

**MACOUPIN COUNTY, ILLINOIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

**MACOUPIN COUNTY, ILLINOIS**  
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Scott A. Weber, CPA  
Mark J. Korte, CPA

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Macoupin County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As discussed in Note 2, Macoupin County, Illinois prepares its government-wide financial statements on the modified cash basis and the fund financial statements on the cash basis, which are both comprehensive bases of accounting other than accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2010, and the respective changes in financial position, thereof for the year then ended in conformity with the bases of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 through 12 and 40 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Scheffel & Company, P.C.*

Jerseyville, Illinois  
May 27, 2011





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REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 26, 2011. We conducted our audit in accordance with the modified cash/cash basis of accounting, which are other comprehensive bases of accounting other than U.S. generally accepted accounting principles, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings that we consider to be material weaknesses in internal control over financial reporting. [2010-1 through 2010-4] Also, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider to be significant deficiencies in internal control over financial reporting. [2010-5] A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### 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*.

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

This report is intended solely for the information and use of management, the County Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Scheffel & Company, P.C.*

Jerseyville, Illinois  
May 27, 2011



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

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

Compliance

We have audited the compliance of Macoupin County, Illinois with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended August 31, 2010. Macoupin County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Macoupin County, Illinois' management. Our responsibility is to express an opinion on Macoupin County, Illinois' compliance based on our audit.

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

In our opinion, Macoupin County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended August 31, 2010.

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### Internal Control Over Compliance

The management of Macoupin County, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Macoupin County, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of management, the County Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Scheffel & Company, P.C.*

Jerseyville, Illinois  
May 27, 2011

## **Macoupin County, Illinois**

### **Management's Discussion and Analysis Year Ended August 31, 2010**

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, 2010. 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, 2010. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

#### **FINANCIAL HIGHLIGHTS**

The County expended \$431,032 less (combined General Funds) than revenues received in its major operating funds. The County expended \$410,623 less than revenues received during the fiscal year in the General Fund. The County experienced significant sales tax revenue losses when two of the County's three active coal mines ceased operation in the final months of calendar 2007 and beginning months of 2008.

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

<b><u>Fiscal Year</u></b>	<b><u>Surplus/(Deficit)</u></b>	<b><u>EOY General Fund Balance</u></b>
2004-2005	\$56,828	\$1,741,179
2005-2006	\$72,768	\$1,813,964
2006-2007	\$577,917	\$2,391,881
2007-2008	(\$264,358)	\$2,127,523
2008-2009	\$95,929	\$2,223,452
2009-2010	\$410,623	\$2,634,075

## **FINANCIAL HIGHLIGHTS (continued)**

The County has continued to maintain a balance in the General Fund despite significant reductions in recurring revenue. For the audit period, the General Fund Budget totaled \$6,559,001 and the end of year balance in the General Fund totaled \$2,634,075.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 13, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.
- The Statement of Activities, found on page 14, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2009 – August 31, 2010. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
- The remaining statements are fund financial statements. These statements begin on page 15 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
- Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 19. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

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

The County's net assets were \$31.2 million at August 31, 2010. This is an increase of \$2.2 million from the beginning of the year. Of the \$31.2 million, \$16 million is invested in capital assets (net of related debt), and \$15 million is considered unrestricted. The County's Statement of Net Assets can be found on page 13.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 14. The report shows the County collected more than it spent for the year ended August 31, 2010 resulting in an increase in net assets of \$2.2 million.

**Table 1**  
**Statement of Net Assets**

	Year Ended August 31,	
	2010	2009
Current Assets	\$ 15,398,116	\$ 13,021,516
Capital Assets (Net of Accumulated Depreciation)	17,152,637	17,097,664
Net Deferred Bond Costs	32,523	36,349
Total Assets	<u>\$ 32,583,276</u>	<u>\$ 30,155,529</u>
Current Liabilities	\$ 291,701	\$ 92,933
Long-Term Liabilities	1,042,169	1,016,227
Total Liabilities	<u>\$ 1,333,870</u>	<u>\$ 1,109,160</u>
Net Assets		
Invested in Capital Assets,		
Net of Related Debt	\$ 15,818,767	\$ 15,988,504
Unrestricted	15,430,639	13,057,865
Total Net Assets	<u>\$ 31,249,406</u>	<u>\$ 29,046,369</u>
Total Liabilities and Net Assets	<u>\$ 32,583,276</u>	<u>\$ 30,155,529</u>

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)**

**Table 2**  
**Changes in Net Assets**

	Year Ended August 31,	
	2010	2009
Revenue:		
General		
Property Taxes	\$ 5,699,256	\$ 3,877,508
Intergovernmental	3,867,173	4,376,853
Earnings on Investments	144,151	183,907
Miscellaneous	1,146,628	1,014,251
Donations	2,130	
Gain (Loss) on Sale of Capital Asset	165	(24,543)
Sub Total	<u>\$ 10,859,503</u>	<u>\$ 9,427,976</u>
Program		
Charges for Services	\$ 4,005,863	\$ 4,387,123
Operating Grants & Contributions	2,042,928	2,061,030
Capital Grants	169,829	1,059,104
Sub Total	<u>\$ 6,218,620</u>	<u>\$ 7,507,257</u>
Grand Total Revenue	<u>\$ 17,078,123</u>	<u>\$ 16,935,233</u>
Expenses:		
General Government	\$ 4,223,813	\$ 4,643,116
Public Safety	3,776,814	3,762,301
Corrections	447,401	448,368
Judiciary	1,161,325	1,215,901
Education	74,965	78,910
Public Works & Transportation	2,527,129	3,323,039
Health & Welfare	2,639,219	2,252,232
Depreciation-Unallocated	24,420	24,419
Capital Development		326,286
Grand Total Expenses	<u>\$ 14,875,086</u>	<u>\$ 16,074,572</u>
Increase (Decrease) in Net Assets	<u>\$ 2,203,037</u>	<u>\$ 860,661</u>



## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)**

Property taxes and intergovernmental revenues accounted for 56% and 49% of the total revenue for the year ended August 31, 2010 and 2009, respectively. Another 36% and 44%, for the current and prior fiscal years, respectively, came from charges for services, 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 \$14,875,086 and \$16,074,572 for the year ended August 31, 2010 and 2009, respectively. The County's expenses are predominantly related to general government, public safety, public works/transportation, and health and welfare (89% and 87%, 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 (\$9.6 and \$8.3 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$2.2 and \$3.1 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$4.0 and \$4.4 million, for the current and prior fiscal years, respectively).

## **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As the County completed this year, its governmental funds reported a combined fund balance of \$15 million. Total governmental funds experienced an increased fund balance of \$2,376,600 or 18.3%.

### **General Fund Budgetary Highlights**

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

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At August 31, 2010, the County's total value of capital assets net of accumulated depreciation was \$17.1 million. This is an increase of \$54,973 from last year or 0.3%. This \$17.1 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges (see table below). The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2010 the County had remaining contractual commitments in the amount of \$179,537. (More detailed information about capital assets can be found in Note 15 to the financial statements.)

## **CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)**

**Table 3**  
**Capital Assets Net of Depreciation**  
**Governmental Activities**

	August 31,	
	2010	2009
Land	\$ 196,924	\$ 170,677
Construction in Progress	1,928,427	1,780,421
Buildings	5,724,769	5,561,885
Equipment	2,152,156	2,239,269
Bridges	4,394,207	4,311,024
Roads	2,756,154	3,034,388
Total	<u>\$ 17,152,637</u>	<u>\$ 17,097,664</u>

### **Long-Term Debt**

The state limits the amount of general obligation debt that counties can issue up to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$1,333,870 is well below the \$32.4 million statutorily imposed limit.

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

The County retains approximately \$15.4 million in total governmental fund reserves, of which \$2.6 million is in the General Fund. In order to maintain this level of reserves in the General Fund, the County will need to continue to decrease spending if sales tax revenues do not increase. Steps that have been taken by the County will help to reduce costs in the long-term. Those steps include the repeal of the Enhanced County Officials (ECO) Pension through the Illinois Municipal Retirement Fund (IMRF), the utilization of special funds for operations, updating the fee structure for services, as well as attrition of non-essential positions.

### **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our taxpaying citizens with a general overview of the county finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or wish to request additional financial information, contact the Chief Financial Officer of the Macoupin County Board at 215 South East Street, Carlinville, IL 62626

MACOUPIN COUNTY, ILLINOIS  
 STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
 AUGUST 31, 2010

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 9,958,863
Invested Cash	5,219,305
OPEB Asset	3,401
Revolving Loan Balances	136,547
Other Receivable - ROE	80,000
Total Current Assets	<u>\$ 15,398,116</u>
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 17,152,637
Deferred Bond Discount and Issuance Costs (Net of Accumulated Amortization)	32,523
Total Non-Current Assets	<u>\$ 17,185,160</u>
Total Assets	<u><u>\$ 32,583,276</u></u>
<u>LIABILITIES</u>	
Current Liabilities:	
Current Portion of Long-Term Debt	\$ 291,701
Total Current Liabilities	<u>\$ 291,701</u>
Long Term Liabilities:	
Notes Payable	\$ 217,168
General Obligation Bond Payable	825,001
Total Long-Term Liabilities	<u>\$ 1,042,169</u>
Total Liabilities	<u>\$ 1,333,870</u>
<u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 15,818,767
Unrestricted	15,430,639
Total Net Assets	<u>\$ 31,249,406</u>
Total Liabilities and Net Assets	<u><u>\$ 32,583,276</u></u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Changes in Net Assets</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Primary Government</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Primary Government:					
General Government	\$ 4,223,819	\$ 1,048,244	\$ 37,044	\$ 17,500	\$ (3,121,031)
Public Safety	3,776,814	1,446,538	244,183	20,000	(2,066,093)
Corrections	447,401	95,888			(351,513)
Judiciary	1,161,325	673,815			(487,510)
Education	74,965				(74,965)
Public Works and Transportation	2,527,129		145,329	132,329	(2,249,471)
Health and Welfare	2,639,219	741,378	1,616,372		(281,469)
Depreciation - Unallocated	24,420				(24,420)
Total Primary Government	<u>\$ 14,875,092</u>	<u>\$ 4,005,863</u>	<u>\$ 2,042,928</u>	<u>\$ 169,829</u>	<u>\$ (8,656,472)</u>
General Revenues:					
		Property Taxes			\$ 5,699,256
		Intergovernmental			3,867,173
		Earnings on Investments			144,151
		Gain on Sale of Capital Assets			165
		Donations			2,130
		IMRF Member Contributions			519,479
		Miscellaneous			627,155
		Total General Revenues			<u>\$ 10,859,509</u>
CHANGE IN NET ASSETS					<u>\$ 2,203,037</u>
NET ASSETS, BEGINNING OF YEAR					29,046,369
NET ASSETS, END OF YEAR					<u>\$ 31,249,406</u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
AUGUST 31, 2010

	<u>GENERAL</u> <u>FUNDS</u>	<u>EMERGENCY</u> <u>TELEPHONE</u> <u>SYSTEM</u> <u>FUND</u>	<u>COUNTY</u> <u>MOTOR</u> <u>FUEL TAX</u> <u>FUND</u>	<u>COUNTY</u> <u>HEALTH</u> <u>DEPARTMENT</u>	<u>COUNTY</u> <u>HEALTH</u> <u>DEPARTMENT</u> <u>WIC FUND</u>	<u>REVOLVING</u> <u>LOAN</u> <u>FUND</u>	<u>SOCIAL</u> <u>SECURITY</u> <u>FUND</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>ASSETS</u>									
Cash	\$ 1,600,828	\$ 649,026	\$ 1,091,774	\$ 462,030	\$ 50,227	\$ 49,658	\$ 521,643	\$ 5,533,677	\$ 9,958,863
Invested Cash	1,009,770	1,726,827	1,515,663					967,045	5,219,305
Due From Other Funds	133,346			103,377				59,404	296,127
Revolving Loan Balances						103,339		33,208	136,547
Other Receivable - ROE	80,000								80,000
Total Assets	<u>\$ 2,823,944</u>	<u>\$ 2,375,853</u>	<u>\$ 2,607,437</u>	<u>\$ 565,407</u>	<u>\$ 50,227</u>	<u>\$ 152,997</u>	<u>\$ 521,643</u>	<u>\$ 6,593,334</u>	<u>\$ 15,690,842</u>
<u>LIABILITIES AND FUND BALANCES</u>									
<u>LIABILITIES:</u>									
Due to Other Funds	\$ 59,404				\$ 103,377	\$ 50,000	\$ 75,410	\$ 7,936	\$ 296,127
Total Liabilities	<u>\$ 59,404</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 103,377</u>	<u>\$ 50,000</u>	<u>\$ 75,410</u>	<u>\$ 7,936</u>	<u>\$ 296,127</u>
<u>FUND BALANCES</u>									
Unreserved (Deficit)	<u>\$ 2,764,540</u>	<u>\$ 2,375,853</u>	<u>\$ 2,607,437</u>	<u>\$ 565,407</u>	<u>\$ (53,150)</u>	<u>\$ 102,997</u>	<u>\$ 446,233</u>	<u>\$ 6,585,398</u>	<u>\$ 15,394,715</u>
Total Fund Balance (Deficit)	<u>\$ 2,764,540</u>	<u>\$ 2,375,853</u>	<u>\$ 2,607,437</u>	<u>\$ 565,407</u>	<u>\$ (53,150)</u>	<u>\$ 102,997</u>	<u>\$ 446,233</u>	<u>\$ 6,585,398</u>	<u>\$ 15,394,715</u>
Total Liabilities and Fund Balances	<u>\$ 2,823,944</u>	<u>\$ 2,375,853</u>	<u>\$ 2,607,437</u>	<u>\$ 565,407</u>	<u>\$ 50,227</u>	<u>\$ 152,997</u>	<u>\$ 521,643</u>	<u>\$ 6,593,334</u>	<u>\$ 15,690,842</u>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT  
OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS  
TO THE STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
AUGUST 31, 2010

Total Governmental Funds Balances	\$ 15,394,715
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Total Net Assets Reported for Governmental Activities in the  
Statement of Net Assets is Different Because:

OPEB costs are expensed when paid on the fund financial statements. Amounts paid in excess of annual required contributions are recorded as an asset.	3,401
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Capital Assets And Deferred Bond Costs Used In Governmental Activities Are  
Not Financial Resources And Therefore Are Not Reported In The Funds.

