

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2014

Supplementary Information

GOVERNMENTAL FUND TYPES

GENERAL FUNDS

Financial Statements:

PAGE

General Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	33
General Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	34
General Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	35-42
Budget Stabilization Fund – General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	43
County Clerk - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	44
Sheriff - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	45

SPECIAL REVENUE FUNDS

Special Revenue Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	46-54
Special Revenue Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	55-63
Emergency Telephone System - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	64
County Motor Fuel Tax - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	65
Illinois Municipal Retirement Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	66
Social Security Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	67
Animal Control Working Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	68
County Farm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	69
Revolving Loan Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	70
Revolving Loan Fund II- Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	71
Old Jail Restoration Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	72
State’s Attorney – Bad Check Diversion - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	73
Tort Liability Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	74
County Highway Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	75

Supplementary Information - continued

SPECIAL REVENUE FUNDS-continued	<u>PAGE</u>
Federal Aid Matching Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	76
County Township Bridge Bond Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	77
County Township Bridge Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	78
GIS Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	79
Mental Deficiency Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	80
Mental Health Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	81
Vital Records Automation – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	82
Delinquent Real Estate Taxes Liquidation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	83
Police Vehicle Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	84
Sheriff’s Drug Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	85
Document Storage Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	86
Recorder’s Microfilm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	87
Treasurer’s Automation Fees Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	88
Law Library Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	89
Court Security Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	90
Court Automation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	91
Probation Fees Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	92
Coroner’s Fee - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	93
Traffic Violation Fee Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	94
Circuit Clerk OP Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	95
Tourism Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	96
Sheriff’s Leads Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	97
Circuit Clerk - Maintenance and Child Support Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	98
Macoupin County Cops Grant - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	99

Supplementary Information - continued

SPECIAL REVENUE FUNDS-continued

	<u>PAGE</u>
Circuit Clerk SDU Reimbursement Fund - Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Balance – Budget and Actual	100
South Central Illinois Drug Task Force - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	101
Public Safety Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	102
DUI Equipment Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	103
CDAP Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	104
Sheriff's Federal Drug Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	105
Arrestees' Medical Costs - Statement of Cash Receipts, Cash Disbursements And Changes In Fund Balance – Budget and Actual	106
Tax Sale in Error Interest - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	107
Heath Insurance Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	108
Grant Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	109
Pet Population Control Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	110
State's Attorney Automation Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	111
Drug Court Fee Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	112

FIDUCIARY FUND TYPES

Trust and Agency Funds - Combining Statement of Assets and Liabilities Arising From Cash Basis Transactions	113-114
Trust and Agency Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Funds Held for Others	115-116

Other Information

Illinois Municipal Retirement Fund Schedule of Funding Progress	117
Schedule of Assessed Valuations, Tax Extensions and Tax Rates	118



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON BETHALTO

INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members
of the County Board
Macoupin County
Carlinville, Illinois 62626

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash/modified cash bases of accounting described in Note 2; this includes determining that the cash/modified cash bases of accounting are acceptable bases for the 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the primary government of Macoupin County, Illinois, as of August 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the cash/modified cash bases of accounting described in Note 2.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of Macoupin County, Illinois, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. These primary government financial statements do not include financial data for the County's legally separate component unit, the Macoupin County Health Department, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the Macoupin County, Illinois, as of August 31, 2014, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United State of America. Our opinion is not modified with respect to this matter.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash/modified cash bases of accounting, which are bases of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Macoupin County, Illinois' basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates 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, the supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The other information listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2015, on our consideration of Macoupin County, Illinois' internal control over financial reporting and on 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 *Government Auditing Standards* in considering Macoupin County, Illinois' internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Scheffel Boyle".

Jerseyville, Illinois
February 2, 2015



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON BARTELSO BETHALTO

INDEPENDENT AUDITOR'S 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

Honorable Chairman and Members
of the County Board
Macoupin County
Carlinville, IL 62626

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 of Macoupin County, Illinois, as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated February 2, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Macoupin 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 Macoupin County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 a 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. We consider the deficiencies described below to be material weaknesses.

The County does not have personnel or staff with sufficient training or expertise to ensure the County's annual financial statements and disclosures are prepared in accordance with the cash/modified cash bases of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The County does not maintain a fixed asset and associated depreciation expense schedule for their capital assets to be presented on the Government-Wide Financial Statements.

Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances. The correcting journal entries were needed to reclassify receipts recorded to the wrong fund and/or account balance, unreconciled transfers in/out accounts, unreconciled due to/from accounts, revolving loan proceeds and payments, unrecorded interest, and other reclassifying adjustments.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Macoupin, 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*.

Macoupin County, Illinois' Response to Findings:

The County's management response to the above material weaknesses are as follows: (1) Assisting with the preparation of financial statements and disclosures involves both the County Clerk's office and the County Board office. While this audit finding has been an audit finding in past years, the County Board does not feel that it can expend general funds to hire additional qualified personnel to address this finding directly. (2) The County Board has requested the Treasurer's Office and County Clerk's office work together to utilize existing personnel to address this finding by coordinating a list of additions to capital assets as these items relate to job duties performed by employees in the respective offices. Management will continue to rely on the assistance of their audit firm in the preparation of the depreciation expense schedule due to the additional cost required to maintain the schedule. (3) The County Board has requested the Treasurer's Office and County Clerk's office work together to utilize existing personnel to address this finding as these items relate to job duties performed by employees in the respective offices. The County believes that progress was made during the previous fiscal years and that further progress will be made through the efforts of the two county offices in order to reduce or eliminate this finding in future years.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macoupin County, Illinois' response to the findings identified in our audit is described above. We did not audit Macoupin County, Illinois' response and, accordingly, we express no opinion on it.



Jerseyville, Illinois
February 2, 2015

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AUGUST 31, 2014

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Current Assets:	
Cash	\$ 13,591,137
Invested Cash	2,464,527
Current Portion of Revolving Loans	14,989
Total Current Assets	\$ 16,070,653
Non-Current Assets:	
Revolving Loans (Net of Current Portion)	\$ 59,957
Capital Assets, (Net of Accumulated Depreciation)	15,536,426
Total Non-Current Assets	\$ 15,596,383
TOTAL ASSETS	\$ 31,667,036
LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Payroll Liabilities	\$ 1,885
Current Portion of Long-Term Debt	3,814
Total Current Liabilities	\$ 5,699
Long-Term Liabilities:	
Due To Other Governments	\$ 375,970
Notes and Leases Payable	81,097
Total Long-Term Liabilities	\$ 457,067
TOTAL LIABILITIES	\$ 462,766
NET POSITION	
Invested in Capital Assets, Net of Related Debt	\$ 15,451,515
Restricted	8,069,800
Unrestricted	7,682,955
TOTAL NET POSITION	\$ 31,204,270
TOTAL LIABILITIES AND NET POSITION	\$ 31,667,036

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
AUGUST 31, 2014

	<u>GENERAL</u> <u>FUNDS</u>	<u>EMERGENCY</u> <u>TELEPHONE</u> <u>SYSTEM</u> <u>FUND</u>	<u>COUNTY</u> <u>MOTOR</u> <u>FUEL TAX</u> <u>FUND</u>	<u>ILLINOIS</u> <u>MUNICIPAL</u> <u>RETIREMENT</u> <u>FUND</u>	<u>REVOLVING</u> <u>LOAN</u> <u>FUND II</u>
ASSETS					
Cash	\$ 2,745,334	\$ 897,582	\$ 1,696,523	\$ 1,795,142	\$ 99,177
Invested Cash	600,000	1,019,527			
Due From Other Funds	297,463				
Revolving Loan Balances					16,080
TOTAL ASSETS	<u>\$ 3,642,797</u>	<u>\$ 1,917,109</u>	<u>\$ 1,696,523</u>	<u>\$ 1,795,142</u>	<u>\$ 115,257</u>
LIABILITIES AND					
FUND BALANCES					
Liabilities					
Payroll Liabilities	\$ 1,885				
Due to Other Funds	2,445				
Total Liabilities	<u>\$ 4,330</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,000</u>
Fund Balance					
Nonspendable	\$ 297,463				
Restricted			\$ 1,666,977	\$ 1,778,921	\$ 8,419
Committed	117,181				
Assigned		\$ 1,917,109	29,546	16,221	56,838
Unassigned	3,223,823				
Total Fund Balance	<u>\$ 3,638,467</u>	<u>\$ 1,917,109</u>	<u>\$ 1,696,523</u>	<u>\$ 1,795,142</u>	<u>\$ 65,257</u>
TOTAL LIABILITIES AND					
FUND BALANCES	<u>\$ 3,642,797</u>	<u>\$ 1,917,109</u>	<u>\$ 1,696,523</u>	<u>\$ 1,795,142</u>	<u>\$ 115,257</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS (CONTINUED)
AUGUST 31, 2014

	ANIMAL CONTROL WORKING FUND	COUNTY HIGHWAY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash	\$ 61,267	\$ 447,580	\$ 5,848,532	\$ 13,591,137
Invested Cash			845,000	2,464,527
Due From Other Funds			3,381	300,844
Revolving Loan Balances			58,866	74,946
TOTAL ASSETS	\$ 61,267	\$ 447,580	\$ 6,755,779	\$ 16,431,454
LIABILITIES AND FUND BALANCES				
Liabilities				
Payroll Liabilities				\$ 1,885
Due to Other Funds	\$ 221,830		\$ 26,569	300,844
Total Liabilities	\$ 221,830	\$ 0	\$ 26,569	\$ 302,729
Fund Balance				
Nonspendable			\$ 53,983	\$ 359,865
Restricted		\$ 446,828	3,817,209	7,709,935
Committed				117,181
Assigned		752	2,858,018	4,878,484
Unassigned	\$ (160,563)			3,063,260
Total Fund Balance (Deficit)	\$ (160,563)	\$ 447,580	\$ 6,729,210	\$ 16,128,725
TOTAL LIABILITIES AND FUND BALANCES	\$ 61,267	\$ 447,580	\$ 6,755,779	\$ 16,431,454

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF ASSETS,
LIABILITIES AND FUND BALANCES ARISING FROM
CASH BASIS TRANSACTIONS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AUGUST 31, 2014

Total Governmental Funds Balances	\$	16,128,725
-----------------------------------	----	------------

Total Net Position Reported for Governmental Activities in the
Statement of Net Position is Different Because:

Capital Assets And Deferred Bond Costs Used In Governmental Activities Are
Not Financial Resources And Therefore Are Not Reported In The Funds.

Those Assets Consist of:

Land	\$	183,424	
Construction in Process		2,197,290	
Buildings, Net of			
\$3,447,186 Accumulated Depreciation		4,323,970	
Equipment, Net of			
\$3,340,891 Accumulated Depreciation		1,764,587	
Bridges, Net of			
\$1,668,386 Accumulated Depreciation		5,005,063	
Roads, Net of			
\$6,553,142 Accumulated Depreciation		2,062,092	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)			15,536,426

All Liabilities - Both Current And Long-Term - Are Reported
in the Statement of Net Position.

Balances at August 31, 2014:

Due To Other Governments		(375,970)	
Note and Leases Payable		(84,911)	
			(460,881)

Total Net Position of Governmental Activities	\$	31,204,270
---	----	------------

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL TAX FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	REVOLVING LOAN FUND II
Cash Receipts					
Property Taxes	\$ 1,780,065			\$ 1,134,717	
Intergovernmental Federal	25,222				
Intergovernmental State	3,641,129	\$ 258,980	\$ 1,575,878		
Intergovernmental Other					
License and Permits	4,450				
Fines and Forfeitures	314,114				
Charges for Services	1,224,099	330,758			
Interest	2,802	24,772	3,612	3,085	\$ 1,039
Donations					
Miscellaneous	492,889	7,666			
Total Cash Receipts	<u>\$ 7,484,770</u>	<u>\$ 622,176</u>	<u>\$ 1,579,490</u>	<u>\$ 711,837</u>	<u>\$ 1,039</u>
Cash Disbursements					
General Government	2,211,670			\$ 1,495,952	
Public Safety	2,462,053	\$ 487,484			
Corrections	1,178,898				
Judiciary	1,200,599				
Public Works and Transportation			\$ 631,979		
Health and Welfare					
Development	386,270				\$ 6,005
Education	77,657				
Total Cash Disbursements	<u>\$ 7,517,147</u>	<u>\$ 487,484</u>	<u>\$ 631,979</u>	<u>\$ 1,495,952</u>	<u>\$ 6,005</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (32,377)	\$ 134,692	\$ 947,511	\$ 353,687	\$ (4,966)
Other Financing Sources (Uses)					
Operating Transfer In	572,208			6,350	
Operating Transfer Out	(254,523)	(265,225)	(745,000)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 285,308	\$ (130,533)	\$ 202,511	\$ 360,037	\$ (4,966)
Fund Balance - Beginning of Year	<u>3,353,159</u>	<u>2,047,642</u>	<u>1,494,012</u>	<u>1,435,105</u>	<u>70,223</u>
Fund Balance - End of Year	<u>\$ 3,638,467</u>	<u>\$ 1,917,109</u>	<u>\$ 1,696,523</u>	<u>\$ 1,795,142</u>	<u>\$ 65,257</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>ANIMAL CONTROL WORKING FUND</u>	<u>COUNTY HIGHWAY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Cash Receipts				
Property Taxes		\$ 678,102	\$ 2,062,138	\$ 5,655,022
Intergovernmental Federal		61,881	272,641	359,744
Intergovernmental State			626,881	6,102,868
Intergovernmental Other		139,207	295,413	434,620
License and Permits	\$ 71,541			75,991
Fines and Forfeitures	44,692		155,578	514,384
Charges for Services			357,742	1,912,599
Interest	5	119	9,565	44,999
Donations	17,349			17,349
Miscellaneous		3,816	315,980	1,532,188
Total Cash Receipts	\$ 133,587	\$ 883,125	\$ 4,095,938	\$ 16,649,764
Cash Disbursements				
General Government			\$ 1,680,720	\$ 5,388,342
Public Safety	\$ 109,902		181,732	3,241,171
Corrections			39,005	1,217,903
Judiciary			103,633	1,304,232
Public Works and Transportation		\$ 1,468,175	797,082	2,897,236
Health and Welfare			232,000	232,000
Development			5,041	397,316
Education				77,657
Total Cash Disbursements	\$ 109,902	\$ 1,468,175	\$ 3,039,213	\$ 14,755,857
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 23,685	\$ (585,050)	\$ 1,056,725	\$ 1,893,907
Other Financing Sources (Uses)				
Operating Transfer In		862,550	951,986	2,393,094
Operating Transfer Out		(45,010)	(1,083,336)	(2,393,094)
Proceeds from Sale of Capital Assets		3,380		3,380
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 23,685	\$ 235,870	\$ 925,375	\$ 1,897,287
Fund Balance (Deficit) - Beginning of Year	(184,248)	211,710	5,803,835	14,231,438
Fund Balance (Deficit) - End of Year	\$ (160,563)	\$ 447,580	\$ 6,729,210	\$ 16,128,725

