

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2008

MACOUPIN COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED AUGUST 31, 2008

	<u>PAGE</u>
Independent Auditor's Report	1-2
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	3-4
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	5-6
<u>Required Supplementary Information</u>	
Management's Discussion and Analysis	7-11
Basic Financial Statements	
Exhibit A Statement of Net Assets – Modified Cash Basis	12
Exhibit B Statement of Activities – Modified Cash Basis	13
Exhibit C Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions – Governmental Funds	14
Exhibit D Reconciliation of the Governmental Funds Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions to the Statement of Net Assets – Modified Cash Basis	15
Exhibit E Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Governmental Funds	16
Exhibit F Reconciliation of the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances to the Statement of Activities - Modified Cash Basis – Governmental Funds	17
Exhibit G Statement of Assets and Liabilities Arising From Cash Transactions - Fiduciary Funds	18
Notes to Financial Statements	19-33

Required Supplementary Information

<u>Financial Statements:</u>	<u>PAGE</u>
Schedule 1 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual -- General Funds	34
Schedule 2 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual -- Emergency Telephone System Fund	35
Schedule 3 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual -- County Motor Fuel Tax Fund	36
Schedule 4- Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual -- County Health Department Fund	37
Schedule 5- Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual -- County Health Department WIC Fund	38
Schedule 6- Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual -- Animal Control -- Working Fund	39

Additional Supplementary Information

GOVERNMENTAL FUND TYPES

GENERAL FUNDS

General Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Transactions	40
General Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	41
General Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	42-50
County Clerk - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	51
Sheriff - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	52

SPECIAL REVENUE FUNDS

Special Revenue Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Transactions	53-61
Special Revenue Funds - Combining Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balances	62-70
Revolving Loan Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	71
Emergency Telephone System - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	72
Illinois Municipal Retirement Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	73

Additional Supplementary Information – continued

SPECIAL REVENUE FUNDS – continued	<u>PAGE</u>
Social Security Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	74
Tort Liability Fund - Statement of Cash Receipts, Cash Disbursements and Changes In Fund Balance - Budget and Actual	75
County Highway Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	76
County Motor Fuel Tax Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	77
Federal Aid Matching Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	78
County Township Bridge Bond Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	79
County Township Bridge Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	80
County Farm Fund - Statement of Cash Receipts, Cash Disbursements and Changes In Fund Balance - Budget and Actual	81
County Health Department Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	82
County Health Department WIC Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	83
County Health Department M&M Dental Clinic - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	84
Mental Deficiency Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	85
Mental Health Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	86
Macoupin Community Health Center, Inc. - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	87
Delinquent Real Estate Taxes Liquidation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	88
Real Estate Stamp Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	89
Sheriff’s Drug Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance- Budget and Actual	90
Document Storage Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	91
Recorder’s Microfilm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance- Budget and Actual	92
Treasurer’s Automation Fees Account - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	93
Animal Control Claim Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	94
Animal Control Working Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	95
Law Library Fund - Statement of Cash Receipts, Cash Disbursements and Changes In Fund Balance - Budget and Actual	96
Court Security Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	97
Court Automation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	98

Additional Supplementary Information - continued

SPECIAL REVENUE FUNDS-continued	<u>PAGE</u>
Probation Fees Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	99
Traffic Violation Fee Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	100
Crime Victims Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	101
Tourism Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	102
Sheriff's Leads Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	103
Circuit Clerk - Maintenance and Child Support Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	104
Macoupin County Cops Grant - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	105
Circuit Clerk SDU Reimbursement Fund - Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Balance – Budget and Actual	106
South Central Illinois Drug Task Force - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	107
Recorder's GIS Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	108
Assessor's GIS Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	109
DUI Equipment Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	110
County Health Commcare Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	111
Sheriff's Federal Drug Fund - Statement of Cash Receipts, Cash Disbursements and Changes In Fund Balance – Budget and Actual	112
Arrestees' Medical Costs - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	113
Tax Sale in Error Interest - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	114
Heath Insurance Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	115
Grant Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	116
Pet Population Control Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	117
Animal Control Building Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	118
Circuit Clerk OP Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	119
CDAP Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	120
Vital Records Automation – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	121
GIS Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	122
County Health Department - ILCHS – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	123

Additional Supplementary Information - continued

	<u>PAGE</u>
SPECIAL REVENUE FUNDS-continued	
Revolving Loan Fund II – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	124
FIDUCIARY FUND TYPES	
Trust and Agency Funds - Combining Statement of Assets and Liabilities Arising From Cash Transactions	125-126
Trust and Agency Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Funds Held for Others	127-128
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Expenditures of Federal Awards	129 - 130
Schedule of Findings	131 - 132
Schedule of Findings and Questioned Costs	133
Notes to Schedule of Expenditures of Federal Awards	134
Corrective Action Plan for Current Year Findings	135 - 136
Schedule of Assessed Valuations, Tax Extensions and Tax Rates	137



Certified Public Accountants

Richard C. Scheffel, CPA
Dennis E. Ulrich, CPA
Ronald C. Schneider, CPA
Michael E. Fitzgerald, CPA
Kimberly S. Loy, CPA
Steven P. Langendorf, CPA
Steven C. Pembroke, CPA
Scott A. Weber, CPA
Mark J. Korte, CPA

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, 2008, 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 opinions 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, 2008, and the respective changes in financial position - modified cash basis, thereof for the year then ended in conformity with the basis of accounting described in Note 2.

- 322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
- 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
- #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
- 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
- RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2009, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 through 11 and 34 through 39, 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 fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Scheffel & Company, P.C.

Jerseyville, Illinois
June 18, 2009



Certified Public Accountants

Richard C. Scheffel, CPA
Dennis E. Ulrich, CPA
Ronald C. Schneider, CPA
Michael E. Fitzgerald, CPA
Kimberly S. Loy, CPA
Steven P. Langendorf, CPA
Steven C. Pembroke, CPA
Scott A. Weber, CPA
Mark J. Korte, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
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 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, 2008, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated June 18, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Macoupin County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Macoupin County, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Macoupin County, Illinois' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Macoupin County, Illinois' financial statements that is more

- 322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
- 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
- #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
- 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
- RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



than inconsequential will not be prevented or detected by Macoupin County, Illinois' internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. [2008-1 through 2008-4]

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Macoupin County, Illinois' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider all of them to be material weaknesses.

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to management of Macoupin County, Illinois in a separate letter dated June 18, 2009.

Macoupin County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Macoupin County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Board, others within the entity, and 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
June 18, 2009



Certified Public Accountants

Richard C. Scheffel, CPA
Dennis E. Ulrich, CPA
Ronald C. Schneider, CPA
Michael E. Fitzgerald, CPA
Kimberly S. Loy, CPA
Steven P. Langendorf, CPA
Steven C. Pembroke, CPA
Scott A. Weber, CPA
Mark J. Korte, CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
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, 2008. 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 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 of 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, 2008.

- 322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
- 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
- #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
- 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
- RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Macoupin County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Macoupin County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Board, others within the entity, and 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
June 18, 2009

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2008

This section of Macoupin County, Illinois, annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2008. Please read it in conjunction with the County's financial statements.

The Management's Discussion and Analysis contains six different sections. The first section presents a brief overview of the County's financial highlights for the year ended August 31, 2008. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

FINANCIAL HIGHLIGHTS

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 12, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.
- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2007 – August 31, 2008. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.

- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
- Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$28.2 million at August 31, 2008. This is a decrease of \$226,000 from the beginning of the year. Of the \$28.2 million, \$15.4 million is invested in capital assets (net of related debt), and \$12.8 million is considered unrestricted. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent more than it collected in revenue for the year ended August 31, 2008 resulting in a decrease in net assets of \$226,445.

Table 1
Statement of Net Assets

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

Table 2
Changes in Net Assets

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

Property taxes and intergovernmental revenues accounted for 45% and 50% of the total revenue for the year ended August 31, 2008 and 2007, respectively. Another 45% and 41%, for the current and prior fiscal years, respectively, came from charges for services, operating grants and contributions, and capital grants while the remaining 10% and 9% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,346,795 and \$16,219,353 for the year ended August 31, 2008 and 2007, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (89% and 88%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$7.3 and \$9.6 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.4 and \$4.3 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.8 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

General Fund Budgetary Highlights

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

Table 3
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2008	2007
Land	\$ 170,677	\$ 173,677
Construction in Progress	3,366,919	845,005
Buildings	2,337,713	2,539,554
Equipment	4,287,266	4,244,839
Bridges	2,995,712	2,971,265
Roads	3,162,491	3,435,719
Total	<u>\$16,320,778</u>	<u>\$14,210,059</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue up to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$934,000 is well below the \$29.1 million statutorily imposed limit. The increase in debt in the current year is largely due to the \$1,000,000 note payable entered into in order to purchase and remodel a building for the Maple Street Clinic in Gillespie.

FACTORS BEARING ON THE COUNTY'S FUTURE

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

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
AUGUST 31, 2008

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 6,939,256
Invested Cash	5,756,063
Revolving Loan Balances	103,145
Total Current Assets	\$ 12,798,464
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 16,320,778
Total Assets	\$ 29,119,242
<u>LIABILITIES</u>	
Current Liabilities:	
Current Portion of Notes Payable	\$ 19,963
Long Term Liabilities:	
Notes Payable	913,571
Total Liabilities	\$ 933,534
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 15,387,244
Unrestricted	12,798,464
Total Net Assets	\$ 28,185,708
Total Liabilities and Net Assets	\$ 29,119,242

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

MACOUPIN COUNTY, ILLINOIS
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2008

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Expenses</u>				
Functions/Programs				
Primary Government:				
General Government	\$ 4,383,669	\$ 1,049,985		\$ (3,333,684)
Public Safety	4,081,432	1,575,200	\$ 210,771	(2,295,461)
Corrections	446,086			(446,086)
Judiciary	1,243,352	672,896		(570,456)
Education	89,670			(89,670)
Development	49,274			(49,274)
Public Works and Transportation	3,257,827	295,000	1,380,323	(1,582,504)
Health and Welfare	2,747,356	204,402	1,806,296	(736,658)
Depreciation - Unallocated	24,420			(24,420)
Capital Development	23,709			
Total Primary Government	\$ 16,346,795	\$ 3,797,483	\$ 3,397,390	\$ (9,128,213)
General Revenues:				
Property Taxes				\$ 2,411,156
Intergovernmental				4,906,712
Earnings on Investments				505,795
Gain on Sale of Capital Assets				22,592
IMRF Member Contributions				514,410
Miscellaneous				541,103
Total General Revenues				\$ 8,901,768
CHANGE IN NET ASSETS				\$ (226,445)
NET ASSETS, BEGINNING OF YEAR				28,412,153
NET ASSETS, END OF YEAR				\$ 28,185,708

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, 2008

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>COUNTY HEALTH DEPARTMENT W/C FUND</u>	<u>ANIMAL CONTROL WORKING</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>								
Cash	\$ 1,478,582	\$ 1,285,623	\$ 113,783	\$ 351,565	\$ 91,557	\$ 3,428	\$ 3,614,718	\$ 6,939,256
Invested Cash	700,000	1,211,063	2,750,000	95,562			1,095,000	5,756,063
Due From Other Funds	37,249						1,728	134,539
Revolving Loan Balances							103,145	103,145
Total Assets	<u>\$ 2,215,831</u>	<u>\$ 2,496,686</u>	<u>\$ 2,863,783</u>	<u>\$ 447,127</u>	<u>\$ 91,557</u>	<u>\$ 3,428</u>	<u>\$ 4,814,591</u>	<u>\$ 12,933,003</u>
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Due to Other Funds					\$ 95,562	\$ 24,409	\$ 14,568	\$ 134,539
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95,562	\$ 24,409	\$ 14,568	\$ 134,539
<u>FUND BALANCES</u>								
Unreserved (Deficit)	\$ 2,215,831	\$ 2,496,686	\$ 2,863,783	\$ 447,127	\$ (4,005)	\$ (20,981)	\$ 4,800,023	\$ 12,798,464
Total Fund Balance (Deficit)	<u>\$ 2,215,831</u>	<u>\$ 2,496,686</u>	<u>\$ 2,863,783</u>	<u>\$ 447,127</u>	<u>\$ (4,005)</u>	<u>\$ (20,981)</u>	<u>\$ 4,800,023</u>	<u>\$ 12,798,464</u>
Total Liabilities and Fund Balances	<u>\$ 2,215,831</u>	<u>\$ 2,496,686</u>	<u>\$ 2,863,783</u>	<u>\$ 447,127</u>	<u>\$ 91,557</u>	<u>\$ 3,428</u>	<u>\$ 4,814,591</u>	<u>\$ 12,933,003</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
ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
AUGUST 31, 2008

Total Governmental Funds Balances \$ 12,798,464

Total Net Assets Reported for Governmental Activities in the
Statement of Net Assets is Different Because:

Capital Assets Used in Governmental Activities are Not
Financial Resources and Therefore are Not
Reported in the Funds.

