

**MACOUPIN COUNTY, ILLINOIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

MACOUPIN COUNTY, ILLINOIS  
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YEAR ENDED AUGUST 31, 2004

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Richard C. Scheffel, C.P.A.  
Dennis E. Ulrich, C.P.A.  
Ronald C. Schneider, C.P.A.  
Michael E. Fitzgerald, C.P.A.  
Kimberly S. Krueger, C.P.A.  
Steven P. Langendorf, C.P.A.  
Steven C. Pembroke, C.P.A.

# Scheffel & Company, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

- 322 State Street  
Alton, IL 62002  
618-465-4288 Fax 462-3818
- 143 N. Kansas  
P.O. Box 633  
Edwardsville, IL 62025  
618-656-1206 Fax 656-3536
- #2 Woodcrest  
Professional Park  
Highland, IL 62249  
618-654-9895 Fax 654-9898
- 106 County Road  
Jerseyville, IL 62052  
618-498-6841 Fax 498-6842
- Rural Rt. 3, Box 129 BA  
U.S. Highway 267 North  
Carrollton, IL 62016  
217-942-3821 Fax 942-6614

## 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, 2004, 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' 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 opinions.

As discussed 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, 2004, and the respective changes in financial position - modified cash basis, as well as revenue received and expenditures disbursed, for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 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 11 and 34 through 38, 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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are 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  
December 17, 2004

Richard C. Scheffel, C.P.A.  
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- Rural Rt. 3, Box 129 BA  
U.S. Highway 267 North  
Carrollton, IL 62016  
217-942-3821 Fax 942-6614

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, 2004, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated December 17, 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, management, 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  
December 17, 2004

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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, 2004. Macoupin County, Illinois' 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' management. Our responsibility is to express an opinion on the Macoupin County, Illinois' 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' 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' 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, 2004.

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' 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, management, 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  
December 17, 2004

## **Macoupin County, Illinois**

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

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

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

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

#### **FINANCIAL HIGHLIGHTS**

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

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

### **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

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

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

**Table 1**  
Changes in Net Assets

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

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

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

### General Fund Budgetary Highlights

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

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

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

**Table 2**  
Capital Assets Net of Depreciation  
Governmental Activities

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

### Long-Term Debt

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

**FACTORS BEARING ON THE COUNTY'S FUTURE**

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

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

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF NET ASSETS  
AUGUST 31, 2004

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 6,351,208
Invested Cash	4,651,282
Revolving Loan Balances	77,586
Total Current Assets	<u>\$ 11,080,076</u>
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 13,440,832
Total Assets	<u>\$ 24,520,908</u>
 <u>NET ASSETS</u>	
Invested in Capital Assets	\$ 13,440,832
Unreserved	11,080,076
Total Net Assets	<u>\$ 24,520,908</u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED AUGUST 31, 2004

	<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>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	
<u>Functions/Programs</u>					
Primary Government:					
General Government	\$ 3,956,088	\$ 663,350	\$ 221,470	\$ (3,071,268)	
Public Safety	3,644,385	1,688,352	235,155	(1,720,878)	
Corrections	792,777			(792,777)	
Judiciary	1,168,156			(607,791)	
Education	100,979			(100,979)	
Development	74,105		37,900	(36,205)	
Public Works and Transportation	2,689,176			(2,437,744)	
Health and Welfare	2,811,200	185,039		(537,260)	
Development Capital Outlay	37,900			(37,900)	
Depreciation - Unallocated	24,420			(24,420)	
Total Primary Government	<u>\$ 15,299,186</u>	<u>\$ 3,082,287</u>	<u>\$ 259,370</u>	<u>\$ (9,367,222)</u>	
General Revenues:					
Property Taxes				\$ 3,292,721	
Intergovernmental				4,657,459	
Earnings on Investments				114,303	
<Loss> on Sale of Capital Asset				(964)	
Miscellaneous				985,613	
Total General Revenues				<u>\$ 9,049,132</u>	
CHANGE IN NET ASSETS				<u>\$ (318,090)</u>	
NET ASSETS, BEGINNING OF YEAR				24,838,998	
NET ASSETS, END OF YEAR				<u>\$ 24,520,908</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, 2004

	GENERAL FUND	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>							
Cash	\$ 239,531	\$ 1,303,456	\$ 757,664	\$ 238,791	\$ 55,807	\$ 3,755,959	\$ 6,351,208
Invested Cash	1,450,000	1,139,282	1,650,000			412,000	4,651,282
Due From Other Funds	7,062			37,094		1,728	45,884
Loans Receivable						77,586	77,586
Total Assets	<u>\$ 1,696,593</u>	<u>\$ 2,442,738</u>	<u>\$ 2,407,664</u>	<u>\$ 275,885</u>	<u>\$ 55,807</u>	<u>\$ 4,247,273</u>	<u>\$ 11,125,960</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Due to Other Funds	\$ 7,062				\$ 37,094	\$ 1,728	\$ 45,884
Total Liabilities	<u>\$ 7,062</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 37,094</u>	<u>\$ 1,728</u>	<u>\$ 45,884</u>
<b>FUND BALANCES:</b>							
Unreserved	\$ 1,689,531	2,442,738	\$ 2,407,664	\$ 275,885	\$ 18,713	\$ 4,245,545	\$ 11,080,076
Total Fund Balance	<u>\$ 1,689,531</u>	<u>\$ 2,442,738</u>	<u>\$ 2,407,664</u>	<u>\$ 275,885</u>	<u>\$ 18,713</u>	<u>\$ 4,245,545</u>	<u>\$ 11,080,076</u>
Total Liabilities and Fund Balances	<u>\$ 1,696,593</u>	<u>\$ 2,442,738</u>	<u>\$ 2,407,664</u>	<u>\$ 275,885</u>	<u>\$ 55,807</u>	<u>\$ 4,247,273</u>	<u>\$ 11,125,960</u>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT  
OF ASSETS, LIABILITIES AND FUND BALANCES  
TO THE STATEMENT OF NET ASSETS  
ARISING FROM CASH TRANSACTIONS  
AUGUST 31, 2004

Total Governmental Fund Balances \$ 11,080,076

Total Net Assets Reported For Governemental 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	\$ 105,410	
Construction in Process	129,270	
Equipment, Net of \$1,159,489 Accumulated Depreciation	2,033,193	
Buildings, Net of \$2,184,960 Accumulated Depreciation	4,443,746	
Bridges, Net of \$808,594 Accumulated Depreciation	2,845,484	
Roads, Net of \$3,949,588 Accumulated Depreciation	3,883,729	
Total Capital Assets (Net of Accumulated Depreciation)	<u>13,440,832</u>	\$ 13,440,832

Total net assets of governmental activities \$ 24,520,908

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

MACOUPIN COUNTY, ILLINOIS  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 YEAR ENDED AUGUST 31, 2004

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>Receipts</b>							
Local Taxes	\$ 793,333			\$ 248,734		\$ 2,250,654	\$ 3,292,721
Intergovernmental State	3,733,269		\$ 1,291,529	752,699		415,744	6,193,241
Intergovernmental Federal	233,020			940,089	\$ 161,200	255,355	1,589,664
Intergovernmental Other						131,674	131,674
Charges For Service	1,045,081	\$ 582,840		106,969		325,146	2,060,036
Fines and Forfeitures	504,791					35,755	540,546
License and Permits	6,150			44,408		23,705	74,263
Interest	23,253		21,346	1,915	230	28,826	114,303
Miscellaneous	401,467	778		42,812		548,211	993,268
<b>Total Receipts</b>	<b>\$ 6,740,364</b>	<b>\$ 622,351</b>	<b>\$ 1,312,875</b>	<b>\$ 2,137,626</b>	<b>\$ 161,430</b>	<b>\$ 4,015,070</b>	<b>\$ 14,989,716</b>
<b>Disbursements</b>							
General Government	\$ 2,411,402					\$ 1,865,599	\$ 4,277,001
Public Safety	2,530,122					234,450	3,652,873
Corrections	661,799	\$ 888,301				69,378	731,177
Judiciary	1,113,330					54,829	1,168,159
Education	100,979						100,979
Development	74,105						74,105
Public Works and Transportation			\$ 917,844			1,646,909	2,564,753
Development Capital Outlay						37,900	37,900
Health and Welfare				\$ 2,254,350	\$ 110,668	426,657	2,796,450
<b>Total Disbursements</b>	<b>\$ 6,896,512</b>	<b>\$ 888,301</b>	<b>\$ 917,844</b>	<b>\$ 2,254,350</b>	<b>\$ 110,668</b>	<b>\$ 4,335,722</b>	<b>\$ 15,403,397</b>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<b>\$ (156,148)</b>	<b>\$ (265,950)</b>	<b>\$ 395,031</b>	<b>\$ (116,724)</b>	<b>\$ 50,762</b>	<b>\$ (320,652)</b>	<b>\$ (413,681)</b>
<b>Other Financing Sources (Uses)</b>							
Operating Transfer Out	\$ (572,041)			(42,148)		\$ (472,012)	\$ (1,086,201)
Operating Transfer In	511,043			\$ 170,953		404,205	1,086,201
<b>Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)</b>	<b>\$ (217,146)</b>	<b>\$ (265,950)</b>	<b>\$ 395,031</b>	<b>\$ 12,081</b>	<b>\$ 50,762</b>	<b>\$ (388,459)</b>	<b>\$ (413,681)</b>
<b>Fund Balance (Deficit) - Beginning of Year</b>	<b>1,906,677</b>	<b>2,708,688</b>	<b>2,012,633</b>	<b>263,804</b>	<b>(32,049)</b>	<b>4,634,004</b>	<b>11,493,757</b>
<b>Fund Balance - End of Year</b>	<b>\$ 1,689,531</b>	<b>\$ 2,442,738</b>	<b>\$ 2,407,664</b>	<b>\$ 275,885</b>	<b>\$ 18,713</b>	<b>\$ 4,245,545</b>	<b>\$ 11,080,076</b>

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, 2004

Net Changes In Fund Balances - Total Governmental Funds	\$ (413,681)
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	104,205
The proceeds from the sale of capital assets are reported as miscellaneous revenue in the governmental funds. However, the remaining undepreciated cost of the capital asset is removed from the capital asset account in the statement of net assets and offset against the sales proceeds resulting in a loss on sale of capital asset in the statement of activities. Thus, more revenue is reported in the governmental funds than the loss in the statement of activities.	<u>(8,614)</u>
Changes In Net Assets Of Governmental Activities	<u>\$ (318,090)</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, 2004

	<u>Agency</u> <u>Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,617,426
Invested Cash	<u>522,073</u>
	<u>\$ 2,139,499</u>
 <u>LIABILITIES</u>	
LIABILITIES:	
Funds Held For Others	<u>\$ 2,139,499</u>
Total Liabilities	<u>\$ 2,139,499</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, 2004**

**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 or 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 September 9, 2003 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 \$5,173,355 and Illinois Funds deposits of \$1,302,344, was \$13,140,489, and the bank balances were \$13,518,275, which excludes \$1,500 in petty cash funds held in the Sheriff's General Fund. 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	\$1,302,344		\$1,310,411	
Category #1	300,000	\$ 913,160	300,000	\$ 913,160
Category #2	6,364,790	4,260,195	6,734,509	4,260,195
Category #3				
	<u>\$7,967,134</u>	<u>\$5,173,355</u>	<u>\$8,344,920</u>	<u>\$5,173,355</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 31<sup>st</sup>. The levy was passed by the Board at the December 2003 Board meeting and property taxes attached as an enforceable lien on property as of January 1<sup>st</sup>. 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 22, 2003, October 22, 2003, November 21, 2003, December 17, 2003 and August 3, 2004.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2002 and prior 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, 2004**