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS
CASH DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

Net Changes In Fund Balances - Total Governmental Funds	\$ 1,897,287
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
Repayment Of Principal Is An Other Financing Use In The Governmental Fund But Reduces The Liability In The Statement Of Net Position	47,801
Governmental Funds Do Not Report the Net Effect of Various Transactions Involving Capital Assets (i.e. Sales and Trade-Ins)	(20,295)
Governmental Funds Report Capital Outlay As Expenditures While Governmental Activities Report Depreciation Expense To Allocate Those Expenditures Over The Life Of The Assets. This Is The Amount By Which Capital Outlays Exceeded Depreciation In The Current Period	<u>318,073</u>
Changes In Net Position Of Governmental Activities	<u>\$ 2,242,866</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH BASIS TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2014

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,414,261
Invested Cash	<u>47,379</u>
TOTAL ASSETS	<u><u>\$ 2,461,640</u></u>
LIABILITIES	
Bonds Outstanding	\$ 477,214
Funds Held For Others	<u>1,984,426</u>
TOTAL LIABILITIES	<u><u>\$ 2,461,640</u></u>

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

**MACOUPIN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2014**

Note 1. DESCRIPTION OF THE COUNTY AND REPORTING ENTITY

The County of Macoupin, Illinois is one of 102 counties located in the State of Illinois and operates under the authority granted to it under Chapter 34 of Illinois Compiled Statutes and other related sections. The County is governed by an elected eighteen member board and annually adopts a budget, which serves as the primary operating guideline. The fee collection offices maintain certain accounts, which are the responsibility of the elected official which oversees those offices.

REPORTING ENTITY

The accompanying financial statements present the County's primary operations over which the County exercises significant influence. The County, for financial purposes, includes all of the funds relevant to the operation of the County of Macoupin. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the County of Macoupin.

The financial statements of the County include those of separate administered organizations that are controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of respective governing board.

Based on the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements included in the primary government:

Macoupin County Emergency Telephone System (911) – The County Board appoints the 911 Board and approves the budget. The operations of the Macoupin County Emergency Telephone System are reported in the Emergency Telephone System Fund, a Special Revenue Fund.

Drug Task Force – The County's Sheriff's Office has entered into a joint inter-agency agreement with the Illinois State Police and the Sheriff's Office of the counties of Montgomery and Jersey. The group is funded by a federal grant from the Department of Justice, which is passed through the Illinois Criminal Justice Authority. The operations of the Drug Task Force are reported in the Drug Task Force Funds, which are reported as Special Revenue Funds.

Macoupin County Health Department

The County Board approves the Health Department budget and a County Board member is seated on the County Health Department Board. As such, the Macoupin County Health Department was determined to be a component unit, but as reported in the emphasis of a matter section of the Auditor's Report, the Macoupin County Health Department is not presented in the County's financial statements, but has a separately issued report which is available from the Health Department.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The cash/modified cash bases accounting policies of Macoupin County, Illinois conform, in substance, to the presentation requirements of financial statements prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County, the primary government, as a whole. These statements include the financial activities of the overall government, except for fiduciary activities.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues including all taxes are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County.

Net position is the difference between assets and liabilities. Net position invested in capital assets, net of related debt are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by County legislation or external restrictions by other governments, creditors or grantors.

B. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three fund types as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for others. The funds are custodial in nature and do not involve measurement of results of operations.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. BASIS OF PRESENTATION

The emphasis in fund financial statements is on the major funds in the governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, receipts/revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County reports the following major governmental funds:

General Fund – This is the general operating fund of the County.

Emergency Telephone System Fund – This special revenue fund receives grant and surcharge income in order to provide emergency telephone services to residents of the County.

County Motor Fuel Tax Fund – This special revenue fund receives allotments from the State of Illinois to be used to account for and report resources restricted or committed to the improvement of the Macoupin County roadway system.

County Highway Fund – This special revenue fund receives property tax revenue and reimbursements from the State of Illinois for highway projects to be used to account for and report resources restricted to the improvement of the Macoupin County roadway system.

Illinois Municipal Retirement Fund – This special revenue fund is used to account for property tax receipts and the subsequent use of those monies to provide retirement for County employees.

Revolving Loan Fund II – This special revenue fund is used to account for the loans provided to various businesses in the County and subsequent payment of principal and interest of those loans.

Animal Control Working Fund – This special revenue fund is used to account for the donations and charge for services for animal control collected and subsequent payment for operations of the animal control program.

D. BASIS OF ACCOUNTING

The government-wide statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. Governmental fund financial statements are prepared using the cash basis method of accounting. Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental Funds

All governmental funds are accounted for using the cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are issued. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Cash basis financial statements omit recognition of receivables, payables and other accrued and deferred items that do not arise from previous cash transactions.

Fiduciary Funds

Fiduciary funds are unlike all other types of funds, reporting only assets and liabilities. Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

E. BUDGETS AND BUDGETARY ACCOUNTING

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund, total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the August 26, 2013 board meeting. During the fiscal year ended August 31, 2014, the original budget was amended through supplemental appropriations. These changes are reflected in the Schedules of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Budget and Actual.

F. CAPITAL ASSETS AND DEPRECIATION

General capital assets are reported in the governmental activities column of the government-wide statement of net assets. The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. The valuation base for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. When purchased, such assets are recorded as expenditures in the governmental funds.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: Buildings, 20 to 175 years; improvements/infrastructure, 30 to 50 years; equipment, 5 to 30 years.

G. USES OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

H. INTERFUND RECEIVABLES/PAYABLES

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Due to/from Other Funds.” Interfund balances within governmental activities are eliminated on the government-wide statement of net position.

I. CASH AND INVESTED CASH

In general, cash includes cash on hand and demand and savings deposits. Invested cash is stated at cost, which approximates fair value. Invested cash at August 31, 2014 consisted of Certificates of Deposit.

J. PROPERTY TAXES – REVENUE RECOGNITION

The County’s property tax is levied each year on all real property located in the County on December 31st. The levy was passed by the Board at the December 10, 2013 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, July and September for the current year. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 20, 2013, October 22, 2013, November 21, 2013, January 16, 2014, July 18, 2014, and August 18, 2014.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

J. PROPERTY TAXES – REVENUE RECOGNITION - continued

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2012 and 2013 levies due to the timing of distributions and the County’s fiscal year.

The County passed the Property Tax Extension Limitation Law (PTELL) which is designed to limit the increases in property tax extensions for non-home rule taxing districts. Beginning with the 1997 tax levy, increases in property tax extensions are limited to the lesser of 5 percent or the increase in the Consumer Price Index for the year proceeding the levy year. The limitation for a taxing district can be increased with voter approval.

K. COMPENSATED ABSENCES

The County does not have a formal policy for employee benefits and each office maintains their own procedures for vacation and other leave time. The dollar amounts, if any, are indeterminable at this time.

L. INTERFUND ACTIVITY

Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 3. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. NONSPENDABLE FUND BALANCE

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example long-term amounts of loans and notes receivable.

B. RESTRICTED FUND BALANCE

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or law and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

C. COMMITTED FUND BALANCE

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Note 3. FUND BALANCE REPORTING - continued

C. COMMITTED FUND BALANCE - continued

The Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The Board created a committed fund balance in the General Fund by creating a Budget Stabilization Fund during the fiscal year ended August 31, 2012. The committed fund balance in the General Fund was \$117,181 as of the fiscal year ended August 31, 2014.

D. ASSIGNED FUND BALANCE

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the (a) County Board itself or (b) by the finance committee or (c) Chief Financial Officer when the County Board has delegated the authority to assign amounts to them.

E. UNASSIGNED FUND BALANCE

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. In addition to the General Fund, negative balances in the governmental funds are reported as unassigned.

F. EXPENDITURES OF FUND BALANCE

The County has not adopted a policy regarding whether restricted or unrestricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. Thus the default policy is used, therefore unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

G. STABILIZATION AGREEMENT

The County's Budget Stabilization Fund is a stabilization agreement in the General Fund reported as a committed fund balance. The County Board understands the importance of sound and responsible budgeting practices and deem it advisable and in the interest of the County for the stabilization of the budget and for effective use of tax dollars to create a fund to be known as the Budget Stabilization Fund. The stabilization fund was established by passing resolution 2012.17 on May 8, 2012 and transferring \$219,000 of the General Fund's fiscal year ended August 31, 2011 positive fund balance to the Budget Stabilization Fund. The following items are provisions of the Fund:

- Each fiscal year following the fiscal year of creating of this Fund, the County may appropriate by a resolution adopted by two-thirds vote of the members elected and serving on the County Board, all or part of a surplus in the General Fund resulting from an excess of revenue in comparison to expenses.
- The County shall not impose additional taxes solely to produce revenue in excess of that needed in its estimated budget in order to provide for money to be appropriated to the Fund; the amount of money in the Fund shall not exceed either 15% of the County's most recent General Fund budget, as originally adopted, or 15% of the average of the County's five most recent General Fund budgets, as amended, whichever is less;

Note 3. FUND BALANCE REPORTING - continued

G. STABILIZATION AGREEMENT – continued

- That money in the Fund may be appropriated by a resolution adopted by two-thirds vote of the members elected and serving on the County Board for the following purposes:
 - To prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County Board deems the County’s budgeted revenue is not being collected in an amount sufficient to cover budget expenses;
 - To cover a General Fund deficit when and only when the County’s annual audit reveals such a deficit;
 - To cover expenses arising because of a natural disaster, including a flood, fire, or tornado. However, if federal or state funds are received to offset the appropriations from the Fund, that money shall be returned to the Fund;
- That the money in the Fund shall not be appropriated for the acquisition, construction, or alteration of a facility as part of a general capital improvements program.
- That in order to abolish the Fund at any point in time, a resolution must be adopted by a two-thirds vote of the members elected and serving on the County Board.

Note 3. FUND BALANCE REPORTING - continued

The breakdown of the County's fund balances as of August 31, 2014, are as follows:

	Major							Total
	Special Revenue Funds							
	General Funds	Emergency Telephone System Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Macoupin Revolving Loan Fund II	Animal Control Working Fund	County Highway Fund	Other Governmental Funds
Fund Balances:								
Nonspendable:								
Long term due to other funds	\$ 297,463							\$ 2,445
Long term revolving loans					\$ 8,419			\$ 51,538
Restricted for:								
Federal and state grants				\$ 608,439				194,540
Tax levy								156,461
Highway projects			\$ 1,666,977				\$ 446,828	2,624,847
Retirement/social security				1,170,482				670,369
Tort expenses								137,176
Health and welfare								33,816
Committed for:								
Budget stabilization	117,181							
Assigned to:								
Highway projects			29,546				752	9,231
Emergency communications		\$ 1,917,109						
Retirement/social security				16,221				7,232
Tort expenses								548
General government								35,825
Health and welfare								908
Judiciary								119,547
Public safety expenses and equipment								94,809
Probation related costs								220,384
Tax sale in error								121,869
Arrestees' medical costs								59,796
Treasurer's automation costs								103,295
Delinquent real estate taxes								34,426
Document storage								557,129
Court automation								320,414
Court security								18,989
Recorders microfilm								128,324
Geographic information systems								767,989
Circuit clerk maintenance & child support								176,727
Farm expenses								29,809
Revolving loans					56,838			50,767
Unassigned:						\$ (160,563)		
Total Fund Balances	\$ 3,638,467	\$ 1,917,109	\$ 1,696,523	\$ 1,795,142	\$ 65,257	\$ (160,563)	\$ 447,580	\$ 6,729,210
								\$ 3,063,260
								\$ 16,128,725

Note 4. CASH AND INVESTED CASH

Separate bank accounts are maintained for County funds. The County is allowed to invest in securities as authorized by Illinois Compiled Statutes. The County's investments are categorized as follows to give an indication of the level of risk assumed by the entity at year-end.

Cash and invested cash as of August 31, 2014 are classified in the accompanying financial statements as follows:

	<u>Government-Wide</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 13,591,137	\$ 2,414,261	\$ 16,005,398
Invested Cash (Certificates of Deposit)	2,464,527	47,379	2,511,906
	<u>\$ 16,055,664</u>	<u>\$ 2,461,640</u>	<u>\$ 18,517,304</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At August 31, 2014, the County had certificates of deposit, including fiduciary funds, totaling \$2,511,906, with \$1,476,207 maturing within one year and \$1,035,699 maturing within five years. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County has no investments with a credit risk.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has deposits with bank balances of \$2,857,648 which are fully insured by federal depository insurance, deposits of \$14,749,935 which are fully collateralized, and deposits of \$1,519,920 which are uninsured and uncollateralized as of August 31, 2014.

Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2014

The following interfund balances and transfers were made to fund future cash requirements. All due from amounts are considered long-term at fiscal year-end except for \$936 owed to the Circuit Clerk Maintenance Fund from the Circuit Clerk SDU Fund. Interfund balances as of August 31, 2014 are as follows:

Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2014 - continued

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds		
General Fund	\$ 297,463	\$ 2,445
Animal Control Working Fund		221,830
Revolving Loan Fund II		50,000
Total Major Governmental Funds	<u>\$ 297,463</u>	<u>\$ 274,275</u>
Non-Major Governmental Funds		
Social Security Fund	\$ 2,211	
GIS Fund		\$ 234
Vital Records Fund	234	
Delinquent Real Estate Taxes		30
Treasurer's Automation Fees Fund		8,639
Court Automation Fund		111
Circuit Clerk Maintenance	936	
Circuit Clerk SDU		936
Grant Fund		16,619
Total Non-Major Governmental Funds	<u>\$ 3,381</u>	<u>\$ 26,569</u>
Total of All Governmental Funds	<u><u>\$ 300,844</u></u>	<u><u>\$ 300,844</u></u>

Interfund transfers were as follows:

	<u>Transferred In</u>	<u>Transferred Out</u>
Major Governmental Funds		
General Funds	\$ 572,208	\$ 254,523
Emergency Telephone System Fund		265,225
County Motor Fuel Tax Fund		745,000
IMRF	6,350	
County Highway Fund	862,550	45,010
Total Major Governmental Funds	<u>\$ 1,441,108</u>	<u>\$ 1,309,758</u>
Non-Major Governmental Funds		
Social Security	\$ 2,948	
Tort Liability	2,684	
Federal Aid Matching Fund	171,439	\$ 13,405
County Township Bridge Bond Fund	112,351	455,651
County Township Bridge Fund	296,987	176,577
GIS Fund	215,466	40,000
Mental Deficiency	439	
Mental Health Fund	1,482	
Vital Records Automation	42,846	
Delinquent Real Estate Taxes		132,652
Document Storage Fund		50,000
Recorder's Microfilm Fund	30,480	
Treasurer's Automation Fees Fund	33,170	
Court Security Fund		65,000
Probation Fees Fund	4,172	43,858
Traffic Violation Fees	2,552	
Cop's Grant Fund		40,000
Public Safety Fund		25,200

Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2014 – continued

	<u>Transferred In</u>	<u>Transferred Out</u>
Arestee's Medical Costs		\$ 25,000
Tax Sale Error Interest	\$ 34,970	15,000
Health Insurance - Special		993
Total Non-Major Governmental Funds	<u>\$ 951,986</u>	<u>\$ 1,083,336</u>
Total Governmental Funds	<u>\$ 2,393,094</u>	<u>\$ 2,393,094</u>

Note 6. CAPITAL ASSETS

Capital Asset activity for the year ended August 31, 2014 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 183,424			\$ 183,424
Construction Work In Process	3,826,169	\$ 1,280,506	\$ 2,909,385	2,197,290
Total Capital Assets, Not Being Depreciated	<u>\$ 4,009,593</u>	<u>\$ 1,280,506</u>	<u>\$ 2,909,385</u>	<u>\$ 2,380,714</u>
Capital Assets Being Depreciated:				
Buildings	\$ 7,565,053	\$ 206,103		\$ 7,771,156
Equipment	5,026,560	226,178	\$ 147,260	5,105,478
Bridges	4,238,416	2,435,033		6,673,449
Roads	8,346,984	268,250		8,615,234
Total Capital Assets, Being Depreciated	<u>\$ 25,177,013</u>	<u>\$ 3,135,564</u>	<u>\$ 147,260</u>	<u>\$ 28,165,317</u>
Less Accumulated Depreciation:				
Buildings	\$ 3,303,778	\$ 143,408		\$ 3,447,186
Equipment	3,180,100	287,756	\$ 126,965	3,340,891
Bridges	1,534,506	133,880		1,668,386
Roads	6,305,544	247,598		6,553,142
Total Accumulated Depreciation	<u>\$ 14,323,928</u>	<u>\$ 812,642</u>	<u>\$ 126,965</u>	<u>\$ 15,009,605</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 10,853,085</u>	<u>\$ 2,322,922</u>	<u>\$ 20,295</u>	<u>\$ 13,155,712</u>
Governmental Activities Capital Assets, Net	<u>\$ 14,862,678</u>	<u>\$ 3,603,428</u>	<u>\$ 2,929,680</u>	<u>\$ 15,536,426</u>

Depreciation was charged to functions as follows:

General Government	\$ 66,442
Public Safety	123,509
Corrections	67,490
Judiciary	20,654
Public Works	497,832
Health & Welfare	12,295
Unallocated	24,420
	<u>\$ 812,642</u>

Note 7. NON-BUDGETED FUNDS

Annual budgets were not legally adopted for the following General and Special Revenue Funds with current year disbursements:

1. The County Clerk – General Fund, which had current year expenditures of \$75,228.
2. The Sheriff – General Fund, which had current year expenditures of \$47,828.
3. The State’s Attorney – Bad Check Diversion Fund, which had current year expenditures of \$19,437.
4. The Police Vehicle Fund, which had current year expenditures of \$10,550.
5. The Circuit Clerk – OP Fund, which had current year expenditures of \$13,457.
6. The Public Safety Fund, which had current year expenditures of \$80,225.

Alternative control over spending activities of these funds is achieved through the applicable grant or allotment application process, as well as monitoring efforts of appropriate committees of the Board of Supervisors of Macoupin County.

Note 8. EXPENDITURES IN EXCESS OF BUDGET

The following individual budgeted funds had expenditures in excess of budget:

1. Delinquent Real Estate Taxes Liquidation of \$304,544 exceeded budget of \$5,000.

Note 9. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2014 is computed as follows:

Assessed Valuation	\$ 587,186,079
Rate	<u>5.75%</u>
Maximum Debt	\$ 33,763,200
Less: Outstanding Debt (County)	84,911
Less: Outstanding Debt (Health Department)	<u>557,507</u>
Debt Margin	<u>\$ 33,120,782</u>

Note 10. REVOLVING LOAN BALANCES

In 1989, the County entered into an agreement with the Illinois Department of Commerce and Community Affairs for the administration of a Community Development Block Grant. In accordance with this agreement, these monies are to be used to provide low interest loans to companies within the County to promote economic development. The principal portion of the loan repayment is to be retained by the County for additional loan programs and the interest retained by the County as administration fees.

During the current fiscal year, revolving loans to K & R Jefferson, Inc. and South County News were charged off to bad debt. In addition, during the current fiscal year the revolving loans to CDC of Macoupin County and Betty Phelps were paid in full.

As of August 31, 2014, the County had \$74,946 in revolving loan balances outstanding with the individual loan details as follows:

CDC of Macoupin County	
Note Amount	\$20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County’s discretion.	
Balance at 8/31/14	\$0

Note 10. REVOLVING LOAN BALANCES - continued

R & A Enterprises of Illinois, LLC	
Note Amount	\$22,045
Interest Rate	5%
Payment Requirement	\$202/mo
The note is unsecured.	
Balance at 8/31/14	\$8,831
K & R Jefferson, Inc.	
Note Amount	\$1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/14	\$0
South County News (Connexus Corp)	
Note Amount	\$6,446
Interest Rate	3%
Payment Requirement	\$100/mo
The note is secured.	
Balance at 8/31/14	\$0
All Type Hydraulics Corporation	
Note Amount	\$35,000
Interest Rate	4%
Payment Requirement	\$478/mo
The note is secured.	
Balance at 8/31/14	\$6,080
TDS Transport Inc	
Note Amount	\$60,000
Interest Rate	2.5%
Payment Requirement	\$566/mo
The note is unsecured.	
Balance at 8/31/14	\$50,035
Betty Phelps	
Note Amount	\$50,000
Interest Rate	3%
Payment Requirement	\$483/mo
The note is secured.	
Balance at 8/31/14	\$0

Note 10. REVOLVING LOAN BALANCES - continued

Day Lillies Day Care	
Note Amount	\$10,000
Interest Rate	2.5%
Payment Requirement	\$177/mo
The note is unsecured.	
Balance at 8/31/14	\$10,000

Note 11. 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; injuries to employees; and natural disasters. The County carries commercial insurance for all risks of loss, including workers' compensation, liability and property coverage.

Note 12. RETIREMENT FUND COMMITMENTS

Sheriff's Law Enforcement Personnel

Plan Description. The County's defined benefit pension plan for the Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff's Law Enforcement plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2013 used by the employer was 18.47 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2013 was 18.47 percent. The employer 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.

Annual Pension Cost. For calendar year ending December 31, 2013, the employer's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel were \$364,526. Its required contribution for calendar year 2013 was \$364,526.

**Three-Year Trend Information for the
Sheriff's Law Enforcement Personnel Plan**

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2013	\$ 364,526	100%	\$ 1,745
12/31/2012	394,144	96%	16,617
12/31/2011	307,698	88%	37,346

Note 12. RETIREMENT FUND COMMITMENTS – continued

Sheriff's Law Enforcement Personnel - continued

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 70.90 percent funded. The actuarial accrued liability for benefits was \$7,033,151 and the actuarial value of assets was \$4,986,810, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,046,341. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,973,612 and the ratio of the UAAL to the covered payroll was 104 percent.

The schedule of funding progress, presented as other information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Other Personnel

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 affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2013 used by the employer was 11.49 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2013 was 11.49 percent. The employer 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.

Annual Pension Cost. For calendar year ending December 31, 2013, the employer's actual contributions for pension cost for the Regular were \$567,673. Its required contribution for calendar year 2013 was \$567,673.

Note 12. RETIREMENT FUND COMMITMENTS - continued

Other Personnel - continued

Three-Year Trend Information for the Regular Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2013	\$ 567,673	100%	\$ 4,738
12/31/2012	532,018	94%	35,586
12/31/2011	505,731	84%	80,825

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 2013, the most recent actuarial valuation date, the Regular plan was 86.72 percent funded. The actuarial accrued liability for benefits was \$13,589,385 and the actuarial value of assets was \$11,784,837, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,804,548. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$4,940,585 and the ratio of the UAAL to the covered payroll was 37 percent.

The schedule of funding progress, presented as other information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Elected County Officials

Plan Description. The County's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2013 used by the employer was 75.39 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2013 was 75.39 percent. The employer 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.

Note 12. RETIREMENT FUND COMMITMENTS - continued

Elected County Officials - continued

Annual Pension Cost. For calendar year ending December 31, 2013, the employer's actual contributions for pension cost for the Elected County Official were \$62,190. Its required contribution for calendar year 2013 was \$62,190.

Three-Year Trend Information for the Elected County Official Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2013	\$ 62,190	100%	\$ 1,370
12/31/2012	125,434	50%	62,207
12/31/2011	58,935	97%	1,816

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 2013, the most recent actuarial valuation date, the Elected County Official plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$988,186 and the actuarial value of assets was \$(326,599), resulting in an underfunded actuarial accrued liability (UAAL) of \$1,314,785. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$82,491 and the ratio of the UAAL to the covered payroll was 1594 percent.

The schedule of funding progress, presented as other information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note 13. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects and also a courthouse restoration project. At August 31, 2014, the remaining contractual commitments were in the amount of \$7,062,013 and the County's share was \$919,462.

Note 14. LONG-TERM DEBT

The County entered into a loan agreement with United Community Bank on January 19, 2012 in order to payoff the contract for deed agreement with Goodman CFD which the County originally obtained to purchase a piece of land. The loan allowed the County to close out the contract for deed agreement by financing the balloon payment due on February 9, 2012 in full. The loan was obtained for \$94,334 at an interest rate of 5%. The loan requires sixty monthly principal and interest payments of \$518 beginning on February 21, 2012. A balloon payment of any unpaid principal and interest will be due on January 21, 2017. The following is a summary of the loan activity:

Note 14. LONG-TERM DEBT – continued

<u>September 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2014</u>
\$ 88,662	\$ 0	\$ 3,751	\$ 84,911

The County obtained a loan from United Community Bank on September 14, 2009 for the purchase of a vehicle. The interest rate on the loan is 3.99%. The loan required 60 monthly principal and interest payments of \$402 beginning October 15, 2009. The following is a summary of the loan activity:

<u>September 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2014</u>
\$ 3,099	\$ 0	\$ 3,099	\$ 0

The future total debt payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2015	\$ 3,814	\$ 2,403	\$ 6,217
August 31, 2016	3,920	2,299	6,219
August 31, 2017	77,177	927	78,104
Total	<u>\$ 84,911</u>	<u>\$ 5,629</u>	<u>\$ 90,540</u>

Interest expense was charged to functions as follows:

General Government	\$ 2,467
Public Safety	25
Transportation & Public Works	1,188
Total	<u>\$ 3,680</u>

Note 15. LEASE PAYABLE

The County entered into a lease agreement during fiscal year 2011 to finance the purchase of Caterpillar 320DL hydraulic excavator. The amount financed was \$118,587, with a 3 year term and 3.20% interest rate and a down payment of \$45,000 was made at the time of purchase. The lease qualifies as a capital lease. The assets acquired through the capital lease are as follows:

Asset: Equipment	\$ 163,587
Less: Accumulated Depreciation	34,535
Carrying Value	<u>\$ 129,052</u>

During the year ended August 31, 2014, interest in the amount of \$1,188 was charged to the Public Works and Transportation function. The lease was paid in full during the current fiscal year.

