

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2006

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

Scheffel & Company, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Macoupin County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2006, and the respective changes in financial position - modified cash basis, for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2007, on our consideration of Macoupin County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 through 11 and 34 through 38, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macoupin County, Illinois' basic financial statements. The combining and individual 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
January 29, 2007

Richard C. Scheffel, C.P.A.
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Alton, IL 62002
618-465-4288 Fax 462-3818
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Edwardsville, IL 62025
618-656-1206 Fax 656-3536
- #2 Woodcrest
Professional Park
Highland, IL 62249
618-654-9895 Fax 654-9898
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Jerseyville, IL 62052
618-498-6841 Fax 498-6842
- Rural Rt. 3, Box 129 BA
U.S. Highway 267 North
Carrollton, IL 62016
217-942-3821 Fax 942-6614

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, 2006, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated January 29, 2007. 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 in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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*.

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

Scheffel & Company, P.C.

Jerseyville, Illinois
January 29, 2007

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

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

Compliance

We have audited the compliance of Macoupin County, Illinois with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended August 31, 2006. Macoupin County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Macoupin County, Illinois' management. Our responsibility is to express an opinion on the Macoupin County, Illinois' compliance based on our audit.

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

In our opinion, Macoupin County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended August 31, 2006.

Internal Control Over Compliance

The management of Macoupin County, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Macoupin County, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

Schiffel & Company, P.C.

Jerseyville, Illinois
January 29, 2007

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2006

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, 2006. 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, 2006. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

FINANCIAL HIGHLIGHTS

The County received \$149,000 more in revenues than expended in its major operating fund, the General Fund. The County's General Fund expenditures were \$139,000 less than budgeted, and net other financing sources (uses) were \$1,021,000 less than budgeted. This resulted in an increased fund balance of over \$149,000, as compared to the budgeted increase of \$243,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2005 – August 31, 2006. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
- Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$25.1 million at August 31, 2006. This is an increase of \$468,000 from the beginning of the year. Of the \$25.1 million, \$13.7 million, is invested in capital assets, net of related debt and \$11.4 million is considered unreserved. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent less than it collected in revenue for the year ended August 31, 2006 resulting in an increase in net assets of \$468,038. The Table below takes the data presented in the Statement of Activities and rearranges it slightly to group all the revenue items together.

Table 1
Changes in Net Assets

	Year Ended August 31,	
	2006	2005
Revenue:		
General		
Property Taxes	\$ 2,724,905	\$ 3,287,705
Intergovernmental	4,979,300	4,866,297
Earnings on Investments	437,793	167,564
Miscellaneous	834,059	852,530
(Loss) on Capital Asset	(4,068)	0
Sub Total	<u>\$ 8,971,989</u>	<u>\$ 9,174,096</u>
Program		
Charges for Services	\$ 3,765,768	\$ 3,533,986
Operating Grants & Contributions	3,604,759	2,953,150
Capital Grants	291,851	0
Sub Total	<u>\$ 7,662,378</u>	<u>\$ 6,487,136</u>
Grand Total Revenue	<u>\$ 16,634,367</u>	<u>\$ 15,661,232</u>
Expenses:		
General Government	\$ 4,259,854	\$ 4,233,339
Public Safety	3,973,369	3,506,546
Corrections	435,292	828,152
Judiciary	1,257,001	1,176,876
Education	87,529	100,643
Development	44,227	46,475
Public Works & Transportation	3,372,737	2,980,476
Health & Welfare	2,711,900	2,615,022
Depreciation-Unallocated	24,420	24,420
Grand Total Expenses	<u>\$ 16,166,329</u>	<u>\$ 15,511,949</u>
Increase in Net Assets	<u>\$ 468,038</u>	<u>\$ 149,283</u>

Property taxes and intergovernmental revenues accounted for 46% and 52% of the total revenue for the year ended August 31, 2006 and 2005, respectively. Another 46% and 41%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 8% and 7% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,166,329 and \$15,511,949 for the year ended August 31, 2006 and 2005, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (89% and 86%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$7.7 and \$8.2 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$3.9 and \$2.9 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.5 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 \$11.4 million. Total governmental funds experienced an increased fund balance of \$358,000 or 3.2%. The major reasons for the increase in fund balance are:

- Increases in revenues.
- Monitoring health insurance costs.

General Fund Budgetary Highlights

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2006, the County's total value of capital assets net of accumulated depreciation was \$13.9 million. This is an increase of \$289,000 from last year or 2%. This \$13.9 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges. (See table below). (More detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 2
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2006	2005
Land	\$ 168,677	\$ 166,077
Construction in Progress	459,453	319,272
Buildings	2,560,734	4,359,276
Equipment	4,290,071	1,999,005
Bridges	2,766,059	2,841,122
Roads	3,653,649	3,925,034
Total	<u>\$ 13,898,643</u>	<u>\$ 13,609,786</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 \$179,817 is well below the \$25.9 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains nearly \$11.2 million in total governmental fund reserves, of which \$1.45 million is in the general fund. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. Even though the fees are offsetting the revenue, the trend of the sales tax going down will not enable the County to maintain the general fund reserves.

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, 2006

	GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 5,572,076
Invested Cash	5,778,741
Revolving Loan Balances	68,586
Total Current Assets	\$ 11,419,403
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 13,898,643
Total Assets	\$ 25,318,046
<u>LIABILITIES</u>	
Current Liabilities:	
Current Portion Long-Term Liabilities	\$ 89,329
Long-Term Liabilities:	
Note Payable, Net of Current Portion	90,488
Total Liabilities	\$ 179,817
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 13,718,826
Unrestricted	11,419,403
Total Net Assets	\$ 25,138,229
Total Liabilities and Net Assets	\$ 25,318,046

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

MACOUPIN COUNTY, ILLINOIS
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2006

	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
	Charges for Services	Operating Grants and Contributions		
<u>Expenses</u>				<u>Primary Government Governmental Activities</u>
<u>Functions/Programs</u>				
Primary Government:				
General Government	\$ 4,259,854	\$ 1,270,875	\$ 291,851	\$ (2,685,769)
Public Safety	3,973,369	1,691,838		(1,989,203)
Corrections	435,292			(435,292)
Judiciary	1,257,001	642,138	15,312	(599,551)
Education	87,529			(87,529)
Development	44,227			(44,227)
Public Works and Transportation	3,372,737		1,285,604	(2,087,133)
Health and Welfare	2,711,900	160,917	2,000,156	(550,827)
Depreciation - Unallocated	24,420			(24,420)
Total Primary Government	\$ 16,166,329	\$ 3,765,768	\$ 291,851	\$ (8,503,951)
General Revenues:				
Property Taxes				\$ 2,724,905
Intergovernmental				4,979,300
Earnings on Investments				437,793
Loss on Sale of Capital Assets				(4,068)
Miscellaneous				834,059
Total General Revenues				\$ 8,971,989
CHANGE IN NET ASSETS				\$ 468,038
NET ASSETS, BEGINNING OF YEAR				24,670,191
NET ASSETS, END OF YEAR				\$ 25,138,229

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
AUGUST 31, 2006

	<u>GENERAL</u> <u>FUND</u>	<u>EMERGENCY</u> <u>TELEPHONE</u> <u>SYSTEM</u> <u>FUND</u>	<u>ILLINOIS</u> <u>MUNICIPAL</u> <u>RETIREMENT</u> <u>FUND</u>	<u>COUNTY</u> <u>MOTOR</u> <u>FUEL</u> <u>FUND</u>	<u>COUNTY</u> <u>HEALTH</u> <u>DEPARTMENT</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>ASSETS</u>							
Cash	\$ 535,627	\$ 1,278,893	\$ 30,436	\$ 472,340	\$ 146,565	\$ 3,108,215	\$ 5,572,076
Invested Cash	1,300,000	1,103,741		2,550,000		825,000	5,778,741
Due From Other Funds	69,000					21,728	90,728
Loans Receivable						68,586	68,586
Total Assets	<u>\$ 1,904,627</u>	<u>\$ 2,382,634</u>	<u>\$ 30,436</u>	<u>\$ 3,022,340</u>	<u>\$ 146,565</u>	<u>\$ 4,023,529</u>	<u>\$ 11,510,131</u>
<u>LIABILITIES AND FUND BALANCES</u>							
<u>LIABILITIES:</u>							
Due to Other Funds			\$ 89,000			\$ 1,728	\$ 90,728
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 89,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,728</u>	<u>\$ 90,728</u>
<u>FUND BALANCES (DEFICIT):</u>							
Unreserved (Deficit)	\$ 1,904,627	\$ 2,382,634	\$ (58,564)	\$ 3,022,340	\$ 146,565	\$ 4,021,801	\$ 11,419,403
Total Fund Balance (Deficit)	<u>\$ 1,904,627</u>	<u>\$ 2,382,634</u>	<u>\$ (58,564)</u>	<u>\$ 3,022,340</u>	<u>\$ 146,565</u>	<u>\$ 4,021,801</u>	<u>\$ 11,419,403</u>
Total Liabilities and Fund Balances	<u>\$ 1,904,627</u>	<u>\$ 2,382,634</u>	<u>\$ 30,436</u>	<u>\$ 3,022,340</u>	<u>\$ 146,565</u>	<u>\$ 4,023,529</u>	<u>\$ 11,510,131</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, 2006

Total Governmental Funds Balances \$ 11,419,403

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

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

Those Assets Consist of:

Land	\$	168,677	
Construction in Process		459,453	
Equipment, Net of \$1,478,047 Accumulated Depreciation		2,560,734	
Buildings, Net of \$2,421,592 Accumulated Depreciation		4,290,071	
Bridges, Net of \$958,071 Accumulated Depreciation		2,766,059	
Roads, Net of \$4,487,907 Accumulated Depreciation		3,653,649	
Total Capital Assets (Net of Accumulated Depreciation)		13,898,643	\$

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

Balances at August 31, 2006:

Note Payable		(179,817)	
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Total Net Assets of Governmental Activities		25,138,229	\$
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The accompanying notes are an integral part of the financial statements.

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2006

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Receipts							
Local Taxes	\$ 701,173		\$ 432,167	\$ 1,515,691	\$ 198,934	\$ 1,392,631	\$ 2,724,905
Intergovernmental State	3,823,851				962,050	911,106	7,212,698
Intergovernmental Federal	24,036				501,671	694,608	1,220,315
Intergovernmental Other						825,770	825,770
Charges For Service	1,765,226	\$ 582,470			50,007	343,715	2,741,418
Fines and Forfeitures	513,360				54,587	45,799	559,159
License and Permits	4,885				22,846	22,846	82,318
Interest	108,012		5,224	119,716	8,365	104,903	437,792
Miscellaneous	314,296		445,707		11,506	72,982	845,508
Total Receipts	<u>\$ 7,254,839</u>	<u>\$ 675,059</u>	<u>\$ 883,098</u>	<u>\$ 1,635,407</u>	<u>\$ 1,787,120</u>	<u>\$ 4,414,360</u>	<u>\$ 16,649,883</u>
Disbursements							
General Government	\$ 2,162,223		\$ 1,106,245			\$ 1,366,659	\$ 4,635,127
Public Safety	3,041,556					262,934	3,994,101
Corrections	315,391	\$ 689,611				58,301	373,692
Judiciary	1,177,770					79,230	1,257,000
Education	87,529						87,529
Development	44,227						44,227
Public Works and Transportation							
Health and Welfare							
Total Disbursements	<u>\$ 6,828,696</u>	<u>\$ 689,611</u>	<u>\$ 1,106,245</u>	<u>\$ 1,354,454</u>	<u>\$ 1,816,854</u>	<u>\$ 4,495,026</u>	<u>\$ 16,290,886</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 426,143	\$ (14,552)	\$ (223,147)	\$ 280,953	\$ (29,734)	\$ (80,666)	\$ 358,997
Other Financing Sources (Uses)							
Operating Transfer Out	(837,339)						(1,064,530)
Operating Transfer In	561,011				(4,377)	(222,814)	1,064,530
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 149,815	\$ (14,552)	\$ (212,217)	\$ 280,953	\$ (34,111)	\$ 189,109	\$ 358,997
Fund Balance - Beginning of Year	<u>1,754,812</u>	<u>2,397,186</u>	<u>153,653</u>	<u>2,741,387</u>	<u>180,676</u>	<u>3,832,692</u>	<u>11,060,406</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,904,627</u>	<u>\$ 2,382,634</u>	<u>\$ (58,564)</u>	<u>\$ 3,022,340</u>	<u>\$ 146,565</u>	<u>\$ 4,021,801</u>	<u>\$ 11,419,403</u>

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2006

Net Changes In Fund Balances - Total Governmental Funds	\$ 358,997
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	(15,517)
Governmental Funds Report Capital Outlay As Expenditures While Governmental Activities Report Depreciation Expense To Allocate Those Expenditures Over The Life Of The Assets. This Is The Amount By Which Capital Outlays Exceeded Depreciation In The Current Period	<u>124,558</u>
Changes In Net Assets Of Governmental Activities	<u>\$ 468,038</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2006

<u>ASSETS</u>	<u>Agency Funds</u>
Cash	
Invested Cash	\$ 1,688,958
Total Assets	541,693
	<u>\$ 2,230,651</u>
<u>LIABILITIES</u>	
Funds Held For Others	\$ 2,230,651
Total Liabilities	<u>\$ 2,230,651</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, 2006**

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

B. FUND ACCOUNTING - 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.

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

E. BUDGETS AND BUDGETARY ACCOUNTING

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the September 13, 2005 board meeting.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. CAPITAL ASSETS AND DEPRECIATION

General capital assets are reported in the governmental activities column of the government-wide statement of net assets. The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. 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

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

Cash and investments as of August 31, 2006 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of Assets and Liabilities Arising <u>From Cash Transactions</u>	<u>Total</u>
Cash (Demand Deposits with Financial Institutions and Cash on Hand)	\$5,572,076	\$1,688,958	\$7,261,034
Investments (Certificates of Deposit)	<u>5,778,741</u>	<u>541,693</u>	<u>6,320,434</u>
	<u>\$11,350,817</u>	<u>\$2,230,651</u>	<u>\$13,581,468</u>

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

I. CASH AND INVESTED CASH - continued

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. One of the ways that the County manages its exposure to interest rate risk is by purchasing short term investments. The remaining maturity on all the County's investments is three months or less.

