

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2009

MACOUPIN COUNTY, ILLINOIS
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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, 2009, 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 government-wide financial statements on the modified cash basis and the fund financial statements on the cash basis, which are both comprehensive bases 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 of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2009, and the respective changes in financial position, thereof for the year then ended in conformity with the bases of accounting described in Note 2.

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In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2010, 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 12 and 38 through 42, 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
May 20, 2010



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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, 2009, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated May 20, 2010. 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.

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 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. [2009-1 through 2009-4]

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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 May 20, 2010.

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
May 20, 2010



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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, 2009. 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, 2009.

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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.

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
May 20, 2010

Macoupin County, Illinois

**Management's Discussion and Analysis
Year Ended August 31, 2009**

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, 2009. 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, 2009. 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 \$117,677 less (combined General Funds) than revenues received in its major operating funds. The County expended \$95,929 less than revenues received during the fiscal year in the General Fund. The County experienced significant sales tax revenue losses when two of the County's three active coal mines ceased operation in the final months of calendar 2007 and beginning months of 2008.

The following is a brief summary of the County's end of year surplus/deficit in its major operating fund, the General Fund.

<u>Fiscal Year</u>	<u>Surplus/(Deficit)</u>	<u>EOY General Fund Balance</u>
2004-2005	\$56,828	\$1,741,179
2005-2006	\$72,768	\$1,813,964
2006-2007	\$577,917	\$2,391,881
2007-2008	(\$264,358)	\$2,127,523
2008-2009	\$95,929	\$2,223,452

The County has continued to maintain a balance in the General Fund despite significant reductions in recurring revenue. For the audit period, the General Fund Budget totaled \$6,961,199 and the end of year balance in the General Fund totaled \$2,223,452.

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 13, 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 14, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2008 – August 31, 2009. 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 15 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 19. 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 \$29 million at August 31, 2009. This is an increase of \$860,661 from the beginning of the year. Of the \$29 million, \$16 million is invested in capital assets (net of related debt), and \$13 million is considered unrestricted. The County's Statement of Net Assets can be found on page 13.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$29 million at August 31, 2009. This is an increase of \$860,661 from the beginning of the year. Of the \$29 million, \$16 million is invested in capital assets (net of related debt), and \$13 million is considered unrestricted. The County's Statement of Net Assets can be found on page 13.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 14. The report shows the County collected more than it spent for the year ended August 31, 2009 resulting in an increase in net assets of \$860,661.

Table 1
Statement of Net Assets

	Year Ended August 31,	
	2009	2008
Current Assets	\$ 13,021,516	\$ 12,798,464
Capital Assets (Net of Accumulated Depreciation)	17,097,664	16,320,778
Net Deferred Bond Costs	36,349	
Total Assets	<u>\$ 30,155,529</u>	<u>\$ 29,119,242</u>
Current Liabilities	\$ 92,933	\$ 19,963
Long-Term Liabilities	1,016,227	913,571
Total Liabilities	<u>\$ 1,109,160</u>	<u>\$ 933,534</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 15,988,504	\$ 15,387,244
Unrestricted	13,057,865	12,798,464
Total Net Assets	<u>\$ 29,046,369</u>	<u>\$ 28,185,708</u>
Total Liabilities and Net Assets	<u>\$ 30,155,529</u>	<u>\$ 29,119,242</u>

Table 2
Changes in Net Assets

	Year Ended August 31,	
	2009	2008
Revenue:		
General		
Property Taxes	\$ 3,877,508	\$ 2,411,156
Intergovernmental	4,376,853	4,906,712
Earnings on Investments	183,907	505,795
Miscellaneous	1,014,251	1,055,513
Gain (Loss) on Sale of Capital Asset	(24,543)	22,592
Sub Total	<u>\$ 9,427,976</u>	<u>\$ 8,901,768</u>
Program		
Charges for Services	\$ 4,387,123	\$ 3,797,483
Operating Grants & Contributions	2,061,030	3,397,390
Capital Grants	1,059,104	23,709
Sub Total	<u>\$ 7,507,257</u>	<u>\$ 7,218,582</u>
Grand Total Revenue	<u>\$ 16,935,233</u>	<u>\$ 16,120,350</u>
Expenses:		
General Government	\$ 4,643,116	\$ 4,383,669
Public Safety	3,762,301	4,081,432
Corrections	448,368	446,086
Judiciary	1,215,901	1,243,352
Education	78,910	89,670
Development		49,274
Public Works & Transportation	3,323,039	3,257,827
Health & Welfare	2,252,232	2,747,356
Depreciation-Unallocated	24,419	24,420
Capital Development	326,286	23,709
Grand Total Expenses	<u>\$ 16,074,572</u>	<u>\$ 16,346,795</u>
Increase (Decrease) in Net Assets	<u>\$ 860,661</u>	<u>\$ (226,445)</u>

Property taxes and intergovernmental revenues accounted for 49% and 45% of the total revenue for the year ended August 31, 2009 and 2008, respectively. Another 44% and 45%, for the current and prior fiscal years, respectively, came from charges for services, operating grants and contributions, and capital grants while the remaining 7% and 10% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,074,572 and \$16,346,795 for the year ended August 31, 2009 and 2008, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (87% and 89%, 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 (\$8.3 and \$7.3 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.1 and \$3.4 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$4.4 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 \$13 million. Total governmental funds experienced an increased fund balance of \$219,651 or 2%.

General Fund Budgetary Highlights

The County adopted an interim budget at the August meeting and the final budget in September. Once the budget is adopted revisions are approved by Board resolution. Revisions were made at the March and August meetings. Schedule 1 on page 38 begins the various schedules of budget amounts versus actual amounts expended for the major funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2009, the County's total value of capital assets net of accumulated depreciation was \$17.1 million. This is an increase of \$800,000 from last year or 5%. This \$17.1 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, 2009 the County had remaining contractual commitments in the amount of \$185,718. (More detailed information about capital assets can be found in Note 4 to the financial statements.)

	August 31,	
	2009	2008
Land	\$ 170,677	\$ 170,677
Construction in Progress	1,780,421	3,366,919
Buildings	5,561,885	2,337,713
Equipment	2,239,269	4,287,266
Bridges	4,311,024	2,995,712
Roads	3,034,388	3,162,491
Total	<u>\$17,097,664</u>	<u>\$16,320,778</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 \$1,109,160 is well below the \$30.3 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains approximately \$13 million in total governmental fund reserves, of which \$2.2 million is in the General Fund. In order to maintain this level of reserves in the General Fund, the County will need to continue to decrease spending if sales tax revenues do not increase. Steps that have been taken by the County will help to reduce costs in the long-term. Those steps include the repeal of the Enhanced County Officials (ECO) Pension through the Illinois Municipal Retirement Fund (IMRF), the utilization of special funds for operations, updating the fee structure for services, as well as attrition of non-essential positions.

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, 2009

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 7,789,967
Invested Cash	5,132,788
OPEB Asset	3,401
Revolving Loan Balances	95,360
Total Current Assets	\$ 13,021,516
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 17,097,664
Deferred Bond Discount and Issuance Costs (Net of Accumulated Amortization)	36,349
Total Non-Current Assets	\$ 17,134,013
Total Assets	\$ 30,155,529
<u>LIABILITIES</u>	
Current Liabilities:	
Current Portion of Long-Term Debt	\$ 92,933
Total Current Liabilities	\$ 92,933
Long Term Liabilities:	
Notes Payable	\$ 106,227
General Obligation Bond Payable	910,000
Total Long-Term Liabilities	\$ 1,016,227
Total Liabilities	\$ 1,109,160
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 15,988,504
Unrestricted	13,057,865
Total Net Assets	\$ 29,046,369
Total Liabilities and Net Assets	\$ 30,155,529

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2009

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and</u>
<u>Primary Government:</u>	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Changes in Net Assets</u>
		<u>Services</u>	<u>Grants and</u>	<u>Primary Government</u>
			<u>Contributions</u>	<u>Governmental</u>
			<u>Capital</u>	<u>Activities</u>
			<u>Grants and</u>	
			<u>Contributions</u>	
General Government	\$ 4,643,116	\$ 1,397,466	\$ 4,415	\$ (3,135,917)
Public Safety	3,762,301	1,574,809	154,061	(2,033,431)
Corrections	448,368	82,260		(366,108)
Judiciary	1,215,901	717,834		(498,067)
Education	78,910			(78,910)
Public Works and Transportation	3,323,039		699,971	(1,995,573)
Health and Welfare	2,252,232	614,754	1,202,583	(434,895)
Depreciation - Unallocated	24,419			(24,419)
Capital Development	326,286			5
Total Primary Government	\$ 16,074,572	\$ 4,387,123	\$ 2,061,030	\$ (8,567,315)
General Revenues:				
Property Taxes				\$ 3,877,508
Intergovernmental				4,376,853
Earnings on Investments				183,907
Loss on Sale of Capital Assets				(24,543)
IMRF Member Contributions				471,615
Miscellaneous				542,636
Total General Revenues				\$ 9,427,976
CHANGE IN NET ASSETS				\$ 860,661
NET ASSETS, BEGINNING OF YEAR				28,185,708
NET ASSETS, END OF YEAR				\$ 29,046,369

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
AUGUST 31, 2009

	<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 WIC FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>							
Cash	\$ 831,190	\$ 679,142	\$ 1,088,982	\$ 182,337	\$ 15,044	\$ 4,993,272	\$ 7,789,967
Invested Cash	1,500,000	1,737,788	1,500,000			395,000	5,132,788
Due From Other Funds	2,552			54,160		234	56,946
Revolving Loan Balances						95,360	95,360
Total Assets	<u>\$ 2,333,742</u>	<u>\$ 2,416,930</u>	<u>\$ 2,588,982</u>	<u>\$ 236,497</u>	<u>\$ 15,044</u>	<u>\$ 5,483,866</u>	<u>\$ 13,075,061</u>
<u>LIABILITIES AND FUND BALANCES</u>							
<u>LIABILITIES:</u>							
Due to Other Funds	\$ 234				\$ 54,160	\$ 2,552	\$ 56,946
Total Liabilities	<u>\$ 234</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 54,160</u>	<u>\$ 2,552</u>	<u>\$ 56,946</u>
<u>FUND BALANCES</u>							
Unreserved (Deficit)	\$ 2,333,508	\$ 2,416,930	\$ 2,588,982	\$ 236,497	\$ (39,116)	\$ 5,481,314	\$ 13,018,115
Total Fund Balance (Deficit)	<u>\$ 2,333,508</u>	<u>\$ 2,416,930</u>	<u>\$ 2,588,982</u>	<u>\$ 236,497</u>	<u>\$ (39,116)</u>	<u>\$ 5,481,314</u>	<u>\$ 13,018,115</u>
Total Liabilities and Fund Balances	<u>\$ 2,333,742</u>	<u>\$ 2,416,930</u>	<u>\$ 2,588,982</u>	<u>\$ 236,497</u>	<u>\$ 15,044</u>	<u>\$ 5,483,866</u>	<u>\$ 13,075,061</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, 2009

Total Governmental Funds Balances \$ 13,018,115

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

OPEB costs are expensed when paid on the fund financial statements. Amounts paid in
excess of annual required contributions are recorded as an asset. 3,401

Capital Assets And Deferred Bond Costs 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	1,780,421	
Equipment, Net of \$2,298,446 Accumulated Depreciation	2,239,269	
Buildings, Net of \$2,807,674 Accumulated Depreciation	5,561,885	
Bridges, Net of \$1,218,276 Accumulated Depreciation	4,311,024	
Roads, Net of \$5,312,596 Accumulated Depreciation	3,034,388	
Deferred Bond Discount and Issuance Costs, Net of \$1,913 Accumulated Amortization	<u>36,349</u>	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)		17,134,013

