay	175,000	171,115	(3,885)
Miscellaneous	45,000	-	(45,000)
	887,000	306,408	(580,592)
Other Financing Sources (Uses)	-	(345,000)	(345,000)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (308,000)	$ 160,246	$ 468,246
Delinquent Tax Agent Fund			
Revenues Received:			
Interest on Investments	$ -	$ 27	$ 27
Miscellaneous	10,000	35,139	25,139
	10,000	35,166	25,166
Expenditures Paid:			
Commodities	1,500	361	(1,139)
Miscellaneous	4,000	83,615	79,615
	5,500	83,976	78,476
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 4,500	$ (48,810)	$ (53,310)
Wellness Committee Fund			
Revenues Received:			
Miscellaneous	$ 500	$ -	$ (500)
Expenditures Paid:			
Commodities	500	158	(342)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (158)	$ (158)

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Tax Sale Automation Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 5,265	$ (2,735)
Expenditures Paid:			
Capital Outlay	-	-	-
Miscellaneous	7,500	6,236	(1,264)
	7,500	6,236	(1,264)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 500	$ (971)	$ (1,471)
Accumulated Leave Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
Expenditures Paid:			
Miscellaneous Expense	50,000	85,931	35,931
	50,000	85,931	35,931
Other Financing Sources (Uses)	50,000	100,000	50,000
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ -	$ 14,069	$ 14,069
Workers Compensation Fund			
Revenues Received:			
Taxes	$ 230,500	$ 217,025	$ (13,475)
Expenditures Paid:			
Contractual Services	550,000	175,866	(374,134)
Excess (Deficiency) of Revenues over Expenditures	$ (319,500)	$ 41,159	$ 360,659
Mapping			
Revenues Received:			
Charges for Services	$ 5,500	$ 2,503	$ (2,997)
	5,500	2,503	(2,997)
Expenditures Paid:			
Miscellaneous Expense	15,000	-	(15,000)
	15,000	-	(15,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (9,500)	$ 2,503	$ 12,003

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Drug Enforcement Fund			
Revenues Received:			
Charges for Services	$ 50,000	$ 56,371	$ 6,371
Interest on Investments	250	584	334
	50,250	56,955	6,705
Expenditures Paid:			
Capital Outlay	80,000	16,422	(63,578)
Miscellaneous	70,000	12,035	(57,965)
	150,000	28,457	(121,543)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (99,750)	$ 28,498	$ 128,248
Domestic Violence Fund			
Revenues Received:			
Fees	$ 1,500	$ 1,215	$ (285)
Expenditures Paid:			
Miscellaneous	1,500	1,210	(290)
Excess (Deficiency) of Revenues Received over Expenditures	$ -	$ 5	$ 5
Child Support Fund			
Revenues Received:			
Charges for Services	$ 25,000	$ 12,444	$ (12,556)
Expenditures Paid:			
Personal Services	30,000	25,219	(4,781)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (5,000)	$ (12,775)	$ (7,775)
Cannabis Tax Fund			
Revenues Received:			
Cannabis Tax	$ 15,000	$ 17,125	$ 2,125
Expenditures Paid:			
Personal Services	-	-	-
Capital Outlay	-	47,803	47,803
	-	47,803	47,803
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 15,000	$ (30,678)	$ 2,125

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Coroner Collection Fees			
Revenues Received:			
Charges for Services	$ 10,000	$ 7,100	$ (2,900)
State Aid	-	-	-
	10,000	7,100	(2,900)
Expenditures Paid:			
Capital Outlay	-	49,300	49,300
Miscellaneous	10,000	-	(10,000)
	10,000	49,300	39,300
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (42,200)	$ (42,200)
CDAP Recapture Fund			
Revenues Received:			
Interest on Investments	$ 6,650	$ -	$ (6,650)
Miscellaneous	-	220	$ 220
	6,650	220	(6,430)
Expenditures Paid:			
Miscellaneous	250,000	-	(250,000)
	250,000	-	(250,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (243,350)	$ 220	$ (243,570)
Probation Operation Fund			
Revenues Received:			
Charges for Services	$ 5,000	$ 874	$ (4,126)
Sale of Asset	-	-	-
	5,000	874	(4,126)
Expenditures Paid:			
Miscellaneous	35,000	1,080	(33,920)
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (30,000)	$ (206)	$ 29,794
Document Storage Fund			
Revenues Received:			
Charges for Services	$ 85,000	$ 65,700	$ (19,300)
Expenditures Paid:			
Personal Services	$ -	$ -	$ -
Capital Outlay	-	9,325	9,325
Miscellaneous	65,000	21,533	(43,467)
	65,000	30,858	(34,142)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 20,000	$ 34,842	$ 14,842

