

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
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YEAR ENDED AUGUST 31, 2003

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Macoupin County, Illinois's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, Macoupin County, Illinois prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Due to the procedures followed by the Treasurer's Office, the financial statements reflecting the transactions and account balances relating to the County Collector's Accounts are issued in a separate report for a separate reporting period.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2003, and respective changes in financial position - modified cash basis, as well as revenue received and expenditures disbursed, for the fiscal year then ended in conformity with the basis of accounting described in Note 2.

As described in Note 13, Macoupin County, Illinois has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as of August 31, 2003.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 6, 2004 on our consideration of Macoupin County, Illinois internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 through 10 and 28 through 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macoupin County, Illinois basic financial statements. The additional supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Macoupin County, Illinois. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Macoupin County, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Scheffel & Company P.C.

Jerseyville, Illinois
January 6, 2004

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2003 and have issued our report thereon dated January 6, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Macoupin County, Illinois financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Macoupin County, Illinois internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the finance committee, governing board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
January 6, 2004

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of Macoupin County, Illinois with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended August 31, 2003. Macoupin County, Illinois's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Macoupin County, Illinois's management. Our responsibility is to express an opinion on the Macoupin County, Illinois's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Macoupin County, Illinois's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Macoupin County, Illinois's compliance with those requirements.

In our opinion, Macoupin County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended August 31, 2003.

Internal Control Over Compliance

The management of Macoupin County, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Macoupin County, Illinois's internal control over compliance with requirements that could have a direct and material effect on a major federal

program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the finance committee, governing board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
January 6, 2004

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2003

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, 2003. The Management's Discussion and Analysis is a new element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 issued in June 1999. Certain comparative information between the audit year and the prior year is required to be presented in the MD&A. However, since this is the first year of implementation of the new reporting model contained in GASB Statement No. 34, and the Statement permits the omission of prior data in the year of implementation, the County has elected not to prepare comparative data due to the lack of comparable 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, 2003. 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 \$264,000 more in revenues than expected in its major operating fund, the General Fund. The County's General Fund expenditures were \$127,000 less than budgeted, and net other financing sources (uses) were \$447,000 less than budgeted. This resulted in a decreased fund balance of over \$478,000, as compared to the budgeted decrease of \$422,000.

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 11, 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 12, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2002 – August 31, 2003. 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 13 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 17. 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 \$24.8 million at August 31, 2003. This is an increase of \$178,000 from the beginning of the year. Of the \$24.8 million, \$13.3 million, is invested in capital assets and, \$11.5 million is considered unreserved. The County's Statement of Net Assets can be found on page 11.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 12. The report shows the County spent less than it collected in revenue for the year ended August 31, 2003 resulting in an increase in net assets of \$178,000. 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, 2003

Revenue:		
General		
Property Taxes		\$ 3,184,929
Intergovernmental		4,635,104
Earnings on Investments		205,110
Miscellaneous		<u>725,165</u>
	Sub Total	<u>\$8,750,308</u>
Program		
Charges for Services		\$ 3,139,182
Operating Grants & Contributions		<u>3,022,422</u>
	Sub Total	<u>\$ 6,161,604</u>
	Grand Total Revenue	<u>\$14,911,912</u>
Expenses		
General Government		\$ 3,947,365
Public Safety		3,005,729
Corrections		868,178
Judiciary		1,137,792
Education		105,717
Development		58,449
Public Works & Transportation		2,183,706
Health & Welfare		3,039,575
Development-Capital Outlay		362,200
Depreciation-Unallocated		<u>24,510</u>
	Grand Total Expenses	<u>\$14,733,221</u>
	Increase in Net Assets	<u>\$ 178,691</u>

Property taxes and intergovernmental accounted for 52% of the total revenue for the year. Another 41% came from charges for services and operating grants and contributions while the remaining 7% came from other general revenues. The total cost of all programs and services was \$14,733,221. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare 83%. The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$7.8 million). The federal and state government subsidized certain programs with grants and contributions (\$3 million). Some of the costs were paid by the users of the County's programs (\$3.1 million).

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 a decreased fund balance of \$525,000 or 4.4%. 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.

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 28, begins the various schedules of budget amounts versus actual amounts for the major funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2003, the County's total value of capital assets net of accumulated depreciation was \$13.3 million. This is an increase of \$694,000 from last year or 5.4%. This \$13.3 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 as of August 31, 2003
Governmental Activities

Land	\$ 46,000
Buildings	4,605,580
Equipment	1,676,255
Bridges	2,918,566
Roads	<u>4,144,839</u>
Total	<u>\$13,345,240</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue 5.75% of the assessed value of all taxable property within the counties boundaries. The County's outstanding general obligation debt of \$0 is well below the \$24.2 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

While the County retains nearly \$11.5 million in total governmental fund reserves, of which \$1.9 million is in the general fund the County cannot continue to operate at a deficit. Efforts continue to keep expenses in hand and to increase income thru raising fees and charges.

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
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
AUGUST 31, 2003

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 6,971,217
Invested Cash	4,448,295
Receivables	74,787
Total Current Assets	<u>\$ 11,494,299</u>
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 13,345,240
Total Assets	<u>\$ 24,839,539</u>
 <u>LIABILITIES</u>	
Current Liabilities:	
Payroll Liabilities	\$ 541
Total Current Liabilities	<u>\$ 541</u>
 <u>NET ASSETS</u>	
Invested in Capital Assets	\$ 13,345,240
Unreserved	11,493,758
Total Net Assets	<u>\$ 24,838,998</u>
Total Liabilities and Net Assets	<u>\$ 24,839,539</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2003

	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>	
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Primary Government</u>	<u>Governmental Activities</u>
<u>Functions/Programs</u>					
Primary Government:					
General Government	\$ 3,947,365	\$ 698,693		\$ (3,248,672)	
Public Safety	3,005,729	1,810,984	\$ 133,546	(1,061,199)	
Corrections	868,178			(868,178)	
Judiciary	1,137,792	463,280	14,700	(659,812)	
Education	105,717			(105,717)	
Development	58,449			(58,449)	
Public Works and Transportation	2,183,706		438,185	(1,745,521)	
Health and Welfare	3,039,575	166,225	2,143,891	(729,459)	
Development Capital Outlay	362,200		292,100	(70,100)	
Depreciation - Unallocated	24,510			(24,510)	
Total Primary Government	<u>\$ 14,733,221</u>	<u>\$ 3,139,182</u>	<u>\$ 3,022,422</u>	<u>\$ (8,571,617)</u>	
General Revenues:					
Property Taxes				\$ 3,184,929	
Intergovernmental				4,635,104	
Earnings on Investments				205,110	
Miscellaneous				725,165	
Total General Revenues				<u>\$ 8,750,308</u>	
CHANGE IN NET ASSETS				\$ 178,691	
NET ASSETS, BEGINNING OF YEAR				24,660,307	
NET ASSETS, END OF YEAR				<u>\$ 24,838,998</u>	

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

MACOUPIN COUNTY, ILLINOIS
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 GOVERNMENTAL FUNDS
 AUGUST 31, 2003

	<u>GENERAL</u> <u>FUND</u>	<u>EMERGENCY</u> <u>TELEPHONE</u> <u>SYSTEM</u> <u>FUND</u>	<u>COUNTY</u> <u>MOTOR</u> <u>FUEL</u> <u>FUND</u>	<u>COUNTY</u> <u>HEALTH</u> <u>DEPARTMENT</u>	<u>COUNTY</u> <u>HEALTH</u> <u>DEPARTMENT</u> <u>WIC FUND</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
ASSETS							
Cash	\$ 310,746	\$ 1,572,393	\$ 1,112,633	\$ 198,915	\$ 32,840	\$ 3,743,690	\$ 6,971,217
Invested Cash	1,600,000	1,136,295	900,000	64,889		812,000	4,448,295
Due From Other Funds	68,529					25,146	158,564
Loans Receivable						74,787	74,787
Total Assets	<u>\$ 1,979,275</u>	<u>\$ 2,708,688</u>	<u>\$ 2,012,633</u>	<u>\$ 263,804</u>	<u>\$ 32,840</u>	<u>\$ 4,655,623</u>	<u>\$ 11,652,863</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Payroll Liabilities	\$ 541				\$ 64,889		\$ 541
Due to Other Funds	72,058					21,617	158,564
Total Liabilities	\$ 72,599	\$ 0	\$ 0	\$ 0	\$ 64,889	\$ 21,617	\$ 159,105
FUND BALANCES:							
Unrestricted	1,906,676	2,708,688	2,012,633	263,804	(32,049)	4,634,006	11,493,758
Total Fund Balance (Deficit)	<u>\$ 1,906,676</u>	<u>\$ 2,708,688</u>	<u>\$ 2,012,633</u>	<u>\$ 263,804</u>	<u>\$ (32,049)</u>	<u>\$ 4,634,006</u>	<u>\$ 11,493,758</u>
Total Liabilities and Fund Balances	<u>\$ 1,979,275</u>	<u>\$ 2,708,688</u>	<u>\$ 2,012,633</u>	<u>\$ 263,804</u>	<u>\$ 32,840</u>	<u>\$ 4,655,623</u>	<u>\$ 11,652,863</u>

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS COMBINED STATEMENT
OF ASSETS, LIABILITIES AND FUND BALANCES
TO THE STATEMENT OF NET ASSETS
ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2003

Total Governmental Fund Balances \$ 11,493,758

Total Net Assets Reported For Governmental Activities In The
Statement Of Net Assets Is Different Because:

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

Those Assets Consist of:

Land	\$ 46,000	
Equipment, Net of \$928,006 Accumulated Depreciation	1,676,255	
Buildings, Net of \$2,069,126 Accumulated Depreciation	4,559,580	
Bridges, Net of \$735,512 Accumulated Depreciation	2,918,566	
Roads, Net of \$3,688,478 Accumulated Depreciation	4,144,839	
Total Capital Assets (Net of Accumulated Depreciation)	\$ 13,345,240	

Total net assets of governmental activities \$ 24,838,998

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

MACOUPN COUNTY, ILLINOIS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2003

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Receipts							
Local Taxes	\$ 764,494		\$ 1,290,703	\$ 250,190		\$ 2,170,245	\$ 3,184,929
Intergovernmental State	3,751,406		866,074	984,904	\$ 112,600	556,367	6,464,550
Intergovernmental Federal	19,017					402,046	1,518,567
Intergovernmental Other		\$ 570,378	99,892			106,206	106,206
Charges For Service	981,049					374,528	2,025,847
Fines and Forfeitures	569,460		39,655			40,333	609,793
License and Permits	6,755		23,893	5,565	402	25,335	71,745
Interest	38,382	65,488				71,380	205,110
Miscellaneous	253,720	6	2,488			468,951	725,165
Total Receipts	\$ 6,384,283	\$ 635,872	\$ 1,314,596	\$ 2,248,768	\$ 113,002	\$ 4,215,391	\$ 14,911,912
Disbursements							
General Government	\$ 2,158,065					\$ 1,789,300	\$ 3,947,365
Public Safety	2,510,195	\$ 945,363				134,792	3,590,350
Corrections	719,359					86,819	806,178
Judiciary	1,083,820					53,972	1,137,792
Education	105,717						105,717
Development	58,449		\$ 657,839			1,749,304	58,449
Public Works and Transportation						362,200	2,407,143
Development Capital Outlay						362,601	362,200
Health and Welfare	4,775			\$ 2,517,802	\$ 137,050		3,022,228
Total Disbursements	\$ 6,640,380	\$ 945,363	\$ 657,839	\$ 2,517,802	\$ 137,050	\$ 4,538,988	\$ 15,437,422
Excess (Deficiency) of Receipts Over Disbursements	\$ (256,097)	\$ (309,491)	\$ 656,757	\$ (269,034)	\$ (24,048)	\$ (323,597)	\$ (525,510)
Other Financing Sources (Uses)							
Operating Transfer Out	\$ (671,159)					\$ (310,476)	\$ (981,635)
Operating Transfer In	448,295			\$ 162,075		371,265	981,635
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (478,961)	\$ (309,491)	\$ 656,757	\$ (106,959)	\$ (24,048)	\$ (262,808)	\$ (525,510)
Fund Balance (Deficit) - Beginning of Year	2,385,637	3,018,179	1,355,876	370,763	(8,001)	4,896,814	12,019,268
Fund Balance (Deficit) - End of Year	\$ 1,906,676	\$ 2,708,688	\$ 2,012,633	\$ 263,804	\$ (32,049)	\$ 4,634,006	\$ 11,493,758

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2003

Net Changes In Fund Balances - Total Governmental Funds	\$ (525,510)
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
Governmental Funds Report Capital Outlay As Expenditures While Governmental Activities Report Depreciation Expense To Allocate Those Expenditures Over The Life Of The Assets. This Is The Amount By Which Capital Outlays Exceeded Depreciation In The Current Period	694,486
Some Expenses Reported In The Statement Of Activities Do Not Require The Use Of Current Financial Resources And Therefore Are Not Reported As Expenditures In Governmental Funds	
Repayment Of Principal Is An Expenditure In The Governmental Funds But Reduces The Liability In The Statement Of Net Assets	<u>9,715</u>
Changes In Net Assets Of Governmental Activities	<u>\$ 178,691</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2003

<u>ASSETS</u>	<u>Agency Funds</u>
Cash	\$ 1,768,846 ⁷
Invested Cash	521,383
	<u>\$ 2,290,229</u>
<u>LIABILITIES</u>	
LIABILITIES:	
Funds Held For Others	\$ 2,290,229
Total Liabilities	<u>\$ 2,290,229</u>

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

**MACOUPIN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2003**

Note 1. DESCRIPTION OF THE COUNTY AND REPORTING ENTITY

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

REPORTING ENTITY

The County for financial purposes includes all of the funds relevant to the operation of the County of Macoupin. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the County of Macoupin.