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

Balances at August 31, 2009:

Note Payable	(109,160)	
Bond Payable	<u>(1,000,000)</u>	
Total Liabilities - Both Current And Long-Term		<u>(1,109,160)</u>

Total Net Assets of Governmental Activities \$ 29,046,369

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
FOR THE YEAR ENDED AUGUST 31, 2009

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash Receipts							
Local Taxes	\$ 985,015			\$ 267,516		\$ 2,624,977	\$ 3,877,508
Intergovernmental State	3,119,286		\$ 1,221,039	509,241		714,203	5,563,769
Intergovernmental Federal	36,528			500,104	\$ 109,100	492,670	1,138,402
Intergovernmental Other						794,816	794,816
Charges For Service	1,840,130	\$ 732,432		188,322		780,150	3,541,034
Fines and Forfeitures	697,557					67,089	764,646
License and Permits	4,050			37,583		39,810	81,443
Interest	16,992		38,155	1,859	292	53,210	183,907
Miscellaneous	246,610	7,728	6	9,995		757,337	1,021,676
Total Cash Receipts	\$ 6,946,168	\$ 813,559	\$ 1,259,200	\$ 1,514,620	\$ 109,392	\$ 6,324,262	\$ 16,967,201
Cash Disbursements							
General Government	\$ 2,514,664					\$ 2,063,173	\$ 4,577,837
Public Safety	2,719,276	\$ 893,315				188,370	3,800,961
Corrections	327,083					59,685	386,768
Judiciary	1,137,314					78,587	1,215,901
Education	78,910						78,910
Public Works and Transportation			\$ 1,534,001			2,495,280	4,029,281
Health and Welfare					\$ 136,844	525,757	3,319,106
Capital Development						326,286	326,286
Total Cash Disbursements	\$ 6,777,247	\$ 893,315	\$ 1,534,001	\$ 2,656,505	\$ 136,844	\$ 5,737,138	\$ 17,735,050
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 168,921	\$ (79,756)	\$ (274,801)	\$ (1,141,885)	\$ (27,452)	\$ 587,124	\$ (767,849)
Other Financing Sources (Uses)							
Bond Proceeds				1,000,000			1,000,000
Bond Discount				(12,500)			(12,500)
Operating Transfer Out	(1,122,341)			(265,774)	(7,659)	(488,342)	(1,884,116)
Operating Transfer In	1,071,097			209,529		603,490	1,884,116
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 117,677	\$ (79,756)	\$ (274,801)	\$ (210,630)	\$ (35,111)	\$ 702,272	\$ 219,651
Fund Balance (Deficit) - Beginning of Year	2,215,831	2,496,686	2,863,783	447,127	(4,005)	4,779,042	12,798,464
Fund Balance (Deficit) - End of Year	\$ 2,333,508	\$ 2,416,930	\$ 2,588,982	\$ 236,497	\$ (39,116)	\$ 5,481,314	\$ 13,018,115

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
FOR THE YEAR ENDED AUGUST 31, 2009

Net Changes In Fund Balances - Total Governmental Funds	\$ 219,651
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	(31,968)
Repayment Of Principal Is An Other Financing Use In The Governmental Fund But Reduces The Liability In The Statement Of Net Assets	824,374
Gross Bond Proceeds Received By The County Are Reported As Other Financing Sources In The Governmental Fund But Increase The Liability In The Statement Of Net Assets	(1,000,000)
Bond Discounts That Were Netted From Bond Proceeds Upon Receipt Are Reported As Other Financing Uses In The Governmental Fund While Governmental Activities Report Discounts as a Deferred Asset And Amortize Over the Term of the Bond	12,500
Bond Issuance Costs Are Reported as Expenditures In Governmental Funds While Governmental Activities Report Bond Costs as a Deferred Asset And Amortize Over the Term of the Bond.	25,762
OPEB amounts paid in excess of annual required contributions are recorded as an expense in the governmental funds but are reported as an asset in the Statement of Net Assets.	3,401
Amortization of Deferred Bond Costs Are Not Reported As Expenditures In Governmental Funds	(1,913)
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	808,854
Changes In Net Assets Of Governmental Activities	<u>\$ 860,661</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH BASIS TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2009

	<u>Agency</u> <u>Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,097,749
Invested Cash	45,301
Total Assets	<u>\$ 2,143,050</u>
<u>LIABILITIES</u>	
Funds Held For Others	\$ 2,143,050
Total Liabilities	<u>\$ 2,143,050</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, 2009**

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.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

B. FUND ACCOUNTING

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

GOVERNMENTAL FUNDS

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

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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.

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 9, 2008 board meeting. During the fiscal year ended August 31, 2009, 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.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. CAPITAL ASSETS AND DEPRECIATION

General capital assets are reported in the governmental activities column of the government-wide statement of net assets. The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. The valuation base for general capital assets is historical cost, or where historical 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

In general, cash includes cash on hand and demand and savings deposits. Invested cash is stated at cost, which approximates market value. Invested cash at April 30, 2009 consisted of Certificates of Deposit.

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 2008 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 and November for the current year. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 8, 2008, October 8, 2008, November 10, 2008, December 10, 2008, and January 15, 2009.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2007 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.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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.

M. DEFERRED BOND DISCOUNT AND ISSUANCE COSTS

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities. Bond discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Amortization expense for the bond discount and issuance costs in the current year was \$1,913.

In the fund financial statements, governmental fund types recognize bond discounts and issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Discounts paid on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Note 3. CASH AND INVESTMENTS

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, 2009 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities Arising From Cash Transactions	Total
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 7,789,967	\$ 2,097,749	\$ 9,887,716
Invested Cash (Certificates of Deposit)	<u>5,132,788</u>	<u>45,301</u>	<u>5,178,089</u>
	<u>\$12,922,755</u>	<u>\$ 2,143,050</u>	<u>\$15,065,805</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, 2009, the County had certificates of deposit totaling \$5,178,089, with \$4,857,257 maturing within one year and \$320,832 maturing within three years.

Note 3. CASH AND INVESTMENTS - continued

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.

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 \$2,222,830 which are fully insured by federal depository insurance, deposits of \$12,518,830 which are fully collateralized, and deposits of \$968,887 which are uninsured and uncollateralized as of August 31, 2009.

Note 4. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2009

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 2,552	
County Health Dept – WIC		\$ 54,160
County Health Dept	54,160	
Traffic Violations Fee Fund		2,552
General Fund		234
Vital Records	234	
	<u>\$ 56,946</u>	<u>\$ 56,946</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$1,071,097	\$ 34,400
County Clerk		1,000,318
Sheriff		87,623
Total General Funds	<u>\$1,071,097</u>	<u>\$1,122,341</u>
Special Revenue Funds		
County Health Department	\$ 209,529	\$ 265,774
County Health Dept – WIC		7,659
County Health Dept – M&M Dental Clinic		196,347
County Health Community Care Fund	258,122	
Macoupin County Health – ILCHS		5,523
Animal Control Claim Fund		67,000
Animal Control Working Fund	67,000	
Recorder’s Microfilm Fund	35,900	
GIS Fund	186,228	43,514
Macoupin County Cops Grant		60,000
Probation Fees		42,100

Note 4. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2009 – continued

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds (continued)		
Health Insurance Fund	\$ 39,002	
Vital Records Automation	2,838	
Law Library Fund	10,000	
Tax Sale in Error Fund		\$ 25,000
Delinquent Real Estate Tax Fund		15,000
Public Safety Fund		22,508
Traffic Violations Fund		10,000
County Highway Fund		1,350
Federal Aid Matching Fund	4,400	
Total Special Revenue Funds	<u>\$ 813,019</u>	<u>\$ 761,775</u>
Total All Funds	<u>\$1,884,116</u>	<u>\$1,884,116</u>

The interfund balances and transfers were made to fund future cash requirements.

Note 5. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2009 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	\$ 170,677			\$ 170,677
Construction In Process	<u>3,366,919</u>	<u>\$ 1,423,725</u>	<u>\$3,010,223</u>	<u>1,780,421</u>
Total Capital Assets, Not Being Depreciated	<u>\$ 3,537,596</u>	<u>\$ 1,423,725</u>	<u>\$3,010,223</u>	<u>\$ 1,951,098</u>
Capital Assets, Being Depreciated:				
Buildings	\$ 6,947,270	\$ 1,422,289		\$ 8,369,559
Equipment	4,360,127	275,317	\$ 97,729	4,537,715
Bridges	4,114,565	1,437,804	23,069	5,529,300
Roads	<u>8,196,854</u>	<u>150,130</u>		<u>8,346,984</u>
Total Capital Assets, Being Depreciated:	<u>\$23,618,816</u>	<u>\$ 3,285,540</u>	<u>\$ 120,798</u>	<u>\$26,783,558</u>
Less Accumulated Depreciation:				
Buildings	\$ 2,660,004	\$ 147,670		\$ 2,807,674
Equipment	2,022,414	364,862	\$ 88,830	2,298,446
Bridges	1,118,853	99,423		1,218,276
Roads	<u>5,034,363</u>	<u>278,233</u>		<u>5,312,596</u>
Total Accumulated Depreciation	<u>\$10,835,634</u>	<u>\$ 890,188</u>	<u>\$ 88,830</u>	<u>\$11,636,992</u>
Total Capital Assets, Being Depreciated, Net	<u>\$12,783,182</u>	<u>\$ 2,395,352</u>	<u>\$ 31,968</u>	<u>\$15,146,566</u>
Governmental Activities Capital Assets, Net	<u>\$16,320,778</u>	<u>\$ 3,819,077</u>	<u>\$3,042,191</u>	<u>\$17,097,664</u>

Note 5. CAPITAL ASSETS -continued

Depreciation was charged to functions as follows:

General Government	\$ 71,402
Public Safety	159,615
Corrections	61,600
Public Works & Transportation	527,706
Health & Welfare	45,446
Unallocated	<u>24,419</u>
Total	<u>\$ 890,188</u>

Note 6. NON-BUDGETED FUNDS

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

County Clerk – General Fund
Sheriff – General Fund
Public Safety Fund
Circuit Clerk OP Fund

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

Note 7. EXPENDITURES IN EXCESS OF BUDGET

The following individual funds had expenditures in excess of budget:

1. County Clerk – General Fund expenditures of \$92,688 exceeded budget of \$0.
2. Sheriff – General Fund expenditures of \$51,323 exceeded budget of \$0.
3. Public Safety expenditures of \$500 exceeded budget of \$0.
4. Circuit Clerk OP expenditures of \$1,332 exceeded budget of \$0.

Note 8. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2009 is computed as follows:

Assessed Valuation	\$ 546,734,903
Rate	<u>5.75%</u>
Maximum Debt	\$ 31,437,257
Less: Outstanding Debt	<u>1,109,160</u>
Debt Margin	<u>\$ 30,328,097</u>

Note 9. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through the report date, which is the date the financial statements were available to be issued.

Note 10. FUND BALANCE (DEFICIT) IN NON-MAJOR FUNDS

The Traffic Violation Fund had a Fund Balance (Deficit) of (\$1,391) in the current year.

