

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2005 through August 31, 2006.

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, 2006

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, 2006. 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, 2006. 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 \$149,000 more in revenues than expended in its major operating fund, the General Fund. The County's General Fund expenditures were \$139,000 less than budgeted, and net other financing sources (uses) were \$1,021,000 less than budgeted. This resulted in an increased fund balance of over \$149,000, as compared to the budgeted increase of \$243,000.

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, 2005 – August 31, 2006. 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 \$25.1 million at August 31, 2006. This is an increase of \$468,000 from the beginning of the year. Of the \$25.1 million, \$13.7 million, is invested in capital assets, net of related debt and \$11.4 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, 2006 resulting in an increase in net assets of \$468,038. 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,	
	2006	2005
Revenue:		
General		
Property Taxes	\$ 2,724,905	\$ 3,287,705
Intergovernmental	4,979,300	4,866,297
Earnings on Investments	437,793	167,564
Miscellaneous	834,059	852,530
(Loss) on Capital Asset	(4,068)	0
Sub Total	<u>\$ 8,971,989</u>	<u>\$ 9,174,096</u>
Program		
Charges for Services	\$ 3,765,768	\$ 3,533,986
Operating Grants & Contributions	3,604,759	2,953,150
Capital Grants	291,851	0
Sub Total	<u>\$ 7,662,378</u>	<u>\$ 6,487,136</u>
Grand Total Revenue	<u>\$ 16,634,367</u>	<u>\$ 15,661,232</u>
Expenses:		
General Government	\$ 4,259,854	\$ 4,233,339
Public Safety	3,973,369	3,506,546
Corrections	435,292	828,152
Judiciary	1,257,001	1,176,876
Education	87,529	100,643
Development	44,227	46,475
Public Works & Transportation	3,372,737	2,980,476
Health & Welfare	2,711,900	2,615,022
Depreciation-Unallocated	24,420	24,420
Grand Total Expenses	<u>\$ 16,166,329</u>	<u>\$ 15,511,949</u>
Increase in Net Assets	<u>\$ 468,038</u>	<u>\$ 149,283</u>

Property taxes and intergovernmental revenues accounted for 46% and 52% of the total revenue for the year ended August 31, 2006 and 2005, respectively. Another 46% and 41%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 8% and 7% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,166,329 and \$15,511,949 for the year ended August 31, 2006 and 2005, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (89% and 86%, 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 (\$7.7 and \$8.2 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.9 and \$2.9 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.5 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 \$11.4 million. Total governmental funds experienced an increased fund balance of \$358,000 or 3.2%. The major reasons for the increase in fund balance are:

- Increases in revenues.
- Monitoring health insurance costs.

