

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

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 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 November 28, 2006, 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.

Jerseyville, Illinois
November 28, 2006

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 Macoupin County, Illinois' basic financial statements and have issued our report thereon dated November 28, 2006. 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.

Jerseyville, Illinois
November 28, 2006

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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.

Jerseyville, Illinois
November 28, 2006

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

Waiting for
update from
Michele.

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.
- Increases in expenditures partially due to increases in salaries, health benefits, & insurance related costs as well as large lump sum payouts for employees who leave or retire.

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 5.75% of the assessed value of all taxable property within the counties 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

Waiting for update
from Michele.

While the County retains \$11.4 million in total governmental fund reserves, of which \$1.9 million is in the general fund the County cannot continue to operate at a deficit. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. However, it is unlikely that this increase will fully offset the deficit. The full fiscal impact of the increased fees will be not be noticed for another year. Since 2002 the county has had to use general fund reserves in the amount of \$894,000, as summarized below, to meet expenses. If this deficit spending trend continues at this pace, the general fund reserves will be depleted within approximately 5 years.

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

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
AUGUST 31, 2006

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

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

Functions/Programs	Program Revenues			Net (Expense) Revenue and	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Assets
Primary Government:					Primary Government
General Government	\$ 4,259,854	\$ 1,270,875	\$ 11,359	\$ 291,851	\$ (2,685,769)
Public Safety	3,973,369	1,691,838	292,328		(1,989,203)
Corrections	435,292				(435,292)
Judiciary	1,257,001	642,138			(599,551)
Education	87,529				(87,529)
Development	44,227				(44,227)
Public Works and Transportation	3,372,737				(2,087,133)
Health and Welfare	2,711,900	160,917			(550,827)
Depreciation - Unallocated	24,420				(24,420)
Total Primary Government	\$ 16,166,329	\$ 3,765,768	\$ 3,604,759	\$ 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

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

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)
Total Net Assets of Governmental Activities	\$ 25,138,229

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					45,799	559,159
License and Permits	4,885				54,587	22,846	82,318
Interest	108,012	91,572	5,224	119,716	8,365	104,903	437,792
Miscellaneous	314,296	1,017	445,707		11,506	72,982	845,508
Total Receipts	\$ 7,254,839	\$ 675,059	\$ 883,098	\$ 1,635,407	\$ 1,787,120	\$ 4,414,360	\$ 16,649,883
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				\$ 1,354,454		1,858,655	3,213,109
Health and Welfare					\$ 1,816,854	869,247	2,686,101
Total Disbursements	\$ 6,828,696	\$ 689,611	\$ 1,106,245	\$ 1,354,454	\$ 1,816,854	\$ 4,495,026	\$ 16,290,886
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)					(222,814)	(1,064,530)
Operating Transfer In	561,011		10,930		(4,377)	492,589	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	1,754,812	2,397,186	153,653	2,741,387	180,676	3,832,692	11,060,406
Fund Balance (Deficit) - End of Year	\$ 1,904,627	\$ 2,382,634	\$ (58,564)	\$ 3,022,340	\$ 146,565	\$ 4,021,801	\$ 11,419,403

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	124,558
Changes In Net Assets Of Governmental Activities	\$ 468,038

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</u> <u>Funds</u>
Cash		\$ 1,688,958
Invested Cash		541,693
Total Assets		<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 14, 2004 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>