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
County Health Department	\$ 37,094	
County Health Department W.I.C. Fund		\$ 37,094
Traffic Violations Fee Fund	1,728	
Court Security Fund		1,728
General Fund	7,062	
Sheriff General Fund		7,062
	<u>\$ 45,884</u>	<u>\$ 45,884</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$ 511,043	
County Clerk		\$ 471,942
Sheriff		100,099
Total General Funds	<u>\$ 511,043</u>	<u>\$ 572,041</u>
Special Funds		
County Health Department	\$ 170,953	\$ 42,148
County Health Department M & M Dental Clinic	32,123	170,953
Animal Control Claim Fund		15,000
Animal Control Working Fund	15,000	
County Farm		25,000
County Highway		39,788
Real Estate Stamp Fund	146,184	
Recorder's Microfilm Fund	72,739	
Recorder's GIS	13,614	
Assessor's GIS	25,200	
Crime Victims		20,600
Court Security		148,801
Probation Fees		6,870
IMRF Fund	12,943	
Social Security Fund	7,076	
Tort Liability Fund	69,301	
Community Health Care Fund	10,025	
Macoupin County Cops Grant		45,000
Total Special Funds	<u>\$ 575,158</u>	<u>\$ 514,160</u>
Total All Funds	<u>\$1,086,201</u>	<u>\$1,086,201</u>

**Note 4. PROPERTY AND EQUIPMENT**

Capital asset activity for the year ended August 31, 2004 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Land	\$ 46,000	59,410		\$ 105,410
Construction In Process		129,270		129,270
Buildings	6,628,706			6,628,706
Equipment	2,604,261	609,095	\$ 20,674	3,192,682
Bridges	3,654,078			3,654,078
Roads	7,833,317			7,833,317
Subtotal	<u>\$20,766,362</u>	<u>\$797,775</u>	<u>\$ 20,674</u>	<u>\$21,543,463</u>
Accumulated Depreciation:				
Buildings	\$ 2,069,126	\$ 115,834		\$ 2,184,960
Equipment	928,006	243,543	\$ 12,060	1,159,489
Bridges	735,512	73,082		808,594
Roads	3,688,478	261,110		3,949,588
Subtotal	<u>\$ 7,421,122</u>	<u>\$ 693,569</u>	<u>\$ 12,060</u>	<u>\$ 8,102,631</u>
Net Capital Assets	<u>\$13,345,240</u>	<u>\$ 104,206</u>	<u>\$ 8,614</u>	<u>\$13,440,832</u>

Depreciation was charged to functions as follows:

Public Safety	\$ 137,185
Corrections	61,600
Public Works & Transportation	436,653
Health & Welfare	25,745
Unallocated	<u>32,386</u>
Total	<u>\$ 693,569</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  
 Sheriff's Federal Drug Fund  
 Coroner's Equipment Fund  
 Arrestees' Medical Costs  
 Tax Sale in Error Interest

**Note 5. NONBUDGETED FUNDS - continued**

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. EXPENDITURES IN EXCESS OF BUDGET**

The following individual funds had expenditures in excess of budget:

1. Tort Liability Fund expenditures of \$357,440 exceeded budget of \$325,000.
2. Social Security Fund expenditures of \$379,123 exceeded budget of \$335,000.
3. Macoupin County Health Department expenditures of \$2,254,350 exceeded budget of \$2,030,848.
4. IMRF Fund expenditures of \$962,368 exceeded budget of \$870,000.
5. County Health Department M&M Dental Clinic expenditures of \$165,356 exceeded budget of \$0.
6. County Farm Fund expenditures of \$2,500 exceeded budget of \$0.
7. Delinquent Real Estate Taxes Liquidation Fund expenditures of \$3,534 exceeded budget of \$2,000.
8. Mental Health Fund expenditures of \$215,435 exceeded budget of \$180,000.
9. Court Security Fund expenditures of \$13,429 exceeded budget of \$0.

**Note 8. LONG TERM DEBT**

The County had no financing agreements during the year ended August 31, 2004:

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

Assessed Valuation	\$ 436,741,662
Rate	<u>5.75%</u>
Maximum Debt	\$ 25,112,646
Less: Outstanding Debt	<u>0</u>
Debt Margin	<u>\$ 25,112,646</u>

**Note 9. LOANS RECEIVABLE**

In 1989 the County entered into 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 are to be used to provide low interest loans to companies within the County to promote economic development.

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

**Note 9. LOANS RECEIVABLE – continued**

As of August 31, 2004 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 8/31/04	\$ 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 8/31/04	\$ 24,552
K & R Jefferson, Inc.	
Note amount	\$ 2,500
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/04	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note amount	\$ 30,000
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/04	\$ 26,421
Connexus Corporation	
Note Amount	\$ 6,000
Interest Rate	4%
Payment Requirement	\$ 137/mo
The note is unsecured.	
Balance at 8/31/04	\$ 5,428

**Note 10. 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 11. 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 12. RETIREMENT FUND COMMITMENTS

**SHERIFF'S LAW ENFORCEMENT PERSONNEL**

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.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal retirement fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

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 2003 was 12.58 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, 2003 was 29 years.

For December 31, 2003, the County's annual pension cost of \$226,176 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2001 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 2003 actuarial valuation were based on the 1999-2001 experience study.

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>
12/31/03	\$226,176	100%	\$0
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

Note 12. RETIREMENT FUND COMMITMENTS – continued

SHERIFF'S LAW ENFORCEMENT PERSONNEL – continued

C. Required Supplementary Information

Schedule of Funding Progress

	Actuarial	Actuarial Accrued	Unfunded	Funded	Covered	UAAL as a
	Value of	Liability (AAL)	AAL	Ratio	Payroll	Percentage
	Assets	-- Entry Age	(UAAL)	(a/b)	(c)	of Covered
<u>Date</u>	<u>(a)</u>	<u>(b)</u>	<u>(b-a)</u>			<u>Payroll</u>
						<u>((b-a)/c)</u>
12/31/03	\$4,637,940	\$5,033,220	\$395,280	92.15%	\$1,797,898	21.99%
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%

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$4,205,805. On a market basis, the funded ratio would be 83.56%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2003 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.

**OTHER PERSONNEL**

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.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, suite 500, Oak Brook, Illinois 60523.

Note 12. RETIREMENT FUND COMMITMENTS - continued

**OTHER PERSONNEL – continued**

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 2003 was 2.52 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, 2003 was 10 years.

For December 31, 2003, the County's annual pension cost of \$98,177 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2001 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 2003 actuarial valuation were based on the 1999-2001 experience study.

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>
12/31/03	\$ 98,177	100%	\$0
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

Note 12. RETIREMENT FUND COMMITMENTS – continued

**OTHER PERSONNEL - continued**

C. Required Supplementary Information  
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial 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>
12/31/03	\$ 9,769,155	\$9,516,561	(252,594)	102.65%	\$3,895,928	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$8,795,583. On a market basis, the funded ratio would be 92.42%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2003 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.

**ELECTED COUNTY OFFICIALS**

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.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

**Note 12. RETIREMENT FUND COMMITMENTS - continued**

**ELECTED COUNTY OFFICIALS - continued**

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 2003 was 41.01 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, 2003 was 29 years.

For December 31, 2003, the County's annual pension cost of \$175,985 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2001 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 2003 actuarial valuation were based on the 1999-2001 experience study.

**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>
12/31/03	\$175,985	100%	\$0
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

**Note 12. RETIREMENT FUND COMMITMENTS – continued**

**ELECTED COUNTY OFFICIALS – continued**

**C. Required Supplementary Information**  
 Schedule of Funding Progress

Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$1,604,698	\$3,155,151	\$1,550,453	50.86%	\$429,128	361.30%
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

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$1,466,115. On a market basis, the funded ratio would be 46.47%.

**D. Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2003 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.

**NOTE 13. 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  
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, 2004

	<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	\$ 840,000	\$ 840,000	\$ 793,333
Intergovernmental Receipts	3,870,000	3,870,000	3,966,289
Charges For Service	1,000,000	1,000,000	1,045,081
License and Permits			6,150
Fines and Forfeitures			504,791
Interest Income			23,253
Miscellaneous	275,800	275,800	401,467
Total Revenues	<u>\$ 5,985,800</u>	<u>\$ 5,985,800</u>	<u>\$ 6,740,364</u>
Expenditures:			
General Government	\$ 2,596,335	\$ 2,737,950	\$ 2,411,402
Public Safety	2,366,065	2,568,308	2,530,122
Corrections	667,790	677,790	661,799
Judiciary	1,159,785	1,170,573	1,113,330
Health and Welfare	4,875	4,875	4,775
Development	53,350	81,830	74,105
Education	83,600	101,025	100,979
Total Expenditures	<u>\$ 6,931,800</u>	<u>\$ 7,342,351</u>	<u>\$ 6,896,512</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ (946,000)</u>	<u>\$ (1,356,551)</u>	<u>\$ (156,148)</u>
Other Financing Sources (Uses):			
Operating Transfers Out			\$ (572,041)
Operating Transfers In	\$ 946,000	\$ 946,000	511,043
Total Other Financing Sources (Uses)	<u>\$ 946,000</u>	<u>\$ 946,000</u>	<u>\$ (60,998)</u>
(Deficiency) Of Revenues Over Expenditures And Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (410,551)</u>	<u>\$ (217,146)</u>
Fund Balance, Beginning of Year			<u>1,906,677</u>
Fund Balance, End of Year			<u>\$ 1,689,531</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, 2004

	<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	\$ 582,840
Interest	40,000	40,000	38,733
Miscellaneous	500	500	778
Total Revenues	<u>\$ 630,000</u>	<u>\$ 630,000</u>	<u>\$ 622,351</u>
Expenditures			
Public Safety	\$ 3,530,000	\$ 3,530,000	\$ 888,301
Total Expenditures	<u>\$ 3,530,000</u>	<u>\$ 3,530,000</u>	<u>\$ 888,301</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ (2,900,000)</u>	<u>\$ (2,900,000)</u>	\$ (265,950)
Fund Balance, Beginning of Year			<u>2,708,688</u>
Fund Balance, End of Year			<u>\$ 2,442,738</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, 2004

	<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	\$ 1,291,529
Interest			21,346
Total Revenues	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 1,312,875</u>
Expenditures			
Public Works and Transportation	\$ 2,170,000	\$ 2,170,000	\$ 917,844
Total Expenditures	<u>\$ 2,170,000</u>	<u>\$ 2,170,000</u>	<u>\$ 917,844</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>\$ (820,000)</u>	<u>\$ (820,000)</u>	\$ 395,031
Fund Balance, Beginning of Year			<u>2,012,633</u>
Fund Balance, End of Year			<u>\$ 2,407,664</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, 2004

	<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	\$ 248,734
Intergovernmental State	630,323	630,323	752,699
Intergovernmental Federal	760,628	760,628	940,089
Charges For Service	94,700	94,700	106,969
License and Permits	35,000	35,000	44,408
Interest Income	5,500	5,500	1,915
Miscellaneous	150	150	42,812
Total Revenues	<u>\$ 1,776,301</u>	<u>\$ 1,776,301</u>	<u>\$ 2,137,626</u>
Expenditures			
Health and Welfare	\$ 2,030,848	\$ 2,030,848	\$ 2,254,350
Total Expenditures	<u>\$ 2,030,848</u>	<u>\$ 2,030,848</u>	<u>\$ 2,254,350</u>
(Deficiency) Of Revenues Over Expenditures	<u>\$ (254,547)</u>	<u>\$ (254,547)</u>	\$ (116,724)
Other Financing Sources:			
Operating Transfers In			\$ 170,953
Operating Transfers Out			(42,148)
Total Other Financing Sources			<u>\$ 128,805</u>
Excess Of Revenues Over Expenditures And Other Financing Sources			\$ 12,081
Fund Balance, Beginning of Year			<u>263,804</u>
Fund Balance, End of Year			<u>\$ 275,885</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, 2004

