

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2004 through August 31, 2005.

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, 2005

This section of Macoupin County, Illinois, annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2005. 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, 2005. 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 \$65,000 more in revenues than expended in its major operating fund, the General Fund. The County's General Fund expenditures were \$183,000 less than budgeted, and net other financing sources (uses) were \$1,483,000 less than budgeted. This resulted in a increased fund balance of over \$65,000, as compared to the budgeted increase of \$378,000.

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, 2004 – August 31, 2005. 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 \$24.6 million at August 31, 2005. This is an increase of \$149,000 from the beginning of the year. Of the \$24.6 million, \$13.6 million, is invested in capital assets and, \$11 million is considered unreserved. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent less than it collected in revenue for the year ended August 31, 2005 resulting in an increase in net assets of \$149,283. 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,	
	2005	2004
Revenue:		
General		
Property Taxes	\$ 3,287,705	\$ 3,292,721
Intergovernmental	4,866,297	4,657,459
Earnings on Investments	167,564	114,303
Miscellaneous	852,530	985,613
(Loss) on Capital Asset	0	(964)
Sub Total	<u>\$ 9,174,096</u>	<u>\$ 9,049,132</u>
Program		
Charges for Services	\$ 3,533,986	\$ 3,082,287
Operating Grants & Contributions	2,953,150	2,590,307
Capital Grants	0	259,370
Sub Total	<u>\$ 6,487,136</u>	<u>\$ 5,931,964</u>
Grand Total Revenue	<u>\$ 15,661,232</u>	<u>\$ 14,981,096</u>
Expenses:		
General Government	\$ 4,233,339	\$ 3,956,088
Public Safety	3,506,546	3,644,385
Corrections	828,152	792,777
Judiciary	1,176,876	1,168,156
Education	100,643	100,979
Development	46,475	74,105
Public Works & Transportation	2,980,476	2,689,176
Health & Welfare	2,615,022	2,811,200
Development-Capital Outlay	0	37,900
Depreciation-Unallocated	24,420	24,420
Grand Total Expenses	<u>\$ 15,511,949</u>	<u>\$ 15,299,186</u>
Increase in Net Assets	<u>\$ 149,283</u>	<u>\$ (318,090)</u>

Property taxes and intergovernmental revenues accounted for 52% and 53% of the total revenue for the year ended August 31, 2005 and 2004, respectively. Another 41% and 40%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 7% came from other general revenues in each year. The total cost of all programs and services was \$15,511,949 and \$15,299,186 for the year ended August 31, 2005 and 2004, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (86% for each fiscal year). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$8.2 and \$7.9 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$2.9 and \$2.8 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.5 and \$3.1 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$11.1 million. Total governmental funds experienced a decreased fund balance of \$20,000 or 0.02%. The major reasons for the decrease in fund balance are:

- 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.

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, 2005, the County's total value of capital assets net of accumulated depreciation was \$13.6 million. This is an increase of \$169,000 from last year or 1.3%. This \$13.6 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,	
	2005	2004
Land	\$ 166,077	\$ 105,410
Construction in Progress	319,272	129,270
Buildings	4,359,276	4,443,746
Equipment	1,999,005	2,033,193
Bridges	2,841,122	2,845,484
Roads	3,925,034	3,883,729
Total	<u>\$ 13,609,786</u>	<u>\$ 13,440,832</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's boundaries. The County's outstanding general obligation debt of \$0 is well below the \$24.7 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