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MACOURIN 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)	<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>
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 Highway Fund	County Motor Fuel Fund	Federal Aid Matching Fund	County Township Bridge Fund	County Township Bridge Fund	County Farm Fund
ASSETS						
Cash	\$ 64,375	\$ 472,340	\$ 164,714	\$ 116,751	\$ 61,615	\$ 22,419
Investments		2,550,000		500,000		
TOTAL ASSETS	<u>\$ 64,375</u>	<u>\$ 3,022,340</u>	<u>\$ 164,714</u>	<u>\$ 616,751</u>	<u>\$ 61,615</u>	<u>\$ 22,419</u>
LIABILITIES AND FUND BALANCES						
Fund Balance	\$ 64,375	\$ 3,022,340	\$ 164,714	\$ 616,751	\$ 61,615	\$ 22,419
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 64,375</u>	<u>\$ 3,022,340</u>	<u>\$ 164,714</u>	<u>\$ 616,751</u>	<u>\$ 61,615</u>	<u>\$ 22,419</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 W & 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	\$ 82,375	\$ 62,100	\$ 235,537	\$ 6,156	\$ 473,349	\$ 23,620	\$ 60,644
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	\$ 42,603	\$ 3,929	\$ 7,804	54,100	\$ 239,308	\$ 182,433	\$ 129,212
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		Macoupin County Cops Grant		Circuit Clerk SDU Reimbursement		South Central Illinois Drug Task Force Fund	
	Crime Victims Fund	Sheriff's Leads Account	Maintenance & Child Support Fund					
ASSETS								
Cash	\$ 2,663	\$ 2,813	\$ 130,894	\$ 108,353	\$ 117,788	\$ 23,918		
Due From Other Funds			20,000					
TOTAL ASSETS	<u>\$ 2,663</u>	<u>\$ 2,813</u>	<u>\$ 150,894</u>	<u>\$ 108,353</u>	<u>\$ 117,788</u>	<u>\$ 23,918</u>		
LIABILITIES AND FUND BALANCES								
Fund Balance	\$ 2,663	\$ 2,813	\$ 150,894	\$ 108,353	\$ 117,788	\$ 23,918		
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,663</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 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)						(227,191)
Operating Transfer Out			10,930	5,662	65,975	503,519
Operating Transfer In						
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	<u>89,959</u>	<u>2,397,186</u>	<u>153,653</u>	<u>67,333</u>	<u>72,456</u>	<u>9,305,594</u>
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	\$ 218,829	\$ 132,051
Intergovernmental State	99,577	\$ 1,515,691	149,753		23,867
Intergovernmental Other	793,578				2,735
Interest	7,051	119,716	3,686	15,871	23,164
Miscellaneous	7,349				\$ 181,817
Total Receipts	<u>\$ 1,245,092</u>	<u>\$ 1,635,407</u>	<u>\$ 322,190</u>	<u>\$ 234,700</u>	<u>\$ 173,158</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

	County Farm Fund	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund
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		54,587				
Interest	\$ 385	8,365	676	8,549	403	1,662
Miscellaneous	4,907	11,506		17,714		
Total Receipts	<u>\$ 5,292</u>	<u>\$ 1,787,120</u>	<u>\$ 135,076</u>	<u>\$ 428,298</u>	<u>\$ 41,905</u>	<u>\$ 145,031</u>
Disbursements						
Health and Welfare		\$ 1,816,854	\$ 104,146	\$ 508,769	\$ 52,000	\$ 179,402
Total Disbursements	<u>\$ 0</u>	<u>\$ 1,816,854</u>	<u>\$ 104,146</u>	<u>\$ 508,769</u>	<u>\$ 52,000</u>	<u>\$ 179,402</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 5,292	\$ (29,734)	\$ 30,930	\$ (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)	\$ 30,930	\$ (80,471)	\$ (10,095)	\$ (34,371)
Fund Balance (Deficit) - Beginning of Year	<u>17,127</u>	<u>180,676</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>\$ 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 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	\$ 132
Miscellaneous			16,397		\$ 132
Total Receipts	\$ 0	\$ 1,650	\$ 48,721	\$ 6,785	
Disbursements					
Development Capital Outlay					\$ 1,225
Public Safety			\$ 2,774	\$ 189,109	
General Government					\$ 1,225
Health and Welfare	\$ 915		\$ 2,774	\$ 189,109	
Total Disbursements	\$ 915	\$ 0	\$ 45,947	\$ (182,324)	\$ (1,093)
Excess (Deficiency) of Receipts Over Disbursements		\$ 1,650			
Other Financing Sources				158,939	
Operating Transfer In					
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	\$ 0	\$ 82,375	\$ 62,100	\$ 235,537	\$ 6,156

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	\$ 24,987
Public Safety						
Judiciary				\$ 0	\$ 31,601	\$ 24,987
Total Disbursements	<u>\$ 14,330</u>	<u>\$ 65,876</u>	<u>\$ 8,065</u>	<u>\$ 23,664</u>	<u>\$ (18,790)</u>	<u>\$ (5,667)</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 44,010	\$ (65,368)	\$ (105)			
Other Financing Sources (Uses)				(22,916)	(4,200)	
Operating Transfer Out					22,916	
Operating Transfer In		36,217				
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

	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fund	Crime Victims Fund
Receipts					
Intergovernmental State					
Charges For Service	\$ 47,807	\$ 46,021	\$ 78,507		\$ 25,600
Fines and Forfeitures	2,924	4,761	3,795	\$ 26,717	
Interest			40	2,891	94
Miscellaneous				\$ 29,608	\$ 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

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

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	\$ 1,484	\$ 5,668	\$ 2,264	\$ 59,624	\$ 228
Total Receipts					
Disbursements					
Health & Welfare				\$ 24,015	
Public Safety	\$ 799	\$ 59,800	\$ 828		
General Government	\$ 799	\$ 59,800	\$ 828	\$ 24,015	\$ 0
Total Disbursements					
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