Those Assets Consist of:

Land	\$ 170,677	
Construction in Process		3,366,919
Equipment, Net of \$2,022,414 Accumulated Depreciation		2,337,713
Buildings, Net of \$2,660,004 Accumulated Depreciation		4,287,266
Bridges, Net of \$1,118,853 Accumulated Depreciation		2,995,712
Roads, Net of \$5,034,363 Accumulated Depreciation		3,162,491
Total Capital Assets (Net of Accumulated Depreciation)		16,320,778

All Liabilities - Both Current And Long-Term - Are Reported
in the Statement of Net Assets.

Balances at August 31, 2008:

Note Payable	(933,534)
--------------	-----------

Total Net Assets of Governmental Activities	\$ 28,185,708
---	---------------

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, 2008

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>COUNTY HEALTH DEPARTMENT WIC FUND</u>	<u>ANIMAL CONTROL WORKING</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Receipts								
Local Taxes	\$ 588,804			\$ 160,131			\$ 1,662,221	\$ 2,411,156
Intergovernmental State	3,590,951		\$ 1,347,761	887,513			591,549	6,417,774
Intergovernmental Federal	12,693			509,427	\$ 128,900		189,787	840,807
Intergovernmental Other							1,069,230	1,069,230
Charges For Service	1,523,800	\$ 688,710		108,586		\$ 20,106	667,985	3,009,187
Fines and Forfeitures	669,145						34,560	703,705
License and Permits	5,185			52,855			26,551	84,591
Interest	94,508	101,731	109,992	11,938	1,924	2	185,700	505,795
Miscellaneous	331,579	10,561	4,196	52,804			697,003	1,096,143
Total Receipts	\$ 6,816,665	\$ 801,002	\$ 1,461,949	\$ 1,783,254	\$ 130,824	\$ 20,108	\$ 5,124,586	\$ 16,138,388
Disbursements								
General Government	\$ 2,208,625						\$ 2,173,525	\$ 4,382,150
Public Safety	3,077,806					\$ 73,121	150,488	4,134,224
Corrections	331,131						53,355	384,486
Judiciary	1,114,489						128,863	1,243,352
Education	89,670							89,670
Development	49,274		\$ 1,631,365				2,620,436	49,274
Public Works and Transportation				\$ 2,049,187	\$ 161,700		863,035	4,251,801
Health and Welfare				\$ 2,049,187			23,709	3,073,922
Capital Development				\$ 2,049,187	\$ 161,700		6,013,411	23,709
Total Disbursements	\$ 6,870,995	\$ 832,809	\$ 1,631,365	\$ 2,049,187	\$ 161,700	\$ 73,121	\$ 6,013,411	\$ 17,632,588
Excess (Deficiency) of Receipts Over Disbursements	\$ (54,330)	\$ (31,807)	\$ (169,416)	\$ (265,933)	\$ (30,876)	\$ (53,013)	\$ (888,825)	\$ (1,494,200)
Other Financing Sources (Uses)								
Operating Transfer Out	(977,687)			(42,059)			(1,037,859)	(2,169,625)
Operating Transfer In	728,914			438,141		20,000	982,570	2,169,625
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (303,103)	\$ (31,807)	\$ (281,436)	\$ 130,149	\$ (30,876)	\$ (33,013)	\$ (944,114)	\$ (1,494,200)
Fund Balance - Beginning of Year	2,518,934	2,528,493	3,145,219	316,978	26,871	12,032	5,744,137	14,292,664
Fund Balance (Deficit) - End of Year	\$ 2,215,831	\$ 2,496,686	\$ 2,863,783	\$ 447,127	\$ (4,005)	\$ (20,981)	\$ 4,800,023	\$ 12,798,464

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 -
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2008

Net Changes In Fund Balances - Total Governmental Funds	\$ (1,494,200)
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
The Net Effect Of Various Transactions Involving Capital Assets (i.e., sales and trade-ins) Is To Decrease Net Assets	(18,038)
Repayment Of Principal Is An Other Financing Use In The Governmental Fund But Reduces The Liability In The Statement Of Net Assets	271,036
Loan Proceeds That Are Not Deposited By The County Are Not Reported Funds But Increase The Liability In The Statement Of Net Assets	(1,114,000)
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	<u>2,128,757</u>
Changes In Net Assets Of Governmental Activities	<u>\$ (226,445)</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, 2008

	<u>Agency</u> <u>Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,677,917
Invested Cash	794,302
Total Assets	<u>\$ 2,472,219</u>
<u>LIABILITIES</u>	
Funds Held For Others	\$ 2,472,219
Total Liabilities	<u>\$ 2,472,219</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, 2008**

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.

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.

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.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. BASIS OF PRESENTATION (continued)

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.

FIDUCIARY FUND TYPES

Trust and Agency Funds - Trust and Agency 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.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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 reconciliations 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 transactions are recorded as liabilities of a particular fund. Cash basis financial statements omit recognition of receivables, payables and other accrued and deferred items that do not arise from previous cash transactions.

Fiduciary Funds

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

D. BASIS OF ACCOUNTING

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

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 11, 2007 board meeting. During the fiscal year ended August 31, 2008, the original budget was amended through supplemental appropriations. These changes are reflected in the Schedules of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Budget and Actual.

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. The valuation base for general capital assets is historical cost, or where historical

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. CAPITAL ASSETS AND DEPRECIATION (continued)

cost is not available, estimated historical cost based on replacement cost. When purchased, such assets are recorded as expenditures in the governmental funds.

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. 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.

I. CASH AND INVESTED CASH

Separate bank accounts are maintained for County funds. The County is allowed to invest in securities as authorized by Illinois Compiled Statutes. The County’s investments are categorized as follows to give an indication of the level of risk assumed by the entity at year-end.

Cash and investments as of August 31, 2008 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of Assets and Liabilities Arising <u>From Cash Transactions</u>	<u>Total</u>
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 6,939,256	\$ 1,677,917	\$ 8,617,173
Invested Cash (Certificates of Deposit)	<u>5,756,063</u>	<u>794,302</u>	<u>6,550,365</u>
	<u>\$12,695,319</u>	<u>\$ 2,472,219</u>	<u>\$15,167,538</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At August 31, 2008, the County had certificates of deposit totaling \$6,550,365, with \$6,250,365 maturing within one year and \$300,000 maturing within two years.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County has no investments with a credit risk.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

I. CASH AND INVESTED CASH (continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has deposits of \$995,867 which are fully insured by federal depository insurance, deposits of \$14,261,072 which are fully collateralized, and deposits of \$509,557 which are uninsured and uncollateralized as of August 31, 2008.

J. PROPERTY TAXES – REVENUE RECOGNITION

The County's property tax is levied each year on all real property located in the County on December 31st. The levy was passed by the Board at the December 2007 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, September for the current year, and in October. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were October 1, 2007, November 1, 2007, December 3, 2007, and January 18, 2008.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2006 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.

K. 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.

L. 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, 2008

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$37,249	
County Health Dept – WIC		95,562
County Health Dept	95,562	
Traffic Violations Fee Fund	1,728	11,180
Animal Control – Working		24,409
Court Automation		1,660
Court Security Fund		<u>1,728</u>
	<u>\$134,539</u>	<u>\$134,539</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$728,914	\$95,000
County Clerk		762,061
Sheriff		<u>120,626</u>
Total General Funds	<u>\$728,914</u>	<u>\$977,687</u>

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds		
County Health Department	\$ 438,141	\$ 42,059
County Health Dept – M&M Dental Clinic		273,639
County Health Community Care Fund	1,729	110,968
Community Health Center, Inc.		69,822
Macoupin County Health – ILCHS	104,542	47,924
Animal Control Claim Fund		20,000
Animal Control Working Fund	20,000	
County Motor Fuel Tax Fund		112,020
Real Estate Stamp Fund	48,599	
Recorder's Microfilm Fund	36,296	
Recorder's GIS	12,642	112,496
Assessor's GIS	63,210	285,812
GIS Fund	506,362	
Tort Liability Fund	112,020	
Macoupin County Cops Grant		60,000
Probation Fees		57,198
Health Insurance Fund	45,000	
Vital Records Automation	2,170	
Macoupin County Revolving Loan Fund	<u>50,000</u>	
Total Special Revenue Funds	<u>\$1,440,711</u>	<u>\$1,191,938</u>
Total All Funds	<u>\$2,169,625</u>	<u>\$2,169,625</u>

Note 4. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 173,677	_____	\$ 3,000	\$ 170,677
Total Capital Assets, Not Being Depreciated	<u>\$ 173,677</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ 170,677</u>
Capital Assets, Being Depreciated:				
Construction In Process	\$ 845,005	\$ 2,628,523	\$106,609	\$ 3,366,919
Buildings	6,785,808	181,462	20,000	6,947,270
Equipment	4,290,032	143,252	73,157	4,360,127
Bridges	4,007,956	106,609		4,114,565
Roads	<u>8,196,854</u>	_____	_____	<u>8,196,854</u>
Total Capital Assets, Being Depreciated:	<u>\$24,125,655</u>	<u>\$3,059,846</u>	<u>\$199,766</u>	<u>\$26,985,735</u>
Less Accumulated Depreciation:				
Buildings	\$ 2,540,969	\$ 123,996	\$ 4,961	\$ 2,660,004
Equipment	1,750,478	345,094	73,158	2,022,414
Bridges	1,036,691	82,162		1,118,853
Roads	<u>4,761,135</u>	<u>273,228</u>	_____	<u>5,034,363</u>
Total Accumulated Depreciation	<u>\$10,089,273</u>	<u>\$ 824,480</u>	<u>\$ 78,119</u>	<u>\$10,835,634</u>
Total Capital Assets, Being Depreciated, Net	<u>\$14,036,382</u>	<u>\$ 2,235,366</u>	<u>\$ 121,647</u>	<u>\$16,150,101</u>
Governmental Activities Capital Assets, Net	<u>\$14,210,059</u>	<u>\$ 2,235,366</u>	<u>\$ 124,647</u>	<u>\$16,320,778</u>

Depreciation was charged to functions as follows:

General Government	\$ 71,099
Public Safety	144,563
Corrections	61,600
Public Works & Transportation	501,577
Health & Welfare	21,221
Unallocated	<u>24,420</u>
Total	<u>\$ 824,480</u>

Note 5. NON-BUDGETED FUNDS

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

County Clerk – General Fund
Sheriff – General Fund
Animal Control Building

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. EARNINGS ON INVESTMETNS

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. County Clerk – General Fund expenditures of \$83,571 exceeded budget of \$0.
2. Sheriff – General Fund expenditures of \$61,189 exceeded budget of \$0.
3. Illinois Municipal Retirement expenditures of \$1,084,523 exceeded budget of \$1,070,000.
4. County Health Department WIC expenditures of \$161,700 exceeded budget of \$139,800.
5. Animal Control Building expenditures of \$9,677 exceeded budget of \$0.

Note 8. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2008 is computed as follows:

Assessed Valuation	\$ 522,569,080
Rate	<u>5.75%</u>
Maximum Debt	\$ 30,047,722
Less: Outstanding Debt	<u>933,534</u>
Debt Margin	<u>\$ 29,114,188</u>

Note 9. REVOLVING LOAN BALANCES

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.

As of August 31, 2008 the County had \$103,145 in revolving loan balances outstanding, with the individual loan details as follows:

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 8/31/08	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note Amount	\$ 22,045
Interest Rate	5%
Payment Requirement	\$ 202/mo
The note is unsecured.	
Balance at 8/31/08	\$ 19,275
K & R Jefferson, Inc.	
Note Amount	\$ 1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/08	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note Amount	\$ 23,218
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/08	\$ 19,835
South County News (Connexus Corp)	
Note Amount	\$8,380
Interest Rate	3%
Payment Requirement	\$153/mo
The note is secured.	
Balance at 8/31/08	\$7,850
All Type Hydraulics Corporation	
Note Amount	\$35,000
Interest Rate	4%
Payment Requirement	\$478/mo
The note is secured.	
Balance at 8/31/08	\$35,000

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

Plan Description. The employer's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2007 was 13.32 percent of annual covered payroll. Your employer also contributes for disability benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2007, the County's annual pension cost of \$246,959 for the Sheriff's Law Enforcement Personnel plan was equal to the County's required and actual contributions.

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel Plan

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/07	\$246,959	100%	\$0
12/31/06	283,713	100%	0
12/31/05	267,970	100%	0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and

Note 12. RETIREMENT FUND COMMITMENTS - continued

SHERIFF'S LAW ENFORCEMENT PERSONNEL (continued)

(d) post retirement benefit increases of 3% annually. The actuarial value of the County's Sheriff Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Sheriff Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 25 years.

Funded Status Funding Progress. As of December 31, 2007, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 98.10 percent funded. The actuarial accrued liability for benefits was \$6,568,464 and the actuarial value of assets was \$6,443,925, resulting in an underfunded actuarial accrued liability (UAAL) of \$124,539. The covered payroll (annual payroll of active employees covered by the plan) was \$1,854,044 and the ratio of the UAAL to the covered payroll was 6.72 percent.

