

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2008 through August 31, 2009.

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, 2009

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, 2009. 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, 2009. 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 auditors 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 expended \$117,677 less (combined General Funds) than revenues received in its major operating funds. The County expended \$95,929 less than revenues received during the fiscal year in the General Fund. The County experienced significant sales tax revenue losses when two of the County's three active coal mines ceased operation in the final months of calendar 2007 and beginning months of 2008.

The following is a brief summary of the County's end of year surplus/deficit in its major operating fund, the General Fund.

<u>Fiscal Year</u>	<u>Surplus/(Deficit)</u>	<u>EOY General Fund Balance</u>
2004-2005	\$56,828	\$1,741,179
2005-2006	\$72,768	\$1,813,964
2006-2007	\$577,917	\$2,391,881
2007-2008	(\$264,358)	\$2,127,523
2008-2009	\$95,929	\$2,223,452

The County has continued to maintain a balance in the General Fund despite significant reductions in recurring revenue. For the audit period, the General Fund Budget totaled \$6,961,199 and the end of year balance in the General Fund totaled \$2,223,452.

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 13, 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 14, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2008 – August 31, 2009. 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 15 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 19. 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 \$29 million at August 31, 2009. This is an increase of \$860,661 from the beginning of the year. Of the \$29 million, \$16 million is invested in capital assets (net of related debt), and \$13 million is considered unrestricted. The County's Statement of Net Assets can be found on page 13.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$29 million at August 31, 2009. This is an increase of \$860,661 from the beginning of the year. Of the \$29 million, \$16 million is invested in capital assets (net of related debt), and \$13 million is considered unrestricted. The County's Statement of Net Assets can be found on page 13.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 14. The report shows the County collected more than it spent for the year ended August 31, 2009 resulting in an increase in net assets of \$860,661.

Table 1
Statement of Net Assets

	Year Ended August 31,	
	2009	2008
Current Assets	\$ 13,021,516	\$ 12,798,464
Capital Assets (Net of Accumulated Depreciation)	17,097,664	16,320,778
Net Deferred Bond Costs	36,349	
Total Assets	<u>\$ 30,155,529</u>	<u>\$ 29,119,242</u>
Current Liabilities	\$ 92,933	\$ 19,963
Long-Term Liabilities	1,016,227	913,571
Total Liabilities	<u>\$ 1,109,160</u>	<u>\$ 933,534</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 15,988,504	\$ 15,387,244
Unrestricted	13,057,865	12,798,464
Total Net Assets	<u>\$ 29,046,369</u>	<u>\$ 28,185,708</u>
Total Liabilities and Net Assets	<u>\$ 30,155,529</u>	<u>\$ 29,119,242</u>

Table 2
Changes in Net Assets

	Year Ended August 31,	
	2009	2008
Revenue:		
General		
Property Taxes	\$ 3,877,508	\$ 2,411,156
Intergovernmental	4,376,853	4,906,712
Earnings on Investments	183,907	505,795
Miscellaneous	1,014,251	1,055,513
Gain (Loss) on Sale of Capital Asset	(24,543)	22,592
Sub Total	<u>\$ 9,427,976</u>	<u>\$ 8,901,768</u>
Program		
Charges for Services	\$ 4,387,123	\$ 3,797,483
Operating Grants & Contributions	2,061,030	3,397,390
Capital Grants	1,059,104	23,709
Sub Total	<u>\$ 7,507,257</u>	<u>\$ 7,218,582</u>
Grand Total Revenue	<u>\$ 16,935,233</u>	<u>\$ 16,120,350</u>
Expenses:		
General Government	\$ 4,643,116	\$ 4,383,669
Public Safety	3,762,301	4,081,432
Corrections	448,368	446,086
Judiciary	1,215,901	1,243,352
Education	78,910	89,670
Development		49,274
Public Works & Transportation	3,323,039	3,257,827
Health & Welfare	2,252,232	2,747,356
Depreciation-Unallocated	24,419	24,420
Capital Development	326,286	23,709
Grand Total Expenses	<u>\$ 16,074,572</u>	<u>\$ 16,346,795</u>
Increase (Decrease) in Net Assets	<u>\$ 860,661</u>	<u>\$ (226,445)</u>

Property taxes and intergovernmental revenues accounted for 49% and 45% of the total revenue for the year ended August 31, 2009 and 2008, respectively. Another 44% and 45%, for the current and prior fiscal years, respectively, came from charges for services, operating grants and contributions, and capital grants while the remaining 7% and 10% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,074,572 and \$16,346,795 for the year ended August 31, 2009 and 2008, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (87% 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 (\$8.3 and \$7.3 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.1 and \$3.4 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$4.4 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 \$13 million. Total governmental funds experienced an increased fund balance of \$219,651 or 2%.

