

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2006 through August 31, 2007.

Due to the size of the audit document, the audit in its entirety cannot be placed on the website at this time. The following pages do not represent the complete audit document though the pages presented come directly from the audit document. The information presented has been compiled to be easily and readily accessible to the general public through the internet.

The audit was performed by Scheffel & Company, P.C.

For more information, please contact the office of County Board Chairman Andy Manar at 217.854.3341.

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2007

This section of Macoupin County, Illinois, annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2007. Please read it in conjunction with the County's financial statements.

The Management's Discussion and Analysis contains six different sections. The first section presents a brief overview of the County's financial highlights for the year ended August 31, 2007. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

Our auditor's have provided assurance in their Independent Auditor's Report, located immediately preceding this Management's Discussion and Analysis, that the basic financial statements are fairly stated. Varying degrees of assurance is being provided by the auditors regarding the required supplemental information and the supplemental information identified above. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurance being provided for each of the other parts in the financial section.

FINANCIAL HIGHLIGHTS

The County received \$614,000 more in revenues than expended in its major operating fund, the General Fund, which includes a one time transfer of funds from other sources in excess of \$107,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements presented in this annual report include two kinds of statements that present different views of the County:

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 12, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.

- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2006 – August 31, 2007. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
- Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$28.4 million at August 31, 2007. This is an increase of \$3.3 million from the beginning of the year. Of the \$28.4 million, \$14.1 million is invested in capital assets, and \$14.3 million is considered unreserved. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent less than it collected in revenue for the year ended August 31, 2007 resulting in an increase in net assets of \$3,273,000. The Table below takes the data presented in the Statement of Activities and rearranges it slightly to group all the revenue items together.

Table 1
Changes in Net Assets

	Year Ended August 31,	
	2007	2006
Revenue:		
General		
Property Taxes	\$ 4,741,697	\$ 2,724,905
Intergovernmental	4,909,633	4,979,300
Earnings on Investments	688,090	437,793
Miscellaneous	1,071,745	834,059
Gain (Loss) on Capital Asset	4,735	(4,068)
Sub Total	<u>\$ 11,415,900</u>	<u>\$ 8,971,989</u>
Program		
Charges for Services	\$ 3,787,167	\$ 3,765,768
Operating Grants & Contributions	4,240,208	3,604,759
Capital Grants	50,000	291,851
Sub Total	<u>\$ 8,077,375</u>	<u>\$ 7,662,378</u>
Grand Total Revenue	<u>\$ 19,493,275</u>	<u>\$ 16,634,367</u>
Expenses:		
General Government	\$ 4,495,087	\$ 4,259,854
Public Safety	3,945,320	3,973,369
Corrections	379,707	435,292
Judiciary	1,397,522	1,257,001
Education	91,260	87,529
Development	54,218	44,227
Public Works & Transportation	2,910,174	3,372,737
Health & Welfare	2,871,645	2,711,900
Depreciation-Unallocated	24,420	24,420
Capital Development	50,000	0
Grand Total Expenses	<u>\$ 16,219,353</u>	<u>\$ 16,166,329</u>
Increase in Net Assets	<u>\$ 3,273,922</u>	<u>\$ 468,038</u>

Property taxes and intergovernmental revenues accounted for 50% and 46% of the total revenue for the year ended August 31, 2007 and 2006, respectively. Another 41% and 46%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 9% and 8% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,219,353 and \$16,166,329 for the year ended August 31, 2007 and 2006, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (88% and 89%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$9.6 and \$7.7 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$4.3 and \$3.9 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.8 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$14.2 million. Total governmental funds experienced an increased fund balance of \$2,873,312 or 20.1%. The major reason for the increase in fund balance is grants received.