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Macoupin County
Employer Number: 03033S
Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	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)
12/31/07	\$6,443,925	\$6,568,464	\$124,539	98.10%	\$1,854,044	6.72%
12/31/06	5,970,106	6,427,542	457,436	92.88%	1,920,875	23.81%
12/31/05	5,420,051	5,631,707	211,656	96.24%	1,816,745	11.65%

OTHER PERSONNEL

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2007 was 8.14 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 12. RETIREMENT FUND COMMITMENTS – continued

OTHER PERSONNEL (continued)

Annual Pension Cost. For 2007, the County's annual pension cost of \$319,504 for the Regular plan was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$319,504	100%	\$0
12/31/06	328,914	100%	0
12/31/05	314,042	100%	0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumption at December 31, 2005, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Regular plan's overfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 25 years.

Funded Status and Funding Progress. As of December 31, 2007, the most recent actuarial valuation date, the Regular plan was 104.00 percent funded. The actuarial accrued liability for benefits was \$11,658,640 and the actuarial value of assets was \$12,125,180, resulting in an overfunded actuarial accrued liability (UAAL) of \$466,540. The covered payroll (annual payroll of active employees covered by the plan) was \$3,925,106 and since the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Macoupin County
Employer Number: 03033R
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)
12/31/07	\$12,125,180	\$11,658,640	\$(466,540)	104.00%	\$3,925,106	0.00%
12/31/06	11,085,858	10,804,605	(281,253)	102.60%	3,829,032	0.00%
12/31/05	10,375,462	10,201,123	(174,339)	101.71%	3,765,491	0.00%

Note 12. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS

Plan Description. The employer's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the state of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statutes requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2007 was 37.65 percent of annual covered payroll. Your employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2007, the County's annual pension cost of \$156,205 for the Elected County Official plan was equal to the County's required and actual contributions.

Three-Year Trend Information for the Elected County Official Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	\$156,205	100%	\$0
12/31/06	156,011	100%	0
12/31/05	158,823	100%	0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 25 years.

Funded Status and Funding Progress. As of December 31, 2007, the most recent actuarial valuation date, the Elected County Official plan was 58.00 percent funded. The actuarial accrued liability for benefits was \$3,179,407 and the actuarial value of assets was \$1,843,910, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,335,497. The covered payroll (annual payroll of active employees covered by the plan) was \$414,887 and the ratio of the UAAL to the covered payroll was 321.98 percent.

Note 12. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS (continued)

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Macoupin County
Employer Number: 03033E
Required Supplementary Information
Schedule of Funding Progress

	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) -- Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
<u>Date</u>	<u>(a)</u>	<u>(b)</u>	<u>(b-a)</u>	<u>(a/b)</u>	<u>(c)</u>	<u>((b-a)/c)</u>
12/31/07	\$1,843,910	\$3,179,407	\$1,335,497	58.00%	\$414,887	321.89%
12/31/06	1,509,084	2,950,982	1,441,898	51.14%	389,430	370.26%
12/31/05	1,479,018	3,035,066	1,556,048	48.73%	412,741	377.00%

NOTE 13. NOTES PAYABLE

The County obtained a bank loan April 10, 2006 for the purchase of two 2006 International trucks with snow plows and salt spreaders. The interest rate of the loan is 3.67%. The following is a summary of the loan activity:

<u>September 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2008</u>
\$ 90,570	\$ 0	\$ 90,570	\$ 0

The County entered into a contract for deed agreement on October 9, 2007 with Goodman CFD in order to purchase a piece of land. The interest rate on the contract is 7.50%. The agreement requires thirty-five monthly principal and interest payments of \$918.38. A balloon payment is due on October 10, 2010 for the balance due on the note. The following is a summary of the contract activity:

<u>September 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2008</u>
\$ 0	\$ 114,000	\$ 2,118	\$ 111,882

The County obtained a bank loan on February 6, 2008 for the purchase of a building for the Health Department. The interest rate on the loan is 6.50%. The loan required six interest only payments and fifty-nine monthly principal and interest payments of \$6,811.13. A balloon payment is due August 6, 2013 for the balance due on the note. The following is a summary of the contract activity:

<u>September 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2008</u>
\$ 0	\$1,000,000	\$ 178,348	\$ 821,652

NOTE 13. NOTES PAYABLE - continued

The future debt payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2009	\$ 19,963	\$ 72,791	\$ 92,754
August 31, 2010	21,329	71,426	92,755
August 31, 2011	125,856	63,432	189,288
August 31, 2012	20,942	60,791	81,733
August 31, 2013	<u>745,444</u>	<u>59,389</u>	<u>804,833</u>
Total	<u>\$ 933,534</u>	<u>\$ 327,829</u>	<u>\$ 1,261,363</u>

Interest expense was charged to functions as follows:

General Government	\$ 7,066
Public Safety	3,601
Health & Welfare	<u>7,757</u>
Total	<u>\$ 18,424</u>

NOTE 14. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2008 the County had remaining contractual commitments in the amount of \$784,237.

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes	\$ 995,000	\$ 995,000	\$ 588,804
Intergovernmental Receipts	3,642,905	3,642,905	3,603,644
Charges For Service	560,000	560,000	1,523,800
License and Permits	4,600	4,600	5,185
Fines and Forfeitures	850,000	850,000	669,145
Interest	100,000	100,000	94,508
Miscellaneous	320,000	320,000	331,579
Total Receipts	<u>\$ 6,472,505</u>	<u>\$ 6,472,505</u>	<u>\$ 6,816,665</u>
Disbursements			
General Government	\$ 2,452,274	\$ 2,335,872	\$ 2,208,625
Public Safety	3,051,000	3,074,997	3,077,806
Corrections	324,000	337,520	331,131
Judiciary	1,155,492	1,119,100	1,114,489
Development	53,000	51,940	49,274
Education	91,500	89,670	89,670
Total Disbursements	<u>\$ 7,127,266</u>	<u>\$ 7,009,099</u>	<u>\$ 6,870,995</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (654,761)</u>	<u>\$ (536,594)</u>	<u>\$ (54,330)</u>
Other Financing Sources (Uses)			
Operating Transfers Out	\$ (250,000)	\$ (250,000)	\$ (977,687)
Operating Transfers In			728,914
Total Other Financing Sources (Uses)	<u>\$ (250,000)</u>	<u>\$ (250,000)</u>	<u>\$ (248,773)</u>
(Deficiency) of Receipts over Disbursements and Other Financing (Uses)	<u>\$ (904,761)</u>	<u>\$ (786,594)</u>	<u>\$ (303,103)</u>
Fund Balance, Beginning of Year			<u>2,518,934</u>
Fund Balance, End of Year			<u>\$ 2,215,831</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY TELEPHONE SYSTEM FUND
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Charges for Services			\$ 688,710
Interest			101,731
Miscellaneous			10,561
Total Receipts	<u>\$ 810,000</u>	<u>\$ 810,000</u>	<u>\$ 801,002</u>
Disbursements			
Public Safety	\$ 1,022,717	\$ 1,022,717	\$ 832,809
Total Disbursements	<u>\$ 1,022,717</u>	<u>\$ 1,022,717</u>	<u>\$ 832,809</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (212,717)</u>	<u>\$ (212,717)</u>	\$ (31,807)
Fund Balance, Beginning of Year			<u>2,528,493</u>
Fund Balance, End of Year			<u>\$ 2,496,686</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Intergovernmental State			\$ 1,347,761
Interest			109,992
Miscellaneous			4,196
Total Receipts	<u>\$ 1,410,000</u>	<u>\$ 1,410,000</u>	<u>\$ 1,461,949</u>
Disbursements			
Public Works and Transportation	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,631,365</u>
Total Disbursements	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,631,365</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (1,590,000)</u>	<u>\$ (1,590,000)</u>	<u>\$ (169,416)</u>
Other Financing (Uses)			
Operating Transfers Out			<u>\$ (112,020)</u>
Total Other Financing (Uses)			<u>\$ (112,020)</u>
(Deficiency) of Receipts over Disbursements and Other Financing Uses			<u>\$ (281,436)</u>
Fund Balance, Beginning of Year			<u>3,145,219</u>
Fund Balance, End of Year			<u>\$ 2,863,783</u>

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes			\$ 160,131
Intergovernmental State			887,513
Intergovernmental Federal			509,427
Charges For Service			108,586
License and Permits			52,855
Interest			11,938
Miscellaneous			52,804
Total Receipts	<u>\$ 2,049,243</u>	<u>\$ 2,049,243</u>	<u>\$ 1,783,254</u>
Disbursements			
Health and Welfare	<u>\$ 2,231,693</u>	<u>\$ 2,231,693</u>	<u>\$ 2,049,187</u>
Total Disbursements	<u>\$ 2,231,693</u>	<u>\$ 2,231,693</u>	<u>\$ 2,049,187</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (182,450)</u>	<u>\$ (182,450)</u>	<u>\$ (265,933)</u>
Other Financing Sources (Uses)			
Operating Transfers Out			\$ (42,059)
Operating Transfers In			438,141
Total Other Financing Sources (Uses)			<u>\$ 396,082</u>
Excess of Receipts over Disbursements and Other Financing Sources (Uses)			\$ 130,149
Fund Balance, Beginning of Year			<u>316,978</u>
Fund Balance, End of Year			<u>\$ 447,127</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT - WIC FUND
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Intergovernmental Federal			\$ 128,900
Interest			1,924
Total Receipts	<u>\$ 139,800</u>	<u>\$ 139,800</u>	<u>\$ 130,824</u>
Disbursements			
Health and Welfare	139,800	139,800	\$ 161,700
Total Disbursements	<u>\$ 139,800</u>	<u>\$ 139,800</u>	<u>\$ 161,700</u>
(Deficiency) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	\$ (30,876)
Fund Balance, Beginning of Year			<u>26,871</u>
Fund Balance (Defecit), End of Year			<u>\$ (4,005)</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ANIMAL CONTROL - WORKING FUND
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Charges for Services			\$ 20,106
Interest			2
Total Receipts	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 20,108</u>
Disbursements			
Public Safety	\$ 40,000	\$ 80,000	\$ 73,121
Total Disbursements	<u>\$ 40,000</u>	<u>\$ 80,000</u>	<u>\$ 73,121</u>
(Deficiency) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ (40,000)</u>	<u>\$ (53,013)</u>
Other Financing Sources			
Operating Transfers In			\$ 20,000
Total Other Financing Sources			<u>\$ 20,000</u>
(Deficiency) of Receipts over Disbursements and Other Financing Sources			\$ (33,013)
Fund Balance, Beginning of Year			<u>12,032</u>
Fund Balance (Defecit), End of Year			<u>\$ (20,981)</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2008

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2008

ASSETS	General Fund	County Clerk	Sheriff	Total
Cash	\$ 1,390,274	\$ 83,149	\$ 5,159	\$ 1,478,582
Invested Cash	700,000			700,000
Due From Other Funds	37,249			37,249
TOTAL ASSETS	<u>\$ 2,127,523</u>	<u>\$ 83,149</u>	<u>\$ 5,159</u>	<u>\$ 2,215,831</u>

LIABILITIES AND FUND BALANCES				
Fund Balance - Unreserved	<u>\$ 2,127,523</u>	<u>\$ 83,149</u>	<u>\$ 5,159</u>	<u>\$ 2,215,831</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,127,523</u>	<u>\$ 83,149</u>	<u>\$ 5,159</u>	<u>\$ 2,215,831</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Receipts				
Taxes	\$ 3,769,203			\$ 3,769,203
Intergovernmental Receipts	423,245			423,245
Charges For Service	535,945	\$ 817,868	\$ 169,987	1,523,800
Licenses and Permits	5,185			5,185
Fines and Forfeitures	669,145			669,145
Interest Income	93,661	847		94,508
Miscellaneous	331,579			331,579
Total Receipts	<u>\$ 5,827,963</u>	<u>\$ 818,715</u>	<u>\$ 169,987</u>	<u>\$ 6,816,665</u>
Disbursements				
General Government	\$ 2,063,865	\$ 83,571	\$ 61,189	\$ 2,208,625
Public Safety	3,077,806			3,077,806
Corrections	331,131			331,131
Judiciary	1,114,489			1,114,489
Development	49,274			49,274
Education	89,670			89,670
Total Disbursements	<u>\$ 6,726,235</u>	<u>\$ 83,571</u>	<u>\$ 61,189</u>	<u>\$ 6,870,995</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (898,272)	\$ 735,144	\$ 108,798	\$ (54,330)
Other Financing Sources (Uses)				
Operating Transfers Out	(95,000)		(120,626)	(977,687)
Operating Transfers In	728,914			728,914
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (264,358)	\$ (26,917)	\$ (11,828)	\$ (303,103)
Fund Balance - Beginning of Year	<u>2,391,881</u>	<u>110,066</u>	<u>16,987</u>	<u>2,518,934</u>
Fund Balance - End of Year	<u>\$ 2,127,523</u>	<u>\$ 83,149</u>	<u>\$ 5,159</u>	<u>\$ 2,215,831</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Receipts