Note 11. 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, 2009 the County had \$95,360 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 8/31/09	\$ 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 8/31/09	\$ 17,782
K & R Jefferson, Inc.	
Note Amount	\$ 1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/09	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note Amount	\$ 23,218
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/09	\$ 18,259
South County News (Connexus Corp)	
Note Amount	\$ 8,380
Interest Rate	3%
Payment Requirement	\$ 153/mo
The note is secured.	
Balance at 8/31/09	\$ 7,181
All Type Hydraulics Corporation	
Note Amount	\$ 35,000
Interest Rate	4%
Payment Requirement	\$ 478/mo
The note is secured.	
Balance at 8/31/09	\$ 30,953

Note 12. 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 13. 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 14. RETIREMENT FUND COMMITMENTS

SHERIFF'S LAW ENFORCEMENT PERSONNEL

Plan Description. The County'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 2008 was 13.94 percent of annual covered payroll. The 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 2008, the County's annual pension cost of \$254,364 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>
12/31/08	\$254,364	100%	\$0
12/31/07	246,959	100%	0
12/31/06	283,713	100%	0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, 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 11.6% per year depending on age and service, attributable to

Note 14. RETIREMENT FUND COMMITMENTS - continued

SHERIFF'S LAW ENFORCEMENT PERSONNEL (continued)

seniority/merit, and (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 20% 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, 2006, was 24 years.

Funded Status Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 84.80 percent funded. The actuarial accrued liability for benefits was \$5,878,094 and the actuarial value of assets was \$4,984,811, resulting in an underfunded actuarial accrued liability (UAAL) of \$893,283. The covered payroll (annual payroll of active employees covered by the plan) was \$1,824,703 and the ratio of the UAAL to the covered payroll was 49 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

Actuarial Valuation 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)
12/31/08	\$4,984,811	\$5,878,094	\$893,283	84.80%	\$1,824,703	48.95%
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%

OTHER PERSONNEL

Plan Description. The County'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 2008 was 7.91 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 14. RETIREMENT FUND COMMITMENTS – continued

OTHER PERSONNEL (continued)

Annual Pension Cost. For 2008, the County's annual pension cost of \$298,946 for the Regular plan was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	\$298,946	100%	\$0
12/31/07	319,504	100%	0
12/31/06	328,914	100%	0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumption at December 31, 2006, 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 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of 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 20% 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, 2006, was 24 years.

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Regular plan was 85.25 percent funded. The actuarial accrued liability for benefits was \$11,527,879 and the actuarial value of assets was \$9,826,980, resulting in an overfunded actuarial accrued liability (UAAL) of \$1,700,899. The covered payroll (annual payroll of active employees covered by the plan) was \$3,779,343 and the ratio of the UAAL to the covered payroll was 45 percent.

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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/08	\$9,826,980	\$11,527,879	\$1,700,899	85.25%	\$3,779,343	45.01%
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%

Note 14. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS

Plan Description. The County'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 2008 was 39.35 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.

Annual Pension Cost. For 2008, the County's annual pension cost of \$168,438 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>
12/31/08	\$168,438	100%	\$0
12/31/07	156,205	100%	0
12/31/06	156,011	100%	0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, 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 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of 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 20% 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, 2006, was 24 years.

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Elected County Official plan was 52.79 percent funded. The actuarial accrued liability for benefits was \$2,673,798 and the actuarial value of assets was \$1,411,484, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,262,314. The covered payroll (annual payroll of active employees covered by the plan) was \$428,051 and the ratio of the UAAL to the covered payroll was 295 percent.

Note 14. 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 Valuation 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)
12/31/08	\$1,411,484	\$2,673,798	\$1,262,314	52.79%	\$428,051	294.90%
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%

NOTE 15. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2009 the County had remaining contractual commitments in the amount of \$185,718.

NOTE 16. LONG-TERM DEBT

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, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2009</u>
\$ 111,882	\$ 0	\$ 2,722	\$ 109,161

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 loan was paid off during the current year with proceeds from the 2008 Series General Obligation Bonds that were issued. The following is a summary of the loan activity:

<u>September 1, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2009</u>
\$ 821,652	\$ 0	\$ 821,652	\$ 0

NOTE 16. LONG-TERM DEBT – continued

The County issued 2008 Series General Obligation Bonds on February 26, 2009 in order to refinance the loan originally obtained to finance the purchase of a building for the Health Department. Original issue of \$1,000,000 provides for serial retirement of principal and interest on July 1 at varying interest rates. Interest only payments are also due on July 1 at varying interest rates. The following is a summary of the bond activity:

<u>September 1, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2009</u>
\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000

At August 31, 2009, the annual cash flow requirements of the bond principal and interest are as follows:

<u>Date</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>	<u>Rate</u>
01/01/2010	\$ 110,285	\$ 90,000	\$ 20,285	2.50%
07/01/2010	19,160	0	19,160	3.00%
01/01/2011	104,160	85,000	19,160	3.00%
07/01/2011	17,885	0	17,885	3.50%
01/01/2012	107,885	90,000	17,885	3.50%
07/01/2012	16,310	0	16,310	3.80%
01/01/2013	106,310	90,000	16,310	3.80%
07/01/2013	14,600	0	14,600	4.00%
01/01/2014	109,600	95,000	14,600	4.00%
07/01/2014	12,700	0	12,700	4.20%
01/01/2015	112,700	100,000	12,700	4.20%
07/01/2015	10,600	0	10,600	4.40%
01/01/2016	115,600	105,000	10,600	4.40%
07/01/2016	8,290	0	8,290	4.60%
01/01/2017	118,290	110,000	8,290	4.60%
07/01/2017	5,760	0	5,760	4.80%
01/01/2018	120,760	115,000	5,760	4.80%
07/01/2018	3,000	0	3,000	5.00%
01/01/2019	123,000	120,000	3,000	5.00%
	<u>\$ 1,236,895</u>	<u>\$ 1,000,000</u>	<u>\$ 236,895</u>	

The future debt payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2010	\$ 92,933	\$ 47,533	\$ 140,466
August 31, 2011	191,228	38,371	229,599
August 31, 2012	90,000	34,195	124,195
August 31, 2013	90,000	30,910	120,910
August 31, 2014	95,000	27,300	122,300
August 31, 2015 - 2019	550,000	68,000	618,000
Total	<u>\$ 1,109,161</u>	<u>\$ 246,309</u>	<u>\$ 1,355,470</u>

Interest expense was charged to functions as follows:

General Government	\$ 8,299
Health & Welfare	<u>16,891</u>
Total	<u>\$ 25,190</u>

NOTE 17. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the County provides post-employment health care insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The activity of the plan is reported in the County's General Fund.

Benefits Provided

The County provides post-employment health care insurance benefits to its retirees. To be eligible for benefits, an employee must meet all eligibility requirements in regards to age and years of service to qualify for benefits from the Illinois Municipal Retirement Fund (IMRF). Ending date of employment must be initiated by the employee and agreed upon by the employee's supervisor prior to August 31, 2009. The County will share the cost of health and dental insurance premiums with the employee as follows: year 1, 100%, year 2, 80%, year 3, 60%, year 4, 40%, year 5, 20% and year 6 and after 10%. Year 1 begins on the ending date of employment and ends on August 31, 2009. Year 2 begins on September 1, 2009 and ends on August 31, 2010. Each subsequent year begins on September 1 of that year and ends August 31 of the following calendar year. Member coverage ends on the earlier of age 65 or the date of Medicare eligibility. All health care and dental benefits are provided through the County's health and dental plan. The benefit levels are the same as those afforded to active employees.

Membership at August 31, 2009, membership consisted of:

Active participants who retired during the plan year	5
Retired participants who during the past plan year	
- Died	0
- Dropped Coverage	<u>0</u>
TOTAL	<u>5</u>

Funding Policy

The funding method used is the Projected Unit Credit (PUC) Funding Method. Under this method, the Normal Cost is based exclusively on plan liabilities. The PUC Funding Method allocates the projected benefit of each participant over the participant's period of service from hire to eligibility.

The County first had an actuarial valuation performed for the plan as of August 31, 2009 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended August 31, 2009. The County's annual OPEB cost (expense) of \$8,693 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of August 31, 2008. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2009 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
August 31, 2009	\$ 8,693	\$ 12,094	139.1%	\$ (3,401)

NOTE 17. OTHER POST-EMPLOYMENT BENEFITS (continued)

Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as August 31, 2009, was calculated as follows:

Annual Required Contribution	\$ 8,693
Interest on Net OPEB Obligation	0
Adjustment to Annual Required Contribution	<u>0</u>
Annual OPEB Cost	\$ 8,693
Contributions Made	(12,094)
Increase (Decrease) in Net OPEB Obligation	0
Net OPEB Obligation, Beginning of Year	<u>0</u>
Net OPEB Obligation (Asset), End of Year	<u>\$ (3,401)</u>

Funded Status and Funding Progress. The funded status of the plan as of August 31, 2009, was as follows:

Actuarial Accrued Liability (AAL)	\$133,632
Actuarial Value of Plan Assets	0
Unfunded Actuarial Accrued Liability (UAAL)	\$133,632
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%
Covered Payroll (Active Plan Members)	\$0
UAAL as a Percentage of Covered Payroll	0.0%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented on the following page as required supplementary information, presents information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Only one year is presented as this is the first year of the plan.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the August 31, 2009 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included 5.5% investment rate of return (net of administrative expenses) and an initial annual healthcare cost trend rate of 7.5% reduced by 0.333% each year to arrive at an ultimate healthcare cost trend rate of 4.0%. Both rates include an inflation assumption. The actuarial value of assets was \$0. The 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 August 31, 2009, was 30 years.

NOTE 17. OTHER POST-EMPLOYMENT BENEFITS (continued)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation 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)
9/1/09	\$ 0	\$ 133,632	\$ 133,632	0.0%	\$ 0	0%

MACOUPIN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Local Taxes			\$ 985,015
Intergovernmental Cash Receipts			3,155,814
Charges For Service			1,840,130
License and Permits			4,050
Fines and Forfeitures			697,557
Interest			16,992
Miscellaneous			246,610
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,946,168</u>
Cash Disbursements			
General Government	\$ 2,256,005	\$ 2,450,355	\$ 2,514,664
Public Safety	2,657,583	2,710,299	2,719,276
Corrections	333,536	327,220	327,083
Judiciary	973,415	1,164,415	1,137,314
Education	78,910	78,910	78,910
Total Cash Disbursements	<u>\$ 6,299,449</u>	<u>\$ 6,731,199</u>	<u>\$ 6,777,247</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (6,299,449)</u>	<u>\$ (6,731,199)</u>	<u>\$ 168,921</u>
Other Financing Sources (Uses)			
Operating Transfers Out	\$ (230,000)	\$ (230,000)	\$ (1,122,341)
Operating Transfers In			1,071,097
Total Other Financing Sources (Uses)	<u>\$ (230,000)</u>	<u>\$ (230,000)</u>	<u>\$ (51,244)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (6,529,449)</u>	<u>\$ (6,961,199)</u>	<u>\$ 117,677</u>
Fund Balance, Beginning of Year			<u>2,215,831</u>
Fund Balance, End of Year			<u>\$ 2,333,508</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Charges for Services			\$ 732,432
Interest			73,399
Miscellaneous			7,728
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 813,559</u>
Cash Disbursements			
Public Safety	<u>\$ 1,024,717</u>	<u>\$ 1,024,717</u>	<u>\$ 893,315</u>
Total Cash Disbursements	<u>\$ 1,024,717</u>	<u>\$ 1,024,717</u>	<u>\$ 893,315</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,024,717)</u>	<u>\$ (1,024,717)</u>	<u>\$ (79,756)</u>
Fund Balance, Beginning of Year			<u>2,496,686</u>
Fund Balance, End of Year			<u>\$ 2,416,930</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Intergovernmental State			\$ 1,221,039
Interest			38,155
Miscellaneous			6
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,259,200</u>
Cash Disbursements			
Public Works and Transportation	<u>\$ 3,000,000</u>	<u>\$ 3,001,800</u>	<u>\$ 1,534,001</u>
Total Cash Disbursements	<u>\$ 3,000,000</u>	<u>\$ 3,001,800</u>	<u>\$ 1,534,001</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (3,000,000)</u>	<u>\$ (3,001,800)</u>	<u>\$ (274,801)</u>
Fund Balance, Beginning of Year			<u>2,863,783</u>
Fund Balance, End of Year			<u>\$ 2,588,982</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Local Taxes			\$ 267,516
Intergovernmental State			509,241
Intergovernmental Federal			500,104
Charges For Service			188,322
License and Permits			37,583
Interest			1,859
Miscellaneous			9,995
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,514,620</u>
Cash Disbursements			
Health and Welfare	\$ 1,863,980	\$ 3,064,636	\$ 2,656,505
Total Cash Disbursements	<u>\$ 1,863,980</u>	<u>\$ 3,064,636</u>	<u>\$ 2,656,505</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,863,980)	\$ (3,064,636)	\$ (1,141,885)
Other Financing Sources (Uses)			
Bond Proceeds			1,000,000
Operating Transfers Out			(12,500)
Operating Transfers In			(265,774)
			<u>209,529</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (1,863,980)</u>	<u>\$ (3,064,636)</u>	\$ (210,630)
Fund Balance, Beginning of Year			<u>447,127</u>
Fund Balance, End of Year			<u>\$ 236,497</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT - WIC FUND