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 \$827,638 which are fully insured by federal depository insurance, deposits of \$11,629,723 which are fully collateralized, and deposits of \$1,621,289 which are uninsured and uncollateralized.

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 2005 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, July for the current year, and in September. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 15, 2005, October 14, 2005, November 15, 2005, and December 20, 2005.

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

Note 3. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2006

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$69,000	
IMRF		\$89,000
Traffic Violations Fee Fund	1,728	
Court Security Fund		1,728
Circuit Clerk Maintenance & Child Support Fund	<u>20,000</u>	
	<u>\$90,728</u>	<u>\$90,728</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$561,011	\$ 37,658
County Clerk		692,769
Sheriff		<u>106,912</u>
Total General Funds	<u>\$561,011</u>	<u>\$837,339</u>

Note 3. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2006 - continued

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds		
County Health Department		\$ 4,377
Health Insurance Fund	\$ 38,738	
Animal Control Claim Fund		22,916
Animal Control Working Fund	22,916	4,200
County Highway		64,056
Real Estate Stamp Fund	158,939	
Recorder's Microfilm Fund	36,217	
Recorder's GIS	27,354	
Assessor's GIS	136,788	
Crime Victims		25,600
Court Security		105,230
IMRF Fund	10,930	
Social Security Fund	5,662	
Tort Liability Fund	65,975	
Traffic Safety School		812
Total Special Revenue Funds	<u>\$ 503,519</u>	<u>\$ 227,191</u>
Total All Funds	<u>\$1,064,530</u>	<u>\$1,064,530</u>

Note 4. PROPERTY AND EQUIPMENT

Capital asset activity for the year ended August 31, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Beginning Balance</u>
Governmental Activities:				
Land	\$ 166,077	\$ 2,600		\$ 168,677
Construction In Process	319,273	140,180		459,453
Buildings	6,662,111	49,552		6,711,663
Equipment	3,421,287	882,611	\$265,116	4,038,782
Bridges	3,724,130			3,724,130
Roads	8,141,556			8,141,556
Subtotal	<u>\$22,434,434</u>	<u>\$1,074,943</u>	<u>\$265,116</u>	<u>\$23,244,261</u>
Accumulated Depreciation:				
Buildings	\$ 2,302,835	\$ 118,757		\$ 2,421,592
Equipment	1,422,282	301,983	\$246,217	1,478,048
Bridges	883,008	75,063		958,071
Roads	4,216,522	271,385		4,487,907
Subtotal	<u>\$ 8,824,647</u>	<u>\$ 767,188</u>	<u>246,217</u>	<u>\$ 9,345,618</u>
Net Capital Assets	<u>\$13,609,787</u>	<u>\$ 307,755</u>	<u>\$ 18,899</u>	<u>\$13,898,643</u>

Depreciation was charged to functions as follows:

General Government	\$ 40,934
Public Safety	138,413
Corrections	61,600
Public Works & Transportation	476,022
Health & Welfare	25,799
Unallocated	24,420
Total	<u>\$ 767,188</u>

Note 5. NON-BUDGETED FUNDS

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

Traffic Safety School Fund
Health Insurance Fund

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

Note 6. INVESTMENT INCOME

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

Note 7. EXPENDITURES IN EXCESS OF BUDGET

The following individual funds had expenditures in excess of budget:

1. IMRF Fund expenditures of \$1,106,245 exceeded budget of \$1,013,000.
2. County Health Department M & M Dental Fund expenditures of \$508,769 exceeded budget of \$444,682.
3. Health Insurance Fund expenditures of \$37,696 exceeded budget of \$0.

Note 8. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2006 is computed as follows:

Assessed Valuation	\$ 453,530,731
Rate	<u>5.75%</u>
Maximum Debt	\$ 26,078,017
Less: Outstanding Debt	<u>179,817</u>
Debt Margin	<u>\$ 25,898,200</u>

Note 9. LOANS RECEIVABLE

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

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

As of August 31, 2006 the County had the following revolving loans balances outstanding:

CDC of Macoupin County	
Note Amount	\$ 20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County's discretion.	
Balance at 8/31/06	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note Amount	\$ 25,000
Interest Rate	5%
Payment Requirement	\$ 202/mo
The note is unsecured.	
Balance at 8/31/06	\$ 22,045
K & R Jefferson, Inc.	
Note Amount	\$ 2,500
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/06	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note Amount	\$ 30,000
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/06	\$ 23,218
Connexus Corporation	
Note Amount	\$ 6,000
Interest Rate	4%
Payment Requirement	\$ 137/mo
The note is unsecured.	
Balance at 8/31/06	\$ 2,138

Note 10. INDIVIDUAL FUND DISCLOSURE

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

Note 11. RISK MANAGEMENT

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

Note 12. RETIREMENT FUND COMMITMENTS

SHERIFF'S LAW ENFORCEMENT PERSONNEL

A. Plan Description

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

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

Employees participating in IMRF are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 14.75 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County's annual pension cost of \$267,970 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

Note 12. RETIREMENT FUND COMMITMENTS – continued

SHERIFF'S LAW ENFORCEMENT PERSONNEL – continued

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	\$267,970	100%	\$0
12/31/04	251,652	100%	0
12/31/03	226,176	100%	0
12/31/02	202,132	100%	0
12/31/01	204,153	100%	0
12/31/00	174,162	100%	0
12/31/99	162,417	100%	0
12/31/98	152,369	100%	0
12/31/97	113,036	100%	0
12/31/96	104,889	100%	0

C. Required Supplementary Information

Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	\$5,420,051	\$5,631,707	\$211,656	96.24%	\$1,816,745	11.65%
12/31/04	5,049,764	5,403,103	353,339	93.46%	1,801,378	19.61%
12/31/03	4,637,940	5,033,220	395,280	92.15%	1,797,898	21.99%
12/31/02	4,620,159	4,770,530	150,371	96.85%	1,630,095	9.22%
12/31/01	4,197,644	4,099,548	(98,096)	102.39%	1,553,673	0.00%
12/31/00	3,762,580	3,629,653	(132,927)	103.66%	1,434,614	0.00%
12/31/99	3,113,656	3,165,075	51,419	98.38%	1,314,056	3.91%
12/31/98	2,550,336	2,767,630	217,294	92.15%	1,356,802	16.02%
12/31/97	2,440,417	2,827,543	387,126	86.31%	1,218,788	31.76%
12/31/96	2,383,359	2,367,475	(15,884)	100.67%	844,227	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$5,480,625. On a market basis, the funded ratio would be 97.32%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented.

For Regular members, fewer normal and early retirements are expected to occur.

Note 12. RETIREMENT FUND COMMITMENTS - continued

OTHER PERSONNEL

A. Plan Description

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

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

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 8.34 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County's annual pension cost of \$314,042 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	\$314,042	100%	\$0
12/31/04	229,679	100%	0
12/31/03	98,177	100%	0
12/31/02	137,767	100%	0
12/31/01	187,474	100%	0
12/31/00	245,194	100%	0
12/31/99	258,399	100%	0
12/31/98	215,351	100%	0
12/31/97	229,418	100%	0
12/31/96	256,332	100%	0

Note 12. RETIREMENT FUND COMMITMENTS – continued

OTHER PERSONNEL - continued

C. Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial 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>
12/31/05	\$10,375,462	\$10,201,123	\$ (174,339)	101.71%	\$3,375,491	0.00%
12/31/04	9,471,204	9,436,336	(34,868)	100.37%	3,839,636	0.00%
12/31/03	9,769,155	9,516,561	(252,594)	102.65%	3,895,928	0.00%
12/31/02	10,121,530	9,135,987	(985,543)	110.79%	3,606,480	0.00%
12/31/01	10,313,718	8,509,362	(1,804,356)	121.20%	3,277,517	0.00%
12/31/00	9,411,489	8,110,746	(1,300,743)	116.04%	2,993,823	0.00%
12/31/99	8,141,087	7,508,870	(632,217)	108.42%	2,740,184	0.00%
12/31/98	6,650,428	6,718,767	68,339	98.98%	2,509,914	2.72%
12/31/97	6,182,453	7,000,611	818,158	88.31%	2,439,492	33.54%
12/31/96	6,050,698	6,243,448	192,750	96.91%	3,048,940	6.32%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$10,512,955. On a market basis, the funded ratio would be 103.06%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented.

For Regular members, fewer normal and early retirements are expected to occur.

ELECTED COUNTY OFFICIALS

A. Plan Description

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

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

Note 12. RETIREMENT FUND COMMITMENTS - continued

ELECTED COUNTY OFFICIALS - continued

Employees participating in IMRF are required to contribute 7.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 38.48 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County's annual pension cost of \$158,823 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	\$158,823	100%	\$0
12/31/04	136,713	100%	0
12/31/03	175,985	100%	0
12/31/02	150,892	100%	0
12/31/01	171,318	100%	0
12/31/00	158,692	100%	0
12/31/99	118,891	100%	0
12/31/98	51,406	100%	0
12/31/97	15,311	100%	0
12/31/96	0	100%	0

Note 12. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS – continued

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

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	\$1,479,018	\$3,035,066	\$1,556,048	48.73%	\$412,741	377.00%
12/31/04	1,866,818	3,622,288	1,755,470	51.54%	453,128	387.41%
12/31/03	1,604,698	3,155,151	1,550,453	50.86%	429,128	361.30%
12/31/02	1,273,782	2,798,004	1,524,222	45.52%	390,709	390.12%
12/31/01	1,215,433	2,875,213	1,659,780	42.27%	389,095	426.57%
12/31/00	1,066,541	2,463,370	1,396,829	43.30%	360,583	387.38%
12/31/99	817,136	2,165,196	1,348,060	37.74%	347,129	388.35%
12/31/98	353,756	1,418,332	1,064,576	24.94%	257,030	414.18%
12/31/97	(201,619)	653,559	855,178	0.00%	278,279	307.31%
12/31/96	0	0	0	0.00%	0	N/A

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$1,503,963. On a market basis, the funded ratio would be 49.55%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented.

For Regular members, fewer normal and early retirements are expected to occur.

NOTE 13. NOTE PAYABLE

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

<u>September 1, 2005</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2006</u>
\$ 0	\$179,817	\$ 0	\$179,817

The payment schedule for the loan is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2007	\$89,329	\$4,592	\$93,921
August 31, 2008	90,488	3,433	93,921
	<u>\$179,817</u>	<u>\$8,025</u>	<u>\$187,842</u>

NOTE 14. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2006 the County had remaining contractual commitments in the amount of \$726,585.