	<u>Budget</u>	<u>Actual</u>
Charges for Service		
Public Service Fees		
Birth Certificates		\$ 7,771
Death Certificates		13,908
Marriage Certificates		7,285
Marriage Licenses		10,550
Notary Commission and Certificate of Magistracy		1,255
Copies, Lien and Searches		3,149
Total Public Service Fees	<u>\$ 0</u>	<u>\$ 43,918</u>
County Service Fees		
Tax Deeds		\$ 30
Recording		773,920
Total County Service Fees	<u>\$ 0</u>	<u>\$ 773,950</u>
Interest Income		\$ 847
Total Receipts	<u>\$ 0</u>	<u>\$ 818,715</u>
Disbursements		
General Government		<u>\$ 83,571</u>
Total Disbursements	<u>\$ 0</u>	<u>\$ 83,571</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 735,144
Other Financing (Uses)		
Operating Transfers Out		<u>(762,061)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (26,917)
Fund Balance - Beginning of Year		<u>110,066</u>
Fund Balance - End of Year		<u>\$ 83,149</u>

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

Receipts	<u>Budget</u>	<u>Actual</u>
Charges For Service	<u> </u>	\$ 169,987
Total Receipts	<u>\$ 0</u>	<u>\$ 169,987</u>
Disbursements		
General Government	<u> </u>	\$ 61,189
Total Disbursements	<u>\$ 0</u>	<u>\$ 61,189</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 108,798
Other Financing (Uses)		
Operating Transfers Out		<u>(120,626)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (11,828)
Fund Balance - Beginning of Year		<u>16,987</u>
Fund Balance - End of Year		<u>\$ 5,159</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2008

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2008

	Revolving Loan Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Funds
ASSETS					
Cash	\$ 39,007	\$ 148,673	\$ 164,196	\$ 119,967	\$ 5,460,674
Invested Cash		1,211,063			5,056,063
Due From Other Funds					97,290
Revolving Loan Balances	60,295				103,145
TOTAL ASSETS	\$ 99,302	\$ 148,673	\$ 164,196	\$ 119,967	\$ 10,717,172
LIABILITIES AND FUND BALANCES					
Due To Other Funds					\$ 134,539
Fund Balance - Unreserved	\$ 99,302	\$ 2,496,686	\$ 164,196	\$ 119,967	10,582,633
TOTAL LIABILITIES AND FUND BALANCES	\$ 99,302	\$ 2,496,686	\$ 164,196	\$ 119,967	\$ 10,717,172

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	County Highway Fund	County Motor Fuel Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Farm Fund
ASSETS						
Cash	\$ 41,115	\$ 113,783	\$ 68,338	\$ 417,129	\$ 25,536	\$ 31,543
Invested Cash		2,750,000	295,000		250,000	
TOTAL ASSETS	<u>\$ 41,115</u>	<u>\$ 2,863,783</u>	<u>\$ 363,338</u>	<u>\$ 417,129</u>	<u>\$ 275,536</u>	<u>\$ 31,543</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved	\$ 41,115	\$ 2,863,783	\$ 363,338	\$ 417,129	\$ 275,536	\$ 31,543
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 41,115</u>	<u>\$ 2,863,783</u>	<u>\$ 363,338</u>	<u>\$ 417,129</u>	<u>\$ 275,536</u>	<u>\$ 31,543</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	<u>County Health Department</u>	<u>County Health Department WIC Fund</u>	<u>County Health Department M & M Dental Clinic</u>	<u>Mental Deficiency Fund</u>	<u>Mental Health Fund</u>	<u>Community Health Center, Inc</u>
ASSETS						
Cash	\$ 351,565	\$ 91,557	\$ 43,094	\$ 4,029	\$ 9,837	\$ 20,779
Due From Other Funds	<u>95,562</u>					
TOTAL ASSETS	<u>\$ 447,127</u>	<u>\$ 91,557</u>	<u>\$ 43,094</u>	<u>\$ 4,029</u>	<u>\$ 9,837</u>	<u>\$ 20,779</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds	\$ 95,562					
Fund Balance (Deficit) - Unreserved	<u>\$ 447,127</u>	<u>(4,005)</u>	<u>\$ 43,094</u>	<u>\$ 4,029</u>	<u>\$ 9,837</u>	<u>\$ 20,779</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 447,127</u>	<u>\$ 91,557</u>	<u>\$ 43,094</u>	<u>\$ 4,029</u>	<u>\$ 9,837</u>	<u>\$ 20,779</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund
ASSETS						
Cash	\$ 83,054	\$ 299,750	\$ 4,833	\$ 375,033	\$ 75,055	\$ 64,228
Invested Cash	100,000			250,000		
	<u>\$ 183,054</u>	<u>\$ 299,750</u>	<u>\$ 4,833</u>	<u>\$ 625,033</u>	<u>\$ 75,055</u>	<u>\$ 64,228</u>
TOTAL ASSETS						
	<u>\$ 183,054</u>	<u>\$ 299,750</u>	<u>\$ 4,833</u>	<u>\$ 625,033</u>	<u>\$ 75,055</u>	<u>\$ 64,228</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved						
	<u>\$ 183,054</u>	<u>\$ 299,750</u>	<u>\$ 4,833</u>	<u>\$ 625,033</u>	<u>\$ 75,055</u>	<u>\$ 64,228</u>
TOTAL LIABILITIES AND FUND BALANCES						
	<u>\$ 183,054</u>	<u>\$ 299,750</u>	<u>\$ 4,833</u>	<u>\$ 625,033</u>	<u>\$ 75,055</u>	<u>\$ 64,228</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
ASSETS						
Cash	\$ 74,833	\$ 3,428	\$ 1,640	\$ 52,527	\$ 104,911	\$ 177,088
Invested Cash					200,000	
TOTAL ASSETS	<u>\$ 74,833</u>	<u>\$ 3,428</u>	<u>\$ 1,640</u>	<u>\$ 52,527</u>	<u>\$ 304,911</u>	<u>\$ 177,088</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds		\$ 24,409		\$ 1,728	\$ 1,660	
Fund Balance (Deficit) - Unreserved	\$ 74,833	(20,981)	\$ 1,640	50,799	303,251	\$ 177,088
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 74,833</u>	<u>\$ 3,428</u>	<u>\$ 1,640</u>	<u>\$ 52,527</u>	<u>\$ 304,911</u>	<u>\$ 177,088</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	Traffic Violation Fee Fund	Crime Victims Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant
ASSETS						
Cash	\$ 17,736	\$ 2,589	\$ 9,375	\$ 6,681	\$ 160,702	\$ 80,353
Due From Other Funds	1,728					
	<u>\$ 19,464</u>	<u>\$ 2,589</u>	<u>\$ 9,375</u>	<u>\$ 6,681</u>	<u>\$ 160,702</u>	<u>\$ 80,353</u>
TOTAL ASSETS						

LIABILITIES AND FUND BALANCES

Due To Other Funds	\$ 11,180					
Fund Balance - Unreserved	<u>8,284</u>	<u>\$ 2,589</u>	<u>\$ 9,375</u>	<u>\$ 6,681</u>	<u>\$ 160,702</u>	<u>\$ 80,353</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,464</u>	<u>\$ 2,589</u>	<u>\$ 9,375</u>	<u>\$ 6,681</u>	<u>\$ 160,702</u>	<u>\$ 80,353</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

		South Central	Illinois Drug Task Force Fund	Recorder's GIS Fund	Assessor's GIS Fund	DUI Equipment Fund	County Health Commcare Fund
ASSETS							
Cash	\$	91,894	\$ 13,219			\$ 8,298	\$ 139,564
		<u>91,894</u>	<u>\$ 13,219</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,298</u>	<u>\$ 139,564</u>
TOTAL ASSETS							
	\$	91,894	\$ 13,219			\$ 8,298	\$ 139,564
		<u>91,894</u>	<u>\$ 13,219</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,298</u>	<u>\$ 139,564</u>
LIABILITIES AND FUND BALANCES							
Fund Balance - Unreserved	\$	91,894	\$ 13,219			\$ 8,298	\$ 139,564
		<u>91,894</u>	<u>\$ 13,219</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,298</u>	<u>\$ 139,564</u>
TOTAL LIABILITIES AND FUND BALANCES							
	\$	91,894	\$ 13,219	\$ 0	\$ 0	\$ 8,298	\$ 139,564
		<u>91,894</u>	<u>\$ 13,219</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,298</u>	<u>\$ 139,564</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	Sheriff's								
	Federal	Arrestees'	Tax Sale	Health	Grant	Pet			
	Drug	Medical	In Error	Insurance	Fund	Population			
	Fund	Costs	Interest	Fund	Fund	Control			
ASSETS									
Cash	\$ 9,518	\$ 43,105	\$ 94,287	\$ 8,201	\$ 5,291	\$ 13,655			
TOTAL ASSETS	<u>\$ 9,518</u>	<u>\$ 43,105</u>	<u>\$ 94,287</u>	<u>\$ 8,201</u>	<u>\$ 5,291</u>	<u>\$ 13,655</u>			
LIABILITIES AND FUND BALANCES									
Fund Balance - Unreserved	\$ 9,518	\$ 43,105	\$ 94,287	\$ 8,201	\$ 5,291	\$ 13,655			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,518</u>	<u>\$ 43,105</u>	<u>\$ 94,287</u>	<u>\$ 8,201</u>	<u>\$ 5,291</u>	<u>\$ 13,655</u>			

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2008

	Animal Control Building Fund	Circuit Clerk OP Fund	CDAP Fund	Vital Records Automation	GIS	County Health Dept - ILCS	Revolving Loan Fund II
ASSETS							
Cash		\$ 11,399		\$ 2,170	\$ 435,773	\$ 7,481	\$ 7,232
Revolving Loan Balances							42,850
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 11,399</u>	<u>\$ 0</u>	<u>\$ 2,170</u>	<u>\$ 435,773</u>	<u>\$ 7,481</u>	<u>\$ 50,082</u>
LIABILITIES AND FUND BALANCES							
Fund Balance - Unreserved		\$ 11,399		\$ 2,170	\$ 435,773	\$ 7,481	\$ 50,082
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 11,399</u>	<u>\$ 0</u>	<u>\$ 2,170</u>	<u>\$ 435,773</u>	<u>\$ 7,481</u>	<u>\$ 50,082</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2008

	Illinois					
Receipts	Revolving	Emergency	Municipal	Social	Tort	Total All
	Loan	Telephone	Retirement	Security	Liability	Special
	Fund	System	Fund	Fund	Fund	Revenue
						Funds
Local Taxes			\$ 480,083	\$ 230,503	\$ 224,247	\$ 1,822,352
Intergovernmental State						2,826,823
Intergovernmental Federal						828,114
Intergovernmental Other						1,069,230
Charges For Service		\$ 688,710				1,485,387
Fines and Forfeitures						34,560
License and Permits						79,406
Interest	\$ 3,348	101,731	13,280	9,706	5,528	411,287
Miscellaneous		10,561	514,410	3,309	26,344	764,564
Total Receipts	\$ 3,348	\$ 801,002	\$ 1,007,773	\$ 243,518	\$ 256,119	\$ 9,321,723
Disbursements						
General Government			\$ 1,084,523	\$ 317,111	\$ 420,000	\$ 2,173,525
Public Safety		\$ 832,809				1,056,418
Corrections						53,355
Judiciary						128,863
Public Works and Transportation						4,251,801
Health and Welfare						3,073,922
Capital Developments						23,709
Total Disbursements	\$ 0	\$ 832,809	\$ 1,084,523	\$ 317,111	\$ 420,000	\$ 10,761,593
Excess (Deficiency) of Receipts Over Disbursements	\$ 3,348	\$ (31,807)	\$ (76,750)	\$ (73,593)	\$ (163,881)	\$ (1,439,870)
Other Financing Sources (Uses)						
Operating Transfer Out						(1,191,938)
Operating Transfer In					112,020	1,440,711
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 3,348	\$ (31,807)	\$ (76,750)	\$ (73,593)	\$ (51,861)	\$ (1,191,097)
Fund Balance - Beginning of Year	95,954	2,528,493	225,423	237,789	171,828	11,773,730
Fund Balance - End of Year	\$ 99,302	\$ 2,496,686	\$ 148,673	\$ 164,196	\$ 119,967	\$ 10,582,633

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

		County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Farm Fund
Receipts							
Local Taxes	\$	275,532		137,927	311,093	121,976	
Intergovernmental State			1,347,761				
Intergovernmental Other		981,978		295,000		87,252	
Charges for Services				11,554	21,803	13,222	780
Interest		9,421	109,992			579	4,550
Miscellaneous		11,900	4,196				
Total Receipts	\$	1,278,831	1,461,949	444,481	332,896	223,029	5,330
Disbursements							
General Government				217,879	662,723	273,589	2,284
Public Works and Transportation		1,466,245	1,631,365	217,879	662,723	273,589	2,284
Total Disbursements		1,466,245	1,631,365	217,879	662,723	273,589	2,284
Excess (Deficiency) of Receipts Over Disbursements	\$	(187,414)	(169,416)	226,602	(329,827)	(50,560)	3,046
Other Financing (Uses)							
Operating Transfer Out			(112,020)				
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$	(187,414)	(281,436)	226,602	(329,827)	(50,560)	3,046
Fund Balance - Beginning of Year		228,529	3,145,219	136,736	746,956	326,096	28,497
Fund Balance - End of Year	\$	41,115	2,863,783	363,338	417,129	275,536	31,543