While the County retains nearly \$11 million in total governmental fund reserves, of which \$1.8 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. Since 2002 the county has had to use general fund reserves in the amount of \$829,000 to meet expenses. If this deficit spending trend continues at this pace, the general fund reserves will be depleted within approximately 5 years.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 875,000	\$ 867,453
Intergovernmental Taxes		
Sales, Use and Photo Taxes	2,130,000	2,163,202
Income Tax	1,050,000	1,113,250
Personal Property Replacement Tax	120,000	164,724
Inheritance Tax-County Share	5,000	52,117
Total Taxes	<u>\$ 4,180,000</u>	<u>\$ 4,360,746</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 133,721
States Attorney Salary		119,738
Election Judges Salary		12,700
Supervisor of Assessments Salary		17,950
Emergency Service Disaster Assistance		92,057
Criminal Justice Grant		18,744
South Central Illinois Drug Task Force		64,977
Law Enforcement Safety Grant		20,000
Total Intergovernmental	<u>\$ 500,000</u>	<u>\$ 479,887</u>
Charges For Services		
Fees-Circuit Clerk	\$ 500,000	\$ 457,831
Fees-County Clerk		
Fees-States Attorney	250,000	19,810
Fees-Sheriff		
Miscellaneous Fees	280,000	53,763
Total Charges For Services	<u>\$ 1,030,000</u>	<u>\$ 531,404</u>
Licenses and Permits		
Liquor Licenses		<u>\$ 5,680</u>
Fines & Forfeitures		<u>\$ 527,659</u>
Interest Income		<u>\$ 32,760</u>
Miscellaneous		
Reimbursements	\$ 500,000	\$ 105,981
Costs and Interest on Property Taxes		89,237
Miscellaneous		89,237
Total Miscellaneous	<u>\$ 500,000</u>	<u>\$ 284,455</u>
Total Receipts	<u><u>\$ 6,210,000</u></u>	<u><u>\$ 6,222,591</u></u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 308,723	\$ 308,721
Office Supplies	5,770	5,770
Postage	3,691	3,668
Travel	1,500	1,484
Telephone	7,286	7,286
Insurance	226	226
Miscellaneous	2,504	2,440
Equipment	20,297	20,298
Total County Clerk	<u>\$ 349,997</u>	<u>\$ 349,893</u>
County Treasurer		
Salaries	\$ 174,175	\$ 172,436
Office Supplies	1,600	1,232
Postage	14,450	14,420
Travel	750	658
Publishing	2,700	2,602
Telephone	1,200	1,113
Equipment Repairs	1,100	961
Insurance	900	880
Miscellaneous	600	345
Total County Treasurer	<u>\$ 197,475</u>	<u>\$ 194,647</u>
Coroner's Expenses		
Salaries	\$ 42,277	\$ 42,278
Office Supplies	409	409
Medical Exams	22,737	22,738
Deputy Coroner Fees	400	400
Education and Training	830	825
Telephone	3,268	3,269
Insurance	269	269
Coroner's Jurors Fees	807	807
Total Coroner's Expense	<u>\$ 70,997</u>	<u>\$ 70,995</u>
Burial Of Soldiers		
Miscellaneous	<u>\$ 1,827</u>	<u>\$ 1,827</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 133,199	\$ 133,200
Office Supplies	1,182	1,160
Postage	660	660
Travel	10,800	10,801
Printing	876	804
Prescription Discounts	185	150
Equipment Repair	552	532
Miscellaneous	370	370
Telephone	2,173	2,173
Total County Board	<u>\$ 149,997</u>	<u>\$ 149,850</u>
Courthouse		
Supplies	\$ 3,373	\$ 3,373
Utilities	48,368	48,369
Equipment Repair	13,287	13,288
Equipment	470	470
Total Courthouse	<u>\$ 65,498</u>	<u>\$ 65,500</u>
Elections		
Salaries	\$ 75,300	\$ 74,571
Office Supplies	29,900	29,613
Postage	10,570	10,570
Printing	44,000	40,968
Election Setup and Rent	15,500	9,631
Publishing	15,000	10,301
System Updates and Programming	50,000	49,839
Equipment Repair and Maintenance	21,200	21,066
Election Expense	25,499	15,950
Capital Outlay	6,230	15,778
Total Elections	<u>\$ 293,199</u>	<u>\$ 278,287</u>
Supervisor of Assessments		
Salaries	\$ 129,741	\$ 121,337
Office Supplies	1,000	298
Postage	8,000	1,468
Travel	1,600	1,828
Printing	17,000	12,449
Education and Training	3,000	30
Telephone	3,800	2,250
Equipment	2,000	1,668
Total Supervisor of Assessments	<u>\$ 166,141</u>	<u>\$ 141,328</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 22,030	\$ 22,030
Cemetery		
Grants to Cemeteries	\$ 1,200	\$ 600
Capital Improvements		
Capital Project Expense	\$ 65,208	\$ 43,707
Copy Room		
Salaries	\$ 31,608	\$ 31,607
Office Supplies	4,048	3,001
Machine Rent	7,451	7,452
Total Copy Room	<u>\$ 43,107</u>	<u>\$ 42,060</u>
Tax Assessment and Collection		
Office Supplies	\$ 28,000	\$ 16,134
System Updates and Programming	6,000	659
Equipment Repair	22,443	22,444
Equipment	14,556	8,755
Miscellaneous	4,000	750
Total Tax Assessment and Collections	<u>\$ 74,999</u>	<u>\$ 48,742</u>
Transportation		
Miscellaneous	\$ 100	\$ 0
Contingency		
Miscellaneous	\$ 2,198	\$ 0
Insurance		
Employee Health Insurance	\$ 792,575	\$ 715,950
State Unemployment Insurance	17,424	17,424
Total Insurance	<u>\$ 809,999</u>	<u>\$ 733,374</u>
Total General Government Disbursements	<u>\$ 2,313,972</u>	<u>\$ 2,142,840</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 15,000	\$ 15,000
Circuit Court		
Salaries	\$ 62,847	\$ 62,848
Office Supplies	4,492	4,493
Postage	450	384
Court Appointed Attorneys	49,713	48,555
Psychological Evaluations	5,142	5,142
Court Reporter Services	8,065	6,564
Telephone	2,500	1,851
Witness and Investigations	979	980
Equipment Repairs	1,959	1,959
Reimbursement to State	1,742	1,743
Petit Jurors Expense	14,481	14,481
Grand Jurors Expense	2,302	2,248
Equipment	3,620	3,621
Total Circuit Court	<u>\$ 158,292</u>	<u>\$ 154,869</u>
Public Defender		
Salaries	\$ 101,534	\$ 101,035
Office Expense	26,400	26,400
Psychological Evaluations	7,000	
Witness and Investigation	1,965	21
Total Public Defender	<u>\$ 136,899</u>	<u>\$ 127,456</u>
Jury Commission		
Office Supplies	\$ 1,200	\$ 99
Postage	3,488	3,488
Telephone	1,100	604
Total Jury Commission	<u>\$ 5,788</u>	<u>\$ 4,191</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 415,768	\$ 372,666
Office Supplies	19,889	18,605
Postage	20,196	20,162
Travel	554	125
Telephone	4,000	3,146
Office Machine Rent	5,272	5,273
Insurance	784	784
Equipment	2,000	538
Miscellaneous	500	
Total Circuit Clerk	\$ 468,963	\$ 421,299
States Attorney		
Salaries	\$ 370,375	\$ 370,377
Office Supplies	4,817	4,817
Postage	1,437	1,437
Travel	581	581
Publishing	1,670	1,670
Witness and Investigation	5,913	5,882
Telephone	5,010	4,988
Machine Rent	2,754	2,754
Miscellaneous	1,787	1,786
Book, Transcript and Periodicals	3,254	3,254
Total States Attorney	\$ 397,598	\$ 397,546
Total Judiciary	\$ 1,182,540	\$ 1,120,361
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Solid Waste Management		
Office Supplies	\$ 5,000	\$ 4,775
Total Solid Waste Management	\$ 5,000	\$ 4,775
Total Health and Welfare	\$ 5,100	\$ 4,775