Those Assets Consist of:

Land	\$ 196,924	
Construction in Process	1,928,427	
Equipment, Net of \$2,645,808 Accumulated Depreciation	2,152,156	
Buildings, Net of \$2,970,938 Accumulated Depreciation	5,724,769	
Bridges, Net of \$1,332,211 Accumulated Depreciation	4,394,207	
Roads, Net of \$5,590,830 Accumulated Depreciation	2,756,154	
Deferred Bond Discount and Issuance Costs, Net of \$5,739 Accumulated Amortization	32,523	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)		17,185,160

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

Balances at August 31, 2010:

Note Payable	(423,870)	
Bond Payable	(910,000)	
Total Liabilities - Both Current And Long-Term		(1,333,870)
Total Net Assets of Governmental Activities		\$ 31,249,406

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2010

	<u>GENERAL</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>COUNTY HEALTH DEPARTMENT WIC FUND</u>	<u>REVOLVING LOAN FUND</u>	<u>SOCIAL SECURITY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>Cash Receipts</b>									
Local Taxes	\$ 1,515,031			\$ 377,217			\$ 521,156	\$ 3,285,852	\$ 5,699,256
Intergovernmental State	2,746,045		\$ 1,213,687	782,019				95,159	4,836,910
Intergovernmental Federal	26,254			676,565	\$ 155,600			145,064	1,003,483
Intergovernmental Other								239,537	239,537
Charges For Service	1,475,507	\$ 670,886		183,915				896,513	3,226,821
Fines and Forfeitures	581,129							90,985	672,114
License and Permits	4,475			42,935				59,518	106,928
Interest	31,236	63,300	25,356	404	6	1,624	2,616	19,609	144,151
Donations				2,130					2,130
Miscellaneous	441,287	4,181		6,524			4,660	690,147	1,146,799
<b>Total Cash Receipts</b>	<b>\$ 6,820,964</b>	<b>\$ 738,367</b>	<b>\$ 1,239,043</b>	<b>\$ 2,071,709</b>	<b>\$ 155,606</b>	<b>\$ 1,624</b>	<b>\$ 528,432</b>	<b>\$ 5,522,384</b>	<b>\$ 17,078,129</b>
<b>Cash Disbursements</b>									
General Government	\$ 2,297,816						\$ 310,172	\$ 1,681,860	\$ 4,289,848
Public Safety	2,557,803	\$ 779,444						281,998	3,619,245
Corrections	347,396							37,206	384,602
Judiciary	1,104,773							56,552	1,161,325
Education	74,965								74,965
Public Works and Transportation			\$ 670,088					1,929,142	2,599,230
Health and Welfare				\$ 2,087,916	\$ 75,530			608,368	2,771,814
<b>Total Cash Disbursements</b>	<b>\$ 6,382,753</b>	<b>\$ 779,444</b>	<b>\$ 670,088</b>	<b>\$ 2,087,916</b>	<b>\$ 75,530</b>	<b>\$ 0</b>	<b>\$ 310,172</b>	<b>\$ 4,595,126</b>	<b>\$ 14,901,029</b>
<b>Excess (Deficiency) of Cash Receipts Over Cash Disbursements</b>	<b>\$ 438,211</b>	<b>\$ (41,077)</b>	<b>\$ 568,955</b>	<b>\$ (16,207)</b>	<b>\$ 80,076</b>	<b>\$ 1,624</b>	<b>\$ 218,260</b>	<b>\$ 927,258</b>	<b>\$ 2,177,100</b>
<b>Other Financing Sources (Uses)</b>									
Loan Proceeds								199,500	199,500
Operating Transfer Out	(779,043)		199,500	(125,242)	(94,110)			(1,664,325)	(2,463,220)
Operating Transfer In	771,864		(750,000)	470,359				1,970,997	2,463,220
<b>Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)</b>	<b>\$ 431,032</b>	<b>\$ (41,077)</b>	<b>\$ 18,455</b>	<b>\$ 328,910</b>	<b>\$ (14,034)</b>	<b>\$ 1,624</b>	<b>\$ 218,260</b>	<b>\$ 1,433,430</b>	<b>\$ 2,376,600</b>
<b>Fund Balance (Deficit) - Beginning of Year</b>	<b>2,333,508</b>	<b>2,416,930</b>	<b>2,588,982</b>	<b>236,497</b>	<b>(39,116)</b>	<b>101,373</b>	<b>227,973</b>	<b>5,151,968</b>	<b>13,018,115</b>
<b>Fund Balance (Deficit) - End of Year</b>	<b>\$ 2,764,540</b>	<b>\$ 2,375,853</b>	<b>\$ 2,607,437</b>	<b>\$ 565,407</b>	<b>\$ (53,150)</b>	<b>\$ 102,997</b>	<b>\$ 446,233</b>	<b>\$ 6,585,398</b>	<b>\$ 15,394,715</b>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE STATEMENT OF CASH Receipts, CASH Disbursements  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -  
MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2010

Net Changes In Fund Balances - Total Governmental Funds	\$ 2,376,600
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
Repayment Of Principal Is An Other Financing Use In The Governmental Fund But Reduces The Liability In The Statement Of Net Assets	96,625
Gross Bond Proceeds Received By The County Are Reported As Other Financing Sources In The Governmental Fund But Increase The Liability In The Statement Of Net Assets	(199,500)
Amortization of Deferred Bond Costs Are Not Reported As Expenditures In Governmental Funds	(3,826)
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	(66,862)
Changes In Net Assets Of Governmental Activities	\$ 2,203,037

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



MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH BASIS TRANSACTIONS  
FIDUCIARY FUNDS  
AUGUST 31, 2010

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,206,862
Invested Cash	46,009
Total Assets	<u>\$ 2,252,871</u>
<u>LIABILITIES</u>	
Funds Held For Others	\$ 2,252,871
Total Liabilities	<u>\$ 2,252,871</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, 2010**

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

#### **Fund Financial Statements**

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

### **B. FUND ACCOUNTING**

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

#### **GOVERNMENTAL FUNDS**

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

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

## **Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

### **FIDUCIARY FUND TYPES**

Trust and Agency Funds - Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for others. The funds are custodial in nature and do not involve measurement of results of operations.

### **C. MEASUREMENT FOCUS**

The government-wide statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. Governmental fund financial statements are prepared using the cash basis method of accounting. Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

#### **Governmental Funds**

All governmental funds are accounted for using the cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are issued. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Cash basis financial statements omit recognition of receivables, payables and other accrued and deferred items that do not arise from previous cash transactions.

#### **Fiduciary Funds**

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

### **D. BASIS OF ACCOUNTING**

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

### **E. BUDGETS AND BUDGETARY ACCOUNTING**

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund, total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the August 11, 2009 board meeting. During the fiscal year ended August 31, 2010, the original budget was amended through supplemental appropriations. These changes are reflected in the Schedules of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Budget and Actual.

## **Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

### **F. CAPITAL ASSETS AND DEPRECIATION**

General capital assets are reported in the governmental activities column of the government-wide statement of net assets. The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. The valuation base for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. When purchased, such assets are recorded as expenditures in the governmental funds.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: Buildings, 20 to 175 years; improvements/infrastructure, 30 to 50 years; equipment, 5 to 30 years.

### **G. USES OF ESTIMATES**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

### **H. INTERFUND RECEIVABLES/PAYABLES**

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Due to/from Other Funds.” Interfund balances within governmental activities are eliminated on the government-wide statement of net assets.

### **I. CASH AND INVESTED CASH**

In general, cash includes cash on hand and demand and savings deposits. Invested cash is stated at cost, which approximates fair value. Invested cash at August 31, 2010 consisted of Certificates of Deposit.

### **J. PROPERTY TAXES – REVENUE RECOGNITION**

The County’s property tax is levied each year on all real property located in the County on December 31<sup>st</sup>. The levy was passed by the Board at the December 2009 Board meeting and property taxes attached as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are payable in two installments, the first, thirty days after bills are sent out, September and November for the current year. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 30, 2009, October 30, 2009, November 30, 2009, December 30, 2009, January 14, 2010, February 5, 2010, July 12, 2010 and August 12, 2010.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2008, the 2009 and prior levies due to the timing of distributions and the County’s fiscal year.

The County passed the Property Tax Extension Limitation Law (PTELL) which is designed to limit the increases in property tax extensions for non-home rule taxing districts. Beginning with the 1997 tax levy, increases in property tax extensions are limited to the lesser of 5 percent or the increase in the Consumer Price Index for the year proceeding the levy year. The limitation for a taxing district can be increased with voter approval.

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

**K. ACCUMULATED UNPAID VACATION, SICK PAY AND OTHER EMPLOYEE BENEFIT ACCOUNTS**

The County does not have a formal policy for employee benefits and each office maintains their own procedures for vacation and other leave time. The dollar amounts, if any, are indeterminable at this time.

**L. INTERFUND ACTIVITY**

Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**M. DEFERRED BOND DISCOUNT AND ISSUANCE COSTS**

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities. Bond discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Amortization expense for the bond discount and issuance costs in the current year was \$3,826.

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

**Note 3. CASH AND INVESTED CASH**

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

Cash and invested cash as of August 31, 2010 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of Assets and Liabilities Arising <u>From Cash Transactions</u>	<u>Total</u>
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 9,958,863	\$ 2,206,862	\$12,165,725
Invested Cash (Certificates of Deposit)	<u>5,219,305</u>	<u>46,009</u>	<u>5,265,314</u>
	<u>\$15,178,168</u>	<u>\$ 2,252,871</u>	<u>\$17,431,039</u>

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At August 31, 2010, the County had certificates of deposit, including fiduciary funds, totaling \$5,265,314, with \$4,297,866 maturing within one year and \$967,448 maturing within five years.

**Note 3. CASH AND INVESTED CASH - continued****Credit Risk**

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

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has deposits with bank balances of \$2,238,034 which are fully insured by federal depository insurance, deposits of \$11,452,017 which are fully collateralized, and deposits of \$3,993,769 which are uninsured and uncollateralized as of August 31, 2010.

**Note 4. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2010**

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$ 133,346	\$ 59,404
County Health Dept – WIC		103,377
County Health Dept	103,377	
Animal Control Working	170	
Traffic Violation Fee Fund		2,552
Court Automation		111
Treasurer's Automation Fees		2,413
Probation Fees	59,000	
Revolving Loan		50,000
GIS		2,860
Social Security		75,410
Vital Records	234	
	<u>\$ 296,127</u>	<u>\$ 296,127</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
<b>General Funds</b>		
General Fund	\$ 771,864	\$ 37,000
County Clerk		639,545
Sheriff		102,498
Total General Funds	<u>\$ 771,864</u>	<u>\$ 779,043</u>
<b>Special Revenue Funds</b>		
County Highway Fund	\$ 750,000	\$ 6,781
County Motor Fuel Tax		750,000
Federal Aid Matching	5,748	
County Farm		12,848
County Health Department	470,359	125,242
County Health Dept – WIC		94,110
County Health Dept – M&M Dental Clinic		376,120

**Note 4. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2010 – continued**

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds (continued)		
Document Storage		\$ 115,000
Recorder's Microfilm	\$ 30,040	
Animal Control Claim		93,635
Animal Control Working	93,635	
Traffic Violations		1,162
Macoupin County Cop's Grant		60,000
Public Safety		13,350
County Health Community Care	117,037	129
Tax Sale in Error		30,000
Health Insurance	51,985	
Vital Records Automation	3,026	
GIS	169,526	5,800
Total Special Revenue Funds	\$1,691,356	\$1,684,177
Total All Funds	\$2,463,220	\$2,463,220

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

**Note 5. CAPITAL ASSETS**

Capital asset activity for the year ended August 31, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets,				
Not Being Depreciated:				
Land	\$ 170,677	\$ 26,247		\$ 196,924
Construction In Process	1,780,421	301,752	\$ 153,746	1,928,427
Total Capital Assets, Not Being Depreciated	\$ 1,951,098	\$ 327,999	\$ 153,746	\$ 2,125,351
Capital Assets, Being Depreciated:				
Buildings	\$ 8,369,559	\$ 326,148		\$ 8,695,707
Equipment	4,537,715	297,079	\$ 36,830	4,797,964
Bridges	5,529,300	197,118		5,726,418
Roads	8,346,984			8,346,984
Total Capital Assets, Being Depreciated:	\$26,783,558	\$ 820,345	\$ 36,830	\$ 27,567,073
Less Accumulated Depreciation:				
Buildings	\$ 2,807,674	\$ 163,264		\$ 2,970,938
Equipment	2,298,446	384,192	\$ 36,830	2,645,808
Bridges	1,218,276	113,935		1,332,211
Roads	5,312,596	278,234		5,590,830
Total Accumulated Depreciation	\$11,636,992	\$ 939,625	\$ 36,830	\$ 12,539,787
Total Capital Assets, Being Depreciated, Net	\$15,146,566	\$ (119,280)	\$ 0	\$ 15,027,286
Governmental Activities Capital Assets, Net	\$17,097,664	\$ 208,719	\$ 153,746	\$ 17,152,637



**Note 5. CAPITAL ASSETS -continued**

Depreciation was charged to functions as follows:

General Government	\$ 71,402
Public Safety	174,070
Corrections	62,799
Public Works & Transportation	553,130
Health & Welfare	53,804
Unallocated	24,420
Total	<u>\$ 939,625</u>

**Note 6. NON-BUDGETED FUNDS**

Annual budgets were not legally adopted for the following General and Special Revenue Funds with current year disbursements:

County Clerk – General Fund  
Sheriff – General Fund  
Crime Victims Fund  
Circuit Clerk – Maintenance & Child Support Fund  
Public Safety Fund  
Public Transportation Fund

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

**Note 7. EXPENDITURES IN EXCESS OF BUDGET**

The following individual funds had expenditures in excess of budget:

1. County Clerk – General Fund expenditures of \$79,857 exceeded budget of \$0.
2. Sheriff – General Fund expenditures of \$43,325 exceeded budget of \$0.
3. Mental Health Fund expenditures of \$254,200 exceeded budget of \$254,000.
4. Animal Control Working Fund expenditures of \$85,349 exceeded budget of \$85,000.
5. Crime Victims Fund expenditures of \$65 exceeded budget of \$0.
6. Circuit Clerk – Maintenance & Child Support Fund expenditures of \$127 exceeded budget of \$0.
7. Public Safety Fund expenditures of \$86,650 exceeded budget of \$0.
8. Public Transportation Fund expenditures of \$89 exceeded budget of \$0.

**Note 8. LEGAL DEBT MARGIN**

The legal debt margin of the County as of August 31, 2010 is computed as follows:

Assessed Valuation	\$ 562,771,219
Rate	<u>5.75%</u>
Maximum Debt	\$ 32,359,345
Less: Outstanding Debt	<u>1,333,870</u>
Debt Margin	<u>\$ 31,025,475</u>

**Note 9. SUBSEQUENT EVENTS**

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

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

The Traffic Violation Fee Fund had a Fund Balance (Deficit) of (\$2,552) as of August 31, 2010.

**Note 11. REVOLVING LOAN BALANCES**

In 1989, the County entered into an agreement with the Illinois Department of Commerce and Community Affairs for the administration of a Community Development Block Grant. In accordance with this agreement, these monies are to be used to provide low interest loans to companies within the County to promote economic development. The principal portion of the loan repayment is to be retained by the County for additional loan programs and the interest retained by the County as administration fees.

As of August 31, 2010 the County had \$136,547 in revolving loan balances outstanding, with the individual loan details as follows:

CDC of Macoupin County	
Note Amount	\$ 20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County's discretion.	
Balance at 8/31/10	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note Amount	\$ 22,045
Interest Rate	5%
Payment Requirement	\$ 202/mo
The note is unsecured.	
Balance at 8/31/10	\$ 16,214
K & R Jefferson, Inc.	
Note Amount	\$ 1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/10	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note Amount	\$ 23,218
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/10	\$ 15,940

**Note 11. REVOLVING LOAN BALANCES - continued**

South County News (Connexus Corp)	
Note Amount	\$ 8,380
Interest Rate	3%
Payment Requirement	\$ 153/mo
The note is secured.	
Balance at 8/31/10	\$ 7,180
All Type Hydraulics Corporation	
Note Amount	\$ 35,000
Interest Rate	4%
Payment Requirement	\$ 478/mo
The note is secured.	
Balance at 8/31/10	\$ 26,028
Betty Phelps	
Note Amount	\$ 50,000
Interest Rate	3%
Payment Requirement	\$483/mo
The note is secured.	
Balance at 8/31/10	\$ 50,000

**Note 12. INDIVIDUAL FUND DISCLOSURE**

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

**Note 13. RISK MANAGEMENT**

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

**Note 14. RETIREMENT FUND COMMITMENTS****SHERIFF'S LAW ENFORCEMENT PERSONNEL**

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

**Note 14. RETIREMENT FUND COMMITMENTS - continued**

**SHERIFF'S LAW ENFORCEMENT PERSONNEL (continued)**

*Funding Policy.* As set by statute, the County's Sheriff Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 12.79 percent of annual covered payroll. The employer also contributes for disability benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For 2009, the County's annual pension cost of \$228,124 for the Sheriff's Law Enforcement Personnel plan was equal to the County's required and actual contributions.

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

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	\$228,124	100%	\$0
12/31/08	254,364	100%	0
12/31/07	246,959	100%	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Sheriff Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Sheriff Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, valuation was 23 years.

*Funded Status Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 72.69 percent funded. The actuarial accrued liability for benefits was \$5,484,931 and the actuarial value of assets was \$3,986,888, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,498,043. The covered payroll (annual payroll of active employees covered by the plan) was \$1,783,609 and the ratio of the UAAL to the covered payroll was 84 percent. In conjunction with the December 2009 actuarial valuation of the market value of investments was determined using techniques that spread the short-term volatility in the market value of investments over a five year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

**Note 14. RETIREMENT FUND COMMITMENTS - continued****SHERIFF'S LAW ENFORCEMENT PERSONNEL (continued)**

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

Macoupin County Employer Number: 03033S Required Supplementary Information Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$3,986,888	\$5,484,931	\$1,498,043	72.69%	\$1,783,609	83.99%
12/31/08	4,984,811	5,878,094	893,283	84.80%	1,824,703	48.95%
12/31/07	6,443,925	6,568,464	124,539	98.10%	1,854,044	6.72%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$3,824,213. On a market basis, the funded ratio would be 69.72%.