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Community Health Center, Inc.
Receipts						
Local Taxes	\$ 160,131			\$ 33,465	\$ 115,408	\$ 3,000
Intergovernmental State	887,513		\$ 277,456			
Intergovernmental Federal	509,427	\$ 128,900				
Charges For Service	108,586					
License and Permits	52,855					
Interest	11,938	1,924	4,130	756	1,524	2,127
Miscellaneous	52,804		16,135			12,437
Total Receipts	<u>\$1,783,254</u>	<u>\$ 130,824</u>	<u>\$ 297,721</u>	<u>\$ 34,221</u>	<u>\$ 116,932</u>	<u>\$ 17,564</u>
Disbursements						
Health and Welfare	\$2,049,187	\$ 161,700	\$ 171,744	\$ 52,000	\$ 179,489	\$ 13,765
Total Disbursements	<u>\$2,049,187</u>	<u>\$ 161,700</u>	<u>\$ 171,744</u>	<u>\$ 52,000</u>	<u>\$ 179,489</u>	<u>\$ 13,765</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (265,933)	\$ (30,876)	\$ 125,977	\$ (17,779)	\$ (62,557)	\$ 3,799
Other Financing Sources (Uses)						
Operating Transfer Out	(42,059)		(273,639)			(69,822)
Operating Transfer In	438,141					
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 130,149	\$ (30,876)	\$ (147,662)	\$ (17,779)	\$ (62,557)	\$ (66,023)
Fund Balance - Beginning of Year	<u>316,978</u>	<u>26,871</u>	<u>190,756</u>	<u>21,808</u>	<u>72,394</u>	<u>86,802</u>
Fund Balance (Deficit) - End of Year	<u>\$ 447,127</u>	<u>\$ (4,005)</u>	<u>\$ 43,094</u>	<u>\$ 4,029</u>	<u>\$ 9,837</u>	<u>\$ 20,779</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	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
Receipts						
Local Taxes	\$ 42,934			\$ 72,245		\$ 7,180
Charges For Service	5,062	\$ 8,715		19,608	\$ 1,536	1,812
Interest	14,337		\$ 77			3,925
Miscellaneous	62,333	\$ 8,715	\$ 77	\$ 91,853	\$ 1,536	\$ 12,917
Total Receipts	<u>\$ 122,666</u>	<u>\$ 17,430</u>	<u>\$ 154</u>	<u>\$ 111,706</u>	<u>\$ 3,072</u>	<u>\$ 18,834</u>
Disbursements						
General Government	\$ 2,613	\$ 14,863		19,919	\$ 12,245	\$ 8,267
Total Disbursements	<u>\$ 2,613</u>	<u>\$ 14,863</u>	<u>\$ 0</u>	<u>\$ 19,919</u>	<u>\$ 12,245</u>	<u>\$ 8,267</u>
Excess (Deficiency) of						
Receipts Over Disbursements	\$ 59,720	\$ (6,148)	\$ 77	\$ 71,934	\$ (10,709)	\$ 4,650
Other Financing Sources						
Operating Transfer In		48,599			36,296	
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 59,720	\$ 42,451	\$ 77	\$ 71,934	\$ 25,587	\$ 4,650
Fund Balance - Beginning of Year	<u>123,334</u>	<u>257,299</u>	<u>4,756</u>	<u>553,099</u>	<u>49,468</u>	<u>59,578</u>
Fund Balance - End of Year	<u>\$ 183,054</u>	<u>\$ 299,750</u>	<u>\$ 4,833</u>	<u>\$ 625,033</u>	<u>\$ 75,055</u>	<u>\$ 64,228</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
Receipts						
Charges For Service	\$ 26,551	\$ 20,106	\$ 21,363	\$ 50,930	\$ 53,726	\$ 73,601
Licenses and Permits	1,345	2	73	1,020	8,254	6,752
Interest	19,928		534			
Miscellaneous						
Total Receipts	<u>\$ 47,824</u>	<u>\$ 20,108</u>	<u>\$ 21,970</u>	<u>\$ 51,950</u>	<u>\$ 61,980</u>	<u>\$ 80,353</u>
Disbursements						
Public Safety		\$ 73,121				\$ 53,355
Corrections			\$ 25,266	\$ 220	\$ 36,544	
Judiciary			\$ 25,266	\$ 220	\$ 36,544	\$ 53,355
Total Disbursements	<u>\$ 0</u>	<u>\$ 73,121</u>	<u>\$ 25,266</u>	<u>\$ 220</u>	<u>\$ 36,544</u>	<u>\$ 53,355</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 47,824	\$ (53,013)	\$ (3,296)	\$ 51,730	\$ 25,436	\$ 26,998
Other Financing Sources (Uses) Operating Transfer Out Operating Transfer In	(20,000)	20,000				(57,198)
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 27,824	\$ (33,013)	\$ (3,296)	\$ 51,730	\$ 25,436	\$ (30,200)
Fund Balance (Deficit) - Beginning of Year	47,009	12,032	4,936	(931)	277,815	207,288
Fund Balance (Deficit) - End of Year	<u>\$ 74,833</u>	<u>\$ (20,981)</u>	<u>\$ 1,640</u>	<u>\$ 50,799</u>	<u>\$303,251</u>	<u>\$ 177,088</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	Traffic Violation Fee Fund	Crime Victims Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant
Receipts						
Intergovernmental Federal						\$ 39,379
Intergovernmental Other						
Charges For Service				\$ 11,597	\$ 3,628	
Fines & Forfeitures	\$ 14,359					
Interest	1,407				1,775	
Miscellaneous	1,508		\$ 7,614			6,620
Total Receipts	<u>\$ 17,274</u>	<u>\$ 0</u>	<u>\$ 7,614</u>	<u>\$ 11,597</u>	<u>\$ 5,403</u>	<u>\$ 45,999</u>
Disbursements						
General Government			\$ 3,000			
Public Safety				\$ 10,569		
Judiciary	\$ 66,474	\$ 53			306	
Total Disbursements	<u>\$ 66,474</u>	<u>\$ 53</u>	<u>\$ 3,000</u>	<u>\$ 10,569</u>	<u>\$ 306</u>	<u>\$ 0</u>
Excess (Deficiency) of						
Receipts Over Disbursements	\$ (49,200)	\$ (53)	\$ 4,614	\$ 1,028	\$ 5,097	\$ 45,999
Other Financing (Uses)						
Operating Transfer Out						<u>(60,000)</u>
Excess (Deficiency) of						
Receipts Over Disbursements						
And Other Financing (Uses)	\$ (49,200)	\$ (53)	\$ 4,614	\$ 1,028	\$ 5,097	\$ (14,001)
Fund Balance - Beginning of Year	<u>57,484</u>	<u>2,642</u>	<u>\$ 4,761</u>	<u>5,653</u>	<u>155,605</u>	<u>94,354</u>
Fund Balance - End of Year	<u>\$ 8,284</u>	<u>\$ 2,589</u>	<u>\$ 9,375</u>	<u>\$ 6,681</u>	<u>\$ 160,702</u>	<u>\$ 80,353</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Fund	Recorder's GIS	Assessor's GIS	DUI Equipment Fund	County Health Commcare Fund
Receipts						
Intergovernmental Federal Charges For Service	\$ 1,027		\$ 1,968	\$ 5,877	\$ 2,168	\$ 42,961
Fines and Forfeitures					148	14,262
Interest	\$ 1,027	\$ 126,699	\$ 1,968	\$ 5,877	\$ 2,316	\$ 57,223
Total Receipts						
	\$ 1,027	\$ 126,699	\$ 1,968	\$ 5,877	\$ 2,316	\$ 57,223
Disbursements						
General Government				\$ 83,223		
Public Safety		\$ 115,435			\$ 1,590	\$ 396,508
Health & Welfare						
Total Disbursements						
	\$ 0	\$ 115,435	\$ 0	\$ 83,223	\$ 1,590	\$ 396,508
Excess (Deficiency) of Receipts Over Disbursements	\$ 1,027	\$ 11,264	\$ 1,968	\$ (77,346)	\$ 726	\$ (339,285)
Other Financing Sources (Uses)						
Operating Transfer Out			(112,496)	(285,812)		\$ (110,968)
Operating Transfer in			12,642	63,210		\$ 1,729
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 1,027	\$ 11,264	\$ (97,886)	\$ (299,948)	\$ 726	\$ (448,524)
Fund Balance - Beginning of Year	90,867	1,955	97,886	299,948	7,572	588,088
Fund Balance - End of Year	\$ 91,894	\$ 13,219	\$ 0	\$ 0	\$ 8,298	\$ 139,564

**MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008**

	Sheriff's Federal Drug Fund	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control
Receipts						
Local Taxes			\$ 35,900			\$ 13,935
Fines and Forfeitures		\$ 4,098				2
Interest	\$ 212	1,032	2,161	\$ 452		
Miscellaneous		2,503		208	\$ 41,893	
Total Receipts	<u>\$ 212</u>	<u>\$ 7,633</u>	<u>\$ 38,061</u>	<u>\$ 660</u>	<u>\$ 41,893</u>	<u>\$ 13,937</u>
Disbursements						
General Government			\$ 6,043	\$ 72,456	\$ 52,842	
Public Safety	\$ 5,144					\$ 8,073
Total Disbursements	<u>\$ 5,144</u>	<u>\$ 0</u>	<u>\$ 6,043</u>	<u>\$ 72,456</u>	<u>\$ 52,842</u>	<u>\$ 8,073</u>
Excess (Deficiency) of						
Receipts Over Disbursements	\$ (4,932)	\$ 7,633	\$ 32,018	\$ (71,796)	\$ (10,949)	\$ 5,864
Other Financing Sources						
Operating Transfer In				45,000		
Excess (Deficiency) of						
Receipts Over Disbursements						
And Other Financing Sources	\$ (4,932)	\$ 7,633	\$ 32,018	\$ (26,796)	\$ (10,949)	\$ 5,864
Fund Balance - Beginning of Year	<u>14,450</u>	<u>35,472</u>	<u>62,269</u>	<u>34,997</u>	<u>16,240</u>	<u>7,791</u>
Fund Balance - End of Year	<u>\$ 9,518</u>	<u>\$ 43,105</u>	<u>\$ 94,287</u>	<u>\$ 8,201</u>	<u>\$ 5,291</u>	<u>\$ 13,655</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	Animal Control Building Fund	Circuit Clerk OP Fund	CDAP	Vital Records Automation	GIS	County Health Dept - ILCS	Revolving Loan Fund II
Receipts							
Intergovernmental Federal			\$ 23,709				
Interest Income					\$ 3,547	\$ 392	\$ 82
Miscellaneous		\$ 8,192					
Total Receipts	\$ 0	\$ 8,192	\$ 23,709	\$ 0	\$ 3,547	\$ 392	\$ 82
Disbursements							
General Government					\$ 74,136		
Public Safety	\$ 9,677					\$ 49,529	
Health and Welfare			\$ 23,709				
Capital Development			\$ 23,709	\$ 0	\$ 74,136	\$ 49,529	\$ 0
Total Disbursements	\$ 9,677	\$ 0	\$ 23,709	\$ 0	\$ 74,136	\$ 49,529	\$ 0
Excess (Deficiency) of							
Receipts Over Disbursements	\$ (9,677)	\$ 8,192	\$ 0	\$ 0	\$ (70,589)	\$ (49,137)	\$ 82
Other Financing Sources (Uses)							
Operating Transfer Out						(47,924)	
Operating Transfer In				2,170	506,362	104,542	50,000
Excess (Deficiency) of							
Receipts Over Disbursements	\$ (9,677)	\$ 8,192	\$ 0	\$ 2,170	\$ 435,773	\$ 7,481	\$ 50,082
And Other Financing Sources (Uses)							
Fund Balance - Beginning of Year	9,677	3,207					
Fund Balance - End of Year	\$ 0	\$ 11,399	\$ 0	\$ 2,170	\$ 435,773	\$ 7,481	\$ 50,082