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,072,181	\$ 2,072,174
Salaries Reimbursed by Drug Task Force	54,135	50,592
Office Supplies	10,936	10,936
Travel	1,532	1,533
Education and Training	7,802	7,802
Lodging and Meals Conveying Prisoners	1,587	1,588
Equipment Repair	21,691	21,691
Vehicle Expense	145,958	145,958
Insurance	1,030	1,030
K - 9	1,268	1,268
Telephone	30,000	27,247
Miscellaneous	10,229	10,229
Equipment	58,177	58,177
Employee Uniforms	23,010	22,459
Investigation Division Supplies	1,985	1,985
Investigation Division Equipment	6,502	6,502
Deputy Equipment	7,627	7,575
Grant Expense	18,744	18,744
Employee Uniforms and Equipment Damage	275	48
Radio Purchase and Maintenance Agreement	18,477	18,478
Total Sheriff	<u>\$ 2,493,146</u>	<u>\$ 2,486,016</u>
Civil Defense - ESDA		
Salaries	\$ 41,162	\$ 41,162
Postage	49	49
Travel	45	45
Telephone	2,735	2,736
Vehicle Expense	1,981	1,968
Training	110	110
Capital Outlay	72,090	72,091
Office Rent	3,575	3,575
Total Civil Defense-ESDA	<u>\$ 121,747</u>	<u>\$ 121,736</u>
Animal Control		
Salaries	\$ 31,878	\$ 29,404
Miscellaneous	121	122
Total Animal Control	<u>\$ 31,999</u>	<u>\$ 29,526</u>
Total Public Safety Disbursements	<u>\$ 2,646,892</u>	<u>\$ 2,637,278</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Corrections		
Jail		
Food	\$ 65,500	\$ 65,501
Supplies	20,920	20,921
Utilities	62,151	62,105
Equipment Repair	54,225	54,226
Housing Inmates in Other Counties	93,390	93,390
Medical Expenses of Inmates	89,810	89,810
Total Jail	<u>\$ 385,996</u>	<u>\$ 385,953</u>
Probation		
Salaries	\$ 309,554	\$ 309,554
Purchase of Equipment	4,150	4,150
Total Probation	<u>\$ 313,704</u>	<u>\$ 313,704</u>
Total Corrections Disbursements	<u>\$ 699,700</u>	<u>\$ 699,657</u>
Education		
Superintendent of Education		
Salaries	\$ 67,645	\$ 67,646
Postage	400	400
Travel	3,023	3,024
Telephone	6,785	3,785
Office Rent	20,130	20,130
Machine Rent	5,346	5,339
Insurance	319	319
Total Superintendent of Education	<u>\$ 103,648</u>	<u>\$ 100,643</u>
Total Education Disbursements	<u>\$ 103,648</u>	<u>\$ 100,643</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
West Central Regional Planning Commission		
Yearly Dues	\$ 10,000	\$ 9,536
Development Commission		
Miscellaneous		
Salaries	\$ 27,945	\$ 27,940
Office Supplies	1,900	313
Postage	1,460	52
Travel	3,759	2,351
Printing	1,400	27
Telephone	2,500	1,545
Website Hosting/Maintenance	1,000	959
Grant Administration	2,390	2,391
Conferences/Training	2,000	1,361
Total Development Commission	<u>\$ 44,354</u>	<u>\$ 36,939</u>
Total Development Disbursements	<u>\$ 54,354</u>	<u>\$ 46,475</u>
Total Disbursements	<u>\$ 7,006,205</u>	<u>\$ 6,752,029</u>
(Deficiency) of Receipts Over Disbursements	\$ (796,205)	\$ (529,438)
Other Financing Sources		
Operating Transfers In	<u>1,175,000</u>	<u>586,266</u>
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 378,795</u>	\$ 56,828
Fund Balance - Beginning of Year		<u>1,684,351</u>
Fund Balance - End of Year		<u>\$ 1,741,179</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2004, 2003, 2002, AND 2001