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

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

Macoupin County Health Department – The County Board appoints the Health Department’s Board and approves the budget. The operations of the Macoupin County Health Department are reported in the Health Department Fund, a Special Revenue Fund.

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

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. BASIS OF PRESENTATION-continued

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

B. FUND ACCOUNTING

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

GOVERNMENTAL FUNDS

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

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. FUND ACCOUNTING-continued

FIDUCIARY FUND TYPES

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

C. MEASUREMENT FOCUS

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

Governmental Funds

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

Fiduciary Funds

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

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Consequently, certain revenues and the related assets are recognized when received rather than when earned. Certain expenditures and expenses are recognized when paid rather than when the obligation is incurred.

Activity Funds are custodial in nature, do not involve measurement of results of operation, and are treated as Agency Funds. The amounts due to the activity fund organizations are equal to assets.

E. BUDGETS AND BUDGETARY ACCOUNTING

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the October 8, 2002 board meeting.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. CAPITAL ASSETS AND DEPRECIATION

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

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

G. USES OF ESTIMATES

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

H. NET ASSETS

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

I. INTERFUND RECEIVABLES/PAYABLES

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

J. CASH AND INVESTMENTS

Separate bank accounts are maintained for County funds. At year-end, the carrying amount of the County's deposits, including certificates of deposit of \$4,969,678 and Illinois Funds deposits of \$1,572,393, was \$13,709,741 and the bank balances were \$14,128,428. These amounts were covered by federal depository insurance or collateral held in pledge-custody accounts by Trust Departments of banks and consist of U.S. Treasury Obligations and various government agency obligations pledged in the name of the County.

Statutes allow the County to invest in obligations of the U.S. Treasury or any U.S. Agency whose obligations are guaranteed by the full faith and credit of the United States of America as to principal and interest; interest bearing accounts of banks insured by the Bank Insurance Fund; commercial paper of U.S. Corporations with assets exceeding \$500,000,000 provided the obligations are rated in the 3 highest classifications by at least 2 rating services and mature no later than 180 days from purchase; repurchase agreements, dividend bearing accounts of Illinois or Federally chartered credit unions provided such accounts are insured; and the Public Treasurers Investment Pool. The County's investments are categorized as follows to give an indication of the level of risk assumed by the entity at year-end.

Note 2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

J. CASH AND INVESTMENTS-continued

	Carrying Amount		Bank Balance	
	<u>Demand Deposits</u>	<u>Investments</u>	<u>Demand Deposits</u>	<u>Investments</u>
Illinois Funds	\$1,572,393		\$1,590,380	
Category #1	300,000	\$ 847,913	300,000	\$ 847,913
Category #2	6,867,668	4,121,765	7,268,370	4,121,765
Category #3				
	<u>\$8,740,061</u>	<u>\$4,969,678</u>	<u>\$9,158,750</u>	<u>\$4,969,678</u>

Illinois Funds – The Illinois Funds Money Market Fund is a money market fund created by the Illinois General Assembly and is backed by full faith and credit of the United States Treasury.

Category #1 includes deposits covered by depositing insurance or collateral held by the County in the County's name.

Category #2 includes deposits covered by collateral held by the financial institution's Trust Department in the County's name.

Category #3 includes deposits which are uncollateralized or for which the collateral is held by the financial institution's Trust Department, but not in the County's name.

K. PROPERTY TAXES – REVENUE RECOGNITION

The County's property tax is levied each year on all real property located in the County on December 31st. The levy was passed by the Board at the December 2002 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, July for the current year, and in September. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 3, 2002, October 1, 2002, November 1, 2002, December 20, 2002 and August 22, 2003.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2000 and 2001 levies due to the timing of distributions and the County's fiscal year.

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

L. ACCUMULATED UNPAID VACATION, SICK PAY AND OTHER EMPLOYEE BENEFIT ACCOUNTS

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

M. INTERFUND ACTIVITY

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

Note 3. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2003

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
County Health Department	\$ 64,889	
County Health Department W.I.C. Fund		\$ 64,889
Traffic Violations Fee Fund	1,728	
Court Security Fund		1,728
Recorder's Microfilm Fund	4,941	10,656
General Fund	48,640	4,941
County Clerk General Fund	19,889	59,848
Sheriff General Fund		7,269
Real Estate Stamp		9,233
Recorder's GIS Fund	10,656	
Assessor's GIS Fund	7,821	
	<u>\$158,564</u>	<u>\$158,564</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$ 448,295	\$ 62,075
County Clerk		503,791
Sheriff		105,293
Total General Funds	<u>\$ 448,295</u>	<u>\$ 671,159</u>
Special Funds		
County Health Department	\$ 162,075	
County Health Department M & M Dental Clinic		\$ 100,000
Animal Control Claim Fund		15,000
Animal Control Working Fund	15,000	
Township Bridge Bond Fund	142,389	
Township Bridge Fund		142,389
Real Estate Stamp Fund	122,700	
Recorder's Microfilm Fund	59,208	
Recorder's GIS	10,656	
Assessor's GIS	21,312	
Crime Victims		11,733
Court Securities		1,514
Macoupin County Cops Grant		39,840
Total Special Funds	<u>\$ 533,340</u>	<u>\$ 257,389</u>
Total All Funds	<u>\$ 981,635</u>	<u>\$ 981,635</u>

Note 4. PROPERTY AND EQUIPMENT

Capital asset activity for the year ended August 31, 2003 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Land	\$ 46,000			\$ 46,000
Buildings	6,616,016	\$ 12,690		6,628,706
Equipment	1,777,746	826,515		2,604,261
Bridges	3,169,078	485,000		3,654,078
Roads	7,833,317			7,833,317
Subtotal	<u>\$19,442,157</u>	<u>\$1,324,205</u>		<u>\$20,766,362</u>
Accumulated Depreciation:				
Buildings	\$ 1,952,436	\$ 116,690		\$ 2,069,126
Equipment	741,894	186,112		928,006
Bridges	669,705	65,807		735,512
Roads	3,427,368	261,110		3,688,478
Subtotal	<u>\$ 6,791,403</u>	<u>\$ 629,719</u>		<u>\$ 7,421,122</u>
Net Capital Assets	<u>\$12,650,754</u>	<u>\$ 694,486</u>		<u>\$13,345,240</u>

Depreciation was charged to functions as follows:

Public Safety	\$ 99,326
Corrections	62,000
Public Works & Transportation	418,706
Health & Welfare	25,177
Unallocated	24,510
Total	<u>\$629,719</u>

Note 5. NONBUDGETED FUNDS

Annual budgets were not legally adopted for the following Special Revenue Funds:

- Macoupin County Cops Grant
- Traffic Safety School Account
- South Central Illinois Drug Task Force
- Crime Victims Fund
- Sheriff's Leads Account
- Circuit Clerk SDU Reimbursement Fund
- Sheriff's Drug Fund
- Rural Water Grant
- Solid Waste Management Fund
- Recorder's GIS Fund
- Assessor's GIS Fund
- DUI Equipment Fund
- County Health Commcare Fund

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

Note 6. INVESTMENT INCOME

The County Treasurer invests funds in interest bearing checking accounts and certificates of deposit when funds are available. Interest from these accounts and investments is deposited in the related account providing the funds except for the Inheritance Tax Fund, which is deposited directly into the General Fund.

Note 7. DEFICIT FUND BALANCE

The following Special Revenue Fund had a deficit fund balance at August 31, 2003:

Health Department WIC Fund \$(32,049)

Note 8. EXPENDITURES IN EXCESS OF BUDGET

The following individual funds had expenditures in excess of budget:

1. Tort Liability Fund expenditures of \$252,229 exceeded budget of \$250,000.
2. Social Security Fund expenditures of \$361,281 exceeded budget of \$325,000.
3. Macoupin County Health Department expenditures of \$2,517,802 exceeded budget of \$2,283,427.
4. County Health Department WIC Fund expenditures of \$137,050 exceeded budget of \$134,900.
5. County Health Department M&M Dental Clinic expenditures of \$63,271 exceeded budget of \$0.
6. Mental Deficiency Fund expenditures of \$122,000 exceeded budget of \$103,000.
7. Delinquent Real Estate Taxes Liquidation Fund expenditures of \$186,617 exceeded budget of \$2000.
8. Animal Control Claim Fund expenditures of \$360 exceeded budget of \$0.

Note 9. LONG TERM DEBT

The County had the following financing agreements during the year ended August 31, 2003:

- A. Equipment loan to purchase a John Deere 64G Wheel Loader. Terms of the loan require annual payments of \$10,190 and include an annual interest rate of 6 percent. The note was paid off in the year ending August 31, 2003. Total interest of \$475 was paid in the year ending August 31, 2003.

	<u>September 1,</u> <u>2002</u>	<u>Additions</u>	<u>Payments</u>	<u>August 31,</u> <u>2003</u>
Notes payable	\$9,715	\$ 0	\$9,715	\$0
Total Long Term Debt	<u>\$9,715</u>	<u>\$ 0</u>	<u>\$9,715</u>	<u>\$0</u>

The legal debt margin of the County is computed as follows:

Assessed Valuation	\$ 421,548,515
Rate	<u>5.75%</u>
Maximum Debt	\$ 24,239,040
Less: Outstanding Debt	<u>0</u>
Debt Margin	<u>\$ 24,239,040</u>

Note 10. LOANS RECEIVABLE

In 1989 the County entered in an agreement with the Illinois Department of Commerce and Community Affairs for the administration of a Community Development Block Grant. In accordance with this agreement, these monies were to be used to provide low interest loans to companies within the County to promote economic development.

The principal portion of the loan repayment was to be retained by the County for additional loan programs and the interest retained by the County as administration fees.

As of August 31, 2003 the County had the following loans outstanding:

CDC of Macoupin County	
Note amount	\$ 20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County's discretion.	
Balance at 8/31/03	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note amount	\$ 25,000
Interest Rate	5%
Payment Requirement	\$202/mo
The note is unsecured.	
Balance at 8/31/03	\$ 25,000
K & R Jefferson, Inc.	
Note amount	\$ 2,500
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/03	\$ 1,760
Mama Dee's Kitchen, Inc.	
Note amount	\$ 30,000
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/03	\$ 28,027

Note 11. INDIVIDUAL FUND DISCLOSURE

The County Treasurer also serves as County Collector of property taxes for all taxing entities in the County. A separate report is prepared on collection and distribution of property taxes as of the date of the final distribution each year and is available in the office of the County Treasurer.

Note 12. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for all risks of loss, including workers' compensation and employee health insurance, liability and property coverage.

NOTE 13. IMPLEMENTATION OF NEW REPORTING MODEL

In 2002, the County implemented GASB Statement No. 34 "Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments." Statement No. 34 established new financial reporting requirements for all state and local governments and consists of the following:

Management's discussion and analysis;

Basic Financial Statements

Government-wide financial statements, prepared using the economic resources measurement focus and the modified cash basis of accounting;

Fund Financial statements, consisting of a series of statements that focus on a government's major governmental funds and enterprise funds;

Notes to the financial statements;

Required supplementary information, which requires budgetary comparison schedules to be presented.

NOTE 14. CONTINGENCY

The County is currently involved in a lawsuit they are contesting vigorously. The County does not believe that the plaintiff will be awarded an amount exceeding their liability insurance coverage.