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	\$ 3,348
Total Receipts	<u>\$ 15,000</u>	<u>\$ 3,348</u>
Disbursements		
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	\$ 3,348
Fund Balance - Beginning of Year		<u>95,954</u>
Fund Balance - End of Year		<u>\$ 99,302</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Surcharges		\$ 688,710
Interest		101,731
Miscellaneous		10,561
Total Receipts	<u>\$ 810,000</u>	<u>\$ 801,002</u>
 Disbursements		
Public Safety		
Salaries and Related Expense	\$ 426,517	\$ 388,533
Utilities and Telephone	178,000	213,765
Training	6,000	3,403
Mileage	6,000	4,811
Dues and Publications	500	481
Mapping and Addressing	10,000	4,939
Insurance	88,800	61,680
Contractual	15,000	11,223
Capital Outlays	205,000	80,951
Office Expense	68,300	56,178
Rent	3,600	3,600
Clothing Allowance	7,000	2,645
Contingency	8,000	600
Total Disbursements	<u>\$ 1,022,717</u>	<u>\$ 832,809</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (212,717)</u>	\$ (31,807)
 Fund Balance - Beginning of Year		<u>2,528,493</u>
 Fund Balance - End of Year		<u>\$ 2,496,686</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 480,083
Interest		13,280
Miscellaneous		
Member Contributions		514,410
Total Receipts	<u>\$ 1,000,000</u>	<u>\$ 1,007,773</u>
 Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 1,070,000</u>	<u>\$ 1,084,523</u>
Total Disbursements	<u>\$ 1,070,000</u>	<u>\$ 1,084,523</u>
 (Deficiency) of Receipts Over Disbursements	<u>\$ (70,000)</u>	<u>\$ (76,750)</u>
 Fund Balance - Beginning of Year		<u>225,423</u>
 Fund Balance - End of Year		<u>\$ 148,673</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 230,503
Interest		9,706
Miscellaneous		3,309
Total Receipts	<u>\$ 360,000</u>	<u>\$ 243,518</u>
Disbursements		
General Government		
Social Security	\$ 360,000	\$ 317,111
Total Disbursements	<u>\$ 360,000</u>	<u>\$ 317,111</u>
 (Deficiency) of Receipts Over Disbursements	 <u>\$ 0</u>	 <u>\$ (73,593)</u>
 Fund Balance - Beginning of Year		 <u>237,789</u>
 Fund Balance - End of Year		 <u>\$ 164,196</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 224,247
Interest		5,528
Miscellaneous		26,344
Total Receipts	<u>\$ 350,000</u>	<u>\$ 256,119</u>
 Disbursements		
General Government		
Insurance	\$ 420,000	\$ 420,000
Total Disbursements	<u>\$ 420,000</u>	<u>\$ 420,000</u>
 (Deficiency) of Receipts Over Disbursements	<u>\$ (70,000)</u>	\$ (163,881)
 Other Financing Sources		
Operating Transfers In		112,020
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (51,861)
 Fund Balance - Beginning of Year		<u>171,828</u>
 Fund Balance - End of Year		<u>\$ 119,967</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 430,000	\$ 275,532
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)	183,500	100,558
County Motor Fuel Tax Fund (Labor and Equipment Rental)	700,000	881,420
Interest		9,421
Miscellaneous		11,900
	<hr/>	<hr/>
Total Receipts	\$ 1,313,500	\$ 1,278,831
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Salaries	\$ 710,000	\$ 668,554
Contractual	375,300	449,902
Capital Outlays	218,000	135,992
Commodities	195,000	205,276
Miscellaneous	14,000	6,521
	<hr/>	<hr/>
Total Disbursements	\$ 1,512,300	\$ 1,466,245
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (198,800)</u>	\$ (187,414)
Fund Balance - Beginning of Year		<hr/> 228,529
Fund Balance - End of Year		<hr/> \$ 41,115

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,301,591
Salary Reimbursement		46,170
Interest		109,992
Miscellaneous		4,196
Total Receipts	<u>\$ 1,410,000</u>	<u>\$ 1,461,949</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 93,000	\$ 91,580
Contractual	2,007,000	1,145,247
Commodities	900,000	394,538
Total Disbursements	<u>\$ 3,000,000</u>	<u>\$ 1,631,365</u>
 (Deficiency) of Receipts Over Disbursements	 <u>\$ (1,590,000)</u>	 \$ (169,416)
Other Financing (Uses)		
Operating Transfers Out		<u>(112,020)</u>
 (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		 \$ (281,436)
 Fund Balance - Beginning of Year		 <u>3,145,219</u>
 Fund Balance - End of Year		 <u>\$ 2,863,783</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 137,927
Charges for Services		295,000
Interest		11,554
Total Receipts	\$ 215,000	\$ 444,481
Disbursements		
Public Works and Transportation		
Contractual	\$ 240,000	\$ 217,216
Capital Outlays	75,000	663
Total Disbursements	\$ 315,000	\$ 217,879
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (100,000)</u>	\$ 226,602
Fund Balance - Beginning of Year		<u>136,736</u>
Fund Balance - End of Year		<u>\$ 363,338</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 311,093
Interest		21,803
Total Receipts	<u>\$ 219,000</u>	<u>\$ 332,896</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 450,000	\$ 658,512
Capital Outlay	269,000	4,211
Total Disbursements	<u>\$ 719,000</u>	<u>\$ 662,723</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (500,000)</u>	\$ (329,827)
Fund Balance - Beginning of Year		<u>746,956</u>
Fund Balance - End of Year		<u>\$ 417,129</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 121,976
Intergovernmental Other		
Reimbursement For Bridge Projects		87,252
Interest		13,222
Miscellaneous		
Culverts		579
Total Receipts	\$ 190,000	\$ 223,029
Disbursements		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 60,104
Capital Outlays	150,000	213,485
Total Disbursements	\$ 350,000	\$ 273,589
(Deficiency) of Receipts Over Disbursements	<u>\$ (160,000)</u>	<u>\$ (50,560)</u>
Fund Balance - Beginning of Year		<u>326,096</u>
Fund Balance - End of Year		<u><u>\$ 275,536</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest		\$ 780
Miscellaneous		
Ground Rental		4,550
Total Receipts	<u>\$ 8,000</u>	<u>\$ 5,330</u>
 Disbursements		
General Government		
Miscellaneous	\$ 3,000	\$ 2,284
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 2,284</u>
 Excess of Receipts Over Disbursements	 <u>\$ 5,000</u>	 \$ 3,046
 Fund Balance - Beginning of Year		 <u>28,497</u>
 Fund Balance - End of Year		 <u>\$ 31,543</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 160,131
Intergovernmental State		887,513
Intergovernmental Federal		509,427
Charges For Service		108,586
License and Permits		52,855
Interest		11,938
Miscellaneous & Reimbursements		52,804
Total Receipts	\$ 2,049,243	\$ 1,783,254
Disbursements		
Health and Welfare		
Salaries and Related Expenses		\$ 1,432,894
All Other Health Related Expenses		616,293
Total Disbursements	\$ 2,231,693	\$ 2,049,187
(Deficiency) of Receipts Over Disbursements	\$ (182,450)	\$ (265,933)
Other Financing Sources (Uses)		
Operating Transfers Out		(42,059)
Operating Transfers In		438,141
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)		\$ 130,149
Fund Balance - Beginning of Year		316,978
Fund Balance - End of Year		\$ 447,127

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal		\$ 128,900
Interest		1,924
Total Receipts	<u>\$ 139,800</u>	<u>\$ 130,824</u>
Disbursements		
Health and Welfare		
Personal Services		\$ 138,876
Contractual		16,754
Travel		196
Supplies		5,874
Total Disbursements	<u>\$ 139,800</u>	<u>\$ 161,700</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	<u>\$ (30,876)</u>
Fund Balance - Beginning of Year		<u>26,871</u>
Fund Balance (Deficit) - End of Year		<u>\$ (4,005)</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT M & M DENTAL CLINIC
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 277,456
Interest		4,130
Miscellaneous		16,135
	<hr/>	<hr/>
Total Receipts	\$ 560,300	\$ 297,721
	<hr/>	<hr/>
Disbursements		
Health and Welfare	\$ 560,300	\$ 171,744
	<hr/>	<hr/>
Total Disbursements	\$ 560,300	\$ 171,744
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 125,977
	<hr/>	<hr/>
Other Financing (Uses)		
Operating Transfers Out		<u>(273,639)</u>
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (147,662)
		<hr/>
Fund Balance - Beginning of Year		190,756
		<hr/>
Fund Balance - End of Year		\$ 43,094
		<hr/>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 33,465
Interest		756
Total Receipts	<u>\$ 52,000</u>	<u>\$ 34,221</u>
 Disbursements		
Health and Welfare		
Disbursements to Schools	\$ 52,000	\$ 52,000
Total Disbursements	<u>\$ 52,000</u>	<u>\$ 52,000</u>
 (Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (17,779)
 Fund Balance - Beginning of Year		<u>21,808</u>
 Fund Balance - End of Year		<u>\$ 4,029</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 115,408
Interest		1,524
Total Receipts	<u>\$ 180,000</u>	<u>\$ 116,932</u>
Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	\$ 180,000	\$ 179,489
Total Disbursements	<u>\$ 180,000</u>	<u>\$ 179,489</u>
(Deficiency) of Receipts Over Disbursements	<u><u>\$ 0</u></u>	\$ (62,557)
Fund Balance - Beginning of Year		<u>72,394</u>
Fund Balance - End of Year		<u><u>\$ 9,837</u></u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COMMUNITY HEALTH CENTER, INC.
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 3,000
Interest		2,127
Miscellaneous		12,437
	<hr/>	<hr/>
Total Receipts	\$ 132,000	\$ 17,564
	<hr/>	<hr/>
Disbursements		
Health and Welfare	\$ 132,000	\$ 13,765
	<hr/>	<hr/>
Total Disbursements	\$ 132,000	\$ 13,765
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 3,799
	<hr/>	<hr/>
Other Financing (Uses)		
Operating Transfers Out		(69,822)
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (66,023)
		<hr/>
Fund Balance - Beginning of Year		86,802
		<hr/>
Fund Balance - End of Year		\$ 20,779
		<hr/>

MACOUPIN COUNTY, ILLINOIS
DELINQUENT REAL ESTATE TAXES LIQUIDATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Redemption Fees		\$ 42,934
Interest		5,062
Miscellaneous		14,337
Total Receipts	<u>\$ 40,000</u>	<u>\$ 62,333</u>
Disbursements		
General Government		
Miscellaneous	\$ 4,000	\$ 2,613
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 2,613</u>
Excess of Receipts Over Disbursements	<u>\$ 36,000</u>	\$ 59,720
Fund Balance - Beginning of Year		<u>123,334</u>
Fund Balance - End of Year		<u>\$ 183,054</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest		\$ 8,715
Total Receipts	\$ 170,000	\$ 8,715
Disbursements		
General Government Supplies	\$ 150,000	\$ 14,863
Total Disbursements	\$ 150,000	\$ 14,863
Excess (Deficiency) of Receipts Over Disbursements	\$ 20,000	\$ (6,148)
Other Financing Sources		
Operating Transfers In		48,599
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 42,451
Fund Balance - Beginning of Year		257,299
Fund Balance - End of Year		\$ 299,750

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	_____	\$ 77
Total Receipts	\$ 6,000	\$ 77
Disbursements		
Public Safety	\$ 3,000	_____
Total Disbursements	\$ 3,000	\$ 0
Excess of Receipts Over Disbursements	\$ 3,000	\$ 77
Fund Balance - Beginning of Year		4,756
Fund Balance - End of Year		\$ 4,833

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 72,245
Interest		19,608
Total Receipts	<u>\$ 40,000</u>	<u>\$ 91,853</u>
Disbursements		
General Government		
Supplies	\$ 4,531	\$ 3,072
Equipment	13,656	9,656
Miscellaneous	8,313	7,191
Total Disbursements	<u>\$ 26,500</u>	<u>\$ 19,919</u>
Excess of Receipts Over Disbursements	<u>\$ 13,500</u>	\$ 71,934
Fund Balance - Beginning of Year		<u>553,099</u>
Fund Balance - End of Year		<u>\$ 625,033</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	<u>\$ 1,536</u>
Total Receipts	<u>\$ 35,000</u>	<u>\$ 1,536</u>
Disbursements		
General Government Supplies	<u>\$ 15,000</u>	<u>\$ 12,245</u>
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 12,245</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 20,000</u>	<u>\$ (10,709)</u>
Other Financing Sources		
Operating Transfers In		<u>36,296</u>
Excess of Receipts Over Disbursements And Other Financing Sources		<u>\$ 25,587</u>
Fund Balance - Beginning of Year		<u>49,468</u>
Fund Balance - End of Year		<u>\$ 75,055</u>