	<u>2004 Tax Levy</u>		<u>2003 Tax Levy</u>		<u>2002 Tax Levy</u>		<u>2001 Tax Levy</u>	
Total Assessed Valuation	\$430,999,702		\$436,741,662		\$421,548,515		\$404,130,512	
	<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	\$ 880,963	0.20440	\$ 847,717	0.19410	\$ 784,924	0.18620	\$ 733,498	0.18150
Illinois Municipal Retirement Fund	543,059	0.12600	522,344	0.11960	559,817	0.13280	545,173	0.13490
County Highway	424,104	0.09840	423,640	0.09700	414,804	0.09840	404,131	0.10000
County Bridge	165,935	0.03850	165,525	0.03790	160,189	0.03800	160,036	0.03960
Federal Aid to Roads	212,052	0.04920	213,567	0.04890	207,824	0.04930	202,066	0.05000
Mental Deficiency	52,151	0.01210	52,409	0.01200	51,851	0.01230	88,101	0.02180
Mental Health	180,158	0.04180	180,375	0.04130	180,001	0.04270	178,221	0.04410
Public Health	249,980	0.05800	250,253	0.05730	249,979	0.05930	250,157	0.06190
Liability	330,146	0.07660	272,527	0.06240	274,007	0.06500	250,157	0.06190
Social Security	349,110	0.08100	395,252	0.09050	325,014	0.07710	315,222	0.07800
Total	<u>\$ 3,387,658</u>	<u>0.78600</u>	<u>\$ 3,323,609</u>	<u>0.76100</u>	<u>\$ 3,208,410</u>	<u>0.76110</u>	<u>\$ 3,126,762</u>	<u>0.77370</u>