

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2011

**MACOUPIN COUNTY, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2011, 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, 2011, and the respective changes in financial position thereof for the year then ended in conformity with the bases of accounting described in Note 2.

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In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2012, 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, budgetary comparison information, and schedules of funding progress on pages 7 through 12 and 41 through 48 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' financial statements as a whole. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the 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 financial statements. 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 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
January 20, 2012



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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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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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. [2011-1 through 2011-3] 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. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Macoupin County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Macoupin County, Illinois, in a separate letter dated January 20, 2012.

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
January 20, 2012



**SCHEFFEL &
COMPANY, PC**

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON 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 Macoupin County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Macoupin County, Illinois' major federal programs for the year ended August 31, 2011. 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.

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In our opinion, Macoupin County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2011.

Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal program to determine the 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, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
January 20, 2012

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2011

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, 2011. 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, 2011. 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 \$232,180 less (combined General Funds) than revenues received in its major operating funds. The County expended \$219,763 less than revenues received during the fiscal year in the General Fund. The County experienced significant sales tax revenue losses when two of the County's three active coal mines ceased operation in the final months of calendar 2007 and beginning months of 2008.

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

<u>Fiscal Year</u>	<u>Surplus/(Deficit)</u>	<u>EOY General Fund Balance</u>
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
2010-2011	219,763	2,853,838

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 \$6,640,579 and the end of year balance in the General Fund totaled \$2,853,838.

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, 2010 – August 31, 2011. 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 \$31.3 million at August 31, 2011. This is an increase of \$42,622 from the beginning of the year. Of the \$31.3 million, \$16.3 million is invested in capital assets (net of related debt), and \$15.0 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, 2011 resulting in an increase in net assets of \$42,622.

Table 1
Statement of Net Assets

	Year Ended August 31,	
	2011	2010
Current Assets	\$ 14,999,749	\$ 15,398,116
Capital Assets (Net of Accumulated Depreciation)	17,570,145	17,152,637
Net Deferred Bond Costs	28,697	32,523
Total Assets	<u>\$ 32,598,591</u>	<u>\$ 32,583,276</u>
Current Liabilities	\$ 378,577	\$ 291,701
Long-Term Liabilities	927,986	1,042,169
Total Liabilities	<u>\$ 1,306,563</u>	<u>\$ 1,333,870</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 16,263,582	\$ 15,818,767
Unrestricted	15,028,446	15,430,639
Total Net Assets	<u>\$ 31,292,028</u>	<u>\$ 31,249,406</u>
Total Liabilities and Net Assets	<u>\$ 32,598,591</u>	<u>\$ 32,583,276</u>

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Table 2
Change in Net Assets

	Year Ended August 31,	
	2011	2010
Revenue:		
General		
Property Taxes	\$ 3,249,670	\$ 5,699,256
Intergovernmental	4,739,355	3,867,173
Earnings on Investments	104,560	144,151
Donations	145,337	2,130
Miscellaneous	1,168,280	1,146,628
Gain (Loss) on Sale of Capital Asset		165
Sub Total	<u>\$ 9,407,202</u>	<u>\$ 10,859,503</u>
Program		
Charges for Services	\$ 3,782,923	\$ 4,005,863
Operating Grants & Contributions	2,000,464	2,042,928
Capital Grants	776,833	169,829
Sub Total	<u>6,560,220</u>	<u>6,218,620</u>
Grand Total Revenue	<u>\$ 15,967,422</u>	<u>\$ 17,078,123</u>
Expenses:		
General Government	\$ 4,114,689	\$ 4,223,813
Public Safety	4,067,440	3,776,814
Corrections	512,226	447,401
Judiciary	1,319,028	1,161,325
Public Works & Transportation	3,186,295	2,527,129
Health and Welfare	2,627,239	2,639,219
Education	73,465	74,965
Depreciation-Unallocated	24,418	24,420
Grand Total Expenses	<u>\$ 15,924,800</u>	<u>\$ 14,875,086</u>
Increase (Decrease) in Net Assets	<u>\$ 42,622</u>	<u>\$ 2,203,037</u>

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Property taxes and intergovernmental revenues accounted for 50% and 56% of the total revenue for the year ended August 31, 2011 and 2010, respectively. Another 41% and 36%, for the current and prior fiscal years, respectively, came from charges for services, operating grants and contributions, and capital grants while the remaining 9% and 8% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$15,924,800 and \$14,875,086 for the year ended August 31, 2011 and 2010, respectively. The County's expenses are predominantly related to general government, public safety, public works/transportation, and health and welfare (88% and 89%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$8.0 and \$9.6 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$2.8 and \$2.2 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$4.0 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 \$14.9 million. Total governmental funds experienced a decreased fund balance of \$448,519 or 2.9%.

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 May, June, and August 2011 meetings. Schedule 1 on page 41 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, 2011, the County's total value of capital assets net of accumulated depreciation was \$17.6 million. This is an increase of \$417,508 from last year or 2.4%. This \$17.6 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges (see table on page 12). The County has entered into various contracts relating to the design and engineering of various road projects and the renovation and expansion of the Maple Street Clinic. At August 31, 2011 the County had remaining contractual commitments in the amount of \$4,131,513. (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

	Year Ended August 31,	
	2011	2010
Land	\$ 196,924	\$ 196,924
Construction in Process	2,454,763	1,928,427
Equipment	2,077,970	2,152,156
Buildings	6,049,339	5,724,769
Bridges	4,279,100	4,394,207
Roads	2,512,049	2,756,154
Total Capital Assets Net of Depreciation	<u>\$ 17,570,145</u>	<u>\$ 17,152,637</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 \$1,256,411 is well below the \$32.8 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains approximately \$14.9 million in total governmental fund reserves, of which \$2.9 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 already been taken by the County will continue to 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. The County Board also adopted stricter hourly requirements for future new hires who wish to receive a pension from IMRF, requiring a minimum of 1,000 hours worked per calendar year in order to qualify. Furthermore, the county has recently sought to aggressively bid out contracts for services including equipment contracts, energy contracts, and contracts for professional services as examples of additional efforts to minimize and / or significantly reduce costs across the board. Other major cost cutting measures taken by include the reduction of County Board from 27 members to 18 alongside a 5% wage reduction for members both of which take effect late 2012 and are estimated to save the County nearly \$40,000 annually. Lastly, the County intends to continue to prioritize revenue growth through promotion of economic development. Most recently, the County developed a new business park, selling its first plot to a local concrete business. In turn, the county will continue to aggressively and steadfastly economically develop the business park in an effort to bring sustainable growth to the county's tax base.

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, 2011

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Current Assets:	
Cash	\$ 10,904,532
Invested Cash	3,966,338
OPEB Asset	3,401
Revolving Loan Balances	125,369
Other Receivable	109
Total Current Assets	<u>\$ 14,999,749</u>
Non-Current Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 17,570,145
Deferred Bond Discount and Issuance Costs (Net of Accumulated Amortization)	28,697
Total Non-Current Assets	<u>\$ 17,598,842</u>
TOTAL ASSETS	<u><u>\$ 32,598,591</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Current Liabilities:	
Current Portion of Long-Term Debt	\$ 328,425
Due to Others	50,152
Total Current Liabilities	<u>\$ 378,577</u>
Long-Term Liabilities:	
Notes and Leases Payable	192,986
General Obligation Bond Payable	735,000
Total Long-Term Liabilities	<u>\$ 927,986</u>
TOTAL LIABILITIES	<u>\$ 1,306,563</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	\$ 16,263,582
Unrestricted	15,028,446
TOTAL NET ASSETS	<u>\$ 31,292,028</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 32,598,591</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, 2011

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets Primary Government Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government:					
General Government	\$ 4,114,689	\$ 1,102,657	\$ 43,537		\$ (2,968,495)
Public Safety	4,067,440	1,230,160	186,539		(2,650,741)
Corrections	512,226	92,303			(419,923)
Judiciary	1,319,028	705,527			(613,501)
Public Works and Transportation	3,186,295	53,047	318,042	\$ 776,833	(2,038,373)
Health and Welfare	2,627,239	599,229	1,452,346		(575,664)
Education	73,465				(73,465)
Depreciation - Unallocated	24,418				(24,418)
Total Primary Government	<u>\$ 15,924,800</u>	<u>\$ 3,782,923</u>	<u>\$ 2,000,464</u>	<u>\$ 776,833</u>	<u>\$ (9,364,580)</u>
General Revenues:					
Property Taxes					\$ 3,249,670
Intergovernmental					4,739,355
Earnings on Investments					104,560
Donations					145,337
IMRF Member Contributions					549,523
Miscellaneous					618,757
Total General Revenues					<u>\$ 9,407,202</u>
CHANGE IN NET ASSETS					\$ 42,622
NET ASSETS, BEGINNING OF YEAR					31,249,406
NET ASSETS, END OF YEAR					<u>\$ 31,292,028</u>

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
AUGUST 31, 2011

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>COUNTY HEALTH DEPARTMENT WIC FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>ANIMAL CONTROL WORKING FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS								
Cash	\$ 2,149,673	\$ 275,108	\$ 2,024,966	\$ 29,663	\$ 277,890	\$ 26,123	\$ 6,121,109	\$ 10,904,532
Invested Cash	500,000	2,003,857	509,596				952,885	3,966,338
Due From Other Funds	373,383				82,643		26,445	482,471
Revolving Loan Balances							125,369	125,369
Other Receivable	109							109
TOTAL ASSETS	<u>\$ 3,023,165</u>	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ 29,663</u>	<u>\$ 360,533</u>	<u>\$ 26,123</u>	<u>\$ 7,225,808</u>	<u>\$ 15,478,819</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Due to Others							\$ 50,152	\$ 50,152
Due to Other Funds	\$ 26,445			\$ 82,643		\$ 262,830	110,553	482,471
Total Fund Balance	<u>\$ 26,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 82,643</u>	<u>\$ 0</u>	<u>\$ 262,830</u>	<u>\$ 160,705</u>	<u>\$ 532,623</u>
Fund Balance (Deficit)								
Nonspendable	\$ 373,383						\$ 124,746	\$ 498,129
Restricted	807		\$ 2,519,838		\$ 359,996		3,458,546	6,339,187
Assigned		\$ 2,278,965	14,724		537		3,484,363	5,778,589
Unassigned	2,622,530			\$ (52,980)		\$ (236,707)	(2,552)	2,330,291
Total Fund Balance	<u>\$ 2,996,720</u>	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ (52,980)</u>	<u>\$ 360,533</u>	<u>\$ (236,707)</u>	<u>\$ 7,065,103</u>	<u>\$ 14,946,196</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,023,165</u>	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ 29,663</u>	<u>\$ 360,533</u>	<u>\$ 26,123</u>	<u>\$ 7,225,808</u>	<u>\$ 15,478,819</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, 2011

Total Governmental Funds Balances \$ 14,946,196

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

OPEB Costs are Expensed When Paid on the Fund Financial Statements. Amounts
Paid in Excess of Annual Required Contributions are Recorded as an Asset. 3,401

Capital Assets And Deferred Bond Costs Used In Governmental Activities Are
Not Financial Resources And Therefore Are Not Reported In The Funds.

Those Assets Consist of:

Land	\$ 196,924	
Construction in Process	2,454,763	
Equipment, Net of \$2,966,000 Accumulated Depreciation	2,077,970	
Buildings, Net of \$3,142,967 Accumulated Depreciation	6,049,339	
Bridges, Net of \$1,447,318 Accumulated Depreciation	4,279,100	
Roads, Net of \$5,834,935 Accumulated Depreciation	2,512,049	
Deferred Bond Discount and Issuance Costs, Net of \$9,566 Accumulated Amortization	<u>28,697</u>	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)		17,598,842

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

Balances at August 31, 2011:

Note and Leases Payable	\$ (431,411)	
Bond Payable	<u>(825,000)</u>	
Total Liabilities - Both Current And Long-Term		<u>(1,256,411)</u>

Total Net Assets of Governmental Activities	<u>\$ 31,292,028</u>
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The accompanying notes are an integral part of the financial statements.