MACOUPIN COUNTY, ILLINOIS
TREASURER'S AUTOMATION FEES ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 7,180
Interest		1,812
Miscellaneous		3,925
	<hr/>	<hr/>
Total Receipts	\$ 7,200	\$ 12,917
	<hr/>	<hr/>
Disbursements		
General Government		
Miscellaneous	\$ 10,000	\$ 8,267
	<hr/>	<hr/>
Total Disbursements	\$ 10,000	\$ 8,267
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (2,800)</u>	\$ 4,650
Fund Balance - Beginning of Year		<u>59,578</u>
Fund Balance - End of Year		<u>\$ 64,228</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Licenses and Permits		
Dog Tags		\$ 26,551
Interest		1,345
Miscellaneous		19,928
	<hr/>	<hr/>
Total Receipts	\$ 35,000	\$ 47,824
	<hr/>	<hr/>
Disbursements		
	<hr/>	<hr/>
Total Disbursements	\$ 0	\$ 0
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	\$ 35,000	\$ 47,824
Other Financing (Uses)		
Operating Transfers Out	(50,000)	(20,000)
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (15,000)</u>	\$ 27,824
Fund Balance - Beginning of Year		<hr/> 47,009
Fund Balance - End of Year		<u>\$ 74,833</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Dog Pickup and Holding		\$ 20,106
Interest		2
Total Receipts	<u>\$ 40,000</u>	<u>\$ 20,108</u>
Disbursements		
Public Safety		
Salaries		\$ 24,409
Expense of Operations		48,712
Total Disbursements	<u>\$ 80,000</u>	<u>\$ 73,121</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (40,000)</u>	\$ (53,013)
Other Financing Sources		
Operating Transfers In		<u>20,000</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (33,013)
Fund Balance - Beginning of Year		<u>12,032</u>
Fund Balance (Deficit) - End of Year		<u>\$ (20,981)</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Library Fees		\$ 21,363
Interest		73
Miscellaneous		534
	<hr/>	<hr/>
Total Receipts	\$ 25,000	\$ 21,970
	<hr/>	<hr/>
Disbursements		
Judiciary		
Books and Supplies	\$ 30,000	\$ 25,266
	<hr/>	<hr/>
Total Disbursements	\$ 30,000	\$ 25,266
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	\$ (3,296)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		4,936
		<hr/>
Fund Balance - End of Year		<u>\$ 1,640</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Court Security Fees		\$ 50,930
Interest		1,020
Total Receipts	<u>\$ 80,000</u>	<u>\$ 51,950</u>
Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	\$ 80,000	\$ 220
Total Disbursements	<u>\$ 80,000</u>	<u>\$ 220</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 51,730
Fund Balance (Deficit) - Beginning of Year		<u>(931)</u>
Fund Balance - End of Year		<u>\$ 50,799</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 53,726
Interest		8,254
Total Receipts	<u>\$ 50,000</u>	<u>\$ 61,980</u>
 Disbursements		
Judiciary		
Salaries		\$ 1,660
Office Supplies	\$ 1,100	851
System Updates and Programming	400	580
Equipment Repairs and Maintenance	18,864	19,520
Capital Outlay	39,637	13,933
Total Disbursements	<u>\$ 60,001</u>	<u>\$ 36,544</u>
 Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (10,001)</u>	\$ 25,436
 Fund Balance - Beginning of Year		<u>277,815</u>
 Fund Balance - End of Year		<u>\$ 303,251</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Probation Fees		\$ 73,601
Interest		6,752
Total Receipts	<u>\$ 60,000</u>	<u>\$ 80,353</u>
 Disbursements		
Corrections		
Supplies	\$ 62,144	\$ 12,144
Travel	8,000	5,601
Equipment	28,000	16,090
Miscellaneous	33,856	19,520
Total Disbursements	<u>\$ 132,000</u>	<u>\$ 53,355</u>
 Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (72,000)</u>	\$ 26,998
 Other Financing (Uses)		
Operating Transfers Out		<u>(57,198)</u>
 (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (30,200)
 Fund Balance - Beginning of Year		<u>207,288</u>
 Fund Balance - End of Year		<u>\$ 177,088</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fees and Fines		\$ 14,359
Interest		1,407
Miscellaneous		<u>1,508</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 17,274</u>
Disbursements		
Judiciary		
Supplies	<u>\$ 81,055</u>	<u>\$ 66,474</u>
Total Disbursements	<u>\$ 81,055</u>	<u>\$ 66,474</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (81,055)</u>	\$ (49,200)
Fund Balance - Beginning of Year		<u>57,484</u>
Fund Balance - End of Year		<u>\$ 8,284</u>

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

Receipts	<u>Budget</u>	<u>Actual</u>
Total Receipts	<u>\$ 25,000</u>	<u>\$ 0</u>
Disbursements		
Judiciary		
Contractual Services	<u>\$ 25,000</u>	<u>\$ 53</u>
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 53</u>
(Deficiency) of Receipts Over Disbursements	<u><u>\$ 0</u></u>	<u>\$ (53)</u>
Fund Balance - Beginning of Year		<u>2,642</u>
Fund Balance - End of Year		<u><u>\$ 2,589</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u> </u>	<u>\$ 7,614</u>
Total Receipts	<u>\$ 5,000</u>	<u>\$ 7,614</u>
Disbursements		
General Government	<u>\$ 5,000</u>	<u>\$ 3,000</u>
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 3,000</u>
Excess of Receipts Over Disbursements	<u><u>\$ 0</u></u>	<u>\$ 4,614</u>
Fund Balance - Beginning of Year		<u>4,761</u>
Fund Balance - End of Year		<u><u>\$ 9,375</u></u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S LEADS ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges for Services		\$ 11,597
Total Receipts	\$ 12,000	\$ 11,597
Disbursements		
Public Safety		
Payments For Telecommunication Service	\$ 12,000	\$ 10,569
Total Disbursements	\$ 12,000	\$ 10,569
Excess of Receipts Over Disbursements	\$ 0	\$ 1,028
Fund Balance - Beginning of Year		5,653
Fund Balance - End of Year		\$ 6,681

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK - MAINTENANCE AND CHILD SUPPORT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees		\$ 3,628
Interest		1,775
Total Receipts	<u>\$ 25,000</u>	<u>\$ 5,403</u>
 Disbursements		
Judiciary		\$ 306
Total Disbursements	<u>\$ 17,374</u>	<u>\$ 306</u>
Excess of Receipts Over Disbursements	<u>\$ 7,626</u>	\$ 5,097
Fund Balance - Beginning of Year		<u>155,605</u>
Fund Balance - End of Year		<u>\$ 160,702</u>

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

Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental Federal		\$ 39,379
Miscellaneous		<u>6,620</u>
Total Receipts	<u>\$ 82,800</u>	<u>\$ 45,999</u>
 Disbursements		
 Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 82,800	\$ 45,999
 Other Financing (Uses)		
Operating Transfers Out	<u>(60,000)</u>	<u>(60,000)</u>
Excess (Deficiency) of Receipts over Disbursements And Other Financing (Uses)	<u>\$ 22,800</u>	\$ (14,001)
 Fund Balance - Beginning of Year		<u>94,354</u>
 Fund Balance - End of Year		<u>\$ 80,353</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	_____	\$ 1,027
Total Receipts	\$ 0	\$ 1,027
Disbursements		
Total Disbursements	\$ 0	\$ 0
Excess of Receipts Over Disbursements	\$ 0	\$ 1,027
Fund Balance - Beginning of Year		90,867
Fund Balance - End of Year		\$ 91,894

MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal		\$ 126,699
Total Receipts	<u>\$ 118,009</u>	<u>\$ 126,699</u>
Disbursements		
Public Safety	<u>\$ 118,009</u>	<u>\$ 115,435</u>
Total Disbursements	<u>\$ 118,009</u>	<u>\$ 115,435</u>
Excess of Receipts Over Disbursements	<u><u>\$ 0</u></u>	\$ 11,264
Fund Balance - Beginning of Year		<u>1,955</u>
Fund Balance - End of Year		<u><u>\$ 13,219</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	\$ 25,000	\$ 1,968
Total Receipts	\$ 25,000	\$ 1,968
Disbursements		
Total Disbursements	\$ 0	\$ 0
Excess of Receipts Over Disbursements	\$ 25,000	\$ 1,968
Other Financing Sources (Uses)		
Operating Transfers Out	(112,500)	(112,496)
Operating Transfers In	12,642	12,642
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (87,500)	\$ (97,886)
Fund Balance - Beginning of Year		97,886
Fund Balance - End of Year		\$ 0

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	\$ 5,877
Total Receipts	<u>\$ 120,000</u>	<u>\$ 5,877</u>
Disbursements		
General Government	<u>\$ 369,040</u>	<u>\$ 83,223</u>
Total Disbursements	<u>\$ 369,040</u>	<u>\$ 83,223</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (249,040)</u>	\$ (77,346)
Other Financing Sources (Uses)		
Operating Transfers Out		(285,812)
Operating Transfers In		<u>63,210</u>
(Deficiency) of Receipts over Disbursements And Other Financing Sources (Uses)		\$ (299,948)
Fund Balance - Beginning of Year		<u>299,948</u>
Fund Balance - End of Year		<u>\$ 0</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 2,168
Interest		148
Total Receipts	<u>\$ 4,000</u>	<u>\$ 2,316</u>
Disbursements		
Public Safety	<u>\$ 4,000</u>	<u>\$ 1,590</u>
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 1,590</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 726
Fund Balance - Beginning of Year		<u>7,572</u>
Fund Balance - End of Year		<u>\$ 8,298</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges for Service		\$ 42,961
Interest		14,262
	<hr/>	<hr/>
Total Receipts	<u>\$ 36,000</u>	<u>\$ 57,223</u>
Disbursements		
Health & Welfare	<u>\$ 433,000</u>	<u>\$ 396,508</u>
Total Disbursements	<u>\$ 433,000</u>	<u>\$ 396,508</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (397,000)</u>	\$ (339,285)
Other Financing Sources (Uses)		
Operating Transfers Out		(110,968)
Operating Transfers In		1,729
		<hr/>
(Deficiency) of Receipts over Disbursements And Other Financing Sources (Uses)		\$ (448,524)
Fund Balance - Beginning of Year		<u>588,088</u>
Fund Balance - End of Year		<u>\$ 139,564</u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S FEDERAL DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2008

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	<u>\$ 212</u>
Total Receipts	<u>\$ 1,000</u>	<u>\$ 212</u>
Disbursements		
Public Safety	<u>\$ 6,000</u>	<u>\$ 5,144</u>
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 5,144</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	<u>\$ (4,932)</u>
Fund Balance - Beginning of Year		<u>14,450</u>
Fund Balance - End of Year		<u>\$ 9,518</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 4,098
Interest		1,032
Miscellaneous		2,503
Total Receipts	<u>\$ 12,000</u>	<u>\$ 7,633</u>
 Disbursements		
Public Safety	<u>\$ 20,000</u>	
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
 Excess (Deficiency) of Receipts Over Disbursements	<u><u>\$ (8,000)</u></u>	\$ 7,633
 Fund Balance - Beginning of Year		<u>35,472</u>
 Fund Balance - End of Year		<u><u>\$ 43,105</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 35,900
Interest		2,161
Total Receipts	\$ 25,000	\$ 38,061
Disbursements		
General Government		
Miscellaneous	\$ 10,000	\$ 6,043
Total Disbursements	\$ 10,000	\$ 6,043
Excess of Receipts Over Disbursements	<u>\$ 15,000</u>	\$ 32,018
Fund Balance - Beginning of Year		<u>62,269</u>
Fund Balance - End of Year		<u><u>\$ 94,287</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest		\$ 452
Miscellaneous Income		208
	<hr/>	<hr/>
Total Receipts	\$ 0	\$ 660
	<hr/>	<hr/>
Disbursements		
General Government		
Insurance	\$ 75,000	\$ 72,456
	<hr/>	<hr/>
Total Disbursements	\$ 75,000	\$ 72,456
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	\$ (75,000)	\$ (71,796)
Other Financing Sources		
Operating Transfers In	\$ 35,000	45,000
	<hr/>	<hr/>
(Deficiency) of Receipts over Disbursements And Other Financing Sources	<u>\$ (40,000)</u>	\$ (26,796)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		<u>34,997</u>
		<hr/>
Fund Balance - End of Year		<u>\$ 8,201</u>
		<hr/>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u> </u>	\$ 41,893
Total Receipts	<u>\$ 100,000</u>	<u>\$ 41,893</u>
Disbursements		
General Government Grant Expense	<u>\$ 100,000</u>	<u>\$ 52,842</u>
Total Disbursements	<u>\$ 100,000</u>	<u>\$ 52,842</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (10,949)
Fund Balance - Beginning of Year		<u>16,240</u>
Fund Balance - End of Year		<u>\$ 5,291</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Fees		\$ 13,935
Interest		2
	<u> </u>	<u> </u>
Total Receipts	<u>\$ 6,000</u>	<u>\$ 13,937</u>
Disbursements		
Public Safety		
Neutering Expense	\$ 9,000	\$ 8,073
	<u> </u>	<u> </u>
Total Disbursements	<u>\$ 9,000</u>	<u>\$ 8,073</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (3,000)</u>	\$ 5,864
Fund Balance - Beginning of Year		<u>7,791</u>
Fund Balance - End of Year		<u>\$ 13,655</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Total Receipts	\$ 0	\$ 0
Disbursements		
Public Safety		\$ 9,677
Total Disbursements	\$ 0	\$ 9,677
(Deficiency) of Receipts Over Disbursements	\$ 0	\$ (9,677)
Fund Balance - Beginning of Year		9,677
Fund Balance - End of Year		\$ 0

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u> </u>	<u>\$ 8,192</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 8,192</u>
Disbursements		
Total Disbursements	<u> </u>	<u> </u>
	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u><u>\$ 0</u></u>	<u>\$ 8,192</u>
Fund Balance - Beginning of Year		<u>3,207</u>
Fund Balance - End of Year		<u><u>\$ 11,399</u></u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	<u> </u>	<u>\$ 23,709</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 23,709</u>
Disbursements		
Capital Development	<u> </u>	<u>\$ 23,709</u>
Total Disbursements	<u>\$ 40,000</u>	<u>\$ 23,709</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (40,000)</u>	\$ 0
Fund Balance - Beginning of Year		<u>0</u>
Fund Balance - End of Year		<u>\$ 0</u>

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

Receipts	<u>Budget</u>	<u>Actual</u>
Total Receipts	\$ 0	\$ 0
Disbursements		
Total Disbursements	\$ 0	\$ 0
Excess of Receipts Over Disbursements	\$ 0	\$ 0
Other Financing Sources		
Operating Transfers In		2,170
Excess of Receipts over Disbursements And Other Financing Sources		\$ 2,170
Fund Balance - Beginning of Year		
Fund Balance - End of Year		\$ 2,170