General Fund Budgetary Highlights

The county adopts a temporary budget at the August meeting and the final budget in September. Once the budget is adopted revisions are approved by board resolution. Schedule 1, on page 34, begins the various schedules of budget amounts versus actual amounts for the major funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2007, the County's total value of capital assets net of accumulated depreciation was \$14.2 million. This is an increase of \$300,000 from last year or 2%. This \$14.2 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges. (See table below). (More detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 2
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2007	2006
Land	\$ 173,677	\$ 168,677
Construction in Progress	845,005	459,453
Buildings	2,539,554	2,560,734
Equipment	4,244,839	4,290,071
Bridges	2,971,265	2,766,059
Roads	3,435,719	3,653,649
Total	<u>\$ 14,210,059</u>	<u>\$ 13,898,643</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue up to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$90,000 is well below the \$25.9 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains nearly \$14.2 million in total governmental fund reserves, of which \$1.45 million is in the general fund. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. Even though the fees are offsetting the revenue, the trend of the sales tax going down will not enable the County to maintain the general fund reserves.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our taxpaying citizens with a general overview of the county finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or wish to request additional financial information, contact the Macoupin County Board Chairman at Post Office, Box 535, Carlinville, IL 62626.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2006, 2005, 2004, AND 2003**

	<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>		<u>2004 Tax Levy</u>		<u>2003 Tax Levy</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
Total Assessed Valuation	<u>\$488,836,828</u>		<u>\$453,530,731</u>		<u>\$430,999,702</u>		<u>\$436,741,662</u>	
County Funds								
General	\$ 920,480	0.18830	\$ 910,963	0.20100	\$ 880,963	0.20440	\$ 847,717	0.19410
Illinois Municipal Retirement Fund	750,364	0.15350	588,059	0.12980	543,059	0.12600	522,344	0.11960
County Highway	430,665	0.08810	428,603	0.09460	424,104	0.09840	423,640	0.09700
County Bridge	190,646	0.03900	165,934	0.03670	165,935	0.03850	165,525	0.03790
Federal Aid Matching	215,577	0.04410	216,151	0.04780	212,052	0.04920	213,567	0.04890
Mental Deficiency	52,306	0.01070	52,000	0.01160	52,151	0.01210	52,409	0.01200
Mental Health	180,381	0.03690	180,000	0.03980	180,158	0.04180	180,375	0.04130
Public Health	250,284	0.05120	250,000	0.05520	249,980	0.05800	250,253	0.05730
Liability	350,496	0.07170	340,145	0.07510	330,146	0.07660	272,527	0.06240
Social Security	360,273	0.07370	384,109	0.08480	349,110	0.08100	395,252	0.09050
Total	<u>\$ 3,701,472</u>	<u>0.75720</u>	<u>\$ 3,515,964</u>	<u>0.77640</u>	<u>\$ 3,387,658</u>	<u>0.78600</u>	<u>\$ 3,323,609</u>	<u>0.76100</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2006, 2005, 2004, AND 2003**