	<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	\$ 138,600	\$ 138,600	\$ 161,200
Interest			230
Total Revenues	<u>\$ 138,600</u>	<u>\$ 138,600</u>	<u>\$ 161,430</u>
Expenditures			
Health and Welfare	\$ 138,600	\$ 138,600	\$ 110,668
Total Expenditures	<u>\$ 138,600</u>	<u>\$ 138,600</u>	<u>\$ 110,668</u>
Excess Of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	\$ 50,762
Fund Balance (Deficit), Beginning of Year			<u>(32,049)</u>
Fund Balance, End of Year			<u>\$ 18,713</u>

MACOUPIN COUNTY, ILLINOIS  
SUPPLEMENTAL INFORMATION  
GOVERNMENTAL FUND TYPES  
GENERAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2004

**MACOUPIN COUNTY, ILLINOIS  
GENERAL FUNDS  
COMBINING STATEMENT OF ASSETS, LIABILITIES  
AND FUND EQUITIES-CASH BASIS  
AUGUST 31, 2004**

<b>ASSETS</b>	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash	\$ 227,289	\$ 3,081	\$ 9,161	\$ 239,531
Investments	1,450,000			1,450,000
Due From Other Funds	7,062			7,062
<b>TOTAL ASSETS</b>	<u><u>\$ 1,684,351</u></u>	<u><u>\$ 3,081</u></u>	<u><u>\$ 9,161</u></u>	<u><u>\$ 1,696,593</u></u>
 <b>LIABILITIES AND FUND EQUITIES</b>				
Due to Other Funds			\$ 7,062	\$ 7,062
<b>TOTAL LIABILITIES</b>			\$ 7,062	\$ 7,062
Fund Balance	\$ 1,684,351	\$ 3,081	2,099	1,689,531
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u><u>\$ 1,684,351</u></u>	<u><u>\$ 3,081</u></u>	<u><u>\$ 9,161</u></u>	<u><u>\$ 1,696,593</u></u>

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

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>Receipts</b>				
Taxes	\$ 4,159,264			\$ 4,159,264
Intergovernmental Receipts	600,358			600,358
Charges For Service	425,738	\$ 477,887	\$ 141,455	1,045,080
Licenses and Permits	6,150			6,150
Fines and Forfeitures	504,791			504,791
Interest Income	23,253			23,253
Miscellaneous	401,467			401,467
<b>Total Receipts</b>	<u>\$ 6,121,021</u>	<u>\$ 477,887</u>	<u>\$ 141,455</u>	<u>\$ 6,740,363</u>
<b>Disbursements</b>				
General Government	\$ 2,360,954	\$ 1,788	\$ 48,660	\$ 2,411,402
Public Safety	2,530,122			2,530,122
Corrections	661,799			661,799
Judiciary	1,113,330			1,113,330
Health and Welfare	4,775			4,775
Development	74,105			74,105
Education	100,979			100,979
<b>Total Disbursements</b>	<u>\$ 6,846,064</u>	<u>\$ 1,788</u>	<u>\$ 48,660</u>	<u>\$ 6,896,512</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (725,043)	\$ 476,099	\$ 92,795	\$ (156,149)
Other Financing Sources (Uses)				
Operating Transfers Out			(100,099)	(572,041)
Operating Transfers In	511,043			511,043
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (214,000)	\$ 4,157	\$ (7,304)	\$ (217,147)
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>1,898,351</u>	<u>(1,076)</u>	<u>9,402</u>	<u>1,906,677</u>
<b>Fund Balance - End of Year</b>	<u>\$ 1,684,351</u>	<u>\$ 3,081</u>	<u>\$ 2,099</u>	<u>\$ 1,689,531</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Receipts**

**Charges for Service**

**Public Service Fees**

Birth Certificates	\$ 4,632
Death Certificates	12,400
Marriage Certificates	2,692
Marriage Licenses	4,895
Notary Commission and Certificate of Magistracy	1,295
Copies, Lien and Searches	3,065
<b>Total Public Service Fees</b>	<u>\$ 28,979</u>

**County Service Fees**

Tax Deeds	\$ 1,831
Recording	447,077
<b>Total County Service Fees</b>	<u>\$ 448,908</u>

**Total Receipts**

\$ 477,887

**Disbursements**

Miscellaneous	\$ 0
General Government	1,788
	<u>1,788</u>

**Total Disbursements**

\$ 1,788

**Excess of Receipts Over Disbursements**

\$ 476,099

**Other Financing (Uses)**

**Operating Transfers Out -**

General Fund	(214,205)
Recorder GIS	(13,614)
Assessor GIS	(25,200)
Recorders Microfilm Fund	(72,739)
Real Estate Stamp	(146,184)
	<u>(471,942)</u>

**Excess of Receipts Over Disbursements**

**And Other Financing (Uses)**

\$ 4,157

**Fund Balance (Deficit) - Beginning of Year**

(1,076)

**Fund Balance - End of Year**

\$ 3,081

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

**Receipts**

**Charges For Service**

Circuit Court Division Fees	\$ 18,964
Circuit Court Small Claims	15,547
County Court Probate Division	996
Magistrate Fees	110
Fees From Foreign Counties	12,331
Miscellaneous	<u>93,507</u>

**Total Receipts** \$ 141,455

**Disbursements**

Miscellaneous	<u>\$ 48,660</u>
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**Total Disbursements** \$ 48,660

Excess of Receipts Over Disbursements \$ 92,795

Other Financing (Uses)

Operating Transfers Out-General Fund	<u>(100,099)</u>
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(Deficiency) of Receipts Over Disbursements  
And Other Financing (Uses) \$ (7,304)

**Fund Balance - Beginning of Year** 9,402

**Fund Balance - End of Year** \$ 2,098

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTAL INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS**  
**AUGUST 31, 2004**

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Funds
<b>ASSETS</b>						
Cash	\$ 9,688	\$ 1,303,456	\$ 237,547	\$ 78,079	\$ 57,138	\$ 6,111,677
Investments		1,139,282				3,201,282
Due From Other Funds						38,822
Loan Receivable	<u>77,586</u>					<u>77,586</u>
<b>TOTAL ASSETS</b>	<u>\$ 87,274</u>	<u>\$ 2,442,738</u>	<u>\$ 237,547</u>	<u>\$ 78,079</u>	<u>\$ 57,138</u>	<u>\$ 9,429,367</u>
<b>LIABILITIES AND FUND EQUITIES</b>						
Due To Other Funds						\$ 38,822
Fund Balance	<u>\$ 87,274</u>	<u>\$ 2,442,738</u>	<u>\$ 237,547</u>	<u>\$ 78,079</u>	<u>\$ 57,138</u>	<u>\$ 9,390,545</u>
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 87,274</u>	<u>\$ 2,442,738</u>	<u>\$ 237,547</u>	<u>\$ 78,079</u>	<u>\$ 57,138</u>	<u>\$ 9,429,367</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

		County	County	Federal	County	Township	County	County
		Highway	Motor	Aid	Motor	Bridge	Township	Farm
		Fund	Fuel	Matching	Fuel	Bond	Bridge	Fund
		Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>ASSETS</b>								
Cash	\$	103,397	757,664	391,265	757,664	697,083	165,690	12,207
Investments			1,650,000					
<b>TOTAL ASSETS</b>	\$	<u>103,397</u>	<u>2,407,664</u>	<u>391,265</u>	<u>2,407,664</u>	<u>697,083</u>	<u>165,690</u>	<u>12,207</u>
<b>LIABILITIES AND FUND EQUITIES</b>								
Fund Balance	\$	<u>103,397</u>	<u>2,407,664</u>	<u>391,265</u>	<u>2,407,664</u>	<u>697,083</u>	<u>165,690</u>	<u>12,207</u>
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	\$	<u>103,397</u>	<u>2,407,664</u>	<u>391,265</u>	<u>2,407,664</u>	<u>697,083</u>	<u>165,690</u>	<u>12,207</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

		County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Rural Water Grant	Solid Waste Management Fund
<b>ASSETS</b>								
Cash	\$ 238,791	\$ 55,807	\$ 124,573	\$ 12,173	\$ 7,414			\$ 915
Investments			250,000					
Due From Other Funds	<u>37,094</u>							
<b>TOTAL ASSETS</b>	<u>\$ 275,885</u>	<u>\$ 55,807</u>	<u>\$ 374,573</u>	<u>\$ 12,173</u>	<u>\$ 7,414</u>	<u>\$ 0</u>		<u>\$ 915</u>
<b>LIABILITIES AND FUND EQUITIES</b>								
Due To Other Funds	\$ 37,094							
Fund Balance	<u>\$ 275,885</u>	<u>\$ 18,713</u>	<u>\$ 374,573</u>	<u>\$ 12,173</u>	<u>\$ 7,414</u>			<u>\$ 915</u>
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 275,885</u>	<u>\$ 55,807</u>	<u>\$ 374,573</u>	<u>\$ 12,173</u>	<u>\$ 7,414</u>	<u>\$ 0</u>		<u>\$ 915</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	County Tax Sale Fund	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
<b>ASSETS</b>							
Cash	\$ 17,304	\$ 103,132	\$ 202,449	\$ 7,443	\$ 297,329	\$ 70,595	\$ 54,664
Investments	62,000				100,000		
<b>TOTAL ASSETS</b>	<u>\$ 79,304</u>	<u>\$ 103,132</u>	<u>\$ 202,449</u>	<u>\$ 7,443</u>	<u>\$ 397,329</u>	<u>\$ 70,595</u>	<u>\$ 54,664</u>
<b>LIABILITIES AND FUND EQUITIES</b>							
Fund Balance	<u>\$ 79,304</u>	<u>\$ 103,132</u>	<u>\$ 202,449</u>	<u>\$ 7,443</u>	<u>\$ 397,329</u>	<u>\$ 70,595</u>	<u>\$ 54,664</u>
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 79,304</u>	<u>\$ 103,132</u>	<u>\$ 202,449</u>	<u>\$ 7,443</u>	<u>\$ 397,329</u>	<u>\$ 70,595</u>	<u>\$ 54,664</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fee Fund
<b>ASSETS</b>							
Cash	\$ 33,458	\$ 1,812	\$ 16,912	\$ 170,233	\$ 181,568	\$ 149,721	\$ 123,239
Due From Other Funds							1,728
<b>TOTAL ASSETS</b>	<u>\$ 33,458</u>	<u>\$ 1,812</u>	<u>\$ 16,912</u>	<u>\$ 170,233</u>	<u>\$ 181,568</u>	<u>\$ 149,721</u>	<u>\$ 124,967</u>
<b>LIABILITIES AND FUND EQUITIES</b>							
Due To Other Funds				\$ 1,728			
Fund Balance	\$ 33,458	\$ 1,812	\$ 16,912	168,505	\$ 181,568	\$ 149,721	\$ 124,967
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 33,458</u>	<u>\$ 1,812</u>	<u>\$ 16,912</u>	<u>\$ 170,233</u>	<u>\$ 181,568</u>	<u>\$ 149,721</u>	<u>\$ 124,967</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	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
<b>ASSETS</b>							
Cash	\$ 3,934	\$ 1,611	\$ 8,770	\$ 137,863	\$ 25,553	\$ 82,616	\$ 478
<b>TOTAL ASSETS</b>	<u>\$ 3,934</u>	<u>\$ 1,611</u>	<u>\$ 8,770</u>	<u>\$ 137,863</u>	<u>\$ 25,553</u>	<u>\$ 82,616</u>	<u>\$ 478</u>
<b>LIABILITIES AND FUND EQUITIES</b>							
Fund Balance	\$ 3,934	\$ 1,611	\$ 8,770	\$ 137,863	\$ 25,553	\$ 82,616	\$ 478
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 3,934</u>	<u>\$ 1,611</u>	<u>\$ 8,770</u>	<u>\$ 137,863</u>	<u>\$ 25,553</u>	<u>\$ 82,616</u>	<u>\$ 478</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	Recorder's GIS Fund	Assessor's GIS Fund	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
<b>ASSETS</b>					
Cash	\$ 24,289	\$ 46,532	\$ 5,702	\$ 60,311	\$ 21,135
<b>TOTAL ASSETS</b>	<u>\$ 24,289</u>	<u>\$ 46,532</u>	<u>\$ 5,702</u>	<u>\$ 60,311</u>	<u>\$ 21,135</u>
<b>LIABILITIES AND FUND EQUITIES</b>					
Fund Balance	\$ 24,289	\$ 46,532	\$ 5,702	\$ 60,311	\$ 21,135
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	<u>\$ 24,289</u>	<u>\$ 46,532</u>	<u>\$ 5,702</u>	<u>\$ 60,311</u>	<u>\$ 21,135</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	Coroner's Equipment Fund	Arrestees' Medical Costs	Tax Sale In Error Interest
<b>ASSETS</b>			
Cash	\$ 0	\$ 5,563	\$ 4,574
<b>TOTAL ASSETS</b>	\$ 0	\$ 5,563	\$ 4,574
<b>LIABILITIES AND FUND EQUITIES</b>			
Fund Balance	\$ 0	\$ 5,563	\$ 4,574
<b>TOTAL LIABILITIES AND FUND EQUITIES</b>	\$ 0	\$ 5,563	\$ 4,574