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes	\$ 875,000	\$ 875,000	\$ 701,173
Intergovernmental Receipts	3,724,800	3,724,800	3,847,887
Charges For Service	1,176,500	1,176,500	1,765,226
License and Permits			4,885
Fines and Forfeitures			513,360
Interest Income			108,012
Miscellaneous	690,000	690,000	314,296
Total Receipts	<u>\$ 6,466,300</u>	<u>\$ 6,466,300</u>	<u>\$ 7,254,839</u>
Disbursements			
General Government	\$ 2,383,876	\$ 2,223,976	\$ 2,162,223
Public Safety	2,938,335	3,061,335	3,041,556
Corrections	312,000	318,800	315,391
Judiciary	1,195,153	1,212,153	1,177,770
Health and Welfare	100	100	
Development	61,536	61,536	44,227
Education	90,000	90,000	87,529
Total Disbursements	<u>\$ 6,981,000</u>	<u>\$ 6,967,900</u>	<u>\$ 6,828,696</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (514,700)</u>	<u>\$ (501,600)</u>	<u>\$ 426,143</u>
Other Financing Sources (Uses)			
Operating Transfers Out		\$ (5,000)	\$ (837,339)
Operating Transfers In	\$ 750,000	750,000	561,011
Total Other Financing Sources (Uses)	<u>\$ 750,000</u>	<u>\$ 745,000</u>	<u>\$ (276,328)</u>
Excess of Receipts over Disbursements and Other Financing Sources (Uses)	<u>\$ 235,300</u>	<u>\$ 243,400</u>	\$ 149,815
Fund Balance, Beginning of Year			<u>1,754,812</u>
Fund Balance, End of Year			<u>\$ 1,904,627</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Charges for Services			
Interest			\$ 582,470
Miscellaneous			91,572
Total Receipts	<u>\$ 630,000</u>	<u>\$ 630,000</u>	<u>1,017</u>
			<u>\$ 675,059</u>
Disbursements			
Public Safety	<u>\$ 906,100</u>	<u>\$ 906,100</u>	<u>\$ 689,611</u>
Total Disbursements	<u>\$ 906,100</u>	<u>\$ 906,100</u>	<u>\$ 689,611</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (276,100)</u>	<u>\$ (276,100)</u>	<u>\$ (14,552)</u>
Fund Balance, Beginning of Year			<u>2,397,186</u>
Fund Balance, End of Year			<u>\$ 2,382,634</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes			\$ 432,167
Interest			5,224
Miscellaneous			445,707
Total Receipts	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 883,098</u>
Disbursements			
General Government	<u>\$ 860,000</u>	<u>\$ 1,013,000</u>	<u>\$ 1,106,245</u>
Total Disbursements	<u>\$ 860,000</u>	<u>\$ 1,013,000</u>	<u>\$ 1,106,245</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (60,000)</u>	<u>\$ (213,000)</u>	<u>\$ (223,147)</u>
Other Financing Sources			
Operating Transfers In			10,930
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,930</u>
(Deficiency) of Receipts over Disbursements and Other Financing Sources	<u>\$ (60,000)</u>	<u>\$ (213,000)</u>	<u>\$ (212,217)</u>
Fund Balance, Beginning of Year			<u>153,653</u>
Fund Balance (Deficit), End of Year			<u>\$ (58,564)</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY MOTOR FUEL FUND
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Intergovernmental State			\$ 1,515,691
Interest			119,716
Total Receipts	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 1,635,407</u>
Disbursements			
Public Works and Transportation	\$ 2,400,000	\$ 2,400,000	\$ 1,354,454
Total Disbursements	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 1,354,454</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (1,050,000)</u>	<u>\$ (1,050,000)</u>	\$ 280,953
Fund Balance, Beginning of Year			<u>2,741,387</u>
Fund Balance, End of Year			<u>\$ 3,022,340</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
OTHER FINANCING SOURCES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes	\$ 250,000	\$ 250,000	\$ 198,934
Intergovernmental State	746,413	746,413	827,650
Intergovernmental Federal	493,300	493,300	636,071
Charges For Service	82,400	82,400	50,007
License and Permits	51,050	51,050	54,587
Interest Income	3,000	3,000	8,365
Miscellaneous	50	50	11,506
Total Receipts	<u>\$ 1,626,213</u>	<u>\$ 1,626,213</u>	<u>\$ 1,787,120</u>
Disbursements			
Health and Welfare	\$ 2,107,887	\$ 2,107,887	\$ 1,816,854
Total Disbursements	<u>\$ 2,107,887</u>	<u>\$ 2,107,887</u>	<u>\$ 1,816,854</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (481,674)</u>	<u>\$ (481,674)</u>	\$ (29,734)
Other Financing Sources (Uses)			
Operating Transfers In	442,482	442,482	
Operating Transfers Out			\$ (4,377)
Total Other Financing Sources (Uses)	<u>\$ 442,482</u>	<u>\$ 442,482</u>	<u>\$ (4,377)</u>
(Deficiency) of Receipts over Disbursements and Other Financing Sources (Uses)	<u>\$ (39,192)</u>	<u>\$ (39,192)</u>	\$ (34,111)
Fund Balance, Beginning of Year			<u>180,676</u>
Fund Balance, End of Year			<u>\$ 146,565</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2006

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2006

ASSETS	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash	\$ 444,965	\$ 79,505	\$ 11,157	\$ 535,627
Invested Cash	1,300,000			1,300,000
Due From Other Funds	69,000			69,000
TOTAL ASSETS	<u>\$ 1,813,965</u>	<u>\$ 79,505</u>	<u>\$ 11,157</u>	<u>\$ 1,904,627</u>
 FUND BALANCES				
Fund Balance	<u>\$ 1,813,965</u>	<u>\$ 79,505</u>	<u>11,157</u>	<u>1,904,627</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,813,965</u>	<u>\$ 79,505</u>	<u>\$ 11,157</u>	<u>\$ 1,904,627</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Receipts				
Taxes	\$ 4,164,782			\$ 4,164,782
Intergovernmental Receipts	384,278			384,278
Charges For Service	747,706	\$ 851,161	\$ 166,359	1,765,226
Licenses and Permits	4,885			4,885
Fines and Forfeitures	513,360			513,360
Interest Income	108,012			108,012
Miscellaneous	314,296			314,296
Total Receipts	<u>\$ 6,237,319</u>	<u>\$ 851,161</u>	<u>\$ 166,359</u>	<u>\$ 7,254,839</u>
Disbursements				
General Government	\$ 2,021,413	\$ 90,346	\$ 50,464	\$ 2,162,223
Public Safety	3,041,556			3,041,556
Corrections	315,391			315,391
Judiciary	1,177,770			1,177,770
Development	44,227			44,227
Education	87,529			87,529
Total Disbursements	<u>\$ 6,687,886</u>	<u>\$ 90,346</u>	<u>\$ 50,464</u>	<u>\$ 6,828,696</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (450,567)	\$ 760,815	\$ 115,895	\$ 426,143
Other Financing Sources (Uses)				
Operating Transfers Out	(37,658)	(692,769)	(106,912)	(837,339)
Operating Transfers In	561,011			561,011
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 72,786	\$ 68,046	\$ 8,983	\$ 149,815
Fund Balance - Beginning of Year	<u>1,741,179</u>	<u>11,459</u>	<u>2,174</u>	<u>1,754,812</u>
Fund Balance - End of Year	<u>\$ 1,813,965</u>	<u>\$ 79,505</u>	<u>\$ 11,157</u>	<u>\$ 1,904,627</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 875,000	\$ 701,173
Intergovernmental Taxes		
Sales, Use and Photo Taxes	2,158,000	1,975,721
Income Tax	1,100,000	1,288,925
Personal Property Replacement Tax	176,000	182,490
Inheritance Tax-County Share	55,500	16,473
Total Taxes	<u>\$ 4,364,500</u>	<u>\$ 4,164,782</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 133,721
States Attorney Salary		133,949
Election Judges Salary		6,800
Supervisor of Assessments Salary		20,241
Emergency Service Disaster Assistance		24,036
South Central Illinois Drug Task Force		55,801
Law Enforcement Safety Grant		9,730
Total Intergovernmental	<u>\$ 235,300</u>	<u>\$ 384,278</u>
Charges For Services		
Fees-Circuit Clerk	\$ 235,300	\$ 454,699
Fees-County Clerk	235,300	
Fees-States Attorney	235,300	22,427
Fees-Sheriff	235,300	
Miscellaneous Fees	235,300	270,580
Total Charges For Services	<u>\$ 1,176,500</u>	<u>\$ 747,706</u>
Licenses and Permits		
Liquor Licenses		<u>\$ 4,885</u>
Fines & Forfeitures		<u>\$ 513,360</u>
Interest Income		<u>\$ 108,012</u>
Miscellaneous		
Reimbursements	\$ 430,000	\$ 135,243
Costs and Interest on Property Taxes		87,500
Miscellaneous	260,000	91,553
Total Miscellaneous	<u>\$ 690,000</u>	<u>\$ 314,296</u>
Total Receipts	<u>\$ 6,466,300</u>	<u>\$ 6,237,319</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 313,882	\$ 309,560
Office Supplies	6,018	6,018
Postage	5,000	4,814
Travel	1,400	1,333
Telephone	5,950	5,822
Insurance	200	114
Miscellaneous	2,450	2,407
Equipment	15,100	14,723
Total County Clerk	<u>\$ 350,000</u>	<u>\$ 344,791</u>
County Treasurer		
Salaries	\$ 182,525	\$ 180,520
Office Supplies	2,100	1,894
Postage	13,250	13,232
Travel	1,050	878
Publishing	2,600	2,586
Education & Training	250	
Telephone	1,400	1,153
Equipment Repairs	800	693
Insurance	1,150	994
Miscellaneous	600	345
Equipment	500	330
Total County Treasurer	<u>\$ 206,225</u>	<u>\$ 202,625</u>
Coroner's Expenses		
Salaries	\$ 43,474	\$ 43,474
Office Supplies	873	873
Medical Exams	22,192	22,192
Deputy Coroner Fees	550	550
Special Fund For Extra Service	10,000	10,000
Education & Training	875	875
Telephone	2,206	2,206
Coroner's Jurors Fees	830	830
Total Coroner's Expense	<u>\$ 81,000</u>	<u>\$ 81,000</u>
Burial Of Soldiers		
Miscellaneous	\$ 100	\$ 0