General Fund Budgetary Highlights

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2006, the County's total value of capital assets net of accumulated depreciation was \$13.9 million. This is an increase of \$289,000 from last year or 2%. This \$13.9 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,	
	2006	2005
Land	\$ 168,677	\$ 166,077
Construction in Progress	459,453	319,272
Buildings	2,560,734	4,359,276
Equipment	4,290,071	1,999,005
Bridges	2,766,059	2,841,122
Roads	3,653,649	3,925,034
Total	<u>\$13,898,643</u>	<u>\$13,609,786</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue up to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$179,817 is well below the \$25.9 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains nearly \$11.2 million in total governmental fund reserves, of which \$1.45 million is in the general fund. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. Even though the fees are offsetting the revenue, the trend of the sales tax going down will not enable the County to maintain the general fund reserves.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 875,000	\$ 701,173
Intergovernmental Taxes		
Sales, Use and Photo Taxes	2,158,000	1,975,721
Income Tax	1,100,000	1,288,925
Personal Property Replacement Tax	176,000	182,490
Inheritance Tax-County Share	55,500	16,473
Total Taxes	<u>\$ 4,364,500</u>	<u>\$ 4,164,782</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 133,721
States Attorney Salary		133,949
Election Judges Salary		6,800
Supervisor of Assessments Salary		20,241
Emergency Service Disaster Assistance		24,036
South Central Illinois Drug Task Force		55,801
Law Enforcement Safety Grant		9,730
Total Intergovernmental	<u>\$ 235,300</u>	<u>\$ 384,278</u>
Charges For Services		
Fees-Circuit Clerk	\$ 235,300	\$ 454,699
Fees-County Clerk	235,300	
Fees-States Attorney	235,300	22,427
Fees-Sheriff	235,300	
Miscellaneous Fees	235,300	270,580
Total Charges For Services	<u>\$ 1,176,500</u>	<u>\$ 747,706</u>
Licenses and Permits		
Liquor Licenses		<u>\$ 4,885</u>
Fines & Forfeitures		<u>\$ 513,360</u>
Interest Income		<u>\$ 108,012</u>
Miscellaneous		
Reimbursements	\$ 430,000	\$ 135,243
Costs and Interest on Property Taxes		87,500
Miscellaneous	260,000	91,553
Total Miscellaneous	<u>\$ 690,000</u>	<u>\$ 314,296</u>
Total Receipts	<u>\$ 6,466,300</u>	<u>\$ 6,237,319</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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements		
 General Government		
County Clerk		
Salaries	\$ 313,882	\$ 309,560
Office Supplies	6,018	6,018
Postage	5,000	4,814
Travel	1,400	1,333
Telephone	5,950	5,822
Insurance	200	114
Miscellaneous	2,450	2,407
Equipment	15,100	14,723
Total County Clerk	<u>\$ 350,000</u>	<u>\$ 344,791</u>
County Treasurer		
Salaries	\$ 182,525	\$ 180,520
Office Supplies	2,100	1,894
Postage	13,250	13,232
Travel	1,050	878
Publishing	2,600	2,586
Education & Training	250	
Telephone	1,400	1,153
Equipment Repairs	800	693
Insurance	1,150	994
Miscellaneous	600	345
Equipment	500	330
Total County Treasurer	<u>\$ 206,225</u>	<u>\$ 202,625</u>
Coroner's Expenses		
Salaries	\$ 43,474	\$ 43,474
Office Supplies	873	873
Medical Exams	22,192	22,192
Deputy Coroner Fees	550	550
* Special Fund For Extra Service	10,000	10,000
Education & Training	875	875
Telephone	2,206	2,206
Coroner's Jurors Fees	830	830
Total Coroner's Expense	<u>\$ 81,000</u>	<u>\$ 81,000</u>
Burial Of Soldiers		
Miscellaneous	\$ 100	\$ 0