A summary of changes in governmental long-term lease liabilities for the year ended August 31, 2014 follows:

<u>September 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2014</u>
\$ 40,951	\$ 0	\$ 40,951	\$ 0

Note 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2014

	General Fund	Budget Stabilization	County Clerk	Sheriff	Total
ASSETS					
Cash	\$ 2,509,650	\$ 118,186	\$ 99,210	\$ 18,288	\$ 2,745,334
Invested Cash	600,000				600,000
Due From Other Funds	297,463				297,463
TOTAL ASSETS	<u>\$ 3,407,113</u>	<u>\$ 118,186</u>	<u>\$ 99,210</u>	<u>\$ 18,288</u>	<u>\$ 3,642,797</u>

**LIABILITIES AND
FUND BALANCES**

Liabilities					
Payroll Withholding	\$ 1,885				\$ 1,885
Due to Other Funds	2,445				2,445
Total Liabilities	<u>\$ 4,330</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,330</u>
Fund Balance					
Nonspendable	\$ 297,463				\$ 297,463
Committed		\$ 117,181			117,181
Unassigned	3,105,320	1,005	\$ 99,210	\$ 18,288	3,223,823
Total Fund Balance	<u>\$ 3,402,783</u>	<u>\$ 118,186</u>	<u>\$ 99,210</u>	<u>\$ 18,288</u>	<u>\$ 3,638,467</u>

**TOTAL LIABILITIES AND
FUND BALANCES**

	<u>\$ 3,407,113</u>	<u>\$ 118,186</u>	<u>\$ 99,210</u>	<u>\$ 18,288</u>	<u>\$ 3,642,797</u>
--	---------------------	-------------------	------------------	------------------	---------------------

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2014**

	General Fund	Budget Stabilization	County Clerk	Sheriff	Eliminations	Total
Cash Receipts						
Property Taxes	\$ 1,780,065					\$ 1,780,065
Intergovernmental Receipts	3,666,351					3,666,351
Licenses and Permits	4,450					4,450
Fines and Forfeitures	314,114					314,114
Charges For Services	372,627		\$ 756,078	\$ 95,394		1,224,099
Interest Income	2,481	\$ 321				2,802
Miscellaneous	492,889					492,889
Total Cash Receipts	<u>\$ 6,632,977</u>	<u>\$ 321</u>	<u>\$ 756,078</u>	<u>\$ 95,394</u>	<u>\$ 0</u>	<u>\$ 7,484,770</u>
Cash Disbursements						
General Government	\$ 2,136,442		\$ 75,228			\$ 2,211,670
Public Safety	2,414,225			\$ 47,828		2,462,053
Corrections	1,178,898					1,178,898
Judiciary	1,200,599					1,200,599
Development	386,270					386,270
Education	77,657					77,657
Total Cash Disbursements	<u>\$ 7,394,091</u>	<u>\$ 0</u>	<u>\$ 75,228</u>	<u>\$ 47,828</u>	<u>\$ 0</u>	<u>\$ 7,517,147</u>
Excess (Deficiency) of Cash Receipts						
Over Cash Disbursements	\$ (761,114)	\$ 321	\$ 680,850	\$ 47,566	\$ 0	\$ (32,377)
Other Financing Sources (Uses)						
Operating Transfers In	1,067,918				(495,710)	572,208
Operating Transfers Out	(6,724)		(691,947)	(51,562)	495,710	(254,523)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements						
And Other Financing Sources (Uses)	\$ 300,080	\$ 321	\$ (11,097)	\$ (3,996)	\$ 0	\$ 285,308
Fund Balance - Beginning of Year	<u>3,102,703</u>	<u>117,865</u>	<u>110,307</u>	<u>22,284</u>		<u>3,353,159</u>
Fund Balance - End of Year	<u>\$ 3,402,783</u>	<u>\$ 118,186</u>	<u>\$ 99,210</u>	<u>\$ 18,288</u>	<u>\$ 0</u>	<u>\$ 3,638,467</u>

**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, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes	<u>\$ 0</u>	<u>\$ 1,780,065</u>
Intergovernmental Cash Receipts		
Sales, Use and Photo Taxes		\$ 1,321,128
Income Tax		1,475,253
Personal Property Replacement Tax		196,164
Probation Officer Salary		178,694
States Attorney Salary		144,677
Public Defender Salary		108,236
Election Judges Salary		11,430
Supervisor of Assessments Salary		30,074
Emergency Service Disaster Assistance		25,222
South Central Illinois Drug Task Force		56,696
Grant Income		118,777
Total Intergovernmental Cash Receipts	<u>\$ 0</u>	<u>\$ 3,666,351</u>
Licenses and Permits		
Liquor Licenses	<u>\$ 0</u>	<u>\$ 4,450</u>
Fines & Forfeitures	<u>\$ 0</u>	<u>\$ 314,114</u>
Charges For Services		
Fees-Circuit Clerk		\$ 357,462
Fees-States Attorney		14,955
Fees-County Clerk		210
Total Charges For Services	<u>\$ 0</u>	<u>\$ 372,627</u>
Interest Income	<u>\$ 0</u>	<u>\$ 2,481</u>
Miscellaneous		
Reimbursements		\$ 195,682
Miscellaneous		297,207
Total Miscellaneous	<u>\$ 0</u>	<u>\$ 492,889</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 6,632,977</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, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements		
General Government		
County Clerk		
Salaries and Benefits	\$ 264,093	\$ 264,090
Office Supplies	2,785	2,782
Postage	21	21
Travel	305	305
Telephone	3,708	3,708
Insurance	10	10
Miscellaneous	3,046	3,046
Equipment	2,431	2,431
System Updates and Programming	19,361	19,361
Books, Transcripts, & Periodicals	1,240	1,240
Total County Clerk	<u>\$ 297,000</u>	<u>\$ 296,994</u>
County Treasurer		
Salaries and Benefits	\$ 143,605	\$ 143,605
Office Supplies	1,095	1,095
Postage	981	981
Travel	57	57
Telephone	1,384	1,372
Equipment Repairs	1,885	1,885
Education and Training	160	160
Miscellaneous	233	233
Total County Treasurer	<u>\$ 149,400</u>	<u>\$ 149,388</u>
Coroner's Expenses		
Salaries and Benefits	\$ 46,895	\$ 46,895
Office Supplies	2,032	2,032
Postage	22	20
Medical Exams	26,979	26,979
Deputy Coroner Fees	391	300
Telephone	1,664	1,664
Education & Training	5,640	5,640
Transportation Fees	2,100	2,100
Office Rent	1,200	1,200
Coroner's Jurors Fees	78	
Total Coroner's Expense	<u>\$ 87,001</u>	<u>\$ 86,830</u>
County Board		
Salaries and Benefits	\$ 57,917	\$ 57,627
Committee Meetings and Mileage	24,283	24,284
Total County Board	<u>\$ 82,200</u>	<u>\$ 81,911</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, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
Courthouse		
Supplies	\$ 5,110	\$ 5,063
Utilities	50,311	49,678
Equipment Repair	12,420	12,420
Building Maintenance	15,941	15,941
Miscellaneous	6,218	6,218
Total Courthouse	<u>\$ 90,000</u>	<u>\$ 89,320</u>
Elections		
Salaries and Benefits	\$ 48,062	\$ 48,062
Office Supplies	8,476	8,476
Postage	3,213	3,213
Printing	54,572	54,572
Election Setup and Rent	5,529	5,529
Publishing	6,003	6,003
System Updates and Programming	61,303	61,303
Equipment Repair and Maintenance	30,745	30,681
Election Expense	3,161	3,161
Miscellaneous	935	935
Total Elections	<u>\$ 221,999</u>	<u>\$ 221,935</u>
Supervisor of Assessments		
Salaries and Benefits	\$ 102,172	\$ 92,601
Office Supplies	1,800	1,390
Postage	14,440	13,951
Travel	5,825	3,096
Printing	19,988	13,643
Telephone	3,775	3,743
Repair and Maintenance	2,000	1,782
Total Supervisor of Assessments	<u>\$ 150,000</u>	<u>\$ 130,206</u>
Capital Improvements		
Capital Project Expense	<u>\$ 3,000</u>	<u>\$ 2,988</u>
Copy Room		
Office Supplies	\$ 4,795	\$ 4,405
Machine Rent	5,205	5,205
Total Copy Room	<u>\$ 10,000</u>	<u>\$ 9,610</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, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
Tax Assessment and Collections		
Office Supplies	\$ 831	\$ 831
Postage	13,899	13,899
Printing	11,116	11,116
Publising	2,482	2,482
Equipment	203	203
Equipment Repair	58,132	58,132
Education and Training	3,763	3,763
Miscellaneous	74	49
Total Tax Assessment and Collections	<u>\$ 90,500</u>	<u>\$ 90,475</u>
County Administration		
Salaries and Benefits	\$ 56,607	\$ 41,037
Office Supplies and Postage	1,111	132
Mileage, Dues, and Conventions	803	803
Printing	1,551	1,552
Telephone	1,200	1,178
Equipment Repairs and Maintenance	1,216	1,216
Miscellaneous	2,100	1,909
Appellate Assistant Service	14,500	13,720
Audit	29,965	29,965
Care of Cemetery	1,000	1,000
County Website Design	1,475	1,300
West Central Planning	19,072	19,072
Total County Administration	<u>\$ 130,600</u>	<u>\$ 112,884</u>
Real Estate Stamps		
Office Supplies	<u>\$ 115,000</u>	<u>\$ 115,000</u>
Contractual Services		
Miscellaneous	<u>\$ 30,000</u>	<u>\$ 12,960</u>
Archives		
Miscellaneous	<u>\$ 1,445</u>	<u>\$ 200</u>
Insurance		
Employee Health Insurance	\$ 577,014	\$ 577,014
Life Insurance	3,000	2,311
State Unemployemnt Insurance	50,000	26,331
Retirees/Cobra Premums	100,000	88,598
HRA Reimbursements & Administration Fees	68,986	41,281
Miscellaneous	1,000	206
Total Insurance	<u>\$ 800,000</u>	<u>\$ 735,741</u>
Total General Government Cash Disbursements	<u>\$ 2,258,145</u>	<u>\$ 2,136,442</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, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Public Safety		
Sheriff		
Salaries and Benefits	\$ 1,785,882	\$ 1,785,882
Salaries and Benefits Reimbursed by Drug Task Force	53,400	46,238
Office Supplies	13,468	13,468
Travel	414	414
Education and Training	9,455	9,455
Equipment Repair	26,177	26,177
Vehicle Expense	241,287	171,287
Telephone	31,660	31,660
Equipment	60,164	60,164
Employee Uniforms	28,598	28,598
Investigation Division Supplies	116	116
Investigation Division Equipment	406	406
Deputy Equipment	5,123	5,123
Radio Purchase and Maintenance Agreement	8,674	8,192
Utilities	282	282
Miscellaneous	60	
Total Sheriff	<u>\$ 2,265,166</u>	<u>\$ 2,187,462</u>
Court Security		
Salaries and Benefits	<u>\$ 95,982</u>	<u>\$ 95,982</u>
Civil Defense - ESDA		
Salaries and Benefits	\$ 49,070	\$ 45,621
Postage	50	
Office Supplies	450	175
Travel	150	125
Telephone	1,250	1,202
Vehicle Expense	6,225	6,222
Total Civil Defense - ESDA	<u>\$ 57,195</u>	<u>\$ 53,345</u>
Animal Control		
Salaries and Benefits	<u>\$ 5,000</u>	<u></u>
Arrestees' Medical Costs		
Inmate Medical Expense	<u>\$ 77,436</u>	<u>\$ 77,436</u>
Total Public Safety Cash Disbursements	<u>\$ 2,500,779</u>	<u>\$ 2,414,225</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, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Corrections		
Probation		
Salaries and Benefits	\$ 359,358	\$ 358,858
Total Probation	<u>\$ 359,358</u>	<u>\$ 358,858</u>
Jail		
Salaries and Benefits	\$ 620,214	\$ 620,214
Office Expense	10,795	10,295
Utilities and Telephone	72,811	72,811
Repairs and Maintenance	9,817	9,817
Prisoner Food	58,723	58,723
Prisoner Housing and Lodging	39,930	39,930
Prisoner Medical Expense	8,250	8,250
Total Jail	<u>\$ 820,540</u>	<u>\$ 820,040</u>
Total Corrections Cash Disbursements	<u>\$ 1,179,898</u>	<u>\$ 1,178,898</u>
Judiciary		
Circuit Court		
Office Supplies	\$ 495	\$ 495
Postage	110	110
Court Appointed Attorneys	83,494	83,494
Psychological Evaluations and Testing	12,565	12,565
Court Reporter Services	2,234	2,234
Telephone	1,376	1,364
Equipment Repairs	98	98
Miscellaneous	8,092	8,092
Petit Jurors Expense	6,505	6,505
Grand Jurors Expense	31	31
Total Circuit Court	<u>\$ 115,000</u>	<u>\$ 114,988</u>
Public Defender		
Salaries and Benefits	\$ 174,244	\$ 174,244
Travel	454	454
Telephone	715	715
Office Expense	313	313
Psych Evaluation & Training	430	1,950
Books, Transcripts, and Periodicals	1,950	266
Contractual Employees	36,000	36,000
Miscellaneous	3,895	3,895
Total Public Defender	<u>\$ 218,001</u>	<u>\$ 217,837</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, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Judiciary - Continued		
Jury Commission		
Office Supplies	\$ 600	
Postage	3,600	\$ 3,600
Telephone	800	672
Total Jury Commission	\$ 5,000	\$ 4,272
Circuit Clerk		
Salaries and Benefits	\$ 447,555	\$ 434,724
Office Supplies	19,745	19,745
Postage	1,000	636
Travel	370	370
Telephone	2,451	2,451
Office Machine Rent	3,000	2,667
Insurance	33	10
Equipment Purchase and Maintenance	846	413
Total Circuit Clerk	\$ 475,000	\$ 461,016
States Attorney		
Salaries and Benefits	\$ 400,910	\$ 373,422
Office Supplies	7,206	7,206
Postage	1,636	1,155
Travel	783	783
Publishing	839	168
Witness and Investigation	3,000	2,889
Telephone	4,440	3,290
Machine Rent	3,000	2,746
Miscellaneous	4,731	4,731
Book, Transcript and Periodicals	3,535	3,535
Education and Training	3,000	2,561
Total States Attorney	\$ 433,080	\$ 402,486
Total Judiciary Cash Disbursements	\$ 1,246,081	\$ 1,200,599

**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, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Development		
Development		
Capital Outlay	\$ 389,000	\$ 218,775
Macoupin Economic Development Partners	174,000	167,495
	<hr/>	<hr/>
Total Development Cash Disbursements	\$ 563,000	\$ 386,270
	<hr/>	<hr/>
Education		
Superintendent of Education		
Salaries and Benefits	\$ 70,048	\$ 70,047
Miscellaneous	7,610	7,610
	<hr/>	<hr/>
Total Education Cash Disbursements	\$ 77,658	\$ 77,657
	<hr/>	<hr/>
Total Disbursements	\$ 7,825,561	\$ 7,394,091
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (7,825,561)	\$ (761,114)
Other Financing Sources (Uses)		
Operating Transfers In		1,067,918
Operating Transfers Out	(4,172)	(6,724)
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (7,829,733)</u>	\$ 300,080
Fund Balance - Beginning of Year		<u>3,102,703</u>
Fund Balance - End of Year		<u><u>\$ 3,402,783</u></u>

MACOUPIN COUNTY, ILLINOIS
BUDGET STABILIZATION FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest Income	_____	\$ 321
Total Cash Receipts	\$ 0	\$ 321
Cash Disbursements		
_____	_____	_____
Total Cash Disbursements	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 321
Fund Balance - Beginning of Year		117,865
Fund Balance - End of Year		\$ 118,186