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>COUNTY HEALTH DEPARTMENT WIC FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>ANIMAL CONTROL WORKING FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Cash Receipts								
Property Taxes	\$ 844,955				\$ 211,786		\$ 2,192,929	\$ 3,249,670
Intergovernmental State	3,391,729		\$ 1,597,172		731,473		633,001	6,353,375
Intergovernmental Federal	28,688			\$ 146,800	529,037		230,524	935,049
Intergovernmental Other					45,036		183,192	228,228
License and Permits	4,675				37,491	\$ 58,675		100,841
Fines and Forfeitures	413,407						85,330	498,737
Charges for Services	1,474,385	\$ 647,193			116,511	35,489	909,767	3,183,345
Interest	13,253	47,069	14,724	4	537	5	28,968	104,560
Donations						142,797	2,540	145,337
Miscellaneous	430,035	8,374	5,498		15,914		708,459	1,168,280
Total Cash Receipts	<u>\$ 6,601,127</u>	<u>\$ 702,636</u>	<u>\$ 1,617,394</u>	<u>\$ 146,804</u>	<u>\$ 1,687,785</u>	<u>\$ 236,966</u>	<u>\$ 4,974,710</u>	<u>\$ 15,967,422</u>
Cash Disbursements								
General Government	\$ 2,006,177						\$ 2,097,223	\$ 4,103,400
Public Safety	2,922,546	\$ 799,524				\$ 591,798	121,740	4,435,608
Corrections	414,532						34,895	449,427
Judiciary	1,248,841						112,999	1,361,840
Public Works and Transportation			\$ 943,910				2,341,536	3,285,446
Health and Welfare				\$ 146,634	\$ 1,863,353		696,768	2,706,755
Education	73,465							73,465
Total Cash Disbursements	<u>\$ 6,665,561</u>	<u>\$ 799,524</u>	<u>\$ 943,910</u>	<u>\$ 146,634</u>	<u>\$ 1,863,353</u>	<u>\$ 591,798</u>	<u>\$ 5,405,161</u>	<u>\$ 16,415,941</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (64,434)	\$ (96,888)	\$ 673,484	\$ 170	\$ (175,568)	\$ (354,832)	\$ (430,451)	\$ (448,519)
Other Financing Sources (Uses)								
Operating Transfer In	1,099,755		3,641		694	40,000	1,212,570	2,356,660
Operating Transfer Out	<u>(803,141)</u>		<u>(750,000)</u>		<u>(30,000)</u>	<u>(3,641)</u>	<u>(769,878)</u>	<u>(2,356,660)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 232,180	\$ (96,888)	\$ (72,875)	\$ 170	\$ (204,874)	\$ (318,473)	\$ 12,241	\$ (448,519)
Fund Balance (Deficit) - Beginning of Year	<u>2,764,540</u>	<u>2,375,853</u>	<u>2,607,437</u>	<u>(53,150)</u>	<u>565,407</u>	<u>81,766</u>	<u>7,052,862</u>	<u>15,394,715</u>
Fund Balance (Deficit) - End of Year	<u>\$ 2,996,720</u>	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ (52,980)</u>	<u>\$ 360,533</u>	<u>\$ (236,707)</u>	<u>\$ 7,065,103</u>	<u>\$ 14,946,196</u>

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS
CASH DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

Net Changes In Fund Balances - Total Governmental Funds	\$ (448,519)
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	196,046
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	298,921
Changes In Net Assets Of Governmental Activities	\$ 42,622

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

EXHIBIT "G"

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH BASIS TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2011

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,621,873
Invested Cash	46,526
TOTAL ASSETS	<u>\$ 2,668,399</u>
LIABILITIES	
Bonds Outstanding	\$ 506,035
Funds Held For Others	2,162,364
TOTAL LIABILITIES	<u>\$ 2,668,399</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, 2011**

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 therefore are 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 FUNDS

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 are recognized when paid rather than when the obligation is incurred.

E. BUDGETS AND BUDGETARY ACCOUNTING

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund, total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the September 14, 2010 board meeting. During the fiscal year ended August 31, 2011, 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, 2011 consisted of Certificates of Deposit.

J. PROPERTY TAXES – REVENUE RECOGNITION

The County’s property tax is levied each year on all real property located in the County on December 31st. The levy was passed by the Board at the December 2010 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, July and September 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 12, 2010, October 12, 2010, December 1, 2010, and August 18, 2011.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2009, the 2010 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. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. NONSPENDABLE FUND BALANCE

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example long-term amounts of loans and notes receivable.

B. RESTRICTED FUND BALANCE

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or law and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Note 3. FUND BALANCE REPORTING -continued

C. COMMITTED FUND BALANCE

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The Board did not commit fund balances in any funds during the year ended August 31, 2011.

D. ASSIGNED FUND BALANCE

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the (a) County Board itself or (b) by the finance committee or (c) Chief Financial Officer when the County Board has delegated the authority to assign amounts to them.

E. UNASSIGNED FUND BALANCE

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. In addition to the General Fund, negative balances in the governmental funds are reported as unassigned.

F. EXPENDITURES OF FUND BALANCE

The County has not adopted a policy regarding whether restricted or unrestricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. Thus the default policy is used, therefore unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 3. FUND BALANCE REPORTING - continued

	Major Special Revenue Funds							Total
	General Funds	Emergency Telephone System Fund	County Motor Fuel Tax Fund	County Health Department	County Health Department WIC Fund	Animal Control Working Fund	Other Governmental Funds	
Fund Balances:								
Nonspendable:								
Long term due to other funds	\$ 373,383						\$ 26,445	\$ 399,828
Long term revolving loans							98,301	98,301
Restricted for:								
Federal and state grants	807			\$ 42,857			238,564	282,228
Tax levy							57,892	57,892
Highway projects			\$ 2,519,838				1,489,434	4,009,272
Retirement/social security							1,567,311	1,567,311
Tort expenses							105,345	105,345
Health and welfare				317,139				317,139
Assigned to:								
Highway projects			14,724				5,082	19,806
Emergency communications		\$ 2,278,965						2,278,965
Retirement/social security							7,180	7,180
Tort expenses							319	319
General government							11,123	11,123
Health and welfare				537			356,386	356,923
Judiciary							52,016	52,016
Public safety expenses and equipment							134,048	134,048
Probation related costs							190,161	190,161
Tax sale in error							99,010	99,010
Arrestees' medical costs							65,623	65,623
Treasurer's automation costs							59,990	59,990
Delinquent real estate taxes							333,024	333,024
Document storage							575,949	575,949
Court automation							329,196	329,196
Court security							107,077	107,077
Recorders microfilm							128,002	128,002
Geographic information systems							613,125	613,125
Circuit clerk maintenance & child support							173,476	173,476
Public transportation equipment							119,266	119,266
Farm expenses							61,777	61,777
Revolving loans							62,533	62,533
Unassigned:	2,622,530				\$ (52,980)	\$ (236,707)	(2,552)	2,330,291
Total Fund Balances	<u>\$ 2,996,720</u>	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ 360,533</u>	<u>\$ (52,980)</u>	<u>\$ (236,707)</u>	<u>\$ 7,065,103</u>	<u>\$ 14,946,196</u>

Note 4. 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, 2011 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities Arising From Cash Transactions	Total
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 10,904,532	\$ 2,621,873	\$13,526,405
Invested Cash (Certificates of Deposit)	<u>3,966,338</u>	<u>46,526</u>	<u>4,012,864</u>
	<u>\$14,870,870</u>	<u>\$ 2,668,399</u>	<u>\$17,539,269</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, 2011, the County had certificates of deposit, including fiduciary funds, totaling \$4,012,864, with \$3,300,181 maturing within one year and \$712,683 maturing within five years. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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 \$2,823,129 which are fully insured by federal depository insurance, deposits of \$14,450,651 which are fully collateralized, and deposits of \$760,592 which are uninsured and uncollateralized as of August 31, 2011.

Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2011

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 373,383	\$ 26,445
County Health Department – WIC		82,643
County Health Department	82,643	
Animal Control Working Fund		262,830
Traffic Violation Fee Fund		2,552
Court Automation Fund		111
Treasurer's Automation Fees Fund		18,440
Probation Fees Fund	26,211	
Revolving Loan Fund II		50,000
GIS Fund		2,860
Social Security Fund		36,590
Vital Records Fund	234	
	<u>\$ 482,471</u>	<u>\$ 482,471</u>

The Due From County Health Dept - WIC is expected to be repaid back during the next fiscal year. All other Due From amounts are considered long-term at fiscal year end.

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$ 1,099,755	\$ 1,421
County Clerk General Fund		722,292
Sheriff General Fund		79,428
Total General Funds	<u>\$ 1,099,755</u>	<u>\$ 803,141</u>
Special Revenue Funds		
County Highway Fund	\$ 750,000	
County Motor Fuel Tax Fund	3,641	\$ 750,000
County Farm Fund		322
County Health Department	694	30,000
County Health Department – M&M Dental Clinic		37,483
Document Storage Fund		90,679
Recorder's Microfilm Fund	31,473	
Animal Control Working Fund	40,000	3,641
Macoupin County Cop's Grant Fund		60,000
Public Safety Fund		60,700
County Health Commcare Fund	66,789	105,507
Tax Sale in Error Fund		22,000
Vital Records Automation Fund	2,818	
GIS Fund	254,240	
Grant Fund	322	40,000
Public Transportation Fund	105,507	
Real Estate Stamp Fund		177,606
Revolving Loan Fund	1,421	
Probation Fees Fund		58,581
Court Security Fund		117,000
Total Special Revenue Funds	<u>\$ 1,256,905</u>	<u>\$ 1,553,519</u>
Total All Funds	<u>\$ 2,356,660</u>	<u>\$ 2,356,660</u>

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

Note 6. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2011 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 196,924			\$ 196,924
Construction Work In Process	1,928,427	\$ 526,336		2,454,763
Total Capital Assets, Not Being Depreciated	<u>\$ 2,125,351</u>	<u>\$ 526,336</u>	<u>\$ 0</u>	<u>\$ 2,651,687</u>
Capital Assets Being Depreciated:				
Buildings	\$ 8,695,707	\$ 496,599		\$ 9,192,306
Equipment	4,797,964	281,306	\$ 35,300	5,043,970
Bridges	5,726,418			5,726,418
Roads	8,346,984			8,346,984
Total Capital Assets, Being Depreciated	<u>\$ 27,567,073</u>	<u>\$ 777,905</u>	<u>\$ 35,300</u>	<u>\$ 28,309,678</u>
Less Accumulated Depreciation:				
Buildings	\$ 2,970,938	\$ 172,029		\$ 3,142,967
Equipment	2,645,808	355,492	\$ 35,300	2,966,000
Bridges	1,332,211	115,107		1,447,318
Roads	5,590,830	244,105		5,834,935
Total Accumulated Depreciation	<u>\$ 12,539,787</u>	<u>\$ 886,733</u>	<u>\$ 35,300</u>	<u>\$ 13,391,220</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 15,027,286</u>	<u>\$ (108,828)</u>	<u>\$ 0</u>	<u>\$ 14,918,458</u>
Governmental Activities Capital Assets, Net	<u>\$ 17,152,637</u>	<u>\$ 417,508</u>	<u>\$ 0</u>	<u>\$ 17,570,145</u>
Depreciation was charged to functions as follows:				
General Government	\$ 62,756			
Public Safety	162,731			
Corrections	62,799			
Public Works	515,242			
Health & Welfare	58,787			
Unallocated	24,418			
	<u>\$ 886,733</u>			

Note 7. 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
State’s Attorney – Bad Check Diversion Fund
Circuit Clerk – OP Fund

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

Note 8. EXPENDITURES IN EXCESS OF BUDGET

The following individual funds had expenditures in excess of budget:

1. County Clerk – General Fund expenditures of \$81,979 exceeded budget of \$0.
2. Sheriff – General Fund expenditures of \$56,616 exceeded budget of \$0.
3. Crime Victims Fund expenditures of \$2,604 exceeded budget of \$0.
4. Circuit Clerk – Maintenance & Child Support Fund expenditures of \$853 exceeded budget of \$0.
5. Public Safety Fund expenditures of \$10,152 exceeded budget of \$0.
6. State’s Attorney – Bad Check Diversion Fund expenditures of \$7,584 exceeded budget of \$0.
7. Circuit Clerk – OP Fund expenditures of \$280 exceeded budget of \$0.

