

NOTICE REGARDING WEBSITE INFORMATION:

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2007 through August 31, 2008.

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, 2008

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, 2008. 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, 2008. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

FINANCIAL HIGHLIGHTS

The County expended \$303,103 more than revenues received in its major operating fund, the General Fund.

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, 2007 – August 31, 2008. 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 \$28.2 million at August 31, 2008. This is a decrease of \$226,000 from the beginning of the year. Of the \$28.2 million, \$15.4 million is invested in capital assets (net of related debt), and \$12.8 million is considered unrestricted. 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, 2008 resulting in a decrease in net assets of \$226,445.

Table 1
Statement of Net Assets

	<u>Year Ended August 31,</u>	
	<u>2008</u>	<u>2007</u>
Current Assets	\$ 12,798,464	\$ 14,292,664
Capital Assets (Net of Accumulated Depreciation)	16,320,778	14,210,059
Total Assets	<u>\$ 29,119,242</u>	<u>\$ 28,502,723</u>
Current Liabilities	\$ 19,963	
Long-Term Liabilities	913,571	\$ 90,570
Total Liabilities	<u>\$ 933,534</u>	<u>\$ 14,210,059</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 15,387,244	\$ 14,119,489
Unrestricted	12,798,464	14,292,664
Total Net Assets	<u>\$ 28,185,708</u>	<u>\$ 28,412,153</u>

Table 2
Changes in Net Assets

	Year Ended August 31,	
	2008	2007
Revenue:		
General		
Property Taxes	\$ 2,411,156	\$ 4,741,697
Intergovernmental	4,906,712	4,909,633
Earnings on Investments	505,795	688,090
Miscellaneous	1,055,513	1,071,745
Gain on Sale of Capital Asset	22,592	4,735
Sub Total	<u>\$ 8,901,768</u>	<u>\$ 11,415,900</u>
Program		
Charges for Services	\$ 3,797,483	\$ 3,787,167
Operating Grants & Contributions	3,397,390	4,240,208
Capital Grants	23,709	50,000
Sub Total	<u>\$ 7,218,582</u>	<u>\$ 8,077,375</u>
Grand Total Revenue	<u>\$ 16,120,350</u>	<u>\$ 19,493,275</u>
Expenses:		
General Government	\$ 4,383,669	\$ 4,495,087
Public Safety	4,081,432	3,945,320
Corrections	446,086	379,707
Judiciary	1,243,352	1,397,522
Education	89,670	91,260
Development	49,274	54,218
Public Works & Transportation	3,257,827	2,910,174
Health & Welfare	2,747,356	2,871,645
Depreciation-Unallocated	24,420	24,420
Capital Development	23,709	50,000
Grand Total Expenses	<u>\$ 16,346,795</u>	<u>\$ 16,219,353</u>
Increase (Decrease) in Net Assets	<u>\$ (226,445)</u>	<u>\$ 3,273,922</u>

Property taxes and intergovernmental revenues accounted for 45% and 50% of the total revenue for the year ended August 31, 2008 and 2007, respectively. Another 45% 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 10% and 9% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,346,795 and \$16,219,353 for the year ended August 31, 2008 and 2007, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (89% and 88%, 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 (\$7.3 and \$9.6 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.4 and \$4.3 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.8 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$12.8 million. Total governmental funds experienced a decreased fund balance of \$1,494,200 or 11%. The major reason for the decrease in fund balance is due to the decrease in sales tax received during the fiscal year, causing a deficiency in receipts over disbursements.