MACOUPIN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
OTHER FINANCING SOURCES(USES) AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDING AUGUST 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Revenues:			
Local Taxes	\$ 4,475,000	\$ 4,475,000	\$ 4,108,895
Intergovernmental Receipts	539,959	539,959	426,022
Charges For Service	895,000	895,000	981,049
License and Permits			6,755
Fines and Forfeitures			569,460
Interest Income			38,382
Miscellaneous	210,000	210,000	253,720
Total Revenues	<u>\$ 6,119,959</u>	<u>\$ 6,119,959</u>	<u>\$ 6,384,283</u>
Expenditures:			
General Government	\$ 2,275,964	\$ 2,264,139	\$ 2,158,065
Public Safety	2,488,759	2,479,908	2,510,195
Corrections	687,670	743,799	719,359
Judiciary	1,109,481	1,111,583	1,083,820
Health and Welfare	5,730	5,730	4,775
Development	58,110	60,610	58,449
Education	108,231	108,231	105,717
Total Expenditures	<u>\$ 6,733,945</u>	<u>\$ 6,774,000</u>	<u>\$ 6,640,380</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ (613,986)</u>	<u>\$ (654,041)</u>	<u>\$ (256,097)</u>
Other Financing Sources (Uses):			
Operating Transfers Out	\$ (65,000)	\$ (62,075)	\$ (671,159)
Operating Transfers In	225,000	225,000	448,295
Total Other Financing Sources (Uses)	<u>\$ 160,000</u>	<u>\$ 162,925</u>	<u>\$ (222,864)</u>
(Deficiency) Of Revenues Over Expenditures And Other Financing Sources (Uses)	<u>\$ (453,986)</u>	<u>\$ (491,116)</u>	<u>\$ (478,961)</u>
Fund Balance, Beginning of Year			<u>2,385,637</u>
Fund Balance, End of Year			<u>\$ 1,906,676</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY TELEPHONE SYSTEM FUND
FOR THE YEAR ENDING AUGUST 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Revenues:			
Charges for Services	\$ 589,500	\$ 589,500	\$ 570,378
Interest	40,000	40,000	65,488
Miscellaneous	500	500	6
Total Revenues	<u>\$ 630,000</u>	<u>\$ 630,000</u>	<u>\$ 635,872</u>
Expenditures			
Public Safety	\$ 3,530,000	\$ 3,530,000	\$ 945,363
Total Expenditures	<u>\$ 3,530,000</u>	<u>\$ 3,530,000</u>	<u>\$ 945,363</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ (2,900,000)</u>	<u>\$ (2,900,000)</u>	\$ (309,491)
Fund Balance, Beginning of Year			<u>3,018,179</u>
Fund Balance, End of Year			<u>\$ 2,708,688</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY MOTOR FUEL FUND
FOR THE YEAR ENDING AUGUST 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Revenues:			
Intergovernmental State	\$ 1,350,000	\$ 1,350,000	\$ 1,290,703
Interest			23,893
Total Revenues	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 1,314,596</u>
Expenditures			
Public Works and Transportation	\$ 1,970,000	\$ 1,970,000	\$ 657,839
Total Expenditures	<u>\$ 1,970,000</u>	<u>\$ 1,970,000</u>	<u>\$ 657,839</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>\$ (620,000)</u>	<u>\$ (620,000)</u>	\$ 656,757
Fund Balance, Beginning of Year			<u>1,355,876</u>
Fund Balance, End of Year			<u>\$ 2,012,633</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
OTHER FINANCING SOURCES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT
FOR THE YEAR ENDING AUGUST 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Revenues:			
Local Taxes	\$ 250,000	\$ 250,000	\$ 250,190
Intergovernmental State	837,863	837,863	866,074
Intergovernmental Federal	766,381	766,381	984,904
Charges For Service	97,500	97,500	99,892
License and Permits	31,000	31,000	39,655
Interest Income	21,000	21,000	5,565
Miscellaneous	700	700	2,488
Total Revenues	<u>\$ 2,004,444</u>	<u>\$ 2,004,444</u>	<u>\$ 2,248,768</u>
Expenditures			
Health and Welfare	\$ 2,283,427	\$ 2,283,427	\$ 2,517,802
Total Expenditures	<u>\$ 2,283,427</u>	<u>\$ 2,283,427</u>	<u>\$ 2,517,802</u>
(Deficiency) Of Revenues Over Expenditures	\$ (278,983)	\$ (278,983)	\$ (269,034)
Other Financing Sources:			
Operating Transfers In	\$ 65,000	\$ 65,000	\$ 162,075
Total Other Financing Sources	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 162,075</u>
(Deficiency) Of Revenues Over Expenditures And Other Financing Sources	<u>\$ (213,983)</u>	<u>\$ (213,983)</u>	\$ (106,959)
Fund Balance, Beginning of Year			<u>370,763</u>
Fund Balance, End of Year			<u>\$ 263,804</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT WIC FUND
FOR THE YEAR ENDING AUGUST 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Revenues:			
Intergovernmental Federal Interest	\$ 134,900	\$ 134,900	\$ 112,600
Total Revenues	<u>\$ 134,900</u>	<u>\$ 134,900</u>	<u>\$ 113,002</u>
Expenditures			
Health and Welfare	\$ 134,900	\$ 134,900	\$ 137,050
Total Expenditures	<u>\$ 134,900</u>	<u>\$ 134,900</u>	<u>\$ 137,050</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	\$ (24,048)
Fund Balance (Deficit), Beginning of Year			<u>(8,001)</u>
Fund Balance (Deficit), End of Year			<u>\$ (32,049)</u>

**MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL
AUGUST 31, 2003**

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

Employees participating in IMRF are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2002 was 12.40 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2002 was 30 years.

For December 31, 2002, the County's annual pension cost of \$202,132 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2000 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2001 actuarial valuation were based on the 1996-1998 experience study.

However, the 2002 actuarial valuation information shown on the Schedule of Funding Progress is based on the assumptions derived from the 1999-2001 Experience Study. The effect of the assumption change increased (decreased) the unfunded actuarial accrued liability by \$134,741.

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/02	\$202,132	100%	\$0
12/31/01	204,153	100%	0
12/31/00	174,162	100%	0
12/31/99	162,417	100%	0
12/31/98	152,369	100%	0
12/31/97	113,036	100%	0
12/31/96	104,889	100%	0
12/31/95	101,949	100%	0
12/31/94	98,179	100%	0
12/31/93	63,644	100%	0

C. Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/02	\$4,620,159	\$4,770,530	\$150,371	96.85%	\$1,630,095	9.22%
12/31/01	4,197,644	4,099,548	(98,096)	102.39%	1,553,673	0.00%
12/31/00	3,762,580	3,629,653	(132,927)	103.66%	1,434,614	0.00%
12/31/99	3,113,656	3,165,075	51,419	98.38%	1,314,056	3.91%
12/31/98	2,550,336	2,767,630	217,294	92.15%	1,356,802	16.02%
12/31/97	2,440,417	2,827,543	387,126	86.31%	1,218,788	31.76%
12/31/96	2,383,359	2,367,475	(15,884)	100.67%	844,227	0.00%
12/31/95	2,070,312	1,881,408	(188,904)	110.04%	690,742	0.00%
12/31/94	1,603,769	1,410,280	(193,489)	113.72%	614,642	0.00%
12/31/93	1,441,226	1,423,100	(18,126)	101.27%	591,491	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2002 is \$3,412,016. On a market basis, the funded ratio would be 71.52%.

D. Digest of Changes

2002 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2002 are based on the 1999-2001 Experience Study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

**MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
OTHER PERSONNEL
AUGUST 31, 2003**

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2002 was 3.82 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2002 was 10 years.

For December 31, 2002, the County's annual pension cost of \$137,767 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2000 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2001 actuarial valuation were based on the 1996-1998 experience study.

However, the 2002 actuarial valuation information shown on the Schedule of Funding Progress is based on the assumptions derived from the 1999-2001 Experience Study. The effect of the assumption change increased (decreased) the unfunded actuarial accrued liability by \$(9,290).

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/02	\$137,767	100%	\$0
12/31/01	187,474	100%	0
12/31/00	245,194	100%	0
12/31/99	258,399	100%	0
12/31/98	215,351	100%	0
12/31/97	229,418	100%	0
12/31/96	256,332	100%	0
12/31/95	241,031	100%	0
12/31/94	259,694	100%	0
12/31/93	262,301	100%	0

C. Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/02	\$10,121,530	\$9,135,987	\$(985,543)	110.79%	\$3,606,480	0.00%
12/31/01	10,313,718	8,509,362	(1,804,356)	121.20%	3,277,517	0.00%
12/31/00	9,411,489	8,110,746	(1,300,743)	116.04%	2,993,823	0.00%
12/31/99	8,141,087	7,508,870	(632,217)	108.42%	2,740,184	0.00%
12/31/98	6,650,428	6,718,767	68,339	98.98%	2,509,914	2.72%
12/31/97	6,182,453	7,000,611	818,158	88.31%	2,439,492	33.54%
12/31/96	6,050,698	6,243,448	192,750	96.91%	3,048,940	6.32%
12/31/95	5,797,498	5,990,595	193,097	96.78%	2,902,551	6.65%
12/31/94	5,346,356	5,974,437	628,081	89.49%	2,892,653	21.71%
12/31/93	4,753,387	5,347,598	594,211	88.89%	2,709,721	21.93%

On a market value basis, the actuarial value of assets as of December 31, 2002 is \$7,212,531. On a market basis, the funded ratio would be 78.95%.

D. Digest of Changes
2002 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2002 are based on the 1999-2001 Experience Study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

**MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
ELECTED COUNTY OFFICIALS
AUGUST 31, 2003**

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

Employees participating in IMRF are required to contribute 7.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2002 was 38.62 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2002 was 30 years.

For December 31, 2002, the County's annual pension cost of \$150,892 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2000 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2001 actuarial valuation were based on the 1996-1998 experience study.

However, the 2002 actuarial valuation information shown on the Schedule of Funding Progress is based on the assumptions derived from the 1999-2001 Experience Study. The effect of the assumption change increased (decreased) the unfunded actuarial accrued liability by \$26,075.

C. Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/02	\$150,892	100%	\$0
12/31/01	171,318	100%	0
12/31/00	158,692	100%	0
12/31/99	118,891	100%	0
12/31/98	51,406	100%	0
12/31/97	15,311	100%	0
12/31/96	0	100%	0
12/31/95	0	100%	0
12/31/94	0	100%	0
12/31/93	0	100%	0

C. Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/02	\$1,273,782	\$2,798,004	\$1,524,222	45.52%	\$390,709	390.12%
12/31/01	1,215,433	2,875,213	1,659,780	42.27%	389,095	426.57%
12/31/00	1,066,541	2,463,370	1,396,829	43.30%	360,583	387.38%
12/31/99	817,136	2,165,196	1,348,060	37.74%	347,129	388.35%
12/31/98	353,756	1,418,332	1,064,576	24.94%	257,030	414.18%
12/31/97	(201,619)	653,559	855,178	0.00%	278,279	307.31%
12/31/96	0	0	0	0.00%	0	N/A
12/31/95	0	0	0	0.00%	0	N/A
12/31/94	0	0	0	0.00%	0	N/A
12/31/93	0	0	0	0.00%	0	N/A

On a market value basis, the actuarial value of assets as of December 31, 2002 is \$919,391. On a market basis, the funded ratio would be 32.86%.

D. Digest of Changes
2002 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2002 are based on the 1999-2001 Experience Study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTAL INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2003

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND EQUITIES-CASH BASIS
AUGUST 31, 2003**