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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 129,454	\$ 129,452
Office Supplies	1,460	1,460
Postage	922	922
Travel	10,224	10,224
Printing	1,032	1,032
Prescription Discounts	27	27
Equipment Repair	323	323
Telephone	2,158	2,158
Total County Board	<u>\$ 145,600</u>	<u>\$ 145,598</u>
Courthouse		
Supplies	\$ 2,707	\$ 2,707
Utilities	49,599	49,598
Equipment Repair	18,894	18,894
Miscellaneous	300	300
Total Courthouse	<u>\$ 71,500</u>	<u>\$ 71,499</u>
Elections		
Salaries	\$ 53,000	\$ 40,600
Office Supplies	22,000	16,498
Postage	13,000	13,000
Printing	37,000	24,624
Election Setup and Rent	12,200	3,765
Publishing	13,000	8,994
System Updates and Programming	56,000	54,490
Equipment Repair and Maintenance	25,000	15,417
Election Expense	42,155	15,103
Capital Outlay	12,000	
Total Elections	<u>\$ 285,355</u>	<u>\$ 192,491</u>
Supervisor of Assessments		
Salaries	\$ 129,741	\$ 118,442
Office Supplies	1,300	451
Postage	8,000	4,652
Travel	6,000	969
Printing	16,000	14,892
Education and Training	3,000	1,800
Telephone	4,403	2,031
Equipment	2,097	2,097
Total Supervisor of Assessments	<u>\$ 170,541</u>	<u>\$ 145,334</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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 23,180	\$ 23,180
Cemetery		
Grants to Cemeteries	\$ 1,200	\$ 800
Capital Improvements		
Capital Project Expense	\$ 25,675	\$ 16,531
Copy Room		
Salaries	\$ 33,516	\$ 33,516
Office Supplies	2,250	2,250
Machine Rent	6,834	6,689
Total Copy Room	<u>\$ 42,600</u>	<u>\$ 42,455</u>
Tax Assessment and Collection		
Office Supplies	\$ 28,000	\$ 4,323
System Updates and Programming	6,000	1,500
Equipment Repair	33,879	33,879
Equipment	3,121	1,530
Miscellaneous	4,000	818
Total Tax Assessment and Collections	<u>\$ 75,000</u>	<u>\$ 42,050</u>
Insurance		
Employee Health Insurance	\$ 727,673	\$ 695,012
State Unemployment Insurance	17,800	17,800
Miscellaneous	527	247
Total Insurance	<u>\$ 746,000</u>	<u>\$ 713,059</u>
Total General Government Disbursements	<u>\$ 2,223,976</u>	<u>\$ 2,021,413</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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 17,000	\$ 16,954
Circuit Court		
Salaries	\$ 66,644	\$ 66,644
Office Supplies	4,000	3,998
Postage	450	109
Court Appointed Attorneys	60,939	60,190
Psychological Evaluations	700	700
Court Reporter Services	9,504	5,968
Telephone	2,500	1,914
Witness and Investigations	1,000	910
Equipment Repairs	2,000	1,427
Reimbursement to State	1,703	1,703
Petit Jurors Expense	10,060	10,060
Grand Jurors Expense	2,500	1,843
Total Circuit Court	<u>\$ 162,000</u>	<u>\$ 155,466</u>
Public Defender		
Salaries	\$ 107,168	\$ 107,168
Office Expense	25,632	25,632
Total Public Defender	<u>\$ 132,800</u>	<u>\$ 132,800</u>
Jury Commission		
Office Supplies	\$ 1,200	\$ 892
Postage	3,488	3,488
Telephone	1,100	651
Total Jury Commission	<u>\$ 5,788</u>	<u>\$ 5,031</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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 415,769	\$ 392,189
Office Supplies	20,000	19,807
Postage	20,196	20,196
Travel	1,000	350
Telephone	4,163	4,125
Office Machine Rent	5,000	4,790
Insurance	500	444
Equipment	1,819	
Miscellaneous	518	18
Total Circuit Clerk	<u>\$ 468,965</u>	<u>\$ 441,919</u>
States Attorney		
Salaries	\$ 388,513	\$ 388,514
Office Supplies	4,143	4,143
Postage	2,393	2,393
Travel	2,504	2,504
Publishing	1,527	1,527
Psychological Evaluation and Testing	2,775	2,775
Witness and Investigation	7,524	7,524
Telephone	6,194	6,193
Machine Rent	3,125	3,125
Miscellaneous	1,697	1,697
Equipment	228	228
Book, Transcript and Periodicals	4,977	4,977
Total States Attorney	<u>\$ 425,600</u>	<u>\$ 425,600</u>
Total Judiciary	<u>\$ 1,212,153</u>	<u>\$ 1,177,770</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Total Health and Welfare	<u>\$ 100</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,152,592	\$ 2,149,715
Salaries Reimbursed by Drug Task Force	54,135	49,261
Office Supplies	26,800	26,583
Travel	1,513	1,513
Education and Training	8,000	7,885
Lodging and Meals Conveying Prisoners	2,300	2,216
Equipment Repair	44,039	44,039
Vehicle Expense	116,237	115,295
Insurance	100	55
K - 9	1,200	1,164
Telephone	28,167	28,167
Miscellaneous	2,144	2,144
Equipment	149,936	149,936
Employee Uniforms	25,000	24,614
Investigation Division Supplies	1,070	1,070
Investigation Division Equipment	1,600	1,552
Deputy Equipment	11,850	11,850
Radio Purchase and Maintenance Agreement	24,208	24,208
Food	67,192	67,167
Utilities	78,640	78,640
Housing Inmates in Other Counties	82,620	82,620
Medical Expenses of Inmates	92,793	92,793
Total Sheriff	<u>\$ 2,972,136</u>	<u>\$ 2,962,487</u>
Civil Defense - ESDA		
Salaries	\$ 45,569	\$ 44,382
Office Supplies	504	504
Postage	37	
Travel	290	290
Telephone	2,240	2,240
Vehicle Expense	2,560	2,560
Education/Training	100	
Office Rent	3,900	3,250
Total Civil Defense - ESDA	<u>\$ 55,200</u>	<u>\$ 53,226</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, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety - Continued		
Animal Control		
Salaries	\$ 27,927	\$ 19,770
Miscellaneous	6,073	6,073
Total Animal Control	<u>\$ 34,000</u>	<u>\$ 25,843</u>
Total Public Safety Disbursements	<u>\$ 3,061,336</u>	<u>\$ 3,041,556</u>
Corrections		
Probation		
Salaries	\$ 318,800	\$ 315,391
Total Probation	<u>\$ 318,800</u>	<u>\$ 315,391</u>
Total Corrections Disbursements	<u>\$ 318,800</u>	<u>\$ 315,391</u>
Education		
Superintendent of Education		
Salaries	\$ 63,342	\$ 63,142
Office Supplies	256	256
Postage	500	300
Travel	1,000	947
Telephone	1,163	1,163
Office Rent	21,960	20,232
Machine Rent	1,379	1,379
Insurance	399	110
Total Superintendent of Education	<u>\$ 90,000</u>	<u>\$ 87,529</u>
Total Education Disbursements	<u>\$ 90,000</u>	<u>\$ 87,529</u>
Development		
West Central Regional Planning Commission		
Yearly Dues	<u>\$ 9,536</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development - Continued		
Development Commission		
Miscellaneous		
Salaries	\$ 29,628	\$ 29,628
Office Supplies	650	599
Postage	500	166
Travel	5,000	2,931
Printing	2,309	1,375
Telephone	2,500	1,579
Website Hosting/Maintenance	1,250	959
Grant Administration	8,164	5,667
Conferences/Training	2,000	1,323
Total Development Commission	<u>\$ 52,001</u>	<u>\$ 44,227</u>
Total Development Disbursements	<u>\$ 61,537</u>	<u>\$ 44,227</u>
Total Disbursements	<u>\$ 6,967,902</u>	<u>\$ 6,687,886</u>
(Deficiency) of Receipts Over Disbursements	\$ (501,602)	\$ (450,567)
Other Financing Sources (Uses)		
Operating Transfers Out	(5,000)	(37,658)
Operating Transfers In	750,000	561,011
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 243,398</u>	<u>\$ 72,786</u>
Fund Balance - Beginning of Year		<u>1,741,179</u>
Fund Balance - End of Year		<u>\$ 1,813,965</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2005, 2004, 2003, AND 2002**