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	<u>\$ 3,547</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 3,547</u>
Disbursements		
General Government	<u>\$ 150,000</u>	<u>\$ 74,136</u>
Total Disbursements	<u>\$ 150,000</u>	<u>\$ 74,136</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (150,000)</u>	<u>\$ (70,589)</u>
Other Financing Sources		
Operating Transfers In		<u>506,362</u>
Excess of Receipts over Disbursements And Other Financing Sources		<u>\$ 435,773</u>
Fund Balance - Beginning of Year		<u> </u>
Fund Balance - End of Year		<u>\$ 435,773</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	<u>\$ 392</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 392</u>
Disbursements		
Health and Welfare	<u>\$ 105,000</u>	<u>\$ 49,529</u>
Total Disbursements	<u>\$ 105,000</u>	<u>\$ 49,529</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (105,000)</u>	<u>\$ (49,137)</u>
Other Financing Sources (Uses)		
Operating Transfers Out		(47,924)
Operating Transfers In		<u>104,542</u>
Excess of Receipts over Disbursements And Other Financing Sources (Uses)		<u>\$ 7,481</u>
Fund Balance - Beginning of Year		<u> </u>
Fund Balance - End of Year		<u>\$ 7,481</u>

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	_____	\$ 82
Total Receipts	\$ 0	\$ 82
Disbursements		
Total Disbursements	\$ 0	\$ 0
Excess of Receipts Over Disbursements	\$ 0	\$ 82
Other Financing Sources		
Operating Transfers In		50,000
Excess of Receipts over Disbursements And Other Financing Sources		\$ 50,082
Fund Balance - Beginning of Year		_____
Fund Balance - End of Year		\$ 50,082

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2008

MACOUPI COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS (CONTINUED)
AUGUST 31, 2008

	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	Tax Deferral Fund	Sheriff Bonding Fees
ASSETS									
Cash	\$ 778,813	\$ 311,724	\$ 301	\$ 2,430	\$ 10,359	\$ 51,746		\$ 200	
Invested Cash	44,302	750,000							
TOTAL ASSETS	<u>\$ 823,115</u>	<u>\$ 1,061,724</u>	<u>\$ 301</u>	<u>\$ 2,430</u>	<u>\$ 10,359</u>	<u>\$ 51,746</u>	<u>\$ 0</u>	<u>\$ 200</u>	<u>\$ 0</u>
LIABILITIES									
Funds Held For Others	\$ 823,115	\$ 1,061,724	\$ 301	\$ 2,430	\$ 10,359	\$ 51,746	\$ 0	\$ 200	\$ 0
TOTAL LIABILITIES	<u>\$ 823,115</u>	<u>\$ 1,061,724</u>	<u>\$ 301</u>	<u>\$ 2,430</u>	<u>\$ 10,359</u>	<u>\$ 51,746</u>	<u>\$ 0</u>	<u>\$ 200</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS
FOR THE YEAR ENDED AUGUST 31, 2008

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fees Fund	Total All Trust Funds
Receipts	\$ 213,764	\$ 3,047	\$ 281	\$ 1,117,967	\$ 1,775	\$ 2	\$ 17,075	\$ 6,063,928
Disbursements	59,585		75	1,100,947	875			5,858,917
Excess (Deficiency) of Receipts Over Disbursements	\$ 154,179	\$ 3,047	\$ 206	\$ 17,020	\$ 1,775	\$ (873)	\$ 17,075	\$ 205,011
Funds Held For Others - Beginning of Year	11,517	99,853	9,251	45,709	9,933	2,676	150,976	2,267,208
Funds Held For Others - End of Year	\$ 165,696	\$ 102,900	\$ 9,457	\$ 62,729	\$ 11,708	\$ 1,803	\$ 168,051	\$ 2,472,219

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)
FOR THE YEAR ENDED AUGUST 31, 2008

	Circuit Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States			Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
				States Attorney Escrow Fund	Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund			
Receipts	\$ 2,756,830	\$ 1,649,831	\$ 172,973	\$ 1,714	\$ 101	\$ 51,246	\$ 13,387	\$ 63,935	
Disbursements	\$ 2,838,996	1,600,834	172,679	1,830	245		18,916	63,935	
Excess (Deficiency) of Receipts Over Disbursements	\$ (82,166)	\$ 48,997	\$ 294	\$ (116)	\$ (144)	\$ 51,246	\$ (5,529)	\$ 0	
Funds Held For Others - Beginning of Year	905,281	1,012,727	7	2,546	10,503	500	5,529	200	
Funds Held For Others - End of Year	\$ 823,115	\$ 1,061,724	\$ 301	\$ 2,430	\$ 10,359	\$ 51,746	\$ 0	\$ 200	

MACOUPIN COUNTY, ILLINOIS
OTHER SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2008

MACOUPIN COUNTY, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED AUGUST 31, 2008

Federal Grantor Pass - Through Entity Program Title	<u>CFDA Number</u>	<u>Disbursements</u>
U.S. Department of Health & Human Services		
Illinois Department of Public Health		
Dental Sealant Grant	93.994	\$ 10,120
Bioterrorism- CRI Preparedness	93.069	6,137
Bioterrorism- CRI Preparedness	93.069	668
Bioterrorism-Preparedness 2008	93.069	51,462
Bioterrorism-Preparedness 2009	93.069	1,636
Total Illinois Department of Public Health		<u>\$ 70,023</u>
Illinois Department of Human Services		
Diabetes FY 2008	93.988	\$ 78,500
Diabetes FY 2009	93.988	2,471
School Health Centers	93.994	30,500
Teen Parent Services	93.667	2,000
Family Case Management	93.667	3,500
Healthy Families FY 2008	93.558	121,992
Healthy Families FY 2009	93.558	6,078
Total Illinois Department of Human Services		<u>\$ 245,041</u>
Illinois Department of Healthcare & Family Services		
Family Case Management	93.778	\$ 18,793
Circuit Clerk Child Support	93.563	9,780
Total Illinois Department of Healthcare & Family Services		<u>\$ 28,573</u>
Total U.S. Department of Health & Human Services		<u>\$ 343,637</u>
U.S. Department of Agriculture		
Illinois Department of Human Services		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 104,213
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	21,741
WIC Commodities	10.557	259,710
Total Illinois Department of Public Health		<u>\$ 385,664</u>
Illinois Department of Commerce and Economic Opportunity		
CDAP Rural Water	10.760	\$ 23,709
Total U.S. Department of Agriculture		<u>\$ 409,373</u>
U.S. Department of Justice		
Illinois Criminal Justice Information Authority		
South Central Illinois Drug Task Force	16.000	\$ 115,435
South Central Illinois Drug Task Force	16.000	61,413
Byrne Formula Grant Program	16.738	18,073
Total U.S. Department of Justice		<u>\$ 194,921</u>
U.S. Department of Homeland Security		
Illinois Emergency Management Agency		
Emergency Service Disaster Assistance	83.534	\$ 1,725
Salary Reimbursements	97.036	14,688
Homeland Security Grant Program, Citizen Corps Program	97.067	1,838
Total U.S. Department of Homeland Security		<u>\$ 18,251</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2008
(CONTINUED)

U.S. General Services Administration		
Illinois State Board of Elections		
VAID Polling Place Accessibility	93.617	3,390
Accessible Voting Equipment	90.401	33,643
Total U.S. General Services Administration		<u>\$ 37,033</u>
Total Expenditures of Federal Awards		<u>\$ 1,003,215</u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2008**

Finding 2008-1

The County does not have anyone who is adequately trained or possesses the necessary knowledge that enables the preparation of the County's financial statements and disclosures in accordance with the modified cash basis of accounting, which is governed by generally accepted accounting principles.

"Generally accepted accounting principles" is the body of rules that all accountants must follow when they prepare financial statements. These rules cover how your assets, liabilities, revenues, and expenses are recorded in your books and records. Your books and records are then used to prepare the financial statements and related disclosures. The modified cash basis of accounting recognizes revenues when collected rather than when earned and expenses when paid rather than when incurred. The modified cash basis of accounting is a hybrid method of accounting combining the cash basis of accounting with some features of the accrual basis of accounting. Such modifications include long-term assets, accumulated depreciation, notes payable, and notes receivable.

To avoid this internal control deficiency, it would be necessary to either have a County employee who possesses an in-depth knowledge of the modified cash basis of accounting and generally accepted accounting principles needed to properly prepare the financial statements and related disclosures or contract with someone who can perform this function.

Finding 2008-2

The County does not have anyone who has centralized control over financial reporting of federal award expenditures as required by OMB Circular A-133.

OMB Circular A-133 contains the rules regarding internal control compliance requirements for federal programs. These rules are designed to provide reasonable assurance regarding the management and other personnel's preparation of reliable financial statements, maintaining accountability over assets, and demonstrating compliance with laws and regulations. In addition, OMB Circular A-133 requires that management and personnel complete transactions in compliance with: laws and regulations of grant agreements that could have a direct and material effect on the federal program, any regulations identified in the compliance supplement, and that funds, property, and assets are properly safeguarded against loss due to unauthorized use or disposition.

To avoid this internal control deficiency, it would be necessary to have a County employee who possesses the ability to maintain accountability over federal program assets and related expenditures. This person would also possess the skills to prepare a schedule of federal programs and related expenditures for the fiscal year.

Finding 2008-3

The County does not maintain a fixed asset and associated depreciation expense schedule for their capital assets to be presented on the Government Wide Financial Statements.

To avoid this internal control deficiency, it would be necessary to have a County employee who possesses the ability to maintain the fixed asset schedule into future years. The employee would also need the knowledge to identify additional fixed assets that would need to be capitalized during the course of the year.

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2008

Finding 2008-4

Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances.

To avoid this internal control deficiency, it would be necessary to have a County employee ensure that all funds have a trial balance prepared, analyze them appropriately to identify any potential adjustments, and provide reconciliations for various accounts when necessary.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2008**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

See 2008-01, 2008-02, 2008-03, and 2008-04

Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of circular A-133? No

Major Programs

CFDA Number

10.557

Name of Federal Program

Special supplemental nutrition program for women, infants, and children

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes

Auditor's Comments on Audit Resolution Matters

No prior audit findings.

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2008

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, 2008. 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.

NOTE 3 – SUBRECIPIENTS

The County did not pass through any federal funds to subrecipients during the year ended August 31, 2008.

NOTE 4 – NONMONETARY DISTRIBUTIONS

During the year ended August 31, 2008, the County received \$259,710 in non-cash funding through the WIC Program.

NOTE 5 – INSURANCE

The County had no insurance as it relates to federal programs in effect for the year ended August 31, 2008.

NOTE 6 – LOANS AND LOAN GUARANTEES

The County had no outstanding loans or loan guarantees from federal sources as of August 31, 2008.

**MACOUPIN COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2008**

Finding 2008-1

Condition: The County does not have anyone who is adequately trained or possesses the necessary knowledge that enables the preparation of the County's financial statements and disclosures in accordance with the modified cash basis of accounting, which is governed by generally accepted accounting principles.

Plan: The County should consider the costs and benefits of hiring additional expertise or training accounting staff to ensure the County's annual financial statements are prepared in accordance with the modified cash basis of accounting.

Management Response: The County believes their accounting staff maintains adequate books and records of the County's transactions. Additionally, the County does not believe it is cost beneficial to hire additional accounting expertise to ensure the County's annual financial statements are prepared in accordance with the modified cash basis of accounting.

Finding 2008-2

Condition: The County does not have anyone who has centralized control over financial reporting of federal award expenditures as required by OMB Circular A-133.

Plan: The County should consider the costs and benefits of hiring additional expertise or assigning current staff who possesses the ability to maintain accountability over federal program assets and related expenditures. This person would also possess the skills to prepare a schedule of federal programs and related expenditures for the fiscal year.

Management Response: The County believes their accounting staff maintains adequate books and records of the County's federal program transactions. They also believe that their current structure, while not centralized, provides adequate control over federal award expenditures. Additionally, the County does not believe it is cost beneficial to hire additional accounting expertise to ensure centralized control over financial reporting of federal award expenditures.

Finding 2008-3

Condition: The County does not maintain a fixed asset and associated depreciation expense schedule for their capital assets to be presented on the Government Wide Financial Statements.

Plan: The County should consider the costs and benefits of hiring additional expertise or assigning current staff who possesses the ability to maintain the fixed asset schedule into future years. The employee would also need the knowledge to identify additional fixed assets that would need to be capitalized during the course of the year.

MACOUPIN COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2008

Management Response: The County believes their accounting staff maintains adequate books and records of the County's transactions. Additionally, the County does not believe it is cost beneficial to hire additional accounting expertise to ensure that the County maintains a fixed asset and associated depreciation schedule for their capital assets to be presented on the Government Wide Financial Statements.

Finding 2008-4

Condition: Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances.

Plan: The County needs to assign appropriate personnel who possess the ability and proper knowledge to prepare proper balanced trial balances for any funds that may not currently have such documentation. All funds also need to be analyzed appropriately in order to identify any potential adjustments to be made prior to the audit and reconciliations provided for various accounts when necessary.

Management Response: The County will address the issue in the current fiscal year in order to ensure that all funds have proper balanced trial balances that do not require significant auditor prepared adjustments.

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

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