**OTHER PERSONNEL**

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

*Funding Policy.* As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 7.59 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For 2009, the County's annual pension cost of \$287,380 for the Regular plan was equal to the County's required and actual contributions.

**Three-Year Trend Information for the Regular Plan**

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$287,380	100%	\$0
12/31/08	298,946	100%	0
12/31/07	319,504	100%	0

**Note 14. RETIREMENT FUND COMMITMENTS – continued****OTHER PERSONNEL (continued)**

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumption at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 23 years.

*Funded Status and Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 84.73 percent funded. The actuarial accrued liability for benefits was \$12,211,766 and the actuarial value of assets was \$10,346,647, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,865,119. The covered payroll (annual payroll of active employees covered by the plan) was \$3,786,304 and the ratio of the UAAL to the covered payroll was 49 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$10,346,647	\$12,211,766	\$1,865,119	84.73%	\$3,786,304	49.26%
12/31/08	9,826,980	11,527,879	1,700,899	85.25%	3,779,343	45.01%
12/31/07	12,125,180	11,658,640	(466,540)	104.00%	3,925,106	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$10,008,933. On a market basis, the funded ratio would be 81.96%.

**Note 14. RETIREMENT FUND COMMITMENTS – continued**

**ELECTED COUNTY OFFICIALS**

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

*Funding Policy.* As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 36.88 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For 2009, the County's annual pension cost of \$152,756 for the Elected County Official plan was equal to the County's required and actual contributions.

**Three-Year Trend Information for the Elected County Official Plan**

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	\$152,756	100%	\$0
12/31/08	168,438	100%	0
12/31/07	156,205	100%	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 23 years.

**Note 14. RETIREMENT FUND COMMITMENTS – continued****ELECTED COUNTY OFFICIALS (continued)**

*Funded Status and Funding Progress.* As of December 31, 2009, the most recent actuarial valuation date, the Elected County Official plan was 41.74 percent funded. The actuarial accrued liability for benefits was \$2,482,313 and the actuarial value of assets was \$1,036,034, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,446,279. The covered payroll (annual payroll of active employees covered by the plan) was \$414,199 and the ratio of the UAAL to the covered payroll was 349 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) — Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$1,036,034	\$2,482,313	\$1,446,279	41.74%	\$414,199	349.17%
12/31/08	1,411,484	2,673,798	1,262,314	52.79%	428,051	294.90%
12/31/07	1,843,910	3,179,407	1,335,497	58.00%	414,887	321.89%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$952,809. On a market basis, the funded ratio would be 38.38%.

**NOTE 15. CONTRACTUAL COMMITMENTS**

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2010 the County had remaining contractual commitments in the amount of \$179,537. The County Health Department has entered into a contract to lease a 2003 Malibu for 24 monthly payments of \$306.



#### NOTE 16. LONG-TERM DEBT

The County entered into a contract for deed agreement on October 9, 2007 with Goodman CFD in order to purchase a piece of land. The interest rate on the contract is 7.50%. The agreement requires thirty-five monthly principal and interest payments of \$918. A balloon payment is due on October 10, 2010 for the balance due on the note. The following is a summary of the contract activity:

<u>September 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2010</u>
\$ 109,161	\$ 0	\$ 2,933	\$ 106,228

The County obtained a loan from John Deere Credit on August 5, 2010 for the purchase of equipment. The interest rate on the loan is 3.75%. The loan required monthly interest only payments and three annual principal payments beginning August 5, 2011. The following is a summary of the loan activity:

<u>September 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2010</u>
\$ 0	\$ 100,000	\$ 0	\$ 100,000

The County obtained a loan from United Community Bank on February 12, 2010 for the purchase of property. The interest rate on the loan is 3.3%. The loan required three annual principal and interest payments of \$70,795 beginning January 20, 2011. The following is a summary of the loan activity:

<u>September 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2010</u>
\$ 0	\$ 199,500	\$ 0	\$ 199,500

The County entered obtained a loan from United Community Bank on September 14, 2009 for the purchase of a vehicle. The interest rate on the loan is 3.99%. The loan required 60 monthly principal and interest payments of \$402 beginning October 15, 2009. The following is a summary of the loan activity:

<u>September 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2010</u>
\$ 0	\$ 21,810	\$ 3,668	\$ 18,142

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

<u>September 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2010</u>
\$1,000,000	\$ 0	\$ 90,000	\$ 910,000

**NOTE 16. LONG-TERM DEBT (continued)**

At August 31, 2010, the annual cash flow requirements of the bond principal and interest are as follows:

<u>Date</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>	<u>Rate</u>
01/01/2011	\$ 104,160	\$ 85,000	\$ 19,160	3.00%
07/01/2011	17,885	0	17,885	3.50%
01/01/2012	107,885	90,000	17,885	3.50%
07/01/2012	16,310	0	16,310	3.80%
01/01/2013	106,310	90,000	16,310	3.80%
07/01/2013	14,600	0	14,600	4.00%
01/01/2014	109,600	95,000	14,600	4.00%
07/01/2014	12,700	0	12,700	4.20%
01/01/2015	112,700	100,000	12,700	4.20%
07/01/2015	10,600	0	10,600	4.40%
01/01/2016	115,600	105,000	10,600	4.40%
07/01/2016	8,290	0	8,290	4.60%
01/01/2017	118,290	110,000	8,290	4.60%
07/01/2017	5,760	0	5,760	4.80%
01/01/2018	120,760	115,000	5,760	4.80%
07/01/2018	3,000	0	3,000	5.00%
01/01/2019	123,000	120,000	3,000	5.00%
	<u>\$ 1,107,450</u>	<u>\$ 910,000</u>	<u>\$ 197,450</u>	

The future total debt payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2011	\$ 291,701	\$ 49,390	\$ 341,091
August 31, 2012	193,987	41,700	235,687
August 31, 2013	198,066	34,338	232,404
August 31, 2014	99,707	27,386	127,093
August 31, 2015	100,409	23,300	123,709
August 31, 2016 - 2019	450,000	44,700	494,700
Total	<u>\$ 1,333,870</u>	<u>\$ 220,814</u>	<u>\$ 1,554,684</u>

Interest expense was charged to functions as follows:

General Government	\$ 8,088
Public Safety	731
Health & Welfare	39,945
Total	<u>\$ 48,764</u>

**NOTE 17. OTHER POST-EMPLOYMENT BENEFITS**

Per Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, for plans with a total membership of fewer than 200, an actuarial valuation should be performed at least triennially. The County elected to have an actual valuation performed on its other post-employment benefits as of August 31, 2009 and those results are disclosed below. Management believes a new valuation was not needed as of August 31, 2010 as significant changes have not occurred that affect the results of the previous valuation.

## **NOTE 17. OTHER POST-EMPLOYMENT BENEFITS (continued)**

### **Plan Description**

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

### **Benefits Provided**

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

Membership at August 31, 2009, membership consisted of:

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

### **Funding Policy**

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

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

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

**NOTE 17. OTHER POST-EMPLOYMENT BENEFITS (continued)****Annual OPEB Costs and Net OPEB Obligation**

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

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

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

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

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

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the August 31, 2009 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included 5.5% investment rate of return (net of administrative expenses) and an initial annual healthcare cost trend rate of 7.5% reduced by 0.333% each year to arrive at an ultimate healthcare cost trend rate of 4.0%. Both rates include an inflation assumption. The actuarial value of assets was \$0. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at August 31, 2010, was 30 years.

**NOTE 17. OTHER POST-EMPLOYMENT BENEFITS (continued)**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) Entry Age <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u>
9/1/09	\$ 0	\$ 133,632	\$ 133,632	0.0%	\$ 0	0%

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Local Taxes			\$ 1,515,031
Intergovernmental State			2,746,045
Intergovernmental Federal			26,254
Charges For Service			1,475,507
License and Permits			4,475
Fines and Forfeitures			581,129
Interest			31,236
Miscellaneous			441,287
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,820,964</u>
Cash Disbursements			
General Government	\$ 2,342,608	\$ 2,369,704	\$ 2,297,816
Public Safety	2,566,026	2,566,026	2,557,803
Corrections	310,859	348,859	347,396
Judiciary	1,084,447	1,199,447	1,104,773
Education	74,965	74,965	74,965
Total Cash Disbursements	<u>\$ 6,378,905</u>	<u>\$ 6,559,001</u>	<u>\$ 6,382,753</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (6,378,905)</u>	<u>\$ (6,559,001)</u>	<u>\$ 438,211</u>
Other Financing Sources (Uses)			
Operating Transfers Out			\$ (779,043)
Operating Transfers In			771,864
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (7,179)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (6,378,905)</u>	<u>\$ (6,559,001)</u>	<u>\$ 431,032</u>
Fund Balance, Beginning of Year			<u>2,333,508</u>
Fund Balance, End of Year			<u>\$ 2,764,540</u>

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
EMERGENCY TELEPHONE SYSTEM FUND  
FOR THE YEAR ENDED AUGUST 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Charges for Services			\$ 670,886
Interest			63,300
Miscellaneous			4,181
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 738,367</u>
Cash Disbursements			
Public Safety	<u>\$ 925,784</u>	<u>\$ 925,784</u>	<u>\$ 779,444</u>
Total Cash Disbursements	<u>\$ 925,784</u>	<u>\$ 925,784</u>	<u>\$ 779,444</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (925,784)</u>	<u>\$ (925,784)</u>	\$ (41,077)
Fund Balance, Beginning of Year			<u>2,416,930</u>
Fund Balance, End of Year			<u>\$ 2,375,853</u>

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
COUNTY MOTOR FUEL TAX FUND  
FOR THE YEAR ENDED AUGUST 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Intergovernmental State			\$ 1,213,687
Interest			25,356
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,239,043</u>
Cash Disbursements			
Public Works and Transportation	<u>\$ 3,020,000</u>	<u>\$ 3,020,000</u>	<u>\$ 670,088</u>
Total Cash Disbursements	<u>\$ 3,020,000</u>	<u>\$ 3,020,000</u>	<u>\$ 670,088</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (3,020,000)</u>	<u>\$ (3,020,000)</u>	\$ 568,955
Other Financing Sources (Uses)			
Operating Transfers Out			199,500
Operating Transfers In			(750,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (550,500)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (	<u>\$ (3,020,000)</u>	<u>\$ (3,020,000)</u>	\$ 18,455
Fund Balance, Beginning of Year			<u>2,588,982</u>
Fund Balance, End of Year			<u>\$ 2,607,437</u>



MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
COUNTY HEALTH DEPARTMENT FUND  
FOR THE YEAR ENDED AUGUST 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Local Taxes			\$ 377,217
Intergovernmental State			782,019
Intergovernmental Federal			676,565
Charges For Service			183,915
License and Permits			42,935
Interest			404
Donations			2,130
Miscellaneous			6,524
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,071,709</u>
Cash Disbursements			
Health and Welfare	<u>\$ 2,014,075</u>	<u>\$ 2,273,979</u>	<u>\$ 2,087,916</u>
Total Cash Disbursements	<u>\$ 2,014,075</u>	<u>\$ 2,273,979</u>	<u>\$ 2,087,916</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,014,075)	\$ (2,273,979)	\$ (16,207)
Other Financing Sources (Uses)			
Operating Transfers Out			(125,242)
Operating Transfers In			470,359
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (2,014,075)</u>	<u>\$ (2,273,979)</u>	\$ 328,910
Fund Balance, Beginning of Year			<u>236,497</u>
Fund Balance, End of Year			<u>\$ 565,407</u>

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Intergovernmental Federal			\$ 155,600
Interest			6
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 155,606</u>
Cash Disbursements			
Health and Welfare	<u>\$ 181,800</u>	<u>\$ 181,800</u>	<u>\$ 75,530</u>
Total Cash Disbursements	<u>\$ 181,800</u>	<u>\$ 181,800</u>	<u>\$ 75,530</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (181,800)	\$ (181,800)	\$ 80,076
Other Financing Sources (Uses)			
Operating Transfers Out			(94,110)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (181,800)</u>	<u>\$ (181,800)</u>	\$ (14,034)
Fund Balance (Deficit), Beginning of Year			(39,116)
Fund Balance (Deficit), End of Year			<u>\$ (53,150)</u>

MACOUPIN COUNTY, ILLINOIS  
 SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 REVOLVING LOAN FUND

	Budgeted Amounts		Actual Amounts Budgetary Basis
	<u>Original Budget</u>	<u>Final Budget</u>	
Cash Receipts			
Interest			\$ 1,624
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,624</u>
Cash Disbursements			
Development	<u>\$ 20,000</u>	<u>\$ 20,000</u>	
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	\$ 1,624
Fund Balance, Beginning of Year			<u>101,373</u>
Fund Balance, End of Year			<u>\$ 102,997</u>

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
SOCIAL SECURITY FUND

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Cash Receipts			
Local Taxes			\$ 521,156
Interest			2,616
Miscellaneous			4,660
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 528,432</u>
Cash Disbursements			
General Government	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 310,172</u>
Total Cash Disbursements	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 310,172</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (360,000)</u>	<u>\$ (360,000)</u>	\$ 218,260
Fund Balance, Beginning of Year			<u>227,973</u>
Fund Balance, End of Year			<u>\$ 446,233</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES**  
**AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2010**

<b>ASSETS</b>	<b>General Fund</b>	<b>County Clerk</b>	<b>Sheriff</b>	<b>Total</b>
Cash	\$ 1,470,363	\$ 117,877	\$ 12,588	\$ 1,600,828
Invested Cash	1,009,770			1,009,770
Due From Other Funds	133,346			133,346
Other Receivable - ROE	80,000			80,000
<b>TOTAL ASSETS</b>	<b>\$ 2,693,479</b>	<b>\$ 117,877</b>	<b>\$ 12,588</b>	<b>\$ 2,823,944</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Due to Other Funds	\$ 59,404			\$ 59,404
Fund Balance - Unreserved	2,634,075	\$ 117,877	\$ 12,588	2,764,540
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,693,479</b>	<b>\$ 117,877</b>	<b>\$ 12,588</b>	<b>\$ 2,823,944</b>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>Cash Receipts</b>				
Taxes	\$ 3,824,165			\$ 3,824,165
Intergovernmental Receipts	463,165			463,165
Charges For Service	589,873	\$ 746,490	\$ 139,144	1,475,507
Licenses and Permits	4,475			4,475
Fines and Forfeitures	581,129			581,129
Interest Income	31,236			31,236
Miscellaneous	441,287			441,287
<b>Total Cash Receipts</b>	<u>\$ 5,935,330</u>	<u>\$ 746,490</u>	<u>\$ 139,144</u>	<u>\$ 6,820,964</u>
<b>Cash Disbursements</b>				
General Government	\$ 2,174,634	\$ 79,857	\$ 43,325	\$ 2,297,816
Public Safety	2,557,803			2,557,803
Corrections	347,396			347,396
Judiciary	1,104,773			1,104,773
Education	74,965			74,965
<b>Total Cash Disbursements</b>	<u>\$ 6,259,571</u>	<u>\$ 79,857</u>	<u>\$ 43,325</u>	<u>\$ 6,382,753</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (324,241)	\$ 666,633	\$ 95,819	\$ 438,211
Other Financing Sources (Uses)				
Operating Transfers Out	(37,000)	(639,545)	\$ (102,498)	(779,043)
Operating Transfers In	771,864			771,864
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 410,623	\$ 27,088	\$ (6,679)	\$ 431,032
<b>Fund Balance - Beginning of Year</b>	<u>2,223,452</u>	<u>90,789</u>	<u>19,267</u>	<u>2,333,508</u>
<b>Fund Balance - End of Year</b>	<u>\$ 2,634,075</u>	<u>\$ 117,877</u>	<u>\$ 12,588</u>	<u>\$ 2,764,540</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Local Taxes		
Property		\$ 1,515,031
Intergovernmental Taxes		
Sales, Use and Photo Taxes		1,126,401
Income Tax		985,399
Personal Property Replacement Tax		159,337
Inheritance Tax-County Share		37,997
<b>Total Taxes</b>	<u>\$ 0</u>	<u>\$ 3,824,165</u>
Intergovernmental Cash Receipts		
Probation Officer Salary		\$ 146,251
States Attorney Salary		120,564
Public Defender Salary		64,158
Election Judges Salary		16,740
Supervisor of Assessments Salary		16,333
Emergency Service Disaster Assistance		26,254
South Central Illinois Drug Task Force		47,265
Crime Victims Grant		25,600
<b>Total Intergovernmental</b>	<u>\$ 0</u>	<u>\$ 463,165</u>
Charges For Services		
Fees-Circuit Clerk		\$ 539,944
Fees-States Attorney		14,385
Fees-Sheriff		4,544
Fees-Tax Sale Indemnity		31,000
<b>Total Charges For Services</b>	<u>\$ 0</u>	<u>\$ 589,873</u>
Licenses		
Liquor Licenses		\$ 4,475
Fines & Forfeitures		\$ 581,129
Interest Income		\$ 31,236
Miscellaneous		
Reimbursements		\$ 230,168
Miscellaneous		211,119
<b>Total Miscellaneous</b>	<u>\$ 0</u>	<u>\$ 441,287</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 5,935,330</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements</b>		
<b>General Government</b>		
<b>County Clerk</b>		
Salaries	\$ 257,900	\$ 250,863
Office Supplies	3,589	3,444
Postage	1,700	1,676
Travel	500	305
Telephone	4,650	4,616
Insurance	100	
Miscellaneous	650	962
Equipment	3,500	3,463
System Updates and Programming	4,000	3,634
<b>Total County Clerk</b>	<u>\$ 276,589</u>	<u>\$ 268,963</u>
<b>County Treasurer</b>		
Salaries	\$ 144,284	\$ 144,268
Office Supplies	296	296
Postage	4,317	4,316
Travel	374	373
Education and Training	15	15
Telephone	1,219	1,219
Equipment Repairs	1,100	1,015
Insurance	781	780
<b>Total County Treasurer</b>	<u>\$ 152,386</u>	<u>\$ 152,282</u>
<b>Coroner's Expenses</b>		
Salaries	\$ 50,145	\$ 46,295
Office Supplies	4,085	4,031
Postage	100	
Medical Exams	18,030	9,277
Deputy Coroner Fees	1,000	200
Education & Training	5,525	4,357
Telephone	1,600	1,460
Insurance	100	2
Transportation Fees	2,000	700
Office Rent	1,200	1,100
Coroner's Jurors Fees	150	138
<b>Total Coroner's Expense</b>	<u>\$ 83,935</u>	<u>\$ 67,560</u>