MACOUPIN COUNTY, ILLINOIS
COUNTY CLERK - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services	_____	\$ 756,078
Total Cash Receipts	\$ 0	\$ 756,078
Cash Disbursements		
General Government	_____	\$ 75,228
Total Cash Disbursements	\$ 0	\$ 75,228
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 680,850
Other Financing Sources (Uses)		
Operating Transfers Out	_____	(691,947)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ (11,097)
Fund Balance - Beginning of Year		110,307
Fund Balance - End of Year		\$ 99,210

MACOUPIN COUNTY, ILLINOIS
SHERIFF - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services	_____	\$ 95,394
Total Cash Receipts	\$ 0	\$ 95,394
Cash Disbursements		
Public Safety	_____	\$ 47,828
Total Cash Disbursements	\$ 0	\$ 47,828
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 47,566
Other Financing Sources (Uses)		
Operating Transfers Out	_____	(51,562)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ (3,996)
Fund Balance - Beginning of Year		22,284
Fund Balance - End of Year		\$ 18,288

MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2014

		County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Animal Control Working Fund	Total All Special Funds
ASSETS						
Cash	\$ 897,582	\$ 1,696,523	\$ 1,795,142	\$ 677,601	\$ 61,267	\$ 10,845,803
Invested Cash	1,019,527					1,864,527
Due From Other Funds				2,211		3,381
Revolving Loan Receivable						74,946
TOTAL ASSETS	\$ 1,917,109	\$ 1,696,523	\$ 1,795,142	\$ 679,812	\$ 61,267	\$ 12,788,657
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds					\$ 221,830	\$ 298,399
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,830	\$ 298,399
Fund Balance (Deficit)						
Nonspendable				\$ 2,211		\$ 62,402
Restricted		\$ 1,666,977	\$ 1,778,921	670,369		7,709,935
Assigned	\$ 1,917,109	29,546	16,221	7,232		4,878,484
Unassigned					\$ (160,563)	(160,563)
Total Fund Balance (Deficit)	\$ 1,917,109	\$ 1,696,523	\$ 1,795,142	\$ 679,812	\$ (160,563)	\$ 12,490,258
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,917,109	\$ 1,696,523	\$ 1,795,142	\$ 679,812	\$ 61,267	\$ 12,788,657

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

	County Farm Fund	Revolving Loan Fund	Revolving Loan Fund II	Old Jail Restoration Fund	State's Attorney Bad Check Diversion	Tort Liability Fund
ASSETS						
Cash	\$ 29,809	\$ 43,439	\$ 99,177	\$ 120	\$ 15,163	\$ 137,724
Revolving Loan Receivable		58,866	16,080			
TOTAL ASSETS	<u>\$ 29,809</u>	<u>\$ 102,305</u>	<u>\$ 115,257</u>	<u>\$ 120</u>	<u>\$ 15,163</u>	<u>\$ 137,724</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds			\$ 50,000			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable		\$ 51,538	\$ 8,419			\$ 137,176
Restricted						548
Assigned	\$ 29,809	50,767	56,838	\$ 120	\$ 15,163	
Total Fund Balance	<u>\$ 29,809</u>	<u>\$ 102,305</u>	<u>\$ 65,257</u>	<u>\$ 120</u>	<u>\$ 15,163</u>	<u>\$ 137,724</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 29,809</u>	<u>\$ 102,305</u>	<u>\$ 115,257</u>	<u>\$ 120</u>	<u>\$ 15,163</u>	<u>\$ 137,724</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

		County	Township	County	Township	County	Township	County	Township	
		Highway	Federal	Township	County	Township	County	Township	County	
		Fund	Aid	Bridge	Bridge	Bond	Fund	Fund	Fund	
			Matching	Fund	Fund	Fund	Fund	Fund	Fund	
			Fund						Mental	
									Deficiency	
									Fund	
ASSETS										
Cash	\$	447,580	\$	717,257	\$	60,186	\$	1,561,635	\$	75,810
Invested Cash			295,000							
TOTAL ASSETS	\$	447,580	\$	1,012,257	\$	60,186	\$	1,561,635	\$	75,810
LIABILITIES AND										
FUND BALANCES										
Liabilities										
Due To Other Funds										
Total Liabilities	\$	0	\$	0	\$	0	\$	0	\$	0
Fund Balance										
Restricted	\$	446,828	\$	1,004,245	\$	60,041	\$	1,560,561	\$	75,163
Assigned		752	8,012	145	1,074	647	767,989	647	647	647
Total Fund Balance	\$	447,580	\$	1,012,257	\$	60,186	\$	1,561,635	\$	75,810
TOTAL LIABILITIES AND										
FUND BALANCES	\$	447,580	\$	1,012,257	\$	60,186	\$	1,561,635	\$	75,810

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

		Mental Health Fund	Vital Records Automation	Delinquent Real Estate Taxes Liquidation Fund	Police Vehicle Fund	Sheriff's Drug Fund	Document Storage Fund
ASSETS							
Cash	\$	115,375	16,195	34,456	1,485	218	157,129
Invested Cash							400,000
Due From Other Funds			234				
TOTAL ASSETS	\$	115,375	16,429	34,456	1,485	218	557,129
LIABILITIES AND FUND BALANCES							
Liabilities							
Due To Other Funds	\$			30			
Total Liabilities	\$	0	0	30	0	0	0
Fund Balance							
Nonspendable	\$		234				
Restricted		115,114					
Assigned		261	16,195	34,426	1,485	218	557,129
Total Fund Balance	\$	115,375	16,429	34,426	1,485	218	557,129
TOTAL LIABILITIES AND FUND BALANCES	\$	115,375	16,429	34,456	1,485	218	557,129

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

		Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
ASSETS							
Cash	\$	128,324	\$ 111,934	\$ 55,548	\$ 18,989	\$ 170,525	\$ 220,384
Invested Cash						150,000	
TOTAL ASSETS	\$	128,324	\$ 111,934	\$ 55,548	\$ 18,989	\$ 320,525	\$ 220,384
LIABILITIES AND FUND BALANCES							
Liabilities							
Due To Other Funds	\$	8,639				\$ 111	
Total Liabilities	\$	8,639		\$ 0	\$ 0	\$ 111	\$ 0
Fund Balance							
Assigned	\$	128,324	\$ 103,295	\$ 55,548	\$ 18,989	\$ 320,414	\$ 220,384
Total Fund Balance	\$	128,324	103,295	55,548	18,989	320,414	220,384
TOTAL LIABILITIES AND FUND BALANCES	\$	128,324	\$ 111,934	\$ 55,548	\$ 18,989	\$ 320,525	\$ 220,384

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

	Coroner's Fee	Traffic Violation Fee Fund	Circuit Clerk OP Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund
ASSETS						
Cash	\$ 10,438		\$ 27,450	\$ 8,536	\$ 22,765	\$ 187,671
Due From Other Funds						936
TOTAL ASSETS	<u>\$ 10,438</u>	<u>\$ 0</u>	<u>\$ 27,450</u>	<u>\$ 8,536</u>	<u>\$ 22,765</u>	<u>\$ 188,607</u>
LIABILITIES AND FUND BALANCES						
Fund Balance						
Restricted						\$ 11,880
Assigned	\$ 10,438		\$ 27,450	\$ 8,536	\$ 22,765	176,727
Total Fund Balance	<u>\$ 10,438</u>	<u>\$ 0</u>	<u>\$ 27,450</u>	<u>\$ 8,536</u>	<u>\$ 22,765</u>	<u>\$ 188,607</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,438</u>	<u>\$ 0</u>	<u>\$ 27,450</u>	<u>\$ 8,536</u>	<u>\$ 22,765</u>	<u>\$ 188,607</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	CDAP Fund
ASSETS						
Cash	\$ 26,370	\$ 114,217	\$ 1,129	\$ 60,455	\$ 3,984	\$ 5
TOTAL ASSETS	<u>\$ 26,370</u>	<u>\$ 114,217</u>	<u>\$ 1,129</u>	<u>\$ 60,455</u>	<u>\$ 3,984</u>	<u>\$ 5</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds	\$ 936					
Total Liabilities	<u>\$ 936</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Restricted	\$ 26,370	\$ 95,207	\$ 1,129			\$ 5
Assigned		18,074		\$ 60,455	\$ 3,984	
Total Fund Balance	<u>\$ 26,370</u>	<u>\$ 113,281</u>	<u>\$ 1,129</u>	<u>\$ 60,455</u>	<u>\$ 3,984</u>	<u>\$ 5</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 26,370</u>	<u>\$ 114,217</u>	<u>\$ 1,129</u>	<u>\$ 60,455</u>	<u>\$ 3,984</u>	<u>\$ 5</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

	Sheriff's Federal Drug Fund	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control Fund
ASSETS						
Cash	\$ 61	\$ 59,796	\$ 121,869	\$ 656	\$ 76,568	\$ 5,721
TOTAL ASSETS	<u>\$ 61</u>	<u>\$ 59,796</u>	<u>\$ 121,869</u>	<u>\$ 656</u>	<u>\$ 76,568</u>	<u>\$ 5,721</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds					\$ 16,619	
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,619</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable						
Restricted					\$ 59,949	
Assigned	\$ 61	\$ 59,796	\$ 121,869	\$ 656		\$ 5,721
Total Fund Balance	<u>\$ 61</u>	<u>\$ 59,796</u>	<u>\$ 121,869</u>	<u>\$ 656</u>	<u>\$ 59,949</u>	<u>\$ 5,721</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 61</u>	<u>\$ 59,796</u>	<u>\$ 121,869</u>	<u>\$ 656</u>	<u>\$ 76,568</u>	<u>\$ 5,721</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2014

	State's Attorney Automation Fund	Drug Court Fee Fund	
ASSETS			
Cash	\$ 1,582	\$ 1,730	
TOTAL ASSETS	\$ 1,582	\$ 1,730	
LIABILITIES AND FUND BALANCES			
Fund Balance			
Assigned	\$ 1,582	\$ 1,730	
Total Fund Balance	\$ 1,582	\$ 1,730	
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,582	\$ 1,730	

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2014

	Emergency Telephone System	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Animal Control Working Fund	Total All Special Revenue Funds
Cash Receipts						
Property Taxes			\$ 1,134,717	\$ 526,835		\$ 3,874,957
Intergovernmental Federal						334,522
Intergovernmental State	\$ 258,980	\$ 1,575,878				2,461,739
Intergovernmental Other						434,620
License and Permits					\$ 71,541	71,541
Fines and Forfeitures					44,692	200,270
Charges For Services	330,758					688,500
Interest	24,772	3,612	3,085	1,481	5	42,197
Donations					17,349	17,349
Miscellaneous	7,666		711,837	8,857		1,039,299
Total Cash Receipts	\$ 622,176	\$ 1,579,490	\$ 1,849,639	\$ 537,173	\$ 133,587	\$ 9,164,994
Cash Disbursements						
General Government			\$ 1,495,952	\$ 359,698		\$ 3,176,672
Public Safety	\$ 487,484				\$ 109,902	779,118
Corrections						39,005
Judiciary						103,633
Public Works and Transportation		\$ 631,979				2,897,236
Health and Welfare						232,000
Development						11,046
Total Cash Disbursements	\$ 487,484	\$ 631,979	\$ 1,495,952	\$ 359,698	\$ 109,902	\$ 7,238,710
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 134,692	\$ 947,511	\$ 353,687	\$ 177,475	\$ 23,685	\$ 1,926,284
Other Financing Sources (Uses)						
Operating Transfer In			6,350	2,948		1,820,886
Operating Transfer Out	(265,225)	(745,000)				(2,138,571)
Proceeds from Sale of Capital Assets						3,380
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (130,533)	\$ 202,511	\$ 360,037	\$ 180,423	\$ 23,685	\$ 1,611,979
Fund Balance (Deficit) - Beginning of Year	2,047,642	1,494,012	1,435,105	499,389	(184,248)	10,878,279
Fund Balance (Deficit) - End of Year	\$ 1,917,109	\$ 1,696,523	\$ 1,795,142	\$ 679,812	\$ (160,563)	\$ 12,490,258

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	County Farm Fund	Revolving Loan Fund	Revolving Loan Fund II	Old Jail Restoration Fund	State's Attorney Bad Check Diversion	Tort Liability Fund
Cash Receipts						
Property Taxes					\$ 21,014	\$ 478,936
Fines and Forfeitures	\$ 2	\$ 1,814	\$ 1,039			58
Interest	8,174					148,450
Miscellaneous						
Total Cash Receipts	<u>\$ 8,176</u>	<u>\$ 1,814</u>	<u>\$ 1,039</u>	<u>\$ 0</u>	<u>\$ 21,014</u>	<u>\$ 627,444</u>
Cash Disbursements						
General Government						\$ 601,432
Judiciary					\$ 19,437	
Development		\$ 1,185	\$ 6,005			
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 1,185</u>	<u>\$ 6,005</u>	<u>\$ 0</u>	<u>\$ 19,437</u>	<u>\$ 601,432</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 8,176	\$ 629	\$ (4,966)	\$ 0	\$ 1,577	\$ 26,012
Other Financing Sources (Uses)						
Operating Transfers In						2,684
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 8,176	\$ 629	\$ (4,966)	\$ 0	\$ 1,577	\$ 28,696
Fund Balance - Beginning of Year	<u>21,633</u>	<u>101,676</u>	<u>70,223</u>	<u>120</u>	<u>13,586</u>	<u>109,028</u>
Fund Balance - End of Year	<u>\$ 29,809</u>	<u>\$ 102,305</u>	<u>\$ 65,257</u>	<u>\$ 120</u>	<u>\$ 15,163</u>	<u>\$ 137,724</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	County				Mental Deficiency Fund
	County Highway Fund	Federal Aid Matching Fund	Township Bridge Bond Fund	Township Bridge Fund	
Cash Receipts					
Property Taxes	\$ 678,102	\$ 382,312	\$ 330,940	\$ 330,940	\$ 78,349
Intergovernmental Federal	61,881	183,861			
Intergovernmental State		83,004	\$ 304,000	210,557	
Intergovernmental Other	139,207		29,764	183,950	
Interest	119	975	5	292	\$ 79
Miscellaneous	3,816				
Total Cash Receipts	\$ 883,125	\$ 650,152	\$ 333,769	\$ 725,739	\$ 79
Cash Disbursements					
General Government					
Public Works and Transportation	\$ 1,468,175	\$ 399,104	\$ 397,978	\$ 397,978	\$ 200,253
Health and Welfare					\$ 52,000
Total Cash Disbursements	\$ 1,468,175	\$ 399,104	\$ 0	\$ 397,978	\$ 200,253
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (585,050)	\$ 251,048	\$ 333,769	\$ 327,761	\$ (200,174)
Other Financing Sources (Uses)					
Operating Transfer In	862,550	171,439	112,351	296,987	215,466
Operating Transfer Out	(45,010)	(13,405)	(455,651)	(176,577)	(40,000)
Proceeds from Sale of Capital Assets	3,380				
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 235,870	\$ 409,082	\$ (9,531)	\$ 448,171	\$ (24,708)
Fund Balance - Beginning of Year	211,710	603,175	69,717	1,113,464	792,697
Fund Balance - End of Year	\$ 447,580	\$ 1,012,257	\$ 60,186	\$ 1,561,635	\$ 767,989