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Intergovernmental Federal			\$ 109,100
Interest			292
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 109,392</u>
Cash Disbursements			
Health and Welfare	<u>\$ 141,300</u>	<u>\$ 218,000</u>	<u>\$ 136,844</u>
Total Cash Disbursements	<u>\$ 141,300</u>	<u>\$ 218,000</u>	<u>\$ 136,844</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (141,300)	\$ (218,000)	\$ (27,452)
Other Financing Sources (Uses)			
Operating Transfers Out			<u>(7,659)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (141,300)</u>	<u>\$ (218,000)</u>	\$ (35,111)
Fund Balance (Deficit), Beginning of Year			<u>(4,005)</u>
Fund Balance (Deficit), End of Year			<u>\$ (39,116)</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2009

	<u>Revolving Loan Fund</u>	<u>Emergency Telephone System</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Tort Liability Fund</u>	<u>Total All Special Funds</u>
ASSETS						
Cash	\$ 44,147	\$ 679,142	\$ 346,127	\$ 227,973	\$ 78,052	\$ 6,958,777
Invested Cash		1,737,788				3,632,788
Due From Other Funds						54,394
Revolving Loan Balances	<u>57,226</u>					<u>95,360</u>
TOTAL ASSETS	<u>\$ 101,373</u>	<u>\$ 2,416,930</u>	<u>\$ 346,127</u>	<u>\$ 227,973</u>	<u>\$ 78,052</u>	<u>\$ 10,741,319</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds						\$ 56,712
Fund Balance - Unreserved	<u>\$ 101,373</u>	<u>\$ 2,416,930</u>	<u>\$ 346,127</u>	<u>\$ 227,973</u>	<u>\$ 78,052</u>	<u>10,684,607</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 101,373</u>	<u>\$ 2,416,930</u>	<u>\$ 346,127</u>	<u>\$ 227,973</u>	<u>\$ 78,052</u>	<u>\$ 10,741,319</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	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	\$ 59,128	\$ 1,088,982	\$ 122,181	\$ 201,581	\$ 309,471	\$ 48,615
Invested Cash		1,500,000	295,000			
TOTAL ASSETS	<u>\$ 59,128</u>	<u>\$ 2,588,982</u>	<u>\$ 417,181</u>	<u>\$ 201,581</u>	<u>\$ 309,471</u>	<u>\$ 48,615</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved	\$ 59,128	\$ 2,588,982	\$ 417,181	\$ 201,581	\$ 309,471	\$ 48,615
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,128</u>	<u>\$ 2,588,982</u>	<u>\$ 417,181</u>	<u>\$ 201,581</u>	<u>\$ 309,471</u>	<u>\$ 48,615</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

		County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Community Health Center, Inc
ASSETS						
Cash	\$	182,337	145,797	9,848	30,432	19,583
Due From Other Funds		54,160				
	\$	<u>236,497</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>
TOTAL ASSETS						
	\$	<u>236,497</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds	\$	54,160				
Fund Balance (Deficit) - Unreserved		<u>(39,116)</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>
	\$	<u>236,497</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>
TOTAL LIABILITIES AND FUND BALANCES						
	\$	<u>236,497</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	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	\$ 117,593	\$ 280,889	\$ 4,253	\$ 672,410	\$ 92,779	\$ 68,612
Invested Cash	100,000					
TOTAL ASSETS	<u>\$ 217,593</u>	<u>\$ 280,889</u>	<u>\$ 4,253</u>	<u>\$ 672,410</u>	<u>\$ 92,779</u>	<u>\$ 68,612</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved	\$ 217,593	\$ 280,889	\$ 4,253	\$ 672,410	\$ 92,779	\$ 68,612
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 217,593</u>	<u>\$ 280,889</u>	<u>\$ 4,253</u>	<u>\$ 672,410</u>	<u>\$ 92,779</u>	<u>\$ 68,612</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	<u>Animal Control Claim Fund</u>	<u>Animal Control Working Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
ASSETS						
Cash	\$ 67,622	\$ 492	\$ 1,844	\$ 96,373	\$ 324,588	\$ 158,318
TOTAL ASSETS	<u>\$ 67,622</u>	<u>\$ 492</u>	<u>\$ 1,844</u>	<u>\$ 96,373</u>	<u>\$ 324,588</u>	<u>\$ 158,318</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved	\$ 67,622	\$ 492	\$ 1,844	\$ 96,373	\$ 324,588	\$ 158,318
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 67,622</u>	<u>\$ 492</u>	<u>\$ 1,844</u>	<u>\$ 96,373</u>	<u>\$ 324,588</u>	<u>\$ 158,318</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	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	\$ 1,161	\$ 2,589	\$ 7,673	\$ 5,681	\$ 169,882	\$ 80,353
TOTAL ASSETS	<u>\$ 1,161</u>	<u>\$ 2,589</u>	<u>\$ 7,673</u>	<u>\$ 5,681</u>	<u>\$ 169,882</u>	<u>\$ 80,353</u>

LIABILITIES AND FUND BALANCES

Due To Other Funds	\$ 2,552					
Fund Balance (Deficit) - Unreserved	(1,391)	\$ 2,589	\$ 7,673	\$ 5,681	\$ 169,882	\$ 80,353
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,161</u>	<u>\$ 2,589</u>	<u>\$ 7,673</u>	<u>\$ 5,681</u>	<u>\$ 169,882</u>	<u>\$ 80,353</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

		South Central	Illinois Drug Task Force Fund	Public Safety Fund	Revolving Loan Fund II	DUI Equipment Fund	County Health Commcare Fund
ASSETS							
Cash	\$	92,622	\$ 14,930	\$ 26,657	\$ 13,262	\$ 10,385	\$ 296,337
Revolving Loan Balances					38,134		
TOTAL ASSETS	\$	92,622	\$ 14,930	\$ 26,657	\$ 51,396	\$ 10,385	\$ 296,337
LIABILITIES AND FUND BALANCES							
Fund Balance - Unreserved	\$	92,622	\$ 14,930	\$ 26,657	\$ 51,396	\$ 10,385	\$ 296,337
TOTAL LIABILITIES AND FUND BALANCES	\$	92,622	\$ 14,930	\$ 26,657	\$ 51,396	\$ 10,385	\$ 296,337

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	Sheriff's	Arrestees'	Tax Sale	Health	Grant	Pet
	Federal	Medical	In Error	Insurance	Fund	Population
	Drug	Costs	Interest	Fund	Fund	Control
	Fund					
ASSETS						
Cash	\$ 9,551	\$ 51,452	\$ 98,430	\$ 6,960	\$ 74,172	\$ 12,351
TOTAL ASSETS	<u>\$ 9,551</u>	<u>\$ 51,452</u>	<u>\$ 98,430</u>	<u>\$ 6,960</u>	<u>\$ 74,172</u>	<u>\$ 12,351</u>
LIABILITIES AND FUND BALANCES						
Fund Balance - Unreserved	\$ 9,551	\$ 51,452	\$ 98,430	\$ 6,960	\$ 74,172	\$ 12,351
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,551</u>	<u>\$ 51,452</u>	<u>\$ 98,430</u>	<u>\$ 6,960</u>	<u>\$ 74,172</u>	<u>\$ 12,351</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2009

	County Health Dept - ILCS	Circuit Clerk OP Fund	CDAP Fund	Vital Records Automation	GIS
ASSETS					
Cash	\$ 18,217	\$ 5	\$ 3,484	\$ 468,410	
Due to Other Funds			234		
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 18,217</u>	<u>\$ 5</u>	<u>\$ 3,718</u>	<u>\$ 468,410</u>
LIABILITIES AND FUND BALANCES					
Fund Balance - Unreserved		\$ 18,217	\$ 5	\$ 3,718	\$ 468,410
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 18,217</u>	<u>\$ 5</u>	<u>\$ 3,718</u>	<u>\$ 468,410</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, 2009

	Revolving Loan Fund	Illinois Emergency Telephone System	Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
Cash Receipts						
Local Taxes			\$ 742,408	\$ 371,204	\$ 336,987	\$ 2,892,493
Intergovernmental State						2,444,483
Intergovernmental Federal						1,101,874
Intergovernmental Other						794,816
Charges For Service		\$ 732,432				1,700,904
Fines and Forfeitures						67,089
License and Permits						77,393
Interest	\$ 2,071	73,399	5,110	3,242	1,081	166,915
Miscellaneous		7,728	471,615	3,273	43,847	775,066
Total Cash Receipts	<u>\$ 2,071</u>	<u>\$ 813,559</u>	<u>\$ 1,219,133</u>	<u>\$ 377,719</u>	<u>\$ 381,915</u>	<u>\$ 10,021,033</u>
Cash Disbursements						
General Government			\$ 1,021,679	\$ 313,942	\$ 423,830	\$ 2,063,173
Public Safety		\$ 893,315				1,081,685
Corrections						59,685
Judiciary						78,587
Public Works and Transportation						4,029,281
Health and Welfare						3,319,106
Capital Development						326,286
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 893,315</u>	<u>\$ 1,021,679</u>	<u>\$ 313,942</u>	<u>\$ 423,830</u>	<u>\$ 10,957,803</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 2,071	\$ (79,756)	\$ 197,454	\$ 63,777	\$ (41,915)	\$ (936,770)
Other Financing Sources (Uses)						
Bond Proceeds						\$ 1,000,000
Bond Discount						(12,500)
Operating Transfer Out						(761,775)
Operating Transfer In						813,019
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 2,071	\$ (79,756)	\$ 197,454	\$ 63,777	\$ (41,915)	\$ 101,974
Fund Balance - Beginning of Year	<u>99,302</u>	<u>2,496,686</u>	<u>148,673</u>	<u>164,196</u>	<u>119,967</u>	<u>10,582,633</u>
Fund Balance - End of Year	<u>\$ 101,373</u>	<u>\$ 2,416,930</u>	<u>\$ 346,127</u>	<u>\$ 227,973</u>	<u>\$ 78,052</u>	<u>\$ 10,684,607</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, 2009