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 129,454	\$ 129,452
Office Supplies	1,460	1,460
Postage	922	922
Travel	10,224	10,224
Printing	1,032	1,032
Prescription Discounts	27	27
Equipment Repair	323	323
Telephone	2,158	2,158
Total County Board	<u>\$ 145,600</u>	<u>\$ 145,598</u>
Courthouse		
Supplies	\$ 2,707	\$ 2,707
Utilities	49,599	49,598
Equipment Repair	18,894	18,894
Miscellaneous	300	300
Total Courthouse	<u>\$ 71,500</u>	<u>\$ 71,499</u>
Elections		
Salaries	\$ 53,000	\$ 40,600
Office Supplies	22,000	16,498
Postage	13,000	13,000
Printing	37,000	24,624
Election Setup and Rent	12,200	3,765
Publishing	13,000	8,994
System Updates and Programming	56,000	54,490
Equipment Repair and Maintenance	25,000	15,417
Election Expense	42,155	15,103
Capital Outlay	12,000	
Total Elections	<u>\$ 285,355</u>	<u>\$ 192,491</u>
Supervisor of Assessments		
Salaries	\$ 129,741	\$ 118,442
Office Supplies	1,300	451
Postage	8,000	4,652
Travel	6,000	969
Printing	16,000	14,892
Education and Training	3,000	1,800
Telephone	4,403	2,031
Equipment	2,097	2,097
Total Supervisor of Assessments	<u>\$ 170,541</u>	<u>\$ 145,334</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 23,180	\$ 23,180
Cemetery		
Grants to Cemeteries	\$ 1,200	\$ 800
Capital Improvements		
Capital Project Expense	\$ 25,675	\$ 16,531
Copy Room		
Salaries	\$ 33,516	\$ 33,516
Office Supplies	2,250	2,250
Machine Rent	6,834	6,689
Total Copy Room	<u>\$ 42,600</u>	<u>\$ 42,455</u>
Tax Assessment and Collection		
Office Supplies	\$ 28,000	\$ 4,323
System Updates and Programming	6,000	1,500
Equipment Repair	33,879	33,879
Equipment	3,121	1,530
Miscellaneous	4,000	818
Total Tax Assessment and Collections	<u>\$ 75,000</u>	<u>\$ 42,050</u>
Insurance		
Employee Health Insurance	\$ 727,673	\$ 695,012
State Unemployment Insurance	17,800	17,800
Miscellaneous	527	247
Total Insurance	<u>\$ 746,000</u>	<u>\$ 713,059</u>
Total General Government Disbursements	<u>\$ 2,223,976</u>	<u>\$ 2,021,413</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 17,000	\$ 16,954
Circuit Court		
Salaries	\$ 66,644	\$ 66,644
Office Supplies	4,000	3,998
Postage	450	109
Court Appointed Attorneys	60,939	60,190
Psychological Evaluations	700	700
Court Reporter Services	9,504	5,968
Telephone	2,500	1,914
Witness and Investigations	1,000	910
Equipment Repairs	2,000	1,427
Reimbursement to State	1,703	1,703
Petit Jurors Expense	10,060	10,060
Grand Jurors Expense	2,500	1,843
Total Circuit Court	<u>\$ 162,000</u>	<u>\$ 155,466</u>
Public Defender		
Salaries	\$ 107,168	\$ 107,168
Office Expense	25,632	25,632
Total Public Defender	<u>\$ 132,800</u>	<u>\$ 132,800</u>
Jury Commission		
Office Supplies	\$ 1,200	\$ 892
Postage	3,488	3,488
Telephone	1,100	651
Total Jury Commission	<u>\$ 5,788</u>	<u>\$ 5,031</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 415,769	\$ 392,189
Office Supplies	20,000	19,807
Postage	20,196	20,196
Travel	1,000	350
Telephone	4,163	4,125
Office Machine Rent	5,000	4,790
Insurance	500	444
Equipment	1,819	
Miscellaneous	518	18
Total Circuit Clerk	<u>\$ 468,965</u>	<u>\$ 441,919</u>
States Attorney		
Salaries	\$ 388,513	\$ 388,514
Office Supplies	4,143	4,143
Postage	2,393	2,393
Travel	2,504	2,504
Publishing	1,527	1,527
Psychological Evaluation and Testing	2,775	2,775
Witness and Investigation	7,524	7,524
Telephone	6,194	6,193
Machine Rent	3,125	3,125
Miscellaneous	1,697	1,697
Equipment	228	228
Book, Transcript and Periodicals	4,977	4,977
Total States Attorney	<u>\$ 425,600</u>	<u>\$ 425,600</u>
Total Judiciary	<u>\$ 1,212,153</u>	<u>\$ 1,177,770</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Total Health and Welfare	<u>\$ 100</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,152,592	\$ 2,149,715
Salaries Reimbursed by Drug Task Force	54,135	49,261
Office Supplies	26,800	26,583
Travel	1,513	1,513
Education and Training	8,000	7,885
Lodging and Meals Conveying Prisoners	2,300	2,216
Equipment Repair	44,039	44,039
Vehicle Expense	116,237	115,295
Insurance	100	55
K - 9	1,200	1,164
Telephone	28,167	28,167
Miscellaneous	2,144	2,144
Equipment	149,936	149,936
Employee Uniforms	25,000	24,614
Investigation Division Supplies	1,070	1,070
Investigation Division Equipment	1,600	1,552
Deputy Equipment	11,850	11,850
Radio Purchase and Maintenance Agreement	24,208	24,208
Food	67,192	67,167
Utilities	78,640	78,640
Housing Inmates in Other Counties	82,620	82,620
Medical Expenses of Inmates	92,793	92,793
Total Sheriff	<u>\$ 2,972,136</u>	<u>\$ 2,962,487</u>
Civil Defense - ESDA		
Salaries	\$ 45,569	\$ 44,382
Office Supplies	504	504
Postage	37	
Travel	290	290
Telephone	2,240	2,240
Vehicle Expense	2,560	2,560
Education/Training	100	
Office Rent	3,900	3,250
Total Civil Defense - ESDA	<u>\$ 55,200</u>	<u>\$ 53,226</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety - Continued		
Animal Control		
Salaries	\$ 27,927	\$ 19,770
Miscellaneous	6,073	6,073
Total Animal Control	<u>\$ 34,000</u>	<u>\$ 25,843</u>
Total Public Safety Disbursements	<u>\$ 3,061,336</u>	<u>\$ 3,041,556</u>
Corrections		
Probation		
Salaries	\$ 318,800	\$ 315,391
Total Probation	<u>\$ 318,800</u>	<u>\$ 315,391</u>
Total Corrections Disbursements	<u>\$ 318,800</u>	<u>\$ 315,391</u>
Education		
Superintendent of Education		
Salaries	\$ 63,342	\$ 63,142
Office Supplies	256	256
Postage	500	300
Travel	1,000	947
Telephone	1,163	1,163
Office Rent	21,960	20,232
Machine Rent	1,379	1,379
Insurance	399	110
Total Superintendent of Education	<u>\$ 90,000</u>	<u>\$ 87,529</u>
Total Education Disbursements	<u>\$ 90,000</u>	<u>\$ 87,529</u>
Development		
West Central Regional Planning Commission		
Yearly Dues	<u>\$ 9,536</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development - Continued		
Development Commission		
Miscellaneous		
Salaries	\$ 29,628	\$ 29,628
Office Supplies	650	599
Postage	500	166
Travel	5,000	2,931
Printing	2,309	1,375
Telephone	2,500	1,579
Website Hosting/Maintenance	1,250	959
Grant Administration	8,164	5,667
Conferences/Training	2,000	1,323
Total Development Commission	<u>\$ 52,001</u>	<u>\$ 44,227</u>
Total Development Disbursements	<u>\$ 61,537</u>	<u>\$ 44,227</u>
Total Disbursements	<u>\$ 6,967,902</u>	<u>\$ 6,687,886</u>
(Deficiency) of Receipts Over Disbursements	\$ (501,602)	\$ (450,567)
Other Financing Sources (Uses)		
Operating Transfers Out	(5,000)	(37,658)
Operating Transfers In	750,000	561,011
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 243,398</u>	\$ 72,786
Fund Balance - Beginning of Year		<u>1,741,179</u>
Fund Balance - End of Year		<u>\$ 1,813,965</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY CLERK - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006**

Receipts

Charges for Service

Public Service Fees

Birth Certificates	\$ 7,617
Death Certificates	15,493
Marriage Certificates	7,709
Marriage Licenses	11,960
Notary Commission and Certificate of Magistracy	1,520
Copies, Lien and Searches	1,631
Total Public Service Fees	<u>\$ 45,930</u>

County Service Fees

Tax Deeds	\$ 35
Recording	804,767
Total County Service Fees	<u>\$ 804,802</u>

Interest Income	\$ 429
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Total Receipts	<u>\$ 851,161</u>
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Disbursements

General Government	<u>\$ 90,346</u>
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Total Disbursements	<u>\$ 90,346</u>
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Excess of Receipts Over Disbursements	\$ 760,815
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Other Financing (Uses)

Operating Transfers Out -	
General Fund	(338,471)
Recorder GIS	(27,354)
Assessor GIS	(136,788)
Recorders Microfilm Fund	(36,217)
Real Estate Stamp	<u>(153,939)</u>

Excess of Receipts Over Disbursements And Other Financing (Uses)	\$ 68,046
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Fund Balance - Beginning of Year	<u>11,459</u>
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Fund Balance - End of Year	<u>\$ 79,505</u>
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MACOUPIN COUNTY, ILLINOIS
SHERIFF - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006

Receipts

Charges For Service

Circuit Court Division Fees	\$ 20,824
Circuit Court Small Claims	18,014
County Court Probate Division	1,027
Circuit Clerk Fees	54,013
Magistrate Fees	53
Fees From Foreign Counties	16,929
Miscellaneous	<u>55,499</u>

Total Receipts	<u>\$ 166,359</u>
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Disbursements

Miscellaneous	<u>\$ 50,464</u>
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Total Disbursements	<u>\$ 50,464</u>
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Excess of Receipts Over Disbursements	\$ 115,895
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Other Financing (Uses)	
Operating Transfers Out-General Fund	<u>(106,912)</u>

Excess of Receipts Over Disbursements And Other Financing (Uses)	\$ 8,983
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Fund Balance - Beginning of Year	<u>2,174</u>
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Fund Balance - End of Year	<u><u>\$ 11,157</u></u>
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MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2006

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2006

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Funds
ASSETS						
Cash	\$ 24,206	\$ 1,278,893	\$ 30,436	\$ 28,064	\$ 53,819	\$ 5,036,449
Investments		1,103,741				4,478,741
Due From Other Funds						21,728
Loan Receivable	68,586					68,586
TOTAL ASSETS	<u>\$ 92,792</u>	<u>\$ 2,382,634</u>	<u>\$ 30,436</u>	<u>\$ 28,064</u>	<u>\$ 53,819</u>	<u>\$ 9,605,504</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds			\$ 89,000			\$ 90,728
Fund Balance (Deficit)	\$ 92,792	\$ 2,382,634	(58,564)	\$ 28,064	\$ 53,819	9,514,776
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 92,792</u>	<u>\$ 2,382,634</u>	<u>\$ 30,436</u>	<u>\$ 28,064</u>	<u>\$ 53,819</u>	<u>\$ 9,605,504</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund
ASSETS					
Cash	\$ 146,565	\$ 18,946	\$ 102,435	\$ 2,733	\$ 9,492
Investments			150,000		
TOTAL ASSETS	<u>\$ 146,565</u>	<u>\$ 18,946</u>	<u>\$ 252,435</u>	<u>\$ 2,733</u>	<u>\$ 9,492</u>
LIABILITIES AND FUND BALANCES					
Fund Balance (Deficit)	\$ 146,565	\$ 18,946	\$ 252,435	\$ 2,733	\$ 9,492
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 146,565</u>	<u>\$ 18,946</u>	<u>\$ 252,435</u>	<u>\$ 2,733</u>	<u>\$ 9,492</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund
ASSETS							
Cash	\$ 82,375	\$ 62,100	\$ 160,537	\$ 6,156	\$ 373,349	\$ 23,620	\$ 60,644
Investments			75,000		100,000		
TOTAL ASSETS	<u>\$ 82,375</u>	<u>\$ 62,100</u>	<u>\$ 235,537</u>	<u>\$ 6,156</u>	<u>\$ 473,349</u>	<u>\$ 23,620</u>	<u>\$ 60,644</u>
LIABILITIES AND FUND BALANCES							
Fund Balance	<u>\$ 82,375</u>	<u>\$ 62,100</u>	<u>\$ 235,537</u>	<u>\$ 6,156</u>	<u>\$ 473,349</u>	<u>\$ 23,620</u>	<u>\$ 60,644</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 82,375</u>	<u>\$ 62,100</u>	<u>\$ 235,537</u>	<u>\$ 6,156</u>	<u>\$ 473,349</u>	<u>\$ 23,620</u>	<u>\$ 60,644</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fee Fund
ASSETS							
Cash	\$ 42,603	\$ 3,929	\$ 7,804	\$ 55,828	\$ 239,308	\$ 182,433	\$ 127,484
Due From Other Funds							1,728
TOTAL ASSETS	<u>\$ 42,603</u>	<u>\$ 3,929</u>	<u>\$ 7,804</u>	<u>\$ 55,828</u>	<u>\$ 239,308</u>	<u>\$ 182,433</u>	<u>\$ 129,212</u>
LIABILITIES AND FUND BALANCES							
Due To Other Funds				\$ 1,728			
Fund Balance	<u>\$ 42,603</u>	<u>\$ 3,929</u>	<u>\$ 7,804</u>	<u>\$ 54,100</u>	<u>\$ 239,308</u>	<u>\$ 182,433</u>	<u>\$ 129,212</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 42,603</u>	<u>\$ 3,929</u>	<u>\$ 7,804</u>	<u>\$ 55,828</u>	<u>\$ 239,308</u>	<u>\$ 182,433</u>	<u>\$ 129,212</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

		Circuit Clerk	Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Force Fund
ASSETS						
Cash	\$ 2,663		\$ 130,894	\$ 108,353	\$ 117,788	\$ 23,918
Due From Other Funds			20,000			
	<u>\$ 2,663</u>	<u>\$ 2,813</u>	<u>\$ 150,894</u>	<u>\$ 108,353</u>	<u>\$ 117,788</u>	<u>\$ 23,918</u>
TOTAL ASSETS						
LIABILITIES AND FUND BALANCES						
Fund Balance	\$ 2,663	\$ 2,813	\$ 150,894	\$ 108,353	\$ 117,788	\$ 23,918
	<u>\$ 2,663</u>	<u>\$ 2,813</u>	<u>\$ 150,894</u>	<u>\$ 108,353</u>	<u>\$ 117,788</u>	<u>\$ 23,918</u>
TOTAL LIABILITIES AND FUND BALANCES						