**MACOUPIN COUNTY, ILLINOIS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**GENERAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

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**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>County Board</b>		
Salaries	\$ 86,300	\$ 86,270
Committee Meetings and Mileage	26,275	25,546
<b>Total County Board</b>	<u>\$ 112,575</u>	<u>\$ 111,816</u>
<b>Courthouse</b>		
Supplies	\$ 5,230	\$ 5,230
Utilities	58,204	58,185
Equipment Repair	48,341	48,341
Equipment	200	168
Miscellaneous	11,025	11,021
<b>Total Courthouse</b>	<u>\$ 123,000</u>	<u>\$ 122,945</u>
<b>Elections</b>		
Salaries	\$ 59,928	\$ 59,286
Office Supplies	20,000	19,552
Postage	6,500	5,000
Printing	17,500	17,460
Election Setup and Rent	5,000	3,870
Publishing	15,650	15,646
Education/Training	1,199	283
System Updates and Programming	51,400	51,398
Equipment Repair and Maintenance	33,100	33,098
Election Expense	11,500	10,949
<b>Total Elections</b>	<u>\$ 221,777</u>	<u>\$ 216,542</u>
<b>Supervisor of Assessments</b>		
Salaries	\$ 136,679	\$ 136,679
Office Supplies	2,185	2,185
Postage	8,820	8,820
Travel	3,246	3,246
Printing	16,237	16,237
Education and Training	1,455	1,455
Telephone	3,373	3,373
Equipment Repairs and Maintenance	2,993	2,993
Equipment	339	339
<b>Total Supervisor of Assessments</b>	<u>\$ 175,327</u>	<u>\$ 175,327</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>Capital Improvements</b>		
Capital Project Expense	\$ 30,000	\$ 28,225
<b>Copy Room</b>		
Office Supplies	\$ 2,957	\$ 2,957
Machine Rent	6,875	6,872
<b>Total Copy Room</b>	<u>\$ 9,832</u>	<u>\$ 9,829</u>
<b>Tax Assessment and Collections</b>		
Office Supplies	\$ 29,755	\$ 29,641
Equipment Repair	55,907	55,870
Equipment	650	650
Education and Training	1,200	1,200
Miscellaneous	145	142
<b>Total Tax Assessment and Collections</b>	<u>\$ 87,657</u>	<u>\$ 87,503</u>
<b>County Administration</b>		
Salaries	\$ 52,000	\$ 51,391
Office Supplies and Postage	3,000	2,297
Mileage, Dues, and Conventions	1,050	151
Printing	900	528
Telephone	1,400	1,335
Equipment Repairs and Maintenance	1,900	1,897
Miscellaneous	5,400	1,069
Appellate Assistant Service	20,000	16,198
Insurance	645,938	561,831
Audit	26,800	26,659
Care of Cemetery	901	900
County Website Design	1,301	1,300
Tourism Commission	2,000	
West Central Planning	9,536	9,536
Macoupin County Economic Development Partnership	154,500	154,500
<b>Total County Administration</b>	<u>\$ 926,626</u>	<u>\$ 829,592</u>
<b>Real Estate Stamps</b>		
Office Supplies	\$ 170,000	\$ 104,050
<b>Total General Government Cash Disbursements</b>	<u>\$ 2,369,704</u>	<u>\$ 2,174,634</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Public Safety</b>		
<b>Sheriff</b>		
Salaries	\$ 1,964,184	\$ 1,964,184
Salaries Reimbursed by Drug Task Force	45,995	40,214
Office Supplies	34,529	34,529
Leads	2,590	2,590
Travel	2,352	2,352
Education and Training	7,762	7,762
Lodging and Meals Conveying Prisoners	3,327	3,327
Equipment Repair	27,459	27,459
Vehicle Expense	125,792	125,792
Insurance	1,000	1,000
K - 9	706	706
Telephone	25,645	25,645
Equipment	16,544	16,544
Employee Uniforms	17,381	17,381
Investigation Division Supplies	1,592	1,592
Investigation Division Equipment	2,263	2,263
Deputy Equipment	3,707	3,705
Radio Purchase and Maintenance Agreement	24,055	24,055
Food	38,536	38,536
Utilities	80,068	80,068
Housing Inmates in Other Counties	22,100	22,100
Medical Expenses of Inmates	55,112	55,112
<b>Total Sheriff</b>	<u>\$ 2,502,699</u>	<u>\$ 2,496,916</u>
<b>Civil Defense - ESDA</b>		
Salaries	\$ 40,550	\$ 40,530
Office Supplies	400	383
Postage	500	100
Mileage, Dues, and Conventions	1,000	65
Telephone	1,400	1,395
Vehicle Expense	3,477	2,494
Equipment Repair and Maintenance	1,000	966
<b>Total Civil Defense - ESDA</b>	<u>\$ 48,327</u>	<u>\$ 45,933</u>
<b>Animal Control</b>		
Salaries	<u>\$ 15,000</u>	<u>\$ 14,954</u>
<b>Total Public Safety Cash Disbursements</b>	<u>\$ 2,566,026</u>	<u>\$ 2,557,803</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Disbursements - Continued</b>		
<b>Corrections</b>		
<b>Probation</b>		
Salaries	\$ 348,359	\$ 346,922
Office Supplies	500	474
<b>Total Probation</b>	<u>\$ 348,859</u>	<u>\$ 347,396</u>
<b>Total Corrections Cash Disbursements</b>	<u>\$ 348,859</u>	<u>\$ 347,396</u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary</b>		
<b>Circuit Court</b>		
Office Supplies	\$ 2,849	\$ 2,848
Postage	500	305
Court Appointed Attorneys	24,151	17,737
Psychological Evaluations and Testing	6,100	1,811
Court Reporter Services	8,900	8,808
Telephone	2,000	1,900
Books, Transcripts, and Periodicals	8,422	8,421
Equipment Repairs	10,600	10,560
Miscellaneous	1,750	1,703
Petit Jurors Expense	2,900	2,611
Grand Jurors Expense	3,078	758
<b>Total Circuit Court</b>	<u>\$ 71,250</u>	<u>\$ 57,462</u>
<b>Public Defender</b>		
Salaries	\$ 149,876	\$ 131,860
Telephone	628	338
Miscellaneous	1,057	1,055
Office Expense	1,083	511
Contractual Employees	66,761	66,750
Equipment Repair and Maintenance	45	45
<b>Total Public Defender</b>	<u>\$ 219,450</u>	<u>\$ 200,559</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary - Continued</b>		
<b>Jury Commission</b>		
Office Supplies	\$ 652	\$ 522
Postage	3,488	3,488
Telephone	799	617
<b>Total Jury Commission</b>	<u>\$ 4,939</u>	<u>\$ 4,627</u>
<b>Circuit Clerk</b>		
Salaries	\$ 476,957	\$ 416,223
Office Supplies	21,250	22,732
Postage	177	176
Travel	464	325
Telephone	5,525	3,500
Office Machine Rent	5,197	5,196
Insurance	637	498
Equipment	2,125	2,000
Miscellaneous	19	18
<b>Total Circuit Clerk</b>	<u>\$ 512,351</u>	<u>\$ 450,668</u>
<b>States Attorney</b>		
Salaries	\$ 377,161	\$ 377,161
Office Supplies	1,593	1,593
Postage	186	186
Travel	770	770
Publishing	781	781
Witness and Investigation	900	900
Telephone	4,203	4,203
Machine Rent	2,316	2,316
Miscellaneous	2,416	2,416
Equipment	83	1,048
Book, Transcript and Periodicals	1,048	83
<b>Total States Attorney</b>	<u>\$ 391,457</u>	<u>\$ 391,457</u>
<b>Total Judiciary Cash Disbursements</b>	<u>\$ 1,199,447</u>	<u>\$ 1,104,773</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Disbursements - Continued</b>		
<b>Education</b>		
<b>Superintendent of Education</b>		
Salaries	\$ 74,965	\$ 74,965
<b>Total Education Disbursements</b>	<u>\$ 74,965</u>	<u>\$ 74,965</u>
<b>Total Disbursements</b>	<u>\$ 6,559,001</u>	<u>\$ 6,259,571</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (6,559,001)	\$ (324,241)
Other Financing Sources (Uses)		
Operating Transfers Out		\$ (37,000)
Operating Transfers In	<u>                    </u>	<u>771,864</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (6,559,001)</u>	\$ 410,623
<b>Fund Balance - Beginning of Year</b>		<u>2,223,452</u>
<b>Fund Balance - End of Year</b>		<u>\$ 2,634,075</u>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY CLERK - GENERAL FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

**Cash Receipts**

	<u>Budget</u>	<u>Actual</u>
<b>Charges for Service</b>		
<b>Public Service Fees</b>		
Birth Certificates		\$ 6,459
Death Certificates		17,638
Marriage Certificates		6,943
Marriage Licenses		11,520
Notary Commission and Certificate of Magistracy		1,395
Copies, Lien and Searches		399
<b>Total Public Service Fees</b>	<u>\$ 0</u>	<u>\$ 44,354</u>
<b>County Service Fees</b>		
Tax Deeds		\$ 2,660
Recording		699,476
<b>Total County Service Fees</b>	<u>\$ 0</u>	<u>\$ 702,136</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 746,490</u>

**Cash Disbursements**

General Government	<u>                    </u>	<u>\$ 79,857</u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 79,857</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 666,633
Other Financing Sources (Uses) Operating Transfers Out	<u>                    </u>	<u>(639,545)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 27,088
<b>Fund Balance - Beginning of Year</b>		<u>90,789</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 117,877</u></u>



**MACOUPIN COUNTY, ILLINOIS  
SHERIFF - GENERAL FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

**Cash Receipts**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
Charges For Service	<u>          </u>	\$ 139,144
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 139,144</u>
<b>Cash Disbursements</b>		
General Government	<u>          </u>	\$ 43,325
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 43,325</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 95,819
Other Financing Sources (Uses)		
Operating Transfers Out	<u>          </u>	<u>(102,498)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (6,679)
<b>Fund Balance - Beginning of Year</b>		<u>19,267</u>
<b>Fund Balance - End of Year</b>		<u>\$ 12,588</u>

**MACOUPIN COUNTY, ILLINOIS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

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**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND**  
**FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2010**