ASSETS	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash	\$ 255,193	\$ 38,883	\$16,670	\$ 310,746
Investments	1,600,000			1,600,000
Due From Other Funds	<u>48,640</u>	<u>19,889</u>		<u>68,529</u>
TOTAL ASSETS	<u><u>\$ 1,903,833</u></u>	<u><u>\$ 58,772</u></u>	<u><u>\$16,670</u></u>	<u><u>\$ 1,979,275</u></u>
 LIABILITIES AND FUND EQUITIES				
Payroll Withholdings	\$ 541			\$ 541
Due to Other Funds	<u>4,941</u>	<u>\$ 59,848</u>	<u>\$ 7,269</u>	<u>72,058</u>
	\$ 5,482	\$ 59,848	\$ 7,269	\$ 72,599
Fund Balance (Deficit)	<u>1,898,351</u>	<u>(1,076)</u>	<u>9,401</u>	<u>1,906,676</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u><u>\$ 1,903,833</u></u>	<u><u>\$ 58,772</u></u>	<u><u>\$16,670</u></u>	<u><u>\$ 1,979,275</u></u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITIES
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Receipts				
Taxes	\$ 4,108,895			\$ 4,108,895
Intergovernmental Receipts	426,022			426,022
Charges For Service	323,258	\$ 504,390	\$ 153,401	981,049
Licenses and Permits	6,755			6,755
Fines and Forfeitures	569,460			569,460
Interest Income	38,382			38,382
Miscellaneous	253,720			253,720
Total Receipts	<u>\$ 5,726,492</u>	<u>\$ 504,390</u>	<u>\$ 153,401</u>	<u>\$ 6,384,283</u>
Disbursements				
General Government	\$ 2,156,390	\$ 1,675		\$ 2,158,065
Public Safety	2,462,858		\$ 47,337	2,510,195
Corrections	719,359			719,359
Judiciary	1,083,820			1,083,820
Health and Welfare	4,775			4,775
Development	58,449			58,449
Education	105,717			105,717
Total Disbursements	<u>\$ 6,591,368</u>	<u>\$ 1,675</u>	<u>\$ 47,337</u>	<u>\$ 6,640,380</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (864,876)	\$ 502,715	\$ 106,064	\$ (256,097)
Other Financing Sources (Uses)				
Operating Transfers Out	(62,075)		(105,293)	(671,159)
Operating Transfers In	448,295			448,295
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (478,656)	\$ (1,076)	\$ 771	\$ (478,961)
Fund Balance - Beginning of Year	<u>2,377,007</u>	<u>0</u>	<u>8,630</u>	<u>2,385,637</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,898,351</u>	<u>\$ (1,076)</u>	<u>\$ 9,401</u>	<u>\$ 1,906,676</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Taxes		
Property	\$ 725,000	\$ 764,494
Sales, Use and Photo Taxes	2,275,000	2,172,681
Income Tax	1,275,000	1,047,026
Personal Property Replacement Tax	150,000	109,734
Inheritance Tax-County Share	50,000	14,960
Total Taxes	<u>\$ 4,475,000</u>	<u>\$ 4,108,895</u>
Intergovernmental Reimbursements		
Probation Officer Salary		\$ 154,666
States Attorney Salary		112,260
Election Judges Salary		7,625
Supervisor of Assessments Salary		18,919
Emergency Service Disaster Assistance		19,017
South Central Illinois Drug Task Force		50,980
Probation Domestic Violence/County Detention		62,555
Total Intergovernmental	<u>\$ 539,959</u>	<u>\$ 426,022</u>
Charges For Services		
Fees-Circuit Clerk	\$ 550,000	\$ 281,549
Fees-County Clerk	235,000	
Fees-States Attorney	20,000	18,957
Fees-Sheriff	90,000	
Miscellaneous Fees		22,752
Total Charges For Services	<u>\$ 895,000</u>	<u>\$ 323,258</u>
Licenses and Permits		
Liquor Licenses	\$ 0	\$ 6,755
Fines & Forfeitures	\$ 0	\$ 569,460
Interest Income	\$ 0	\$ 38,382
Miscellaneous		
Reimbursements		\$ 141,460
Costs and Interest on Property Taxes		83,384
Miscellaneous		28,876
Total Miscellaneous	<u>\$ 210,000</u>	<u>\$ 253,720</u>
Total Receipts	<u>\$ 6,119,959</u>	<u>\$ 5,726,492</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 311,852	\$ 311,825
Office Supplies	3,225	3,217
Postage	4,520	4,520
Travel	1,213	1,213
Telephone	4,661	4,661
Insurance	362	362
Miscellaneous	2,194	2,194
Total County Clerk	<u>\$ 328,027</u>	<u>\$ 327,992</u>
County Treasurer		
Salaries	\$ 157,704	\$ 157,694
Office Supplies	1,600	1,432
Postage	11,500	11,480
Travel	1,050	776
Publishing	3,600	3,535
Training	250	
Telephone	1,053	762
Equipment Repairs	1,100	941
Insurance	1,150	882
Equipment	500	
Miscellaneous	600	306
Total County Treasurer	<u>\$ 180,107</u>	<u>\$ 177,808</u>
Coroner's Expenses		
Salaries	\$ 41,400	\$ 41,400
Office Supplies	637	622
Medical Exams	21,762	21,512
Deputy Coroner Fees	521	521
Education and Training	600	600
Telephone	2,402	2,313
Coroners Jurors Fees	1,199	1,199
Total Coroner's Expense	<u>\$ 68,521</u>	<u>\$ 68,167</u>
Burial Of Soldiers		
Miscellaneous	<u>\$ 955</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 110,538	\$ 110,538
Office Supplies	2,350	1,595
Postage	1,000	845
Travel	10,942	10,514
Printing	900	695
Prescription Discounts	1,500	1,003
Equipment Repair	3,878	2,972
Telephone	2,889	2,744
Total County Board	<u>\$ 133,997</u>	<u>\$ 130,906</u>
Courthouse		
Supplies	\$ 3,124	\$ 3,124
Utilities	43,138	43,138
Equipment Repair	19,600	19,600
Equipment	538	538
Total Courthouse	<u>\$ 66,400</u>	<u>\$ 66,400</u>
Elections		
Salaries	\$ 75,340	\$ 75,340
Office Supplies	12,952	12,952
Printing	5,949	5,949
Election Setup and Rent	5,878	5,878
Publishing	12,628	12,628
System Updates and Programming	61,047	61,047
Election Expense	13,172	13,150
Capital Outlay	9,700	9,700
Total Elections	<u>\$ 196,666</u>	<u>\$ 196,644</u>
Supervisor of Assessments		
Salaries	\$ 132,760	\$ 124,179
Office Supplies	1,000	557
Postage	8,000	5,037
Travel	2,981	976
Printing	17,000	12,968
Education and Training	3,000	587
Telephone	3,800	2,434
Equipment	2,000	1,548
Total Supervisor of Assessments	<u>\$ 170,541</u>	<u>\$ 148,286</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 19,100	\$ 17,005
Cemetery		
Grants to Cemeteries	\$ 1,430	\$ 600
Capital Improvements		
Capital Project Expense	\$ 135,000	\$ 134,353
Copy Room		
Salaries	\$ 30,333	\$ 30,333
Office Supplies	3,003	2,957
Machine Rent	6,700	6,610
Total Copy Room	<u>\$ 40,036</u>	<u>\$ 39,900</u>
Tax Assessment and Collection		
Office Supplies	\$ 28,369	\$ 14,768
System Updates and Programming	6,000	1,496
Equipment Repair	17,630	17,521
Equipment	1,001	261
Miscellaneous	4,000	1,292
Total Tax Assessment and Collections	<u>\$ 57,000</u>	<u>\$ 35,338</u>
Transportation		
Miscellaneous	\$ 475	\$ 0
Contingency		
Miscellaneous	\$ 13,959	\$ 374
Insurance		
Employee Health Insurance	\$ 839,908	\$ 800,600
State Unemployment Insurance	12,017	12,017
Total Insurance	<u>\$ 851,925</u>	<u>\$ 812,617</u>
Total General Government Disbursements	<u>\$ 2,264,139</u>	<u>\$ 2,156,390</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 15,000	\$ 13,000
Circuit Court		
Salaries	\$ 60,448	\$ 60,448
Office Supplies	3,800	3,269
Postage	400	204
Court Appointed Attorneys	52,169	52,077
Court Reporter Services	10,340	9,948
Psychological Evaluations	1,310	1,310
Telephone	2,000	1,775
Witness and Investigations	433	433
Equipment Repairs	2,000	1,807
Reimbursement to State	1,742	1,742
Petit Jurors Expense	7,866	7,604
Grand Jurors Expense	(45)	(45)
Equipment	787	787
Total Circuit Court	<u>\$ 143,250</u>	<u>\$ 141,359</u>
Public Defender		
Salaries	\$ 97,583	\$ 97,083
Office Expense	26,400	26,400
Office Supplies	702	
Travel	939	
Publishing	100	
Psychological Evaluations	2,400	2,250
Equipment	500	
Witness and Investigation	599	
Total Public Defender	<u>\$ 129,223</u>	<u>\$ 125,733</u>
Jury Commission		
Office Supplies	\$ 900	
Postage	1,530	
Telephone	2,898	\$ 2,898
Jury Commission Expense	200	
Total Jury Commission	<u>\$ 5,528</u>	<u>\$ 2,898</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 375,848	\$ 370,174
Office Supplies	20,000	19,599
Postage	20,196	19,169
Travel	1,500	544
Telephone	4,330	4,330
Office Machine Rent	5,000	3,767
Insurance	545	545
Periodicals	561	554
Equipment	2,000	
Miscellaneous	500	34
Total Circuit Clerk	<u>\$ 430,480</u>	<u>\$ 418,716</u>
States Attorney		
Salaries	\$ 351,558	\$ 351,558
Office Supplies	5,508	5,363
Postage	3,700	3,443
Travel	1,435	791
Publishing	2,299	2,255
Psychological Evaluations	1,030	
Witness and Investigation	5,000	3,685
Telephone	5,575	5,106
Machine Rent	3,760	3,489
Miscellaneous	2,450	2,450
Equipment	161	161
Book, Transcript and Periodicals	5,626	3,813
Total States Attorney	<u>\$ 388,102</u>	<u>\$ 382,114</u>
Total Judiciary	<u>\$ 1,111,583</u>	<u>\$ 1,083,820</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 955	\$ 0
Solid Waste Management		
Office Supplies	\$ 4,775	\$ 4,775
Total Solid Waste Management	<u>\$ 4,775</u>	<u>\$ 4,775</u>
Total Health and Welfare	<u>\$ 5,730</u>	<u>\$ 4,775</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 1,993,951	\$ 1,993,297
Salaries Reimbursed by Drug Task Force	36,290	36,424
Office Supplies	34,047	34,047
Travel	3,000	2,596
Education and Training	5,833	5,833
Lodging and Meals Conveying Prisoners	4,000	1,496
Equipment Repair	12,135	12,135
Vehicle Expense	96,445	96,445
Insurance	2,680	172
Miscellaneous	1,446	1,446
Equipment	116,430	111,080
Employee Uniforms	22,000	21,653
Investigation Division Supplies	5,000	4,395
Investigation Division Equipment	6,175	6,174
Deputy Equipment	19,000	16,344
Employee Uniforms and Equipment Damage	785	746
Radio Purchase and Maintenance Agreement	11,000	10,512
Total Sheriff	<u>\$ 2,370,217</u>	<u>\$ 2,354,795</u>
Civil Defense - ESDA		
Salaries	\$ 41,163	\$ 41,163
Office Supplies	106	106
Travel	195	195
Telephone	2,584	2,584
Vehicle Expense	1,417	1,417
Training	110	110
Office Rent	4,566	4,566
Total Civil Defense-ESDA	<u>\$ 50,141</u>	<u>\$ 50,141</u>
Animal Control		
Salaries	\$ 59,550	\$ 57,922
Total Animal Control	<u>\$ 59,550</u>	<u>\$ 57,922</u>
Total Public Safety Disbursements	<u><u>\$ 2,479,908</u></u>	<u><u>\$ 2,462,858</u></u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Corrections		
Jail		
Food	\$ 73,592	\$ 73,592
Supplies	24,462	24,462
Utilities	62,198	60,745
Equipment Repair	57,515	57,515
Housing Inmates in Other Counties	42,000	36,805
Medical Expenses of Inmates	113,023	108,170
Total Jail	<u>\$ 372,790</u>	<u>\$ 361,289</u>
Probation		
Salaries	\$ 299,436	\$ 295,784
Office Supplies	2,750	2,750
Detention Grant	6,426	6,426
Travel	(25)	(25)
Domestic Violence/Sex Offender	62,422	52,857
Purchase of Equipment		278
Total Probation	<u>\$ 371,009</u>	<u>\$ 358,070</u>
Total Corrections Disbursements	<u>\$ 743,799</u>	<u>\$ 719,359</u>
Education		
Superintendent of Education		
Salaries	\$ 65,041	\$ 65,041
Office Supplies	416	415
Postage	3,450	2,000
Travel	6,380	6,380
Printing	704	704
Telephone	5,171	5,171
Equipment Repairs	1,300	837
Office Rent	19,622	19,622
Machine Rent	4,957	4,957
Insurance	800	590
Miscellaneous	390	
Total Superintendent of Education	<u>\$ 108,231</u>	<u>\$ 105,717</u>
Total Education Disbursements	<u>\$ 108,231</u>	<u>\$ 105,717</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
West Central Regional Planning Commission		
Yearly Dues	\$ 10,000	\$ 9,536
Development Commission		
Salaries	\$ 26,740	\$ 26,740
Office Supplies	2,000	1,003
Postage	1,360	1,146
Travel	3,041	2,876
Printing	734	659
Telephone	1,650	1,572
Website Hosting/Maintenance	959	959
Grant Administration	10,500	11,292
Conferences/Training	1,166	1,166
IDNR Com Planning	1,500	1,500
Equipment	960	
Total Development Commission	<u>\$ 50,610</u>	<u>\$ 48,913</u>
Total Development Disbursements	<u>\$ 60,610</u>	<u>\$ 58,449</u>
Total Disbursements	<u>\$ 6,774,000</u>	<u>\$ 6,591,368</u>
(Deficiency) of Receipts Over Disbursements	\$ (654,041)	\$ (864,876)
Other Financing Sources (Uses)		
Operating Transfers Out	(62,075)	(62,075)
Operating Transfers In	<u>225,000</u>	<u>448,295</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (491,116)</u>	\$ (478,656)
Fund Balance - Beginning of Year		<u>2,377,007</u>
Fund Balance - End of Year		<u>\$ 1,898,351</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY CLERK - GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts

Charges for Service

Public Service Fees

Birth Certificates	\$ 5,375
Death Certificates	11,552
Marriage Certificates	2,275
Marriage Licenses	5,055
Notary Commission and Certificate of Magistracy	1,300
Copies, Lien and Searches	1,827
Total Public Service Fees	<u>\$ 27,384</u>

County Service Fees

Tax Deeds	\$ 1,858
Recording	475,148
Total County Service Fees	<u>\$ 477,006</u>

Total Receipts \$ 504,390

Disbursements

Miscellaneous	\$ 121
General Government	1,554
	<u>1,675</u>

Total Disbursements \$ 1,675

Excess of Receipts Over Disbursements \$ 502,715

Other Financing (Uses)

Operating Transfers Out -

General Fund	(289,915)
Recorder GIS	(10,656)
Assessor GIS	(21,312)
Recorders Microfilm Fund	(59,208)
Real Estate Stamp	(122,700)
	<u>(503,791)</u>

**(Deficiency) of Receipts Over Disbursements
And Other Financing (Uses)** \$ (1,076)

Fund Balance - Beginning of Year 0

Fund Balance (Deficit) - End of Year \$ (1,076)

MACOUPIN COUNTY, ILLINOIS
SHERIFF - GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003

Receipts

Charges For Service

Circuit Court Division Fees	\$ 23,270
Circuit Court Small Claims	19,273
County Court Probate Division	1,323
Magistrate Fees	159
Fees From Foreign Counties	12,511
Miscellaneous	<u>96,865</u>

Total Receipts \$153,401

Disbursements

Miscellaneous \$ 47,337

Total Disbursements \$ 47,337

Excess of Receipts Over Disbursements \$106,064

Other Financing (Uses)

Operating Transfers Out-General Fund (105,293)

Excess of Receipts Over Disbursements
And Other Financing (Uses) \$ 771

Fund Balance - Beginning of Year 8,630

Fund Balance - End of Year \$ 9,401

MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTAL INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS
AUGUST 31, 2003

	<u>Revolving Loan Fund</u>	<u>Emergency Telephone System</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Tort Liability Fund</u>	<u>Total All Special Funds</u>
ASSETS						
Cash	\$ 8,984	\$ 1,572,393	\$ 211,786	\$ 32,833	\$ 71,944	\$ 6,660,471
Investments		1,136,295				2,848,295
Due From Other Funds						90,035
Loan Receivable	<u>74,787</u>					<u>74,787</u>
TOTAL ASSETS	<u>\$ 83,771</u>	<u>\$ 2,708,688</u>	<u>\$ 211,786</u>	<u>\$ 32,833</u>	<u>\$ 71,944</u>	<u>\$ 9,673,588</u>
LIABILITIES AND FUND EQUITIES						
Due To Other Funds						\$ 86,506
Fund Balance	<u>\$ 83,771</u>	<u>\$ 2,708,688</u>	<u>\$ 211,786</u>	<u>\$ 32,833</u>	<u>\$ 71,944</u>	<u>\$ 9,587,082</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 83,771</u>	<u>\$ 2,708,688</u>	<u>\$ 211,786</u>	<u>\$ 32,833</u>	<u>\$ 71,944</u>	<u>\$ 9,673,588</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

	County Highway Fund	County Motor Fuel Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Farm Fund
ASSETS						
Cash	\$ 589,829	\$ 1,112,633	\$ 113,981	\$ 556,203	\$ 252,368	\$ 26,887
Investments		900,000	400,000			
TOTAL ASSETS	<u>\$ 589,829</u>	<u>\$ 2,012,633</u>	<u>\$ 513,981</u>	<u>\$ 556,203</u>	<u>\$ 252,368</u>	<u>\$ 26,887</u>
LIABILITIES AND FUND EQUITIES						
Fund Balance	<u>\$ 589,829</u>	<u>\$ 2,012,633</u>	<u>\$ 513,981</u>	<u>\$ 556,203</u>	<u>\$ 252,368</u>	<u>\$ 26,887</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 589,829</u>	<u>\$ 2,012,633</u>	<u>\$ 513,981</u>	<u>\$ 556,203</u>	<u>\$ 252,368</u>	<u>\$ 26,887</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