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

	Recorder's GIS Fund	Assessor's GIS Fund	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
ASSETS					
Cash	\$ 85,150	\$ 290,565	\$ 5,558	\$ 168,796	\$ 13,805
TOTAL ASSETS	<u>\$ 85,150</u>	<u>\$ 290,565</u>	<u>\$ 5,558</u>	<u>\$ 168,796</u>	<u>\$ 13,805</u>
LIABILITIES AND FUND BALANCES					
Fund Balance	\$ 85,150	\$ 290,565	\$ 5,558	\$ 168,796	\$ 13,805
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 85,150</u>	<u>\$ 290,565</u>	<u>\$ 5,558</u>	<u>\$ 168,796</u>	<u>\$ 13,805</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2006

	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control
ASSETS					
Cash	\$ 25,366	\$ 27,609	\$ 1,123	\$ 1,000	\$ 5,075
TOTAL ASSETS	<u>\$ 25,366</u>	<u>\$ 27,609</u>	<u>\$ 1,123</u>	<u>\$ 1,000</u>	<u>\$ 5,075</u>
LIABILITIES AND FUND BALANCES					
Fund Balance	\$ 25,366	\$ 27,609	\$ 1,123	\$ 1,000	\$ 5,075
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,366</u>	<u>\$ 27,609</u>	<u>\$ 1,123</u>	<u>\$ 1,000</u>	<u>\$ 5,075</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, 2006

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
Receipts						
Local Taxes			\$ 432,167	\$ 277,821	\$ 262,730	\$ 2,023,732
Intergovernmental State						3,388,847
Intergovernmental Federal						1,196,279
Intergovernmental Other						825,770
Charges For Service		\$ 582,470				976,192
Fines and Forfeitures						45,799
License and Permits						77,433
Interest	\$ 2,833	91,572	5,224	5,039	2,489	329,780
Miscellaneous		1,017	445,707		169	531,212
Total Receipts	<u>\$ 2,833</u>	<u>\$ 675,059</u>	<u>\$ 883,098</u>	<u>\$ 282,860</u>	<u>\$ 265,388</u>	<u>\$ 9,395,044</u>
Disbursements						
General Government			\$ 1,106,245	\$ 327,791	\$ 350,000	\$ 2,472,904
Public Safety		\$ 689,611				952,545
Corrections						58,301
Judiciary						79,230
Public Works and Transportation						3,213,109
Health and Welfare						2,686,101
Total Disbursements	<u>\$ 0</u>	<u>\$ 689,611</u>	<u>\$ 1,106,245</u>	<u>\$ 327,791</u>	<u>\$ 350,000</u>	<u>\$ 9,462,190</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 2,833	\$ (14,552)	\$ (223,147)	\$ (44,931)	\$ (84,612)	\$ (67,146)
Other Financing Sources (Uses)						
Operating Transfer Out			10,930	5,662	65,975	(227,191)
Operating Transfer In						503,519
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 2,833	\$ (14,552)	\$ (212,217)	\$ (39,269)	\$ (18,637)	\$ 209,182
Fund Balance - Beginning of Year	89,959	2,397,186	153,653	67,333	72,456	9,305,594
Fund Balance (Deficit) - End of Year	<u>\$ 92,792</u>	<u>\$ 2,382,634</u>	<u>\$ (58,564)</u>	<u>\$ 28,064</u>	<u>\$ 53,819</u>	<u>\$ 9,514,776</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, 2006

	County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund
Receipts					
Local Taxes	\$ 337,537		\$ 168,751		\$ 132,051
Intergovernmental State	99,577	\$ 1,515,691	149,753	\$ 218,829	
Intergovernmental Other	793,578				23,867
Interest	7,051	119,716	3,686	15,871	2,735
Miscellaneous	7,349				23,164
Total Receipts	<u>\$ 1,245,092</u>	<u>\$ 1,635,407</u>	<u>\$ 322,190</u>	<u>\$ 234,700</u>	<u>\$ 181,817</u>
Disbursements					
Public Works and Transportation	\$ 1,174,236	\$ 1,354,454	\$ 237,206	\$ 274,055	\$ 173,158
Total Disbursements	<u>\$ 1,174,236</u>	<u>\$ 1,354,454</u>	<u>\$ 237,206</u>	<u>\$ 274,055</u>	<u>\$ 173,158</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 70,856	\$ 280,953	\$ 84,984	\$ (39,355)	\$ 8,659
Other Financing (Uses)					
Operating Transfer Out	<u>(64,056)</u>				
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ 6,800	\$ 280,953	\$ 84,984	\$ (39,355)	\$ 8,659
Fund Balance - Beginning of Year	<u>57,575</u>	<u>2,741,387</u>	<u>79,730</u>	<u>656,106</u>	<u>52,956</u>
Fund Balance - End of Year	<u>\$ 64,375</u>	<u>\$ 3,022,340</u>	<u>\$ 164,714</u>	<u>\$ 616,751</u>	<u>\$ 61,615</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, 2006

	<u>County Farm Fund</u>	<u>County Health Department</u>	<u>County Health Department M & M Dental Clinic</u>	<u>Mental Deficiency Fund</u>	<u>Mental Health Fund</u>
Receipts					
Local Taxes		\$ 198,934		\$ 41,502	\$ 143,369
Intergovernmental State		962,050	\$ 402,035		
Intergovernmental Federal		501,671	\$ 134,400		
Charges For Service		50,007			
License and Permits	\$ 385	8,365	8,549	403	1,662
Interest	4,907	11,506	17,714		
Miscellaneous		\$ 1,787,120	\$ 428,298	\$ 41,905	\$ 145,031
Total Receipts	<u>\$ 5,292</u>	<u>\$ 1,816,854</u>	<u>\$ 508,769</u>	<u>\$ 52,000</u>	<u>\$ 179,402</u>
Disbursements					
Health and Welfare		\$ 1,816,854	\$ 508,769	\$ 52,000	\$ 179,402
Total Disbursements	<u>\$ 0</u>	<u>\$ 1,816,854</u>	<u>\$ 508,769</u>	<u>\$ 52,000</u>	<u>\$ 179,402</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 5,292	\$ (29,734)	\$ (80,471)	\$ (10,095)	\$ (34,371)
Other Financing Uses					
Operating Transfer Out		(4,377)			
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ 5,292	\$ (34,111)	\$ (80,471)	\$ (10,095)	\$ (34,371)
Fund Balance (Deficit) - Beginning of Year	<u>17,127</u>	<u>(11,984)</u>	<u>332,906</u>	<u>12,828</u>	<u>43,863</u>
Fund Balance - End of Year	<u>\$ 22,419</u>	<u>\$ 18,946</u>	<u>\$ 252,435</u>	<u>\$ 2,733</u>	<u>\$ 9,492</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, 2006

	Solid Waste Management Fund	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund
Receipts					
Charges For Service			\$ 31,314		
Interest		\$ 1,650	1,010	\$ 6,785	
Miscellaneous			16,397		\$ 132
Total Receipts	<u>\$ 0</u>	<u>\$ 1,650</u>	<u>\$ 48,721</u>	<u>\$ 6,785</u>	<u>\$ 132</u>
Disbursements					
Development Capital Outlay					\$ 1,225
Public Safety			\$ 2,774	\$ 189,109	
General Government					
Health and Welfare	\$ 915				
Total Disbursements	<u>\$ 915</u>	<u>\$ 0</u>	<u>\$ 2,774</u>	<u>\$ 189,109</u>	<u>\$ 1,225</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (915)	\$ 1,650	\$ 45,947	\$(182,324)	\$ (1,093)
Other Financing Sources					
Operating Transfer In				158,939	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$ (915)	\$ 1,650	\$ 45,947	\$ (23,385)	\$ (1,093)
Fund Balance - Beginning of Year	915	80,725	16,153	258,922	7,249
Fund Balance - End of Year	<u>\$ 0</u>	<u>\$ 82,375</u>	<u>\$ 62,100</u>	<u>\$ 235,537</u>	<u>\$ 6,156</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, 2006

	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund
Receipts						
Local Taxes	\$ 46,673		\$ 4,720		\$ 12,807	\$ 19,218
Charges For Service				\$ 22,846		
Licenses and Permits	11,667	\$ 478	1,264	818	4	92
Interest		30	1,976			10
Miscellaneous						
Total Receipts	<u>\$ 58,340</u>	<u>\$ 508</u>	<u>\$ 7,960</u>	<u>\$ 23,664</u>	<u>\$ 12,811</u>	<u>\$ 19,320</u>
Disbursements						
General Government	\$ 14,330	\$ 65,876	\$ 8,065		\$ 31,601	
Public Safety						
Judiciary						\$ 24,987
Total Disbursements	<u>\$ 14,330</u>	<u>\$ 65,876</u>	<u>\$ 8,065</u>	<u>\$ 0</u>	<u>\$ 31,601</u>	<u>\$ 24,987</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 44,010	\$ (65,368)	\$ (105)	\$ 23,664	\$ (18,790)	\$ (5,667)
Other Financing Sources (Uses)						
Operating Transfer Out				(22,916)	(4,200)	
Operating Transfer In		36,217			22,916	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 44,010	\$ (29,151)	\$ (105)	\$ 748	\$ (74)	\$ (5,667)
Fund Balance - Beginning of Year	<u>429,339</u>	<u>52,771</u>	<u>60,749</u>	<u>41,855</u>	<u>4,003</u>	<u>13,471</u>
Fund Balance - End of Year	<u>\$ 473,349</u>	<u>\$ 23,620</u>	<u>\$ 60,644</u>	<u>\$ 42,603</u>	<u>\$ 3,929</u>	<u>\$ 7,804</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, 2006

	<u>Court</u>	<u>Court</u>	<u>Probation</u>	<u>Traffic</u>	<u>Crime</u>
	<u>Security</u>	<u>Automation</u>	<u>Fees</u>	<u>Violation</u>	<u>Victims</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fee</u>	<u>Fund</u>
Receipts					
Intergovernmental State					\$ 25,600
Charges For Service	\$ 47,807	\$ 46,021	\$ 78,507		
Fines and Forfeitures	2,924	4,761	3,795	\$ 26,717	
Interest			40	2,891	94
Miscellaneous					\$ 25,694
Total Receipts	<u>\$ 50,731</u>	<u>\$ 50,782</u>	<u>\$ 82,342</u>	<u>\$ 29,608</u>	<u>\$ 25,694</u>
Disbursements					
Corrections			\$ 58,301		
Judiciary	\$ 3,284	\$ 22,143		\$ 25,717	\$ 28
Total Disbursements	<u>\$ 3,284</u>	<u>\$ 22,143</u>	<u>\$ 58,301</u>	<u>\$ 25,717</u>	<u>\$ 28</u>
Excess of Receipts Over Disbursements	\$ 47,447	\$ 28,639	\$ 24,041	\$ 3,891	\$ 25,666
Other Financing (Uses)					
Operating Transfer Out	(105,230)				(25,600)
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (57,783)	\$ 28,639	\$ 24,041	\$ 3,891	\$ 66
Fund Balance - Beginning of Year	<u>111,883</u>	<u>210,669</u>	<u>158,392</u>	<u>125,321</u>	<u>2,597</u>
Fund Balance - End of Year	<u>\$ 54,100</u>	<u>\$ 239,308</u>	<u>\$ 182,433</u>	<u>\$ 129,212</u>	<u>\$ 2,663</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, 2006

	<u>Traffic Safety School</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance & Child Support Fund</u>	<u>Macoupin County Cops Grant</u>	<u>Circuit Clerk SDU Reimbursement</u>	<u>South Central Illinois Drug Task Fund</u>
Receipts						
Intergovernmental State					\$ 15,312	
Intergovernmental Federal				\$ 36,800		\$ 220,198
Intergovernmental Other		\$ 8,325				
Charges For Service			\$ 5,045		1,571	
Interest			2,081			
Miscellaneous						
Total Receipts	<u>\$ 0</u>	<u>\$ 8,325</u>	<u>\$ 7,126</u>	<u>\$ 36,800</u>	<u>\$ 16,883</u>	<u>\$ 220,198</u>
Disbursements						
Public Safety		\$ 11,943				\$ 217,337
Judiciary			\$ 3,071			
Total Disbursements	<u>\$ 0</u>	<u>\$ 11,943</u>	<u>\$ 3,071</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 217,337</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 0	\$ (3,618)	\$ 4,055	\$ 36,800	\$ 16,883	\$ 2,861
Other Financing (Uses) Operating Transfer Out	<u>(812)</u>					
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (812)	\$ (3,618)	\$ 4,055	\$ 36,800	\$ 16,883	\$ 2,861
Fund Balance - Beginning of Year	812	6,431	146,839	71,553	100,905	21,057
Fund Balance - End of Year	<u>\$ 0</u>	<u>\$ 2,813</u>	<u>\$ 150,894</u>	<u>\$ 108,353</u>	<u>\$ 117,788</u>	<u>\$ 23,918</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, 2006