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
<b>Receipts</b>						
Local Taxes			\$ 549,412	\$ 416,421	\$ 272,286	\$ 2,499,388
Intergovernmental State						2,459,972
Intergovernmental Federal						1,356,644
Intergovernmental Other						131,674
Charges For Service		\$ 582,840				1,014,955
Fines and Forfeitures						35,755
License and Permits						68,113
Interest	\$ 3,503	38,733	3,579	872	815	91,050
Miscellaneous		778	422,195		232	591,801
<b>Total Receipts</b>	<b>\$ 3,503</b>	<b>\$ 622,351</b>	<b>\$ 975,186</b>	<b>\$ 417,293</b>	<b>\$ 273,333</b>	<b>\$ 8,249,352</b>
<b>Disbursements</b>						
General Government			\$ 962,368	\$ 379,123	\$ 357,440	\$ 1,865,599
Public Safety		\$ 888,301				1,122,751
Corrections						69,378
Judiciary						54,829
Public Works and Transportation						2,564,753
Development Capital Outlay						37,900
Health and Welfare						2,791,675
<b>Total Disbursements</b>	<b>\$ 0</b>	<b>\$ 888,301</b>	<b>\$ 962,368</b>	<b>\$ 379,123</b>	<b>\$ 357,440</b>	<b>\$ 8,506,885</b>
Excess (Deficiency) of Receipts Over Disbursements	\$ 3,503	\$ (265,950)	\$ 12,818	\$ 38,170	\$ (84,107)	\$ (257,533)
Other Financing Sources (Uses)						
Operating Transfer Out						(514,160)
Operating Transfer In			12,943	7,076	69,301	575,158
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 3,503	\$ (265,950)	\$ 25,761	\$ 45,246	\$ (14,806)	\$ (196,535)
<b>Fund Balance - Beginning of Year</b>	<b>83,771</b>	<b>2,708,688</b>	<b>211,786</b>	<b>32,833</b>	<b>71,944</b>	<b>9,587,080</b>
<b>Fund Balance - End of Year</b>	<b>\$ 87,274</b>	<b>\$ 2,442,738</b>	<b>\$ 237,547</b>	<b>\$ 78,079</b>	<b>\$ 57,138</b>	<b>\$ 9,390,545</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund
<b>Receipts</b>					
Local Taxes	\$ 414,551		\$ 207,974		\$ 160,487
Intergovernmental State		\$ 1,291,529		\$ 147,076	
Intergovernmental Federal					
Intergovernmental Other	86,479				17,877
Interest	2,058	21,346	2,037	1,467	1,096
Miscellaneous	63,311				27,339
<b>Total Receipts</b>	<u>\$ 566,399</u>	<u>\$ 1,312,875</u>	<u>\$ 210,011</u>	<u>\$ 148,543</u>	<u>\$ 206,799</u>
<b>Disbursements</b>					
Public Works and Transportation	\$ 1,013,043	\$ 917,844	\$ 332,727	\$ 7,662	\$ 293,477
<b>Total Disbursements</b>	<u>\$ 1,013,043</u>	<u>\$ 917,844</u>	<u>\$ 332,727</u>	<u>\$ 7,662</u>	<u>\$ 293,477</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (446,644)	\$ 395,031	\$ (122,716)	\$ 140,881	\$ (86,678)
Other Financing Sources (Uses)					
Operating Transfer Out	\$ (39,788)				
Operating Transfer In					
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (486,432)	\$ 395,031	\$ (122,716)	\$ 140,881	\$ (86,678)
<b>Fund Balance - Beginning of Year</b>	<u>589,829</u>	<u>2,012,633</u>	<u>513,981</u>	<u>556,202</u>	<u>252,368</u>
<b>Fund Balance - End of Year</b>	<u>\$ 103,397</u>	<u>\$ 2,407,664</u>	<u>\$ 391,265</u>	<u>\$ 697,083</u>	<u>\$ 165,690</u>