General Fund Budgetary Highlights

The County adopted an interim budget at the August meeting and the final budget in September. Once the budget is adopted revisions are approved by Board resolution. Revisions were made at the March and August meetings. Schedule 1 on page 38 begins the various schedules of budget amounts versus actual amounts expended for the major funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2009, the County's total value of capital assets net of accumulated depreciation was \$17.1 million. This is an increase of \$800,000 from last year or 5%. This \$17.1 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges (see table below). The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2009 the County had remaining contractual commitments in the amount of \$185,718. (More detailed information about capital assets can be found in Note 4 to the financial statements.)

	August 31,	
	2009	2008
Land	\$ 170,677	\$ 170,677
Construction in Progress	1,780,421	3,366,919
Buildings	5,561,885	2,337,713
Equipment	2,239,269	4,287,266
Bridges	4,311,024	2,995,712
Roads	3,034,388	3,162,491
Total	<u>\$ 17,097,664</u>	<u>\$ 16,320,778</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 \$1,109,160 is well below the \$30.3 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains approximately \$13 million in total governmental fund reserves, of which \$2.2 million is in the General Fund. In order to maintain this level of reserves in the General Fund, the County will need to continue to decrease spending if sales tax revenues do not increase. Steps that have been taken by the County will help to reduce costs in the long-term. Those steps include the repeal of the Enhanced County Officials (ECO) Pension through the Illinois Municipal Retirement Fund (IMRF), the utilization of special funds for operations, updating the fee structure for services, as well as attrition of non-essential positions.