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	Mental Health Fund	Vital Records Automation	Delinquent Real Estate Taxes Liquidation Fund	Police Vehicle Fund	Sheriff's Drug Fund	Document Storage Fund
Cash Receipts						
Property Taxes	\$ 264,766			\$ 1,230		
Fines and Forfeitures			\$ 34,883			\$ 55,307
Charges For Services			770			1,868
Interest	26		16,674		\$ 100	
Miscellaneous			52,327		\$ 100	
Total Cash Receipts	\$ 264,792	\$ 0	\$ 52,327	\$ 1,230	\$ 100	\$ 57,175
Cash Disbursements						
General Government		\$ 50,000	\$ 304,544			\$ 13,260
Public Safety				\$ 10,550		
Health and Welfare	\$ 180,000					
Total Cash Disbursements	\$ 180,000	\$ 50,000	\$ 304,544	\$ 10,550	\$ 0	\$ 13,260
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 84,792	\$ (50,000)	\$ (252,217)	\$ (9,320)	\$ 100	\$ 43,915
Other Financing Sources (Uses)						
Operating Transfer In	1,482	42,846				
Operating Transfer Out			(132,652)			(50,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 86,274	\$ (7,154)	\$ (384,869)	\$ (9,320)	\$ 100	\$ (6,085)
Fund Balance - Beginning of Year	29,101	23,583	419,295	10,805	118	563,214
Fund Balance - End of Year	\$ 115,375	\$ 16,429	\$ 34,426	\$ 1,485	\$ 218	\$ 557,129

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
Cash Receipts						
Fines and Forfeitures		\$ 4,320	\$ 29,569	\$ 67,597	\$ 56,133	\$ 4,945
Charges For Services	\$ 12	240		5	710	86,756
Interest		7,933				23
Miscellaneous	4,600					
Total Cash Receipts	\$ 4,612	\$ 12,493	\$ 29,569	\$ 67,602	\$ 56,843	\$ 91,724
Cash Disbursements						
General Government	\$ 39,997	\$ 13,295				\$ 39,005
Corrections			\$ 22,200	\$ 5,016	\$ 42,056	
Judiciary	\$ 39,997	\$ 13,295	\$ 22,200	\$ 5,016	\$ 42,056	\$ 39,005
Total Cash Disbursements	\$ (35,385)	\$ (802)	\$ 7,369	\$ 62,586	\$ 14,787	\$ 52,719
Excess (Deficiency) of Cash Receipts Over Cash Disbursements						
Other Financing Sources (Uses)						
Operating Transfer In	30,480	33,170				4,172
Operating Transfer Out				(65,000)		(43,858)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (4,905)	\$ 32,368	\$ 7,369	\$ (2,414)	\$ 14,787	\$ 13,033
Fund Balance - Beginning of Year	133,229	70,927	48,179	21,403	305,627	207,351
Fund Balance - End of Year	\$ 128,324	\$ 103,295	\$ 55,548	\$ 18,989	\$ 320,414	\$ 220,384

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	Coroner's Fee	Traffic Violation Fee Fund	Circuit Clerk OP Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund
Cash Receipts						
Intergovernmental Federal						\$ 13,164
Intergovernmental Other					\$ 15,280	
Charges For Services						
Interest						109
Miscellaneous	\$ 8,670		\$ 5,621	4,808		446
Total Cash Receipts	<u>\$ 8,670</u>	<u>\$ 0</u>	<u>\$ 5,621</u>	<u>\$ 4,808</u>	<u>\$ 15,280</u>	<u>\$ 13,719</u>
Cash Disbursements						
General Government	\$ 4,976			\$ 4,000		
Public Safety					\$ 8,814	
Judiciary			\$ 13,457			\$ 1,284
Total Cash Disbursements	<u>\$ 4,976</u>	<u>\$ 0</u>	<u>\$ 13,457</u>	<u>\$ 4,000</u>	<u>\$ 8,814</u>	<u>\$ 1,284</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 3,694	\$ 0	\$ (7,836)	\$ 808	\$ 6,466	\$ 12,435
Other Financing Sources (Uses)						
Operating Transfer In		2,552				
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 3,694	\$ 2,552	\$ (7,836)	\$ 808	\$ 6,466	\$ 12,435
Fund Balance (Deficit) - Beginning of Year	<u>6,744</u>	<u>(2,552)</u>	<u>35,286</u>	<u>7,728</u>	<u>16,299</u>	<u>176,172</u>
Fund Balance - End of Year	<u>\$ 10,438</u>	<u>\$ 0</u>	<u>\$ 27,450</u>	<u>\$ 8,536</u>	<u>\$ 22,765</u>	<u>\$ 188,607</u>

**MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014**

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	CDAP
Cash Receipts						
Intergovernmental Federal	\$ 65,563	\$ 1,935	\$ 65,621	\$ 8,060		
Intergovernmental Other				100,125	\$ 3,353	
Fines and Forfeitures		279				
Interest				37,075		
Miscellaneous						
Total Cash Receipts	<u>\$ 65,563</u>	<u>\$ 2,214</u>	<u>\$ 65,621</u>	<u>\$ 145,260</u>	<u>\$ 3,353</u>	<u>\$ 0</u>
Cash Disbursements						
Public Safety			\$ 64,492	\$ 80,225	\$ 1,000	
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 64,492</u>	<u>\$ 80,225</u>	<u>\$ 1,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 65,563	\$ 2,214	\$ 1,129	\$ 65,035	\$ 2,353	\$ 0
Other Financing Sources (Uses)						
Operating Transfer Out	(40,000)			(25,200)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 25,563	\$ 2,214	\$ 1,129	\$ 39,835	\$ 2,353	\$ 0
Fund Balance - Beginning of Year	<u>807</u>	<u>111,067</u>		<u>20,620</u>	<u>1,631</u>	<u>5</u>
Fund Balance - End of Year	<u>\$ 26,370</u>	<u>\$ 113,281</u>	<u>\$ 1,129</u>	<u>\$ 60,455</u>	<u>\$ 3,984</u>	<u>\$ 5</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	Sheriff's	Arrestees'	Tax Sale	Health	Grant	Pet
	Federal	Medical	In Error	Insurance	Fund	Population
	Drug	Costs	Interest	Fund	Fund	Control
	Fund					Fund
Cash Receipts						
Intergovernmental State					\$ 29,320	
Intergovernmental Other					856	
Fines and Forfeitures		\$ 6,134				\$ 18,777
Charges For Services			\$ 21,600			
Interest		8	295			
Miscellaneous				\$ 63,994		
Total Cash Receipts	\$ 0	\$ 6,142	\$ 21,895	\$ 63,994	\$ 30,176	\$ 18,777
Cash Disbursements						
General Government			\$ 16,951	\$ 64,414	\$ 7,900	
Public Safety						\$ 16,651
Development					3,856	
Total Cash Disbursements	\$ 0	\$ 0	\$ 16,951	\$ 64,414	\$ 11,756	\$ 16,651
Excess (Deficiency) of Cash Receipts						
Over Cash Disbursements	\$ 0	\$ 6,142	\$ 4,944	\$ (420)	\$ 18,420	\$ 2,126
Other Financing Sources (Uses)						
Operating Transfer In			34,970			
Operating Transfer Out		(25,000)	(15,000)	(993)		
Excess (Deficiency) of Cash						
Receipts Over Cash Disbursements	\$ 0	\$ (18,858)	\$ 24,914	\$ (1,413)	\$ 18,420	\$ 2,126
And Other Financing Sources (Uses)	61	78,654	96,955	2,069	41,529	3,595
Fund Balance - Beginning of Year	\$ 61	\$ 59,796	\$ 121,869	\$ 656	\$ 59,949	\$ 5,721
Fund Balance - End of Year						

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	State's Attorney Automation Fund	Drug Court Fee Fund
Cash Receipts		
Charges For Services	\$ 1,024	\$ 1,468
Miscellaneous	\$ 1,024	\$ 1,468
Total Cash Receipts	\$ 2,048	\$ 2,936
Cash Disbursements		
Judiciary	\$ 0	\$ 183
Total Cash Disbursements	\$ 0	\$ 183
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 1,024	\$ 1,285
Fund Balance - Beginning of Year	558	445
Fund Balance - End of Year	\$ 1,582	\$ 1,730

MACOUPIN COUNTY, ILLINOIS
EMERGENCY TELEPHONE SYSTEM
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 258,980
Charges For Services		
Surcharges		330,758
Interest		24,772
Miscellaneous		7,666
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 622,176</u>
Cash Disbursements		
Public Safety		
Salaries and Related Expense	\$ 34,739	\$ 117,212
Utilities and Telephone	180,720	176,973
Training	126	126
Mileage	987	987
Dues and Publications	173	240
Mapping and Addressing	1,525	1,611
Dispatch	2,142	2,188
Insurance	12,845	11,902
Contractual	5,292	7,215
Capital Outlay	98,294	100,330
Towers/Auxiliary Power	2,414	3,073
Vehicle Fuel and Maintenance	3,244	2,686
Office Expense	50,555	55,166
Rent	3,600	3,600
Clothing Allowance	2,157	900
Miscellaneous	159,454	166
Contingency	3,109	3,109
Total Cash Disbursements	<u>\$ 561,376</u>	<u>\$ 487,484</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (561,376)	\$ 134,692
Other Financing Sources (Uses)		
Operating Transfers Out	(265,225)	(265,225)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (826,601)</u>	<u>\$ (130,533)</u>
Fund Balance - Beginning of Year		2,047,642
Fund Balance - End of Year		<u>\$ 1,917,109</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,047,515
IL Jobs Now Grant		477,063
Salary Reimbursement		51,300
Interest		3,612
Total Cash Receipts	\$ 0	\$ 1,579,490
Cash Disbursements		
Public Works and Transportation		
Salaries	\$ 102,000	\$ 101,935
Contractual	1,400,000	
Commodities	800,000	530,044
Miscellaneous	200,000	
Total Cash Disbursements	\$ 2,502,000	\$ 631,979
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,502,000)	\$ 947,511
Other Financing Sources (Uses)		
Operating Transfers Out		(745,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (2,502,000)	\$ 202,511
Fund Balance - Beginning of Year		1,494,012
Fund Balance - End of Year		\$ 1,696,523

MACOUPIN COUNTY, ILLINOIS
 ILLINOIS MUNICIPAL RETIREMENT FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 1,134,717
Interest		3,085
Miscellaneous		
Member Contributions		711,837
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,849,639</u>
Cash Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 1,560,000</u>	<u>\$ 1,495,952</u>
Total Cash Disbursements	<u>\$ 1,560,000</u>	<u>\$ 1,495,952</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,560,000)	\$ 353,687
Other Financing Sources (Uses)		
Operating Transfers In		6,350
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,560,000)</u>	<u>\$ 360,037</u>
Fund Balance - Beginning of Year		1,435,105
Fund Balance - End of Year		<u>\$ 1,795,142</u>

MACOUPIN COUNTY, ILLINOIS
SOCIAL SECURITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 526,835
Interest		1,481
Miscellaneous		8,857
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 537,173</u>
Cash Disbursements		
General Government		
Social Security	\$ 386,000	\$ 359,698
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 386,000</u>	<u>\$ 359,698</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (386,000)	\$ 177,475
Other Financing Sources (Uses)		
Operating Transfers In		2,948
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (386,000)</u>	\$ 180,423
Fund Balance - Beginning of Year		<hr/> 499,389
Fund Balance - End of Year		<hr/> <u>\$ 679,812</u>

MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL WORKING FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Licenses and Permits		
Dog Tags		\$ 71,541
Fines and Forfeitures		44,692
Interest		5
Donations		17,349
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 133,587</u>
Cash Disbursements		
Public Safety		
Salaries and Benefits	\$ 64,392	\$ 64,325
Office Expense	3,719	3,719
Utilities and Telephone	8,417	8,417
Mileage, Dues, and Conventions	115	115
Education/Training	50	50
Repairs and Maintenance	7,802	7,803
Insurance Premium/Bonds	1,876	1,876
Care of Animals	13,143	13,112
Debt Service	2,721	2,722
Miscellaneous	7,763	7,763
Total Cash Disbursements	<u>\$ 109,998</u>	<u>\$ 109,902</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (109,998)</u>	<u>\$ 23,685</u>
Fund Balance (Deficit) - Beginning of Year		<u>(184,248)</u>
Fund Balance (Deficit) - End of Year		<u>\$ (160,563)</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY FARM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 2
Miscellaneous		
Ground Rental		8,174
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 8,176</u>
 Cash Disbursements		
General Government		
Miscellaneous	\$ 20,000	
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u><u>\$ (20,000)</u></u>	 \$ 8,176
 Fund Balance - Beginning of Year		 <u>21,633</u>
 Fund Balance - End of Year		 <u><u>\$ 29,809</u></u>

MACOUPIN COUNTY, ILLINOIS
REVOLVING LOAN FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 1,814</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,814</u>
Cash Disbursements		
Development		
Miscellaneous	<u>\$ 30,000</u>	<u>\$ 1,185</u>
Total Cash Disbursements	<u>\$ 30,000</u>	<u>\$ 1,185</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (30,000)</u></u>	<u>\$ 629</u>
Fund Balance - Beginning of Year		<u>101,676</u>
Fund Balance - End of Year		<u><u>\$ 102,305</u></u>