**MACOUPIN COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)  
FOR THE YEAR ENDED AUGUST 31, 2004**

	County Farm Fund	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund
<b>Receipts</b>						
Local Taxes		\$ 248,734			\$ 41,323	\$ 179,140
Intergovernmental State		752,699		\$234,913		
Intergovernmental Federal		940,089	\$ 161,200			
Charges For Service		106,969				
License and Permits		44,408				
Interest	\$ 113	1,915	230	3,422	207	476
Miscellaneous	12,707	42,812		3,595		
<b>Total Receipts</b>	<u>\$ 12,820</u>	<u>\$2,137,626</u>	<u>\$ 161,430</u>	<u>\$241,930</u>	<u>\$ 41,530</u>	<u>\$ 179,616</u>
<b>Disbursements</b>						
General Government	\$ 2,500					
Health and Welfare		\$2,254,350	\$ 110,668	\$ 165,356	\$ 34,500	\$ 215,435
<b>Total Disbursements</b>	<u>\$ 2,500</u>	<u>\$2,254,350</u>	<u>\$ 110,668</u>	<u>\$ 165,356</u>	<u>\$ 34,500</u>	<u>\$ 215,435</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 10,320	\$ (116,724)	\$ 50,762	\$ 76,574	\$ 7,030	\$ (35,819)
Other Financing Sources (Uses)						
Operating Transfer Out	(25,000)	(42,148)		(170,953)		
Operating Transfer In		170,953		32,123		
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (14,680)	\$ 12,081	\$ 50,762	\$ (62,256)	\$ 7,030	\$ (35,819)
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>26,887</u>	<u>263,804</u>	<u>(32,049)</u>	<u>436,829</u>	<u>5,143</u>	<u>43,233</u>
<b>Fund Balance - End of Year</b>	<u>\$ 12,207</u>	<u>\$ 275,885</u>	<u>\$ 18,713</u>	<u>\$374,573</u>	<u>\$ 12,173</u>	<u>\$ 7,414</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Rural</u>	<u>Solid</u>	<u>County</u>	<u>Delinquent</u>	<u>Sheriff's</u>
	<u>Water</u>	<u>Waste</u>	<u>Tax</u>	<u>Real Estate</u>	<u>Drug</u>
	<u>Grant</u>	<u>Management</u>	<u>Sale</u>	<u>Taxes</u>	<u>Fund</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Liquidation</u>	<u>Estate Stamp</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<b>Receipts</b>					
Intergovernmental Federal	\$ 37,900				
Charges For Service				\$ 27,655	
Interest		\$ 2	\$ 751	727	\$ 468
Miscellaneous				14,937	
<b>Total Receipts</b>	<u>\$ 37,900</u>	<u>\$ 2</u>	<u>\$ 751</u>	<u>\$ 43,319</u>	<u>\$ 468</u>
<b>Disbursements</b>					
Development Capital Outlay	\$ 37,900				
Public Safety					\$ 4,063
General Government				\$ 3,534	\$ 106,752
<b>Total Disbursements</b>	<u>\$ 37,900</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,534</u>	<u>\$ 106,752</u>
Excess (Deficiency) of Receipts Over Disbursements		\$ 2	\$ 751	\$ 39,785	\$(106,284)
Other Financing Sources					
Operating Transfer In					146,184
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$ 0	\$ 2	\$ 751	\$ 39,785	\$ 39,900
<b>Fund Balance - Beginning of Year</b>	<u>0</u>	<u>913</u>	<u>78,553</u>	<u>63,347</u>	<u>162,549</u>
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 915</u>	<u>\$ 79,304</u>	<u>\$ 103,132</u>	<u>\$ 202,449</u>
					<u>\$ 7,443</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund
<b>Receipts</b>						
Local Taxes	\$ 48,069		\$ 4,490		\$ 5,576	\$ 16,504
Charges For Service				\$23,705		
Licenses and Permits	1,701	\$ 216	213	70	43	81
Interest			2,583			96
Miscellaneous			\$ 7,286	\$23,775	\$ 5,619	\$16,681
<b>Total Receipts</b>	<u>\$ 49,770</u>	<u>\$ 216</u>	<u>\$ 7,286</u>	<u>\$23,775</u>	<u>\$ 5,619</u>	<u>\$16,681</u>
<b>Disbursements</b>						
General Government	\$ 3,293	\$ 49,243	\$ 1,346		\$ 19,051	\$18,165
Public Safety						\$18,165
Judiciary	\$ 3,293	\$ 49,243	\$ 1,346	\$ 0	\$ 19,051	\$18,165
<b>Total Disbursements</b>	<u>\$ 46,477</u>	<u>\$ (49,027)</u>	<u>\$ 5,940</u>	<u>\$23,775</u>	<u>\$ (13,432)</u>	<u>\$ (1,484)</u>
Excess (Deficiency) of Receipts Over Disbursements					15,000	
Other Financing Sources (Uses)				(15,000)		
Operating Transfer Out		72,739				
Operating Transfer In						
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 46,477	\$ 23,712	\$ 5,940	\$ 8,775	\$ 1,568	\$ (1,484)
<b>Fund Balance - Beginning of Year</b>	<u>350,852</u>	<u>46,883</u>	<u>48,724</u>	<u>24,683</u>	<u>244</u>	<u>18,396</u>
<b>Fund Balance - End of Year</b>	<u>\$397,329</u>	<u>\$ 70,595</u>	<u>\$54,664</u>	<u>\$33,458</u>	<u>\$ 1,812</u>	<u>\$16,912</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>	<u>Traffic Violation Fee Fund</u>	<u>Crime Victims Fund</u>
<b>Receipts</b>					
Intergovernmental State Charges For Service	\$ 50,780	\$ 47,918	\$ 72,391		\$ 17,700
Fines and Forfeitures	1,132	660	698	\$ 26,585	
Interest	<u>\$ 51,912</u>	<u>\$ 48,578</u>	<u>\$ 73,089</u>	<u>\$ 27,051</u>	<u>\$ 17,700</u>
<b>Total Receipts</b>					
<b>Disbursements</b>					
Corrections			\$ 69,378		
Judiciary	\$ 13,249	\$ 13,519		\$ 7,849	\$ 1,874
<b>Total Disbursements</b>	<u>\$ 13,249</u>	<u>\$ 13,519</u>	<u>\$ 69,378</u>	<u>\$ 7,849</u>	<u>\$ 1,874</u>
Excess of Receipts Over Disbursements	\$ 38,663	\$ 35,059	\$ 3,711	\$ 19,202	\$ 15,826
Other Financing (Uses)					
Operating Transfer Out	<u>(148,801)</u>		<u>(6,870)</u>		<u>(20,600)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (110,138)	\$ 35,059	\$ (3,159)	\$ 19,202	\$ (4,774)
<b>Fund Balance - Beginning of Year</b>	<u>278,643</u>	<u>146,509</u>	<u>152,880</u>	<u>105,765</u>	<u>8,708</u>
<b>Fund Balance - End of Year</b>	<u>\$ 168,505</u>	<u>\$ 181,568</u>	<u>\$ 149,721</u>	<u>\$ 124,967</u>	<u>\$ 3,934</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Traffic Safety School	Sheriff's Leads Account	Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Fund
<b>Receipts</b>						
Intergovernmental State				\$ 41,447	\$ 14,819	\$ 176,008
Intergovernmental Federal		\$ 6,215	\$ 14,741			
Intergovernmental Other			1,127		674	
Charges For Service	\$ 7,850					
Interest						
Miscellaneous						
<b>Total Receipts</b>	<u>\$ 7,850</u>	<u>\$ 6,215</u>	<u>\$ 15,868</u>	<u>\$ 41,447</u>	<u>\$ 15,493</u>	<u>\$ 176,008</u>
<b>Disbursements</b>						
Public Safety	\$ 12,725	\$ 8,598	\$ 173			\$ 190,013
Judiciary						
<b>Total Disbursements</b>	<u>\$ 12,725</u>	<u>\$ 8,598</u>	<u>\$ 173</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 190,013</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (4,875)	\$ (2,383)	\$ 15,695	\$ 41,447	\$ 15,493	\$ (14,005)
Other Financing (Uses)				(45,000)		
Operating Transfer Out						
Excess (Deficiency) of Receipts Over Disbursements And Other And Other Financing Sources (Uses)	\$ (4,875)	\$ (2,383)	\$ 15,695	\$ (3,553)	\$ 15,493	\$ (14,005)
<b>Fund Balance - Beginning of Year</b>	<u>6,486</u>	<u>11,153</u>	<u>122,168</u>	<u>29,106</u>	<u>67,123</u>	<u>14,483</u>
<b>Fund Balance - End of Year</b>	<u>\$ 1,611</u>	<u>\$ 8,770</u>	<u>\$ 137,863</u>	<u>\$ 25,553</u>	<u>\$ 82,616</u>	<u>\$ 478</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Recorder's GIS	Assessor's GIS	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
<b>Receipts</b>					
Intergovernmental Other				\$ 33,662	\$ 21,103
Charge for Service	19	\$ 20	\$ 3,607		
Fines and Forfeitures			6	71	32
Interest Earned					
<b>Total Receipts</b>	<u>\$ 19</u>	<u>\$ 20</u>	<u>\$ 3,613</u>	<u>\$ 33,733</u>	<u>\$ 21,135</u>
<b>Disbursements</b>					
Health & Welfare				\$ 10,130	
Public Safety					
General Government					
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,130</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	19	\$ 20	\$ 3,613	\$ 23,603	\$ 21,135
Other Financing Sources					
Operating Transfer In	13,614	25,200		10,025	
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 13,633	\$ 25,220	\$ 3,613	\$ 33,628	\$ 21,135
<b>Fund Balance - Beginning of Year</b>	<u>10,656</u>	<u>21,312</u>	<u>2,089</u>	<u>26,683</u>	<u>0</u>
<b>Fund Balance - End of Year</b>	<u>\$ 24,289</u>	<u>\$ 46,532</u>	<u>\$ 5,702</u>	<u>\$ 60,311</u>	<u>\$ 21,135</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Coroner's Equipment Fund	Arrestees' Medical Costs	Tax Sale In Error Interest
<b>Receipts</b>			
Local Taxes	\$ 1,236		\$ 4,570
Intergovernmental State			
Fines and Forfeitures		\$ 5,563	
Interest Earned			4
<b>Total Receipts</b>	<b>\$ 1,236</b>	<b>\$ 5,563</b>	<b>\$ 4,574</b>
<b>Disbursements</b>			
Health & Welfare	\$ 1,236		
Public Safety			
General Government			
<b>Total Disbursements</b>	<b>\$ 1,236</b>	<b>\$ 0</b>	<b>\$ 0</b>
Excess of Receipts Over Disbursements	\$ 0	\$ 5,563	\$ 4,574
<b>Fund Balance - Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>\$ 0</b>	<b>\$ 5,563</b>	<b>\$ 4,574</b>

**MACOUPIN COUNTY, ILLINOIS**  
**REVOLVING LOAN FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Interest	\$ 15,000	\$ 3,503
<b>Total Receipts</b>	<u>\$ 15,000</u>	<u>\$ 3,503</u>
<b>Disbursements</b>		
Development		
Miscellaneous	\$ 0	\$ 0
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 15,000</u>	\$ 3,503
<b>Fund Balance - Beginning of Year</b>		<u>83,771</u>
<b>Fund Balance - End of Year</b>		<u>\$ 87,274</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Surcharges	\$ 630,000	\$ 582,840
Interest		38,733
Miscellaneous		778
<b>Total Receipts</b>	<u>\$ 630,000</u>	<u>\$ 622,351</u>
<b>Disbursements</b>		
Public Safety		
Salaries and Related Expense	\$ 283,000	\$ 271,269
Utilities and Telephone	67,300	58,363
Advertising and Promotional	5,100	2,745
Training	35,000	17,189
Mileage	7,000	10,098
Dues and Publications	2,000	176
Mapping and Addressing	20,000	4,420
Insurance	88,000	37,253
Contractual	180,000	22,037
Capital Outlays	1,879,000	415,814
Office Expense	45,000	31,084
Rent	3,600	5,100
Tower Expense		4,350
Equipment Repairs		6,195
Clothing Allowance		2,208
Contingency	915,000	
<b>Total Disbursements</b>	<u>\$ 3,530,000</u>	<u>\$ 888,301</u>
<b>(Deficiency) of Receipts Over Disbursements</b>	<u>\$ (2,900,000)</u>	\$ (265,950)
<b>Fund Balance - Beginning of Year</b>		<u>2,708,688</u>
<b>Fund Balance - End of Year</b>		<u>\$ 2,442,738</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, 2004**

<b>Receipts</b>	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax	\$ 800,000	\$ 549,412
Interest Income		3,579
Miscellaneous		
Withheld From Employees		<u>422,195</u>
<b>Total Receipts</b>	<u>\$ 800,000</u>	<u>\$ 975,186</u>
<b>Disbursements</b>		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 870,000</u>	<u>\$ 962,368</u>
<b>Total Disbursements</b>	<u>\$ 870,000</u>	<u>\$ 962,368</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (70,000)</u>	\$ 12,818
<b>Other Financing Sources</b>		
Operating Transfers In		<u>12,943</u>
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 25,761
<b>Fund Balance - Beginning of Year</b>		<u>211,786</u>
<b>Fund Balance - End of Year</b>		<u>\$ 237,547</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 325,000	\$ 416,421
Interest Income		<u>872</u>
<b>Total Receipts</b>	<u>\$ 325,000</u>	<u>\$ 417,293</u>
<b>Disbursements</b>		
General Government		
Social Security	<u>\$ 335,000</u>	<u>\$ 379,123</u>
<b>Total Disbursements</b>	<u>\$ 335,000</u>	<u>\$ 379,123</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (10,000)</u>	\$ 38,170
<b>Other Financing Sources</b>		
Operating Transfers In		<u>7,076</u>
Excess of Receipts Over Disbursements And Other Financing Uses		\$ 45,246
<b>Fund Balance - Beginning of Year</b>		<u>32,833</u>
<b>Fund Balance - End of Year</b>		<u>\$ 78,079</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 325,000	\$ 272,286
Interest Income		815
Miscellaneous		232
	<hr/>	<hr/>
<b>Total Receipts</b>	<b>\$ 325,000</b>	<b>\$ 273,333</b>
	<hr/>	<hr/>
<b>Disbursements</b>		
General Government		
Insurance	\$ 325,000	\$ 357,440
	<hr/>	<hr/>
<b>Total Disbursements</b>	<b>\$ 325,000</b>	<b>\$ 357,440</b>
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (84,107)
<b>Other Financing Sources</b>		
Operating Transfers In		69,301
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (14,806)
<b>Fund Balance - Beginning of Year</b>		<hr/> 71,944
<b>Fund Balance - End of Year</b>		<hr/> <u>\$ 57,138</u>