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
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property		\$ 985,015
Intergovernmental Taxes		
Sales, Use and Photo Taxes		1,166,656
Income Tax		1,255,924
Personal Property Replacement Tax		181,577
Inheritance Tax-County Share		27,369
Total Taxes	<u>\$ 0</u>	<u>\$ 3,616,541</u>
Intergovernmental Cash Receipts		
Probation Officer Salary		\$ 147,852
States Attorney Salary		144,677
Public Defender Salary		79,139
Election Judges Salary		27,270
Supervisor of Assessments Salary		16,118
Emergency Service Disaster Assistance		36,528
South Central Illinois Drug Task Force		53,504
Crime Victims Grant		19,200
Total Intergovernmental	<u>\$ 0</u>	<u>\$ 524,288</u>
Charges For Services		
Fees-Circuit Clerk		\$ 568,254
Fees-States Attorney		15,627
Fees-Sheriff		1,461
Miscellaneous Fees		1,088
Total Charges For Services	<u>\$ 0</u>	<u>\$ 586,430</u>
Licenses		
Liquor Licenses		<u>\$ 4,050</u>
Fines & Forfeitures		<u>\$ 697,557</u>
Interest Income		<u>\$ 16,992</u>
Miscellaneous		
Reimbursements		\$ 94,533
Miscellaneous		152,077
Total Miscellaneous	<u>\$ 0</u>	<u>\$ 246,610</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,692,468</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements		
General Government		
County Clerk		
Salaries	\$ 273,559	\$ 273,532
Office Supplies	4,697	4,697
Postage	170	170
Travel	517	517
Telephone	4,857	4,857
Insurance	30	30
Miscellaneous	4,159	4,159
Equipment	3,157	3,157
Total County Clerk	<u>\$ 291,146</u>	<u>\$ 291,119</u>
County Treasurer		
Salaries	\$ 142,426	\$ 142,426
Office Supplies	1,083	1,056
Postage	11,776	11,776
Travel	802	802
Publishing	1,000	1,000
Telephone	1,200	1,182
Equipment Repairs	1,131	1,131
Miscellaneous	46	46
Insurance	942	942
Total County Treasurer	<u>\$ 160,406</u>	<u>\$ 160,361</u>
Coroner's Expenses		
Salaries	\$ 47,261	\$ 40,808
Office Supplies	408	408
Medical Exams	28,367	28,368
Deputy Coroner Fees	400	400
Education & Training	4,453	4,365
Telephone	2,515	2,443
Insurance	269	269
Transportation Fees	2,000	1,800
Office Rent	2,400	2,400
Coroner's Jurors Fees	281	281
Total Coroner's Expense	<u>\$ 88,354</u>	<u>\$ 81,542</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 83,200	\$ 82,700
Committee Meetings and Mileage	35,300	28,456
Total County Board	<u>\$ 118,500</u>	<u>\$ 111,156</u>
Courthouse		
Supplies	\$ 4,342	\$ 4,342
Utilities	54,779	54,779
Equipment Repair	52,858	52,858
Miscellaneous	11,021	11,021
Total Courthouse	<u>\$ 123,000</u>	<u>\$ 123,000</u>
Elections		
Salaries	\$ 100,966	\$ 100,967
Office Supplies	21,529	21,529
Postage	6,030	6,030
Printing	12,449	12,449
Election Setup and Rent	2,203	2,203
Publishing	17,333	17,333
Education/Training	266	267
System Updates and Programming	21,980	21,980
Equipment Repair and Maintenance	42,707	42,707
Election Expense	7,989	7,989
Total Elections	<u>\$ 233,452</u>	<u>\$ 233,454</u>
Supervisor of Assessments		
Salaries	\$ 151,671	\$ 151,670
Office Supplies	249	249
Postage	6,647	6,647
Travel	5,290	5,290
Printing	13,747	13,747
Education and Training	630	630
Telephone	2,344	2,344
Equipment Repairs and Maintenance	3,941	3,941
Equipment	35	35
Total Supervisor of Assessments	<u>\$ 184,554</u>	<u>\$ 184,553</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
Capital Improvements		
Capital Project Expense	\$ 28,000	\$ 26,618
Copy Room		
Office Supplies	\$ 3,789	\$ 3,771
Machine Rent	6,560	6,560
Total Copy Room	<u>\$ 10,349</u>	<u>\$ 10,331</u>
Tax Assessment and Collections		
Office Supplies	\$ 7,146	\$ 7,146
Equipment Repair	52,123	52,071
Equipment	600	600
Education and Training	1,055	1,055
Miscellaneous	2,820	2,820
Total Tax Assessment and Collections	<u>\$ 63,744</u>	<u>\$ 63,692</u>
County Administration		
Salaries	\$ 27,000	\$ 27,759
Office Supplies and Postage	2,821	2,821
Mileage, Dues, and Conventions	1,050	1,050
Printing	849	849
Telephone	1,309	1,309
Equipment Repairs and Maintenance	1,580	1,580
Miscellaneous	32,525	24,125
Appellate Assistant Service	19,960	19,960
Insurance	663,103	609,121
Audit	26,798	26,798
Care of Cemetery	800	800
County Website Design	1,250	1,250
Tourism Commission	2,000	
West Central Planning	9,536	9,536
Macoupin County Economic Development Partnership	73,269	73,269
	<u>\$ 863,850</u>	<u>\$ 800,227</u>
Real Estate Stamps		
Office Supplies	\$ 285,000	\$ 284,600
Total General Government Cash Disbursements	<u>\$ 2,450,355</u>	<u>\$ 2,370,653</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,040,661	\$ 2,045,169
Salaries Reimbursed by Drug Task Force	48,416	48,416
Office Supplies	45,966	45,966
Travel	2,682	2,432
Education and Training	6,500	5,430
Lodging and Meals Conveying Prisoners	2,000	1,378
Equipment Repair	47,437	45,263
Vehicle Expense	86,281	81,538
Insurance	6,910	6,910
K - 9	1,003	849
Telephone	26,421	26,215
Miscellaneous	1,336	1,318
Equipment	69,868	69,868
Employee Uniforms	18,553	18,553
Investigation Division Supplies	2,000	1,731
Investigation Division Equipment	2,000	1,912
Deputy Equipment	6,158	6,158
Radio Purchase and Maintenance Agreement	18,939	18,939
Food	46,390	45,522
Utilities	85,813	85,813
Housing Inmates in Other Counties	15,135	15,100
Medical Expenses of Inmates	53,950	53,950
Total Sheriff	<u>\$ 2,634,419</u>	<u>\$ 2,628,430</u>
Civil Defense - ESDA		
Salaries	\$ 48,280	\$ 48,280
Office Supplies	11	
Mileage, Dues, and Conventions	130	130
Telephone	631	631
Vehicle Expense	1,818	16,795
Total Civil Defense - ESDA	<u>\$ 50,870</u>	<u>\$ 65,836</u>
Animal Control		
Salaries	\$ 25,010	\$ 25,010
Total Animal Control	<u>\$ 25,010</u>	<u>\$ 25,010</u>
Total Public Safety Cash Disbursements	<u>\$ 2,710,299</u>	<u>\$ 2,719,276</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Corrections		
Probation		
Salaries	\$ 326,357	\$ 326,220
Office Supplies	863	863
Total Probation	<u>\$ 327,220</u>	<u>\$ 327,083</u>
Total Corrections Cash Disbursements	<u>\$ 327,220</u>	<u>\$ 327,083</u>
Cash Disbursements - Continued		
Judiciary		
Circuit Court		
Office Supplies	\$ 2,703	\$ 2,703
Postage	491	491
Court Appointed Attorneys	44,117	34,389
Psychological Evaluations and Testing	1,300	750
Court Reporter Services	3,500	3,454
Telephone	2,600	1,737
Books, Transcripts, and Periodicals	5,604	5,415
Equipment Repairs	500	348
Miscellaneous	1,698	1,698
Petit Jurors Expense	9,487	3,325
Grand Jurors Expense	3,000	1,784
Total Circuit Court	<u>\$ 75,000</u>	<u>\$ 56,094</u>
Public Defender		
Salaries	\$ 176,612	\$ 169,259
Telephone	661	558
Miscellaneous	839	839
Office Expense	1,140	879
Contractual Employees	51,748	51,748
Total Public Defender	<u>\$ 231,000</u>	<u>\$ 223,283</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Judiciary - Continued		
Jury Commission		
Office Supplies	\$ 708	\$ 599
Postage	3,488	3,488
Telephone	1,000	798
Jury Commissioner	3	
Total Jury Commission	\$ 5,199	\$ 4,885
Circuit Clerk		
Salaries	\$ 373,812	\$ 373,760
Office Supplies	15,779	15,779
Postage	17,773	17,773
Travel	325	325
Telephone	3,220	3,168
Office Machine Rent	5,751	5,751
Insurance	500	500
Equipment	1,030	1,030
Miscellaneous	74	74
Total Circuit Clerk	\$ 418,264	\$ 418,160
States Attorney		
Salaries	\$ 414,122	\$ 414,122
Office Supplies	2,521	2,498
Postage	1,280	1,280
Travel	2,659	2,659
Publishing	1,455	1,455
Witness and Investigation	1,686	1,685
Telephone	5,135	5,133
Machine Rent	2,930	2,930
Miscellaneous	906	883
Equipment	131	2,127
Book, Transcript and Periodicals	2,127	120
Total States Attorney	\$ 434,952	\$ 434,892
Total Judiciary Cash Disbursements	\$ 1,164,415	\$ 1,137,314