		County Health Department M & M Dental Clinic	County Health Department WIC Fund	Mental Deficiency Fund	Mental Health Fund	Rural Water Grant	Solid Waste Management Fund
ASSETS							
Cash	\$ 198,915	\$ 186,829	\$ 32,840	\$ 5,143	\$ 43,233		\$ 913
Investments		250,000					
Due From Other Funds	64,889						
TOTAL ASSETS	<u>\$ 263,804</u>	<u>\$ 436,829</u>	<u>\$ 32,840</u>	<u>\$ 5,143</u>	<u>\$ 43,233</u>	<u>\$ 0</u>	<u>\$ 913</u>
LIABILITIES AND FUND EQUITIES							
Due To Other Funds	\$ 64,889						
Fund Balance (Deficit)	<u>(32,049)</u>	<u>\$ 436,829</u>	<u>(32,049)</u>	<u>\$ 5,143</u>	<u>\$ 43,233</u>	<u>\$ 0</u>	<u>\$ 913</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 263,804</u>	<u>\$ 436,829</u>	<u>\$ 32,840</u>	<u>\$ 5,143</u>	<u>\$ 43,233</u>	<u>\$ 0</u>	<u>\$ 913</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

		Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund
ASSETS							
Cash	\$ 16,554	\$ 63,347	\$ 171,782	\$ 10,290	\$ 250,852	\$ 52,598	\$ 48,724
Investments	62,000				100,000	4,941	
Due From Other Funds							
TOTAL ASSETS	<u>\$ 78,554</u>	<u>\$ 63,347</u>	<u>\$ 171,782</u>	<u>\$ 10,290</u>	<u>\$ 350,852</u>	<u>\$ 57,539</u>	<u>\$ 48,724</u>
LIABILITIES AND FUND EQUITIES							
Due to Other Funds			\$ 9,233			\$ 10,656	
Fund Balance	\$ 78,554	\$ 63,347	162,549	\$ 10,290	\$ 350,852	46,883	\$ 48,724
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 78,554</u>	<u>\$ 63,347</u>	<u>\$ 171,782</u>	<u>\$ 10,290</u>	<u>\$ 350,852</u>	<u>\$ 57,539</u>	<u>\$ 48,724</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fee Fund
ASSETS							
Cash	\$ 24,683	\$ 244	\$ 18,396	\$ 280,371	\$ 146,509	\$ 152,880	\$ 104,037
Due From Other Funds							1,728
TOTAL ASSETS	<u>\$ 24,683</u>	<u>\$ 244</u>	<u>\$ 18,396</u>	<u>\$ 280,371</u>	<u>\$ 146,509</u>	<u>\$ 152,880</u>	<u>\$ 105,765</u>
LIABILITIES AND FUND EQUITIES							
Due To Other Funds				\$ 1,728			
Fund Balance	\$ 24,683	\$ 244	\$ 18,396	278,643	\$ 146,509	\$ 152,880	\$ 105,765
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 24,683</u>	<u>\$ 244</u>	<u>\$ 18,396</u>	<u>\$ 280,371</u>	<u>\$ 146,509</u>	<u>\$ 152,880</u>	<u>\$ 105,765</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

	Crime Victims Fund	Traffic Safety School	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Force Fund		
ASSETS									
Cash	\$ 8,708	\$ 6,486	\$ 11,153	\$ 122,168	\$ 29,106	\$ 67,123	\$ 14,483		
TOTAL ASSETS	<u>\$ 8,708</u>	<u>\$ 6,486</u>	<u>\$ 11,153</u>	<u>\$ 122,168</u>	<u>\$ 29,106</u>	<u>\$ 67,123</u>	<u>\$ 14,483</u>		
LIABILITIES AND FUND EQUITIES									
Fund Balance	\$ 8,708	\$ 6,486	\$ 11,153	\$ 122,168	\$ 29,106	\$ 67,123	\$ 14,483		
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 8,708</u>	<u>\$ 6,486</u>	<u>\$ 11,153</u>	<u>\$ 122,168</u>	<u>\$ 29,106</u>	<u>\$ 67,123</u>	<u>\$ 14,483</u>		

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)
AUGUST 31, 2003

	<u>RECORDER'S GIS FUND</u>	<u>ASSESSOR'S GIS FUND</u>	<u>DUI EQUIPMENT FUND</u>		<u>COUNTY HEALTH COMM CARE FUND</u>
ASSETS					
Cash	\$ 10,656	\$ 13,491	\$ 2,089		\$ 26,683
Due From Other Funds	<u>7,821</u>	<u>7,821</u>			
TOTAL ASSETS	<u>\$ 10,656</u>	<u>\$ 21,312</u>	<u>\$ 2,089</u>		<u>\$ 26,683</u>
LIABILITIES AND FUND EQUITIES					
Fund Balance	<u>\$ 10,656</u>	<u>\$ 21,312</u>	<u>\$ 2,089</u>		<u>\$ 26,683</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 10,656</u>	<u>\$ 21,312</u>	<u>\$ 2,089</u>		<u>\$ 26,683</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES
FOR THE YEAR ENDED AUGUST 31, 2003

	Revolving Loan Fund	Illinois Emergency Telephone System	Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
Receipts						
Local Taxes			\$ 548,250	\$ 317,267	\$ 254,996	\$ 2,420,435
Intergovernmental State						2,713,144
Intergovernmental Federal						1,499,550
Intergovernmental Other						106,206
Charges For Service		\$ 570,378				1,044,798
Fines and Forfeitures						40,333
License and Permits						64,990
Interest	\$ 1,610	65,488	4,828	2,843	2,399	166,728
Miscellaneous		6	373,562		5,111	471,445
Total Receipts	<u>\$ 1,610</u>	<u>\$ 635,872</u>	<u>\$ 926,640</u>	<u>\$ 320,110</u>	<u>\$ 262,506</u>	<u>\$ 8,527,629</u>
Disbursements						
General Government			\$ 833,346	\$ 361,281	\$ 252,229	\$ 1,789,300
Public Safety		\$ 945,363				1,080,155
Corrections						86,819
Judiciary						53,972
Public Works and Transportation						2,407,143
Development Capital Outlay						362,200
Health and Welfare						3,017,453
Total Disbursements	<u>\$ 0</u>	<u>\$ 945,363</u>	<u>\$ 833,346</u>	<u>\$ 361,281</u>	<u>\$ 252,229</u>	<u>\$ 8,797,042</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 1,610	\$ (309,491)	\$ 93,294	\$ (41,171)	\$ 10,277	\$ (269,413)
Other Financing Sources (Uses)						(310,476)
Operating Transfer Out						533,340
Operating Transfer In						
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 1,610	\$ (309,491)	\$ 93,294	\$ (41,171)	\$ 10,277	\$ (46,549)
Fund Balance - Beginning of Year	<u>82,161</u>	<u>3,018,179</u>	<u>118,492</u>	<u>74,004</u>	<u>61,667</u>	<u>9,633,631</u>
Fund Balance - End of Year	<u>\$ 83,771</u>	<u>\$ 2,708,688</u>	<u>\$ 211,786</u>	<u>\$ 32,833</u>	<u>\$ 71,944</u>	<u>\$ 9,587,082</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund
Receipts					
Local Taxes	\$ 406,535		\$ 203,128		\$ 160,419
Intergovernmental State	33,749	\$ 1,290,703		\$ 304,005	
Intergovernmental Other	88,191				12,240
Interest	14,446	23,893	9,539	2,690	3,518
Miscellaneous	1,443				60,879
Total Receipts	<u>\$ 544,364</u>	<u>\$ 1,314,596</u>	<u>\$ 212,667</u>	<u>\$ 306,695</u>	<u>\$ 237,056</u>
Disbursements					
Public Works and Transportation	\$ 1,061,491	\$ 657,839	\$ 330,720	\$ 28,560	\$ 328,533
Total Disbursements	<u>\$ 1,061,491</u>	<u>\$ 657,839</u>	<u>\$ 330,720</u>	<u>\$ 28,560</u>	<u>\$ 328,533</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (517,127)	\$ 656,757	\$ (118,053)	\$ 278,135	\$ (91,477)
Other Financing Sources (Uses)					
Operating Transfer Out				\$ (142,389)	
Operating Transfer In					\$ 142,389
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (517,127)	\$ 656,757	\$ (118,053)	\$ 135,746	\$ 50,912
Fund Balance - Beginning of Year	<u>1,106,956</u>	<u>1,355,876</u>	<u>632,034</u>	<u>420,457</u>	<u>201,456</u>
Fund Balance - End of Year	<u>\$ 589,829</u>	<u>\$ 2,012,633</u>	<u>\$ 513,981</u>	<u>\$ 556,203</u>	<u>\$ 252,368</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>
	<u>Farm</u>	<u>Health</u>	<u>Health</u>	<u>Health</u>	<u>Health</u>	<u>Health</u>
	<u>Fund</u>	<u>Department</u>	<u>Department</u>	<u>Department</u>	<u>Department</u>	<u>Department</u>
					<u>M & M</u>	<u>Mental</u>
					<u>Dental</u>	<u>Deficiency</u>
					<u>Clinic</u>	<u>Fund</u>
						<u>Health</u>
						<u>Fund</u>
Receipts						
Local Taxes		\$ 250,190			\$ 180,313	\$ 178,626
Intergovernmental State		866,074				
Intergovernmental Federal		984,904	\$ 112,600			
Charges For Service		99,892				
License and Permits		39,655				
Interest	\$ 326	5,565	402		6,387	1,486
Miscellaneous	6,469	2,488			6,874	
Total Receipts	<u>\$ 6,795</u>	<u>\$ 2,248,768</u>	<u>\$ 113,002</u>		<u>\$ 193,574</u>	<u>\$ 180,112</u>
Disbursements						
General Government	\$ 3,350					
Health and Welfare		\$ 2,517,802	\$ 137,050		\$ 63,271	\$ 177,330
Total Disbursements	<u>\$ 3,350</u>	<u>\$ 2,517,802</u>	<u>\$ 137,050</u>		<u>\$ 63,271</u>	<u>\$ 177,330</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 3,445	\$ (269,034)	\$ (24,048)		\$ 130,303	\$ (29,912)
Other Financing Sources (Uses)						
Operating Transfer Out						
Operating Transfer In		162,075			(100,000)	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 3,445	\$ (106,959)	\$ (24,048)		\$ 30,303	\$ (29,912)
Fund Balance (Deficit) - Beginning of Year	<u>23,442</u>	<u>370,763</u>	<u>(8,001)</u>		<u>406,526</u>	<u>40,451</u>
Fund Balance (Deficit) - End of Year	<u>\$ 26,887</u>	<u>\$ 263,804</u>	<u>\$ (32,049)</u>		<u>\$ 436,829</u>	<u>\$ 5,143</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	Rural Water Grant	Solid Waste Management Fund	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund
Receipts						
Intergovernmental Federal Charges For Service	\$292,100			\$ 30,127		
Interest	100	\$ 8	\$ 1,242	2,359	\$ 1,262	
Miscellaneous				12,099		
Total Receipts	<u>\$292,200</u>	<u>\$ 8</u>	<u>\$ 1,242</u>	<u>\$ 44,585</u>	<u>\$ 1,262</u>	<u>\$ 0</u>
Disbursements						
Development Capital Outlay						
General Government	\$362,200			\$ 186,617	\$ 93,674	
Total Disbursements	<u>\$362,200</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 186,617</u>	<u>\$ 93,674</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	\$(70,000)	\$ 8	\$ 1,242	\$(142,032)	\$ (92,412)	\$ 0
Other Financing Sources						
Operating Transfer In					<u>122,700</u>	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$(70,000)	\$ 8	\$ 1,242	\$(142,032)	\$ 30,288	\$ 0
Fund Balance - Beginning of Year	<u>70,000</u>	<u>905</u>	<u>77,312</u>	<u>205,379</u>	<u>132,261</u>	<u>10,290</u>
Fund Balance - End of Year	<u>\$ 0</u>	<u>\$ 913</u>	<u>\$78,554</u>	<u>\$ 63,347</u>	<u>\$ 162,549</u>	<u>\$ 10,290</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Animal Control Claim. Fund	Animal Control Working Fund	Law Library Fund
Receipts						
Local Taxes	\$ 57,761		\$ 9,780		\$ 2,410	\$ 19,000
Charges For Service				\$ 25,335		
Licenses and Permits	3,360	\$ 469	581	183	58	279
Interest			2,123	50		144
Miscellaneous			\$ 12,484	\$ 25,568	\$ 2,468	\$ 19,423
Total Receipts	<u>\$ 61,121</u>	<u>\$ 469</u>				
Disbursements						
General Government	\$ 3,039	\$ 53,962	\$ 1,802	\$ 360	\$ 18,971	
Public Safety						\$ 19,616
Judiciary	<u>\$ 3,039</u>	<u>\$ 53,962</u>	<u>\$ 1,802</u>	<u>\$ 360</u>	<u>\$ 18,971</u>	<u>\$ 19,616</u>
Total Disbursements	<u>\$ 58,082</u>	<u>\$ (53,493)</u>	<u>\$ 10,682</u>	<u>\$ 25,208</u>	<u>\$ (16,503)</u>	<u>\$ (193)</u>
Excess of Receipts Over Disbursements						
Other Financing Sources (Uses)						
Operating Transfer Out						
Operating Transfer In		59,208		(15,000)	15,000	
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 58,082	\$ 5,715	\$ 10,682	\$ 10,208	\$ (1,503)	\$ (193)
Fund Balance - Beginning of Year	<u>292,770</u>	<u>41,168</u>	<u>38,042</u>	<u>14,475</u>	<u>1,747</u>	<u>18,589</u>
Fund Balance - End of Year	<u>\$ 350,852</u>	<u>\$ 46,883</u>	<u>\$ 48,724</u>	<u>\$ 24,683</u>	<u>\$ 244</u>	<u>\$ 18,396</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fee Fund	Crime Victims Fund
Receipts					
Intergovernmental State					\$ 23,600
Charges For Service	\$ 53,769	\$ 57,989	\$ 81,780		
Fines and Forfeitures		1,684	2,115	\$ 38,244	
Interest	3,436			1,121	
Total Receipts	\$ 57,205	\$ 59,673	\$ 83,895	\$ 39,365	\$ 23,600
Disbursements					
Corrections			\$ 86,819		
Judiciary	\$ 5,446	\$ 19,515		\$ 2,440	\$ 5,295
Total Disbursements	\$ 5,446	\$ 19,515	\$ 86,819	\$ 2,440	\$ 5,295
Excess (Deficiency) of Receipts Over Disbursements	\$ 51,759	\$ 40,158	\$ (2,924)	\$ 36,925	\$ 18,305
Other Financing (Uses)					
Operating Transfer Out	\$ (1,514)				\$ (11,733)
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ 50,245	\$ 40,158	\$ (2,924)	\$ 36,925	\$ 6,572
Fund Balance - Beginning of Year	228,398	106,351	155,804	68,840	2,136
Fund Balance - End of Year	\$ 278,643	\$ 146,509	\$ 152,880	\$ 105,765	\$ 8,708

**MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003**

	Traffic Safety School	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Fund
Receipts						
Intergovernmental State				\$ 68,946	\$ 14,700	\$ 41,000
Intergovernmental Federal						
Intergovernmental Other		\$ 5,775	\$ 23,889			
Charges For Service	\$ 21,125		1,389		813	
Interest			197			
Miscellaneous						
Total Receipts	\$ 21,125	\$ 5,775	\$ 25,475	\$ 68,946	\$ 15,513	\$ 41,000
Disbursements						
Public Safety	\$ 19,025	\$ 4,465	\$ 1,660			\$ 91,971
Judiciary						
Total Disbursements	\$ 19,025	\$ 4,465	\$ 1,660	\$ 0	\$ 0	\$ 91,971
Excess (Deficiency) of Receipts Over Disbursements	\$ 2,100	\$ 1,310	\$ 23,815	\$ 68,946	\$ 15,513	\$ (50,971)
Other Financing (Uses) Operating Transfer Out				(39,840)		
Excess (Deficiency) of Receipts Over Disbursements And Other And Other Financing Sources (Uses)	\$ 2,100	\$ 1,310	\$ 23,815	\$ 29,106	\$ 15,513	\$ (50,971)
Fund Balance - Beginning of Year	4,386	9,843	98,353	0	51,610	65,454
Fund Balance - End of Year	\$ 6,486	\$ 11,153	\$ 122,168	\$ 29,106	\$ 67,123	\$ 14,483

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>RECORDER'S GIS</u>	<u>ASSESSOR'S GIS</u>	<u>DUI EQUIPMENT FUND</u>	<u>COUNTY HEALTH COMM-CARE FUND</u>
Receipts				
Charge for Service			\$ 2,089	\$ 26,678
Fines and Forfeitures				5
Interest Earned		<u>\$ 0</u>	<u>\$ 2,089</u>	<u>\$ 26,683</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,089</u>	<u>\$ 26,683</u>
Disbursements				
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,089</u>	<u>\$ 26,683</u>
Other Financing Sources				
Operating Transfer In	<u>\$ 10,656</u>	<u>\$ 21,312</u>		
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 10,656</u>	<u>\$ 21,312</u>	<u>\$ 2,089</u>	<u>\$ 26,683</u>
Fund Balance - Beginning of Year	<u>\$ 10,656</u>	<u>\$ 21,312</u>	<u>\$ 2,089</u>	<u>\$ 26,683</u>
Fund Balance - End of Year	<u><u>\$ 10,656</u></u>	<u><u>\$ 21,312</u></u>	<u><u>\$ 2,089</u></u>	<u><u>\$ 26,683</u></u>

MACOUPIN COUNTY, ILLINOIS
REVOLVING LOAN FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u>\$ 15,000</u>	<u>\$ 1,610</u>
Total Receipts	<u>\$ 15,000</u>	<u>\$ 1,610</u>
Disbursements		
Development		
Miscellaneous	<u>\$ 45,000</u>	<u> </u>
Total Disbursements	<u>\$ 45,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (30,000)</u>	<u>\$ 1,610</u>
Fund Balance - Beginning of Year		<u>82,161</u>
Fund Balance - End of Year		<u>\$ 83,771</u>

**MACOUPIN COUNTY, ILLINOIS
EMERGENCY TELEPHONE SYSTEM
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Surcharges	\$ 589,500	\$ 570,378
Interest	40,000	65,488
Miscellaneous	500	6
Total Receipts	<u>\$ 630,000</u>	<u>\$ 635,872</u>
Disbursements		
Public Safety		
Salaries and Related Expense	\$ 283,000	\$ 102,564
Utilities and Telephone	7,300	10,949
Advertising and Promotional	5,100	1,287
Training	35,000	7,371
Mileage	7,000	7,193
Dues and Publications	2,000	273
Mapping and Addressing	20,000	10,330
Insurance	88,000	23,738
Contractual	180,000	18,866
Capital Outlays	1,939,000	670,948
Office Expense	45,000	28,093
Rent	3,600	3,000
Tower Expense		57,975
Equipment Repairs		2,004
Clothing Allowance		772
Contingency	915,000	
Total Disbursements	<u>\$ 3,530,000</u>	<u>\$ 945,363</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (2,900,000)</u>	\$ (309,491)
Fund Balance - Beginning of Year		<u>3,018,179</u>
Fund Balance - End of Year		<u>\$ 2,708,688</u>

MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 800,000	\$ 548,250
Interest Income		4,828
Miscellaneous		
Withheld From Employees		<u>373,562</u>
Total Receipts	<u>\$ 800,000</u>	<u>\$ 926,640</u>
Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 850,000</u>	<u>\$ 833,346</u>
Total Disbursements	<u>\$ 850,000</u>	<u>\$ 833,346</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (50,000)</u>	\$ 93,294
Fund Balance - Beginning of Year		<u>118,492</u>
Fund Balance - End of Year		<u>\$ 211,786</u>

MACOUPIN COUNTY, ILLINOIS
SOCIAL SECURITY FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 315,000	\$ 317,267
Interest Income	<u> </u>	<u> 2,843</u>
Total Receipts	<u>\$ 315,000</u>	<u>\$ 320,110</u>
Disbursements		
General Government		
Social Security	<u>\$ 325,000</u>	<u>\$ 361,281</u>
Total Disbursements	<u>\$ 325,000</u>	<u>\$ 361,281</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (10,000)</u>	\$ (41,171)
Fund Balance - Beginning of Year		<u>74,004</u>
Fund Balance - End of Year		<u>\$ 32,833</u>

MACOUPIN COUNTY, ILLINOIS
TORT LIABILITY FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 275,000	\$ 254,996
Interest Income		2,399
Miscellaneous		5,111
Total Receipts	\$ 275,000	\$ 262,506
Disbursements		
General Government		
Insurance	\$ 250,000	\$ 252,229
Total Disbursements	\$ 250,000	\$ 252,229
Excess of Receipts Over Disbursements	\$ 25,000	\$ 10,277
Fund Balance - Beginning of Year		61,667
Fund Balance - End of Year		\$ 71,944

**MACOUPIN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 400,000	\$ 406,535
Intergovernmental Federal		\$ 33,749
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		\$ 88,191
County Motor Fuel Tax Fund (Labor and Equipment Rental)	\$ 700,000	
Total Intergovernmental Other	\$ 700,000	\$ 88,191
Interest Income		\$ 14,446
Miscellaneous		1,443
Total Receipts	<u>\$ 1,100,000</u>	<u>\$ 544,364</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 660,000	\$ 546,794
Contractual	40,200	102,187
Capital Outlays	258,000	157,832
Commodities	199,000	254,678
Miscellaneous	24,000	
Total Disbursements	<u>\$ 1,181,200</u>	<u>\$ 1,061,491</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (81,200)</u>	\$ (517,127)
Fund Balance - Beginning of Year		<u>1,106,956</u>
Fund Balance - End of Year		<u>\$ 589,829</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		
Motor Fuel Tax	\$ 1,350,000	\$ 1,290,703
Interest Income		23,893
	<hr/>	<hr/>
Total Receipts	<u>\$ 1,350,000</u>	<u>\$ 1,314,596</u>
 Disbursements		
Public Works and Transportation		
Salaries	\$ 70,000	\$ 67,465
Contractual	900,000	
Commodities	800,000	590,374
Capital Outlay	200,000	
	<hr/>	<hr/>
Total Disbursements	<u>\$ 1,970,000</u>	<u>\$ 657,839</u>
 Excess (Deficiency) of Receipts Over Disbursements	 <u>\$ (620,000)</u>	 \$ 656,757
 Fund Balance - Beginning of Year		 <u>1,355,876</u>
 Fund Balance - End of Year		 <u>\$ 2,012,633</u>

MACOUPIN COUNTY, ILLINOIS
FEDERAL AID MATCHING FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 200,000	\$ 203,128
Intergovernmental State	150,000	
Interest Income		9,539
	<hr/>	<hr/>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 212,667</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 78,441
Capital Outlays	500,000	252,279
	<hr/>	<hr/>
Total Disbursements	<u>\$ 700,000</u>	<u>\$ 330,720</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (350,000)</u>	\$ (118,053)
Fund Balance - Beginning of Year		<hr/> 632,034
Fund Balance - End of Year		<u>\$ 513,981</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE BOND FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State	\$ 350,000	\$ 304,005
Interest Income		<u>2,690</u>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 306,695</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 60,000	\$ 28,560
Capital Outlay	<u>550,000</u>	
Total Disbursements	<u>\$ 610,000</u>	<u>\$ 28,560</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (260,000)</u>	\$ 278,135
Other Financing Uses		
Operating Transfers Out		<u>(142,389)</u>
Excess of Receipts Over Disbursements And Other Financing Uses		\$ 135,746
Fund Balance - Beginning of Year		<u>420,457</u>
Fund Balance - End of Year		<u><u>\$ 556,203</u></u>

MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 160,000	\$ 160,419
Intergovernmental Other		
Reimbursement For Bridge Projects		12,240
Interest Income		3,518
Miscellaneous		
Culverts	<u>115,000</u>	<u>60,879</u>
Total Receipts	<u>\$ 275,000</u>	<u>\$ 237,056</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 180,000	\$ 67,682
Capital Outlays	220,000	260,851
Commodities	<u>180,000</u>	
Total Disbursements	<u>\$ 580,000</u>	<u>\$ 328,533</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (305,000)</u>	\$ (91,477)
Other Financing Sources		
Operating Transfers In		<u>142,389</u>
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 50,912
Fund Balance - Beginning of Year		<u>201,456</u>
Fund Balance - End of Year		<u>\$ 252,368</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY FARM FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 326
Miscellaneous Ground Rental	<u>\$ 8,000</u>	<u>6,469</u>
Total Receipts	<u>\$ 8,000</u>	<u>\$ 6,795</u>
Disbursements		
General Government Miscellaneous	<u>\$ 5,000</u>	<u>\$ 3,350</u>
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 3,350</u>
Excess of Receipts Over Disbursements	<u>\$ 3,000</u>	\$ 3,445
 Fund Balance - Beginning of Year		 <u>23,442</u>
Fund Balance - End of Year		<u>\$ 26,887</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 250,000	\$ 250,190
Intergovernmental State	837,863	866,074
Intergovernmental Federal	766,381	984,904
Charges For Service	97,500	99,892
License and Permits	31,000	39,655
Interest Income	21,000	5,565
Miscellaneous	700	2,488
Total Receipts	<u>\$ 2,004,444</u>	<u>\$ 2,248,768</u>
Disbursements		
Health and Welfare		
Salaries and Related Expenses	\$ 1,488,122	\$ 1,650,351
All Other Health Related Expenses	795,305	867,451
Total Disbursements	<u>\$ 2,283,427</u>	<u>\$ 2,517,802</u>
(Deficiency) of Receipts Over Disbursements	\$ (278,983)	\$ (269,034)
Other Financing Sources		
Operating Transfers In	<u>65,000</u>	<u>162,075</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (213,983)</u>	\$ (106,959)
Fund Balance - Beginning of Year		<u>370,763</u>
Fund Balance - End of Year		<u>\$ 263,804</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT WIC FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	\$ 134,900	\$ 112,600
Interest Income	<u> </u>	<u> 402</u>
Total Receipts	<u>\$ 134,900</u>	<u>\$ 113,002</u>
Disbursements		
Health and Welfare		
Personal Services		\$ 117,735
Contractual		14,445
Travel		473
Supplies		<u>4,397</u>
Total Disbursements	<u>\$ 134,900</u>	<u>\$ 137,050</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (24,048)
Fund Balance (Deficit) - Beginning of Year		<u>(8,001)</u>
Fund Balance (Deficit) - End of Year		<u>\$ (32,049)</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT M & M DENTAL CLINIC
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State	\$ 191,000	\$ 180,313
Interest Income		6,387
Miscellaneous		6,874
Total Receipts	<u>\$ 191,000</u>	<u>\$ 193,574</u>
Disbursements		
Health and Welfare		<u>\$ 63,271</u>
Total Disbursements	<u>\$ 0</u>	<u>\$ 63,271</u>
Excess of Receipts Over Disbursements	\$ 191,000	\$ 130,303
Other Financing (Uses)		
Operating Transfers Out		<u>(100,000)</u>
Excess of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ 191,000</u>	\$ 30,303
Fund Balance - Beginning of Year		<u>406,526</u>
Fund Balance - End of Year		<u>\$ 436,829</u>