		County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Farm Fund
Cash Receipts							
Local Taxes		\$ 445,333		\$ 227,596		\$ 217,745	
Intergovernmental State			\$ 1,221,039	318,090	\$ 220,060		
Intergovernmental Other		699,971			89,345		
Charges for Services			38,155	9,230	1,530	2,789	\$ 122
Interest		1,992	6			22,949	16,950
Miscellaneous		125,843					
Total Cash Receipts		<u>\$ 1,273,139</u>	<u>\$ 1,259,200</u>	<u>\$ 554,916</u>	<u>\$ 221,590</u>	<u>\$ 332,828</u>	<u>\$ 17,072</u>
Cash Disbursements							
Public Works and Transportation		\$ 1,253,776	\$ 1,534,001	\$ 505,473	\$ 437,138	\$ 298,893	
Total Cash Disbursements		<u>\$ 1,253,776</u>	<u>\$ 1,534,001</u>	<u>\$ 505,473</u>	<u>\$ 437,138</u>	<u>\$ 298,893</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 19,363	\$ (274,801)	\$ 49,443	\$ (215,548)	\$ 33,935	\$ 17,072
Other Financing Sources (Uses)							
Operating Transfer Out		(1,350)					
Operating Transfer In				4,400			
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)		\$ 18,013	\$ (274,801)	\$ 53,843	\$ (215,548)	\$ 33,935	\$ 17,072
Fund Balance - Beginning of Year		<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>
Fund Balance - End of Year		<u>\$ 59,128</u>	<u>\$ 2,588,982</u>	<u>\$ 417,181</u>	<u>\$ 201,581</u>	<u>\$ 309,471</u>	<u>\$ 48,615</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, 2009

	County Health Department	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Community Health Center, Inc.
	WIC Fund				
	County Health Department	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Community Health Center, Inc.
	WIC Fund				
Cash Receipts					
Local Taxes	\$ 267,516		\$ 57,547	\$ 193,897	
Intergovernmental State	509,241	\$ 84,138			
Intergovernmental Federal	500,104	\$ 109,100			
Charges For Service	188,322	326,164			
License and Permits	37,583				
Interest	1,859	149	272	1,051	\$ 4
Miscellaneous	9,995	338			19,996
Total Cash Receipts	<u>\$ 1,514,620</u>	<u>\$ 410,789</u>	<u>\$ 57,819</u>	<u>\$ 194,948</u>	<u>\$ 20,000</u>
Cash Disbursements					
Health and Welfare	\$ 2,656,505	\$ 111,739	\$ 52,000	\$ 174,353	\$ 21,196
Total Cash Disbursements	<u>\$ 2,656,505</u>	<u>\$ 111,739</u>	<u>\$ 52,000</u>	<u>\$ 174,353</u>	<u>\$ 21,196</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,141,885)	\$ 299,050	\$ 5,819	\$ 20,595	\$ (1,196)
Other Financing Sources (Uses)					
Bond Proceeds	1,000,000				
Bond Discount	(12,500)				
Operating Transfer Out	(265,774)	(196,347)			
Operating Transfer In	209,529				
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (210,630)	\$ 102,703	\$ 5,819	\$ 20,595	\$ (1,196)
Fund Balance (Deficit) - Beginning of Year	<u>447,127</u>	<u>43,094</u>	<u>4,029</u>	<u>9,837</u>	<u>20,779</u>
Fund Balance (Deficit) - End of Year	<u>\$ 236,497</u>	<u>\$ (39,116)</u>	<u>\$ 9,848</u>	<u>\$ 30,432</u>	<u>\$ 19,583</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, 2009

	Delinquent Real Estate Taxes	Real Estate Stamp Fund	Sheriff's Drug Fund	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund
Cash Receipts						
Charges For Service	\$ 47,823			\$ 85,433		\$ 6,460
Interest	2,180	1,162		4,663	250	541
Miscellaneous	3,947	3	120			4,955
Total Cash Receipts	<u>\$ 53,950</u>	<u>\$ 1,165</u>	<u>\$ 120</u>	<u>\$ 90,096</u>	<u>\$ 250</u>	<u>\$ 11,956</u>
Cash Disbursements						
General Government	\$ 4,411	20,026		42,719	18,426	7,572
Public Safety			700			
Total Cash Disbursements	<u>\$ 4,411</u>	<u>\$ 20,026</u>	<u>\$ 700</u>	<u>\$ 42,719</u>	<u>\$ 18,426</u>	<u>\$ 7,572</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 49,539	\$ (18,861)	\$ (580)	\$ 47,377	\$ (18,176)	\$ 4,384
Other Financing Sources (Uses)						
Operating Transfer Out	(15,000)					
Operating Transfer In					35,900	
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 34,539	\$ (18,861)	\$ (580)	\$ 47,377	\$ 17,724	\$ 4,384
Fund Balance - Beginning 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>
Fund Balance - End of Year	<u>\$ 217,593</u>	<u>\$ 280,889</u>	<u>\$ 4,253</u>	<u>\$ 672,410</u>	<u>\$ 92,779</u>	<u>\$ 68,612</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, 2009

	<u>Animal Control Claim Fund</u>	<u>Animal Control Working Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
Cash Receipts						
Charges For Service	\$ 39,810	\$ 26,123	\$ 20,036	\$ 53,468	\$ 52,055	\$ 82,260
Licenses and Permits	199	1	11	173	7,921	755
Interest	19,780				473	
Miscellaneous	\$ 59,789	\$ 26,124	\$ 20,047	\$ 53,641	\$ 60,449	\$ 83,015
Total Cash Receipts						
Cash Disbursements						
Public Safety		\$ 71,651				\$ 59,685
Corrections			\$ 29,843	\$ 8,067	\$ 39,112	
Judiciary	\$ 0	\$ 71,651	\$ 29,843	\$ 8,067	\$ 39,112	\$ 59,685
Total Cash Disbursements						
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 59,789	\$ (45,527)	\$ (9,796)	\$ 45,574	\$ 21,337	\$ 23,330
Other Financing Sources (Uses)						(42,100)
Operating Transfer Out	(67,000)					
Operating Transfer In		67,000	10,000			
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (7,211)	\$ 21,473	\$ 204	\$ 45,574	\$ 21,337	\$ (18,770)
Fund Balance (Deficit) - Beginning 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>
Fund Balance - End of Year	<u>\$ 67,622</u>	<u>\$ 492</u>	<u>\$ 1,844</u>	<u>\$ 96,373</u>	<u>\$ 324,588</u>	<u>\$ 158,318</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, 2009

	Traffic Violation Fee Fund	Crime Victims Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant
Cash Receipts						
Intergovernmental Federal						\$ 60,000
Intergovernmental Other				\$ 9,529	\$ 8,114	
Charges For Service	\$ 280					
Fines & Forfeitures	45				1,299	
Interest						
Miscellaneous			\$ 5,439			
Total Cash Receipts	<u>\$ 325</u>	<u>\$ 0</u>	<u>\$ 5,439</u>	<u>\$ 9,529</u>	<u>\$ 9,413</u>	<u>\$ 60,000</u>
Cash Disbursements						
General Government			\$ 7,141			
Public Safety				\$ 10,529		
Judiciary					233	
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,141</u>	<u>\$ 10,529</u>	<u>\$ 233</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 325	\$ 0	\$ (1,702)	\$ (1,000)	\$ 9,180	\$ 60,000
Other Financing Sources (Uses) Operating Transfer Out	<u>(10,000)</u>					<u>(60,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (9,675)	\$ 0	\$ (1,702)	\$ (1,000)	\$ 9,180	\$ 0
Fund Balance - Beginning 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>
Fund Balance (Deficit) - End of Year	<u>\$ (1,391)</u>	<u>\$ 2,589</u>	<u>\$ 7,673</u>	<u>\$ 5,681</u>	<u>\$ 169,882</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, 2009

	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Fund	Public Safety Fund	Revolving Loan Fund II	DUI Equipment Fund	County Health Commcare Fund
Cash Receipts						
Intergovernmental Federal Charges For Service		\$ 94,061				\$ 62,685
Fines and Forfeitures	728		45,170	1,314	2,084	467
Interest			4,495			
Miscellaneous						
Total Cash Receipts	<u>\$ 728</u>	<u>\$ 94,061</u>	<u>\$ 49,665</u>	<u>\$ 1,314</u>	<u>\$ 2,087</u>	<u>\$ 63,152</u>
Cash Disbursements						
Public Safety Health & Welfare		92,350	500			164,501
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 92,350</u>	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 164,501</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	728	1,711	49,165	1,314	2,087	(101,349)
Other Financing Sources (Uses)			(22,508)			
Operating Transfer Out						258,122
Operating Transfer in						
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	728	1,711	26,657	1,314	2,087	156,773
Fund Balance - Beginning of Year	<u>91,894</u>	<u>13,219</u>		<u>50,082</u>	<u>8,298</u>	<u>139,564</u>
Fund Balance - End of Year	<u>\$ 92,622</u>	<u>\$ 14,930</u>	<u>\$ 26,657</u>	<u>\$ 51,396</u>	<u>\$ 10,385</u>	<u>\$ 296,337</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, 2009

	Sheriff's Federal Drug Fund	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control
Cash Receipts						
Local Taxes			\$ 32,260			
Intergovernmental State				\$ 91,915		
Intergovernmental Federal				12,318		
Intergovernmental Other				5,500		
Fines and Forfeitures		\$ 8,220				\$ 11,335
Interest	33	127	915			1
Miscellaneous				\$ 5,164		
Total Cash Receipts	\$ 33	\$ 8,347	\$ 33,175	\$ 5,164	\$ 109,733	\$ 11,336
Cash Disbursements						
General Government			\$ 4,032	\$ 45,407	\$ 40,852	\$ 12,640
Public Safety						
Total Cash Disbursements	\$ 0	\$ 0	\$ 4,032	\$ 45,407	\$ 40,852	\$ 12,640
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 33	\$ 8,347	\$ 29,143	\$ (40,243)	\$ 68,881	\$ (1,304)
Other Financing Sources (Uses) Operating Transfer Out Operating Transfer In			(25,000)	39,002		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 33	\$ 8,347	\$ 4,143	\$ (1,241)	\$ 68,881	\$ (1,304)
Fund Balance - Beginning of Year	9,518	43,105	94,287	8,201	5,291	13,655
Fund Balance - End of Year	\$ 9,551	\$ 51,452	\$ 98,430	\$ 6,960	\$ 74,172	\$ 12,351

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, 2009

	County Health Dept - ILCS	Circuit Clerk OP Fund	CDAP	Vital Records Automation	GIS
Cash Receipts					
Intergovernmental Federal			\$ 326,291		
Interest Income	10				\$ 1,769
Miscellaneous		\$ 8,150			
Total Cash Receipts	10	\$ 8,150	\$ 326,291	\$ 0	\$ 1,769
Cash Disbursements					
General Government				\$ 1,290	\$ 111,846
Judiciary		\$ 1,332			
Health and Welfare	1,968		\$ 326,286		
Capital Development					
Total Cash Disbursements	1,968	\$ 1,332	\$ 326,286	\$ 1,290	\$ 111,846
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,958)	\$ 6,818	\$ 5	\$ (1,290)	\$ (110,077)
Other Financing Sources (Uses)					
Operating Transfer Out	(5,523)				(43,514)
Operating Transfer In				2,838	186,228
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (7,481)	\$ 6,818	\$ 5	\$ 1,548	\$ 32,637
Fund Balance - Beginning of Year	7,481	11,399		2,170	435,773
Fund Balance - End of Year	\$ 0	\$ 18,217	\$ 5	\$ 3,718	\$ 468,410