Note 9. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2011 is computed as follows:

Assessed Valuation	\$ 571,087,734
Rate	<u>5.75%</u>
Maximum Debt	\$ 32,837,545
Less: Outstanding Debt	<u>1,256,411</u>
Debt Margin	<u>\$ 31,581,134</u>

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, 2011.

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, 2011 the County had \$125,369 in revolving loan balances outstanding, with the individual loan details as follows:

Note 11. REVOLVING LOAN BALANCES – continued

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 8/31/11	\$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 8/31/11	\$14,565

K & R Jefferson, Inc.

Note Amount	\$1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/11	\$1,185

Mama Dee's Kitchen, Inc.

Note Amount	\$23,218
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/11	\$15,598

South County News (Connexus Corp)

Note Amount	\$7,502
Interest Rate	3%
Payment Requirement	\$ 178/mo
The note is secured.	
Balance at 8/31/11	\$6,833

All Type Hydraulics Corporation

Note Amount	\$35,000
Interest Rate	4%
Payment Requirement	\$ 478/mo
The note is secured.	
Balance at 8/31/11	\$21,191

Note 11. REVOLVING LOAN BALANCES – continued

Betty Phelps	
Note Amount	\$50,000
Interest Rate	3%
Payment Requirement	\$483/mo
The note is secured.	
Balance at 8/31/11	\$45,997

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, 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 online at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The 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 2010 used by the County was 14.08 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 15.66 percent. 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 calendar year ending December 31, 2010, the County's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel were \$246,107. Its required contribution for calendar year 2010 was \$273,724.

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

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>
12/31/10	\$273,724	90%	\$0
12/31/09	228,124	100%	0
12/31/08	254,364	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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 20% corridor between the actuarial and market value of assets. The County's Sheriff Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 74.91 percent funded. The actuarial accrued liability for benefits was \$6,097,070 and the actuarial value of assets was \$4,567,347, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,529,723. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$1,747,918 and the ratio of the UAAL to the covered payroll was 88 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, 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.

OTHER PERSONNEL

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

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2010 used by the County was 8.50 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 11.05 percent. 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 calendar year ending December 31, 2010, the employer's actual contributions for pension cost were \$350,215. Its required contribution for calendar year 2010 was \$455,280.

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

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$455,280	77%	\$0
12/31/09	287,380	100%	0
12/31/08	298,946	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 85.15 percent funded. The actuarial accrued liability for benefits was \$13,224,007 and the actuarial value of assets was \$11,260,016, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,963,991. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$4,120,182 and the ratio of the UAAL to the covered payroll was 48 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, 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.

ELECTED COUNTY OFFICIALS

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

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The 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 2010 was 32.88 percent. 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. The required contribution for calendar year 2010 was \$98,388.

Note 14. RETIREMENT FUND COMMITMENTS – continued**ELECTED COUNTY OFFICIALS (continued)****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>
12/31/10	\$ 98,388	100%	\$0
12/31/09	152,756	100%	0
12/31/08	168,438	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Elected County Official plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$1,079,161 and the actuarial value of assets was \$(739,185), resulting in an underfunded actuarial accrued liability (UAAL) of \$1,818,346. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$299,235 and the ratio of the UAAL to the covered payroll was 608 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, 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.

NOTE 15. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2011 the County had remaining contractual commitments in the amount of \$3,962,813. During the fiscal year ended August 31, 2010, the County Health Department entered into a contract to lease a 2003 Malibu for 24 monthly payments of \$306. At the end of fiscal year August 31, 2011, the County Health Department had 12 remaining monthly payments. In addition, the County Health Department has entered into a contract for the renovation and expansion of the Maple Street Clinic for \$168,700 which will be paid in fiscal year ended August 31, 2012.

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 ranged from 6.00% to 7.50%. The agreement requires thirty-five monthly principal and interest payments of \$918. A balloon payment was due on October 10, 2010 for the balance due on the note. During the current fiscal year, the agreement was renegotiated. Under the new agreement, the County is required to continue making sixteen monthly principal and interest payments of \$918. The new agreement extended the date of the balloon payment to February 9, 2012 for the balance remaining on the note. The following is a summary of the contract activity:

<u>September 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 106,228	\$ 0	\$ 10,134	\$ 96,094

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, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 100,000	\$ 0	\$ 32,093	\$ 67,907

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, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 199,500	\$ 0	\$ 64,627	\$ 134,873

The County 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, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 18,142	\$ 0	\$ 4,192	\$ 13,950

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, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 910,000	\$ 0	\$ 85,000	\$ 825,000

NOTE 16. LONG-TERM DEBT (continued)

At August 31, 2011, 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>
1/1/2012	\$ 107,885	\$ 90,000	\$ 17,885	3.50%
7/1/2012	16,310	0	16,310	3.80%
1/1/2013	106,310	90,000	16,310	3.80%
7/1/2013	14,600	0	14,600	4.00%
1/1/2014	109,600	95,000	14,600	4.00%
7/1/2014	12,700	0	12,700	4.20%
1/1/2015	112,700	100,000	12,700	4.20%
7/1/2015	10,600	0	10,600	4.40%
1/1/2016	115,600	105,000	10,600	4.40%
7/1/2016	8,290	0	8,290	4.60%
1/1/2017	118,290	110,000	8,290	4.60%
7/1/2017	5,760	0	5,760	4.80%
1/1/2018	120,760	115,000	5,760	4.80%
7/1/2018	3,000	0	3,000	5.00%
1/1/2019	123,000	120,000	3,000	5.00%
	<u>\$ 985,405</u>	<u>\$ 825,000</u>	<u>\$ 160,405</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, 2012	\$ 290,082	\$ 44,607	\$ 334,689
August 31, 2013	197,637	34,803	232,440
August 31, 2014	99,707	27,420	127,127
August 31, 2015	100,398	23,301	123,699
August 31, 2016	105,000	18,890	123,890
August 31, 2017 - 2020	345,000	25,810	370,810
Total	<u>\$ 1,137,824</u>	<u>\$ 174,831</u>	<u>\$ 1,312,655</u>

Interest expense was charged to functions as follows:

General Government	\$ 887
Public Safety	633
Transportation & Public Works	10,898
Health & Welfare	37,545
Total	<u>\$ 49,963</u>

Note 17. LEASE PAYABLE**Governmental Activities**

The County entered into a lease agreement during the fiscal year to finance the purchase of Caterpillar 320DL hydraulic excavator. The amount financed was \$118,587, with a 3 year term and 3.20% interest rate and a down payment of \$45,000 was made at the time of purchase. The lease qualifies as a capital lease. The assets acquired through the capital lease are as follows:

Asset:	
Equipment	\$ 163,587
Less: Accumulated Depreciation	1,818
Carrying Value	<u>\$ 161,769</u>

During the year ended August 31, 2011, interest in the amount of \$0 was charged to the Public Works and Transportation function.

A summary of changes in governmental long-term lease liabilities for the year ended August 31, 2011 follows:

<u>September 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2011</u>
\$ 118,587	\$ 0	\$ 0	\$ 118,587

The future total lease payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2012	\$ 38,343	\$ 3,795	\$ 42,138
August 31, 2013	39,570	2,568	42,138
August 31, 2014	40,674	1,465	42,139
Total	<u>\$ 118,587</u>	<u>\$ 7,828</u>	<u>\$ 126,415</u>

NOTE 18. 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, 2011 as significant changes have not occurred that affect the results of the previous valuation.

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.

NOTE 18. OTHER POST-EMPLOYMENT BENEFITS (continued)

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, 2011. 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, 2011. Year 2 begins on September 1, 2011 and ends on August 31, 2012. 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 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:

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

Annual OPEB Costs and Net OPEB Obligation

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

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

NOTE 18. OTHER POST-EMPLOYMENT BENEFITS (continued)

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 and the only year assessed as of August 31, 2009.

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, 2011, was 30 years.

Note 19. 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.

MACOUPIN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2011

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, 2011

	<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			
Property Taxes			\$ 844,955
Intergovernmental State			3,391,729
Intergovernmental Federal			28,688
License and Permits			4,675
Fines and Forfeitures			413,407
Charges For Services			1,474,385
Interest			13,253
Miscellaneous			430,035
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,601,127</u>
Cash Disbursements			
General Government	\$ 2,019,934	\$ 1,954,297	\$ 2,006,177
Public Safety	2,826,175	2,926,953	2,922,546
Corrections	357,686	413,251	414,532
Judiciary	1,198,913	1,272,613	1,248,841
Education	74,965	73,465	73,465
Total Cash Disbursements	<u>\$ 6,477,673</u>	<u>\$ 6,640,579</u>	<u>\$ 6,665,561</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (6,477,673)</u>	<u>\$ (6,640,579)</u>	<u>\$ (64,434)</u>
Other Financing Sources (Uses)			
Operating Transfers In			\$ 1,099,755
Operating Transfers Out			(803,141)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 296,614</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (6,477,673)</u>	<u>\$ (6,640,579)</u>	<u>\$ 232,180</u>
Fund Balance, Beginning of Year			<u>2,764,540</u>
Fund Balance, End of Year			<u>\$ 2,996,720</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, 2011

	<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			\$ 647,193
Interest			47,069
Miscellaneous			8,374
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 702,636</u>
Cash Disbursements			
Public Safety	<u>\$ 897,864</u>	<u>\$ 897,864</u>	<u>\$ 799,524</u>
Total Cash Disbursements	<u>\$ 897,864</u>	<u>\$ 897,864</u>	<u>\$ 799,524</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (897,864)</u>	<u>\$ (897,864)</u>	<u>\$ (96,888)</u>
Fund Balance, Beginning of Year			<u>2,375,853</u>
Fund Balance, End of Year			<u>\$ 2,278,965</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, 2011

	<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			\$ 1,597,172
Interest			14,724
Miscellaneous			5,498
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,617,394</u>
Cash Disbursements			
Public Works and Transportation	<u>\$ 3,020,000</u>	<u>\$ 3,020,000</u>	<u>\$ 943,910</u>
Total Cash Disbursements	<u>\$ 3,020,000</u>	<u>\$ 3,020,000</u>	<u>\$ 943,910</u>
Excess (Deficiency) of Cash Receipts			
Over Cash Disbursements	<u>\$ (3,020,000)</u>	<u>\$ (3,020,000)</u>	<u>\$ 673,484</u>
Other Financing Sources (Uses)			
Operating Transfers In			3,641
Operating Transfers Out			(750,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (746,359)</u>
Excess (Deficiency) of Cash Receipts Over Cash			
Disbursements and Other Financing Sources (Uses)	<u>\$ (3,020,000)</u>	<u>\$ (3,020,000)</u>	<u>\$ (72,875)</u>
Fund Balance, Beginning of Year			<u>2,607,437</u>
Fund Balance, End of Year			<u>\$ 2,534,562</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT - WIC FUND
FOR THE YEAR ENDED AUGUST 31, 2011