MACOUPIN COUNTY, ILLINOIS
MENTAL DEFICIENCY FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 103,000	\$ 91,244
Interest Income	<u> </u>	<u> 844</u>
Total Receipts	<u>\$ 103,000</u>	<u>\$ 92,088</u>
Disbursements		
Health and Welfare		
Disbursements to Schools	<u>\$ 103,000</u>	<u>\$ 122,000</u>
Total Disbursements	<u>\$ 103,000</u>	<u>\$ 122,000</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (29,912)
Fund Balance - Beginning of Year		<u> 35,055</u>
Fund Balance - End of Year		<u>\$ 5,143</u>

MACOUPIN COUNTY, ILLINOIS
MENTAL HEALTH FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 195,638	\$ 178,626
Interest Income	<u> </u>	<u> 1,486</u>
Total Receipts	<u>\$ 195,638</u>	<u>\$ 180,112</u>
Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 195,638</u>	<u>\$ 177,330</u>
Total Disbursements	<u>\$ 195,638</u>	<u>\$ 177,330</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 2,782
Fund Balance - Beginning of Year		<u> 40,451</u>
Fund Balance - End of Year		<u><u>\$ 43,233</u></u>

MACOUPIN COUNTY, ILLINOIS
RURAL WATER GRANT
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Actual</u>
Receipts	
Intergovernmental Federal	\$ 292,100
Interest	<u>100</u>
Total Receipts	<u>\$ 292,200</u>
Disbursements	
Development	
Capital Outlay	<u>\$ 362,200</u>
Total Disbursements	<u>\$ 362,200</u>
(Deficiency) of Receipts Over Disbursements	\$ (70,000)
Fund Balance - Beginning of Year	<u>70,000</u>
Fund Balance - End of Year	<u><u>\$ 0</u></u>

MACOUPIN COUNTY, ILLINOIS
SOLID WASTE MANAGEMENT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Actual</u>
Receipts	
Interest Income	\$ 8
Total Receipts	\$ 8
Disbursements	
Health and Welfare	
Miscellaneous	
Total Disbursements	\$ 0
Excess of Receipts Over Disbursements	\$ 8
Fund Balance - Beginning of Year	905
Fund Balance - End of Year	\$ 913

MACOUPIN COUNTY, ILLINOIS
COUNTY TAX SALE FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u>\$ 18,000</u>	<u>\$ 1,242</u>
Total Receipts	<u>\$ 18,000</u>	<u>\$ 1,242</u>
Disbursements		
General Government	<u>\$ 50,000</u>	<u> </u>
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (32,000)</u>	<u>\$ 1,242</u>
Fund Balance - Beginning of Year		<u>77,312</u>
Fund Balance - End of Year		<u>\$ 78,554</u>

MACOUPIN COUNTY, ILLINOIS
DELINQUENT REAL ESTATE TAXES LIQUIDATION FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service Redemption Fees	\$ 70,000	\$ 30,127
Interest Income		2,359
Miscellaneous		12,099
Total Receipts	<u>\$ 70,000</u>	<u>\$ 44,585</u>
Disbursements		
General Government Miscellaneous	\$ 2,000	\$ 186,617
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 186,617</u>
Excess(Deficiency) of Receipts Over Disbursements	<u>\$ 68,000</u>	\$ (142,032)
Fund Balance - Beginning of Year		<u>205,379</u>
Fund Balance - End of Year		<u>\$ 63,347</u>

MACOUPIN COUNTY, ILLINOIS
REAL ESTATE STAMP FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	\$ 0	\$ 1,262
Total Receipts	<u>\$ 0</u>	<u>\$ 1,262</u>
Disbursements		
General Government Supplies	\$ 96,000	\$ 93,674
Total Disbursements	<u>\$ 96,000</u>	<u>\$ 93,674</u>
(Deficiency) of Receipts Over Disbursements	\$ (96,000)	\$ (92,412)
Other Financing Sources Operating Transfers In	<u>80,000</u>	<u>122,700</u>
Excess(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (16,000)</u>	\$ 30,288
Fund Balance - Beginning of Year		<u>132,261</u>
Fund Balance - End of Year		<u>\$ 162,549</u>

**MACOUPIN COUNTY, ILLINOIS
SHERIFF'S DRUG FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts	
Miscellaneous	\$ 0
Total Receipts	<u>\$ 0</u>
Disbursements	
Miscellaneous	\$ 0
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 0
Fund Balance-Beginning of Year	<u>10,290</u>
Fund Balance-End of Year	<u><u>\$ 10,290</u></u>

MACOUPIN COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service	\$ 40,000	\$ 57,761
Interest Income	<u> </u>	<u>3,360</u>
Total Receipts	<u>\$ 40,000</u>	<u>\$ 61,121</u>
Disbursements		
General Government		
Supplies	\$ 5,000	\$ 661
Travel	1,500	
System Updates	1,500	
Training	3,500	
Equipment	<u>15,000</u>	<u>2,378</u>
Total Disbursements	<u>\$ 26,500</u>	<u>\$ 3,039</u>
Excess of Receipts Over Disbursements	<u>\$ 13,500</u>	\$ 58,082
Fund Balance - Beginning of Year		<u>292,770</u>
Fund Balance - End of Year		<u>\$ 350,852</u>

MACOUPIN COUNTY, ILLINOIS
RECORDER'S MICROFILM FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service	\$ 45,000	
Interest Income	<u> </u>	\$ 469
Total Receipts	<u>\$ 45,000</u>	<u>\$ 469</u>
Disbursements		
General Government Supplies	<u>\$ 55,000</u>	<u>\$ 53,962</u>
Total Disbursements	<u>\$ 55,000</u>	<u>\$ 53,962</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (10,000)</u>	\$ (53,493)
Other Financing Sources		
Operating Transfers In		<u>59,208</u>
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 5,715
Fund Balance - Beginning of Year		<u>41,168</u>
Fund Balance - End of Year		<u>\$ 46,883</u>

MACOUPIN COUNTY, ILLINOIS
TREASURER'S AUTOMATION FEES ACCOUNT
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 12,000	\$ 9,780
Interest Income		581
Miscellaneous		2,123
Total Receipts	<u>\$ 12,000</u>	<u>\$ 12,484</u>
Disbursements		
General Government		
Miscellaneous	<u>\$ 6,000</u>	<u>\$ 1,802</u>
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 1,802</u>
Excess of Receipts Over Disbursements	<u>\$ 6,000</u>	\$ 10,682
Fund Balance - Beginning of Year		<u>38,042</u>
Fund Balance - End of Year		<u>\$ 48,724</u>

MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL CLAIM FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Licenses and Permits		
Dog Tags	\$ 20,000	\$ 25,335
Interest Income		183
Miscellaneous		50
	<hr/>	<hr/>
Total Receipts	<u>\$ 20,000</u>	<u>\$ 25,568</u>
Disbursements		
Public Safety		
Claims		\$ 360
		<hr/>
Total Disbursements	<u>\$ 0</u>	<u>\$ 360</u>
Excess of Receipts Over Disbursements	\$ 20,000	\$ 25,208
Other Financing (Uses)		
Operating Transfers Out	<u>(25,000)</u>	<u>(15,000)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (5,000)</u>	\$ 10,208
Fund Balance - Beginning of Year		<hr/> 14,475
Fund Balance - End of Year		<u><u>\$ 24,683</u></u>

MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL WORKING FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Dog Pickup and Holding	\$ 5,000	\$ 2,410
Interest Income	<u> </u>	<u> 58</u>
Total Receipts	<u>\$ 5,000</u>	<u>\$ 2,468</u>
Disbursements		
Public Safety		
Expense of Operations	<u>\$ 20,000</u>	<u>\$ 18,971</u>
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 18,971</u>
(Deficiency) of Receipts Over Disbursements	\$ (15,000)	\$ (16,503)
Other Financing Sources		
Operating Transfers In	<u>15,000</u>	<u>15,000</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ 0</u>	\$ (1,503)
Fund Balance - Beginning of Year		<u>1,747</u>
Fund Balance - End of Year		<u>\$ 244</u>

MACOUPIN COUNTY, ILLINOIS
LAW LIBRARY FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Library Fees	\$ 16,000	\$ 19,000
Interest Income		279
Miscellaneous		144
Total Receipts	<u>\$ 16,000</u>	<u>\$ 19,423</u>
Disbursements		
Judiciary		
Books and Supplies	\$ 20,000	\$ 19,616
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 19,616</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (4,000)</u>	\$ (193)
Fund Balance - Beginning of Year		<u>18,589</u>
Fund Balance - End of Year		<u>\$ 18,396</u>

**MACOUPIN COUNTY, ILLINOIS
 COURT SECURITY FUND
 STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Court Security Fees	\$ 52,000	\$ 53,769
Interest Income		<u>3,436</u>
Total Receipts	<u>\$ 52,000</u>	<u>\$ 57,205</u>
Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	<u>\$ 125,000</u>	<u>\$ 5,446</u>
Total Disbursements	<u>\$ 125,000</u>	<u>\$ 5,446</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (73,000)</u>	\$ 51,759
Other Financing (Uses)		
Operating Transfers Out		<u>\$ (1,514)</u>
Excess of Receipts over Disbursements And Other Financing (Uses)		\$ 50,245
Fund Balance - Beginning of Year		<u>228,398</u>
Fund Balance - End of Year		<u><u>\$ 278,643</u></u>

MACOUPIN COUNTY, ILLINOIS
COURT AUTOMATION FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service	\$ 50,000	\$ 57,989
Interest Income		1,684
	<hr/>	<hr/>
Total Receipts	\$ 50,000	\$ 59,673
	<hr/>	<hr/>
Disbursements		
Judiciary		
Supplies	\$ 1,000	
Miscellaneous	1,000	
System Updates and Programming	5,000	\$ 1,140
Equipment Repairs and Maintenance	16,000	12,391
Capital Outlay	12,384	5,984
	<hr/>	<hr/>
Total Disbursements	\$ 35,384	\$ 19,515
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	\$ 14,616	\$ 40,158
	<hr/>	<hr/>
Fund Balance - Beginning of Year		106,351
		<hr/>
Fund Balance - End of Year		\$ 146,509
		<hr/>

MACOUPIN COUNTY, ILLINOIS
PROBATION FEES FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Probation Fees	\$ 60,000	\$ 81,780
Interest Income		2,115
	<hr/>	<hr/>
Total Receipts	\$ 60,000	\$ 83,895
	<hr/>	<hr/>
Disbursements		
Corrections		
Supplies	\$ 19,200	\$ 14,231
Administration	27,153	20,498
Travel	5,500	3,102
Equipment	56,284	48,988
	<hr/>	<hr/>
Total Disbursements	\$ 108,137	\$ 86,819
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (48,137)</u>	\$ (2,924)
Fund Balance - Beginning of Year		<hr/> 155,804
Fund Balance - End of Year		<u>\$ 152,880</u>

MACOUPIN COUNTY, ILLINOIS
TRAFFIC VIOLATION FEE FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fees and Fines	\$ 33,000	\$ 38,244
Interest Income	<u> </u>	<u>1,121</u>
Total Receipts	<u>\$ 33,000</u>	<u>\$ 39,365</u>
Disbursements		
Judiciary Supplies	<u>\$ 50,000</u>	<u>\$ 2,440</u>
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 2,440</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (17,000)</u>	\$ 36,925
Fund Balance - Beginning of Year		<u>68,840</u>
Fund Balance - End of Year		<u>\$ 105,765</u>

**MACOUPIN COUNTY, ILLINOIS
 CRIME VICTIMS FUND
 STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND EQUITY
 FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts	
Intergovernmental State	<u>\$ 23,600</u>
Total Receipts	<u>\$ 23,600</u>
Disbursements	
Judiciary	
Contractual Services	<u>\$ 5,295</u>
Total Disbursements	<u>\$ 5,295</u>
Excess of Receipts Over Disbursements	\$ 18,305
Other Financing (Uses)	
Operating Transfers Out	<u>\$ (11,733)</u>
Excess of Receipts over Disbursements And Other Financing (Uses)	\$ 6,572
Fund Balance - Beginning of Year	<u>2,136</u>
Fund Balance - End of Year	<u><u>\$ 8,708</u></u>

**MACOUPIN COUNTY, ILLINOIS
TRAFFIC SAFETY SCHOOL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts

Charges For Services \$ 21,125

Total Receipts \$ 21,125

Disbursements

Public Safety
Contractual \$ 19,025

Total Disbursements \$ 19,025

Excess of Receipts Over Disbursements \$ 2,100

Fund Balance - Beginning of Year 4,386

Fund Balance - End of Year \$ 6,486

**MACOUPIN COUNTY, ILLINOIS
SHERIFF'S LEADS ACCOUNT
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts

Intergovernmental Other
 Received From Municipalities \$ 5,775

Total Receipts \$ 5,775

Disbursements

Public Safety
 Payments For Telecommunication Service \$ 4,465

Total Disbursements \$ 4,465

Excess of Receipts Over Disbursements \$ 1,310

Fund Balance - Beginning of Year 9,843

Fund Balance - End of Year \$ 11,153

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK - MAINTENANCE AND CHILD SUPPORT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees	\$ 25,000	\$ 23,889
Interest Income		1,389
Miscellaneous		197
	<hr/>	<hr/>
Total Receipts	<u>\$ 25,000</u>	<u>\$ 25,475</u>
 Disbursements		
Judiciary		
Supplies	\$ 9,854	\$ 1,163
Meetings and Conventions	3,000	37
Capital Outlay	2,000	
Miscellaneous		460
Computer Maintenance Contract	2,520	
	<hr/>	<hr/>
Total Disbursements	<u>\$ 17,374</u>	<u>\$ 1,660</u>
 Excess of Receipts Over Disbursements	<u>\$ 7,626</u>	\$ 23,815
 Fund Balance - Beginning of Year		<hr/> 98,353
 Fund Balance - End of Year		<u>\$ 122,168</u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003

