

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2003 through August 31, 2004.

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

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

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

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2004

This section of the Macoupin County, Illinois annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2004. Please read it in conjunction with the County's financial statements.

The Management's Discussion and Analysis contains six different sections. The first section presents a brief overview of the County's financial highlights for the year ended August 31, 2004. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

FINANCIAL HIGHLIGHTS

The County received \$754,000 more in revenues than expected in its major operating fund, the General Fund. The County's General Fund expenditures were \$445,000 more than budgeted, and net other financing sources (uses) were \$1,006,000 less than budgeted. This resulted in a decreased fund balance of over \$217,000, as compared to the budgeted decrease of \$410,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2003 – August 31, 2004. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
 - Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
 - Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$24.5 million at August 31, 2004. This is a decrease of \$318,000 from the beginning of the year. Of the \$24.5 million, \$13.4 million, is invested in capital assets and, \$11.1 million is considered unreserved. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent more than it collected in revenue for the year ended August 31, 2004 resulting in a decrease in net assets of \$318,000. The Table below takes the data presented in the Statement of Activities and rearranges it slightly to group all the revenue items together.

Table 1
Changes in Net Assets

	Year Ended August 31,	
	2004	2003
Revenue:		
General		
Property Taxes	\$ 3,292,721	\$ 3,184,929
Intergovernmental	4,657,459	4,635,104
Earnings on Investments	114,303	205,110
Miscellaneous	985,613	725,165
(Loss) on Capital Asset	(964)	0
Sub Total	<u>\$ 9,049,132</u>	<u>\$ 8,750,308</u>
Program		
Charges for Services	\$ 3,082,287	\$ 3,139,182
Operating Grants & Contributions	2,590,307	3,022,422
Capital Grants	259,370	0
Sub Total	<u>\$ 5,931,964</u>	<u>\$ 6,161,604</u>
Grand Total Revenue	<u>\$ 14,981,096</u>	<u>\$ 14,911,912</u>
Expenses:		
General Government	\$ 3,956,088	\$ 3,947,365
Public Safety	3,644,385	3,005,729
Corrections	792,777	868,178
Judiciary	1,168,156	1,137,792
Education	100,979	105,717
Development	74,105	58,449
Public Works & Transportation	2,689,176	2,183,706
Health & Welfare	2,811,200	3,039,575
Development-Capital Outlay	37,900	362,200
Depreciation-Unallocated	24,420	24,510
Grand Total Expenses	<u>\$ 15,299,186</u>	<u>\$ 14,733,221</u>
Increase (Decrease) in Net Assets	<u>\$ (318,090)</u>	<u>\$ 178,691</u>

Property taxes and intergovernmental revenues accounted for 53% and 52% of the total revenue for the year ended August 31, 2004 and 2003, respectively. Another 40% and 41%, for the current and prior fiscal years, respectively, came from charges for services, operating grants, and contributions and capital grants while the remaining 7% came from other general revenues in each year. The county received \$345,000 in a one time grant and other sources. The total cost of all programs and services was \$15,299,186 and \$14,733,221 for the year ended August 31, 2004 and 2003, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (86% and 83%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$7.9 and \$7.8 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$2.8 and \$3 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.1 million each fiscal year).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$11.1 million. Total governmental funds experienced a decreased fund balance of \$413,000 or 3.6%. The major reasons for the decrease in fund balance are:

- Decreases in revenues.
- Increases in expenditures partially due to increases in salaries, health benefits, & insurance related costs as well as large lump sum payouts for employees who leave or retire.
- Nearly \$345,000 was received in one time grants or other sources of income.