	<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	\$ 181,800	\$ 181,800	\$ 146,800
Interest			4
Total Cash Receipts	<u>\$ 181,800</u>	<u>\$ 181,800</u>	<u>\$ 146,804</u>
Cash Disbursements			
Health and Welfare	\$ 181,800	\$ 181,800	\$ 146,634
Total Cash Disbursements	<u>\$ 181,800</u>	<u>\$ 181,800</u>	<u>\$ 146,634</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	\$ 170
Fund Balance (Deficit), Beginning of Year			<u>(53,150)</u>
Fund Balance (Deficit), End of Year			<u>\$ (52,980)</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, 2011

	<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			
Property Taxes	\$ 266,000	\$ 266,000	\$ 211,786
Intergovernmental State	490,467	565,467	731,473
Intergovernmental Federal	424,850	470,191	529,037
Intergovernmental Other	48,000	48,000	45,036
License and Permits	38,050	38,050	37,491
Charges For Services	109,350	109,350	116,511
Interest	1,800	1,800	537
Miscellaneous	89,600	217,600	15,914
Total Cash Receipts	<u>\$ 1,468,117</u>	<u>\$ 1,716,458</u>	<u>\$ 1,687,785</u>
Cash Disbursements			
Health and Welfare	\$ 2,151,659	\$ 2,406,000	\$ 1,863,353
Total Cash Disbursements	<u>\$ 2,151,659</u>	<u>\$ 2,406,000</u>	<u>\$ 1,863,353</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (683,542)</u>	<u>\$ (689,542)</u>	<u>\$ (175,568)</u>
Other Financing Sources (Uses)			
Operating Transfers In	428,000	428,000	694
Operating Transfers Out			(30,000)
Total Other Financing Sources (Uses)	<u>\$ 428,000</u>	<u>\$ 428,000</u>	<u>\$ (29,306)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (255,542)</u>	<u>\$ (261,542)</u>	<u>\$ (204,874)</u>
Fund Balance, Beginning of Year			<u>565,407</u>
Fund Balance, End of Year			<u>\$ 360,533</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ANIMAL CONTROL WORKING FUND
FOR THE YEAR ENDED AUGUST 31, 2011

	<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			
License and Permits			\$ 58,675
Charges for Services			35,489
Interest			5
Donations			142,797
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 236,966</u>
Cash Disbursements			
Public Safety	<u>\$ 620,000</u>	<u>\$ 620,000</u>	<u>\$ 591,798</u>
Total Cash Disbursements	<u>\$ 620,000</u>	<u>\$ 620,000</u>	<u>\$ 591,798</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (620,000)</u>	<u>\$ (620,000)</u>	<u>\$ (354,832)</u>
Other Financing Sources (Uses)			
Operating Transfers In			\$ 40,000
Operating Transfers Out			(3,641)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,359</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (620,000)</u>	<u>\$ (620,000)</u>	<u>\$ (318,473)</u>
Fund Balance, Beginning of Year			<u>81,766</u>
Fund Balance, End of Year			<u>\$ (236,707)</u>

MACOUPIN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULES OF FUNDING PROGRESS

SHERIFF'S LAW ENFORCEMENT PERSONNEL EMPLOYEES

EMPLOYER NUMBER: 03033S

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)
12/31/10	\$ 4,567,347	\$ 6,097,070	\$ 1,529,723	74.91%	\$ 1,747,918	87.52%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$4,943,975. On a market basis, the funded ratio would be 81.09%

REGULAR EMPLOYEES

EMPLOYER NUMBER: 03033R

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)
12/31/10	\$ 11,260,016	\$ 13,224,007	\$ 1,963,991	85.15%	\$ 4,120,182	47.67%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$12,027,103. On a market basis, the funded ratio would be 90.95%

ELECTED COUNTY OFFICIAL EMPLOYEES

EMPLOYER NUMBER: 03033E

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)
12/31/10	\$ (739,185)	\$ 1,079,161	\$ 1,818,346	0.00%	\$ 299,235	607.66%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$(564,145). On a market basis, the funded ratio would be 0.00%

MACOUPIN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS

VOLUNTARY SEVERANCE HEALTH AND WELFARE OFFERING

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)
09/01/09	\$ 0	\$ 133,632	\$ 133,632	0.00%	\$ 2,000,000	6.7%

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2011

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
ASSETS				
Cash	\$ 2,006,791	\$ 129,590	\$ 13,292	\$ 2,149,673
Invested Cash	500,000			500,000
Due From Other Funds	373,383			373,383
Other Receivable	109			109
TOTAL ASSETS	<u>\$ 2,880,283</u>	<u>\$ 129,590</u>	<u>\$ 13,292</u>	<u>\$ 3,023,165</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Due to Other Funds	\$ 26,445			\$ 26,445
Total Liabilities	<u>\$ 26,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,445</u>
Fund Balance				
Nonspendable	\$ 373,383			\$ 373,383
Restricted	807			807
Unassigned	2,479,648	\$ 129,590	\$ 13,292	2,622,530
Total Fund Balance	<u>\$ 2,853,838</u>	<u>\$ 129,590</u>	<u>\$ 13,292</u>	<u>\$ 2,996,720</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,880,283</u>	<u>\$ 129,590</u>	<u>\$ 13,292</u>	<u>\$ 3,023,165</u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash Receipts				
Property Taxes	\$ 844,955			\$ 844,955
Intergovernmental Receipts	3,420,417			3,420,417
Licenses and Permits	4,675			4,675
Fines and Forfeitures	413,407			413,407
Charges For Services	521,653	\$ 815,984	\$ 136,748	1,474,385
Interest Income	13,253			13,253
Miscellaneous	430,035			430,035
Total Cash Receipts	<u>\$ 5,648,395</u>	<u>\$ 815,984</u>	<u>\$ 136,748</u>	<u>\$ 6,601,127</u>
Cash Disbursements				
General Government	\$ 1,867,582	\$ 81,979	\$ 56,616	\$ 2,006,177
Public Safety	2,922,546			2,922,546
Corrections	414,532			414,532
Judiciary	1,248,841			1,248,841
Education	73,465			73,465
Total Cash Disbursements	<u>\$ 6,526,966</u>	<u>\$ 81,979</u>	<u>\$ 56,616</u>	<u>\$ 6,665,561</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (878,571)	\$ 734,005	\$ 80,132	\$ (64,434)
Other Financing Sources (Uses)				
Operating Transfers In	1,099,755			1,099,755
Operating Transfers Out	<u>(1,421)</u>	<u>(722,292)</u>	<u>(79,428)</u>	<u>(803,141)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 219,763	\$ 11,713	\$ 704	\$ 232,180
Fund Balance - Beginning of Year	<u>2,634,075</u>	<u>117,877</u>	<u>12,588</u>	<u>2,764,540</u>
Fund Balance - End of Year	<u>\$ 2,853,838</u>	<u>\$ 129,590</u>	<u>\$ 13,292</u>	<u>\$ 2,996,720</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 844,955
Intergovernmental Cash Receipts		
Sales, Use and Photo Taxes		\$ 1,218,854
Income Tax		1,415,777
Personal Property Replacement Tax		209,899
Inheritance Tax-County Share		6,066
Probation Officer Salary		250,008
States Attorney Salary		120,564
Public Defender Salary		84,111
Election Judges Salary		19,600
Supervisor of Assessments Salary		12,128
Emergency Service Disaster Assistance		6,885
South Central Illinois Drug Task Force		49,685
Child Support and Maintenance		14,815
Hazard Mitigation Grant		12,025
Total Intergovernmental Cash Receipts	<u>\$ 0</u>	<u>\$ 3,420,417</u>
Licenses and Permits		
Liquor Licenses		\$ 4,675
Fines & Forfeitures		\$ 413,407
Charges For Services		
Fees-Circuit Clerk		\$ 486,860
Fees-States Attorney		21,793
Fees-Tax Sale Indemnity		13,000
Total Charges For Services	<u>\$ 0</u>	<u>\$ 521,653</u>
Interest Income		\$ 13,253
Miscellaneous		
Reimbursements		\$ 166,634
Miscellaneous		174,809
Sale of Property		88,592
Total Miscellaneous	<u>\$ 0</u>	<u>\$ 430,035</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,648,395</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements		
General Government		
County Clerk		
Salaries and Benefits	\$ 287,608	\$ 287,608
Office Supplies	2,272	2,272
Postage	1,176	1,176
Travel	265	265
Telephone	6,289	6,289
Insurance	22	22
Miscellaneous	2,218	3,453
Equipment	1,176	1,176
System Updates and Programming	3,988	3,988
Total County Clerk	<u>\$ 305,014</u>	<u>\$ 306,249</u>
County Treasurer		
Salaries and Benefits	\$ 162,294	\$ 162,294
Office Supplies	1,432	1,432
Postage	3,320	3,320
Telephone	1,191	1,191
Equipment Repairs	1,295	1,295
Insurance	2	2
Education and Training	200	200
Total County Treasurer	<u>\$ 169,734</u>	<u>\$ 169,734</u>
Coroner's Expenses		
Salaries and Benefits	\$ 46,926	\$ 46,901
Office Supplies	4,672	4,672
Postage	100	63
Medical Exams	17,462	12,407
Deputy Coroner Fees	1,000	100
Telephone	1,875	1,875
Insurance	5	2
Education & Training	6,500	5,304
Transportation Fees	2,000	1,200
Office Rent	1,300	1,300
Coroner's Jurors Fees	418	135
Total Coroner's Expense	<u>\$ 82,258</u>	<u>\$ 73,959</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
County Board		
Salaries and Benefits	\$ 86,450	\$ 86,450
Committee Meetings and Mileage	27,935	27,270
Total County Board	<u>\$ 114,385</u>	<u>\$ 113,720</u>
Courthouse		
Supplies	\$ 7,967	\$ 7,967
Utilities	58,028	58,028
Equipment Repair	42,110	42,110
Building Repair	30,741	30,741
Miscellaneous	18,444	18,444
Total Courthouse	<u>\$ 157,290</u>	<u>\$ 157,290</u>
Elections		
Salaries and Benefits	\$ 83,594	\$ 83,594
Office Supplies	22,963	22,963
Postage	5,530	5,530
Printing	32,814	32,814
Election Setup and Rent	5,602	5,602
Publishing	15,043	15,043
Education/Training	265	265
System Updates and Programming	54,709	54,709
Equipment Repair and Maintenance	36,377	36,377
Equipment	350	350
Election Expense	5,532	5,532
Total Elections	<u>\$ 262,779</u>	<u>\$ 262,779</u>
Supervisor of Assessments		
Salaries and Benefits	\$ 125,332	\$ 119,959
Office Supplies	1,752	925
Postage	9,126	9,126
Travel	3,672	3,672
Printing	17,368	14,359
Telephone	3,600	3,160
Total Supervisor of Assessments	<u>\$ 160,850</u>	<u>\$ 151,201</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
General Government - Continued		
Capital Improvements		
Capital Project Expense	\$ 2,940	\$ 2,940
Copy Room		
Office Supplies	\$ 3,278	\$ 3,278
Machine Rent	6,357	6,320
Total Copy Room	<u>\$ 9,635</u>	<u>\$ 9,598</u>
Tax Assessment and Collections		
Office Supplies	\$ 837	\$ 837
Postage	9,500	9,500
Printing	8,715	8,715
Equipment Repair	51,270	51,270
Miscellaneous	2,677	2,677
Total Tax Assessment and Collections	<u>\$ 72,999</u>	<u>\$ 72,999</u>
County Administration		
Salaries and Benefits	\$ 65,420	\$ 65,420
Office Supplies and Postage	1,627	1,627
Mileage, Dues, and Conventions	65	65
Printing	1,467	1,467
Telephone	1,249	1,249
Equipment Repairs and Maintenance	2,476	2,476
Miscellaneous	33,370	3,824
Appellate Assistant Service	19,935	18,790
Insurance	191,543	159,809
Audit	26,300	36,025
Care of Cemetery	1,000	900
County Website Design	1,800	1,800
Tourism Commission	1,000	
West Central Planning	9,536	9,536
Macoupin County Economic Development Partnership	173,000	157,500
Total County Administration	<u>\$ 529,788</u>	<u>\$ 460,488</u>
Real Estate Stamps		
Office Supplies	\$ 86,625	\$ 86,625
Total General Government Cash Disbursements	<u>\$ 1,954,297</u>	<u>\$ 1,867,582</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Public Safety		
Sheriff		
Salaries and Benefits	\$ 2,284,777	\$ 2,282,277
Salaries and Benefits Reimbursed by Drug Task Force	50,174	48,890
Office Supplies	38,343	38,343
Travel	1,998	1,998
Education and Training	4,167	4,167
Lodging and Meals Conveying Prisoners	2,999	2,999
Equipment Repair	27,427	27,427
Vehicle Expense	111,942	111,942
Insurance	2,965	2,965
K - 9	925	925
Telephone	26,979	26,979
Miscellaneous	580	578
Equipment	39,905	39,905
Employee Uniforms	18,854	18,854
Investigation Division Supplies	391	391
Investigation Division Equipment	1,130	1,130
Deputy Equipment	6,064	6,064
Radio Purchase and Maintenance Agreement	9,280	9,280
Food	50,648	50,648
Utilities	80,299	80,299
Housing Inmates in Other Counties	26,975	26,975
Medical Expenses of Inmates	72,672	72,672
Total Sheriff	<u>\$ 2,859,494</u>	<u>\$ 2,855,708</u>
Civil Defense - ESDA		
Salaries and Benefits	\$ 48,012	\$ 48,012
Mileage, Dues, and Conventions	25	
Telephone	690	688
Vehicle Expense	3,177	2,753
Equipment Repair and Maintenance	555	387
Total Civil Defense - ESDA	<u>\$ 52,459</u>	<u>\$ 51,840</u>
Animal Control		
Salaries and Benefits	<u>\$ 15,000</u>	<u>\$ 14,998</u>
Total Public Safety Cash Disbursements	<u>\$ 2,926,953</u>	<u>\$ 2,922,546</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Corrections		
Probation		
Salaries and Benefits	\$ 412,764	\$ 414,045
Office Supplies	487	487
Total Probation	<u>\$ 413,251</u>	<u>\$ 414,532</u>
Total Corrections Cash Disbursements	<u>\$ 413,251</u>	<u>\$ 414,532</u>
Judiciary		
Circuit Court		
Office Supplies	\$ 2,000	\$ 1,040
Postage	500	337
Court Appointed Attorneys	26,833	26,833
Psychological Evaluations and Testing	8,000	3,999
Court Reporter Services	8,000	7,165
Telephone	2,000	1,729
Books, Transcripts, and Periodicals	6,500	1,665
Equipment Repairs	1,500	345
Miscellaneous	5,690	2,159
Petit Jurors Expense	15,000	13,591
Grand Jurors Expense	4,000	706
Total Circuit Court	<u>\$ 80,023</u>	<u>\$ 59,569</u>
Public Defender		
Salaries and Benefits	\$ 156,549	\$ 156,549
Telephone	625	504
Miscellaneous	3,574	3,574
Office Expense	4,950	4,800
Contractual Employees	54,279	51,500
Equipment Repair and Maintenance	183	183
Total Public Defender	<u>\$ 220,160</u>	<u>\$ 217,110</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Judiciary - Continued		
Jury Commission		
Office Supplies	\$ 618	\$ 565
Postage	3,488	3,488
Telephone	734	548
Total Jury Commission	<u>\$ 4,840</u>	<u>\$ 4,601</u>
Circuit Clerk		
Salaries and Benefits	\$ 498,998	\$ 498,998
Office Supplies	13,708	13,708
Postage	176	176
Travel	325	325
Telephone	2,526	2,526
Office Machine Rent	2,964	2,964
Insurance	323	323
Equipment	17,139	17,139
Miscellaneous	12	
Total Circuit Clerk	<u>\$ 536,171</u>	<u>\$ 536,159</u>
States Attorney		
Salaries and Benefits	\$ 412,576	\$ 412,561
Office Supplies	4,664	4,664
Postage	2,393	2,393
Travel	1,993	1,993
Publishing	672	672
Witness and Investigation	403	403
Telephone	4,318	4,318
Machine Rent	3,150	3,150
Miscellaneous	369	369
Equipment	2	
Book, Transcript and Periodicals	879	879
Total States Attorney	<u>\$ 431,419</u>	<u>\$ 431,402</u>
Total Judiciary Cash Disbursements	<u>\$ 1,272,613</u>	<u>\$ 1,248,841</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Disbursements - Continued		
Education		
Superintendent of Education		
Salaries and Benefits	\$ 73,465	\$ 73,465
Total Superintendent of Education	<u>\$ 73,465</u>	<u>\$ 73,465</u>
Total Education Cash Disbursements	<u>\$ 73,465</u>	<u>\$ 73,465</u>
Total Disbursements	<u>\$ 6,640,579</u>	<u>\$ 6,526,966</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$(6,640,579)	\$ (878,571)
Other Financing Sources (Uses)		
Operating Transfers In		1,099,755
Operating Transfers Out	<u> </u>	<u>(1,421)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$(6,640,579)</u>	\$ 219,763
Fund Balance - Beginning of Year		<u>2,634,075</u>
Fund Balance - End of Year		<u><u>\$ 2,853,838</u></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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services		
Public Service Fees		
Birth Certificates		\$ 4,802
Death Certificates		18,401
Marriage Certificates		7,174
Marriage Licenses		13,935
Notary Commission and Certificate of Magistracy		1,200
Copies, Lien and Searches		1,007
Total Public Service Fees	<u>\$ 0</u>	<u>\$ 46,519</u>
County Service Fees		
Tax Deeds		\$ 2,137
Recording		767,328
Total County Service Fees	<u>\$ 0</u>	<u>\$ 769,465</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 815,984</u>
Cash Disbursements		
General Government		<u>\$ 81,979</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 81,979</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 734,005</u>
Other Financing Sources (Uses)		
Operating Transfers Out		<u>(722,292)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 11,713</u>
Fund Balance - Beginning of Year		<u>117,877</u>
Fund Balance - End of Year		<u>\$ 129,590</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services	<u> </u>	<u>\$ 136,748</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 136,748</u>
Cash Disbursements		
General Government	<u> </u>	<u>\$ 56,616</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 56,616</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 80,132</u>
Other Financing Sources (Uses)		
Operating Transfers Out	<u> </u>	<u>(79,428)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 704</u>
Fund Balance - Beginning of Year		<u>12,588</u>
Fund Balance - End of Year		<u>\$ 13,292</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2011