	<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>		<u>2004 Tax Levy</u>		<u>2003 Tax Levy</u>	
Total Assessed Valuation	\$488,836,828		\$453,530,731		\$430,999,702		\$436,741,662	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
County Funds								
General	\$ 920,480	0.18830	\$ 910,963	0.20100	\$ 880,963	0.20440	\$ 847,717	0.19410
Illinois Municipal Retirement Fund	750,364	0.15350	588,059	0.12980	543,059	0.12600	522,344	0.11960
County Highway	430,665	0.08810	428,603	0.09460	424,104	0.09840	423,640	0.09700
County Bridge	190,646	0.03900	165,934	0.03670	165,935	0.03850	165,525	0.03790
Federal Aid Matching	215,577	0.04410	216,151	0.04780	212,052	0.04920	213,567	0.04890
Mental Deficiency	52,306	0.01070	52,000	0.01160	52,151	0.01210	52,409	0.01200
Mental Health	180,381	0.03690	180,000	0.03980	180,158	0.04180	180,375	0.04130
Public Health	250,284	0.05120	250,000	0.05520	249,980	0.05800	250,253	0.05730
Liability	350,496	0.07170	340,145	0.07510	330,146	0.07660	272,527	0.06240
Social Security	360,273	0.07370	384,109	0.08480	349,110	0.08100	395,252	0.09050
Total	<u>\$ 3,701,472</u>	<u>0.75720</u>	<u>\$ 3,515,964</u>	<u>0.77640</u>	<u>\$ 3,387,658</u>	<u>0.78600</u>	<u>\$ 3,323,609</u>	<u>0.76100</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 910,000	\$ 1,228,688
Intergovernmental Taxes		
Sales, Use and Photo Taxes	1,947,000	1,793,049
Income Tax	1,175,000	1,417,543
Personal Property Replacement Tax	180,000	216,305
Inheritance Tax-County Share	40,000	42,142
Total Taxes	<u>\$ 4,252,000</u>	<u>\$ 4,697,727</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 137,384
States Attorney Salary		133,156
Public Defender Salary		19,950
Election Judges Salary		16,098
Supervisor of Assessments Salary		22,957
Emergency Service Disaster Assistance		14,301
South Central Illinois Drug Task Force		51,718
Crime Victims Grant		12,800
Law Enforcement Safety Grant		753
Total Intergovernmental	<u>\$ 420,000</u>	<u>\$ 409,117</u>
Charges For Services		
Fees-Circuit Clerk	\$ 425,000	\$ 460,719
Fees-County Clerk		
Fees-States Attorney	25,000	15,007
Court Cost Fees	265,000	
Miscellaneous Fees		32,753
Total Charges For Services	<u>\$ 715,000</u>	<u>\$ 508,479</u>
Licenses		
Liquor Licenses		<u>\$ 6,200</u>
Fines & Forfeitures		<u>\$ 519,226</u>
Interest Income		<u>\$ 118,704</u>
Miscellaneous		
Reimbursements		\$ 141,481
Miscellaneous	\$ 250,000	151,347
Total Miscellaneous	<u>\$ 250,000</u>	<u>\$ 292,828</u>
Total Receipts	<u>\$ 5,637,000</u>	<u>\$ 6,552,281</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 308,900	\$ 297,685
Office Supplies	4,900	4,830
Postage	6,700	6,632
Travel	1,500	1,494
Telephone	5,500	5,337
Insurance	800	795
Miscellaneous	6,020	5,994
Equipment	3,280	2,396
Total County Clerk	<u>\$ 337,600</u>	<u>\$ 325,163</u>
County Treasurer		
Salaries	\$ 161,942	\$ 161,942
Office Supplies	2,100	2,095
Postage	14,850	14,850
Travel	699	699
Publishing	2,522	2,522
Telephone	1,169	1,169
Equipment Repairs	1,487	1,487
Insurance	1,057	1,057
Miscellaneous	488	488
Equipment	486	472
Total County Treasurer	<u>\$ 186,800</u>	<u>\$ 186,781</u>
Coroner's Expenses		
Salaries	\$ 44,706	\$ 44,706
Office Supplies	724	724
Medical Exams	34,617	34,616
Deputy Coroner Fees	600	600
Special Fund For Extra Service	10,000	10,000
Education & Training	925	925
Telephone	2,248	2,248
Insurance	15	0
Coroner's Jurors Fees	665	665