General Fund Budgetary Highlights

The county adopts its budget annually prior to the end of October. Once the budget is adopted revisions are approved by board resolution. This is in line with past practices of the County. Schedule 1, on page 34, begins the various schedules of budget amounts versus actual amounts for the major funds. Beginning with the current fiscal year, the county anticipates adopting its budget prior to September 1.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2004, the County's total value of capital assets net of accumulated depreciation was \$13.4 million. This is an increase of \$95,000 from last year or 1%. This \$13.4 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges. (See table below). (More detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 2
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2004	2003
Land	\$ 105,410	\$ 46,000
Construction in Progress	129,270	0
Buildings	4,443,746	4,559,580
Equipment	2,033,193	1,676,255
Bridges	2,845,484	2,918,566
Roads	3,883,729	4,144,839
Total	<u>\$ 13,440,832</u>	<u>\$ 13,345,240</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue to 5.75% of the assessed value of all taxable property within the county boundaries. The County's outstanding general obligation debt of \$0 is well below the \$25.1 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

While the County retains nearly \$11.2 million in total governmental fund reserves, of which \$1.45 million is in the general fund, the County cannot continue to operate at a deficit. While the expenditures for the county continue to increase, the County has increased fees in various departments to help offset this. However, it is unlikely that this increase will fully offset the deficit. The full fiscal impact of the increased fees will not be noticed for another year. Since 2002, the County has had to use general fund reserves in the amount of \$894,000, as summarized below, to meet expenses. If this deficit spending trend continues at this pace, the general fund reserves will be depleted within approximately 5 years.

<u>Year Ended</u>	<u>Deficit Spending</u>
8/31/02	\$ 194,040
8/31/03	478,961
8/31/04	<u>217,146</u>
	<u>\$ 894,147</u>