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, 2008, the County's total value of capital assets net of accumulated depreciation was \$16.3 million. This is an increase of \$2.1 million from last year or 15%. This \$16.3 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges. (See table below). The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2008 the County had remaining contractual commitments in the amount of \$784,237. (More detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 3
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2008	2007
Land	\$ 170,677	\$ 173,677
Construction in Progress	3,366,919	845,005
Buildings	2,337,713	2,539,554
Equipment	4,287,266	4,244,839
Bridges	2,995,712	2,971,265
Roads	3,162,491	3,435,719
Total	<u>\$ 16,320,778</u>	<u>\$ 14,210,059</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 \$934,000 is well below the \$29.1 million statutorily imposed limit. The increase in debt in the current year is largely due to the \$1,000,000 note payable entered into in order to purchase and remodel a building for the Maple Street Clinic in Gillespie.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains nearly \$12.8 million in total governmental fund reserves, of which \$2.2 million is in the general fund. While the expenditures for the county continue to increase and the sales tax revenue has decreased, the county will not be able to maintain the general fund reserves at the current rate.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 995,000	\$ 588,804
Intergovernmental Taxes		
Sales, Use and Photo Taxes	1,419,000	1,412,265
Income Tax	1,517,000	1,537,256
Personal Property Replacement Tax	228,805	227,362
Inheritance Tax-County Share	63,100	3,516
Total Taxes	<u>\$ 4,222,905</u>	<u>\$ 3,769,203</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 143,444
States Attorney Salary		127,485
Public Defender Salary		20,527
Election Judges Salary		6,975
Supervisor of Assessments Salary		21,753
Emergency Service Disaster Assistance		12,693
South Central Illinois Drug Task Force		58,368
Crime Victims Grant		32,000
Total Intergovernmental	<u>\$ 415,000</u>	<u>\$ 423,245</u>
Charges For Services		
Fees-Circuit Clerk		\$ 463,739
Fees-States Attorney		14,179
Miscellaneous Fees		58,027
Total Charges For Services	<u>\$ 560,000</u>	<u>\$ 535,945</u>
Licenses		
Liquor Licenses	<u>\$ 4,600</u>	<u>\$ 5,185</u>
Fines & Forfeitures	<u>\$ 850,000</u>	<u>\$ 669,145</u>
Interest Income	<u>\$ 100,000</u>	<u>\$ 93,661</u>
Miscellaneous		
Reimbursements		\$ 155,302
Miscellaneous		176,277
Total Miscellaneous	<u>\$ 320,000</u>	<u>\$ 331,579</u>
Total Receipts	<u><u>\$ 6,472,505</u></u>	<u><u>\$ 5,827,963</u></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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 285,687	\$ 283,806
Office Supplies	5,168	5,168
Postage	10,000	10,000
Travel	1,802	1,802
Telephone	5,448	4,723
Insurance	218	
Miscellaneous	15,766	15,270
Equipment	6,760	6,419
Total County Clerk	<u>\$ 330,849</u>	<u>\$ 327,188</u>
County Treasurer		
Salaries	\$ 155,873	\$ 155,873
Office Supplies	1,163	1,163
Postage	17,401	17,401
Travel	899	899
Publishing	3,721	3,721
Telephone	1,200	1,174
Equipment Repairs	1,081	992
Insurance	942	942
Total County Treasurer	<u>\$ 182,280</u>	<u>\$ 182,165</u>
Coroner's Expenses		
Salaries	\$ 45,975	\$ 45,975
Office Supplies	1,057	1,057
Medical Exams	21,127	21,127
Deputy Coroner Fees	300	300
Education & Training	4,153	4,153
Telephone	2,396	2,396
Transportation Fees	2,014	2,000
Office Rent	2,200	2,200
Coroner's Jurors Fees	158	158
Total Coroner's Expense	<u>\$ 79,380</u>	<u>\$ 79,366</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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 131,849	\$ 131,849
Office Supplies	526	526
Postage	830	741
Travel	11,703	11,703
Printing	503	503
Equipment Repair	2,071	2,071
Telephone	1,558	1,549
Total County Board	<u>\$ 149,040</u>	<u>\$ 148,942</u>
Courthouse		
Supplies	\$ 6,720	\$ 6,720
Utilities	63,558	63,558
Equipment Repair	48,918	48,856
Miscellaneous	75,805	75,805
Total Courthouse	<u>\$ 195,001</u>	<u>\$ 194,939</u>
Elections		
Salaries	\$ 53,956	\$ 48,002
Office Supplies	39,444	39,444
Postage	20,000	20,000
Printing	24,472	23,928