	<b>Revolving Loan Fund</b>	<b>Emergency Telephone System</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Social Security Fund</b>	<b>Tort Liability Fund</b>	<b>Total All Special Funds</b>
<b>ASSETS</b>						
Cash	\$ 49,658	\$ 649,026	\$ 992,188	\$ 521,643	\$ 208,018	\$ 8,358,035
Invested Cash		1,726,827				4,209,535
Due From Other Funds						162,781
Revolving Loan Balances	<u>103,339</u>					<u>136,547</u>
<b>TOTAL ASSETS</b>	<u>\$ 152,997</u>	<u>\$ 2,375,853</u>	<u>\$ 992,188</u>	<u>\$ 521,643</u>	<u>\$ 208,018</u>	<u>\$ 12,866,898</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Due To Other Funds	\$ 50,000			\$ 75,410		\$ 236,723
Fund Balance - Unreserved	<u>102,997</u>	<u>\$ 2,375,853</u>	<u>\$ 992,188</u>	<u>446,233</u>	<u>\$ 208,018</u>	<u>12,630,175</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 152,997</u>	<u>\$ 2,375,853</u>	<u>\$ 992,188</u>	<u>\$ 521,643</u>	<u>\$ 208,018</u>	<u>\$ 12,866,898</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>County Highway Fund</b>	<b>County Motor Fuel Fund</b>	<b>Federal Aid Matching Fund</b>	<b>County Township Bridge Bond Fund</b>	<b>County Township Bridge Fund</b>	<b>County Farm Fund</b>
<b>ASSETS</b>						
Cash	\$ 342,491	\$ 1,091,774	\$ 217,735	\$ 19,674	\$ 533,422	\$ 44,341
Invested Cash		1,515,663	295,000			
<b>TOTAL ASSETS</b>	<u>\$ 342,491</u>	<u>\$ 2,607,437</u>	<u>\$ 512,735</u>	<u>\$ 19,674</u>	<u>\$ 533,422</u>	<u>\$ 44,341</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance - Unreserved	\$ 342,491	\$ 2,607,437	\$ 512,735	\$ 19,674	\$ 533,422	\$ 44,341
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 342,491</u>	<u>\$ 2,607,437</u>	<u>\$ 512,735</u>	<u>\$ 19,674</u>	<u>\$ 533,422</u>	<u>\$ 44,341</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<u>County Health Department</u>	<u>County Health Department WIC Fund</u>	<u>County Health Department M &amp; M Dental Clinic</u>	<u>Mental Deficiency Fund</u>	<u>Mental Health Fund</u>	<u>Community Health Center, Inc</u>
<b>ASSETS</b>						
Cash	\$ 462,030	\$ 50,227	\$ 54,356	\$ 39,685	\$ 50,330	\$ 10,163
Due From Other Funds	<u>103,377</u>					
<b>TOTAL ASSETS</b>	<u>\$ 565,407</u>	<u>\$ 50,227</u>	<u>\$ 54,356</u>	<u>\$ 39,685</u>	<u>\$ 50,330</u>	<u>\$ 10,163</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Due To Other Funds		\$ 103,377				
Fund Balance (Deficit) - Unreserved	<u>\$ 565,407</u>	<u>(53,150)</u>	<u>\$ 54,356</u>	<u>\$ 39,685</u>	<u>\$ 50,330</u>	<u>\$ 10,163</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 565,407</u>	<u>\$ 50,227</u>	<u>\$ 54,356</u>	<u>\$ 39,685</u>	<u>\$ 50,330</u>	<u>\$ 10,163</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>Delinquent Real Estate Taxes Liquidation Fund</b>	<b>Real Estate Stamp Fund</b>	<b>Sheriff's Drug Fund</b>	<b>Document Storage Fund</b>	<b>Recorder's Microfilm Fund</b>	<b>Treasurer's Automation Fees Fund</b>
<b>ASSETS</b>						
Cash	\$ 275,322	\$ 237,585	\$ 3,668	\$ 201,616	\$ 112,750	\$ 73,442
Invested Cash				400,000		
<b>TOTAL ASSETS</b>	<u>\$ 275,322</u>	<u>\$ 237,585</u>	<u>\$ 3,668</u>	<u>\$ 601,616</u>	<u>\$ 112,750</u>	<u>\$ 73,442</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Due To Other Funds						\$ 2,413
Fund Balance - Unreserved	<u>\$ 275,322</u>	<u>\$ 237,585</u>	<u>\$ 3,668</u>	<u>\$ 601,616</u>	<u>\$ 112,750</u>	<u>71,029</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 275,322</u>	<u>\$ 237,585</u>	<u>\$ 3,668</u>	<u>\$ 601,616</u>	<u>\$ 112,750</u>	<u>\$ 73,442</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>Animal Control Claim Fund</b>	<b>Animal Control Working Fund</b>	<b>Law Library Fund</b>	<b>Court Security Fund</b>	<b>Court Automation Fund</b>	<b>Probation Fees Fund</b>
<b>ASSETS</b>						
Cash		\$ 81,596	\$ 1,674	\$ 144,489	\$ 189,435	\$ 158,016
Invested Cash					150,000	
Due From Other Funds		170				59,000
<b>TOTAL ASSETS</b>	<u>\$ 0</u>	<u>\$ 81,766</u>	<u>\$ 1,674</u>	<u>\$ 144,489</u>	<u>\$ 339,435</u>	<u>\$ 217,016</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Due To Other Funds					\$ 111	
Fund Balance - Unreserved		\$ 81,766	\$ 1,674	\$ 144,489	339,324	\$ 217,016
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 0</u>	<u>\$ 81,766</u>	<u>\$ 1,674</u>	<u>\$ 144,489</u>	<u>\$ 339,435</u>	<u>\$ 217,016</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>Traffic Violation Fee Fund</b>	<b>Crime Victims Fund</b>	<b>Tourism Fund</b>	<b>Sheriff's Leads Account</b>	<b>Circuit Clerk Maintenance &amp; Child Support Fund</b>	<b>Macoupin County Cops Grant</b>
<b>ASSETS</b>						
Cash		\$ 2,524	\$ 13,812	\$ 3,974	\$ 172,461	\$ 80,353
<b>TOTAL ASSETS</b>	<u>\$ 0</u>	<u>\$ 2,524</u>	<u>\$ 13,812</u>	<u>\$ 3,974</u>	<u>\$ 172,461</u>	<u>\$ 80,353</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Due To Other Funds	\$ 2,552					
Fund Balance (Deficit) - Unreserved	<u>(2,552)</u>	<u>\$ 2,524</u>	<u>\$ 13,812</u>	<u>\$ 3,974</u>	<u>\$ 172,461</u>	<u>\$ 80,353</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 0</u>	<u>\$ 2,524</u>	<u>\$ 13,812</u>	<u>\$ 3,974</u>	<u>\$ 172,461</u>	<u>\$ 80,353</u>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>Circuit Clerk SDU Reimbursement</b>	<b>South Central Illinois Drug Task Force Fund</b>	<b>Public Safety Fund</b>	<b>Revolving Loan Fund II</b>	<b>DUI Equipment Fund</b>	<b>County Health Commcare Fund</b>
<b>ASSETS</b>						
Cash	\$ 93,272	\$ 17,886	\$ 76,092	\$ 19,439	\$ 10,880	\$ 246,378
Invested Cash						122,045
Revolving Loan Balances				33,208		
<b>TOTAL ASSETS</b>	<u>\$ 93,272</u>	<u>\$ 17,886</u>	<u>\$ 76,092</u>	<u>\$ 52,647</u>	<u>\$ 10,880</u>	<u>\$ 368,423</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance - Unreserved	<u>\$ 93,272</u>	<u>\$ 17,886</u>	<u>\$ 76,092</u>	<u>\$ 52,647</u>	<u>\$ 10,880</u>	<u>\$ 368,423</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 93,272</u>	<u>\$ 17,886</u>	<u>\$ 76,092</u>	<u>\$ 52,647</u>	<u>\$ 10,880</u>	<u>\$ 368,423</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>Sheriff's Federal Drug Fund</b>	<b>Arrestees' Medical Costs</b>	<b>Tax Sale In Error Interest</b>	<b>Health Insurance Fund</b>	<b>Grant Fund</b>	<b>Pet Population Control</b>
<b>ASSETS</b>						
Cash	<u>\$ 9,556</u>	<u>\$ 59,043</u>	<u>\$ 99,980</u>	<u>\$ 11,029</u>	<u>\$ 90,677</u>	<u>\$ 16,122</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 9,556</u></u>	<u><u>\$ 59,043</u></u>	<u><u>\$ 99,980</u></u>	<u><u>\$ 11,029</u></u>	<u><u>\$ 90,677</u></u>	<u><u>\$ 16,122</u></u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance - Unreserved	<u>\$ 9,556</u>	<u>\$ 59,043</u>	<u>\$ 99,980</u>	<u>\$ 11,029</u>	<u>\$ 90,677</u>	<u>\$ 16,122</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 9,556</u></u>	<u><u>\$ 59,043</u></u>	<u><u>\$ 99,980</u></u>	<u><u>\$ 11,029</u></u>	<u><u>\$ 90,677</u></u>	<u><u>\$ 16,122</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2010**

	<b>County Health Dept - ILCS</b>	<b>Circuit Clerk OP Fund</b>	<b>CDAP Fund</b>	<b>Vital Records Automation</b>	<b>GIS</b>	<b>Coroner's Fee</b>	<b>Public Transportation</b>
<b>ASSETS</b>							
Cash		\$ 26,436	\$ 5	\$ 2,437	\$ 481,714	\$ 200	\$ 7,411
Due From Other Funds				234			
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 26,436</b>	<b>\$ 5</b>	<b>\$ 2,671</b>	<b>\$ 481,714</b>	<b>\$ 200</b>	<b>\$ 7,411</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Due To Other Funds					\$ 2,860		
Fund Balance - Unreserved		\$ 26,436	\$ 5	\$ 2,671	478,854	\$ 200	\$ 7,411
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 0</b>	<b>\$ 26,436</b>	<b>\$ 5</b>	<b>\$ 2,671</b>	<b>\$ 481,714</b>	<b>\$ 200</b>	<b>\$ 7,411</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<b>Revolving Loan Fund</b>	<b>Emergency Telephone System</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Social Security Fund</b>	<b>Tort Liability Fund</b>	<b>Total All Special Revenue Funds</b>
<b>Cash Receipts</b>						
Local Taxes			\$ 1,145,042	\$ 521,156	\$ 479,292	\$ 4,184,225
Intergovernmental State						2,090,865
Intergovernmental Federal						977,229
Intergovernmental Other						239,537
Charges For Service		\$ 670,886				1,751,314
Fines and Forfeitures						90,985
License and Permits						102,453
Interest	\$ 1,624	63,300	4,656	2,616	297	112,915
Donations						2,130
Miscellaneous		4,181	519,479	4,660	1,640	705,512
<b>Total Cash Receipts</b>	<b>\$ 1,624</b>	<b>\$ 738,367</b>	<b>\$ 1,669,177</b>	<b>\$ 528,432</b>	<b>\$ 481,229</b>	<b>\$ 10,257,165</b>
<b>Cash Disbursements</b>						
General Government			\$ 1,023,116	\$ 310,172	\$ 344,874	\$ 1,992,032
Public Safety		\$ 779,444			6,389	1,061,442
Corrections						37,206
Judiciary						56,552
Public Works and Transportation						2,599,230
Health and Welfare						2,771,814
<b>Total Cash Disbursements</b>	<b>\$ 0</b>	<b>\$ 779,444</b>	<b>\$ 1,023,116</b>	<b>\$ 310,172</b>	<b>\$ 351,263</b>	<b>\$ 8,518,276</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 1,624	\$ (41,077)	\$ 646,061	\$ 218,260	\$ 129,966	\$ 1,738,889
<b>Other Financing Sources (Uses)</b>						
Loan Proceeds						199,500
Operating Transfer Out						(1,684,177)
Operating Transfer In						1,691,356
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 1,624	\$ (41,077)	\$ 646,061	\$ 218,260	\$ 129,966	\$ 1,945,568
<b>Fund Balance - Beginning of Year</b>	<b>101,373</b>	<b>2,416,930</b>	<b>346,127</b>	<b>227,973</b>	<b>78,052</b>	<b>10,684,607</b>
<b>Fund Balance - End of Year</b>	<b>\$ 102,997</b>	<b>\$ 2,375,853</b>	<b>\$ 992,188</b>	<b>\$ 446,233</b>	<b>\$ 208,018</b>	<b>\$ 12,630,175</b>

**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, 2010**

	<b>County Highway Fund</b>	<b>County Motor Fuel Tax Fund</b>	<b>Federal Aid Matching Fund</b>	<b>County Township Bridge Bond Fund</b>	<b>County Township Bridge Fund</b>	<b>County Farm Fund</b>
<b>Cash Receipts</b>						
Local Taxes	\$ 631,893		\$ 362,429		\$ 311,615	
Intergovernmental State		\$ 1,213,687	35,120	\$ 11,829		
Intergovernmental Other	145,329				85,380	
Interest	365	25,356	4,143	93	409	\$ 24
Miscellaneous	12,531					8,550
<b>Total Cash Receipts</b>	<u>\$ 790,118</u>	<u>\$ 1,239,043</u>	<u>\$ 401,692</u>	<u>\$ 11,922</u>	<u>\$ 397,404</u>	<u>\$ 8,574</u>
<b>Cash Disbursements</b>						
General Government						
Public Works and Transportation	\$ 1,249,974	\$ 670,088	\$ 311,886	\$ 193,829	\$ 173,453	
<b>Total Cash Disbursements</b>	<u>\$ 1,249,974</u>	<u>\$ 670,088</u>	<u>\$ 311,886</u>	<u>\$ 193,829</u>	<u>\$ 173,453</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (459,856)	\$ 568,955	\$ 89,806	\$ (181,907)	\$ 223,951	\$ 8,574
Other Financing Sources (Uses)						
Loan Proceeds		199,500				
Operating Transfer Out	(6,781)	(750,000)				(12,848)
Operating Transfer In	750,000		5,748			
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 283,363	\$ 18,455	\$ 95,554	\$ (181,907)	\$ 223,951	\$ (4,274)
<b>Fund Balance - Beginning of Year</b>	<u>59,128</u>	<u>2,588,982</u>	<u>417,181</u>	<u>201,581</u>	<u>309,471</u>	<u>48,615</u>
<b>Fund Balance - End of Year</b>	<u>\$ 342,491</u>	<u>\$ 2,607,437</u>	<u>\$ 512,735</u>	<u>\$ 19,674</u>	<u>\$ 533,422</u>	<u>\$ 44,341</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, 2010**

	<b>County Health Department</b>	<b>County Health Department WIC Fund</b>	<b>County Health Department M &amp; M Dental Clinic</b>	<b>Mental Deficiency Fund</b>	<b>Mental Health Fund</b>	<b>Community Health Center, Inc.</b>
<b>Cash Receipts</b>						
Local Taxes	\$ 377,217			\$ 81,644	\$ 273,937	
Intergovernmental State	782,019		\$ 2,188			
Intergovernmental Federal	676,565	\$ 155,600				
Charges For Service	183,915		374,690			
License and Permits	42,935					
Interest	404	6	10	193	161	
Donations	2,130					
Miscellaneous	6,524		1,268			\$ 14,125
<b>Total Cash Receipts</b>	<u>\$ 2,071,709</u>	<u>\$ 155,606</u>	<u>\$ 378,156</u>	<u>\$ 81,837</u>	<u>\$ 274,098</u>	<u>\$ 14,125</u>
<b>Cash Disbursements</b>						
Health and Welfare	\$ 2,087,916	\$ 75,530	\$ 93,477	\$ 52,000	\$ 254,200	\$ 23,545
<b>Total Cash Disbursements</b>	<u>\$ 2,087,916</u>	<u>\$ 75,530</u>	<u>\$ 93,477</u>	<u>\$ 52,000</u>	<u>\$ 254,200</u>	<u>\$ 23,545</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (16,207)	\$ 80,076	\$ 284,679	\$ 29,837	\$ 19,898	\$ (9,420)
Other Financing Sources (Uses)						
Operating Transfer Out	(125,242)	(94,110)	(376,120)			
Operating Transfer In	<u>470,359</u>					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 328,910	\$ (14,034)	\$ (91,441)	\$ 29,837	\$ 19,898	\$ (9,420)
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>236,497</u>	<u>(39,116)</u>	<u>145,797</u>	<u>9,848</u>	<u>30,432</u>	<u>19,583</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u>\$ 565,407</u>	<u>\$ (53,150)</u>	<u>\$ 54,356</u>	<u>\$ 39,685</u>	<u>\$ 50,330</u>	<u>\$ 10,163</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, 2010**

	<b>Delinquent Real Estate Taxes Liquidation Fund</b>	<b>Real Estate Stamp Fund</b>	<b>Sheriff's Drug Fund</b>	<b>Document Storage Fund</b>	<b>Recorder's Microfilm Fund</b>	<b>Treasurer's Automation Fees Fund</b>
<b>Cash Receipts</b>						
Charges For Service	\$ 35,717			\$ 47,328		\$ 8,440
Interest	2,828	\$ 27		1,302	\$ 8	435
Miscellaneous	20,610		\$ 115			8,542
<b>Total Cash Receipts</b>	<u>\$ 59,155</u>	<u>\$ 27</u>	<u>\$ 115</u>	<u>\$ 48,630</u>	<u>\$ 8</u>	<u>\$ 17,417</u>
<b>Cash Disbursements</b>						
General Government	\$ 1,426	\$ 43,331		\$ 4,424	\$ 10,077	\$ 15,000
Public Safety			\$ 700			
<b>Total Cash Disbursements</b>	<u>\$ 1,426</u>	<u>\$ 43,331</u>	<u>\$ 700</u>	<u>\$ 4,424</u>	<u>\$ 10,077</u>	<u>\$ 15,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 57,729	\$ (43,304)	\$ (585)	\$ 44,206	\$ (10,069)	\$ 2,417
Other Financing Sources (Uses)						
Operating Transfer Out				(115,000)		
Operating Transfer In					30,040	
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 57,729	\$ (43,304)	\$ (585)	\$ (70,794)	\$ 19,971	\$ 2,417
<b>Fund Balance - Beginning of Year</b>	<u>217,593</u>	<u>280,889</u>	<u>4,253</u>	<u>672,410</u>	<u>92,779</u>	<u>68,612</u>
<b>Fund Balance - End of Year</b>	<u>\$ 275,322</u>	<u>\$ 237,585</u>	<u>\$ 3,668</u>	<u>\$ 601,616</u>	<u>\$ 112,750</u>	<u>\$ 71,029</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, 2010**

	<b>Animal Control Claim Fund</b>	<b>Animal Control Working Fund</b>	<b>Law Library Fund</b>	<b>Court Security Fund</b>	<b>Court Automation Fund</b>	<b>Probation Fees Fund</b>
<b>Cash Receipts</b>						
Charges For Service		\$ 39,476	\$ 20,010	\$ 50,647	\$ 47,321	\$ 95,888
Licenses and Permits	\$ 26,010	33,508				
Interest	3	4		11	495	16
Miscellaneous			558			
<b>Total Cash Receipts</b>	<u>\$ 26,013</u>	<u>\$ 72,988</u>	<u>\$ 20,568</u>	<u>\$ 50,658</u>	<u>\$ 47,816</u>	<u>\$ 95,904</u>
<b>Cash Disbursements</b>						
Public Safety		\$ 85,349				
Corrections						\$ 37,206
Judiciary			\$ 20,738	\$ 2,542	\$ 33,080	
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 85,349</u>	<u>\$ 20,738</u>	<u>\$ 2,542</u>	<u>\$ 33,080</u>	<u>\$ 37,206</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 26,013	\$ (12,361)	\$ (170)	\$ 48,116	\$ 14,736	\$ 58,698
Other Financing Sources (Uses)						
Operating Transfer Out	(93,635)					
Operating Transfer In		93,635				
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (67,622)	\$ 81,274	\$ (170)	\$ 48,116	\$ 14,736	\$ 58,698
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>67,622</u>	<u>492</u>	<u>1,844</u>	<u>96,373</u>	<u>324,588</u>	<u>158,318</u>
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 81,766</u>	<u>\$ 1,674</u>	<u>\$ 144,489</u>	<u>\$339,324</u>	<u>\$ 217,016</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, 2010**