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Receipts		
Taxes		
Property	\$ 840,000	\$ 793,333
Sales, Use and Photo Taxes	2,145,000	2,177,949
Income Tax	1,110,000	1,038,565
Personal Property Replacement Tax	105,000	132,778
Inheritance Tax-County Share	10,000	16,639
Total Taxes	<u>\$ 4,210,000</u>	<u>\$ 4,159,264</u>
Intergovernmental Reimbursements		
Probation Officer Salary		\$ 154,666
States Attorney Salary		116,016
Election Judges Salary		7,100
Supervisor of Assessments Salary		21,118
Emergency Service Disaster Assistance		12,786
HAVA Equipment and ADA Grants		220,234
South Central Illinois Drug Task Force		60,018
Probation Domestic Violence/County Detention		8,420
Total Intergovernmental	<u>\$ 500,000</u>	<u>\$ 600,358</u>
Charges For Services		
Fees-Circuit Clerk	\$ 250,000	\$ 373,665
Fees-County Clerk	250,000	
Fees-States Attorney	250,000	17,520
Fees-Sheriff	250,000	
Miscellaneous Fees		34,553
Total Charges For Services	<u>1,000,000</u>	<u>\$ 425,738</u>
Licenses and Permits		
Liquor Licenses		<u>\$ 6,150</u>
Fines & Forfeitures		<u>\$ 504,791</u>
Interest Income		<u>\$ 23,253</u>
Miscellaneous		
Reimbursements		\$ 146,366
Costs and Interest on Property Taxes		78,984
Miscellaneous	\$ 275,800	176,117
Total Miscellaneous	<u>\$ 275,800</u>	<u>\$ 401,467</u>
Total Receipts	<u>\$ 5,985,800</u>	<u>\$ 6,121,021</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 323,750	\$ 321,326
Office Supplies	4,450	4,449
Postage	3,800	3,782
Travel	1,550	1,349
Telephone	5,600	5,552
Insurance	200	16
Miscellaneous	5,640	5,578
Equipment	5,010	4,955
Total County Clerk	<u>\$ 350,000</u>	<u>\$ 347,007</u>
County Treasurer		
Salaries	\$ 169,910	\$ 169,544
Office Supplies	1,600	1,427
Postage	14,350	14,327
Travel	750	659
Publishing	1,800	1,732
Training	50	
Telephone	1,200	1,029
Equipment Repairs	1,300	1,106
Insurance	950	880
Equipment	300	140
Miscellaneous	500	321
Total County Treasurer	<u>\$ 192,710</u>	<u>\$ 191,165</u>
Coroner's Expenses		
Salaries	\$ 41,400	\$ 41,400
Office Supplies	1,078	1,078
Medical Exams	24,873	24,873
Deputy Coroner Fees	450	450
Education and Training	845	845
Telephone	2,864	2,864
Coroners Jurors Fees	990	900
Total Coroner's Expense	<u>\$ 72,500</u>	<u>\$ 72,410</u>
Burial Of Soldiers		
Miscellaneous	<u>\$ 100</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 134,718	\$ 128,488
Office Supplies	1,707	1,689
Postage	1,293	1,293
Travel	10,742	9,543
Printing	1,100	1,033
Prescription Discounts	1,500	312
Equipment Repair	2,500	2,047
Telephone	2,150	1,935
Total County Board	<u>\$ 155,710</u>	<u>\$ 146,340</u>
Courthouse		
Supplies	\$ 2,663	\$ 2,663
Utilities	45,734	45,734
Equipment Repair	16,664	16,664
Miscellaneous	400	400
Equipment	940	940
Total Courthouse	<u>\$ 66,401</u>	<u>\$ 66,401</u>
Elections		
Salaries	\$ 53,500	\$ 41,355
Office Supplies	24,273	24,273
Printing	25,000	24,903
Election Setup and Rent	11,000	7,792
Publishing	13,732	9,528
System Updates and Programming	32,000	14,811
Election Expense	30,496	27,800
Capital Outlay	293,000	254,935
Total Elections	<u>\$ 483,001</u>	<u>\$ 405,397</u>
Supervisor of Assessments		
Salaries	\$ 129,741	\$ 121,750
Office Supplies	1,000	805
Postage	8,000	948
Travel	6,000	1,022
Printing	17,000	13,287
Education and Training	3,000	974
Telephone	3,800	2,264
Equipment	2,000	810
Total Supervisor of Assessments	<u>\$ 170,541</u>	<u>\$ 141,860</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 25,574	\$ 25,574
Cemetery		
Grants to Cemeteries	\$ 1,200	\$ 600
Capital Improvements		
Capital Project Expense	\$ 158,519	\$ 70,183
Copy Room		
Salaries	\$ 31,608	\$ 31,607
Office Supplies	3,494	3,170
Machine Rent	7,029	7,029
Total Copy Room	<u>\$ 42,131</u>	<u>\$ 41,806</u>
Tax Assessment and Collection		
Office Supplies	\$ 33,251	\$ 33,251
System Updates and Programming	3,249	1,462
Equipment Repair	19,000	3,385
Equipment	15,500	6,948
Miscellaneous	4,000	1,809
Total Tax Assessment and Collections	<u>\$ 75,000</u>	<u>\$ 46,855</u>
Transportation		
Miscellaneous	\$ 100	\$ 0
Contingency		
Miscellaneous	\$ 1,237	\$ 0
Insurance		
Employee Health Insurance	\$ 927,769	\$ 790,075
State Unemployment Insurance	15,460	15,281
Total Insurance	<u>\$ 943,229</u>	<u>\$ 805,356</u>