	Recorder's GIS	Assessor's GIS	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
Receipts					
Charge for Service			\$ 2,226	\$ 56,323	
Fines and Forfeitures	\$ 1,484	\$ 5,668	38	3,301	\$ 228
Interest Earned					
Total Receipts	\$ 1,484	\$ 5,668	\$ 2,264	\$ 59,624	\$ 228
Disbursements					
Health & Welfare				\$ 24,015	
Public Safety			\$ 828		
General Government	\$ 799	\$ 59,800			
Total Disbursements	\$ 799	\$ 59,800	\$ 828	\$ 24,015	\$ 0
Excess (Deficiency) of Receipts Over Disbursements	\$ 685	\$ (54,132)	\$ 1,436	\$ 35,609	\$ 228
Other Financing Sources					
Operating Transfer In	27,354	136,788			
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 28,039	\$ 82,656	\$ 1,436	\$ 35,609	\$ 228
Fund Balance - Beginning of Year	57,111	207,909	4,122	133,187	13,577
Fund Balance - End of Year	\$ 85,150	\$ 290,565	\$ 5,558	\$ 168,796	\$ 13,805

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, 2006

	<u>Arrestees'</u>	<u>Tax Sale</u>	<u>Health</u>	<u>Grant</u>	<u>Pet</u>
	<u>Medical</u>	<u>In Error</u>	<u>Insurance</u>	<u>Fund</u>	<u>Population</u>
	<u>Costs</u>	<u>Interest</u>	<u>Fund</u>	<u>Fund</u>	<u>Control</u>
Receipts					
Local Taxes		\$ 24,150			
Intergovernmental Federal				\$ 303,210	
Fines and Forfeitures	\$ 9,781				\$ 7,075
Interest Earned	383	550	\$ 81		
Miscellaneous				1,000	
Total Receipts	<u>\$ 10,164</u>	<u>\$ 24,700</u>	<u>\$ 81</u>	<u>\$ 304,210</u>	<u>\$ 7,075</u>
Disbursements					
Public Safety					2,000
General Government		\$ 5,209	\$ 37,696	303,210	
Total Disbursements	<u>\$ 0</u>	<u>\$ 5,209</u>	<u>\$ 37,696</u>	<u>\$ 303,210</u>	<u>\$ 2,000</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 10,164	\$ 19,491	\$ (37,615)	\$ 1,000	\$ 5,075
Other Financing Sources					
Operating Transfer In			38,738		
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 10,164	\$ 19,491	\$ 1,123	\$ 1,000	\$ 5,075
Fund Balance - Beginning of Year	<u>15,202</u>	<u>8,118</u>			
Fund Balance - End of Year	<u>\$ 25,366</u>	<u>\$ 27,609</u>	<u>\$ 1,123</u>	<u>\$ 1,000</u>	<u>\$ 5,075</u>

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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u> </u>	<u>\$ 2,833</u>
Total Receipts	<u>\$ 15,000</u>	<u>\$ 2,833</u>
Disbursements		
Development		
Miscellaneous	<u>\$ 20,000</u>	<u> </u>
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	\$ 2,833
Fund Balance - Beginning of Year		<u>89,959</u>
Fund Balance - End of Year		<u>\$ 92,792</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, 2006**

Receipts	<u>Budget</u>	<u>Actual</u>
Charges For Service		
Surcharges		\$ 582,470
Interest		91,572
Miscellaneous		1,017
Total Receipts	<u>\$ 630,000</u>	<u>\$ 675,059</u>
Disbursements		
Public Safety		
Salaries and Related Expense	\$ 346,720	\$ 358,357
Utilities and Telephone	145,000	125,580
Advertising and Promotional	1,500	0
Training	6,000	1,632
Mileage	5,000	3,230
Dues and Publications	700	185
Mapping and Addressing	7,000	7,768
Insurance	86,800	63,532
Contractual	15,000	6,145
Capital Outlays	241,744	80,384
Office Expense	32,036	34,444
Rent	3,600	3,600
Clothing Allowance	7,000	844
Contingency	8,000	3,910
Total Disbursements	<u>\$ 906,100</u>	<u>\$ 689,611</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (276,100)</u>	<u>\$ (14,552)</u>
Fund Balance - Beginning of Year		<u>2,397,186</u>
Fund Balance - End of Year		<u>\$ 2,382,634</u>

**MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006**

Receipts	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax		\$ 432,167
Interest Income		5,224
Miscellaneous		
Withheld From Employees		445,707
Total Receipts	<u>\$ 800,000</u>	<u>\$ 883,098</u>
Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	\$ 1,013,000	\$ 1,106,245
Total Disbursements	<u>\$ 1,013,000</u>	<u>\$ 1,106,245</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (213,000)</u>	\$ (223,147)
Other Financing Sources		
Operating Transfers In		10,930
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (212,217)
Fund Balance - Beginning of Year		153,653
Fund Balance (Deficit) - End of Year		<u>\$ (58,564)</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 277,821
Interest Income		<u>5,039</u>
Total Receipts	<u>\$ 425,000</u>	<u>\$ 282,860</u>
Disbursements		
General Government		
Social Security	<u>\$ 425,000</u>	<u>\$ 327,791</u>
Total Disbursements	<u>\$ 425,000</u>	<u>\$ 327,791</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (44,931)
Other Financing Sources		
Operating Transfers In		<u>5,662</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (39,269)
Fund Balance - Beginning of Year		<u>67,333</u>
Fund Balance - End of Year		<u>\$ 28,064</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, 2006

Receipts	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax		\$ 262,730
Interest Income		2,489
Miscellaneous		169
	<hr/>	<hr/>
Total Receipts	\$ 350,000	\$ 265,388
	<hr/>	<hr/>
Disbursements		
General Government		
Insurance	\$ 350,000	\$ 350,000
	<hr/>	<hr/>
Total Disbursements	\$ 350,000	\$ 350,000
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (84,612)
	<hr/>	
Other Financing Sources		
Operating Transfers In		65,975
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (18,637)
		<hr/>
Fund Balance - Beginning of Year		72,456
		<hr/>
Fund Balance - End of Year		\$ 53,819
		<hr/>

**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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 337,537
Intergovernmental State		\$ 99,577
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		\$ 85,452
County Township Bridge Fund		8,126
County Motor Fuel Tax Fund (Labor and Equipment Rental)		700,000
Total Intergovernmental Other		\$ 793,578
Interest Income		\$ 7,051
Miscellaneous		7,349
Total Receipts	<u>\$ 1,100,000</u>	<u>\$ 1,245,092</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 660,000	\$ 627,680
Contractual	311,400	193,848
Capital Outlays	178,000	178,879
Commodities	154,500	162,506
Miscellaneous	14,000	11,323
Total Disbursements	<u>\$ 1,317,900</u>	<u>\$ 1,174,236</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (217,900)</u>	\$ 70,856
Other Financing (Uses)		
Operating Transfers Out		(64,056)
Excess of Receipts Over Disbursements And Other Financing (Uses)		\$ 6,800
Fund Balance - Beginning of Year		<u>57,575</u>
Fund Balance - End of Year		<u>\$ 64,375</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,372,228
Bridge Project		100,000
Salary Reimbursement		43,463
Interest Income		119,716
	<hr/>	<hr/>
Total Receipts	\$ 1,350,000	\$ 1,635,407
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Salaries	\$ 90,000	\$ 88,066
Contractual	1,000,000	700,000
Commodities	900,000	566,388
Capital Outlay	410,000	
	<hr/>	<hr/>
Total Disbursements	\$ 2,400,000	\$ 1,354,454
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (1,050,000)</u>	\$ 280,953
Fund Balance - Beginning of Year		<u>2,741,387</u>
Fund Balance - End of Year		<u><u>\$ 3,022,340</u></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, 2006

Receipts	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax		\$ 168,751
Intergovernmental State		149,753
Interest Income		3,686
	<hr/>	<hr/>
Total Receipts	\$ 350,000	\$ 322,190
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 146,636
Capital Outlays	65,000	90,570
	<hr/>	<hr/>
Total Disbursements	\$ 265,000	\$ 237,206
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 85,000</u>	\$ 84,984
		<hr/>
Fund Balance - Beginning of Year		79,730
		<hr/>
Fund Balance - End of Year		\$ 164,714
		<hr/> <hr/>

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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 218,829
Interest Income		15,871
	<hr/>	<hr/>
Total Receipts	\$ 350,000	\$ 234,700
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Contractual	\$ 350,000	\$ 76,401
Capital Outlay	269,000	197,654
	<hr/>	<hr/>
Total Disbursements	\$ 619,000	\$ 274,055
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (269,000)</u>	\$ (39,355)
		<hr/>
Fund Balance - Beginning of Year		656,106
		<hr/>
Fund Balance - End of Year		<u>\$ 616,751</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, 2006

Receipts	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax		\$ 132,051
Intergovernmental Other		
Reimbursement For Bridge Projects		23,867
Interest Income		2,735
Miscellaneous		
Culverts		23,164
Total Receipts	<u>\$ 300,000</u>	<u>\$ 181,817</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 60,000	\$ 30,017
Capital Outlays	135,000	143,141
Total Disbursements	<u>\$ 195,000</u>	<u>\$ 173,158</u>
Excess of Receipts Over Disbursements	<u><u>\$ 105,000</u></u>	\$ 8,659
Fund Balance - Beginning of Year		<u>52,956</u>
Fund Balance - End of Year		<u><u>\$ 61,615</u></u>

MACOUPIN COUNTY, ILLINOIS
COUNTY FARM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 385
Miscellaneous		
Ground Rental		4,907
Total Receipts	<u>\$ 8,000</u>	<u>\$ 5,292</u>
Disbursements		
General Government		
Miscellaneous	\$ 0	\$ 0
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 8,000</u>	\$ 5,292
Fund Balance - Beginning of Year		<u>17,127</u>
Fund Balance - End of Year		<u>\$ 22,419</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 250,000	\$ 198,934
Intergovernmental State	746,413	962,050
Intergovernmental Federal	493,300	501,671
Charges For Service	82,400	50,007
License and Permits	51,050	54,587
Interest Income	3,000	8,365
Miscellaneous & Reimbursements	50	11,506
Total Receipts	<u>\$ 1,626,213</u>	<u>\$ 1,787,120</u>
Disbursements		
Health and Welfare		
Salaries and Related Expenses	\$ 1,581,416	\$ 1,169,541
All Other Health Related Expenses	593,104	647,313
Total Disbursements	<u>\$ 2,174,520</u>	<u>\$ 1,816,854</u>
(Deficiency) of Receipts Over Disbursements	\$ (548,307)	\$ (29,734)
Other Financing Sources (Uses)		
Operating Transfers In	353,982	
Operating Transfers Out		(4,377)
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (194,325)</u>	\$ (34,111)
Fund Balance - Beginning of Year		<u>180,676</u>
Fund Balance - End of Year		<u>\$ 146,565</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal		\$ 134,400
Interest Income		676
Total Receipts	<u>\$ 133,000</u>	<u>\$ 135,076</u>
Disbursements		
Health and Welfare		
Personal Services	\$ 116,000	\$ 75,520
Contractual	11,500	21,843
Travel	500	234
Supplies	5,000	6,549
Total Disbursements	<u>\$ 133,000</u>	<u>\$ 104,146</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 30,930
Fund Balance (Deficit) - Beginning of Year		<u>(11,984)</u>
Fund Balance - End of Year		<u>\$ 18,946</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, 2006**

Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental State		\$ 402,035
Interest Income		8,549
Miscellaneous		17,714
Total Receipts	\$ 133,000	\$ 428,298
Disbursements		
Health and Welfare	\$ 444,682	\$ 508,769
Total Disbursements	\$ 444,682	\$ 508,769
(Deficiency) of Receipts Over Disbursements	\$ (311,682)	\$ (80,471)
Fund Balance - Beginning of Year		332,906
Fund Balance - End of Year		\$ 252,435