	<b>Traffic Violation Fee Fund</b>	<b>Crime Victims Fund</b>	<b>Tourism Fund</b>	<b>Sheriff's Leads Account</b>	<b>Circuit Clerk Maintenance &amp; Child Support Fund</b>	<b>Macoupin County Cops Grant</b>
<b>Cash Receipts</b>						
Intergovernmental Federal						\$ 60,000
Intergovernmental Other				\$ 8,828		
Charges For Service					\$ 1,508	
Interest	\$ 1		\$ 1		1,198	
Miscellaneous			6,138			
<b>Total Cash Receipts</b>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 6,139</u>	<u>\$ 8,828</u>	<u>\$ 2,706</u>	<u>\$ 60,000</u>
<b>Cash Disbursements</b>						
Public Safety				\$ 10,535		
Judiciary		\$ 65			\$ 127	
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 65</u>	<u>\$ 0</u>	<u>\$ 10,535</u>	<u>\$ 127</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 1	\$ (65)	\$ 6,139	\$ (1,707)	\$ 2,579	\$ 60,000
Other Financing Sources (Uses)						
Operating Transfer Out	(1,162)					(60,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (1,161)	\$ (65)	\$ 6,139	\$ (1,707)	\$ 2,579	\$ 0
<b>Fund Balance - Beginning of Year</b>	<u>(1,391)</u>	<u>2,589</u>	<u>7,673</u>	<u>5,681</u>	<u>169,882</u>	<u>80,353</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u><u>\$ (2,552)</u></u>	<u><u>\$ 2,524</u></u>	<u><u>\$ 13,812</u></u>	<u><u>\$ 3,974</u></u>	<u><u>\$ 172,461</u></u>	<u><u>\$ 80,353</u></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, 2010**

	<b>Circuit Clerk SDU Reimbursement</b>	<b>South Central Illinois Drug Task Fund</b>	<b>Public Safety Fund</b>	<b>Revolving Loan Fund II</b>	<b>DUI Equipment Fund</b>	<b>County Health Commcare Fund</b>
<b>Cash Receipts</b>						
Intergovernmental Federal		\$ 85,064				
Charges For Service						\$ 139,838
Fines and Forfeitures			\$ 68,874		\$ 1,489	
Interest	\$ 650			\$ 1,251	6	286
Miscellaneous			80,561			105
<b>Total Cash Receipts</b>	<b>\$ 650</b>	<b>\$ 85,064</b>	<b>\$ 149,435</b>	<b>\$ 1,251</b>	<b>\$ 1,495</b>	<b>\$ 140,229</b>
<b>Cash Disbursements</b>						
Public Safety		\$ 82,108	\$ 86,650		\$ 1,000	
Health & Welfare						\$ 185,051
<b>Total Cash Disbursements</b>	<b>\$ 0</b>	<b>\$ 82,108</b>	<b>\$ 86,650</b>	<b>\$ 0</b>	<b>\$ 1,000</b>	<b>\$ 185,051</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 650	\$ 2,956	\$ 62,785	\$ 1,251	\$ 495	\$ (44,822)
Other Financing Sources (Uses)						
Operating Transfer Out			(13,350)			(129)
Operating Transfer in						117,037
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 650	\$ 2,956	\$ 49,435	\$ 1,251	\$ 495	\$ 72,086
<b>Fund Balance - Beginning of Year</b>	<b>92,622</b>	<b>14,930</b>	<b>26,657</b>	<b>51,396</b>	<b>10,385</b>	<b>296,337</b>
<b>Fund Balance - End of Year</b>	<b>\$ 93,272</b>	<b>\$ 17,886</b>	<b>\$ 76,092</b>	<b>\$ 52,647</b>	<b>\$ 10,880</b>	<b>\$ 368,423</b>

**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, 2010**

	<b>Sheriff's Federal Drug Fund</b>	<b>Arrestees' Medical Costs</b>	<b>Tax Sale In Error Interest</b>	<b>Health Insurance Fund</b>	<b>Grant Fund</b>	<b>Pet Population Control</b>
<b>Cash Receipts</b>						
Intergovernmental State					\$ 46,022	
Intergovernmental Federal						
Intergovernmental Other						
Charge for Service			\$ 35,650			
Fines and Forfeitures		\$ 7,586				\$ 13,036
Interest	\$ 5	5	673			2
Miscellaneous						
<b>Total Cash Receipts</b>	<b>\$ 5</b>	<b>\$ 7,591</b>	<b>\$ 36,323</b>	<b>\$ 0</b>	<b>\$ 46,022</b>	<b>\$ 13,038</b>
<b>Cash Disbursements</b>						
General Government			\$ 4,773	\$ 47,916	\$ 29,517	
Public Safety						\$ 9,267
<b>Total Cash Disbursements</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,773</b>	<b>\$ 47,916</b>	<b>\$ 29,517</b>	<b>\$ 9,267</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 5	\$ 7,591	\$ 31,550	\$ (47,916)	\$ 16,505	\$ 3,771
Other Financing Sources (Uses)						
Operating Transfer Out			(30,000)			
Operating Transfer In				51,985		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 5	\$ 7,591	\$ 1,550	\$ 4,069	\$ 16,505	\$ 3,771
<b>Fund Balance - Beginning of Year</b>	<b>9,551</b>	<b>51,452</b>	<b>98,430</b>	<b>6,960</b>	<b>74,172</b>	<b>12,351</b>
<b>Fund Balance - End of Year</b>	<b>\$ 9,556</b>	<b>\$ 59,043</b>	<b>\$ 99,980</b>	<b>\$ 11,029</b>	<b>\$ 90,677</b>	<b>\$ 16,122</b>

**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, 2010**

	<u>County Health Dept - ILCS</u>	<u>Circuit Clerk OP Fund</u>	<u>CDAP</u>	<u>Vital Records Automation</u>	<u>GIS</u>	<u>Coroner's Fee</u>	<u>Public Transportation</u>
<b>Cash Receipts</b>							
Interest Income					\$ 51		
Miscellaneous		\$ 8,219				\$ 200	\$ 7,506
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 8,219</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 51</u>	<u>\$ 200</u>	<u>\$ 7,506</u>
<b>Cash Disbursements</b>							
General Government				\$ 4,073	\$ 153,333		
Judiciary							
Health and Welfare							\$ 95
Capital Development							
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,073</u>	<u>\$ 153,333</u>	<u>\$ 0</u>	<u>\$ 95</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 8,219	\$ 0	\$ (4,073)	\$(153,282)	\$ 200	\$ 7,411
Other Financing Sources (Uses)							
Operating Transfer Out					(5,800)		
Operating Transfer In				3,026	169,526		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 8,219	\$ 0	\$ (1,047)	\$ 10,444	\$ 200	\$ 7,411
<b>Fund Balance - Beginning of Year</b>		18,217	5	3,718	468,410		
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$26,436</u>	<u>\$ 5</u>	<u>\$ 2,671</u>	<u>\$ 478,854</u>	<u>\$ 200</u>	<u>\$ 7,411</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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$ 1,624</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 1,624</u>
<b>Cash Disbursements</b>		
Social Services		
Miscellaneous	<u>\$ 20,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	<u>\$ 1,624</u>
<b>Fund Balance - Beginning of Year</b>		<u>101,373</u>
<b>Fund Balance - End of Year</b>		<u>102,997</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		
Surcharges		\$ 670,886
Interest		63,300
Miscellaneous		4,181
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0	<hr/> \$ 738,367
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Related Expense	\$ 417,384	\$ 374,822
Utilities and Telephone	204,000	193,348
Advertising	500	
Training	4,000	1,153
Mileage	5,000	3,447
Dues and Publications	500	245
Mapping and Addressing	5,000	3,321
Insurance	89,800	87,272
Contractual	10,000	3,633
Capital Outlays	114,500	61,853
Office Expense	59,500	44,043
Rent	3,600	3,600
Clothing Allowance	4,000	2,761
Contingency	8,000	(54)
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 925,784	<hr/> \$ 779,444
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> <hr/> \$ (925,784)	<hr/> <hr/> \$ (41,077)
<b>Fund Balance - Beginning of Year</b>		<hr/> 2,416,930
<b>Fund Balance - End of Year</b>		<hr/> <hr/> \$ 2,375,853

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 1,145,042
Interest		4,656
Miscellaneous		
Member Contributions		519,479
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 1,669,177 <hr/>
<b>Cash Disbursements</b>		
General Government		
Payment to Illinois Municipal Retirement Fund	\$ 1,080,000	\$ 1,023,116
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 1,080,000 <hr/>	<hr/> \$ 1,023,116 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (1,080,000) <hr/>	\$ 646,061
<b>Fund Balance - Beginning of Year</b>		<hr/> 346,127
<b>Fund Balance - End of Year</b>		<hr/> \$ 992,188 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 521,156
Interest		2,616
Miscellaneous		4,660
	<u>                    </u>	<u>                    </u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 528,432</u>
<b>Cash Disbursements</b>		
General Government		
Social Security	<u>\$ 360,000</u>	<u>\$ 310,172</u>
	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 360,000</u>	<u>\$ 310,172</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (360,000)</u>	\$ 218,260
<b>Fund Balance - Beginning of Year</b>		<u>227,973</u>
<b>Fund Balance - End of Year</b>		<u>\$ 446,233</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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 479,292
Interest		297
Miscellaneous		1,640
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 481,229 <hr/>
<b>Cash Disbursements</b>		
General Government		
Insurance	\$ 413,500	\$ 344,874
Public Safety		
Animal Control - Miscellaneous	6,500	6,389
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 420,000 <hr/>	<hr/> \$ 351,263 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (420,000) <hr/>	\$ 129,966
<b>Fund Balance - Beginning of Year</b>		<hr/> 78,052
<b>Fund Balance - End of Year</b>		<hr/> \$ 208,018 <hr/>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 631,893
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		76,347
State Comptroller (Engineering)		68,982
Interest		365
Miscellaneous		12,531
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 790,118 <hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 721,000	\$ 673,543
Contractual	376,400	172,643
Capital Outlays	223,500	67,448
Commodities	222,000	332,418
Miscellaneous	15,000	3,922
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 1,557,900 <hr/>	<hr/> \$ 1,249,974 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,557,900)	\$ (459,856)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		750,000
Operating Transfers Out		(6,781)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<hr/> \$ (1,557,900) <hr/>	\$ 283,363
<b>Fund Balance - Beginning of Year</b>		<hr/> 59,128 <hr/>
<b>Fund Balance - End of Year</b>		<hr/> \$ 342,491 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental State		
Motor Fuel Tax		\$ 1,117,642
Salary Reimbursement		96,045
Interest		25,356
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 1,239,043</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 96,700	\$ 96,362
Contractual	1,606,300	
Commodities	1,317,000	573,726
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 3,020,000</b>	<b>\$ 670,088</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	(3,020,000)	\$ 568,955
<b>Other Financing Sources (Uses)</b>		
Loan Proceeds		199,500
Operating Transfers Out		(750,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$ (3,020,000)</u></u>	\$ 18,455
<b>Fund Balance - Beginning of Year</b>		<u>2,588,982</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 2,607,437</u></u>

**MACOUPIN COUNTY, ILLINOIS  
FEDERAL AID MATCHING FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax	\$	\$ 362,429
Intergovernmental State		35,120
Interest		4,143
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 401,692
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 450,000	\$ 167,283
Capital Outlay	100,000	144,603
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 550,000	\$ 311,886
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (550,000)	\$ 89,806
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		5,748
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (550,000)</u>	\$ 95,554
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		417,181
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 512,735</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 11,829
Interest		93
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0	<hr/> \$ 11,922
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 450,000	
Capital Outlay	150,000	\$ 193,829
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 600,000	<hr/> \$ 193,829
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> <u>\$ (600,000)</u>	\$ (181,907)
<b>Fund Balance - Beginning of Year</b>		<hr/> 201,581
<b>Fund Balance - End of Year</b>		<hr/> <u>\$ 19,674</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 311,615
Intergovernmental Other		
Reimbursement For Bridge Projects		85,380
Interest		409
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 397,404</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 125,000	\$ 34,817
Commodities	125,000	
Capital Outlays	150,000	138,636
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 400,000</b>	<b>\$ 173,453</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><b>\$ (400,000)</b></u>	<b>\$ 223,951</b>
		<hr/>
<b>Fund Balance - Beginning of Year</b>		<b>309,471</b>
		<hr/>
<b>Fund Balance - End of Year</b>		<b>\$ 533,422</b>
		<hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest		\$ 24
Miscellaneous		
Ground Rental	<u>          </u>	<u>8,550</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 8,574</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	<u>\$ 13,000</u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$ 13,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (13,000)	\$ 8,574
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>          </u>	<u>(12,848)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (13,000)</u>	\$ (4,274)
<b>Fund Balance - Beginning of Year</b>		<u>48,615</u>
<b>Fund Balance - End of Year</b>		<u>\$ 44,341</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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 377,217
Intergovernmental State		782,019
Intergovernmental Federal		676,565
Charges For Service		183,915
License and Permits		42,935
Interest		404
Donations		2,130
Miscellaneous & Reimbursements		6,524
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 2,071,709
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Health and Welfare		
Salaries and Related Expenses	\$ 1,653,979	\$ 1,507,543
All Other Health Related Expenses	620,000	580,373
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 2,273,979	\$ 2,087,916
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,273,979)	\$ (16,207)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		\$ (125,242)
Operating Transfers In		470,359
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (2,273,979)</u>	\$ 328,910
<b>Fund Balance - Beginning of Year</b>		<hr/> 236,497
<b>Fund Balance - End of Year</b>		<u><hr/>\$ 565,407</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental Federal		\$ 155,600
Interest		6
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 155,606</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Health and Welfare		
Personal Services	160,000	\$ 49,217
Contractual	13,800	14,422
Travel	500	746
Breastfeeding		1,940
Supplies	7,500	8,992
All Other Health Related Expenses		213
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 181,800</b>	<b>\$ 75,530</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<b>\$ (181,800)</b>	<b>\$ 80,076</b>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(94,110)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<b>\$ (181,800)</b>	<b>\$ (14,034)</b>
	<hr/>	<hr/>
<b>Fund Balance (Deficit) - Beginning of Year</b>		<b>(39,116)</b>
		<hr/>
<b>Fund Balance (Deficit) - End of Year</b>		<b>\$ (53,150)</b>
		<hr/>

**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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 2,188
Charge for Service		374,690
Interest		10
Miscellaneous		1,268
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 378,156
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Health and Welfare	\$ 492,000	\$ 93,477
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 492,000	\$ 93,477
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (492,000)	\$ 284,679
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(376,120)
		<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (492,000)	\$ (91,441)
	<hr/>	
<b>Fund Balance - Beginning of Year</b>		145,797
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 54,356
		<hr/>

**MACOUPIN COUNTY, ILLINOIS  
MENTAL DEFICIENCY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 81,644
Interest		193
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 81,837</u>
<b>Cash Disbursements</b>		
Health and Welfare		
Cash Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 52,000</u>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (52,000)</u></u>	\$ 29,837
<b>Fund Balance - Beginning of Year</b>		<u>9,848</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 39,685</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Local Taxes		
Property Tax		\$ 273,937
Interest		161
<b>Total Cash Receipts</b>	\$ 0	\$ 274,098
<b>Cash Disbursements</b>		
Health and Welfare		
Macoupin County Mental Health Association	\$ 254,000	\$ 254,200
<b>Total Cash Disbursements</b>	\$ 254,000	\$ 254,200
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	(254,000)	\$ 19,898
<b>Fund Balance - Beginning of Year</b>		30,432
<b>Fund Balance - End of Year</b>		\$ 50,330