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

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 410,000	\$ 414,551
Intergovernmental Federal	<u>\$ 0</u>	<u>\$ 0</u>
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)	\$ 90,000	\$ 86,479
County Motor Fuel Tax Fund (Labor and Equipment Rental)		
Total Intergovernmental Other	<u>\$ 90,000</u>	<u>\$ 86,479</u>
Interest Income	\$ 6,000	\$ 2,058
Miscellaneous	<u>72,500</u>	<u>63,311</u>
<b>Total Receipts</b>	<u>\$ 578,500</u>	<u>\$ 566,399</u>
<b>Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 665,000	\$ 645,447
Contractual	72,200	117,000
Capital Outlays	235,000	144,572
Commodities	185,000	106,024
Miscellaneous	<u>24,000</u>	
<b>Total Disbursements</b>	<u>\$ 1,181,200</u>	<u>\$ 1,013,043</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (602,700)</u>	\$ (446,644)
<b>Other Financing (Uses)</b>		
Operating Transfers Out		<u>(39,788)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (486,432)
<b>Fund Balance - Beginning of Year</b>		<u>589,829</u>
<b>Fund Balance - End of Year</b>		<u>\$ 103,397</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Intergovernmental State		
Motor Fuel Tax	\$ 1,200,000	\$ 1,291,529
Interest Income		21,346
	<hr/>	<hr/>
<b>Total Receipts</b>	<u>\$ 1,200,000</u>	<u>\$ 1,312,875</u>
<b>Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 70,000	\$ 69,321
Contractual	1,000,000	
Commodities	900,000	848,523
Capital Outlay	200,000	
	<hr/>	<hr/>
<b>Total Disbursements</b>	<u>\$ 2,170,000</u>	<u>\$ 917,844</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (970,000)</u>	\$ 395,031
Fund Balance - Beginning of Year		<hr/> 2,012,633
Fund Balance - End of Year		<u>\$ 2,407,664</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 200,000	\$ 207,974
Intergovernmental State		
Interest Income		<u>2,037</u>
<b>Total Receipts</b>	<u>\$ 200,000</u>	<u>\$ 210,011</u>
<b>Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 74,196
Capital Outlays	<u>500,000</u>	<u>258,531</u>
<b>Total Disbursements</b>	<u>\$ 700,000</u>	<u>332,727</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (500,000)</u>	\$ (122,716)
<b>Fund Balance - Beginning of Year</b>		<u>513,981</u>
<b>Fund Balance - End of Year</b>		<u>\$ 391,265</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Intergovernmental State	\$ 354,000	\$ 147,076
Interest Income	<u>                    </u>	<u>          1,467</u>
<b>Total Receipts</b>	<u>\$ 354,000</u>	<u>\$ 148,543</u>
<b>Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 60,000	\$ 7,662
Capital Outlay	<u>550,000</u>	<u>                    </u>
<b>Total Disbursements</b>	<u>\$ 610,000</u>	<u>\$ 7,662</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (256,000)</u>	\$ 140,881
<b>Fund Balance - Beginning of Year</b>		<u>556,202</u>
<b>Fund Balance - End of Year</b>		<u>\$ 697,083</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 160,000	\$ 160,487
Intergovernmental Other		
Reimbursement For Bridge Projects		17,877
Interest Income		1,096
Miscellaneous		
Culverts		27,339
<b>Total Receipts</b>	<u>\$ 160,000</u>	<u>\$ 206,799</u>
<b>Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 140,000	\$ 33,545
Capital Outlays	180,000	259,932
Commodities	140,000	
<b>Total Disbursements</b>	<u>\$ 460,000</u>	<u>\$ 293,477</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (300,000)</u>	\$ (86,678)
<b>Fund Balance - Beginning of Year</b>		<u>252,368</u>
<b>Fund Balance - End of Year</b>		<u>\$ 165,690</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Interest Income		\$ 113
Miscellaneous		
Ground Rental	<u>\$ 8,000</u>	<u>12,707</u>
<b>Total Receipts</b>	<u>\$ 8,000</u>	<u>\$ 12,820</u>
<b>Disbursements</b>		
General Government		
Miscellaneous	<u>\$ 0</u>	<u>\$ 2,500</u>
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 2,500</u>
Excess of Receipts Over Disbursements	<u>\$ 8,000</u>	\$ 10,320
<b>Other Financing (Uses)</b>		
Operating Transfers Out		<u>(25,000)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (14,680)
<b>Fund Balance - Beginning of Year</b>		<u>26,887</u>
<b>Fund Balance - End of Year</b>		<u>\$ 12,207</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 250,000	\$ 248,734
Intergovernmental State	630,323	752,699
Intergovernmental Federal	760,628	940,089
Charges For Service	94,700	106,969
License and Permits	35,000	44,408
Interest Income	5,500	1,915
Miscellaneous & Reimbursements	150	42,812
<b>Total Receipts</b>	<u>\$ 1,776,301</u>	<u>\$ 2,137,626</u>
<b>Disbursements</b>		
Health and Welfare		
Salaries and Related Expenses	\$ 1,692,348	\$ 1,621,488
All Other Health Related Expenses	338,500	632,862
<b>Total Disbursements</b>	<u>\$ 2,030,848</u>	<u>\$ 2,254,350</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (254,547)</u>	\$ (116,724)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		170,953
Operating Transfers Out		<u>(42,148)</u>
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)		\$ 12,081
<b>Fund Balance - Beginning of Year</b>		<u>263,804</u>
<b>Fund Balance - End of Year</b>		<u>\$ 275,885</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Intergovernmental Federal	\$ 138,600	\$ 161,200
Interest Income		230
<b>Total Receipts</b>	<u>\$ 138,600</u>	<u>\$ 161,430</u>
<b>Disbursements</b>		
Health and Welfare		
Personal Services		\$ 86,549
Contractual		16,411
Travel		343
Supplies		7,365
<b>Total Disbursements</b>	<u>\$ 138,600</u>	<u>\$ 110,668</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 50,762
<b>Fund Balance (Deficit) - Beginning of Year</b>		<u>(32,049)</u>
<b>Fund Balance (Deficit) - End of Year</b>		<u>\$ 18,713</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Intergovernmental State	\$ 191,000	\$ 234,913
Interest Income		3,422
Miscellaneous		3,595
	<hr/>	<hr/>
<b>Total Receipts</b>	<u>\$ 191,000</u>	<u>\$ 241,930</u>
<b>Disbursements</b>		
Health and Welfare		<u>\$ 165,356</u>
	<hr/>	
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 165,356</u>
<b>Excess of Receipts Over Disbursements</b>	<u>\$ 191,000</u>	\$ 76,574
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		32,123
Operating Transfers Out		<u>(170,953)</u>
<b>(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)</b>		\$ (62,256)
<b>Fund Balance - Beginning of Year</b>		<u>436,829</u>
<b>Fund Balance - End of Year</b>		<u>\$ 374,573</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 52,000	\$ 41,323
Interest Income	<u>                    </u>	<u>          207</u>
<b>Total Receipts</b>	<u>\$ 52,000</u>	<u>\$ 41,530</u>
<b>Disbursements</b>		
Health and Welfare		
Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 34,500</u>
<b>Total Disbursements</b>	<u>\$ 52,000</u>	<u>\$ 34,500</u>
Excess of Receipts Over Disbursements	<u>\$       0</u>	\$ 7,030
<b>Fund Balance - Beginning of Year</b>		<u>5,143</u>
<b>Fund Balance - End of Year</b>		<u>\$ 12,173</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 180,000	\$ 179,140
Interest Income	<u>                    </u>	<u>          476</u>
<b>Total Receipts</b>	<u>\$ 180,000</u>	<u>\$ 179,616</u>
<b>Disbursements</b>		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 180,000</u>	<u>\$ 215,435</u>
<b>Total Disbursements</b>	<u>\$ 180,000</u>	<u>\$ 215,435</u>
(Deficiency) of Receipts Over Disbursements	<u>\$          0</u>	\$ (35,819)
<b>Fund Balance - Beginning of Year</b>		<u>43,233</u>
<b>Fund Balance - End of Year</b>		<u>\$    7,414</u>

**MACOUPIN COUNTY, ILLINOIS**  
**RURAL WATER GRANT**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Actual</u>
<b>Receipts</b>	
Intergovernmental Federal Interest	\$ 37,900
<b>Total Receipts</b>	<u>\$ 37,900</u>
<b>Disbursements</b>	
Development Capital Outlay	\$ 37,900
<b>Total Disbursements</b>	<u>\$ 37,900</u>
Excess of Receipts Over Disbursements	\$ 0
<b>Fund Balance - Beginning of Year</b>	<u>0</u>
<b>Fund Balance - End of Year</b>	<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, 2004**

	<u>Actual</u>
<b>Receipts</b>	
Interest Income	\$ 2
<b>Total Receipts</b>	<u>\$ 2</u>
<b>Disbursements</b>	
Health and Welfare	
Miscellaneous	
<b>Total Disbursements</b>	<u>\$ 0</u>
 Excess of Receipts Over Disbursements	 \$ 2
<b>Fund Balance - Beginning of Year</b>	<u>913</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 915</u></u>

**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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Interest Income	\$ 2,500	\$ 751
<b>Total Receipts</b>	<u>\$ 2,500</u>	<u>\$ 751</u>
<b>Disbursements</b>		
General Government	_____	_____
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 2,500</u>	\$ 751
<b>Fund Balance - Beginning of Year</b>		<u>78,553</u>
<b>Fund Balance - End of Year</b>		<u>\$ 79,304</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service Redemption Fees	\$ 50,000	\$ 27,655
Interest Income		727
Miscellaneous	<u>                    </u>	<u>14,937</u>
<b>Total Receipts</b>	<u>\$ 50,000</u>	<u>\$ 43,319</u>
<b>Disbursements</b>		
General Government Miscellaneous	\$ 2,000	\$ 3,534
<b>Total Disbursements</b>	<u>\$ 2,000</u>	<u>\$ 3,534</u>
Excess of Receipts Over Disbursements	<u>\$ 48,000</u>	\$ 39,785
<b>Fund Balance - Beginning of Year</b>		<u>63,347</u>
<b>Fund Balance - End of Year</b>		<u>\$ 103,132</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Interest Income	\$ 0	\$ 468
<b>Total Receipts</b>	<u>\$ 0</u>	<u>\$ 468</u>
<b>Disbursements</b>		
General Government Supplies	\$ 125,000	\$ 106,752
<b>Total Disbursements</b>	<u>\$ 125,000</u>	<u>\$ 106,752</u>
(Deficiency) of Receipts Over Disbursements	\$ (125,000)	\$ (106,284)
<b>Other Financing Sources</b>		
Operating Transfers In	<u>120,000</u>	<u>146,184</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (5,000)</u>	\$ 39,900
<b>Fund Balance - Beginning of Year</b>		<u>162,549</u>
<b>Fund Balance - End of Year</b>		<u>\$ 202,449</u>

**MACOUPIN COUNTY, ILLINOIS  
SHERIFF'S DRUG FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Miscellaneous \$ 1,216

**Total Receipts** \$ 1,216

**Disbursements**

Public Safety \$ 4,063

**Total Disbursements** \$ 4,063

(Deficiency) of Receipts Over Disbursements \$ (2,847)