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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 41,502
Interest Income		403
Total Receipts	<u>\$ 52,000</u>	<u>\$ 41,905</u>
Disbursements		
Health and Welfare		
Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Disbursements	<u>\$ 52,000</u>	<u>\$ 52,000</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (10,095)
Fund Balance - Beginning of Year		<u>12,828</u>
Fund Balance - End of Year		<u>\$ 2,733</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 143,369
Interest Income		1,662
Total Receipts	<u>\$ 180,000</u>	<u>\$ 145,031</u>
Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	\$ 180,000	\$ 179,402
Total Disbursements	<u>\$ 180,000</u>	<u>\$ 179,402</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (34,371)
Fund Balance - Beginning of Year		<u>43,863</u>
Fund Balance - End of Year		<u>\$ 9,492</u>

MACOUPIN COUNTY, ILLINOIS
SOLID WASTE MANAGEMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Total Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Disbursements		
Health and Welfare		
Miscellaneous	<u>\$ 915</u>	<u>\$ 915</u>
Total Disbursements	<u>\$ 915</u>	<u>\$ 915</u>
 (Deficiency) of Receipts Over Disbursements	 <u><u>\$ (915)</u></u>	 \$ (915)
Fund Balance - Beginning of Year		<u>915</u>
Fund Balance - End of Year		<u><u>\$ 0</u></u>

MACOUPIN COUNTY, ILLINOIS
COUNTY TAX SALE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Actual</u>
Receipts	
Interest Income	\$ 1,650
Total Receipts	<u>\$ 1,650</u>
Disbursements	
General Government	\$ 0
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 1,650
Fund Balance - Beginning of Year	<u>80,725</u>
Fund Balance - End of Year	<u><u>\$ 82,375</u></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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service Redemption Fees		\$ 31,314
Interest Income		1,010
Miscellaneous		16,397
Total Receipts	<u>\$ 40,000</u>	<u>\$ 48,721</u>
Disbursements		
General Government Miscellaneous	<u>\$ 4,000</u>	<u>\$ 2,774</u>
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 2,774</u>
Excess of Receipts Over Disbursements	<u>\$ 36,000</u>	\$ 45,947
Fund Balance - Beginning of Year		<u>16,153</u>
Fund Balance - End of Year		<u>\$ 62,100</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	\$ <u>6,785</u>
Total Receipts	<u>\$ 105,000</u>	<u>\$ 6,785</u>
Disbursements		
General Government Supplies	<u>\$ 300,000</u>	<u>\$ 189,109</u>
Total Disbursements	<u>\$ 300,000</u>	<u>\$ 189,109</u>
(Deficiency) of Receipts Over Disbursements	\$ (195,000)	\$ (182,324)
Other Financing Sources		
Operating Transfers In	<u>0</u>	<u>158,939</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (195,000)</u>	<u>\$ (23,385)</u>
Fund Balance - Beginning of Year		<u>258,922</u>
Fund Balance - End of Year		<u>\$ 235,537</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, 2006

Receipts	<u>Budget</u>	<u>Actual</u>
Miscellaneous	\$ 6,000	\$ 132
Total Receipts	<u>\$ 6,000</u>	<u>\$ 132</u>
Disbursements		
Public Safety	\$ 3,000	\$ 1,225
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 1,225</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 3,000</u>	\$ (1,093)
Fund Balance - Beginning of Year		<u>7,249</u>
Fund Balance - End of Year		<u>\$ 6,156</u>

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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 46,673
Interest Income		11,667
Total Receipts	<u>\$ 40,000</u>	<u>\$ 58,340</u>
Disbursements		
General Government		
Supplies	\$ 5,000	\$ 2,897
Mileage, Dues & Conventions	1,500	
Education/Training	3,500	
System Updates	1,500	
Equipment	15,000	
		11,433
Total Disbursements	<u>\$ 26,500</u>	<u>\$ 14,330</u>
Excess of Receipts Over Disbursements	<u>\$ 13,500</u>	\$ 44,010
Fund Balance - Beginning of Year		<u>429,339</u>
Fund Balance - End of Year		<u>\$ 473,349</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 478
Miscellaneous		30
Total Receipts	<u>\$ 45,000</u>	<u>\$ 508</u>
Disbursements		
General Government		
Supplies	\$ 66,000	\$ 65,876
Total Disbursements	<u>\$ 66,000</u>	<u>\$ 65,876</u>
(Deficiency) of Receipts Over Disbursements	\$ (21,000)	\$ (65,368)
Other Financing Sources		
Operating Transfers In	0	36,217
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (21,000)</u>	<u>\$ (29,151)</u>
Fund Balance - Beginning of Year		<u>52,771</u>
Fund Balance - End of Year		<u>\$ 23,620</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 4,720
Interest Income		1,264
Miscellaneous		1,976
Total Receipts	<u>\$ 5,000</u>	<u>\$ 7,960</u>
Disbursements		
General Government		
Miscellaneous	\$ 8,100	<u>\$ 8,065</u>
Total Disbursements	<u>\$ 8,100</u>	<u>\$ 8,065</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (3,100)</u>	\$ (105)
Fund Balance - Beginning of Year		<u>60,749</u>
Fund Balance - End of Year		<u>\$ 60,644</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Dog Pickup and Holding		\$ 12,807
Interest Income		4
	<hr/>	<hr/>
Total Receipts	\$ 25,000	\$ 12,811
	<hr/>	<hr/>
Disbursements		
Public Safety		
Expense of Operations	\$ 35,800	\$ 31,601
	<hr/>	<hr/>
Total Disbursements	\$ 35,800	\$ 31,601
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	\$ (10,800)	\$ (18,790)
	<hr/>	<hr/>
Other Financing Sources (Uses)		
Operating Transfers Out		(4,200)
Operating Transfers In	0	22,916
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (10,800)</u>	\$ (74)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		4,003
		<hr/>
Fund Balance - End of Year		<u>\$ 3,929</u>

MACOUPIN COUNTY, ILLINOIS
LAW LIBRARY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Library Fees		\$ 19,218
Interest Income		92
Miscellaneous		10
Total Receipts	<u>\$ 16,000</u>	<u>\$ 19,320</u>
Disbursements		
Judiciary		
Books and Supplies	<u>\$ 25,000</u>	<u>\$ 24,987</u>
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 24,987</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (9,000)</u>	\$ (5,667)
Fund Balance - Beginning of Year		<u>13,471</u>
Fund Balance - End of Year		<u>\$ 7,804</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Court Security Fees		\$ 47,807
Interest Income		2,924
Total Receipts	<u>\$ 60,000</u>	<u>\$ 50,731</u>
Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	\$ 125,000	\$ 3,284
Total Disbursements	<u>\$ 125,000</u>	<u>\$ 3,284</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (65,000)	\$ 47,447
Other Financing (Uses)		
Operating Transfers Out		(105,230)
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (65,000)</u>	\$ (57,783)
Fund Balance - Beginning of Year		<u>111,883</u>
Fund Balance - End of Year		<u>\$ 54,100</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 46,021
Interest Income		4,761
Total Receipts	<u>\$ 50,000</u>	<u>\$ 50,782</u>
Disbursements		
Judiciary		
Office Supplies	\$ 1,000	\$ 4
System Updates and Programming	2,680	
Equipment Repairs and Maintenance	19,876	19,876
Capital Outlay	26,444	2,263
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 22,143</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 28,639
Fund Balance - Beginning of Year		<u>210,669</u>
Fund Balance - End of Year		<u>\$ 239,308</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Probation Fees		\$ 78,507
Interest Income		3,795
Miscellaneous Income		40
	<hr/>	<hr/>
Total Receipts	\$ 60,000	\$ 82,342
	<hr/>	<hr/>
Disbursements		
Corrections		
Supplies	\$ 14,360	\$ 13,062
Repairs	19,800	
Counseling	30,640	30,640
Travel	5,200	5,143
Equipment	10,000	9,456
	<hr/>	<hr/>
Total Disbursements	\$ 80,000	\$ 58,301
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (20,000)</u>	\$ 24,041
Fund Balance - Beginning of Year		<u>158,392</u>
Fund Balance - End of Year		<u>\$ 182,433</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fees and Fines		\$ 26,717
Interest Income		2,891
Total Receipts	<u>\$ 36,000</u>	<u>\$ 29,608</u>
Disbursements		
Judiciary Supplies	<u>\$ 50,000</u>	<u>\$ 25,717</u>
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 25,717</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (14,000)</u>	\$ 3,891
Fund Balance - Beginning of Year		<u>125,321</u>
Fund Balance - End of Year		<u>\$ 129,212</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, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 25,600
Miscellaneous		94
Total Receipts	<u>\$ 23,600</u>	<u>\$ 25,694</u>
Disbursements		
Judiciary		
Contractual Services		\$ 28
Total Disbursements	<u>\$ 100</u>	<u>\$ 28</u>
Excess of Receipts Over Disbursements	\$ 23,500	\$ 25,666
Other Financing (Uses)		
Operating Transfers Out	(23,500)	(25,600)
Excess of Receipts over Disbursements And Other Financing (Uses)	<u>\$ 0</u>	\$ 66
Fund Balance - Beginning of Year		<u>2,597</u>
Fund Balance - End of Year		<u>\$ 2,663</u>

MACOUPIN COUNTY, ILLINOIS
TRAFFIC SAFETY SCHOOL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006

Receipts	
Charges For Services	
Total Receipts	\$ 0
Disbursements	
Public Safety	
Total Disbursements	\$ 0
(Deficiency) of Receipts Over Disbursements	\$ 0
Other Financing (Uses)	
Operating Transfers Out	
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)	\$ (812)
Fund Balance - Beginning of Year	812
Fund Balance - End of Year	\$ 0

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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Other		
Received From Municipalities	\$ 12,000	\$ 8,325
Total Receipts	<u>\$ 12,000</u>	<u>\$ 8,325</u>
Disbursements		
Public Safety		
Payments For Telecommunication Service	\$ 12,000	\$ 11,943
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 11,943</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (3,618)
Fund Balance - Beginning of Year		<u>6,431</u>
Fund Balance - End of Year		<u>\$ 2,813</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees		\$ 5,045
Interest Income		2,081
Total Receipts	<u>\$ 25,000</u>	<u>\$ 7,126</u>
Disbursements		
Judiciary		
Supplies		\$ 2,999
Miscellaneous		72
Total Disbursements	<u>\$ 17,374</u>	<u>\$ 3,071</u>
Excess of Receipts Over Disbursements	<u>\$ 7,626</u>	\$ 4,055
Fund Balance - Beginning of Year		<u>146,839</u>
Fund Balance - End of Year		<u>\$ 150,894</u>

**MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006**

Receipts

Intergovernmental Federal \$ 36,800

Total Receipts \$ 36,800

Disbursements

Public Safety \$ 0

Total Disbursements \$ 0

Excess of Receipts Over Disbursements \$ 36,800

Fund Balance - Beginning of Year 71,553

Fund Balance - End of Year \$ 108,353

**MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK SDU REIMBURSEMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006**

Receipts

Intergovernmental State	\$	15,312
Interest Income		<u>1,571</u>

Total Receipts	\$	<u>16,883</u>
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Disbursements

Miscellaneous	\$	<u>0</u>
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Total Disbursements	\$	<u>0</u>
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Excess of Receipts Over Disbursements	\$	16,883
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Fund Balance - Beginning of Year		<u>100,905</u>
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Fund Balance - End of Year	\$	<u><u>117,788</u></u>
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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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	<u>\$ 182,382</u>	<u>\$ 220,198</u>
Total Receipts	<u>\$ 182,382</u>	<u>\$ 220,198</u>
Disbursements		
Public Safety		
Personnel Services		\$ 137,197
Contractual		57,005
Commodities		<u>23,135</u>
Total Disbursements	<u>\$ 399,485</u>	<u>\$ 217,337</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (217,103)</u>	\$ 2,861
Fund Balance - Beginning of Year		<u>21,057</u>
Fund Balance - End of Year		<u>\$ 23,918</u>

**MACOUPIN COUNTY, ILLINOIS
 RECORDER'S GIS FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 1,484</u>
Total Receipts	<u>\$ 25,000</u>	<u>\$ 1,484</u>
Disbursements		
General Government	<u>\$ 45,000</u>	<u>\$ 799</u>
Total Disbursements	<u>\$ 45,000</u>	<u>\$ 799</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (20,000)</u>	<u>\$ 685</u>
Other Financing Sources		
Operating Transfers In	<u>\$ 0</u>	<u>\$ 27,354</u>
Excess (Deficiency) of Receipts over Disbursements And Other Financing Sources	<u>\$ (20,000)</u>	<u>\$ 28,039</u>
Fund Balance - Beginning of Year		<u>57,111</u>
Fund Balance - End of Year		<u>\$ 85,150</u>