**MACOUPIN COUNTY, ILLINOIS  
MACOUPIN COMMUNITY HEALTH CENTER, INC.  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      14,125</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      14,125</u>
<b>Cash Disbursements</b>		
Health and Welfare	<u>\$      25,000</u>	<u>\$      23,545</u>
<b>Total Cash Disbursements</b>	<u>\$      25,000</u>	<u>\$      23,545</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (25,000)</u></u>	<u>\$      (9,420)</u>
<b>Fund Balance - Beginning of Year</b>		<u>19,583</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      10,163</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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Service		
Redemption Fees		\$ 35,717
Interest		2,828
Miscellaneous		20,610
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 59,155 <hr/>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 4,000	\$ 1,426
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 4,000 <hr/>	<hr/> \$ 1,426 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (4,000) <hr/>	\$ 57,729
<b>Fund Balance - Beginning of Year</b>		<hr/> 217,593 <hr/>
<b>Fund Balance - End of Year</b>		<hr/> \$ 275,322 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          27</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          27</u>
<b>Cash Disbursements</b>		
General Government		
Salaries		\$      14,321
Supplies	<u>          55,000</u>	<u>          29,010</u>
<b>Total Cash Disbursements</b>	<u>\$      55,000</u>	<u>\$      43,331</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$      (55,000)</u></u>	<u>\$      (43,304)</u>
<b>Fund Balance - Beginning of Year</b>		<u>          280,889</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      237,585</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SHERIFF'S DRUG FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous	<u>          </u>	<u>\$        115</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$        115</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$      3,000</u>	<u>\$        700</u>
<b>Total Cash Disbursements</b>	<u>\$      3,000</u>	<u>\$        700</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (3,000)</u></u>	<u>\$      (585)</u>
<b>Fund Balance - Beginning of Year</b>		<u>4,253</u>
<b>Fund Balance - End of Year</b>		<u><u>3,668</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		\$ 47,328
Interest		1,302
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 48,630</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$ 300	
Supplies	3,400	\$ 3,362
Equipment	1,000	
Mileage, Dues, & Conventions	500	
Education/Training	300	
System Updates/Programming	1,000	
Miscellaneous	165,000	1,062
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 171,500</b>	<b>\$ 4,424</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (171,500)	\$ 44,206
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(115,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><b>\$ (171,500)</b></u>	<b>\$ (70,794)</b>
<b>Fund Balance - Beginning of Year</b>		<u><b>672,410</b></u>
<b>Fund Balance - End of Year</b>		<u><b>\$ 601,616</b></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          8</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          8</u>
<b>Cash Disbursements</b>		
General Government Supplies	<u>\$     15,000</u>	<u>\$     10,077</u>
<b>Total Cash Disbursements</b>	<u>\$     15,000</u>	<u>\$     10,077</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$     (15,000)	\$     (10,069)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<u>                    </u>	<u>         30,040</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$     (15,000)</u>	\$     19,971
<b>Fund Balance - Beginning of Year</b>		<u>         92,779</u>
<b>Fund Balance - End of Year</b>		<u><u>\$     112,750</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges for Service		\$ 8,440
Interest		435
Miscellaneous		8,542
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 17,417</u>
<b>Cash Disbursements</b>		
General Government		
Salaries	<u>\$ 15,000</u>	<u>\$ 15,000</u>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (15,000)</u></u>	<u>\$ 2,417</u>
<b>Fund Balance - Beginning of Year</b>		<u>68,612</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 71,029</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Licenses and Permits		
Dog Tags		\$ 26,010
Interest		3
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 26,013 <hr/>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 0 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 26,013
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<hr/>	<hr/> (93,635) <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<hr/> \$ 0 <hr/>	\$ (67,622)
<b>Fund Balance - Beginning of Year</b>		<hr/> 67,622 <hr/>
<b>Fund Balance - End of Year</b>		<hr/> \$ 0 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		
Dog Pickup and Holding		\$ 39,476
Licenses and Permits		
Dog Tags		33,508
Interest		4
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 72,988 <hr/>
<b>Cash Disbursements</b>		
Public Safety		
Salaries	\$ 41,000	\$ 40,597
Expense of Operations	44,000	43,867
Capital Outlay		885
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 85,000 <hr/>	<hr/> \$ 85,349 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (85,000)	\$ (12,361)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		93,635
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<hr/> \$ (85,000) <hr/>	\$ 81,274
<b>Fund Balance (Deficit) - Beginning of Year</b>		<hr/> 492 <hr/>
<b>Fund Balance - End of Year</b>		<hr/> \$ 81,766 <hr/>

**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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Service		
Library Fees		\$ 20,010
Miscellaneous		558
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 20,568 <hr/>
<b>Cash Disbursements</b>		
Judiciary		
Books and Supplies	\$ 30,000	\$ 20,738
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 30,000 <hr/>	<hr/> \$ 20,738 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (30,000) <hr/>	\$ (170)
<b>Fund Balance - Beginning of Year</b>		<hr/> 1,844
<b>Fund Balance - End of Year</b>		<hr/> \$ 1,674 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		
Court Security Fees		\$ 50,647
Interest		11
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 50,658 <hr/>
<b>Cash Disbursements</b>		
Judiciary		
Salaries and Fringe Reimbursement	\$ 80,000	\$ 2,542
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 80,000 <hr/>	<hr/> \$ 2,542 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (80,000) <hr/>	\$ 48,116
<b>Fund Balance - Beginning of Year</b>		<hr/> 96,373
<b>Fund Balance - End of Year</b>		<hr/> \$ 144,489 <hr/>

**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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		\$ 47,321
Interest		495
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 47,816</u>
<b>Cash Disbursements</b>		
Judiciary		
Salaries	\$ 3,420	\$ 3,418
Office Supplies	4,600	4,582
System Updates and Programming	1,605	1,604
Equipment Repairs and Maintenance	18,750	18,742
Books, Transcripts, and Periodicals	3,000	50
Capital Outlay	28,625	4,684
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 60,000</u>	<u>\$ 33,080</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (60,000)</u></u>	\$ 14,736
<b>Fund Balance - Beginning of Year</b>		<u>324,588</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 339,324</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		
Probation Fees		\$ 95,888
Interest		16
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 95,904
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Corrections		
Supplies	\$ 17,000	\$ 14,546
Travel	4,000	3,151
Equipment	13,000	415
Miscellaneous	188,365	19,094
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 222,365	\$ 37,206
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (222,365)</u>	\$ 58,698
<b>Fund Balance - Beginning of Year</b>		<hr/> 158,318
<b>Fund Balance - End of Year</b>		<u><u>\$ 217,016</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          1</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          1</u>
<b>Cash Disbursements</b>		
Judiciary		
Supplies	<u>\$      1,200</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$      1,200</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$     (1,200)	\$          1
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>                    </u>	<u>(1,162)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$     (1,200)</u>	\$     (1,161)
<b>Fund Balance - Beginning of Year</b>		<u>(1,391)</u>
<b>Fund Balance - End of Year</b>		<u><u>\$     (2,552)</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>		
Judiciary		
Miscellaneous	<hr/>	<u>\$ 65</u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 65</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ 0</u></u>	\$ (65)
<b>Fund Balance - Beginning of Year</b>		<u>2,589</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 2,524</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**TOURISM FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 1
Miscellaneous		6,138
	<u>0</u>	<u>6,139</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 6,139</u>
<b>Cash Disbursements</b>		
General Government	\$ 5,000	
	<u>5,000</u>	<u>0</u>
<b>Total Cash Disbursements</b>	<u>\$ 5,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (5,000)</u>	\$ 6,139
<b>Fund Balance - Beginning of Year</b>		<u>7,673</u>
<b>Fund Balance - End of Year</b>		<u>\$ 13,812</u>

**MACOUPIN COUNTY, ILLINOIS  
SHERIFF'S LEADS ACCOUNT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental Other	<u>                    </u>	<u>\$     8,828</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$     8,828</u>
<b>Cash Disbursements</b>		
Public Safety		
Payments For Telecommunication Service	<u>\$     12,000</u>	<u>\$     10,535</u>
<b>Total Cash Disbursements</b>	<u>\$     12,000</u>	<u>\$     10,535</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (12,000)</u></u>	<u>\$     (1,707)</u>
<b>Fund Balance - Beginning of Year</b>		<u>5,681</u>
<b>Fund Balance - End of Year</b>		<u><u>\$     3,974</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Service		
Maintenance and Child Support		
Collection Fees		\$ 1,508
Interest		1,198
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 2,706
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Judiciary		\$ 127
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 127
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts		
Over Cash Disbursements	\$ 0	\$ 2,579
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		169,882
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 172,461
		<hr/>

**MACOUPIN COUNTY, ILLINOIS  
MACOUPIN COUNTY COPS GRANT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

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

**MACOUPIN COUNTY, ILLINOIS  
CIRCUIT CLERK SDU REIMBURSEMENT FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>          </u>	<u>\$      650</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      650</u>
<b>Cash Disbursements</b>		
	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$      650</u>
<b>Fund Balance - Beginning of Year</b>		<u>92,622</u>
<b>Fund Balance - End of Year</b>		<u>\$  93,272</u>



**MACOUPIN COUNTY, ILLINOIS  
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal	<u>                    </u>	<u>\$ 85,064</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 85,064</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$ 118,009</u>	<u>\$ 82,108</u>
<b>Total Cash Disbursements</b>	<u>\$ 118,009</u>	<u>\$ 82,108</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (118,009)</u>	<u>\$ 2,956</u>
<b>Fund Balance - Beginning of Year</b>		<u>14,930</u>
<b>Fund Balance - End of Year</b>		<u>\$ 17,886</u>

**MACOUPIN COUNTY, ILLINOIS  
PUBLIC SAFETY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Fines & Forfeitures		\$ 68,874
Miscellaneous		80,561
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 149,435
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety		\$ 86,650
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 86,650
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 62,785
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(13,350)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 49,435
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		26,657
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 76,092
		<hr/>

**MACOUPIN COUNTY, ILLINOIS  
REVOLVING LOAN FUND II  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>          </u>	<u>\$     1,251</u>
<b>Total Cash Receipts</b>	<u>\$         0</u>	<u>\$     1,251</u>
<b>Cash Disbursements</b>		
	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$         0</u>	<u>\$         0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$         0</u>	<u>\$     1,251</u>
<b>Fund Balance - Beginning of Year</b>		<u>51,396</u>
<b>Fund Balance - End of Year</b>		<u><u>\$     52,647</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 1,489
Interest		6
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 1,495
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety	\$ 4,000	\$ 1,000
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 4,000	\$ 1,000
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (4,000)</u>	\$ 495
<b>Fund Balance - Beginning of Year</b>		<u>10,385</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 10,880</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, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Service		\$ 139,838
Interest		286
Miscellaneous		105
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 140,229
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Health & Welfare	\$ 735,620	\$ 185,051
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 735,620	\$ 185,051
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (735,620)	\$ (44,822)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(129)
Operating Transfers In		117,037
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (735,620)</u>	\$ 72,086
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		296,337
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 368,423</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          5</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          5</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$      5,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$      5,000</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$     (5,000)</u>	<u>\$          5</u>
<b>Fund Balance - Beginning of Year</b>		<u>9,551</u>
<b>Fund Balance - End of Year</b>		<u>\$     9,556</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 7,586
Interest		5
	<u>          </u>	<u>          </u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 7,591</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$ 20,000</u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (20,000)</u></u>	\$ 7,591
<b>Fund Balance - Beginning of Year</b>		<u>51,452</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 59,043</u></u>

**MACOUPIN COUNTY, ILLINOIS  
TAX SALE IN ERROR INTEREST  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Service Interest		\$ 35,650
		673
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 36,323</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	<u>\$ 35,000</u>	<u>\$ 4,773</u>
<b>Total Cash Disbursements</b>	<u>\$ 35,000</u>	<u>\$ 4,773</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (35,000)	\$ 31,550
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		<u>(30,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (35,000)</u>	\$ 1,550
<b>Fund Balance - Beginning of Year</b>		<u>98,430</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 99,980</u></u>



**MACOUPIN COUNTY, ILLINOIS  
HEALTH INSURANCE FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous Income	<u>          </u>	<u>          </u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          0</u>
<b>Cash Disbursements</b>		
General Government Insurance	<u>\$     75,000</u>	<u>\$     47,916</u>
<b>Total Cash Disbursements</b>	<u>\$     75,000</u>	<u>\$     47,916</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$     (75,000)	\$     (47,916)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<u>          </u>	<u>     51,985</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$     (75,000)</u>	\$         4,069
<b>Fund Balance - Beginning of Year</b>		<u>     6,960</u>
<b>Fund Balance - End of Year</b>		<u>\$     11,029</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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental State	<u>                    </u>	<u>\$    46,022</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$    46,022</u>
<b>Cash Disbursements</b>		
General Government		
Grant Expense	<u>\$    75,000</u>	<u>\$    29,517</u>
<b>Total Cash Disbursements</b>	<u>\$    75,000</u>	<u>\$    29,517</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$   (75,000)</u>	<u>\$    16,505</u>
<b>Fund Balance - Beginning of Year</b>		<u>74,172</u>
<b>Fund Balance - End of Year</b>		<u><u>\$    90,677</u></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, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Fines and Fees		\$ 13,036
Interest		2
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 13,038
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety		
Neutering Expense	\$ 24,000	\$ 9,267
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 24,000	\$ 9,267
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (24,000)</u>	\$ 3,771
<b>Fund Balance - Beginning of Year</b>		<hr/> 12,351
<b>Fund Balance - End of Year</b>		<hr/> \$ 16,122 <hr/>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT - ILCHS  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

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

**MACOUPIN COUNTY, ILLINOIS  
CIRCUIT CLERK OF FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous	<u>          </u>	<u>\$     8,219</u>
<b>Total Cash Receipts</b>	<u>\$         0</u>	<u>\$     8,219</u>
<b>Cash Disbursements</b>		
Judiciary	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$         0</u>	<u>\$         0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$         0</u>	<u>\$     8,219</u>
<b>Fund Balance - Beginning of Year</b>		<u>18,217</u>
<b>Fund Balance - End of Year</b>		<u><u>\$    26,436</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**CDAP FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balance - Beginning of Year</b>		<hr/> -
<b>Fund Balance - End of Year</b>		<u><u>\$ 5</u></u>

**MACOUPIN COUNTY, ILLINOIS  
VITAL RECORDS AUTOMATION  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 0
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 13,000	\$ 4,073
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 13,000	\$ 4,073
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (13,000)	\$ (4,073)
	<hr/>	<hr/>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		3,026
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (13,000)</u>	\$ (1,047)
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		3,718
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 2,671</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GIS FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          51</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          51</u>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$    34,526	\$    33,934
Miscellaneous	<u>    131,843</u>	<u>    119,399</u>
<b>Total Cash Disbursements</b>	<u>\$   166,369</u>	<u>\$   153,333</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$  (166,369)	\$  (153,282)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(5,800)
Operating Transfers In	<u>                    </u>	<u>    169,526</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$  (166,369)</u>	\$     10,444
<b>Fund Balance - Beginning of Year</b>		<u>    468,410</u>
<b>Fund Balance - End of Year</b>		<u><u>\$   478,854</u></u>



**MACOUPIN COUNTY, ILLINOIS  
CORONER'S FEE  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous	<u>          </u>	<u>\$      200</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      200</u>
<b>Cash Disbursements</b>		
	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$      200</u>
<b>Fund Balance - Beginning of Year</b>		<u>          </u>
<b>Fund Balance - End of Year</b>		<u><u>\$      200</u></u>

**MACOUPIN COUNTY, ILLINOIS  
PUBLIC TRANSPORTATION  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2010**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>          </u>	<u>\$      7,506</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      7,506</u>
<b>Cash Disbursements</b>		
Health and Welfare	<u>          </u>	<u>\$          95</u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          95</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$      7,411</u>
<b>Fund Balance - Beginning of Year</b>		<u>          </u>
<b>Fund Balance - End of Year</b>		<u><u>\$      7,411</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**FIDUCIARY FUND TYPES**  
**TRUST AND AGENCY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2010**