	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control
Receipts					
Local Taxes		\$ 24,150			
Intergovernmental Federal				\$ 903,210	\$ 7,075
Fines and Forfeitures	\$ 9,781	550	\$ 81		
Interest Earned	383			1,000	
Miscellaneous					
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		\$ 2,833
Total Receipts	<u>\$ 15,000</u>	<u>\$ 2,833</u>
Disbursements		
Development		
Miscellaneous	<u>\$ 20,000</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**

	<u>Budget</u>	<u>Actual</u>
Receipts		
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

	<u>Budget</u>	<u>Actual</u>
Receipts		
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		5,039
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		5,662
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (39,269)
Fund Balance - Beginning of Year		67,333
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

	<u>Budget</u>	<u>Actual</u>
Receipts		
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)
Other Financing Sources		
Operating Transfers In		65,975
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (18,637)
Fund Balance - Beginning of Year		72,456
		<hr/>
Fund Balance - End of Year		<u>\$ 53,819</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 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
Total Receipts	\$ 1,350,000	\$ 1,635,407
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	
Total Disbursements	\$ 2,400,000	\$ 1,354,454
 Excess (Deficiency) of Receipts Over Disbursements	 \$ (1,050,000)	 \$ 280,953
 Fund Balance - Beginning of Year		 2,741,387
 Fund Balance - End of Year		 \$ 3,022,340

**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**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 168,751
Intergovernmental State		149,753
Interest Income		3,686
		<hr/>
Total Receipts	\$ 350,000	\$ 322,190
		<hr/>
Disbursements		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 146,636
Capital Outlays	65,000	90,570
		<hr/>
Total Disbursements	\$ 265,000	\$ 237,206
		<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		<u>\$ 164,714</u>

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

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

	<u>Budget</u>	<u>Actual</u>
Receipts		
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>\$ 105,000</u>	\$ 8,659
Fund Balance - Beginning of Year		52,956
Fund Balance - End of Year		<u>\$ 61,615</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	<u>\$ 0</u>	<u>\$ 0</u>
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**

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

MACOUPIN COUNTY, ILLINOIS
 MENTAL DEFICIENCY FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 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	<u>\$ 180,000</u>	<u>\$ 179,402</u>
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>	<u>\$ (915)</u>
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		<u>16,397</u>
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		\$ 6,785
Total Receipts	\$ 105,000	\$ 6,785
Disbursements		
General Government Supplies	\$ 300,000	\$ 189,109
Total Disbursements	\$ 300,000	\$ 189,109
(Deficiency) of Receipts Over Disbursements	\$ (195,000)	\$ (182,324)
Other Financing Sources		
Operating Transfers In	0	158,939
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$ (195,000)	\$ (23,385)
Fund Balance - Beginning of Year		258,922
Fund Balance - End of Year		\$ 235,537

**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**

	<u>Budget</u>	<u>Actual</u>
Receipts		
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	<u>\$ 66,000</u>	<u>\$ 65,876</u>
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	<u>0</u>	<u>36,217</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (21,000)</u>	\$ (29,151)
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		\$ 4,720
Interest Income		1,264
Miscellaneous		1,976
		<u> </u>
Total Receipts	<u>\$ 5,000</u>	<u>\$ 7,960</u>
Disbursements		
General Government		
Miscellaneous	\$ 8,100	\$ 8,065
	<u> </u>	<u> </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 CLAIM 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		
Licenses and Permits		
Dog Tags		\$ 22,846
Interest Income		818
Total Receipts	<u>\$ 25,000</u>	<u>\$ 23,664</u>
Disbursements		
Public Safety		
Claims	<u>\$ 0</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 25,000	\$ 23,664
Other Financing (Uses)		
Operating Transfers Out	<u>(25,000)</u>	<u>(22,916)</u>
Excess of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ 0</u>	\$ 748
Fund Balance - Beginning of Year		<u>41,855</u>
Fund Balance - End of Year		<u>\$ 42,603</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
Total Receipts	<u>\$ 25,000</u>	<u>\$ 12,811</u>
Disbursements		
Public Safety		
Expense of Operations	<u>\$ 35,800</u>	<u>\$ 31,601</u>
Total Disbursements	<u>\$ 35,800</u>	<u>\$ 31,601</u>
(Deficiency) of Receipts Over Disbursements	\$ (10,800)	\$ (18,790)
Other Financing Sources (Uses)		
Operating Transfers Out		(4,200)
Operating Transfers In	<u>0</u>	<u>22,916</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (10,800)</u>	\$ (74)
Fund Balance - Beginning of Year		<u>4,003</u>
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>	<u>\$ (5,667)</u>
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
Total Receipts	<u>\$ 60,000</u>	<u>\$ 82,342</u>
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
Total Disbursements	<u>\$ 80,000</u>	<u>\$ 58,301</u>
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	<u>(23,500)</u>	<u>(25,600)</u>
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