MACOUPIN COUNTY, ILLINOIS
REVOLVING LOAN FUND II
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	_____	\$ 1,039
Total Cash Receipts	\$ 0	\$ 1,039
Cash Disbursements		
Development		
Miscellaneous	\$ 10,000	\$ 6,005
Total Cash Disbursements	\$ 10,000	\$ 6,005
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (10,000)	\$ (4,966)
Fund Balance - Beginning of Year		70,223
Fund Balance - End of Year		\$ 65,257

MACOUPIN COUNTY, ILLINOIS
OLD JAIL RESTORATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Donations	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
Fund Balance - Beginning of Year		<hr/> 120
Fund Balance - End of Year		<u><u>\$ 120</u></u>

MACOUPIN COUNTY, ILLINOIS
STATE'S ATTORNEY - BAD CHECK DIVERSION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	<u> </u>	\$ 21,014
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 21,014</u>
Cash Disbursements		
Judiciary	<u> </u>	\$ 19,437
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 19,437</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 1,577
Fund Balance - Beginning of Year		<u>13,586</u>
Fund Balance - End of Year		<u>\$ 15,163</u>

**MACOUPIN COUNTY, ILLINOIS
TORT LIABILITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 478,936
Interest		58
Miscellaneous		148,450
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 627,444</u>
 Cash Disbursements		
General Government		
Insurance Premium/Bonds	\$ 592,230	\$ 591,662
Miscellaneous	9,770	9,770
Total Cash Disbursements	<u>\$ 602,000</u>	<u>\$ 601,432</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (602,000)	\$ 26,012
 Other Financing Sources (Uses)		
Operating Transfers In		2,684
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (602,000)</u>	\$ 28,696
 Fund Balance - Beginning of Year		<u>109,028</u>
 Fund Balance - End of Year		<u>\$ 137,724</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 678,102
Intergovernmental Federal		61,881
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		91,848
Reimbursement for Bridge Project		47,359
Interest		119
Miscellaneous		3,816
Total Cash Receipts	\$ 0	\$ 883,125
Cash Disbursements		
Public Works and Transportation		
Salaries and Benefits	\$ 816,650	\$ 765,443
Contractual	429,700	397,253
Capital Outlay	224,000	44,579
Commodities	213,900	214,090
Miscellaneous		46,810
Total Cash Disbursements	\$ 1,684,250	\$ 1,468,175
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,684,250)	\$ (585,050)
Other Financing Sources (Uses)		
Operating Transfers In		862,550
Operating Transfers Out		(45,010)
Procees from Sale of Capital Assets		3,380
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,684,250)</u>	\$ 235,870
Fund Balance - Beginning of Year		<u>211,710</u>
Fund Balance - End of Year		<u>\$ 447,580</u>

MACOUPIN COUNTY, ILLINOIS
 FEDERAL AID MATCHING FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 382,312
Intergovernmental Federal		183,861
Intergovernmental State		83,004
Interest		975
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 650,152</u>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 650,000	\$ 316,486
Capital Outlay	100,000	82,618
Total Cash Disbursements	<u>\$ 750,000</u>	<u>\$ 399,104</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (750,000)	\$ 251,048
Other Financing Sources (Uses)		
Operating Transfers In		171,439
Operating Transfers Out		(13,405)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (750,000)</u>	\$ 409,082
Fund Balance - Beginning of Year		<u>603,175</u>
Fund Balance - End of Year		<u>\$ 1,012,257</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE BOND FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 304,000
Intergovernmental Other		
Reimbursement for Bridge Project		29,764
Interest		5
Total Cash Receipts	\$ 0	\$ 333,769
 Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 450,000	
Capital Outlay	100,000	
Total Cash Disbursements	\$ 550,000	\$ 0
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ (550,000)	 \$ 333,769
 Other Financing Sources (Uses)		
Operating Transfers In		112,351
Operating Transfers Out		(455,651)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (550,000)	\$ (9,531)
 Fund Balance - Beginning of Year		69,717
 Fund Balance - End of Year		\$ 60,186

MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 330,940
Intergovernmental State		210,557
Intergovernmental Other		
Reimbursement for Bridge Projects		183,950
Interest		292
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 725,739</u>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 550,000	\$ 9,816
Capital Outlay	150,000	388,162
Commodities	200,000	
Total Cash Disbursements	<u>\$ 900,000</u>	<u>\$ 397,978</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (900,000)	\$ 327,761
Other Financing Sources (Uses)		
Operating Transfers In		296,987
Operating Transfers Out		(176,577)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (900,000)</u>	\$ 448,171
Fund Balance - Beginning of Year		<u>1,113,464</u>
Fund Balance - End of Year		<u><u>\$ 1,561,635</u></u>

MACOUPIN COUNTY, ILLINOIS
GIS FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 79
Total Cash Receipts	\$ 0	\$ 79
Cash Disbursements		
General Government		
Salaries and Benefits	\$ 108,486	\$ 108,184
Purchase of Equipment	14,000	12,711
Miscellaneous	107,563	79,358
Total Cash Disbursements	\$ 230,049	\$ 200,253
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (230,049)	\$ (200,174)
Other Financing Sources (Uses)		
Operating Transfers In		215,466
Operating Transfers Out	(40,000)	(40,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (270,049)	\$ (24,708)
Fund Balance - Beginning of Year		792,697
Fund Balance - End of Year		\$ 767,989

MACOUPIN COUNTY, ILLINOIS
MENTAL DEFICIENCY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 78,349
Interest		177
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 78,526</u>
Cash Disbursements		
Health and Welfare		
Cash Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Cash Disbursements	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (52,000)	\$ 26,526
Other Financing Sources (Uses)		
Operating Transfers In		439
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (52,000)</u>	\$ 26,965
Fund Balance - Beginning of Year		<u>48,845</u>
Fund Balance - End of Year		<u>\$ 75,810</u>

MACOUPIN COUNTY, ILLINOIS
MENTAL HEALTH FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 264,766
Interest		26
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 264,792
	<hr/>	<hr/>
Cash Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	\$ 180,000	\$ 180,000
	<hr/>	<hr/>
Total Cash Disbursements	\$ 180,000	\$ 180,000
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (180,000)	\$ 84,792
Other Financing Sources (Uses)		
Operating Transfers In		1,482
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (180,000)</u>	\$ 86,274
	<hr/>	<hr/>
Fund Balance - Beginning of Year		29,101
		<hr/>
Fund Balance - End of Year		\$ 115,375
		<hr/> <hr/>

MACOUPIN COUNTY, ILLINOIS
VITAL RECORDS AUTOMATION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
General Government		
Miscellaneous	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Total Cash Disbursements	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (50,000)	\$ (50,000)
Other Financing Sources (Uses)		
Operating Transfers In	<hr/>	<hr/> 42,846
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (50,000)</u>	\$ (7,154)
Fund Balance - Beginning of Year		<hr/> 23,583
Fund Balance - End of Year		<u>\$ 16,429</u>

MACOUPIN COUNTY, ILLINOIS
DELINQUENT REAL ESTATE TAXES LIQUIDATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Redemption Fees		\$ 34,883
Interest		770
Miscellaneous		16,674
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 52,327</u>
 Cash Disbursements		
General Government		
Miscellaneous	\$ 5,000	\$ 304,544
Total Cash Disbursements	<u>\$ 5,000</u>	<u>\$ 304,544</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ (5,000)	 \$ (252,217)
 Other Financing Sources (Uses)		
Operating Transfers Out		(132,652)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	 <u>\$ (5,000)</u>	 <u>\$ (384,869)</u>
 Fund Balance - Beginning of Year		 <u>419,295</u>
 Fund Balance - End of Year		 <u>\$ 34,426</u>

MACOUPIN COUNTY, ILLINOIS
POLICE VEHICLE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	<u> </u>	\$ 1,230
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,230</u>
Cash Disbursements		
Public Safety		
Capital Outlay	<u> </u>	\$ 10,550
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 10,550</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ (9,320)
Fund Balance - Beginning of Year		<u>10,805</u>
Fund Balance - End of Year		<u>\$ 1,485</u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	_____	\$ 100
Total Cash Receipts	\$ 0	\$ 100
Cash Disbursements		
Public Safety	\$ 1,000	_____
Total Cash Disbursements	\$ 1,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,000)	\$ 100
Fund Balance - Beginning of Year		118
Fund Balance - End of Year		\$ 218

MACOUPIN COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		\$ 55,307
Interest		1,868
Total Cash Receipts	\$ 0	\$ 57,175
Cash Disbursements		
General Government		
Salaries		
Supplies	\$ 20,000	\$ 5,285
Equipment	1,000	
Mileage, Dues, & Conventions	100	
Education/Training	100	
System Updates/Programming	1,000	
Miscellaneous	24,300	7,975
Total Cash Disbursements	\$ 46,500	\$ 13,260
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (46,500)	\$ 43,915
Other Financing Sources (Uses)		
Operating Transfers Out	(50,000)	(50,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (96,500)	\$ (6,085)
Fund Balance - Beginning of Year		563,214
Fund Balance - End of Year		\$ 557,129

MACOUPIN COUNTY, ILLINOIS
RECORDER'S MICROFILM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 12
Miscellaneous		4,600
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 4,612
	<hr/>	<hr/>
Cash Disbursements		
General Government		
Miscellaneous	\$ 40,000	\$ 39,997
	<hr/>	<hr/>
Total Cash Disbursements	\$ 40,000	\$ 39,997
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (40,000)	\$ (35,385)
Other Financing Sources (Uses)		
Operating Transfers In		30,480
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (40,000)</u>	\$ (4,905)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		133,229
		<hr/>
Fund Balance - End of Year		<u>\$ 128,324</u>

MACOUPIN COUNTY, ILLINOIS
TREASURER'S AUTOMATION FEES ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services		\$ 4,320
Interest		240
Miscellaneous		7,933
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 12,493</u>
 Cash Disbursements		
General Government		
Miscellaneous	\$ 30,000	\$ 13,295
Total Cash Disbursements	<u>\$ 30,000</u>	<u>\$ 13,295</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ (30,000)	 \$ (802)
 Other Financing Sources (Uses)		
Operating Transfers In		33,170
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (30,000)</u>	\$ 32,368
 Fund Balance - Beginning of Year		<u>70,927</u>
 Fund Balance - End of Year		<u>\$ 103,295</u>

MACOUPIN COUNTY, ILLINOIS
LAW LIBRARY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Library Fees	<u> </u>	<u>\$ 29,569</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 29,569</u>
Cash Disbursements		
Judiciary		
Books and Supplies	<u>\$ 30,000</u>	<u>\$ 22,200</u>
Total Cash Disbursements	<u>\$ 30,000</u>	<u>\$ 22,200</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (30,000)</u></u>	<u>\$ 7,369</u>
Fund Balance - Beginning of Year		<u>48,179</u>
Fund Balance - End of Year		<u><u>\$ 55,548</u></u>

MACOUPIN COUNTY, ILLINOIS
COURT SECURITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		\$ 67,597
Interest		5
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 67,602
	<hr/>	<hr/>
Cash Disbursements		
Judiciary		
Miscellaneous	\$ 18,000	\$ 5,016
	<hr/>	<hr/>
Total Cash Disbursements	\$ 18,000	\$ 5,016
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (18,000)	\$ 62,586
Other Financing Sources (Uses)		
Operating Transfers Out	<hr/> (65,000)	<hr/> (65,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<hr/> <u>\$ (83,000)</u>	\$ (2,414)
Fund Balance - Beginning of Year		<hr/> 21,403
Fund Balance - End of Year		<hr/> <u>\$ 18,989</u>

MACOUPIN COUNTY, ILLINOIS
COURT AUTOMATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		\$ 56,133
Interest		710
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 56,843</u>
 Cash Disbursements		
Judiciary		
Salaries	\$ 8,229	\$ 8,229
Office Supplies	8,487	8,488
System Updates and Programming	26,722	3,241
Equipment Repairs and Maintenance	23,542	14,394
Books, Transcripts, and Periodicals	1,645	
Capital Outlay	10,468	1,306
Miscellaneous	20,908	6,398
Total Cash Disbursements	<u>\$ 100,001</u>	<u>\$ 42,056</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (100,001)</u>	\$ 14,787
 Fund Balance - Beginning of Year		<u>305,627</u>
 Fund Balance - End of Year		<u><u>\$ 320,414</u></u>

MACOUPIN COUNTY, ILLINOIS
PROBATION FEES FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 4,945
Charges For Services		86,756
Interest		23
Total Cash Receipts	\$ 0	\$ 91,724
Cash Disbursements		
Corrections		
Office Expense	\$ 26,142	\$ 18,018
Mileage, Dues, & Conventions	10,000	5,391
Equipment	12,000	3,423
Miscellaneous	35,000	12,173
Total Cash Disbursements	\$ 83,142	\$ 39,005
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (83,142)	\$ 52,719
Other Financing Sources (Uses)		
Operating Transfers In		4,172
Operating Transfers Out	(43,858)	(43,858)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (127,000)	\$ 13,033
Fund Balance - Beginning of Year		207,351
Fund Balance - End of Year		\$ 220,384

MACOUPIN COUNTY, ILLINOIS
CORONER'S FEE
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 8,670</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 8,670</u>
Cash Disbursements		
General Government	<u>\$ 8,000</u>	<u>\$ 4,976</u>
Total Cash Disbursements	<u>\$ 8,000</u>	<u>\$ 4,976</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (8,000)</u>	\$ 3,694
Fund Balance - Beginning of Year		<u> 6,744</u>
Fund Balance - End of Year		<u>\$ 10,438</u>

MACOUPIN COUNTY, ILLINOIS
TRAFFIC VIOLATION FEE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 0
	<hr/>	<hr/>
Cash Disbursements		
	<hr/>	<hr/>
Total Cash Disbursements	\$ 0	\$ 0
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 0
	<hr/>	<hr/>
Other Financing Sources (Uses)		
Operating Transfers In	<hr/>	2,552
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 2,552
	<hr/>	<hr/>
Fund Balance (Deficit) - Beginning of Year		(2,552)
		<hr/>
Fund Balance - End of Year		\$ 0
		<hr/>