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 2,071</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 2,071</u>
Cash Disbursements		
Social Services		
Miscellaneous	<u>\$ 20,000</u>	<u> </u>
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	<u>\$ 2,071</u>
Fund Balance - Beginning of Year		<u>99,302</u>
Fund Balance - End of Year		<u>101,373</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Surcharges		\$ 732,432
Interest		73,399
Miscellaneous		7,728
Total Cash Receipts	\$ 0	\$ 813,559
 Cash Disbursements		
Public Safety		
Salaries and Related Expense	\$ 413,867	\$ 383,331
Utilities and Telephone	5,000	200,719
Advertising Expense	1,500	
Training	6,000	1,831
Mileage	6,000	6,393
Dues and Publications	500	338
Mapping and Addressing	10,000	882
Insurance	86,800	71,004
Contractual	15,000	1,720
Capital Outlays	399,000	177,958
Office Expense	54,800	37,184
Rent	3,600	3,600
Clothing Allowance	4,000	5,430
Contingency	18,650	2,925
Total Cash Disbursements	\$ 1,024,717	\$ 893,315
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ (1,024,717)	 \$ (79,756)
 Fund Balance - Beginning of Year		 2,496,686
 Fund Balance - End of Year		 \$ 2,416,930

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 742,408
Interest		5,110
Miscellaneous		
Member Contributions		471,615
Total Cash Receipts	\$ 0	\$ 1,219,133
Cash Disbursements		
General Government		
Payment to Illinois Municipal		
Retirement Fund	\$ 1,070,000	\$ 1,021,679
Total Cash Disbursements	\$ 1,070,000	\$ 1,021,679
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,070,000)</u>	\$ 197,454
Fund Balance - Beginning of Year		<u>148,673</u>
Fund Balance - End of Year		<u>\$ 346,127</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 371,204
Interest		3,242
Miscellaneous		3,273
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 377,719</u>
 Cash Disbursements		
General Government		
Social Security	<u>\$ 360,000</u>	<u>\$ 313,942</u>
Total Cash Disbursements	<u>\$ 360,000</u>	<u>\$ 313,942</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u>\$ (360,000)</u>	 63,777
 Fund Balance - Beginning of Year		 <u>164,196</u>
 Fund Balance - End of Year		 <u>\$ 227,973</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 336,987
Interest		1,081
Miscellaneous		43,847
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 381,915</u>
Cash Disbursements		
General Government		
Insurance	<u>\$ 440,000</u>	<u>\$ 423,830</u>
Total Cash Disbursements	<u>\$ 440,000</u>	<u>\$ 423,830</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>(440,000)</u>	(41,915)
Fund Balance - Beginning of Year		<u>119,967</u>
Fund Balance - End of Year		<u>\$ 78,052</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 445,333
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		83,758
County Motor Fuel Tax Fund (Labor and Equipment Rental)		616,213
Interest		1,992
Miscellaneous		125,843
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,273,139</u>
 Cash Disbursements		
Salaries	\$ 682,100	\$ 640,226
Contractual	413,800	285,879
Capital Outlays	231,000	153,560
Commodities	231,000	168,619
Miscellaneous		5,492
Total Cash Disbursements	<u>\$ 1,557,900</u>	<u>\$ 1,253,776</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ (1,557,900)	 \$ 19,363
 Other Financing Sources (Uses)		
Operating Transfers Out		(1,350)
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	 <u>\$ (1,557,900)</u>	 \$ 18,013
 Fund Balance - Beginning of Year		<u>41,115</u>
 Fund Balance - End of Year		<u>\$ 59,128</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,221,039
Interest		38,155
Miscellaneous		6
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,259,200</u>
 Cash Disbursements		
Public Works and Transportation		
Salaries	\$ 94,800	\$ 94,177
Contractual	1,590,000	740,862
Commodities	1,317,000	698,962
Total Cash Disbursements	<u>\$ 3,001,800</u>	<u>\$ 1,534,001</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u>(3,001,800)</u>	 (274,801)
 Fund Balance - Beginning of Year		 <u>2,863,783</u>
 Fund Balance - End of Year		 <u>\$ 2,588,982</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax	\$	\$ 227,596
Intergovernmental State		318,090
Interest		9,230
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 554,916</u>
 Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 550,000	\$ 505,473
Total Cash Disbursements	<u>\$ 550,000</u>	<u>\$ 505,473</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (550,000)	\$ 49,443
 Other Financing Sources (Uses)		
Operating Transfers In		4,400
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (550,000)</u>	\$ 53,843
 Fund Balance - Beginning of Year		<u>363,338</u>
 Fund Balance - End of Year		<u>\$ 417,181</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 220,060
Interest		1,530
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 221,590</u>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 769,900	\$ 437,138
Total Cash Disbursements	<u>\$ 769,900</u>	<u>\$ 437,138</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (769,900)</u>	\$ (215,548)
Fund Balance - Beginning of Year		<u>417,129</u>
Fund Balance - End of Year		<u>\$ 201,581</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 217,745
Intergovernmental Other		
Reimbursement For Bridge Projects		89,345
Interest		2,789
Miscellaneous		
Culverts		22,949
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 332,828</u>
Cash Disbursements		
Capital Outlays	<u>\$ 350,000</u>	<u>\$ 298,893</u>
Total Cash Disbursements	<u>\$ 350,000</u>	<u>\$ 298,893</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (350,000)</u>	\$ 33,935
Fund Balance - Beginning of Year		<u>275,536</u>
Fund Balance - End of Year		<u>\$ 309,471</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 122
Miscellaneous		
Ground Rental		16,950
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 17,072</u>
 Cash Disbursements		
General Government		
Miscellaneous	\$ 3,000	
Total Cash Disbursements	<u>\$ 3,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (3,000)</u>	\$ 17,072
 Fund Balance - Beginning of Year		<u>31,543</u>
 Fund Balance - End of Year		<u>\$ 48,615</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 267,516
Intergovernmental State		509,241
Intergovernmental Federal		500,104
Charges For Service		188,322
License and Permits		37,583
Interest		1,859
Miscellaneous & Reimbursements		9,995
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,514,620</u>
Cash Disbursements		
Health and Welfare		
Salaries and Related Expenses		\$ 1,202,860
All Other Health Related Expenses		1,453,645
Total Cash Disbursements	<u>\$ 3,064,636</u>	<u>\$ 2,656,505</u>
Excess (Deficiency) of Cash Receipts		
Over Cash Disbursements	\$ (3,064,636)	\$ (1,141,885)
Other Financing Sources (Uses)		
Bond Proceeds		\$ 1,000,000
Bond Discount		(12,500)
Operating Transfers Out		(265,774)
Operating Transfers In		209,529
Excess (Deficiency) of Cash Receipts Over Cash		
Disbursements And Other Financing Sources (Uses)	<u>\$ (3,064,636)</u>	\$ (210,630)
Fund Balance - Beginning of Year		<u>447,127</u>
Fund Balance - End of Year		<u>\$ 236,497</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 109,100
Interest		292
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 109,392</u>
Cash Disbursements		
Health and Welfare		
Personal Services		\$ 115,146
Contractual		13,789
Travel		604
Supplies		7,305
Total Cash Disbursements	<u>\$ 218,000</u>	<u>\$ 136,844</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (218,000)	\$ (27,452)
Other Financing Sources (Uses)		
Operating Transfers Out		<u>(7,659)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (218,000)</u>	\$ (35,111)
Fund Balance (Deficit) - Beginning of Year		<u>(4,005)</u>
Fund Balance (Deficit) - End of Year		<u>\$ (39,116)</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 84,138
Charge for Service		326,164
Interest		149
Miscellaneous		338
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 410,789</u>
Cash Disbursements		
Health and Welfare	<u>\$ 385,000</u>	<u>\$ 111,739</u>
Total Cash Disbursements	<u>\$ 385,000</u>	<u>\$ 111,739</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (385,000)	\$ 299,050
Other Financing Sources (Uses)		
Operating Transfers Out		<u>(196,347)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (385,000)</u>	\$ 102,703
Fund Balance - Beginning of Year		<u>43,094</u>
Fund Balance - End of Year		<u>\$ 145,797</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 57,547
Interest		272
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 57,819</u>
Cash Disbursements		
Health and Welfare		
Cash Disbursements to Schools	\$ 52,000	\$ 52,000
Total Cash Disbursements	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (52,000)</u>	\$ 5,819
Fund Balance - Beginning of Year		<u>4,029</u>
Fund Balance - End of Year		<u>\$ 9,848</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Local Taxes		
Property Tax		\$ 193,897
Interest		1,051
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 194,948</u>
Cash Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	\$ 180,000	\$ 174,353
Total Cash Disbursements	<u>\$ 180,000</u>	<u>\$ 174,353</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>(180,000)</u>	20,595
Fund Balance - Beginning of Year		<u>9,837</u>
Fund Balance - End of Year		<u>\$ 30,432</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 4
Miscellaneous		19,996
Total Cash Receipts	\$ 0	\$ 20,000
Cash Disbursements		
Health and Welfare	\$ 25,000	\$ 21,196
Total Cash Disbursements	\$ 25,000	\$ 21,196
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (25,000)</u>	\$ (1,196)
Fund Balance - Beginning of Year		<u>20,779</u>
Fund Balance - End of Year		<u>\$ 19,583</u>

**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, 2009**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Redemption Fees		\$ 47,823
Interest		2,180
Miscellaneous		3,947
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 53,950</u>
Cash Disbursements		
General Government		
Miscellaneous	\$ 20,000	\$ 4,411
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 4,411</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,000)	\$ 49,539
Other Financing Sources (Uses)		
Operating Transfers Out		(15,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (20,000)</u>	\$ 34,539
Fund Balance - Beginning of Year		<u>183,054</u>
Fund Balance - End of Year		<u>\$ 217,593</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 1,162
Miscellaneous		3
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,165</u>
Cash Disbursements		
General Government		
Salaries	\$ 27,000	\$ 10,827
Supplies	13,000	9,199
Total Cash Disbursements	<u>\$ 40,000</u>	<u>\$ 20,026</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (40,000)</u>	\$ (18,861)
Fund Balance - Beginning of Year		<u>299,750</u>
Fund Balance - End of Year		<u>\$ 280,889</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	_____	\$ 120
Total Cash Receipts	\$ 0	\$ 120
Cash Disbursements		
Public Safety	\$ 3,000	\$ 700
Total Cash Disbursements	\$ 3,000	\$ 700
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000)	\$ (580)
Fund Balance - Beginning of Year		4,833
Fund Balance - End of Year		4,253

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		\$ 85,433
Interest		4,663
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 90,096</u>
 Cash Disbursements		
General Government		
Salaries	\$ 32,959	\$ 32,959
Supplies	2,369	832
Equipment	4,681	4,630
Mileage, Dues, & Conventions	300	
Education/Training	200	
System Updates/Programming	1,000	
Miscellaneous	4,991	4,298
Total Cash Disbursements	<u>\$ 46,500</u>	<u>\$ 42,719</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (46,500)</u>	\$ 47,377
 Fund Balance - Beginning of Year		<u>625,033</u>
 Fund Balance - End of Year		<u>\$ 672,410</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 250</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 250</u>
Cash Disbursements		
General Government Supplies	<u>\$ 18,500</u>	<u>\$ 18,426</u>
Total Cash Disbursements	<u>\$ 18,500</u>	<u>\$ 18,426</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (18,500)	\$ (18,176)
Other Financing Sources (Uses)		
Operating Transfers Out	<u> </u>	<u> 35,900</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (18,500)</u>	\$ 17,724
Fund Balance - Beginning of Year		<u> 75,055</u>
Fund Balance - End of Year		<u>\$ 92,779</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charge for Service		\$ 6,460
Interest		541
Miscellaneous		4,955
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 11,956</u>
Cash Disbursements		
General Government		
Salaries	<u>\$ 10,000</u>	<u>\$ 7,572</u>
Total Cash Disbursements	<u>\$ 10,000</u>	<u>\$ 7,572</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (10,000)</u>	\$ 4,384
Fund Balance - Beginning of Year		<u>64,228</u>
Fund Balance - End of Year		<u>\$ 68,612</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Licenses and Permits		
Dog Tags		\$ 39,810
Interest		199
Miscellaneous		19,780
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 59,789</u>
Cash Disbursements		
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 59,789
Other Financing Sources (Uses)		
Operating Transfers Out	<u>(70,000)</u>	<u>(67,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (70,000)</u>	\$ (7,211)
Fund Balance - Beginning of Year		<u>74,833</u>
Fund Balance - End of Year		<u>\$ 67,622</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Dog Pickup and Holding		\$ 26,123
Interest		1
Total Cash Receipts	\$ 0	\$ 26,124
Cash Disbursements		
Public Safety		
Salaries	\$ 23,682	\$ 23,682
Expense of Operations	56,318	47,969
Total Cash Disbursements	\$ 80,000	\$ 71,651
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (80,000)	\$ (45,527)
Other Financing Sources (Uses)		
Operating Transfers In	0	67,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (80,000)	\$ 21,473
Fund Balance (Deficit) - Beginning of Year		(20,981)
Fund Balance - End of Year		\$ 492