	<u>2005 Tax Levy</u>		<u>2004 Tax Levy</u>		<u>2003 Tax Levy</u>		<u>2002 Tax Levy</u>	
Total Assessed Valuation	<u>\$453,530,731</u>		<u>\$430,999,702</u>		<u>\$436,741,662</u>		<u>\$421,548,515</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	\$ 910,963	0.20100	\$ 880,963	0.20440	\$ 847,717	0.19410	\$ 784,924	0.18620
Illinois Municipal Retirement Fund	588,059	0.12980	543,059	0.12600	522,344	0.11960	559,817	0.13280
County Highway	428,603	0.09460	424,104	0.09840	423,640	0.09700	414,804	0.09840
County Bridge	165,934	0.03670	165,935	0.03850	165,525	0.03790	160,189	0.03800
Federal Aid Matching	216,151	0.04780	212,052	0.04920	213,567	0.04890	207,824	0.04930
Mental Deficiency	52,000	0.01160	52,151	0.01210	52,409	0.01200	51,851	0.01230
Mental Health	180,000	0.03980	180,158	0.04180	180,375	0.04130	180,001	0.04270
Public Health	250,000	0.05520	249,980	0.05800	250,253	0.05730	249,979	0.05930
Liability	340,145	0.07510	330,146	0.07660	272,527	0.06240	274,007	0.06500
Social Security	384,109	0.08480	349,110	0.08100	395,252	0.09050	325,014	0.07710
Total	<u>\$ 3,515,964</u>	<u>0.77640</u>	<u>\$ 3,387,658</u>	<u>0.78600</u>	<u>\$ 3,323,609</u>	<u>0.76100</u>	<u>\$ 3,208,410</u>	<u>0.76110</u>