	<u>Emergency Telephone System</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Health Department WIC Fund</u>	<u>County Health Department</u>	<u>Animal Control Working Fund</u>	<u>Total All Special Funds</u>
ASSETS						
Cash	\$ 275,108	\$ 2,024,966	\$ 29,663	\$ 277,890	\$ 26,123	\$ 8,754,859
Invested Cash	2,003,857	509,596				3,466,338
Due From Other Funds				82,643		109,088
Revolving Loan Balances						125,369
TOTAL ASSETS	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ 29,663</u>	<u>\$ 360,533</u>	<u>\$ 26,123</u>	<u>\$ 12,455,654</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to Others						\$ 50,152
Due To Other Funds			\$ 82,643		\$ 262,830	456,026
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 82,643</u>	<u>\$ 0</u>	<u>\$ 262,830</u>	<u>\$ 506,178</u>
Fund Balance (Deficit)						
Nonspendable						\$ 124,746
Restricted		\$ 2,519,838		\$ 359,996		6,338,380
Assigned	\$ 2,278,965	14,724		537		5,778,589
Unassigned			\$ (52,980)		\$ (236,707)	(292,239)
Total Fund Balance (Deficit)	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ (52,980)</u>	<u>\$ 360,533</u>	<u>\$ (236,707)</u>	<u>\$ 11,949,476</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ 29,663</u>	<u>\$ 360,533</u>	<u>\$ 26,123</u>	<u>\$ 12,455,654</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	<u>County Farm Fund</u>	<u>Revolving Loan Fund</u>	<u>Revolving Loan Fund II</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Tort Liability Fund</u>
ASSETS						
Cash	\$ 111,929	\$ 53,980	\$ 31,485	\$ 1,149,258	\$ 461,823	\$ 105,664
Revolving Loan Balances		51,348	74,021			
TOTAL ASSETS	<u>\$ 111,929</u>	<u>\$ 105,328</u>	<u>\$ 105,506</u>	<u>\$ 1,149,258</u>	<u>\$ 461,823</u>	<u>\$ 105,664</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to Others	\$ 50,152					
Due To Other Funds			\$ 50,000		\$ 36,590	
Total Liabilities	<u>\$ 50,152</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 36,590</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable		\$ 45,654	\$ 52,647			
Restricted				\$ 1,144,545	\$ 422,766	\$ 105,345
Assigned	\$ 61,777	59,674	2,859	4,713	2,467	319
Total Fund Balance	<u>\$ 61,777</u>	<u>\$ 105,328</u>	<u>\$ 55,506</u>	<u>\$ 1,149,258</u>	<u>\$ 425,233</u>	<u>\$ 105,664</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 111,929</u>	<u>\$ 105,328</u>	<u>\$ 105,506</u>	<u>\$ 1,149,258</u>	<u>\$ 461,823</u>	<u>\$ 105,664</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	<u>County Highway Fund</u>	<u>Federal Aid Matching Fund</u>	<u>County Township Bridge Bond Fund</u>	<u>County Township Bridge Fund</u>	<u>County Health Department M & M Dental Clinic</u>	<u>Mental Deficiency Fund</u>
ASSETS						
Cash	\$ 210,755	\$ 306,266	\$ 327,586	\$ 354,909	\$ 138,872	\$ 33,564
Invested Cash		295,000				
TOTAL ASSETS	<u>\$ 210,755</u>	<u>\$ 601,266</u>	<u>\$ 327,586</u>	<u>\$ 354,909</u>	<u>\$ 138,872</u>	<u>\$ 33,564</u>
LIABILITIES AND FUND BALANCES						
Fund Balance						
Restricted	\$ 210,402	\$ 597,151	\$ 327,508	\$ 354,373		\$ 33,377
Assigned	353	4,115	78	536	\$ 138,872	187
Total Fund Balance	<u>\$ 210,755</u>	<u>\$ 601,266</u>	<u>\$ 327,586</u>	<u>\$ 354,909</u>	<u>\$ 138,872</u>	<u>\$ 33,564</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 210,755</u>	<u>\$ 601,266</u>	<u>\$ 327,586</u>	<u>\$ 354,909</u>	<u>\$ 138,872</u>	<u>\$ 33,564</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	<u>Mental Health Fund</u>	<u>Community Health Center, Inc</u>	<u>Delinquent Real Estate Taxes Liquidation Fund</u>	<u>Real Estate Stamp Fund</u>	<u>Sheriff's Drug Fund</u>	<u>Document Storage Fund</u>
ASSETS						
Cash	\$ 24,660	\$ 14,502	\$ 333,024	\$ 2	\$ 3,668	\$ 175,949
Invested Cash						400,000
TOTAL ASSETS	<u>\$ 24,660</u>	<u>\$ 14,502</u>	<u>\$ 333,024</u>	<u>\$ 2</u>	<u>\$ 3,668</u>	<u>\$ 575,949</u>
LIABILITIES AND FUND BALANCES						
Fund Balance						
Restricted	\$ 24,515					
Assigned	145	\$ 14,502	\$ 333,024	\$ 2	\$ 3,668	\$ 575,949
Total Fund Balance	<u>\$ 24,660</u>	<u>\$ 14,502</u>	<u>\$ 333,024</u>	<u>\$ 2</u>	<u>\$ 3,668</u>	<u>\$ 575,949</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 24,660</u>	<u>\$ 14,502</u>	<u>\$ 333,024</u>	<u>\$ 2</u>	<u>\$ 3,668</u>	<u>\$ 575,949</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	<u>Recorder's Microfilm Fund</u>	<u>Treasurer's Automation Fees Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
ASSETS						
Cash	\$ 128,002	\$ 78,430	\$ 18,524	\$ 107,077	\$ 179,307	\$ 190,131
Invested Cash					150,000	
Due From Other Funds						26,211
TOTAL ASSETS	<u>\$ 128,002</u>	<u>\$ 78,430</u>	<u>\$ 18,524</u>	<u>\$ 107,077</u>	<u>\$ 329,307</u>	<u>\$ 216,342</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds		\$ 18,440			\$ 111	
Total Liabilities	<u>\$ 0</u>	<u>\$ 18,440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 111</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable						\$ 26,211
Assigned	\$ 128,002	59,990	\$ 18,524	\$ 107,077	329,196	190,131
Total Fund Balance	<u>\$ 128,002</u>	<u>\$ 59,990</u>	<u>\$ 18,524</u>	<u>\$ 107,077</u>	<u>\$ 329,196</u>	<u>\$ 216,342</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 128,002</u>	<u>\$ 78,430</u>	<u>\$ 18,524</u>	<u>\$ 107,077</u>	<u>\$ 329,307</u>	<u>\$ 216,342</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	Coroner's Fee	Traffic Violation Fee Fund	Crime Victims Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund
ASSETS						
Cash	\$ 4,491			\$ 6,653	\$ 6,179	\$ 173,476
TOTAL ASSETS	<u>\$ 4,491</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,653</u>	<u>\$ 6,179</u>	<u>\$ 173,476</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds		\$ 2,552				
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,552</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance (Deficit)						
Assigned	\$ 4,491			\$ 6,653	\$ 6,179	\$ 173,476
Unassigned		(2,552)				
Total Fund Balance (Deficit)	<u>\$ 4,491</u>	<u>\$ (2,552)</u>	<u>\$ 0</u>	<u>\$ 6,653</u>	<u>\$ 6,179</u>	<u>\$ 173,476</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,491</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,653</u>	<u>\$ 6,179</u>	<u>\$ 173,476</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	County Health Commcare Fund
ASSETS						
Cash	\$ 80,353	\$ 93,766	\$ 697	\$ 73,627	\$ 10,902	\$ 94,795
Invested Cash						107,885
TOTAL ASSETS	<u>\$ 80,353</u>	<u>\$ 93,766</u>	<u>\$ 697</u>	<u>\$ 73,627</u>	<u>\$ 10,902</u>	<u>\$ 202,680</u>
LIABILITIES AND FUND BALANCES						
Fund Balance						
Restricted	\$ 80,353	\$ 93,272	\$ 697			
Assigned		494		\$ 73,627	\$ 10,902	\$ 202,680
Total Fund Balance	<u>\$ 80,353</u>	<u>\$ 93,766</u>	<u>\$ 697</u>	<u>\$ 73,627</u>	<u>\$ 10,902</u>	<u>\$ 202,680</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 80,353</u>	<u>\$ 93,766</u>	<u>\$ 697</u>	<u>\$ 73,627</u>	<u>\$ 10,902</u>	<u>\$ 202,680</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	Sheriff's Federal Drug Fund	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control Fund	Police Vehicle Fund
ASSETS							
Cash	\$ 9,559	\$ 65,623	\$ 99,010	\$ 1,378	\$ 64,237	\$ 19,857	\$ 5,765
TOTAL ASSETS	<u>\$ 9,559</u>	<u>\$ 65,623</u>	<u>\$ 99,010</u>	<u>\$ 1,378</u>	<u>\$ 64,237</u>	<u>\$ 19,857</u>	<u>\$ 5,765</u>
LIABILITIES AND FUND BALANCES							
Fund Balance							
Restricted					\$ 64,237		
Assigned	\$ 9,559	\$ 65,623	\$ 99,010	\$ 1,378		\$ 19,857	\$ 5,765
Total Fund Balance	<u>\$ 9,559</u>	<u>\$ 65,623</u>	<u>\$ 99,010</u>	<u>\$ 1,378</u>	<u>\$ 64,237</u>	<u>\$ 19,857</u>	<u>\$ 5,765</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,559</u>	<u>\$ 65,623</u>	<u>\$ 99,010</u>	<u>\$ 1,378</u>	<u>\$ 64,237</u>	<u>\$ 19,857</u>	<u>\$ 5,765</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)
AUGUST 31, 2011