Election Setup and Rent	2,840	1,730
Publishing	12,729	12,729
Education/Training	2,000	640
System Updates and Programming	57,994	57,994
Equipment Repair and Maintenance	26,700	26,450
Election Expense	21,800	18,447
Capital Outlay	3,350	3,350
Total Elections	<u>\$ 265,285</u>	<u>\$ 252,714</u>
Supervisor of Assessments		
Salaries	\$ 169,200	\$ 152,941
Office Supplies	1,300	902
Postage	10,000	1,183
Travel	8,000	2,954
Printing	14,678	14,678
Education and Training	42	20
Telephone	4,500	3,061
Equipment	2,000	187
Total Supervisor of Assessments	<u>\$ 209,720</u>	<u>\$ 175,926</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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 22,033	\$ 22,033
Cemetery		
Grants to Cemeteries	\$ 3,724	\$ 1,318
Capital Improvements		
Capital Project Expense	\$ 28,000	\$ 12,826
Copy Room		
Office Supplies	\$ 4,360	\$ 3,756
Machine Rent	7,400	6,845
Total Copy Room	<u>\$ 11,760</u>	<u>\$ 10,601</u>
Tax Assessment and Collections		
Office Supplies	\$ 21,000	\$ 17,975
System Updates and Programming	6,000	
Equipment Repair	23,800	16,446
Equipment	6,000	654
Miscellaneous	2,000	1,330
Total Tax Assessment and Collections	<u>\$ 58,800</u>	<u>\$ 36,405</u>
Insurance		
Employee Health Insurance	\$ 606,156	\$ 488,266
Life Insurance	5,000	4,662
State Unemployment Insurance	27,844	27,844
Miscellaneous	1,000	
Total Insurance	<u>\$ 640,000</u>	<u>\$ 520,772</u>
Real Estate Stamps		
Office Supplies	\$ 160,000	\$ 98,670
Total General Government Disbursements	<u><u>\$ 2,335,872</u></u>	<u><u>\$ 2,063,865</u></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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 420,522	\$ 419,868
Office Supplies	22,368	22,368
Postage	20,196	20,195
Travel	515	389
Publishing	251	
Telephone	4,000	3,361
Office Machine Rent	4,641	4,641
Insurance	598	598
Equipment	1,850	1,500
Miscellaneous	360	103
Total Circuit Clerk	<u>\$ 475,301</u>	<u>\$ 473,023</u>
States Attorney		
Salaries	\$ 419,478	\$ 419,428
Office Supplies	3,008	3,008
Postage	787	687
Travel	2,237	1,937
Publishing	905	905
Witness and Investigation	2,999	2,912
Telephone	6,077	6,052
Machine Rent	2,334	2,334
Miscellaneous	2,365	2,365
Equipment	336	4,873
Book, Transcript and Periodicals	4,873	336
Total States Attorney	<u>\$ 445,399</u>	<u>\$ 444,837</u>
Total Judiciary Disbursements	<u>\$ 1,119,100</u>	<u>\$ 1,114,489</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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 15,000	\$ 14,050
Circuit Court		
Salaries	\$ 2,918	\$ 2,918
Office Supplies	504	504
Postage	691	521
Court Appointed Attorneys	13,817	13,817
Court Reporter Services	3,909	3,909
Telephone	498	498
Equipment Repairs	104	104
Petit Jurors Expense	19,676	19,676
Grand Jurors Expense	883	883
Total Circuit Court	<u>\$ 43,000</u>	<u>\$ 42,830</u>
Public Defender		
Salaries	\$ 113,303	\$ 113,303
Travel	175	175
Office Expense	21,722	21,722
Total Public Defender	<u>\$ 135,200</u>	<u>\$ 135,200</u>
Jury Commission		
Office Supplies	\$ 612	\$ 478
Postage	3,488	3,488
Telephone	1,100	583
Total Jury Commission	<u>\$ 5,200</u>	<u>\$ 4,549</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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,097,250	\$ 2,096,986
Salaries Reimbursed by Drug Task Force	55,018	48,362
Office Supplies	47,456	47,456
Leads	2,145	2,145
Travel	3,000	2,866
Education and Training	9,277	8,977
Lodging and Meals Conveying Prisoners	2,000	1,438
Equipment Repair	50,807	50,058
Vehicle Expense	186,975	187,215
Insurance	575	575
K - 9	1,697	1,697
Telephone	26,484	26,484
Miscellaneous	1,500	
Equipment	134,866	152,690
Employee Uniforms	18,091	18,091
Investigation Division Supplies	3,000	1,367
Investigation Division Equipment	7,007	7,007
Deputy Equipment	26,143	26,143
Radio Purchase and Maintenance Agreement	28,718	28,718
Food	72,148	71,071
Utilities	95,975	95,975
Housing Inmates in Other Counties	33,085	32,715
Medical Expenses of Inmates	90,440	88,773
Total Sheriff	<u>\$ 2,993,657</u>	<u>\$ 2,996,809</u>
Civil Defense - ESDA		
Salaries	\$ 47,333	\$ 47,333
Postage	92	92
Telephone	428	418
Vehicle Expense	5,067	5,067
Total Civil Defense - ESDA	<u>\$ 52,920</u>	<u>\$ 52,910</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, 2008