Total General Government Disbursements	<u>\$ 2,737,953</u>	<u>\$ 2,360,954</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 15,000	\$ 13,000
Circuit Court		
Salaries	\$ 62,848	\$ 62,848
Office Supplies	4,232	4,232
Postage	547	547
Court Appointed Attorneys	53,422	53,422
Court Reporter Services	10,236	8,880
Telephone	2,074	2,056
Witness and Investigations	866	866
Equipment Repairs	1,272	1,272
Reimbursement to State	1,781	1,781
Petit Jurors Expense	13,785	13,785
Grand Jurors Expense	26	26
Equipment	1,731	1,731
Total Circuit Court	<u>\$ 152,820</u>	<u>\$ 151,446</u>
Public Defender		
Salaries	\$ 100,668	\$ 100,668
Office Expense	26,400	26,400
Psychological Evaluations	3,872	3,650
Witness and Investigation	2,060	2,060
Total Public Defender	<u>\$ 133,000</u>	<u>\$ 132,778</u>
Jury Commission		
Office Supplies	\$ 900	\$ 416
Postage	3,488	3,488
Telephone	1,400	399
Total Jury Commission	<u>\$ 5,788</u>	<u>\$ 4,303</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 412,378	\$ 364,092
Office Supplies	22,009	22,009
Postage	20,196	19,639
Travel	1,000	34
Telephone	4,000	3,078
Office Machine Rent	5,194	5,194
Insurance	762	762
Periodicals	926	926
Equipment	2,000	1,143
Miscellaneous	500	95
Total Circuit Clerk	<u>\$ 468,965</u>	<u>\$ 416,972</u>
States Attorney		
Salaries	\$ 367,144	\$ 367,144
Office Supplies	4,651	4,651
Postage	2,955	2,885
Travel	712	712
Publishing	1,833	1,833
Witness and Investigation	2,984	2,984
Telephone	4,992	4,992
Machine Rent	3,341	3,241
Miscellaneous	1,519	1,519
Equipment	897	897
Book, Transcript and Periodicals	3,973	3,973
Total States Attorney	<u>\$ 395,001</u>	<u>\$ 394,831</u>
Total Judiciary	<u>\$ 1,170,574</u>	<u>\$ 1,113,330</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	<u>\$ 100</u>	<u>\$ 0</u>
Solid Waste Management		
Office Supplies	<u>\$ 4,775</u>	<u>\$ 4,775</u>
Total Solid Waste Management	<u>\$ 4,775</u>	<u>\$ 4,775</u>
Total Health and Welfare	<u>\$ 4,875</u>	<u>\$ 4,775</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,123,423	\$ 2,108,554
Salaries Reimbursed by Drug Task Force	44,640	44,602
Office Supplies	14,824	14,158
Travel	3,000	1,662
Education and Training	6,385	6,385
Lodging and Meals Conveying Prisoners	4,000	3,151
Equipment Repair	10,876	10,876
Vehicle Expense	107,654	107,654
Insurance	4,524	3,520
Telephone	27,439	27,439
Miscellaneous	26,055	26,055
Equipment	36,005	36,005
Employee Uniforms	22,000	21,817
Investigation Division Supplies	5,000	3,319
Investigation Division Equipment	5,000	2,057
Deputy Equipment	18,371	8,891
Employee Uniforms and Equipment Damage	500	
Radio Purchase and Maintenance Agreement	10,036	6,150
Total Sheriff	<u>\$ 2,469,732</u>	<u>\$ 2,432,295</u>
Civil Defense - ESDA		
Salaries	\$ 42,471	\$ 42,471
Office Supplies	673	673
Postage	36	36
Travel	205	205
Telephone	2,123	2,123
Vehicle Expense	2,508	2,475
Training	225	225
Capital Outlay	2,000	1,305
Office Rent	3,959	3,959
Total Civil Defense-ESDA	<u>\$ 54,200</u>	<u>\$ 53,472</u>
Animal Control		
Salaries	\$ 44,375	\$ 44,355
Total Animal Control	<u>\$ 44,375</u>	<u>\$ 44,355</u>
Total Public Safety Disbursements	<u><u>\$ 2,568,307</u></u>	<u><u>\$ 2,530,122</u></u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Corrections		
Jail		
Food	\$ 75,492	\$ 75,492
Supplies	19,161	19,161
Utilities	64,281	64,281
Equipment Repair	38,621	38,621
Housing Inmates in Other Counties	40,375	40,375
Medical Expenses of Inmates	94,860	94,856
Total Jail	<u>\$ 332,790</u>	<u>\$ 332,786</u>
Probation		
Salaries	\$ 314,750	\$ 309,915
Office Supplies	7,360	6,709
Travel	161	161
Domestic Violence/Sex Offender	16,600	10,527
Purchase of Equipment	6,129	1,701
Total Probation	<u>\$ 345,000</u>	<u>\$ 329,013</u>
Total Corrections Disbursements	<u>\$ 677,790</u>	<u>\$ 661,799</u>
Education		
Superintendent of Education		
Salaries	\$ 67,592	\$ 67,592
Office Supplies	46	
Postage	700	700
Travel	2,867	2,867
Printing	25	25
Telephone	4,465	4,465
Equipment Repairs	132	132
Office Rent	19,520	19,520
Machine Rent	5,412	5,412
Insurance	266	266
Total Superintendent of Education	<u>\$ 101,025</u>	<u>\$ 100,979</u>
Total Education Disbursements	<u>\$ 101,025</u>	<u>\$ 100,979</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2004