	Circuit Clerk OP Fund	CDAP Fund	Vital Records Automation	GIS Fund	Public Transportation	Old Jail Restoration Fund	State's Attorney Bad Check Diversion
ASSETS							
Cash	\$ 30,648	\$ 5	\$ 3,090	\$ 615,985	\$ 119,266	\$ 30	\$ 2,350
Due From Other Funds			234				
TOTAL ASSETS	<u>\$ 30,648</u>	<u>\$ 5</u>	<u>\$ 3,324</u>	<u>\$ 615,985</u>	<u>\$ 119,266</u>	<u>\$ 30</u>	<u>\$ 2,350</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Due To Other Funds				\$ 2,860			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,860</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance							
Nonspendable			\$ 234				
Restricted		\$ 5					
Assigned	\$ 30,648		3,090	613,125	\$ 119,266	\$ 30	\$ 2,350
Total Liabilities	<u>\$ 30,648</u>	<u>\$ 5</u>	<u>\$ 3,324</u>	<u>\$ 613,125</u>	<u>\$ 119,266</u>	<u>\$ 30</u>	<u>\$ 2,350</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30,648</u>	<u>\$ 5</u>	<u>\$ 3,324</u>	<u>\$ 615,985</u>	<u>\$ 119,266</u>	<u>\$ 30</u>	<u>\$ 2,350</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2011

	Emergency Telephone System	County Motor Fuel Tax Fund	County Health Department WIC Fund	County Health Department	Animal Control Working Fund	Total All Special Revenue Funds
Cash Receipts						
Property Taxes				\$ 211,786		\$ 2,404,715
Intergovernmental State		\$ 1,597,172		731,473		2,961,646
Intergovernmental Federal			\$ 146,800	529,037		906,361
Intergovernmental Other				45,036		228,228
License and Permits				37,491	\$ 58,675	96,166
Fines and Forfeitures						85,330
Charges For Services	\$ 647,193			116,511	35,489	1,708,960
Interest	47,069	14,724	4	537	5	91,307
Donations					142,797	145,337
Miscellaneous	8,374	5,498		15,914		738,245
Total Cash Receipts	<u>\$ 702,636</u>	<u>\$ 1,617,394</u>	<u>\$ 146,804</u>	<u>\$ 1,687,785</u>	<u>\$ 236,966</u>	<u>\$ 9,366,295</u>
Cash Disbursements						
General Government						\$ 2,097,223
Public Safety	\$ 799,524				\$ 591,798	1,513,062
Corrections						34,895
Judiciary						112,999
Public Works and Transportation		\$ 943,910				3,285,446
Health and Welfare			\$ 146,634	\$ 1,863,353		2,706,755
Total Cash Disbursements	<u>\$ 799,524</u>	<u>\$ 943,910</u>	<u>\$ 146,634</u>	<u>\$ 1,863,353</u>	<u>\$ 591,798</u>	<u>\$ 9,750,380</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (96,888)	\$ 673,484	\$ 170	\$ (175,568)	\$ (354,832)	\$ (384,085)
Other Financing Sources (Uses)						
Operating Transfer In		3,641		694	40,000	1,256,905
Operating Transfer Out		(750,000)		(30,000)	(3,641)	(1,553,519)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (96,888)	\$ (72,875)	\$ 170	\$ (204,874)	\$ (318,473)	\$ (680,699)
Fund Balance - Beginning of Year	<u>2,375,853</u>	<u>2,607,437</u>	<u>(53,150)</u>	<u>565,407</u>	<u>81,766</u>	<u>12,630,175</u>
Fund Balance - End of Year	<u>\$ 2,278,965</u>	<u>\$ 2,534,562</u>	<u>\$ (52,980)</u>	<u>\$ 360,533</u>	<u>\$ (236,707)</u>	<u>\$ 11,949,476</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, 2011

	<u>County Farm Fund</u>	<u>Revolving Loan Fund</u>	<u>Revolving Loan Fund II</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Tort Liability Fund</u>
Cash Receipts						
Property Taxes				\$ 662,438	\$ 298,363	\$ 271,334
Interest	\$ 20	\$ 910	\$ 2,859	4,713	2,467	319
Miscellaneous	17,738			549,523	3,449	1,712
Total Cash Receipts	<u>\$ 17,758</u>	<u>\$ 910</u>	<u>\$ 2,859</u>	<u>\$ 1,216,674</u>	<u>\$ 304,279</u>	<u>\$ 273,365</u>
Cash Disbursements						
General Government				\$ 1,059,604	\$ 325,279	\$ 375,523
Public Safety						196
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,059,604</u>	<u>\$ 325,279</u>	<u>\$ 375,719</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 17,758	910	\$ 2,859	\$ 157,070	\$ (21,000)	\$ (102,354)
Other Financing Sources (Uses)						
Operating Transfer In		1,421				
Operating Transfer Out	<u>(322)</u>					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 17,436	\$ 2,331	\$ 2,859	157,070	\$ (21,000)	\$ (102,354)
Fund Balance - Beginning of Year	<u>44,341</u>	<u>102,997</u>	<u>52,647</u>	<u>992,188</u>	<u>446,233</u>	<u>208,018</u>
Fund Balance - End of Year	<u>\$ 61,777</u>	<u>\$ 105,328</u>	<u>\$ 55,506</u>	<u>\$ 1,149,258</u>	<u>\$ 425,233</u>	<u>\$ 105,664</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, 2011

	County Highway Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund
Cash Receipts						
Property Taxes	\$ 362,579	\$ 214,622		\$ 183,716		\$ 45,692
Intergovernmental State		325,167	\$ 307,834			
Intergovernmental Federal					\$ 412	
Intergovernmental Other	78,761			31,664		
Charges For Services					362,918	
Interest	353	4,115	78	536	8	187
Miscellaneous	8,360			316	4,838	
Total Cash Receipts	<u>\$ 450,053</u>	<u>\$ 543,904</u>	<u>\$ 307,912</u>	<u>\$ 216,232</u>	<u>\$ 368,176</u>	<u>\$ 45,879</u>
Cash Disbursements						
Public Works and Transportation	\$ 1,331,789	\$ 455,373		\$ 394,745		
Health and Welfare					\$ 246,177	\$ 52,000
Total Cash Disbursements	<u>\$ 1,331,789</u>	<u>\$ 455,373</u>	<u>\$ 0</u>	<u>\$ 394,745</u>	<u>\$ 246,177</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (881,736)	\$ 88,531	\$ 307,912	\$ (178,513)	\$ 121,999	\$ (6,121)
Other Financing Sources (Uses)						
Operating Transfer In	750,000					
Operating Transfer Out					(37,483)	
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (131,736)	\$ 88,531	\$ 307,912	\$ (178,513)	\$ 84,516	\$ (6,121)
Fund Balance (Deficit) - Beginning of Year	<u>342,491</u>	<u>512,735</u>	<u>19,674</u>	<u>533,422</u>	<u>54,356</u>	<u>39,685</u>
Fund Balance (Deficit) - End of Year	<u>\$ 210,755</u>	<u>\$ 601,266</u>	<u>\$ 327,586</u>	<u>\$ 354,909</u>	<u>\$ 138,872</u>	<u>\$ 33,564</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, 2011