	<u>Inheritance Tax Fund</u>	<u>County Court Trust Fund</u>	<u>Condem- nation Fund</u>	<u>County Clerk Tax Redemption Fund</u>	<u>South Otter Drainage District #1</u>	<u>Barnett Special Drainage District</u>	<u>Tax Sale Fee Fund</u>	<u>Total All Trust Funds</u>
<b>ASSETS</b>								
Cash	\$ 13,161	\$ 31,337	\$ 5,199	\$ 90,362	\$ 14,361	\$ 335	\$ 169,749	\$ 2,206,862
Invested Cash								46,009
<b>TOTAL ASSETS</b>	<u>\$ 13,161</u>	<u>\$ 31,337</u>	<u>\$ 5,199</u>	<u>\$ 90,362</u>	<u>\$ 14,361</u>	<u>\$ 335</u>	<u>\$ 169,749</u>	<u>\$ 2,252,871</u>
<b>LIABILITIES</b>								
Funds Held For Others	<u>\$ 13,161</u>	<u>\$ 31,337</u>	<u>\$ 5,199</u>	<u>\$ 90,362</u>	<u>\$ 14,361</u>	<u>\$ 335</u>	<u>\$ 169,749</u>	<u>\$ 2,252,871</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 13,161</u>	<u>\$ 31,337</u>	<u>\$ 5,199</u>	<u>\$ 90,362</u>	<u>\$ 14,361</u>	<u>\$ 335</u>	<u>\$ 169,749</u>	<u>\$ 2,252,871</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)**  
**AUGUST 31, 2010**

	<b>Circuit Clerk Bond &amp; Trust Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>Interest on Real Estate Tax</b>	<b>States Attorney Escrow Fund</b>	<b>States Attorney Section 1655 Forfeiture Fund</b>	<b>Circuit Clerk Special Fund</b>	<b>Trustee Payment Account</b>	<b>Tax Deferral Fund</b>	<b>Sheriff Bonding Fees</b>
<b>ASSETS</b>									
Cash	\$ 668,241	\$ 1,155,743	\$ 3	\$ 2,436	\$ 9,967	\$ 500	\$ 45,161	\$ 307	
Invested Cash	46,009								
<b>TOTAL ASSETS</b>	<u>\$ 714,250</u>	<u>\$ 1,155,743</u>	<u>\$ 3</u>	<u>\$ 2,436</u>	<u>\$ 9,967</u>	<u>\$ 500</u>	<u>\$ 45,161</u>	<u>\$ 307</u>	<u>\$ 0</u>
<b>LIABILITIES</b>									
Funds Held For Others	\$ 714,250	\$ 1,155,743	\$ 3	\$ 2,436	\$ 9,967	\$ 500	\$ 45,161	\$ 307	
<b>TOTAL LIABILITIES</b>	<u>\$ 714,250</u>	<u>\$ 1,155,743</u>	<u>\$ 3</u>	<u>\$ 2,436</u>	<u>\$ 9,967</u>	<u>\$ 500</u>	<u>\$ 45,161</u>	<u>\$ 307</u>	<u>\$ 0</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUNDS HELD FOR OTHERS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<b>Inheritance Tax Fund</b>	<b>County Court Trust Fund</b>	<b>Condem- nation Fund</b>	<b>County Clerk Tax Redemption Fund</b>	<b>South Otter Drainage District #1</b>	<b>Barnett Special Drainage District</b>	<b>Tax Sale Fees Fund</b>	<b>Total All Trust Funds</b>
<b>Cash Receipts</b>	\$ 630,566	\$ 332	\$ 2,035	\$ 1,205,380	\$ 1,417		\$ 17,461	\$ 6,048,883
<b>Cash Disbursements</b>	<u>629,981</u>	<u>\$ 72,726</u>	<u>2,100</u>	<u>1,137,997</u>	<u></u>	<u></u>	<u>31,000</u>	<u>5,939,062</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 585	\$ (72,394)	\$ (65)	\$ 67,383	\$ 1,417	\$ 0	\$ (13,539)	\$ 109,821
<b>Funds Held For Others - Beginning of Year</b>	<u>12,576</u>	<u>103,731</u>	<u>5,264</u>	<u>22,979</u>	<u>12,944</u>	<u>335</u>	<u>183,288</u>	<u>2,143,050</u>
<b>Funds Held For Others - End of Year</b>	<u>\$ 13,161</u>	<u>\$ 31,337</u>	<u>\$ 5,199</u>	<u>\$ 90,362</u>	<u>\$ 14,361</u>	<u>\$ 335</u>	<u>\$ 169,749</u>	<u>\$ 2,252,871</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

	<b>Circuit Clerk Bond Trust Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>Interest on Real Estate Tax</b>	<b>States Attorney Escrow Fund</b>	<b>States Attorney Section 1655 Forfeiture Fund</b>	<b>Circuit Clerk Special Fund</b>	<b>Trustee Payment Account</b>	<b>Tax Deferral Fund</b>	<b>Sheriff Bonding Fees</b>
<b>Cash Receipts</b>	\$ 2,541,912	\$ 1,520,168	\$ 20,293	\$ 1,204	\$ 527		\$ 57,955	\$ 11,307	\$ 38,326
<b>Cash Disbursements</b>	<u>\$ 2,586,810</u>	<u>1,384,766</u>	<u>20,324</u>	<u>1,198</u>	<u>1,634</u>		<u>21,000</u>	<u>\$ 11,200</u>	<u>38,326</u>
<b>Excess (Deficiency) of Cash Receipts Over Cash Disbursements</b>	\$ (44,898)	\$ 135,402	\$ (31)	\$ 6	\$ (1,107)	\$ 0	\$ 36,955	\$ 107	\$ 0
<b>Funds Held For Others - Beginning of Year</b>	<u>759,148</u>	<u>1,020,341</u>	<u>34</u>	<u>\$ 2,430</u>	<u>\$ 11,074</u>	<u>500</u>	<u>\$ 8,206</u>	<u>\$ 200</u>	
<b>Funds Held For Others - End of Year</b>	<u><u>\$ 714,250</u></u>	<u><u>\$ 1,155,743</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 2,436</u></u>	<u><u>\$ 9,967</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 45,161</u></u>	<u><u>\$ 307</u></u>	<u><u>\$ 0</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**OTHER SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

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**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

<b>Federal Grantor</b>		
<b>Pass - Through Entity</b>		
<b>Program Title</b>	<b>CFDA Number</b>	<b>Cash Disbursements</b>
<b>U.S. Department of Health &amp; Human Services</b>		
<b>Illinois Department of Public Health</b>		
Dental Sealant Grant	93.994	\$ 2,188
Bioterrorism-Preparedness	93.069	59,348
Public Health Emergency Preparedness	93.069	51,066
Public Health Emergency Response I & II	93.069	54,311
Public Health Emergency Response III	93.069	101,621
Performance Partnership Grants	66.605	13
ARRA - Immunization	93.712	15,367
HIV/AIDS Testing and Prevention Education Services	93.943	7,837
Total Illinois Department of Public Health		<u>\$ 291,751</u>
<b>Illinois Department of Human Services</b>		
School Health Centers	93.994	\$ 31,790
Seniors On the Go	93.044	64,618
Senior Health - Project Life IIID	93.043	20,001
Family Case Management	93.667	3,500
Healthy Families*	93.558	125,640
Total Illinois Department of Human Services		<u>\$ 245,549</u>
<b>Health Resources and Services Administration</b>		
Health Care and Other Facilities	93.887	\$ 114,932
Total Health Resources and Services Administration		<u>\$ 114,932</u>
<b>National Association of County and City Health Officials</b>		
Medical Reserve Corps	93.008	\$ 5,000
Total National Association of County and City Health Officials		<u>\$ 5,000</u>
<b>Illinois Department of Healthcare &amp; Family Services</b>		
Circuit Clerk Child Support	93.563	\$ 15,273
Total Illinois Department of Healthcare & Family Services		<u>\$ 15,273</u>
<b>Total U.S. Department of Health &amp; Human Services</b>		<u>\$ 672,505</u>
<b>U.S. Department of Agriculture</b>		
<b>Illinois Department of Human Services</b>		
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	\$ 141,198
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	32,433
WIC Commodities*	10.557	431,996
<b>Total U.S. Department of Agriculture</b>		<u>\$ 605,627</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**  
**(CONTINUED)**

**U.S. Department of Justice**

**Illinois Criminal Justice Information Authority**

Edward Byrne Memorial Justice Assistance	16.738	\$ 82,108
Total Illinois Criminal Justice Information Authority		<u>\$ 82,108</u>

**Illinois Coalition Against Domestic Violence**

Oasis	16.575	\$ 30,905
Total Illinois Coalition Against Domestic Violence		<u>\$ 30,905</u>

**Total U.S. Department of Justice**

\$ 113,013

**U.S. Department of Homeland Security**

**Illinois Emergency Management Agency**

Emergency Service Disaster Assistance	97.067	\$ 3,021
Salary Reimbursements	97.036	26,254
Homeland Security Grant Program, Citizen Corps Program	97.067	8,590

**Total U.S. Department of Homeland Security**

\$ 37,865

**U.S. Environmental Protection Agency**

**Illinois Emergency Management System**

Indoor Radon Grant Program	66.032	\$ 6,245
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**Total U.S. Environmental Protection Agency**

\$ 6,245

**Total Expenditures of Federal Awards**

\$ 1,435,255

\* - Major Program

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2010**

Finding 2010-1

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

The modified cash basis of accounting recognizes revenues when collected rather than when earned and expenses when paid rather than when incurred. The modified cash basis of accounting is a hybrid method of accounting combining the cash basis of accounting with some features of the accrual basis of accounting. Such modifications include long-term assets, accumulated depreciation, notes payable, and notes receivable.

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

Finding 2010-2

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

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

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

Finding 2010-3

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

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

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE YEAR ENDED AUGUST 31, 2010**

Finding 2010-4

Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances. These correcting journal entries are often needed to reclassify receipts recorded to the wrong fund and/or account balance, unreconciled transfers in/out accounts, unreconciled due to/from accounts, loan proceeds and payments, and miscellaneous items.

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

Specifically, we recommend the County review and update its General Fund receipt account code listing to make sure all receipt sources are included and duplicate and/or incorrect codes are removed. Additionally, we recommend the County review all existing funds to determine which funds have been created due to state statutes and which funds have been created over the years by the Board and/or County Officials as a preferred way of accounting for the receipts and disbursements. Decreasing the number of funds should help limit the number of correcting journal entries and aid in consolidating the budget process.

Finding 2010-5

The County does not maintain adequate records for the revolving loan funds. Amortization schedules for some of the loans could not be located. Additionally, loan payments received are not properly recorded between principal and interest on the trial balance. Finally, it appears no employee has been named responsible for the accountability of the outstanding loans.

To avoid this internal control deficiency, it would be necessary to have the County Board adopt a policy designating the employee responsible for the accountability of the outstanding loans.

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2010**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

See 2010-01, 2010-02, 2010-03, and 2010-04

Significant deficiencies identified that are not considered to be material weaknesses? Yes

See 2010-05

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

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

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

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

Major Programs

CFDA Number

10.557

Name of Federal Program

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).

93.558

Healthy Families

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

Auditee qualified as low-risk auditee? No

Auditor's Comments on Audit Resolution Matters

No prior audit findings.

**MACOUPIN COUNTY, ILLINOIS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

**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, 2010. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

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

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3 – SUBRECIPIENTS**

None.

**NOTE 4 – NONMONETARY DISTRIBUTIONS**

During the year ended August 31, 2010, the County received \$431,996 in non-cash funding through the WIC Program.

**NOTE 5 – INSURANCE**

The County had no insurance as it relates to federal programs in effect for the year ended August 31, 2010.

**NOTE 6 – LOANS AND LOAN GUARANTEES**

The County had no outstanding loans or loan guarantees from federal sources as of August 31, 2010.

**MACOUPIN COUNTY, ILLINOIS  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2010**

Finding 2010-1

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

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

Management Response: Preparations of financial statements and disclosures involves both the County Clerk's office and the County Board office. While this audit finding has been an audit finding in past years, the County Board felt that it could not expend general funds to hire additional personnel to address this finding directly. Rather, the County Board felt that continued cooperation with the past County Clerk's office utilizing existing personnel could address the proper preparation of financial statements successfully.

The County Board hired a Chief Financial Officer on January 18, 2011 to, among other things, address this audit finding. In addition to many other duties as defined through contract, the primary duties of the CFO will provide proper preparation and tracking of the county's financial statements.

Finding 2010-2

Condition: The County does not have anyone who has centralized control over financial reporting of federal award expenditures.

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

Management Response: The County Board will assign the duties of reporting associated with financial reporting of federal award expenditures to the CFO.

Finding 2010-3

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

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

Management Response: The County Board will assign this duty to the CFO.

**MACOUPIN COUNTY, ILLINOIS**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)**  
**FOR THE YEAR ENDED AUGUST 31, 2010**

Finding 2010-4

Condition: Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances. These correcting journal entries are often needed to reclassify receipts recorded to the wrong fund and/or account balance, unreconciled transfers in/out accounts, unreconciled due to/from accounts, loan proceeds and payments, and miscellaneous items.

Plan: The County needs to assign appropriate personnel who possess the ability and proper knowledge to prepare proper balanced trial balances for any funds that may not currently have such documentation. All funds also need to be analyzed appropriately in order to identify any potential adjustments to be made prior to the audit and reconciliations provided for various accounts when necessary. Specifically, we recommend the County review and update its General Fund receipt account code listing to make sure all receipt sources are included and duplicate and/or incorrect codes are removed. Additionally, we recommend the County review all existing funds to determine which funds have been created due to state statutes and which funds have been created over the years by the Board and/or County Officials as a preferred way of accounting for the receipts and disbursements. Decreasing the number of funds should help limit the number of correcting journal entries and aid in consolidating the budget process.

Management Response: The County Board will work with the County Clerk and the Treasurer's offices to utilize existing personnel to address this finding as the functions described in this finding such as fund journal entries, reclassification of receipts, account balances, unreconciled transfers in and out of accounts and related miscellaneous items are all performed by employees in the offices of County Clerk and County Treasurer.

Responsibility of loan payments specific to the Revolving Loan Funds have already been assigned by the County Board to the CFO. See County Board Resolutions 2011.13, 2011.24, and 2011.36.

The Finance Committee of the County Board has reviewed this history of funds and which funds have been created by County Board resolution/ordinance and which funds are required by state law. The Finance Committee plans to take action regarding elimination/consolidation of funds by September 2011 as the County Board adopts a new general fund budget plan for fiscal year 2011-2012.

Finding 2010-5

Condition: The County does not maintain adequate records for the revolving loan funds. Amortization schedules for some of the loans could not be located. Additionally, loan payments received are not properly recorded between principal and interest on the trial balance. Finally, it appears no employee has been named responsible for the accountability of the outstanding loans.

Plan: The County Board should adopt a policy designating the employee responsible for the accountability of the outstanding loans.

Management Response: This finding has already been addressed by the County Board. See County Board resolutions 2011.13, 2011.24, and 2011.36.



**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF ASSESSED VALUATIONS,**  
**TAX EXTENSIONS AND TAX RATES**  
**FOR TAX YEARS 2009, 2008, 2007, AND 2006**

	<u>2009 Tax Levy</u>		<u>2008 Tax Levy</u>		<u>2007 Tax Levy</u>		<u>2006 Tax Levy</u>	
<b>Total Assessed Valuation</b>	<u>\$562,771,219</u>		<u>\$546,734,903</u>		<u>\$522,569,080</u>		<u>\$488,836,828</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
<b>County Funds</b>								
General	\$ 1,046,192	0.18590	\$ 1,101,672	0.20150	\$ 992,882	0.19000	\$ 920,480	0.18830
Illinois Municipal Retirement Fund	850,348	0.15110	808,622	0.14790	748,319	0.14320	750,364	0.15350
County Highway	458,659	0.08150	450,510	0.08240	448,887	0.08590	430,665	0.08810
County Bridge	230,736	0.04100	220,335	0.04030	219,479	0.04200	190,646	0.03900
Federal Aid Matching	270,693	0.04810	255,326	0.04670	229,408	0.04390	215,577	0.04410
Mental Deficiency	58,528	0.01040	58,501	0.01070	58,005	0.01110	52,306	0.01070
Mental Health	196,407	0.03490	196,278	0.03590	195,441	0.03740	180,381	0.03690
Public Health	269,568	0.04790	270,634	0.04950	269,646	0.05160	250,284	0.05120
Liability	350,607	0.06230	340,616	0.06230	339,670	0.06500	350,496	0.07170
Social Security	380,434	0.06760	370,687	0.06780	374,160	0.07160	360,273	0.07370
<b>Total</b>	<u>\$ 4,112,172</u>	<u>0.73070</u>	<u>\$ 4,073,181</u>	<u>0.74500</u>	<u>\$ 3,875,897</u>	<u>0.74170</u>	<u>\$ 3,701,472</u>	<u>0.75720</u>