**Fund Balance-Beginning of Year** 10,290

**Fund Balance-End of Year** \$ 7,443

**MACOUPIN COUNTY, ILLINOIS**  
**DOCUMENT STORAGE FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service	\$ 40,000	\$ 48,069
Interest Income		1,701
	<hr/>	<hr/>
<b>Total Receipts</b>	<u>\$ 40,000</u>	<u>\$ 49,770</u>
 <b>Disbursements</b>		
General Government		
Supplies	\$ 11,500	\$ 1,229
Equipment	15,000	2,064
	<hr/>	<hr/>
<b>Total Disbursements</b>	<u>\$ 26,500</u>	<u>\$ 3,293</u>
 Excess of Receipts Over Disbursements	 <u>\$ 13,500</u>	 \$ 46,477
 <b>Fund Balance - Beginning of Year</b>		 <u>350,852</u>
 <b>Fund Balance - End of Year</b>		 <u>\$ 397,329</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Interest Income	\$       0	\$       216
<b>Total Receipts</b>	<u>\$       0</u>	<u>\$       216</u>
<b>Disbursements</b>		
General Government Supplies	\$   71,479	\$   49,243
<b>Total Disbursements</b>	<u>\$   71,479</u>	<u>\$   49,243</u>
(Deficiency) of Receipts Over Disbursements	\$   (71,479)	\$   (49,027)
<b>Other Financing Sources</b>		
Operating Transfers In	<u>58,000</u>	<u>72,739</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$   (13,479)</u>	\$   23,712
<b>Fund Balance - Beginning of Year</b>		<u>46,883</u>
<b>Fund Balance - End of Year</b>		<u>\$   70,595</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Local Taxes		
Property Tax	\$ 6,000	\$ 4,490
Interest Income		213
Miscellaneous		<u>2,583</u>
<b>Total Receipts</b>	<u>\$ 6,000</u>	<u>\$ 7,286</u>
<b>Disbursements</b>		
General Government		
Miscellaneous	<u>\$ 5,000</u>	<u>\$ 1,346</u>
<b>Total Disbursements</b>	<u>\$ 5,000</u>	<u>\$ 1,346</u>
Excess of Receipts Over Disbursements	<u>\$ 1,000</u>	\$ 5,940
<b>Fund Balance - Beginning of Year</b>		<u>48,724</u>
<b>Fund Balance - End of Year</b>		<u>\$ 54,664</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Licenses and Permits		
Dog Tags	\$ 20,000	\$ 23,705
Interest Income		70
<b>Total Receipts</b>	<u>\$ 20,000</u>	<u>\$ 23,775</u>
<b>Disbursements</b>		
Public Safety		
Claims	\$ 0	\$ 0
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 20,000	\$ 23,775
<b>Other Financing (Uses)</b>		
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>	\$ 8,775
<b>Fund Balance - Beginning of Year</b>		<u>24,683</u>
<b>Fund Balance - End of Year</b>		<u>\$ 33,458</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Dog Pickup and Holding	\$ 10,000	\$ 5,576
Interest Income	<u>                    </u>	<u>          43</u>
<b>Total Receipts</b>	<u>\$ 10,000</u>	<u>\$ 5,619</u>
<b>Disbursements</b>		
Public Safety		
Expense of Operations	<u>\$ 20,000</u>	<u>\$ 19,051</u>
<b>Total Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 19,051</u>
(Deficiency) of Receipts Over Disbursements	\$ (10,000)	\$ (13,432)
<b>Other Financing Sources</b>		
Operating Transfers In	<u>10,000</u>	<u>15,000</u>
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 0</u>	\$ 1,568
<b>Fund Balance - Beginning of Year</b>		<u>244</u>
<b>Fund Balance - End of Year</b>		<u>\$ 1,812</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Library Fees	\$ 16,000	\$ 16,504
Interest Income		81
Miscellaneous		96
<b>Total Receipts</b>	<u>\$ 16,000</u>	<u>\$ 16,681</u>
<b>Disbursements</b>		
Judiciary		
Books and Supplies	<u>\$ 20,000</u>	<u>\$ 18,165</u>
<b>Total Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 18,165</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (4,000)</u>	\$ (1,484)
<b>Fund Balance - Beginning of Year</b>		<u>18,396</u>
<b>Fund Balance - End of Year</b>		<u>\$ 16,912</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Court Security Fees	\$ 60,000	\$ 50,780
Interest Income	<u>                    </u>	<u>1,132</u>
<b>Total Receipts</b>	<u>\$ 60,000</u>	<u>\$ 51,912</u>
<b>Disbursements</b>		
Judiciary		
Salaries and Fringe Reimbursement	<u>\$ 0</u>	<u>\$ 13,249</u>
<b>Total Disbursements</b>	<u>\$ 0</u>	<u>\$ 13,249</u>
Excess of Receipts Over Disbursements	\$ 60,000	\$ 38,663
<b>Other Financing (Uses)</b>		
Operating Transfers Out	<u>(163,000)</u>	<u>(148,801)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (103,000)</u>	\$ (110,138)
<b>Fund Balance - Beginning of Year</b>		<u>278,643</u>
<b>Fund Balance - End of Year</b>		<u>\$ 168,505</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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service	\$ 50,000	\$ 47,918
Interest Income		660
	<hr/>	<hr/>
<b>Total Receipts</b>	<b>\$ 50,000</b>	<b>\$ 48,578</b>
	<hr/>	<hr/>
<b>Disbursements</b>		
Judiciary		
Office Supplies	\$ 2,000	
System Updates and Programming	5,000	\$ 1,450
Equipment Repairs and Maintenance	16,000	12,069
Capital Outlay	12,384	
	<hr/>	<hr/>
<b>Total Disbursements</b>	<b>\$ 35,384</b>	<b>\$ 13,519</b>
	<hr/>	<hr/>
<b>Excess of Receipts Over Disbursements</b>	<b>\$ 14,616</b>	<b>\$ 35,059</b>
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		<b>146,509</b>
		<hr/>
<b>Fund Balance - End of Year</b>		<b>\$ 181,568</b>
		<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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Probation Fees	\$ 60,000	\$ 72,391
Interest Income		698
	<hr/>	<hr/>
<b>Total Receipts</b>	<u>\$ 60,000</u>	<u>\$ 73,089</u>
 <b>Disbursements</b>		
Corrections		
Supplies	\$ 10,000	\$ 7,673
Administration	13,553	4,341
Travel	4,400	4,054
Equipment	71,600	53,310
	<hr/>	<hr/>
<b>Total Disbursements</b>	<u>\$ 99,553</u>	<u>\$ 69,378</u>
 Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (39,553)</u>	\$ 3,711
 <b>Other Financing (Uses)</b>		
Operating Transfers Out		<hr/> (6,870)
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)		\$ (3,159)
 <b>Fund Balance - Beginning of Year</b>		<hr/> 152,880
 <b>Fund Balance - End of Year</b>		<u><u>\$ 149,721</u></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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Fees and Fines	\$ 33,000	\$ 26,585
Interest Income	<u>                    </u>	<u>          466</u>
<b>Total Receipts</b>	<u>\$ 33,000</u>	<u>\$ 27,051</u>
<b>Disbursements</b>		
Judiciary Supplies	<u>\$ 50,000</u>	<u>\$ 7,849</u>
<b>Total Disbursements</b>	<u>\$ 50,000</u>	<u>\$ 7,849</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (17,000)</u>	\$ 19,202
<b>Fund Balance - Beginning of Year</b>		<u>105,765</u>
<b>Fund Balance - End of Year</b>		<u>\$ 124,967</u>

**MACOUPIN COUNTY, ILLINOIS  
CRIME VICTIMS FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental State \$ 17,700

**Total Receipts** \$ 17,700

**Disbursements**

Judiciary  
Contractual Services \$ 1,874

**Total Disbursements** \$ 1,874

Excess of Receipts Over Disbursements \$ 15,826

**Other Financing (Uses)**

Operating Transfers Out (20,600)

(Deficiency) of Receipts over Disbursements  
And Other Financing (Uses) \$ (4,774)

**Fund Balance - Beginning of Year** 8,708

**Fund Balance - End of Year** \$ 3,934

**MACOUPIN COUNTY, ILLINOIS  
TRAFFIC SAFETY SCHOOL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Charges For Services \$ 7,850

**Total Receipts** \$ 7,850

**Disbursements**

Public Safety  
Contractual \$ 12,725

**Total Disbursements** \$ 12,725

(Deficiency) of Receipts Over Disbursements \$ (4,875)

**Fund Balance - Beginning of Year** 6,486

**Fund Balance - End of Year** \$ 1,611

**MACOUPIN COUNTY, ILLINOIS  
SHERIFF'S LEADS ACCOUNT  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental Other  
    Received From Municipalities \$ 6,215

**Total Receipts** \$ 6,215

**Disbursements**

Public Safety  
    Payments For Telecommunication Service \$ 8,598

**Total Disbursements** \$ 8,598

(Deficiency) of Receipts Over Disbursements \$ (2,383)

**Fund Balance - Beginning of Year** 11,153

**Fund Balance - End of Year** \$ 8,770

**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, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
Charges For Service		
Maintenance and Child Support		
Collection Fees	\$ 25,000	\$ 14,741
Interest Income		1,127
	<hr/>	<hr/>
<b>Total Receipts</b>	<b>\$ 25,000</b>	<b>\$ 15,868</b>
	<hr/>	<hr/>
<b>Disbursements</b>		
Judiciary		
Supplies	\$ 2,501	\$ 90
Capital Outlay	2,000	
Repairs & Maintenance	2,520	
Meetings and Conventions	3,000	33
Miscellaneous	7,353	50
	<hr/>	<hr/>
<b>Total Disbursements</b>	<b>\$ 17,374</b>	<b>\$ 173</b>
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 7,626</u>	\$ 15,695
<b>Fund Balance - Beginning of Year</b>		<u>122,168</u>
<b>Fund Balance - End of Year</b>		<u>\$ 137,863</u>

**MACOUPIN COUNTY, ILLINOIS**  
**MACOUPIN COUNTY COPS GRANT**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

<b>Receipts</b>	
Intergovernmental Federal	<u>\$ 41,447</u>
<b>Total Receipts</b>	<u>\$ 41,447</u>
<b>Disbursements</b>	
Public Safety	<u>\$ 0</u>
<b>Total Disbursements</b>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 41,447
<b>Other Financing (Uses)</b>	
Operating Transfers Out	<u>(45,000)</u>
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)	\$ (3,553)
<b>Fund Balance - Beginning of Year</b>	<u>29,106</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 25,553</u></u>

**MACOUPIN COUNTY, ILLINOIS  
CIRCUIT CLERK SDU REIMBURSEMENT FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental State	\$ 14,819
Interest Income	<u>674</u>

**Total Receipts** \$ 15,493

**Disbursements**

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

Excess of Receipts Over Disbursements \$ 15,493

**Fund Balance - Beginning of Year** 67,123

**Fund Balance - End of Year** \$ 82,616

**MACOUPIN COUNTY, ILLINOIS**  
**SOUTH CENTRAL ILLINOIS DRUG TASK FORCE**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental Federal	\$ 176,008
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<b>Total Receipts</b>	<b>\$ 176,008</b>
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**Disbursements**

Public Safety	
Personnel Services	\$ 82,893
Contractual	68,337
Travel	1,833
Commodities	3,153
Equipment	33,797

<b>Total Disbursements</b>	<b>\$ 190,013</b>
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Deficiency of Receipts Over Disbursements	\$ (14,005)
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<b>Fund Balance - Beginning of Year</b>	<b>14,483</b>
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<b>Fund Balance - End of Year</b>	<b>\$ 478</b>
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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, 2004**

<b>Receipts</b>	
Interest Income	<u>\$      19</u>
<b>Total Receipts</b>	<u>\$      19</u>
<b>Disbursements</b>	
<b>Total Disbursements</b>	<u>\$      0</u>
Excess of Receipts Over Disbursements	<u>\$      19</u>
<b>Other Financing Sources</b>	
Operating Transfers In	<u>\$  13,614</u>
Excess of Receipts over Disbursements And Other Financing Sources	<u>\$  13,633</u>
<b>Fund Balance - Beginning of Year</b>	<u>10,656</u>
<b>Fund Balance - End of Year</b>	<u><u>\$  24,289</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**ASSESSOR'S GIS FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

<b>Receipts</b>	
Interest Income	<u>\$ 20</u>
<b>Total Receipts</b>	<u>\$ 20</u>
<b>Disbursements</b>	
<b>Total Disbursements</b>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 20
<b>Other Financing Sources</b>	
Operating Transfers In	<u>25,200</u>
Excess of Receipts over Disbursements And Other Financing Sources	\$ 25,220
<b>Fund Balance - Beginning of Year</b>	<u>21,312</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 46,532</u></u>

**MACOUPIN COUNTY, ILLINOIS  
DUI EQUIPMENT FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Fines and Forfeitures	\$ 3,607
Interest Income	<u>6</u>

<b>Total Receipts</b>	<b>\$ 3,613</b>
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**Disbursements**

<b>Total Disbursements</b>	<b>\$ 0</b>
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Excess of Receipts Over Disbursements	\$ 3,613
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<b>Fund Balance - Beginning of Year</b>	<b><u>2,089</u></b>
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<b>Fund Balance - End of Year</b>	<b><u><u>\$ 5,702</u></u></b>
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**MACOUPIN COUNTY, ILLINOIS**  
**COUNTY HEALTH COMM CARE FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

<b>Receipts</b>	
Charges for Service	\$ 33,662
Interest Income	71
	<u>                    </u>
<b>Total Receipts</b>	<b>\$ 33,733</b>
<b>Disbursements</b>	
Health & Welfare	\$ 10,130
	<u>                    </u>
<b>Total Disbursements</b>	<b>\$ 10,130</b>
Excess of Receipts Over Disbursements	\$ 23,603
<b>Other Financing Sources</b>	
Operating Transfers In	10,025
	<u>                    </u>
Excess of Receipts over Disbursements And Other Financing Sources	\$ 33,628
<b>Fund Balance - Beginning of Year</b>	<u>26,683</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 60,311</u></u>