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Hotel/Motel Tax Fund			
Revenues Received:			
Charges for Services	$ 20,000	$ 11,241	$ (8,759)
Expenditures Paid:			
Contractual Services	20,000	18,480	(1,520)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ (7,239)	$ (7,239)
Senior Services Fund			
Revenues Received:			
Taxes	$ 135,200	$ 127,254	$ (7,946)
Expenditures Paid:			
Contractual Services	135,200	127,145	(8,055)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 109	$ (109)
Judicial Security Fund			
Revenues Received:			
Charges for Services	$ 60,000	$ 68,824	$ 8,824
Grant	-	-	-
	60,000	68,824	8,824
Expenditures Paid:			
Personal Services	65,000	66,537	1,537
Miscellaneous	1,000	-	(1,000)
	66,000	66,537	537
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and Other Financing Uses	$ (6,000)	$ 2,287	$ 8,287
Probation Service Fund			
Revenues Received:			
Charges for Services	$ 100,000	$ 130,452	$ 30,452
Grant	-	-	-
	100,000	130,452	30,452
Expenditures Paid:			
Personal Services	3,000	1,643	(1,357)
Contractual Services	111,000	34,096	(76,904)
Commodities	5,000	-	(5,000)
	119,000	35,739	(83,261)
Other Financing Sources (Uses):	(35,000)	(25,832)	9,168
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (54,000)	$ 68,881	$ 92,429

Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
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For the Year Ended November 30, 2023

	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	$ 8,000	$ 53,448	$ 45,448
Grants	-	-	-
	8,000	53,448	45,448
Expenditures Paid:			
Miscellaneous	8,000	13,046	5,046
Other Financing Sources (Uses)	-	4,770	4,770
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 45,172	$ 40,402
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
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For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Treasurer's Indemnity Fees Fund			
Revenues Received:			
Charges for Services	$ 7,500	$ -	$ (7,500)
Interest on Investments	1,000	792	(208)
	8,500	792	(7,708)
Expenditures Paid:			
Miscellaneous	10,000	-	(10,000)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (1,500)	$ 792	$ 2,292
GIS Mapping			
Revenues Received:			
Charges for Services	$ 120,000	$ 68,640	$ (51,360)
Miscellaneous	1,000	3,350	2,350
	121,000	71,990	(49,010)
Expenditures Paid:			
Personnel Services	$ -	$ -	$ -
Contractual	145,000	70,741	(74,259)
Miscellaneous	2,500	-	(2,500)
	147,500	70,741	(76,759)
Excess (Deficiency) of Revenues Received and Other Financing Sources Over Expenditures Paid and other Financing Uses	$ (26,500)	$ 1,249	$ 27,749
Self-Insurance Bond Fund			
Revenues Received:			
Taxes	$ -	$ 4	$ 4
Interest on Investments	-	115	115
	-	119	119
Expenditures Paid:			
Misc Expense	-	-	-
Debt Service	-	-	-
	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 119	$ 119

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Treasurer's Sale of Error Fund			
Revenues Received:			
Charges for Services	$ 2,000	$ -	$ (2,000)
Interest on Investments	50	-	(50)
	2,050	-	(2,050)
Expenditures Paid:			
Commodities	5,000	17,284	12,284
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received and Other Financing Sources over Expenditures Paid and Other Financing Uses	$ (2,950)	$ (17,284)	$ (14,334)
Circuit Court Clerk Operations and Maintenance Fund			
Revenues Received:			
Charges for Services	$ 11,000	$ 13,022	$ 2,022
Expenditures Paid:			
Miscellaneous	10,000	1,971	(8,029)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ 1,000	$ 11,051	$ 10,051
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	10,000	-	(10,000)
Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (10,000)	$ -	$ 10,000

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Liability Insurance Fund			
Revenues Received:			
Taxes	$ 273,500	$ 254,445	$ (19,055)
	273,500	254,445	(19,055)
Expenditures Paid:			
Contractual Services	550,000	328,493	(221,507)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (276,500)	$ (74,048)	$ 202,452
States Attorney Automation Fund			
Revenues Received:			
Charges for Services	$ 1,500	$ 616	$ (884)
Expenditures Paid:			
Capital Outlay	1,500	-	(1,500)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 616	$ 616
Electronic Citation Fee Fund			
Revenues Received:			
Charges for Services	$ 8,000	$ 10,271	$ 2,271
Expenditures Paid:			
Miscellaneous	10,000	9,070	(930)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (2,000)	$ 1,201	$ 3,201
Drug Court Fund			
Revenues Received:			
Charges for Services	$ 9,000	$ 8,324	$ (676)
Expenditures Paid:			
Miscellaneous	12,500	7,031	(5,469)
Other Financing Sources (Uses)	-	(4,770)	(4,770)
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ (3,500)	$ (3,477)	$ 23

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Clinton County, Illinois
SCHEDULE OF BUDGETARY COMPARISON –
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2023

	Final Budget	Actual	Variance With Final Budget Over (Under)
Local Assistance Fund			
Revenues Received:			
Miscellaneous	$ -	$ -	$ -
	-	-	-
Expenditures Paid:			
Miscellaneous	-	5,000	5,000
Other Financing Sources (Uses)	-	50,000	50,000
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 45,000	$ 45,000
Contingency Fee Fund			
Revenues Received:			
Miscellaneous	$ -	$ 117,732	$ 117,732
Expenditures Paid:			
Miscellaneous	-	-	-
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 117,732	$ 117,732
Public Defender Fund			
Revenues Received:			
Miscellaneous	$ -	$ 86,131	$ 86,131
Expenditures Paid:			
Miscellaneous	-	463	463
Excess (Deficiency) of Revenues Received over Expenditures Paid	$ -	$ 85,668	$ 85,668