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety - Continued		
Animal Control		
Salaries	\$ 28,420	\$ 28,087
Total Animal Control	<u>\$ 28,420</u>	<u>\$ 28,087</u>
Total Public Safety Disbursements	<u>\$ 3,074,997</u>	<u>\$ 3,077,806</u>
Corrections		
Probation		
Salaries	\$ 337,020	\$ 330,669
Office Supplies	500	462
Total Probation	<u>\$ 337,520</u>	<u>\$ 331,131</u>
Total Corrections Disbursements	<u>\$ 337,520</u>	<u>\$ 331,131</u>
Education		
Superintendent of Education		
Salaries	\$ 64,815	\$ 64,815
Office Supplies	110	110
Travel	2,119	2,119
Telephone	2,278	2,278
Office Rent	17,283	17,283
Office Machine Rent	3,065	3,065
Total Superintendent of Education	<u>\$ 89,670</u>	<u>\$ 89,670</u>
Total Education Disbursements	<u>\$ 89,670</u>	<u>\$ 89,670</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, 2008**

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
Development Commission		
Salaries	\$ 31,139	\$ 31,139
Office Supplies	1,000	690
Postage	500	138
Travel	1,705	1,680
Telephone	1,902	1,371
Website Hosting/Maintenance	1,489	1,489
Miscellaneous	3,810	3,810
Grant Administration	8,095	7,309
Conferences/Training	2,300	1,648
Total Development Commission	<u>\$ 51,940</u>	<u>\$ 49,274</u>
Total Development Disbursements	<u>\$ 51,940</u>	<u>\$ 49,274</u>
Total Disbursements	<u>\$ 7,009,099</u>	<u>\$ 6,726,235</u>
(Deficiency) of Receipts Over Disbursements	\$ (536,594)	\$ (898,272)
Other Financing Sources (Uses)		
Operating Transfers Out	(250,000)	(95,000)
Operating Transfers In		728,914
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (786,594)</u>	<u>\$ (264,358)</u>
Fund Balance - Beginning of Year		<u>2,391,881</u>
Fund Balance - End of Year		<u>\$ 2,127,523</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2007, 2006, 2005, AND 2004**

	<u>2007 Tax Levy</u>		<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>		<u>2004 Tax Levy</u>	
Total Assessed Valuation	<u>\$522,569,080</u>		<u>\$488,836,828</u>		<u>\$453,530,731</u>		<u>\$430,999,702</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	\$ 992,882	0.19000	\$ 920,480	0.18830	\$ 910,963	0.20100	\$ 880,963	0.20440
Illinois Municipal Retirement Fund	748,319	0.14320	750,364	0.15350	588,059	0.12980	543,059	0.12600
County Highway	448,887	0.08590	430,665	0.08810	428,603	0.09460	424,104	0.09840
County Bridge	219,479	0.04200	190,646	0.03900	165,934	0.03670	165,935	0.03850
Federal Aid Matching	229,408	0.04390	215,577	0.04410	216,151	0.04780	212,052	0.04920
Mental Deficiency	58,005	0.01110	52,306	0.01070	52,000	0.01160	52,151	0.01210
Mental Health	195,441	0.03740	180,381	0.03690	180,000	0.03980	180,158	0.04180
Public Health	269,646	0.05160	250,284	0.05120	250,000	0.05520	249,980	0.05800
Liability	339,670	0.06500	350,496	0.07170	340,145	0.07510	330,146	0.07660
Social Security	374,160	0.07160	360,273	0.07370	384,109	0.08480	349,110	0.08100
Total	<u>\$ 3,875,897</u>	<u>0.74170</u>	<u>\$ 3,701,472</u>	<u>0.75720</u>	<u>\$ 3,515,964</u>	<u>0.77640</u>	<u>\$ 3,387,658</u>	<u>0.78600</u>