MACOUPIN COUNTY, ILLINOIS
ASSESSOR'S GIS FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 5,668</u>
Total Receipts	<u>\$ 100,000</u>	<u>\$ 5,668</u>
Disbursements		
General Government	<u>\$ 100,000</u>	<u>\$ 59,800</u>
Total Disbursements	<u>\$ 100,000</u>	<u>\$ 59,800</u>
(Deficiency) of Receipts Over Disbursements	\$ 0	\$ (54,132)
Other Financing Sources		
Operating Transfers In	<u> </u>	<u>136,788</u>
Excess of Receipts over Disbursements And Other Financing Sources	<u>\$ 0</u>	\$ 82,656
Fund Balance - Beginning of Year		<u>207,909</u>
Fund Balance - End of Year		<u>\$ 290,565</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 2,226
Interest Income		38
Total Receipts	<u>\$ 4,000</u>	<u>\$ 2,264</u>
Disbursements		
Public Safety	<u>\$ 4,000</u>	<u>\$ 828</u>
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 828</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 1,436
Fund Balance - Beginning of Year		<u>4,122</u>
Fund Balance - End of Year		<u>\$ 5,558</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges for Service		\$ 56,323
Interest Income		3,301
Total Receipts	<u>\$ 90,000</u>	<u>\$ 59,624</u>
Disbursements		
Health & Welfare	\$ 90,000	\$ 24,015
Total Disbursements	<u>\$ 90,000</u>	<u>\$ 24,015</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 35,609
Fund Balance - Beginning of Year		<u>133,187</u>
Fund Balance - End of Year		<u>\$ 168,796</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 228</u>
Total Receipts	<u>\$ 8,000</u>	<u>\$ 228</u>
Disbursements		
Public Safety	<u>\$ 8,000</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u><u>\$ 0</u></u>	<u>\$ 228</u>
Fund Balance - Beginning of Year		<u>13,577</u>
Fund Balance - End of Year		<u><u>\$ 13,805</u></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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 9,781
Interest Income		383
Total Receipts	<u>\$ 10,000</u>	<u>\$ 10,164</u>
Disbursements		
Public Safety	<u>\$ 8,000</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 2,000</u>	\$ 10,164
Fund Balance - Beginning of Year		<u>15,202</u>
Fund Balance - End of Year		<u>\$ 25,366</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 24,150
Interest Income		550
Total Receipts	<u>\$ 4,000</u>	<u>\$ 24,700</u>
Disbursements		
General Government		
Miscellaneous	\$ 8,200	\$ 5,209
Total Disbursements	<u>\$ 8,200</u>	<u>\$ 5,209</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (4,200)</u>	\$ 19,491
Fund Balance - Beginning of Year		<u>8,118</u>
Fund Balance - End of Year		<u>\$ 27,609</u>

**MACOUPIN COUNTY, ILLINOIS
HEALTH INSURANCE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2006**

	<u>Actual</u>
Receipts	
Interest Income	\$ 81
Total Receipts	<u>\$ 81</u>
Disbursements	
General Government Insurance	<u>\$ 37,696</u>
Total Disbursements	<u>\$ 37,696</u>
Excess of Receipts Over Disbursements	\$ (37,615)
Other Financing Sources	
Operating Transfers In	<u>\$ 38,738</u>
Excess (Deficiency) of Receipts over Disbursements And Other Financing Sources	\$ 1,123
Fund Balance - Beginning of Year	<u> </u>
Fund Balance - End of Year	<u><u>\$ 1,123</u></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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	\$ 350,000	\$ 303,210
Miscellaneous		1,000
	<hr/>	<hr/>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 304,210</u>
Disbursements		
General Government		
Grant Expense	\$ 350,000	\$ 303,210
	<hr/>	<hr/>
Total Disbursements	<u>\$ 350,000</u>	<u>\$ 303,210</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 1,000
Fund Balance - Beginning of Year		<hr/>
Fund Balance - End of Year		<u>\$ 1,000</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, 2006

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Fees	<u> </u>	<u>\$ 7,075</u>
Total Receipts	<u>\$ 16,000</u>	<u>\$ 7,075</u>
Disbursements		
Public Safety		
Neutering Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Excess of Receipts Over Disbursements	<u>\$ 14,000</u>	<u>\$ 5,075</u>
Fund Balance - Beginning of Year		<u> </u>
Fund Balance - End of Year		<u>\$ 5,075</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2006

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2006

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
ASSETS							
Cash	\$ 0	\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 1,688,958
Investments							541,693
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 113,896</u>	<u>\$ 9,048</u>	<u>\$ 57,703</u>	<u>\$ 8,960</u>	<u>\$ 3,481</u>	<u>\$ 2,230,651</u>
LIABILITIES							
Funds Held For Others	\$ 0	\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 2,230,651
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 113,896</u>	<u>\$ 9,048</u>	<u>\$ 57,703</u>	<u>\$ 8,960</u>	<u>\$ 3,481</u>	<u>\$ 2,230,651</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS (CONTINUED)
AUGUST 31, 2006

	Circuit	Township	Interest	States	States	States	Circuit	Trustee	Trustee
	Tax Sale	Motor Fuel	on Real	Attorney	Attorney	Attorney	Clerk	Payment	Payment
	Fee Fund	Tax Fund	Estate Tax	Escrow	Section 1655	Forfeiture	Special	Account	Account
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
ASSETS									
Cash	\$ 136,005	\$ 530,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 4,014	\$	0
Investments	0	500,000							
TOTAL ASSETS	<u>\$ 136,005</u>	<u>\$ 1,030,390</u>	<u>\$ 12</u>	<u>\$ 2,546</u>	<u>\$ 4,759</u>	<u>\$ 4,014</u>	<u>\$ 4,014</u>	<u>\$</u>	<u>0</u>
LIABILITIES									
Funds Held For Others	\$ 136,005	\$ 1,030,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 4,014	\$	0
TOTAL LIABILITIES	<u>\$ 136,005</u>	<u>\$ 1,030,390</u>	<u>\$ 12</u>	<u>\$ 2,546</u>	<u>\$ 4,759</u>	<u>\$ 4,014</u>	<u>\$ 4,014</u>	<u>\$</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, 2006

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Other Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
Receipts	\$ 275,381	\$ 3,208	\$ 1,130	\$ 607,057	\$ 1,533	\$ 13	\$ 5,002,710
Disbursements	<u>306,197</u>	<u>1,050</u>	<u>1,000</u>	<u>584,887</u>	<u>261</u>	<u>774</u>	<u>4,963,216</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (30,816)	\$ 2,158	\$ 130	\$ 22,170	\$ 1,272	\$ (761)	\$ 39,493
Funds Held For Others - Beginning of Year	<u>30,816</u>	<u>111,738</u>	<u>8,918</u>	<u>35,533</u>	<u>7,688</u>	<u>4,242</u>	<u>2,191,158</u>
Funds Held For Others - End of Year	<u>\$ 0</u>	<u>\$ 113,896</u>	<u>\$ 9,048</u>	<u>\$ 57,703</u>	<u>\$ 8,960</u>	<u>\$ 3,481</u>	<u>\$ 2,230,651</u>

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, 2006

	Tax Sale Fees Fund	Circuit Clerk Bond		Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund		States Attorney Section 1655 Forfeiture Fund		Circuit Clerk Special Fund	Trustee Payment Account
		Trust Fund	Trust Fund			Fund	Fund	Fund	Fund		
Receipts	\$ 24,471	\$ 2,223,621	\$ 1,685,133	\$ 146,453	\$ 1,179	\$ 2,752	\$ 31	\$ 30,749			
Disbursements	<u>230,677</u>	<u>2,222,746</u>	<u>1,436,642</u>	<u>146,446</u>	<u>1,178</u>	<u>610</u>	<u>0</u>	<u>30,749</u>			
Excess (Deficiency) of Receipts Over Disbursements	\$ (206,206)	\$ 875	\$ 248,491	\$ 7	\$ 1	\$ 2,142	\$ 31	\$ 0			
Funds Held For Others - Beginning of Year	<u>342,211</u>	<u>858,963</u>	<u>781,899</u>	<u>5</u>	<u>2,545</u>	<u>2,617</u>	<u>3,983</u>	<u>0</u>			
Funds Held For Others - End of Year	<u>\$ 136,005</u>	<u>\$ 859,838</u>	<u>\$ 1,030,390</u>	<u>\$ 12</u>	<u>\$ 2,546</u>	<u>\$ 4,759</u>	<u>\$ 4,014</u>	<u>\$ 0</u>			

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2006

Federal Grantor			
Pass - Through Entity			
Program Title	<u>CFDA</u>	<u>Grant</u>	<u>Disbursements</u>
	<u>Number</u>	<u>Number</u>	
U.S. Department of Health & Human Services			
Community Access Grant	93.252		\$ 148,060
Illinois Department of Public Health			
Oral Health Sealant	93.994	3040	\$ 2,900
Bioterrorism CRI	93.130	1610	8,006
Bioterrorism Preparedness	93.283	1310	66,336
School Linked Health Center	93.994	0510	14,000
Bioterrorism Pandemic Flu	93.283	0210	14,250
Vision & Hearing	93.994	3040	100
Total Illinois Department of Public Health			\$ 105,592
Illinois Department of Human Services			
Diabetes Program	93.988	711G7324000	\$ 7,071
Diabetes Program	93.988	611G6324660	73,254
Healthy Families	93.558	611G6324400	127,867
Healthy Families	93.558	711G7324000	16,333
Total Illinois Department of Human Services			\$ 224,525
Illinois Department of Healthcare & Family Services			
Family Case Management	93.252		\$ 99,593
Total Illinois Department of Public Aid			\$ 99,593
Total U.S. Department of Health & Human Services			\$ 577,770
U.S. Department of Agriculture			
Illinois Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	611G6324900	\$ 98,276
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	711G7324900	27,362
WIC Commodities	10.557		312,977
Total U.S. Department of Agriculture			\$ 438,615
U.S. Department of Justice			
Illinois Criminal Justice Information Authority			
South Central Illinois Drug Task Force	16.000		\$ 217,337
South Central Illinois Drug Task Force	16.000		58,612
Total U.S. Department of Justice			\$ 275,949

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2006

Federal Grantor			
Pass - Through Entity		CFDA	Grant
Program Title		<u>Number</u>	<u>Number</u>
			<u>Disbursements</u>
Federal Emergency Management Agency			
Illinois Emergency Management Agency			
Emergency Service Disaster Assistance		83.534	\$ 24,036
Total Federal Emergency Management Agency			<u>\$ 24,036</u>
U.S. General Services Administration			
Illinois State Board of Elections			
Accesible Voting Equipment		90.401	\$ 291,851
Election Administration Implementation		39.011	11,359
Total U.S. General Services Administration			<u>\$ 303,210</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,619,580</u></u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2006**

SUMMARY OF AUDITOR'S RESULTS

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

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2006

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, 2006. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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

MACOUPIN COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS,
 TAX EXTENSIONS AND TAX RATES
 FOR TAX YEARS 2005, 2004, 2003, AND 2002

	2005 Tax Levy		2004 Tax Levy		2003 Tax Levy		2002 Tax Levy	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Total Assessed Valuation	\$453,530,731		\$430,999,702		\$436,741,662		\$421,548,515	
County Funds								
General	\$ 910,963	0.20100	\$ 880,963	0.20440	\$ 847,717	0.19410	\$ 784,924	0.18620
Illinois Municipal Retirement Fund	588,059	0.12980	543,059	0.12600	522,344	0.11960	559,817	0.13280
County Highway	428,603	0.09460	424,104	0.09840	423,640	0.09700	414,804	0.09840
County Bridge	165,934	0.03670	165,935	0.03850	165,525	0.03790	160,189	0.03800
Federal Aid Matching	216,151	0.04780	212,052	0.04920	213,567	0.04890	207,824	0.04930
Mental Deficiency	52,000	0.01160	52,151	0.01210	52,409	0.01200	51,851	0.01230
Mental Health	180,000	0.03980	180,158	0.04180	180,375	0.04130	180,001	0.04270
Public Health	250,000	0.05520	249,980	0.05800	250,253	0.05730	249,979	0.05930
Liability	340,145	0.07510	330,146	0.07660	272,527	0.06240	274,007	0.06500
Social Security	384,109	0.08480	349,110	0.08100	395,252	0.09050	325,014	0.07710
Total	\$ 3,515,964	0.77640	\$ 3,387,658	0.78600	\$ 3,323,609	0.76100	\$ 3,208,410	0.76110