**MACOUPIN COUNTY, ILLINOIS  
SHERIFF'S FEDERAL DRUG FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental Other	\$ 21,103
Interest Income	<u>32</u>
<b>Total Receipts</b>	<b><u>\$ 21,135</u></b>

**Disbursements**

Public Safety	<u>\$ 0</u>
<b>Total Disbursements</b>	<b><u>\$ 0</u></b>
Excess of Receipts Over Disbursements	\$ 21,135
<b>Fund Balance - Beginning of Year</b>	<u>0</u>
<b>Fund Balance - End of Year</b>	<b><u><u>\$ 21,135</u></u></b>

**MACOUPIN COUNTY, ILLINOIS  
CORONER'S EQUIPMENT FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Intergovernmental State	<u>\$ 1,236</u>
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<b>Total Receipts</b>	<u>\$ 1,236</u>
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**Disbursements**

Health & Welfare	
Capital Outlay	<u>\$ 1,236</u>

<b>Total Disbursements</b>	<u>\$ 1,236</u>
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Excess of Receipts Over Disbursements	\$ 0
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<b>Fund Balance - Beginning of Year</b>	<u>0</u>
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<b>Fund Balance - End of Year</b>	<u><u>\$ 0</u></u>
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**MACOUPIN COUNTY, ILLINOIS  
ARRESTEES' MEDICAL COSTS  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2004**

**Receipts**

Fines and Forfeitures	<u>\$ 5,563</u>
<b>Total Receipts</b>	<u>\$ 5,563</u>

**Disbursements**

Public Safety	<u>\$ 0</u>
<b>Total Disbursements</b>	<u>\$ 0</u>

Excess of Receipts Over Disbursements	\$ 5,563
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<b>Fund Balance - Beginning of Year</b>	<u>0</u>
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<b>Fund Balance - End of Year</b>	<u><u>\$ 5,563</u></u>
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**MACOUPIN COUNTY, ILLINOIS**  
**TAX SALE IN ERROR INTEREST**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<u>Actual</u>
<b>Receipts</b>	
Local Taxes	
Property Tax	\$ 4,570
Interest Income	4
<b>Total Receipts</b>	<b>\$ 4,574</b>
<b>Disbursements</b>	
General Government	
Miscellaneous	\$ 0
<b>Total Disbursements</b>	<b>\$ 0</b>
Excess of Receipts Over Disbursements	\$ 4,574
<b>Fund Balance - Beginning of Year</b>	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>\$ 4,574</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTAL INFORMATION**  
**FIDUCIARY FUND TYPES**  
**TRUST AND AGENCY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES - CASH BASIS**  
**AUGUST 31, 2004**

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
<b>ASSETS</b>							
Cash	\$ 79,182	\$ 139,156	\$ 8,842	\$ 29,531	\$ 6,520	\$ 4,897	\$ 1,617,426
Investments							522,073
<b>TOTAL ASSETS</b>	<u>\$ 79,182</u>	<u>\$ 139,156</u>	<u>\$ 8,842</u>	<u>\$ 29,531</u>	<u>\$ 6,520</u>	<u>\$ 4,897</u>	<u>\$ 2,139,499</u>
<b>LIABILITIES</b>							
Funds Held For Others	\$ 79,182	\$ 139,156	\$ 8,842	\$ 29,531	\$ 6,520	\$ 4,897	\$ 2,139,499
<b>TOTAL LIABILITIES</b>	<u>\$ 79,182</u>	<u>\$ 139,156</u>	<u>\$ 8,842</u>	<u>\$ 29,531</u>	<u>\$ 6,520</u>	<u>\$ 4,897</u>	<u>\$ 2,139,499</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES - CASH BASIS (Continued)**  
**AUGUST 31, 2004**

	Tax Sale Fee Fund	Circuit Clerk Bond & Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account	
<b>ASSETS</b>									
Cash	\$ 129,123	\$ 802,388	\$ 403,412	\$ 791	\$ 3,385	\$ 2,763	\$ 3,975	\$ 3,461	
Investments	<u>182,000</u>	<u>40,073</u>	<u>300,000</u>						
<b>TOTAL ASSETS</b>	<u>\$ 311,123</u>	<u>\$ 842,461</u>	<u>\$ 703,412</u>	<u>\$ 791</u>	<u>\$ 3,385</u>	<u>\$ 2,763</u>	<u>\$ 3,975</u>	<u>\$ 3,461</u>	
<b>LIABILITIES</b>									
Funds Held For Others	\$ 311,123	\$ 842,461	\$ 703,412	\$ 791	\$ 3,385	\$ 2,763	\$ 3,975	\$ 3,461	
<b>TOTAL LIABILITIES</b>	<u>\$ 311,123</u>	<u>\$ 842,461</u>	<u>\$ 703,412</u>	<u>\$ 791</u>	<u>\$ 3,385</u>	<u>\$ 2,763</u>	<u>\$ 3,975</u>	<u>\$ 3,461</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, 2004**

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Offer Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
<b>Receipts</b>	\$ 306,790	\$ 110,341	\$ 77	\$ 571,894	\$ 1,482	\$ 22	\$ 4,188,898
<b>Disbursements</b>	<u>257,398</u>	<u>172,016</u>	<u>(1)</u>	<u>573,584</u>	<u>595</u>	<u>681</u>	<u>4,378,883</u>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	\$ 49,392	\$ (61,675)	\$ 78	\$ (1,690)	\$ 887	\$ (659)	\$ (189,985)
<b>Funds Held For Others - Beginning of Year</b>	<u>29,790</u>	<u>200,831</u>	<u>8,764</u>	<u>31,221</u>	<u>5,633</u>	<u>5,556</u>	<u>2,329,484</u>
<b>Funds Held For Others - End of Year</b>	<u><u>\$ 79,182</u></u>	<u><u>\$ 139,156</u></u>	<u><u>\$ 8,842</u></u>	<u><u>\$ 29,531</u></u>	<u><u>\$ 6,520</u></u>	<u><u>\$ 4,897</u></u>	<u><u>\$ 2,139,499</u></u>

**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, 2004**

	Circuit		Township		Interest	States		Circuit		Trustee
	Tax Sale	Bond	Motor Fuel	on Real	Attorney	Attorney	Attorney	Clerk	Special	Payment
	Fees Fund	Trust Fund	Tax Fund	Estate Tax	Escrow	Section 1655	Forfeiture	Fund	Fund	Account
					Fund	Fund	Fund			
Receipts	\$ 19,843	\$ 1,460,798	\$ 1,633,254	\$ 47,417	\$ 2,039	\$ 2,580	\$ 13	\$ 32,348		
Disbursements	4,979	1,487,213	1,803,616	47,689	1,714	388	0	29,011		
Excess (Deficiency) of Receipts Over Disbursements	\$ 14,864	\$ (26,415)	\$ (170,362)	\$ (272)	\$ 325	\$ 2,192	\$ 13	\$ 3,337		
Funds Held For Others - Beginning of Year	296,259	868,876	873,774	1,063	3,060	571	3,962	124		
Funds Held For Others - End of Year	\$ 311,123	\$ 842,461	\$ 703,412	\$ 791	\$ 3,385	\$ 2,763	\$ 3,975	\$ 3,461		

**MACOUPIN COUNTY, ILLINOIS**  
**OTHER SUPPLEMENTAL INFORMATION**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

<b>Federal Grantor</b>			
<b>Pass - Through Entity</b>			
Program Title	<u>CFDA</u>	<u>Grant</u>	<u>Disbursements</u>
	<u>Number</u>	<u>Number</u>	
<b>U.S. Department of Health &amp; Human Services</b>			
Community Access Grant	93.252		\$ 476,770
<b>Illinois Department of Public Health</b>			
Dental Sealant Grant	93.994	3040	2,300
West Nile Virus Vector Prevention Program	93.284	5610	3,860
Bioterrorism Preparedness	93.283	1710	5,136
Bioterrorism Preparedness	93.283	1310	24,700
Bioterrorism Preparedness	93.283	1310	47,163
Vision & Hearing	93.994	5070	100
Infant Immunization Initiative	93.268		59,715
Total Illinois Department of Public Health			<u>\$ 142,974</u>
<b>Illinois Department of Human Services</b>			
Diabetes Program	93.988	511G5324000	\$ 5,429
Diabetes Program	93.988	411G4324662	43,398
Maternal Child Health	93.994	411G4324530	41,200
Healthy Families	93.558	411G4324400	127,509
Teen Pregnancy Prevention	93.667	511G5324230	5,330
Family Case Management	93.667	411G4324000	2,900
Title XX Block Grant	93.667	411G4324230	15,000
Total Illinois Department of Human Services			<u>\$ 240,766</u>
<b>Illinois Department of Public Aid</b>			
Family Case Management	93.778		\$ 120,463
Total Illinois Department of Public Aid			<u>\$ 120,463</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>\$ 980,973</u>
<b>U.S. Department of Agriculture</b>			
<b>Illinois Department of Public Health</b>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	411G4324900	\$ 107,337
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	511G5324900	43,020
WIC Commodities	10.557		314,043
Total Illinois Department of Public Health			<u>464,400</u>
<b>Department of commerce &amp; Community Affairs</b>			
Rural Water	10.760		37,900
<b>Total U.S. Department of Agriculture</b>			<u>\$ 502,300</u>
<b>U.S. Department of Transportation</b>			
<b>Illinois Department of Transportation</b>			
Safe Communities	20.660	CP3-0059-062	\$ 2,914
<b>Total U.S. Department of Transportation</b>			<u>\$ 2,914</u>

<b>Federal Grantor</b>			
<b>Pass-Through Entity</b>			
Program Title			
<b>U.S. Department of Justice</b>			
<b>Illinois Criminal Justice Information Authority</b>			
COPS Grant	16.711	2000SHWX0361	\$ 41,447
South Central Illinois Drug Task Force	16.000		\$ 3,500
South Central Illinois Drug Task Force	16.000		\$ 190,013
Local Law Enforcement Officer Safety	16.000		\$ 16,667
<b>Total U.S. Department of Justice</b>			<u>\$ 251,627</u>
<b>Federal Emergency Management Agency</b>			
Homeland Security	83.000		\$ 2,000
Homeland Security	83.000		\$ 61,162
<b>Illinois Emergency Management Agency</b>			
Emergency Service Disaster Assistance	83.534		\$ 10,786
Total Illinois Emergency Management Agency			<u>\$ 10,786</u>
<b>Total Federal Emergency Management Agency</b>			<u>\$ 73,948</u>
<b>Environmental Protection Agency</b>			
Illinois Department of Public Health			
Portable Water	66.605		\$ 50
<b>Total Environmental Protection Agency</b>			\$ 50
<b>U.S. General Services Administration</b>			
Illinois State Board of Elections			
Voter Equipment	39.011		\$ 210,687
<b>Total U.S. General Services Administration</b>			<u>\$ 210,687</u>
<b>U.S. Department of the Interior</b>			
National Park Service			
Rt. 66 Bike Trail	15.916		\$ 6,500
<b>Total U.S. Department of the Interior</b>			<u>\$ 6,500</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 2,028,999</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

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. General Services Administration  
Illinois State Board of Elections  
Voter Equipment  
CFDA 39.011
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, 2004**

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, 2004. 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 2003, 2002, 2001, AND 2000**

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