Total Coroner's Expense	<u>\$ 94,500</u>	<u>\$ 94,484</u>
Burial Of Soldiers		
Miscellaneous	<u>\$ 100</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 129,501	\$ 129,501
Office Supplies	1,852	1,733
Postage	1,300	1,195
Travel	10,797	10,797
Printing	1,039	938
Prescription Discounts	11	11
Equipment Repair	1,200	1,076
Telephone	2,300	2,148
Total County Board	<u>\$ 148,000</u>	<u>\$ 147,399</u>
Courthouse		
Supplies	\$ 5,080	\$ 5,080
Utilities	52,500	48,545
Equipment Repair	34,061	34,061
Capital Outlay	1,000	0
Miscellaneous	30,359	11,496
Total Courthouse	<u>\$ 123,000</u>	<u>\$ 99,182</u>
Elections		
Salaries	\$ 90,800	\$ 88,109
Office Supplies	30,900	29,972
Postage	13,000	13,000
Printing	30,500	28,725
Election Setup and Rent	5,700	4,620
Publishing	18,500	15,773
System Updates and Programming	42,000	34,056
Equipment Repair and Maintenance	19,700	19,322
Election Expense	22,100	21,481
Capital Outlay	1,500	0
Total Elections	<u>\$ 274,700</u>	<u>\$ 255,058</u>
Supervisor of Assessments		
Salaries	\$ 170,905	\$ 136,964
Office Supplies	1,300	1,233
Postage	10,000	8,826
Travel	6,295	3,282
Printing	16,000	15,541
Education and Training	2,910	725
Telephone	4,500	2,521
Equipment	2,090	2,090
Total Supervisor of Assessments	<u>\$ 214,000</u>	<u>\$ 171,182</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 22,033	\$ 22,032
Cemetery		
Grants to Cemeteries	\$ 3,800	\$ 1,250
Capital Improvements		
Capital Project Expense	\$ 28,000	\$ 4,000
Copy Room		
Office Supplies	\$ 4,196	\$ 3,203
Machine Rent	8,804	8,804
Total Copy Room	<u>\$ 13,000</u>	<u>\$ 12,007</u>
Tax Assessment and Collection		
Office Supplies	\$ 18,662	\$ 18,662
System Updates and Programming	1,419	500
Equipment Repair	22,500	21,927
Equipment	5,419	4,617
Miscellaneous	2,000	1,141
Total Tax Assessment and Collections	<u>\$ 50,000</u>	<u>\$ 46,847</u>
Insurance		
Employee Health Insurance	\$ 765,698	\$ 548,386
Life Insurance	5,462	4,582
State Unemployment Insurance	28,072	28,072
Miscellaneous	2,415	2,415
Total Insurance	<u>\$ 801,647</u>	<u>\$ 583,455</u>
Total General Government Disbursements	<u>\$ 2,297,179</u>	<u>\$ 1,948,840</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 19,000	\$ 18,730
Circuit Court		
Salaries	\$ 73,343	\$ 71,543
Office Supplies	4,000	3,820
Postage	505	505
Court Appointed Attorneys	82,862	82,771
Psychological Evaluations	750	750
Court Reporter Services	8,700	7,381
Telephone	2,500	1,972
Witness and Investigations	1,000	280
Equipment Repairs	2,000	1,125
Reimbursement to State	1,685	1,685
Petit Jurors Expense	25,544	25,544
Grand Jurors Expense	1,438	1,438
Total Circuit Court	<u>\$ 204,326</u>	<u>\$ 198,814</u>
Public Defender		
Salaries	\$ 108,945	\$ 108,945
Travel	187	150
Office Expense	27,368	27,368
Total Public Defender	<u>\$ 136,500</u>	<u>\$ 136,463</u>
Jury Commission		
Office Supplies	\$ 614	\$ 314
Postage	3,488	3,488
Telephone	1,098	569
Total Jury Commission	<u>\$ 5,200</u>	<u>\$ 4,371</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 430,983	\$ 388,296
Office Supplies	20,000	18,859
Postage	20,196	20,196
Travel	1,079	1,079
Publishing	250	0
Telephone	4,000	3,212
Office Machine Rent	5,622	5,622
Insurance	500	388
Equipment	2,000	1,049
Miscellaneous	370	146
Total Circuit Clerk	<u>\$ 485,000</u>	<u>\$ 438,847</u>
States Attorney		
Salaries	\$ 398,038	\$ 398,039
Office Supplies	5,727	5,727
Postage	1,536	1,536