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Library Fees		\$ 20,036
Interest		11
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 20,047</u>
 Cash Disbursements		
Judiciary		
Books and Supplies	\$ 30,000	\$ 29,843
Total Cash Disbursements	<u>\$ 30,000</u>	<u>\$ 29,843</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (30,000)	\$ (9,796)
 Other Financing Sources (Uses)		
Operating Transfers In	10,000	10,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (20,000)</u>	\$ 204
 Fund Balance - Beginning of Year		<u>1,640</u>
 Fund Balance - End of Year		<u><u>\$ 1,844</u></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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Court Security Fees		\$ 53,468
Interest		173
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 53,641</u>
Cash Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	\$ 80,000	\$ 8,067
Total Cash Disbursements	<u>\$ 80,000</u>	<u>\$ 8,067</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (80,000)</u>	\$ 45,574
Fund Balance - Beginning of Year		<u>50,799</u>
Fund Balance - End of Year		<u>\$ 96,373</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		\$ 52,055
Interest		7,921
Miscellaneous		473
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 60,449</u>
Cash Disbursements		
Judiciary		
Office Supplies	\$ 4,668	\$ 4,668
System Updates and Programming	8,776	8,776
Equipment Repairs and Maintenance	26,000	16,046
Books, Transcripts, and Periodicals	473	473
Capital Outlay	20,083	9,149
Total Cash Disbursements	<u>\$ 60,000</u>	<u>\$ 39,112</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (60,000)</u>	\$ 21,337
Fund Balance - Beginning of Year		<u>303,251</u>
Fund Balance - End of Year		<u>\$ 324,588</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Probation Fees		\$ 82,260
Interest		755
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 83,015</u>
Cash Disbursements		
Corrections		
Salaries	\$ 52,771	\$ 10,671
Supplies	55,473	12,881
Travel	8,000	4,584
Equipment	27,000	9,414
Miscellaneous	30,856	22,135
Total Cash Disbursements	<u>\$ 174,100</u>	<u>\$ 59,685</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (174,100)	\$ 23,330
Other Financing Sources (Uses)		
Operating Transfers Out		(42,100)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (174,100)</u>	<u>\$ (18,770)</u>
Fund Balance - Beginning of Year		<u>177,088</u>
Fund Balance - End of Year		<u>\$ 158,318</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fees and Fines		\$ 280
Interest		45
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 325</u>
 Cash Disbursements		
Judiciary		
Supplies	\$ 17,000	
Total Cash Disbursements	<u>\$ 17,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (17,000)	\$ 325
 Other Financing Sources (Uses)		
Operating Transfers Out		(10,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (17,000)</u>	\$ (9,675)
 Fund Balance - Beginning of Year		<u>8,284</u>
 Fund Balance - End of Year		<u>\$ (1,391)</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
Judiciary		
Contractual Services	<u>\$ 25,000</u>	<hr/>
Total Cash Disbursements	<u>\$ 25,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (25,000)</u>	\$ 0
Fund Balance - Beginning of Year		<hr/> 2,589
Fund Balance - End of Year		<u>\$ 2,589</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 5,439</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,439</u>
Cash Disbursements		
General Government	<u>\$ 7,200</u>	<u>\$ 7,141</u>
Total Cash Disbursements	<u>\$ 7,200</u>	<u>\$ 7,141</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (7,200)</u>	<u>\$ (1,702)</u>
Fund Balance - Beginning of Year		<u>9,375</u>
Fund Balance - End of Year		<u>\$ 7,673</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services	<u> </u>	<u>\$ 9,529</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 9,529</u>
Cash Disbursements		
Public Safety		
Payments For Telecommunication Service	<u>\$ 12,000</u>	<u>\$ 10,529</u>
Total Cash Disbursements	<u>\$ 12,000</u>	<u>\$ 10,529</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (12,000)</u>	<u>\$ (1,000)</u>
Fund Balance - Beginning of Year		<u>6,681</u>
Fund Balance - End of Year		<u>\$ 5,681</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees		\$ 8,114
Interest		1,299
Total Cash Receipts	\$ 0	\$ 9,413
 Cash Disbursements		
Judiciary	\$ 17,374	\$ 233
Total Cash Disbursements	\$ 17,374	\$ 233
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (17,374)	\$ 9,180
Fund Balance - Beginning of Year		160,702
Fund Balance - End of Year		\$ 169,882

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, 2009

Cash Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental Federal	<u> </u>	<u>\$ 60,000</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 60,000</u>
 Cash Disbursements	 <u> </u>	 <u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 60,000
 Other Financing Sources (Uses)		
Operating Transfers Out	<u>(60,000)</u>	<u>(60,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (60,000)</u>	\$ 0
 Fund Balance - Beginning of Year	 <u>\$ 60,000</u>	 <u>80,353</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 728</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 728</u>
Cash Disbursements		
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 728</u>
Fund Balance - Beginning of Year		<u>91,894</u>
Fund Balance - End of Year		<u>\$ 92,622</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	<u> </u>	<u>\$ 94,061</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 94,061</u>
Cash Disbursements		
Public Safety	<u>\$ 118,009</u>	<u>\$ 92,350</u>
Total Cash Disbursements	<u>\$ 118,009</u>	<u>\$ 92,350</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (118,009)</u>	\$ 1,711
Fund Balance - Beginning of Year		<u>13,219</u>
Fund Balance - End of Year		<u>\$ 14,930</u>

MACOUPIN COUNTY, ILLINOIS
PUBLIC SAFETY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines & Forfeitures		\$ 45,170
Miscellaneous		4,495
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 49,665</u>
Cash Disbursements		
Public Safety		\$ 500
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 500</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 49,165
Other Financing Sources (Uses)		
Operating Transfers Out		(22,508)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 26,657
Fund Balance - Beginning of Year		<u>0</u>
Fund Balance - End of Year		<u>\$ 26,657</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 1,314</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,314</u>
Cash Disbursements		
	<u>\$ 230,000</u>	<u> </u>
Total Cash Disbursements	<u>\$ 230,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (230,000)</u>	<u>\$ 1,314</u>
Fund Balance - Beginning of Year		<u>50,082</u>
Fund Balance - End of Year		<u>\$ 51,396</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 2,084
Interest		3
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 2,087</u>
Cash Disbursements		
Public Safety	<u>\$ 4,000</u>	
Total Cash Disbursements	<u>\$ 4,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (4,000)</u>	\$ 2,087
Fund Balance - Beginning of Year		<u>8,298</u>
Fund Balance - End of Year		<u>\$ 10,385</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Service		\$ 62,685
Interest		467
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 63,152</u>
Cash Disbursements		
Health & Welfare	\$ 520,000	\$ 164,501
Total Cash Disbursements	<u>\$ 520,000</u>	<u>\$ 164,501</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (520,000)	\$ (101,349)
Other Financing Sources (Uses)		
Operating Transfers In		258,122
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (520,000)</u>	\$ 156,773
Fund Balance - Beginning of Year		<u>139,564</u>
Fund Balance - End of Year		<u>\$ 296,337</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 33</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 33</u>
Cash Disbursements		
Public Safety	<u>\$ 6,000</u>	<u>\$ 0</u>
Total Cash Disbursements	<u>\$ 6,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (6,000)</u>	<u>\$ 33</u>
Fund Balance - Beginning of Year		<u> 9,518</u>
Fund Balance - End of Year		<u>\$ 9,551</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 8,220
Interest		127
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 8,347</u>
 Cash Disbursements		
Public Safety	<u>\$ 20,000</u>	
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	\$ 8,347
 Fund Balance - Beginning of Year		<u>43,105</u>
 Fund Balance - End of Year		<u>\$ 51,452</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charge for Service Interest		\$ 32,260
		<u>915</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 33,175</u>
Cash Disbursements		
General Government Miscellaneous	<u>\$ 40,000</u>	<u>\$ 4,032</u>
Total Cash Disbursements	<u>\$ 40,000</u>	<u>\$ 4,032</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (40,000)	\$ 29,143
Other Financing Sources (Uses)		
Operating Transfers Out		<u>(25,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (40,000)</u>	\$ 4,143
Fund Balance - Beginning of Year		<u>94,287</u>
Fund Balance - End of Year		<u>\$ 98,430</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous Income	<u> </u>	<u>\$ 5,164</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,164</u>
Cash Disbursements		
General Government Insurance	<u>\$ 75,000</u>	<u>\$ 45,407</u>
Total Cash Disbursements	<u>\$ 75,000</u>	<u>\$ 45,407</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (75,000)	\$ (40,243)
Other Financing Sources (Uses)		
Operating Transfers Out	<u> </u>	<u>39,002</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (75,000)</u>	\$ (1,241)
Fund Balance - Beginning of Year		<u>8,201</u>
Fund Balance - End of Year		<u>\$ 6,960</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 91,915
Intergovernmental Federal		12,318
Intergovernmental Other		5,500
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 109,733</u>
Cash Disbursements		
General Government		
Grant Expense	<u>\$ 75,000</u>	<u>\$ 40,852</u>
Total Cash Disbursements	<u>\$ 75,000</u>	<u>\$ 40,852</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (75,000)</u>	\$ 68,881
Fund Balance - Beginning of Year		<u>5,291</u>
Fund Balance - End of Year		<u>\$ 74,172</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Fees		\$ 11,335
Interest		1
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 11,336
	<hr/>	<hr/>
Cash Disbursements		
Public Safety		
Neutering Expense	\$ 19,000	\$ 12,640
	<hr/>	<hr/>
Total Cash Disbursements	\$ 19,000	\$ 12,640
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (19,000)</u>	\$ (1,304)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		13,655
		<hr/>
Fund Balance - End of Year		<u>\$ 12,351</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	_____	\$ 10
Total Cash Receipts	\$ 0	\$ 10
Cash Disbursements		
Health and Welfare	\$ 7,500	\$ 1,968
Total Cash Disbursements	\$ 7,500	\$ 1,968
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (7,500)	\$ (1,958)
Other Financing Sources (Uses)		
Operating Transfers Out	_____	(5,523)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (7,500)	\$ (7,481)
Fund Balance - Beginning of Year		7,481
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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	\$ <u>8,150</u>
Total Cash Receipts	\$ <u>0</u>	\$ <u>8,150</u>
Cash Disbursements		
Judiciary	<u> </u>	\$ <u>1,332</u>
Total Cash Disbursements	\$ <u>0</u>	\$ <u>1,332</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 6,818
Fund Balance - Beginning of Year		<u>11,399</u>
Fund Balance - End of Year		<u>\$ 18,217</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	<u> </u>	<u>\$ 326,291</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 326,291</u>
Cash Disbursements		
Capital Development	<u>\$ 350,000</u>	<u>\$ 326,286</u>
Total Cash Disbursements	<u>\$ 350,000</u>	<u>\$ 326,286</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (350,000)</u>	\$ 5
Fund Balance - Beginning of Year		<u> </u>
Fund Balance - End of Year		<u>\$ 5</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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 0
	<hr/>	<hr/>
Cash Disbursements		
Miscellaneous	\$ 1,300	\$ 1,290
	<hr/>	<hr/>
Total Cash Disbursements	\$ 1,300	\$ 1,290
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,300)	\$ (1,290)
	<hr/>	<hr/>
Other Financing Sources (Uses)		
Operating Transfers In	<hr/>	2,838
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,300)</u>	\$ 1,548
	<hr/>	<hr/>
Fund Balance - Beginning of Year		2,170
		<hr/>
Fund Balance - End of Year		<u>\$ 3,718</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 1,769
Total Cash Receipts	\$ 0	\$ 1,769
Cash Disbursements		
Salaries	\$ 40,364	\$ 20,724
Miscellaneous	134,636	91,122
Total Cash Disbursements	\$ 175,000	\$ 111,846
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (175,000)	\$ (110,077)
Other Financing Sources (Uses)		
Operating Transfers Out		(43,514)
Operating Transfers In		186,228
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (175,000)	\$ 32,637
Fund Balance - Beginning of Year		435,773
Fund Balance - End of Year		\$ 468,410