Receipts

Intergovernmental Federal	\$ 68,946
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Total Receipts	\$ 68,946
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Disbursements

Public Safety	_____
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Total Disbursements	\$ 0
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Excess of Receipts Over Disbursements	\$ 68,946
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Other Financing (Uses)	
Operating Transfers Out	\$ (39,840)

Excess of Receipts over Disbursements And Other Financing (Uses)	\$ 29,106
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Fund Balance - Beginning of Year	_____
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Fund Balance - End of Year	\$ 29,106
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**MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK SDU REIMBURSEMENT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts

Intergovernmental State	\$ 14,700
Interest Income	<u>813</u>

Total Receipts \$ 15,513

Disbursements

Miscellaneous	<u>\$ 0</u>
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Total Disbursements \$ 0

Excess of Receipts Over Disbursements \$ 15,513

Fund Balance - Beginning of Year 51,610

Fund Balance - End of Year \$ 67,123

MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003

Receipts

Intergovernmental Federal	\$ 41,000
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Total Receipts	\$ 41,000
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Disbursements

Public Safety	
Personnel Services	\$ 34,007
Contractual	41,554
Travel	1,955
Commodities	2,001
Equipment	12,454

Total Disbursements	\$ 91,971
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Deficiency of Receipts Over Disbursements	\$ (50,971)
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Fund Balance - Beginning of Year	65,454
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Fund Balance - End of Year	\$ 14,483
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**MACOUPIN COUNTY, ILLINOIS
RECORDER'S GIS FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts	
Total Receipts	<u>\$ 0</u>
Disbursements	
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>
Other Financing Sources	
Operating Transfers In	<u>\$ 10,656</u>
Excess of Receipts over Disbursements And Other Financing Sources	<u>\$ 10,656</u>
Fund Balance - Beginning of Year	<u> </u>
Fund Balance - End of Year	<u><u>\$ 10,656</u></u>

**MACOUPIN COUNTY, ILLINOIS
ASSESSOR'S GIS FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts	
Total Receipts	<u>\$ 0</u>
Disbursements	
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>
Other Financing Sources	
Operating Transfers In	<u>\$ 21,312</u>
Excess of Receipts over Disbursements And Other Financing Sources	<u>\$ 21,312</u>
Fund Balance - Beginning of Year	<u> </u>
Fund Balance - End of Year	<u><u>\$ 21,312</u></u>

**MACOUPIN COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts	
Fines and Forfeitures	<u>\$ 2,089</u>
Total Receipts	<u>\$ 2,089</u>
Disbursements	
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 2,089</u>
Fund Balance - Beginning of Year	<u> </u>
Fund Balance - End of Year	<u><u>\$ 2,089</u></u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH COMM CARE FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED AUGUST 31, 2003**

Receipts

Charges for Service	\$ 26,678
Interest Income	<u>5</u>

Total Receipts	<u>\$ 26,683</u>
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Disbursements

Total Disbursements	<u>\$ 0</u>
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Excess of Receipts Over Disbursements	<u>\$ 26,683</u>
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Fund Balance - Beginning of Year	<u> </u>
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Fund Balance - End of Year	<u><u>\$ 26,683</u></u>
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MACOUPIN COUNTY, ILLINOIS
SUPPLEMENTAL INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES - CASH BASIS (Continued)
AUGUST 31, 2003

	Circuit	Township	Interest	States	States	Circuit	Trustee		
	Clerk	Motor Fuel	on Real	Attorney	Attorney	Clerk	Payment		
	Trust Fund	Tax Fund	Estate Tax	Escrow	Section 1655	Special	Account		
	Trust Fund	Tax Fund	Estate Tax	Fund	Forfeiture	Fund	Fund		
ASSETS									
Cash	\$ 114,259	\$ 573,774	\$ 1,062	\$ 3,060	\$ 571	\$ 3,962	\$.124	
Investments	182,000	300,000							
TOTAL ASSETS	<u>\$ 296,259</u>	<u>\$ 873,774</u>	<u>\$ 1,062</u>	<u>\$ 3,060</u>	<u>\$ 571</u>	<u>\$ 3,962</u>	<u>\$</u>	<u>124</u>	
LIABILITIES									
Funds Held For Others	\$ 296,259	\$ 873,774	\$ 1,062	\$ 3,060	\$ 571	\$ 3,962	\$	124	
TOTAL LIABILITIES	<u>\$ 296,259</u>	<u>\$ 873,774</u>	<u>\$ 1,062</u>	<u>\$ 3,060</u>	<u>\$ 571</u>	<u>\$ 3,962</u>	<u>\$</u>	<u>124</u>	

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUNDS HELD FOR OTHERS
FOR THE YEAR ENDED AUGUST 31, 2003

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	South Otter Drainage District #2	Barnett Special Drainage District	Total All Trust Funds
Receipts	\$ 58,493	\$ 78,623	\$ 206	\$ 599,521	\$ 1,484	\$ 703	\$ 136	\$ 4,119,633
Disbursements	245,563	4,933	9,600	589,658	194	59,930	5,921	4,259,554
Excess (Deficiency) of Receipts Over Disbursements	\$ (187,070)	\$ 73,690	\$ (9,394)	\$ 9,863	\$ 1,290	\$ (59,227)	\$ (5,785)	\$ (139,921)
Funds Held For Others - Beginning of Year	216,860	127,141	18,158	21,358	4,343	59,227	11,341	2,430,150
Funds Held For Others - End of Year	\$ 29,790	\$ 200,831	\$ 8,764	\$ 31,221	\$ 5,633	\$ 0	\$ 5,556	\$ 2,290,229

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)
FOR THE YEAR ENDED AUGUST 31, 2003

	Circuit			Interest		States		States		Circuit		Trustee Payment Account
	Tax Sale Fees Fund	Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	on Real Estate Tax	Attorney Escrow Fund	Attorney Section 1655 Forfeiture Fund	Attorney Section 1655 Forfeiture Fund	Clerk Special Fund	Trustee Payment Account			
Receipts	\$ 34,474	\$ 1,631,772	\$ 1,623,616	\$ 76,635	\$ 7,796	\$ 4	\$ 87	\$ 6,083				
Disbursements	0	1,525,961	1,661,455	76,330	7,704	626	50,068	21,611				
Excess (Deficiency) of Receipts Over Disbursements	\$ 34,474	\$ 105,811	\$ (37,839)	\$ 305	\$ 92	\$ (622)	\$ (49,981)	\$ (15,528)				
Funds Held For Others - Beginning of Year	261,785	723,811	911,613	757	2,968	1,193	53,943	15,652				
Funds Held For Others - End of Year	\$ 296,259	\$ 829,622	\$ 873,774	\$ 1,062	\$ 3,060	\$ 571	\$ 3,962	\$ 124				

MACOUPIN COUNTY, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2003

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2003

Federal Grantor			
Pass - Through Entity			
Program Title	<u>CFDA</u>	<u>Grant</u>	<u>Disbursements</u>
	<u>Number</u>	<u>Number</u>	
U.S. Department of Health & Human Services			
Community Access Grant	93.252		\$ 476,337
Illinois Department of Public Health			
Fluoridation	93.945	3010	\$ 4,970
Dental Sealant Grant	93.994	5070	1,909
West Nile Virus Vector Prevention Program	93.284	5610	6,140
Bioterrorism Preparedness	93.283	1710	29,290
Bioterrorism Preparedness	93.283	1810	2,500
Bioterrorism Preparedness	93.283	1910	6,942
Vision & Hearing	93.994	5070	100
Infant Immunization Initiative	93.268		67,348
Total Illinois Department of Public Health			<u>\$ 119,199</u>
Illinois Department of Human Services			
Diabetes Program	93.988	311G3324000	\$ 35,158
Diabetes Program	93.988	411G4324662	19,602
Healthy Families	93.558	211G0324400	7,793
Healthy Families	93.558	311G3324400	137,712
Healthy Families	93.558	411G4324400	26,057
School Based/Linked Health	93.994	311G0324231	17,091
Teen Pregnancy Prevention	93.994	311G3324230	13,864
Family Case Management	93.667		600
Title XX Block Grant	93.667	311G4324300	3,500
Total Illinois Department of Human Services			<u>\$ 261,377</u>
Illinois Department of Public Aid			
Family Case Management	93.778		\$ 90,000
Total Illinois Department of Public Aid			<u>\$ 90,000</u>
Total U.S. Department of Health & Human Services			<u>\$ 946,913</u>
U.S. Department of Agriculture			
Illinois Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	411G4324900	\$ 31,263
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	311G3324900	103,015
WIC Commodities	10.557		290,437
Total Illinois Department of Public Health			<u>\$ 424,715</u>
Department of Commerce & Community Affairs			
Rural Water	10.760		\$ 362,200
Total U.S. Department of Agriculture			<u>\$ 786,915</u>
U.S. Department of Transportation			
Illinois Department of Transportation			
Safe Communities	20.660	CP3-0059-062	\$ 21,683
Safe Communities	20.660	CP2-0059-023	10,491
Total U.S. Department of Transportation			<u>\$ 32,174</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2003

Federal Grantor	CFDA	Grant	Disbursements
Pass - Through Entity	Number	Number	
Program Title			
U.S. Department of Justice			
Illinois Criminal Justice Information Authority			
COPS Grant	16.711	2000SHWX0361	\$ 39,840
South Central Illinois Drug Task Force	16.000		91,971
Total U.S. Department of Justice			<u>\$ 131,811</u>
Federal Emergency Management Agency			
Federal Emergency Management Agency	83.000		<u>\$ 33,749</u>
Illinois Emergency Management Agency			
Emergency Service Disaster Assistance	83.534		<u>\$ 19,017</u>
Total Illinois Emergency Management Agency			<u>\$ 19,017</u>
Total Federal Emergency Management Agency			<u>\$ 52,766</u>
Environmental Protection Agency			
Illinois Department of Public Health			
Portable Water	66.605		<u>\$ 50</u>
Total Environmental Protection Agency			<u>\$ 50</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,950,629</u></u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2003

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Macoupin County, Illinois with the following exceptions; the financial statements are being prepared on the modified cash basis of accounting. Also due to the procedures followed by the Treasurer's Office, the financial statements reflecting the transactions and account balances relating to the County Collector's Accounts are issued in a separate report for a separate reporting period.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Macoupin County, Illinois were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award program.
5. The auditor's report on compliance for the major federal award program for Macoupin County, Illinois expresses an unqualified opinion.
6. Audit findings relative to the major federal award program for Macoupin County, Illinois are reported in this Schedule.
7. The programs tested as a major program were:
 - a. U.S. Department of Agriculture
Illinois Department of Public Health
Special Supplemental Nutrition Program for Women, Infants and Children
CFDA 10.557
 - b. U.S. Department of Health & Human Services
Community Access Program
CFDA 93.252
 - c. U. S. Department of Agriculture
Illinois Department of Commerce and Community Affairs
Rural Development
CFDA 10.760
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Macoupin County, Illinois was determined to be a high risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2003

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Macoupin County under programs of the federal government for the fiscal year ended August 31, 2003. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the County and agencies and departments of the federal government and all sub-awards to the County by nonfederal organizations pursuant to federal grants, contracts and similar agreements. The schedule presents expenditures by federal agency for the County's major and nonmajor programs in accordance with the provisions of the U.S. Office of Management and Budget Circular A-133 (OMB A-133), *Audits of States, Local Governments and Other Non-profit Organizations*.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Federal awards are accounted for using the cash basis of accounting. The Schedule reflects the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid.

MACOUPIN COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS,
 TAX EXTENSIONS AND TAX RATES
 FOR TAX YEARS 2002, 2001, 2000, AND 1999

	2002 Tax Levy		2001 Tax Levy		2000 Tax Levy		1999 Tax Levy	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Total Assessed Valuation	\$ 421,548,515		\$ 404,130,512		\$ 394,917,997		\$ 376,091,714	
County Funds								
General	\$ 784,924	0.18620	\$ 733,498	0.18150	\$ 718,751	0.18200	\$ 687,120	0.18270
Illinois Municipal Retirement Fund	559,817	0.13280	545,173	0.13490	524,056	0.13270	499,826	0.13290
County Highway	414,804	0.09840	404,131	0.10000	394,918	0.10000	376,092	0.10000
County Bridge	160,189	0.03800	160,036	0.03960	162,311	0.04110	165,104	0.04390
Federal Aid to Roads	207,824	0.04930	202,066	0.05000	197,459	0.05000	188,046	0.05000
Mental Deficiency	51,851	0.01230	88,101	0.02180	87,672	0.02220	88,006	0.02340
Mental Health	180,001	0.04270	178,221	0.04410	176,528	0.04470	177,139	0.04710
Public Health	249,979	0.05930	250,157	0.06190	249,588	0.06320	250,101	0.06650
Liability	274,007	0.06500	250,157	0.06190	191,535	0.04850	177,891	0.04730
Social Security	325,014	0.07710	315,222	0.07800	304,482	0.07710	280,188	0.07450
Total	\$ 3,208,410	0.76110	\$ 3,126,762	0.77370	\$ 3,007,300	0.76150	\$ 2,889,513	0.76830