\$ 0

Total Disbursements

\$ 0

(Deficiency) of Receipts Over Disbursements

\$ 0

Other Financing (Uses)

Operating Transfers Out

(812)

(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	<u>\$ 36,800</u>
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Total Receipts	<u>\$ 36,800</u>
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Disbursements

Public Safety	<u>\$ 0</u>
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Total Disbursements	<u>\$ 0</u>
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Excess of Receipts Over Disbursements	\$ 36,800
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Fund Balance - Beginning of Year	<u>71,553</u>
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Fund Balance - End of Year	<u><u>\$ 108,353</u></u>
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**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

\$ 16,883

Disbursements

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

\$ 0

Excess of Receipts Over Disbursements

\$ 16,883

Fund Balance - Beginning of Year

100,905

Fund Balance - End of Year

\$ 117,788

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	\$ 182,382	\$ 220,198
Total Receipts	<u>\$ 182,382</u>	<u>\$ 220,198</u>
Disbursements		
Public Safety		
Personnel Services		\$ 137,197
Contractual		57,005
Commodities		23,135
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>	<u>\$ 82,656</u>
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><u>\$ 5,558</u></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	<u>\$ 90,000</u>	<u>\$ 24,015</u>
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		\$ 228
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>\$ 0</u>	\$ 228
Fund Balance - Beginning of Year		<u>13,577</u>
Fund Balance - End of Year		<u>\$ 13,805</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	<u>\$ 8,200</u>	<u>\$ 5,209</u>
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		<u>1,000</u>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 304,210</u>
Disbursements		
General Government		
Grant Expense	<u>\$ 350,000</u>	<u>\$ 303,210</u>
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		<u> </u>
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>

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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**


	County 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		\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 1,688,958
Investments							541,693
TOTAL ASSETS	\$ 0	\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 2,230,651
LIABILITIES							
Funds Held For Others	\$ 0	\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 2,230,651
TOTAL LIABILITIES	\$ 0	\$ 113,896	\$ 9,048	\$ 57,703	\$ 8,960	\$ 3,481	\$ 2,230,651

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS


COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS (CONTINUED)
AUGUST 31, 2006

	Tax Sale Fee Fund	Circuit Clerk Bond & Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	 States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account
ASSETS								
Cash	\$ 136,005	\$ 818,145	\$ 530,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 0
Investments	0	41,693	500,000					
TOTAL ASSETS	\$ 136,005	\$ 859,838	\$ 1,030,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 0
LIABILITIES								
Funds Held For Others	\$ 136,005	\$ 859,838	\$ 1,030,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 0
TOTAL LIABILITIES	\$ 136,005	\$ 859,838	\$ 1,030,390	\$ 12	\$ 2,546	\$ 4,759	\$ 4,014	\$ 0

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 Otter 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	306,197	1,050	1,000	584,887	261	774	4,963,216
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	30,816	111,738	8,917	35,532	7,688	4,241	2,191,156
Funds Held For Others - End of Year	\$ 0	\$ 113,896	\$ 9,047	\$ 57,702	\$ 8,960	\$ 3,480	\$ 2,230,649

**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**

	Circuit Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	 States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account
Receipts	\$ 24,471	\$ 1,685,133	\$ 146,453	\$ 1,178	\$ 2,752	\$ 31	\$ 30,749
Disbursements	230,677	1,436,642	146,446	1,178	610	0	30,749
Excess (Deficiency) of Receipts Over Disbursements	\$ (206,206)	\$ 248,491	\$ 7	\$ 1	\$ 2,142	\$ 31	\$ 0
Funds Held For Others - Beginning of Year	342,211	781,899	6	2,545	2,617	3,983	0
Funds Held For Others - End of Year	\$ 136,005	\$ 1,030,390	\$ 13	\$ 2,546	\$ 4,759	\$ 4,014	\$ 0

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	Number	Number	Disbursements
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 Program Title	<u>CFDA Number</u>	<u>Grant 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			
Accessible 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	
Total Assessed Valuation	\$453,530,731		\$430,999,702		\$436,741,662		\$421,548,515	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
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