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2009

	County							Total All Trust Funds
	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 Fee Fund	
ASSETS								
Cash	\$ 12,576	\$ 103,731	\$ 5,264	\$ 22,979	\$ 12,944	\$ 335	\$ 183,288	\$ 2,097,749
Invested Cash								45,301
TOTAL ASSETS	<u>\$ 12,576</u>	<u>\$ 103,731</u>	<u>\$ 5,264</u>	<u>\$ 22,979</u>	<u>\$ 12,944</u>	<u>\$ 335</u>	<u>\$ 183,288</u>	<u>\$ 2,143,050</u>
LIABILITIES								
Funds Held For Others	\$ 12,576	\$ 103,731	\$ 5,264	\$ 22,979	\$ 12,944	\$ 335	\$ 183,288	\$ 2,143,050
TOTAL LIABILITIES	<u>\$ 12,576</u>	<u>\$ 103,731</u>	<u>\$ 5,264</u>	<u>\$ 22,979</u>	<u>\$ 12,944</u>	<u>\$ 335</u>	<u>\$ 183,288</u>	<u>\$ 2,143,050</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)
AUGUST 31, 2009

	Circuit	Township	Interest	States	States	Circuit	Trustee	Tax	Sheriff
	Clerk	Motor Fuel	on Real	Attorney	Attorney	Clerk	Payment	Deferral	Bonding
	Bond &	Tax Fund	Estate Tax	Escrow	Section 1655	Special	Account	Fund	Fees
	Trust Fund			Fund	Forfeiture	Fund		Fund	
ASSETS									
Cash	\$ 713,847	\$ 1,020,341	\$ 34	\$ 2,430	\$ 11,074	\$ 500	\$ 8,206	\$ 200	
Invested Cash	45,301								
TOTAL ASSETS	<u>\$ 759,148</u>	<u>\$ 1,020,341</u>	<u>\$ 34</u>	<u>\$ 2,430</u>	<u>\$ 11,074</u>	<u>\$ 500</u>	<u>\$ 8,206</u>	<u>\$ 200</u>	<u>\$ 0</u>
LIABILITIES									
Funds Held For Others	\$ 759,148	\$ 1,020,341	\$ 34	\$ 2,430	\$ 11,074	\$ 500	\$ 8,206	\$ 200	
TOTAL LIABILITIES	<u>\$ 759,148</u>	<u>\$ 1,020,341</u>	<u>\$ 34</u>	<u>\$ 2,430</u>	<u>\$ 11,074</u>	<u>\$ 500</u>	<u>\$ 8,206</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, 2009

	Inheritance Tax Fund	County Court Trust Fund	County Clerk Tax Redemption Fund	Condem- nation Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fees Fund	Total All Trust Funds
Cash Receipts	\$ 306,334	\$ 831	\$ 935,573	\$ 57	\$ 1,638		\$ 15,237	\$ 5,703,489
Cash Disbursements	459,454		975,323	4,250	402	\$ 1,468		6,032,658
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (153,120)	\$ 831	\$ (39,750)	\$ (4,193)	\$ 1,236	\$ (1,468)	\$ 15,237	\$ (329,169)
Funds Held For Others - Beginning of Year	165,696	102,900	62,729	9,457	11,708	1,803	168,051	2,472,219
Funds Held For Others - End of Year	\$ 12,576	\$ 103,731	\$ 22,979	\$ 5,264	\$ 12,944	\$ 335	\$ 183,288	\$ 2,143,050

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, 2009

	Circuit Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States			Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
				Attorney Eserow Fund	Attorney Section 1655 Forfeiture Fund					
Cash Receipts	\$ 2,695,079	\$ 1,565,654	\$ 81,878	\$ 1,975	\$ 775		\$ 29,300			\$ 69,158
Cash Disbursements	\$ 2,759,046	1,607,037	82,145	1,975	60	\$ 51,246	21,094			69,158
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (63,967)	\$ (41,383)	\$ (267)	\$ 0	\$ 715	\$ (51,246)	\$ 8,206	\$ 0	\$ 0	\$ 0
Funds Held For Others - Beginning of Year	823,115	1,061,724	301	\$ 2,430	\$ 10,359	51,746		\$ 200		
Funds Held For Others - End of Year	\$ 759,148	\$ 1,020,341	\$ 34	\$ 2,430	\$ 11,074	\$ 500	\$ 8,206	\$ 200	\$ 0	\$ 0

MACOUPIN COUNTY, ILLINOIS
OTHER SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2009

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2009

Federal Grantor		CFDA	
Pass - Through Entity		Number	Cash Disbursements
Program Title			
U.S. Department of Health & Human Services			
Illinois Department of Public Health			
Dental Sealant Grant	93.994		\$ 1,642
Bioterrorism- CRI Preparedness	93.069		24,367
Bioterrorism-Preparedness 2009	93.069		46,481
Bioterrorism-Preparedness 2010	93.069		1,843
Public Health Emergency Preparedness	93.069		1,916
Public Health Emergency Preparedness	93.069		5,165
Early Childhood Cares Community Planning Grant	93.110		5,000
Tuberculosis Control Program	93.116		5,823
HIV/AIDS Testing and Prevention Education Services	93.943		9,189
Total Illinois Department of Public Health			<u>\$ 101,426</u>
Illinois Department of Human Services			
Diabetes FY 2009	93.988		\$ 40,729
Diabetes FY 2010	93.988		3,940
School Health Centers	93.994		30,500
Seniors On the Go	93.044		80,169
Senior Health - Project Life IIID	93.043		19,450
Family Case Management	93.667		3,500
Healthy Families FY 2009	93.558		108,251
Total Illinois Department of Human Services			<u>\$ 286,539</u>
Illinois Department of Healthcare & Family Services			
Family Case Management	93.778		\$ 50,343
Circuit Clerk Child Support	93.563		12,277
Total Illinois Department of Healthcare & Family Services			<u>\$ 62,620</u>
Total U.S. Department of Health & Human Services			<u>\$ 450,585</u>
U.S. Department of Agriculture			
Illinois Department of Human Services			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 99,859
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		13,402
WIC 08 Spendforward Grant	10.557		24,500
Breastfeeding Peer Counsel	10.557		1,000
WIC Commodities	10.557		442,078
Total Illinois Department of Public Health			<u>\$ 580,839</u>
Illinois Department of Commerce and Economic Opportunity			
Water & Waste Disposal Systems for Rural Communities	10.760		\$ 326,286
Total U.S. Department of Agriculture			<u>\$ 907,125</u>

MACOUPIN COUNTY, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED AUGUST 31, 2009
 (CONTINUED)

U.S. Department of Justice

Illinois Criminal Justice Information Authority

Edward Byrne Memorial Justice Assistance	16.738	\$ 83,353
Project Safe Neighborhoods	16.609	8,997
COPS Grant	16.710	60,000
Total Illinois Criminal Justice Information Authority		<u>\$ 152,350</u>

University of Illinois at Chicago

Not Even Once; Drug Prevention	16.710	\$ 10,000
Total University of Illinois at Chicago		<u>\$ 10,000</u>

Illinois Coalition Against Domestic Violence

Oasis	16.575	\$ 60,251
Total Illinois Coalition Against Domestic Violence		<u>\$ 60,251</u>

Total U.S. Department of Justice

\$ 222,601

U.S. Department of Homeland Security

Illinois Emergency Management Agency

Emergency Service Disaster Assistance	97.067	\$ 14,977
Salary Reimbursements	97.036	21,551
Public Assistance Program	97.036	22,908
Homeland Security Grant Program, Citizen Corps Program	97.067	9,232

Total U.S. Department of Homeland Security

\$ 68,668

U.S. General Services Administration

Illinois State Board of Elections

Accessible Voting Equipment	90.401	\$ 10,318
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Total U.S. General Services Administration

\$ 10,318

U.S. Environmental Protection Agency

Illinois Emergency Management System

Indoor Radon Grant Program	66.032	\$ 5,596
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Total U.S. General Services Administration

\$ 5,596

Total Expenditures of Federal Awards

\$ 1,664,893

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2009

Finding 2009-1

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 a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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 needed to properly prepare the financial statements and related disclosures or contract with someone who can perform this function.

Finding 2009-2

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 2009-3

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.

Finding 2009-4

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, 2009**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

See 2009-01, 2009-02, 2009-03, and 2009-04

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

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.760	Water and Waste Disposal Systems for Rural Communities
16.609	Project Safe Neighborhoods
16.738	Edward Byrne Memorial Justice Assistance

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, 2009

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, 2009. 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 passed through \$92,350 in federal awards to the South Central Illinois Drug Task Force during the year ended August 31, 2009.

NOTE 4 – NONMONETARY DISTRIBUTIONS

During the year ended August 31, 2009, the County received \$442,078 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, 2009.

NOTE 6 – LOANS AND LOAN GUARANTEES

The County had no outstanding loans or loan guarantees from federal sources as of August 31, 2009.

**MACOUPIN COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2009**

Finding 2009-1

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 a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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 2009-2

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 2009-3

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, 2009

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 2009-4

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 2008, 2007, 2006, AND 2005**

	<u>2008 Tax Levy</u>		<u>2007 Tax Levy</u>		<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
Total Assessed Valuation	\$546,734,903		\$522,569,080		\$488,836,828		\$453,530,731	
County Funds								
General	\$ 1,101,672	0.20150	\$ 992,882	0.19000	\$ 920,480	0.18830	\$ 910,963	0.20100
Illinois Municipal Retirement Fund	808,622	0.14790	748,319	0.14320	750,364	0.15350	588,059	0.12980
County Highway	450,510	0.08240	448,887	0.08590	430,665	0.08810	428,603	0.09460
County Bridge	220,335	0.04030	219,479	0.04200	190,646	0.03900	165,934	0.03670
Federal Aid Matching	255,326	0.04670	229,408	0.04390	215,577	0.04410	216,151	0.04780
Mental Deficiency	58,501	0.01070	58,005	0.01110	52,306	0.01070	52,000	0.01160
Mental Health	196,278	0.03590	195,441	0.03740	180,381	0.03690	180,000	0.03980
Public Health	270,634	0.04950	269,646	0.05160	250,284	0.05120	250,000	0.05520
Liability	340,616	0.06230	339,670	0.06500	350,496	0.07170	340,145	0.07510
Social Security	370,687	0.06780	374,160	0.07160	360,273	0.07370	384,109	0.08480
Total	\$ 4,073,181	0.74500	\$ 3,875,897	0.74170	\$ 3,701,472	0.75720	\$ 3,515,964	0.77640