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
Soil Conservation		
County Grant	\$ 0	\$ 0
West Central Regional Planning Commission		
Yearly Dues	\$ 10,000	\$ 9,536
Development Commission		
Salaries	\$ 27,940	\$ 26,776
Office Supplies	1,900	907
Postage	1,460	187
Travel	3,958	2,981
Printing	1,400	772
Telephone	2,500	1,585
Website Hosting/Maintenance	1,042	1,042
Grant Administration	12,650	12,079
Conferences/Training	2,000	1,260
IDNR Com Planning	16,980	16,980
Total Development Commission	<u>\$ 71,830</u>	<u>\$ 64,569</u>
Total Development Disbursements	<u>\$ 81,830</u>	<u>\$ 74,105</u>
Total Disbursements	<u>\$ 7,342,354</u>	<u>\$ 6,846,064</u>
(Deficiency) of Receipts Over Disbursements	\$ (1,356,554)	\$ (725,043)
Other Financing Sources		
Operating Transfers In	<u>946,000</u>	<u>511,043</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (410,554)</u>	<u>\$ (214,000)</u>
Fund Balance - Beginning of Year		<u>1,898,351</u>
Fund Balance - End of Year		<u>\$ 1,684,351</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2003, 2002, 2001, AND 2000**

	<u>2003 Tax Levy</u>		<u>2002 Tax Levy</u>		<u>2001 Tax Levy</u>		<u>2000 Tax Levy</u>	
Total Assessed Valuation	<u>\$436,741,662</u>		<u>\$421,548,515</u>		<u>\$404,130,512</u>		<u>\$394,917,997</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
County Funds								
General	\$ 847,717	0.19410	\$ 784,924	0.18200	\$ 733,498	0.18150	\$ 718,751	0.18200
Illinois Municipal Retirement Fund	522,344	0.11960	559,817	0.13280	545,173	0.13490	524,056	0.13270
County Highway	423,639	0.09700	414,804	0.09840	404,131	0.10000	394,918	0.10000
County Bridge	165,525	0.03790	160,189	0.03800	160,036	0.03960	162,311	0.04110
Federal Aid to Roads	213,567	0.04890	207,824	0.04930	202,066	0.05000	197,459	0.05000
Mental Deficiency	52,409	0.01200	51,851	0.01230	88,101	0.02180	87,672	0.02220
Mental Health	180,375	0.04130	180,001	0.04270	178,221	0.04410	176,528	0.04470
Public Health	250,253	0.05730	249,979	0.05930	250,157	0.06190	249,588	0.06320
Liability	272,527	0.06240	274,007	0.06500	250,157	0.06190	191,535	0.04850
Social Security	395,252	0.09050	325,014	0.07710	315,222	0.07800	304,482	0.07710
Total	<u>\$ 3,323,608</u>	<u>0.76100</u>	<u>\$ 3,208,410</u>	<u>0.75690</u>	<u>\$ 3,126,762</u>	<u>0.77370</u>	<u>\$ 3,007,300</u>	<u>0.76150</u>