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK OF FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	\$ <u>5,621</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,621</u>
Cash Disbursements		
Judiciary	<u> </u>	\$ <u>13,457</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 13,457</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ (7,836)
Fund Balance - Beginning of Year		<u>35,286</u>
Fund Balance - End of Year		<u>\$ 27,450</u>

MACOUPIN COUNTY, ILLINOIS
TOURISM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	_____	\$ 4,808
Total Cash Receipts	\$ 0	\$ 4,808
Cash Disbursements		
General Government		
Miscellaneous	\$ 8,000	\$ 4,000
Total Cash Disbursements	\$ 8,000	\$ 4,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (8,000)	\$ 808
Fund Balance - Beginning of Year		7,728
Fund Balance - End of Year		\$ 8,536

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S LEADS ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Other	_____	\$ 15,280
Total Cash Receipts	\$ 0	\$ 15,280
Cash Disbursements		
Public Safety		
Payments For Telecommunication Service	\$ 12,000	\$ 8,814
Total Cash Disbursements	\$ 12,000	\$ 8,814
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (12,000)	\$ 6,466
Fund Balance - Beginning of Year		16,299
Fund Balance - End of Year		\$ 22,765

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK - MAINTENANCE AND CHILD SUPPORT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 13,164
Charges For Services		
Maintenance and Child Support Collection Fees		109
Interest		446
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 13,719</u>
Cash Disbursements		
Judiciary	<u>\$ 27,500</u>	<u>\$ 1,284</u>
Total Cash Disbursements	<u>\$ 27,500</u>	<u>\$ 1,284</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (27,500)</u>	\$ 12,435
Fund Balance - Beginning of Year		<u>176,172</u>
Fund Balance - End of Year		<u>\$ 188,607</u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

Cash Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental Other	<u> </u>	<u>\$ 65,563</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 65,563</u>
 Cash Disbursements	 <u> </u>	 <u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 65,563
 Other Financing Sources (Uses)		
Operating Transfers Out	<u>(65,000)</u>	<u>(40,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (65,000)</u>	\$ 25,563
 Fund Balance - Beginning of Year		<u>807</u>
 Fund Balance - End of Year		<u>\$ 26,370</u>

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK SDU REIMBURSEMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 1,935
Interest		279
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 2,214</u>
Cash Disbursements		
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 2,214
Fund Balance - Beginning of Year		111,067
Fund Balance - End of Year		\$ 113,281

MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	_____	\$ 65,621
Total Cash Receipts	\$ 0	\$ 65,621
Cash Disbursements		
Public Safety	\$ 119,000	\$ 64,492
Total Cash Disbursements	\$ 119,000	\$ 64,492
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (119,000)	\$ 1,129
Fund Balance - Beginning of Year		_____
Fund Balance - End of Year		\$ 1,129

MACOUPIN COUNTY, ILLINOIS
PUBLIC SAFETY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 8,060
Fines & Forfeitures		100,125
Miscellaneous		37,075
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 145,260</u>
Cash Disbursements		
Public Safety		\$ 80,225
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 80,225</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 65,035
Other Financing Sources (Uses)		
Operating Transfers Out		(25,200)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 39,835
Fund Balance - Beginning of Year		<u>20,620</u>
Fund Balance - End of Year		<u>\$ 60,455</u>

MACOUPIN COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	_____	\$ 3,353
Total Cash Receipts	\$ 0	\$ 3,353
Cash Disbursements		
Public Safety	\$ 4,000	\$ 1,000
Total Cash Disbursements	\$ 4,000	\$ 1,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (4,000)	\$ 2,353
Fund Balance - Beginning of Year		1,631
Fund Balance - End of Year		\$ 3,984

MACOUPIN COUNTY, ILLINOIS
CDAP FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
Fund Balance - Beginning of Year		<hr/> 5
Fund Balance - End of Year		<u>\$ 5</u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S FEDERAL DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	_____	_____
Total Cash Receipts	\$ 0	\$ 0
Cash Disbursements		
Public Safety	\$ 500	_____
Total Cash Disbursements	\$ 500	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (500)	\$ 0
Fund Balance - Beginning of Year		61
Fund Balance - End of Year		\$ 61

MACOUPIN COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 6,134
Interest		8
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 6,142</u>
Cash Disbursements		
Public Safety		
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 6,142
Other Financing Sources (Uses)		
Operating Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (25,000)</u>	\$ (18,858)
Fund Balance - Beginning of Year		<u>78,654</u>
Fund Balance - End of Year		<u><u>\$ 59,796</u></u>

MACOUPIN COUNTY, ILLINOIS
TAX SALE IN ERROR INTEREST
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services		\$ 21,600
Interest		295
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 21,895</u>
Cash Disbursements		
General Government		
Miscellaneous	\$ 40,000	\$ 16,951
Total Cash Disbursements	<u>\$ 40,000</u>	<u>\$ 16,951</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (40,000)	\$ 4,944
Other Financing Sources (Uses)		
Operating Transfers In		34,970
Operating Transfers Out		(15,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (40,000)</u>	\$ 24,914
Fund Balance - Beginning of Year		<u>96,955</u>
Fund Balance - End of Year		<u>\$ 121,869</u>

**MACOUPIN COUNTY, ILLINOIS
HEALTH INSURANCE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 63,994</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 63,994</u>
Cash Disbursements		
General Government Insurance	<u>\$ 100,000</u>	<u>\$ 64,414</u>
Total Cash Disbursements	<u>\$ 100,000</u>	<u>\$ 64,414</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (100,000)	\$ (420)
Other Financing Sources (Uses)		
Operating Transfers Out	<u> </u>	<u> (993)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (100,000)</u>	\$ (1,413)
Fund Balance - Beginning of Year		<u> 2,069</u>
Fund Balance - End of Year		<u><u>\$ 656</u></u>

MACOUPIN COUNTY, ILLINOIS
GRANT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 29,320
Intergovernmental Other		856
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 30,176</u>
Cash Disbursements		
General Government		
Grant Expense	\$ 7,900	\$ 7,900
Development		
Grant Expense	67,100	3,856
Total Cash Disbursements	<u>\$ 75,000</u>	<u>\$ 11,756</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (75,000)</u></u>	\$ 18,420
Fund Balance - Beginning of Year		<u>41,529</u>
Fund Balance - End of Year		<u><u>\$ 59,949</u></u>

MACOUPIN COUNTY, ILLINOIS
PET POPULATION CONTROL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	_____	\$ 18,777
Total Cash Receipts	\$ 0	\$ 18,777
Cash Disbursements		
Public Safety		
Neutering Expense	\$ 17,000	\$ 16,651
Total Cash Disbursements	\$ 17,000	\$ 16,651
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (17,000)	\$ 2,126
Fund Balance - Beginning of Year		3,595
Fund Balance - End of Year		\$ 5,721

MACOUPIN COUNTY, ILLINOIS
STATE'S ATTORNEY AUTOMATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	_____	\$ 1,024
Total Cash Receipts	\$ 0	\$ 1,024
Cash Disbursements		
	_____	_____
Total Cash Disbursements	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 1,024
Fund Balance - Beginning of Year		558
Fund Balance - End of Year		\$ 1,582

MACOUPIN COUNTY, ILLINOIS
DRUG COURT FEE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charge for Service	_____	\$ 1,468
Total Cash Receipts	\$ 0	\$ 1,468
Cash Disbursements		
Judiciary		
Miscellaneous	\$ 5,000	\$ 183
Total Cash Disbursements	\$ 5,000	\$ 183
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (5,000)	\$ 1,285
Fund Balance - Beginning of Year		445
Fund Balance - End of Year		\$ 1,730

MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)
AUGUST 31, 2014

	Circuit Clerk Bond & Trust Fund	States							
		Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
ASSETS									
Cash	\$ 645,128	\$ 1,432,543	\$ 4	\$ 3,959	\$ 11,120	\$ 500	\$ 597	\$ 443	
Invested Cash	47,379								
TOTAL ASSETS	\$ 692,507	\$ 1,432,543	\$ 4	\$ 3,959	\$ 11,120	\$ 500	\$ 597	\$ 443	\$ 0
LIABILITIES									
Bonds Outstanding	\$ 477,214								
Funds Held For Others	215,293	\$ 1,432,543	\$ 4	\$ 3,959	\$ 11,120	\$ 500	\$ 597	\$ 443	
TOTAL LIABILITIES	\$ 692,507	\$ 1,432,543	\$ 4	\$ 3,959	\$ 11,120	\$ 500	\$ 597	\$ 443	\$ 0

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS
FOR THE YEAR ENDED AUGUST 31, 2014

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fees Fund	Marriage Fees Fund	Total All Trust Funds
Cash Receipts	\$ 35	\$ 23,097	\$ 16	\$ 810,480	\$ 1,252	\$ 17,158	\$ 22,764	\$ 550	\$ 4,996,171
Cash Disbursements		50	2,000	826,289	6,640	4,902	10,000		4,615,886
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 35	\$ 23,047	\$ (1,984)	\$ (15,809)	\$ (5,388)	\$ 12,256	\$ 12,764	\$ 550	\$ 380,285
Funds Held For Others - Beginning of Year	13,490	34,611	7,252	55,242	17,378	449	164,894	1,180	1,604,141
Funds Held For Others - End of Year	\$ 13,525	\$ 57,658	\$ 5,268	\$ 39,433	\$ 11,990	\$ 12,705	\$ 177,658	\$ 1,730	\$ 1,984,426

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)
FOR THE YEAR ENDED AUGUST 31, 2014

	Circuit Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States			Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
				Attorney Escrow Fund	Attorney Section 1655 Forfeiture Fund	Attorney				
Cash Receipts	\$ 1,785,401	\$ 2,260,692	\$ 6,499	\$ 581	\$ 727		\$ 33,716		\$ 33,203	
Cash Disbursements	1,799,739	1,793,679	6,499	86	799	\$ 96,001	35,999		33,203	
Excess (Deficiency) of Cash Receipts										
Over Cash Disbursements	\$ (14,338)	\$ 467,013	\$ 0	\$ 495	\$ (72)	\$ (96,001)	\$ (2,283)	\$ 0	\$ 0	
Funds Held For Others - Beginning of Year	229,631	965,530	4	3,464	11,192	96,501	2,880	443		
Funds Held For Others - End of Year	\$ 215,293	\$ 1,432,543	\$ 4	\$ 3,959	\$ 11,120	\$ 500	\$ 597	\$ 443	\$ 0	

MACOUPIN COUNTY, ILLINOIS
OTHER INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2014

MACOUPIN COUNTY
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULES OF FUNDING PROGRESS

SHERIFF'S LAW ENFORCEMENT PERSONNEL EMPLOYEES
EMPLOYER NUMBER: 03033S

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY (AAL) - ENTRY AGE (b)	UNFUNDED AAL (UAAL) (b - a)	FUNDED RATIO (a / b)	COVERED PAYROLL (c)	UAAL AS A PERCENTAGE OF COVERED PAYROLL ((b - a) / c)
12/31/13	\$ 4,986,810	\$ 7,033,151	\$ 2,046,341	70.90%	\$ 1,973,612	103.69%
12/31/12	4,495,689	7,511,422	3,015,733	59.85%	2,239,452	134.66%
12/31/11	4,127,426	5,637,302	1,509,876	73.22%	1,750,275	86.27%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$6,305,600. On a market basis, the funded ratio would be 89.66%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

REGULAR EMPLOYEES
EMPLOYER NUMBER: 03033R

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY (AAL) - ENTRY AGE (b)	UNFUNDED AAL (UAAL) (b - a)	FUNDED RATIO (a / b)	COVERED PAYROLL (c)	UAAL AS A PERCENTAGE OF COVERED PAYROLL ((b - a) / c)
12/31/13	\$ 11,784,837	\$ 13,589,385	\$ 1,804,548	86.72%	\$ 4,940,585	36.52%
12/31/12	11,527,771	13,926,257	2,398,486	82.78%	4,863,053	49.32%
12/31/11	11,380,422	13,937,299	2,556,877	81.65%	4,568,483	55.97%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$14,196,368. On a market basis, the funded ratio would be 104.47%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

ELECTED COUNTY OFFICIAL EMPLOYEES
EMPLOYER NUMBER: 03033E

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY (AAL) - ENTRY AGE (b)	UNFUNDED AAL (UAAL) (b - a)	FUNDED RATIO (a / b)	COVERED PAYROLL (c)	UAAL AS A PERCENTAGE OF COVERED PAYROLL ((b - a) / c)
12/31/13	\$ (326,599)	\$ 988,186	\$ 1,314,785	0.00%	\$ 82,491	1593.85%
12/31/12	(519,103)	945,531	1,464,634	0.00%	158,998	921.17%
12/31/11	(556,903)	1,161,482	1,718,385	0.00%	157,918	1088.15%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$115,093. On a market basis, the funded ratio would be 11.65%

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2013, 2012, 2011, AND 2010**

	2013 Tax Levy		2012 Tax Levy		2011 Tax Levy		2010 Tax Levy	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Total Assessed Valuation	\$ 587,186,079		\$ 587,544,899		\$ 575,694,143		\$ 571,087,734	
County Funds								
General	\$ 1,361,021	0.23179	\$ 1,282,082	0.21821	\$ 1,218,112	0.21159	\$ 1,174,613	0.20568
Illinois Municipal Retirement Fund	840,000	0.14306	840,013	0.14297	825,027	0.14331	824,993	0.14446
County Highway	501,999	0.08549	501,999	0.08544	472,012	0.08199	472,004	0.08265
County Bridge	245,000	0.04172	245,006	0.04170	245,015	0.04256	244,997	0.04290
Federal Aid Matching	283,000	0.04820	283,021	0.04817	283,011	0.04916	282,974	0.04955
Mental Deficiency	58,000	0.00988	57,991	0.00987	57,972	0.01007	58,023	0.01016
Mental Health	196,000	0.03338	196,005	0.03336	196,024	0.03405	195,997	0.03432
Public Health	270,000	0.04598	269,977	0.04595	270,001	0.04690	270,010	0.04728
Liability	354,000	0.06029	354,995	0.06042	340,005	0.05906	329,975	0.05778
Social Security	390,000	0.06642	390,012	0.06638	389,975	0.06774	380,002	0.06654
Total	\$ 4,499,020	0.76621	\$ 4,421,101	0.75247	\$ 4,297,154	0.74643	\$ 4,233,588	0.74132