Travel	1,940	1,940
Publishing	1,512	1,512
Witness and Investigation	5,600	5,598
Telephone	5,476	5,476
Machine Rent	3,528	3,528
Miscellaneous	2,717	2,717
Equipment	4,583	4,580
Book, Transcript and Periodicals	5,843	5,843
Total States Attorney	<u>\$ 436,500</u>	<u>\$ 436,496</u>
Total Judiciary	<u>\$ 1,286,526</u>	<u>\$ 1,233,721</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Total Health and Welfare	<u>\$ 100</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,124,450	\$ 2,117,869
Salaries Reimbursed by Drug Task Force	56,141	46,399
Office Supplies	47,079	47,079
Leads	5,000	0
Travel	3,000	1,738
Education and Training	12,272	12,272
Lodging and Meals Conveying Prisoners	9,206	9,206
Equipment Repair	60,000	43,023
Vehicle Expense	126,748	126,748
Insurance	2,682	2,682
K - 9	878	828
Telephone	35,000	29,606
Miscellaneous	2,193	1,804
Equipment	186,034	186,034
Employee Uniforms	25,000	21,662
Investigation Division Supplies	3,000	1,724
Investigation Division Equipment	3,000	627
Deputy Equipment	10,000	6,299
Radio Purchase and Maintenance Agreement	42,927	42,927
Food	73,300	71,776
Utilities	96,698	96,698
Housing Inmates in Other Counties	22,695	22,695
Medical Expenses of Inmates	76,838	76,542
Total Sheriff	<u>\$ 3,024,141</u>	<u>\$ 2,966,238</u>
Civil Defense - ESDA		
Salaries	\$ 45,513	\$ 45,513
Office Supplies	893	869
Postage	150	0
Travel	400	300
Telephone	2,000	897
Vehicle Expense	5,794	5,780
Education/Training	500	0
Total Civil Defense - ESDA	<u>\$ 55,250</u>	<u>\$ 53,359</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety - Continued		
Animal Control		
Salaries	\$ 29,000	\$ 28,826
Total Animal Control	<u>\$ 29,000</u>	<u>\$ 28,826</u>
Total Public Safety Disbursements	<u>\$ 3,108,391</u>	<u>\$ 3,048,423</u>
Corrections		
Probation		
Salaries	\$ 321,144	\$ 317,608
Office Supplies	\$ 2,856	\$ 499
Total Probation	<u>\$ 324,000</u>	<u>\$ 318,107</u>
Total Corrections Disbursements	<u>\$ 324,000</u>	<u>\$ 318,107</u>
Education		
Superintendent of Education		
Salaries	\$ 67,245	\$ 67,226
Office Supplies	813	813
Travel	705	705
Telephone	2,556	2,556
Office Rent	19,031	19,031
Miscellaneous	1,150	929
Total Superintendent of Education	<u>\$ 91,500</u>	<u>\$ 91,260</u>
Total Education Disbursements	<u>\$ 91,500</u>	<u>\$ 91,260</u>
Environment		
Solid Waste Management		
Office Supplies	\$ 10,000	\$ 0
Total Environment Disbursements	<u>\$ 10,000</u>	<u>\$ 0</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
West Central Regional Planning Commission		
Yearly Dues	\$ 9,536	\$ 9,536
Development Commission		
Salaries	\$ 29,950	\$ 29,941
Office Supplies	592	592
Postage	500	175
Travel	1,896	1,397
Printing	599	452
Telephone	2,220	1,255
Website Hosting/Maintenance	1,592	1,592
Miscellaneous	5,901	4,120
Grant Administration	4,750	3,359
Conferences/Training	2,000	1,799
Total Development Commission	<u>\$ 50,000</u>	<u>\$ 44,682</u>
Total Development Disbursements	<u>\$ 59,536</u>	<u>\$ 54,218</u>
Total Disbursements	<u>\$ 7,177,230</u>	<u>\$ 6,694,569</u>
(Deficiency) of Receipts Over Disbursements	\$ (1,540,230)	\$ (142,289)
Other Financing Sources (Uses)		
Operating Transfers Out		(60,387)
Operating Transfers In	950,000	780,592
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (590,230)</u>	\$ 577,917
Fund Balance - Beginning of Year		<u>1,813,964</u>
Fund Balance - End of Year		<u>\$ 2,391,881</u>