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Education		
Superintendent of Education		
Salaries	\$ 78,910	\$ 78,910
Total Superintendent of Education	<u>\$ 78,910</u>	<u>\$ 78,910</u>
Total Education Disbursements	<u>\$ 78,910</u>	<u>\$ 78,910</u>
Total Disbursements	<u>\$ 6,731,199</u>	<u>\$ 6,633,236</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (6,731,199)	\$ (940,768)
Other Financing Sources (Uses)		
Operating Transfers Out	\$ (230,000)	\$ (34,400)
Operating Transfers In		<u>1,071,097</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (6,961,199)</u>	\$ 95,929
Fund Balance - Beginning of Year		<u>2,127,523</u>
Fund Balance - End of Year		<u>\$ 2,223,452</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2008, 2007, 2006, AND 2005**

	<u>2008 Tax Levy</u>		<u>2007 Tax Levy</u>		<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>	
Total Assessed Valuation	<u>\$546,734,903</u>		<u>\$522,569,080</u>		<u>\$488,836,828</u>		<u>\$453,530,731</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>
County Funds								
General	\$ 1,101,672	0.20150	\$ 992,882	0.19000	\$ 920,480	0.18830	\$ 910,963	0.20100
Illinois Municipal Retirement Fund	808,622	0.14790	748,319	0.14320	750,364	0.15350	588,059	0.12980
County Highway	450,510	0.08240	448,887	0.08590	430,665	0.08810	428,603	0.09460
County Bridge	220,335	0.04030	219,479	0.04200	190,646	0.03900	165,934	0.03670
Federal Aid Matching	255,326	0.04670	229,408	0.04390	215,577	0.04410	216,151	0.04780
Mental Deficiency	58,501	0.01070	58,005	0.01110	52,306	0.01070	52,000	0.01160
Mental Health	196,278	0.03590	195,441	0.03740	180,381	0.03690	180,000	0.03980
Public Health	270,634	0.04950	269,646	0.05160	250,284	0.05120	250,000	0.05520
Liability	340,616	0.06230	339,670	0.06500	350,496	0.07170	340,145	0.07510
Social Security	370,687	0.06780	374,160	0.07160	360,273	0.07370	384,109	0.08480
Total	<u>\$ 4,073,181</u>	<u>0.74500</u>	<u>\$ 3,875,897</u>	<u>0.74170</u>	<u>\$ 3,701,472</u>	<u>0.75720</u>	<u>\$ 3,515,964</u>	<u>0.77640</u>