	<u>Mental Health Fund</u>	<u>Community Health Center, Inc.</u>	<u>Delinquent Real Estate Taxes Liquidation Fund</u>	<u>Real Estate Stamp Fund</u>	<u>Sheriff's Drug Fund</u>	<u>Document Storage Fund</u>
Cash Receipts						
Property Taxes	\$ 154,185					
Charges For Services			\$ 31,686			\$ 66,154
Interest	145		1,228	\$ 22		3,775
Miscellaneous		\$ 9,790	28,358			
Total Cash Receipts	<u>\$ 154,330</u>	<u>\$ 9,790</u>	<u>\$ 61,272</u>	<u>\$ 22</u>	<u>\$ 0</u>	<u>\$ 69,929</u>
Cash Disbursements						
General Government			\$ 3,570	\$ 59,999		\$ 4,917
Health and Welfare	\$ 180,000	\$ 5,451				
Total Cash Disbursements	<u>\$ 180,000</u>	<u>\$ 5,451</u>	<u>\$ 3,570</u>	<u>\$ 59,999</u>	<u>\$ 0</u>	<u>\$ 4,917</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (25,670)	\$ 4,339	\$ 57,702	\$ (59,977)	\$ 0	\$ 65,012
Other Financing Sources (Uses)						
Operating Transfer Out				(177,606)		(90,679)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (25,670)	\$ 4,339	\$ 57,702	\$ (237,583)	\$ 0	\$ (25,667)
Fund Balance - Beginning of Year	<u>50,330</u>	<u>10,163</u>	<u>275,322</u>	<u>237,585</u>	<u>3,668</u>	<u>601,616</u>
Fund Balance - End of Year	<u>\$ 24,660</u>	<u>\$ 14,502</u>	<u>\$ 333,024</u>	<u>\$ 2</u>	<u>\$ 3,668</u>	<u>\$ 575,949</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, 2011

	<u>Recorder's Microfilm Fund</u>	<u>Treasurer's Automation Fees Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
Cash Receipts						
Charges For Services		\$ 7,760	\$ 35,844	\$ 82,496	\$ 67,646	\$ 92,303
Interest	\$ 10	314		16	1,426	17
Miscellaneous		8,887	560			482
Total Cash Receipts	<u>\$ 10</u>	<u>\$ 16,961</u>	<u>\$ 36,404</u>	<u>\$ 82,512</u>	<u>\$ 69,072</u>	<u>\$ 92,802</u>
Cash Disbursements						
General Government	\$ 16,231	\$ 28,000				
Corrections						\$ 34,895
Judiciary			\$ 19,554	\$ 2,924	\$ 79,200	
Total Cash Disbursements	<u>\$ 16,231</u>	<u>\$ 28,000</u>	<u>\$ 19,554</u>	<u>\$ 2,924</u>	<u>\$ 79,200</u>	<u>\$ 34,895</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (16,221)	\$ (11,039)	\$ 16,850	\$ 79,588	\$ (10,128)	\$ 57,907
Other Financing Sources (Uses)						
Operating Transfer In	31,473					
Operating Transfer Out				(117,000)		(58,581)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 15,252	\$ (11,039)	\$ 16,850	\$ (37,412)	\$ (10,128)	\$ (674)
Fund Balance - Beginning of Year	<u>112,750</u>	<u>71,029</u>	<u>1,674</u>	<u>144,489</u>	<u>339,324</u>	<u>217,016</u>
Fund Balance - End of Year	<u>\$ 128,002</u>	<u>\$ 59,990</u>	<u>\$ 18,524</u>	<u>\$ 107,077</u>	<u>\$ 329,196</u>	<u>\$ 216,342</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, 2011

	<u>Coroner's Fee</u>	<u>Traffic Violation Fee Fund</u>	<u>Crime Victims Fund</u>	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance & Child Support Fund</u>
Cash Receipts						
Intergovernmental Other					\$ 12,767	
Charges For Services						\$ 954
Interest				\$ 1		914
Miscellaneous	\$ 6,400		\$ 80	4,761		
Total Cash Receipts	<u>\$ 6,400</u>	<u>\$ 0</u>	<u>\$ 80</u>	<u>\$ 4,762</u>	<u>\$ 12,767</u>	<u>\$ 1,868</u>
Cash Disbursements						
General Government				\$ 11,921		
Public Safety	\$ 2,109				\$ 10,562	
Judiciary			\$ 2,604			\$ 853
Total Cash Disbursements	<u>\$ 2,109</u>	<u>\$ 0</u>	<u>\$ 2,604</u>	<u>\$ 11,921</u>	<u>\$ 10,562</u>	<u>\$ 853</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 4,291	\$ 0	\$ (2,524)	\$ (7,159)	\$ 2,205	\$ 1,015
Fund Balance (Deficit) - Beginning of Year	<u>200</u>	<u>(2,552)</u>	<u>2,524</u>	<u>13,812</u>	<u>3,974</u>	<u>172,461</u>
Fund Balance (Deficit) - End of Year	<u>\$ 4,491</u>	<u>\$ (2,552)</u>	<u>\$ 0</u>	<u>\$ 6,653</u>	<u>\$ 6,179</u>	<u>\$ 173,476</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, 2011

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	County Health Commcare Fund
Cash Receipts						
Intergovernmental Federal			\$ 74,407			
Intergovernmental Other	\$ 60,000					
Fines and Forfeitures				\$ 52,180	\$ 1,468	
Charges For Services						\$ 82,309
Interest		\$ 494			4	3,498
Donations				2,500		10
Miscellaneous				13,707		298
Total Cash Receipts	<u>\$ 60,000</u>	<u>\$ 494</u>	<u>\$ 74,407</u>	<u>\$ 68,387</u>	<u>\$ 1,472</u>	<u>\$ 86,115</u>
Cash Disbursements						
Public Safety			\$ 91,596	\$ 10,152	\$ 1,450	
Health and Welfare						\$ 213,140
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 91,596</u>	<u>\$ 10,152</u>	<u>\$ 1,450</u>	<u>\$ 213,140</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 60,000	\$ 494	\$ (17,189)	\$ 58,235	\$ 22	\$ (127,025)
Other Financing Sources (Uses)						
Operating Transfer In						66,789
Operating Transfer Out	(60,000)			(60,700)		(105,507)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 494	\$ (17,189)	\$ (2,465)	\$ 22	\$ (165,743)
Fund Balance - Beginning of Year	80,353	93,272	17,886	76,092	10,880	368,423
Fund Balance - End of Year	<u>\$ 80,353</u>	<u>\$ 93,766</u>	<u>\$ 697</u>	<u>\$ 73,627</u>	<u>\$ 10,902</u>	<u>\$ 202,680</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, 2011

	<u>Sheriff's Federal Drug Fund</u>	<u>Arrestees' Medical Costs</u>	<u>Tax Sale In Error Interest</u>	<u>Health Insurance Fund</u>	<u>Grant Fund</u>	<u>Pet Population Control Fund</u>	<u>Police Vehicle Fund</u>
Cash Receipts							
Intergovernmental Federal					\$ 43,537		
Fines and Forfeitures		\$ 6,575				\$ 9,408	\$ 5,765
Charges For Services			\$ 26,650				
Interest	\$ 3	5	464			2	
Miscellaneous				\$ 39,254	4,701		
Total Cash Receipts	<u>\$ 3</u>	<u>\$ 6,580</u>	<u>\$ 27,114</u>	<u>\$ 39,254</u>	<u>\$ 48,238</u>	<u>\$ 9,410</u>	<u>\$ 5,765</u>
Cash Disbursements							
General Government			\$ 6,084	\$ 48,905	\$ 35,000		
Public Safety						\$ 5,675	
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,084</u>	<u>\$ 48,905</u>	<u>\$ 35,000</u>	<u>\$ 5,675</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 3	\$ 6,580	\$ 21,030	\$ (9,651)	\$ 13,238	\$ 3,735	\$ 5,765
Other Financing Sources (Uses)							
Operating Transfer In					322		
Operating Transfer Out			(22,000)		(40,000)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 3	\$ 6,580	\$ (970)	\$ (9,651)	\$ (26,440)	\$ 3,735	\$ 5,765
Fund Balance - Beginning of Year	<u>9,556</u>	<u>59,043</u>	<u>99,980</u>	<u>11,029</u>	<u>90,677</u>	<u>16,122</u>	<u>0</u>
Fund Balance - End of Year	<u>\$ 9,559</u>	<u>\$ 65,623</u>	<u>\$ 99,010</u>	<u>\$ 1,378</u>	<u>\$ 64,237</u>	<u>\$ 19,857</u>	<u>\$ 5,765</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, 2011

	<u>Circuit Clerk OP Fund</u>	<u>CDAP</u>	<u>Vital Records Automation</u>	<u>GIS Fund</u>	<u>Public Transportation</u>	<u>Old Jail Restoration Fund</u>	<u>State's Attorney Bad Check Diversion</u>
Cash Receipts							
Intergovernmental Federal					\$ 112,168		
Fines and Forfeitures							\$ 9,934
Charges For Services					53,047		
Interest				\$ 56	9		
Donations						\$ 30	
Miscellaneous	\$ 4,492				753		
Total Cash Receipts	<u>\$ 4,492</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56</u>	<u>\$ 165,977</u>	<u>\$ 30</u>	<u>\$ 9,934</u>
Cash Disbursements							
General Government			\$ 2,165	\$ 120,025			
Judiciary	\$ 280						\$ 7,384
Public Works and Transportation					\$ 159,629		
Total Cash Disbursements	<u>\$ 280</u>	<u>\$ 0</u>	<u>\$ 2,165</u>	<u>\$ 120,025</u>	<u>\$ 159,629</u>	<u>\$ 0</u>	<u>\$ 7,384</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 4,212	\$ 0	\$ (2,165)	\$ (119,969)	\$ 6,348	\$ 30	\$ 2,350
Other Financing Sources (Uses)							
Operating Transfer In			2,818	254,240	105,507		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 4,212	\$ 0	\$ 653	\$ 134,271	\$ 111,855	\$ 30	\$ 2,350
Fund Balance - Beginning of Year	<u>26,436</u>	<u>5</u>	<u>2,671</u>	<u>478,854</u>	<u>7,411</u>		
Fund Balance - End of Year	<u>\$ 30,648</u>	<u>\$ 5</u>	<u>\$ 3,324</u>	<u>\$ 613,125</u>	<u>\$ 119,266</u>	<u>\$ 30</u>	<u>\$ 2,350</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Surcharges		\$ 647,193
Interest		47,069
Miscellaneous		8,374
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 702,636
	<hr/>	<hr/>
Cash Disbursements		
Public Safety		
Salaries and Related Expense	\$ 423,264	\$ 401,324
Utilities and Telephone	203,000	184,477
Advertising	0	86
Training	2,000	825
Mileage	5,500	3,719
Dues and Publications	1,000	380
Mapping and Addressing	5,000	555
Insurance	97,000	87,624
Contractual	10,000	3,185
Capital Outlay	125,000	75,800
Office Expense	11,500	35,204
Rent	3,600	3,600
Clothing Allowance	3,000	2,745
Contingency	8,000	
	<hr/>	<hr/>
Total Cash Disbursements	\$ 897,864	\$ 799,524
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (897,864)</u>	\$ (96,888)
Fund Balance - Beginning of Year		<u>2,375,853</u>
Fund Balance - End of Year		<u>\$ 2,278,965</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,063,491
Salary Reimbursement		49,305
IL Jobs Now Capital Bill Program		318,042
Engineering Reimbursements		166,334
Interest		14,724
Miscellaneous		5,498
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,617,394</u>
Cash Disbursements		
Public Works and Transportation		
Salaries	\$ 98,600	\$ 98,072
Contractual	1,606,300	70,795
Commodities	900,000	775,043
Miscellaneous	415,100	
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 3,020,000</u>	<u>\$ 943,910</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,020,000)	\$ 673,484
Other Financing Sources (Uses)		
Operating Transfers In		3,641
Operating Transfers Out		(750,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (3,020,000)</u>	\$ (72,875)
Fund Balance - Beginning of Year		<u>2,607,437</u>
Fund Balance - End of Year		<u><u>\$ 2,534,562</u></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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	\$ 181,800	\$ 146,800
Interest		4
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 181,800</u>	<u>\$ 146,804</u>
Cash Disbursements		
Health and Welfare		
Personal Services	\$ 155,000	\$ 124,468
Contractual	14,300	13,321
Travel	500	482
Breastfeeding		4,917
Supplies	12,000	3,446
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 181,800</u>	<u>\$ 146,634</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 170
Fund Balance (Deficit) - Beginning of Year		<u>(53,150)</u>
Fund Balance (Deficit) - End of Year		<u>\$ (52,980)</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes	\$ 266,000	\$ 211,786
Intergovernmental State	565,467	731,473
Intergovernmental Federal	470,191	529,037
Intergovernmental Other	48,000	45,036
License and Permits	38,050	37,491
Charges For Services	109,350	116,511
Interest	1,800	537
Miscellaneous & Reimbursements	<u>217,600</u>	<u>15,914</u>
Total Cash Receipts	<u>\$ 1,716,458</u>	<u>\$ 1,687,785</u>
Cash Disbursements		
Health and Welfare		
Salaries and Related Expenses	\$ 1,782,267	\$ 1,225,893
All Other Health Related Expenses	<u>623,733</u>	<u>637,460</u>
Total Cash Disbursements	<u>\$ 2,406,000</u>	<u>\$ 1,863,353</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (689,542)	\$ (175,568)
Other Financing Sources (Uses)		
Operating Transfers In	428,000	694
Operating Transfers Out	<u> </u>	<u>(30,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (261,542)</u>	\$ (204,874)
Fund Balance - Beginning of Year		<u>565,407</u>
Fund Balance - End of Year		<u>\$ 360,533</u>

**MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL WORKING FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Licenses and Permits		
Dog Tags		\$ 58,675
Charges For Services		
Dog Pickup and Holding		35,489
Interest		5
Donations		142,797
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 236,966
	<hr/>	<hr/>
Cash Disbursements		
Public Safety		
Salaries and Benefits	\$ 48,217	\$ 43,653
Expense of Operations	571,783	548,145
	<hr/>	<hr/>
Total Cash Disbursements	\$ 620,000	\$ 591,798
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (620,000)	\$ (354,832)
Other Financing Sources (Uses)		
Operating Transfers In		40,000
Operating Transfers Out		(3,641)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (620,000)	\$ (318,473)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		81,766
		<hr/>
Fund Balance (Deficit) - End of Year		\$ (236,707)
		<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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 20
Miscellaneous		
Ground Rental		17,738
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 17,758</u>
Cash Disbursements		
General Government		
Miscellaneous	\$ 3,000	
Total Cash Disbursements	<u>\$ 3,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000)	\$ 17,758
Other Financing Sources (Uses)		
Operating Transfers Out		(322)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (3,000)</u>	\$ 17,436
Fund Balance - Beginning of Year		<u>44,341</u>
Fund Balance - End of Year		<u><u>\$ 61,777</u></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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 910</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 910</u>
Cash Disbursements		
Development		
Miscellaneous	<u>\$ 20,000</u>	<u> </u>
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	<u>\$ 910</u>
Other Financing Sources (Uses)		
Operating Transfers In	<u> </u>	<u> 1,421</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (20,000)</u>	<u>\$ 2,331</u>
Fund Balance - Beginning of Year		<u> 102,997</u>
Fund Balance - End of Year		<u> 105,328</u>

**MACOUPIN COUNTY, ILLINOIS
REVOLVING LOAN FUND II
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 2,859</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 2,859</u>
Cash Disbursements		
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ 0</u></u>	<u>\$ 2,859</u>
Fund Balance - Beginning of Year		<u>52,647</u>
Fund Balance - End of Year		<u><u>\$ 55,506</u></u>

**MACOUPIN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 662,438
Interest		4,713
Miscellaneous		
Member Contributions		549,523
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,216,674</u>
Cash Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 1,080,000</u>	<u>\$ 1,059,604</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 1,080,000</u>	<u>\$ 1,059,604</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (1,080,000)</u></u>	<u>\$ 157,070</u>
Fund Balance - Beginning of Year		<u>992,188</u>
Fund Balance - Beginning of Year		<u><u>\$ 1,149,258</u></u>

MACOUPIN COUNTY, ILLINOIS
 SOCIAL SECURITY FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 298,363
Interest		2,467
Miscellaneous		3,449
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 304,279</u>
Cash Disbursements		
General Government		
Social Security	<u>\$ 360,000</u>	<u>\$ 325,279</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 360,000</u>	<u>\$ 325,279</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (360,000)</u>	<u>\$ (21,000)</u>
Fund Balance - Beginning of Year		<u>446,233</u>
Fund Balance - End of Year		<u>\$ 425,233</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 271,334
Interest		319
Miscellaneous		1,712
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 273,365
	<hr/>	<hr/>
Cash Disbursements		
General Government		
Insurance	\$ 413,500	\$ 375,523
Public Safety		
Animal Control - Miscellaneous	6,500	196
	<hr/>	<hr/>
Total Cash Disbursements	\$ 420,000	\$ 375,719
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (420,000)</u>	\$ (102,354)
		<hr/>
Fund Balance - Beginning of Year		208,018
		<hr/>
Fund Balance - End of Year		<u>\$ 105,664</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 362,579
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		78,761
Interest		353
Miscellaneous		8,360
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 450,053
	<hr/>	<hr/>
Cash Disbursements		
Public Works and Transportation		
Salaries	\$ 746,000	\$ 726,490
Contractual	370,600	253,510
Capital Outlay	226,000	100,323
Commodities	215,300	247,137
Miscellaneous		4,329
	<hr/>	<hr/>
Total Cash Disbursements	\$ 1,557,900	\$ 1,331,789
	<hr/>	<hr/>
Fund Balance - Beginning of Year		
Over Cash Disbursements	\$ (1,557,900)	\$ (881,736)
Other Financing Sources (Uses)		
Operating Transfers In		750,000
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash		
Disbursements And Other Financing Sources (Uses)	<u>\$ (1,557,900)</u>	\$ (131,736)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		342,491
		<hr/>
Fund Balance - End of Year		<u>\$ 210,755</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 214,622
Intergovernmental State		325,167
Interest		4,115
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 543,904
	<hr/>	<hr/>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 450,000	\$ 380,119
Capital Outlay	100,000	75,254
	<hr/>	<hr/>
Total Cash Disbursements	\$ 550,000	\$ 455,373
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (550,000)</u>	\$ 88,531
		<hr/>
Fund Balance - Beginning of Year		512,735
		<hr/>
Fund Balance - End of Year		<u>\$ 601,266</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental State		\$ 307,834
Interest		78
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 307,912</u>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 450,000	
Capital Outlay	150,000	
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 600,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (600,000)</u>	\$ 307,912
Fund Balance - Beginning of Year		<hr/> 19,674
Fund Balance - End of Year		<u><u>\$ 327,586</u></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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 183,716
Intergovernmental Other		
Reimbursement for Bridge Projects		31,664
Interest		536
Miscellaneous		316
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 216,232</u>
Cash Disbursements		
Public Works and Transportation		
Contractual	\$ 250,000	\$ 374,895
Capital Outlay	150,000	19,850
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 400,000</u>	<u>\$ 394,745</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (400,000)</u>	\$ (178,513)
Fund Balance - Beginning of Year		<hr/> 533,422
Fund Balance - End of Year		<u><u>\$ 354,909</u></u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT M & M DENTAL CLINIC
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 412
Charges for Services	\$ 402,000	362,918
Interest		8
Miscellaneous	<u>40,000</u>	<u>4,838</u>
Total Cash Receipts	<u>\$ 442,000</u>	<u>\$ 368,176</u>
Cash Disbursements		
Personal Services	\$ 300,000	\$ 184,282
Health and Welfare	<u>142,000</u>	<u>61,895</u>
Total Cash Disbursements	<u>\$ 442,000</u>	<u>\$ 246,177</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 121,999
Other Financing Sources (Uses)		
Operating Transfers Out	<u></u>	<u>(37,483)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 84,516
Fund Balance - Beginning of Year		<u>54,356</u>
Fund Balance - End of Year		<u>\$ 138,872</u>

MACOUPIN COUNTY, ILLINOIS
 MENTAL DEFICIENCY FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 45,692
Interest		187
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 45,879</u>
Cash Disbursements		
Health and Welfare		
Cash Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 52,000</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (52,000)</u>	<u>\$ (6,121)</u>
Fund Balance - Beginning of Year		<u>39,685</u>
Fund Balance - End of Year		<u>\$ 33,564</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Property Taxes		\$ 154,185
Interest		145
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 154,330</u>
Cash Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 180,000</u>	<u>\$ 180,000</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 180,000</u>	<u>\$ 180,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>(180,000)</u>	\$ (25,670)
Fund Balance - Beginning of Year		<u>50,330</u>
Fund Balance - End of Year		<u>\$ 24,660</u>

**MACOUPIN COUNTY, ILLINOIS
MACOUPIN COMMUNITY HEALTH CENTER, INC.
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	\$ 25,000	\$ 9,790
Total Cash Receipts	<u>\$ 25,000</u>	<u>\$ 9,790</u>
Cash Disbursements		
Health and Welfare	\$ 25,000	\$ 5,451
Total Cash Disbursements	<u>\$ 25,000</u>	<u>\$ 5,451</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 4,339
Fund Balance - Beginning of Year		<u>10,163</u>
Fund Balance - End of Year		<u>\$ 14,502</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Redemption Fees		\$ 31,686
Interest		1,228
Miscellaneous		28,358
	<hr/>	<hr/>
Total Cash Receipts	<hr/> \$ 0 <hr/>	<hr/> \$ 61,272 <hr/>
Cash Disbursements		
General Government		
Miscellaneous	\$ 4,000	\$ 3,570
	<hr/>	<hr/>
Total Cash Disbursements	<hr/> \$ 4,000 <hr/>	<hr/> \$ 3,570 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (4,000) <hr/>	\$ 57,702
Fund Balance - Beginning of Year		<hr/> 275,322 <hr/>
Fund Balance - End of Year		<hr/> \$ 333,024 <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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 22</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 22</u>
Cash Disbursements		
General Government Supplies	<u>\$ 237,606</u>	<u>\$ 59,999</u>
Total Cash Disbursements	<u>\$ 237,606</u>	<u>\$ 59,999</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (237,606)	\$ (59,977)
Other Financing Sources (Uses)		
Operating Transfers Out	<u> </u>	<u>(177,606)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (237,583)
Fund Balance - Beginning of Year		<u>237,585</u>
Fund Balance - End of Year		<u>\$ 2</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
Public Safety	<u>\$ 3,000</u>	<hr/>
Total Cash Disbursements	<u>\$ 3,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (3,000)</u></u>	<u>\$ 0</u>
Fund Balance - Beginning of Year		<u>3,668</u>
Fund Balance - End of Year		<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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		\$ 66,154
Interest		3,775
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 69,929</u>
Cash Disbursements		
General Government		
Salaries	\$ 300	
Supplies	1,604	\$ 1,604
Equipment	3,142	3,142
Mileage, Dues, & Conventions	100	
Education/Training	100	
System Updates/Programming	550	
Miscellaneous	90,704	171
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 96,500</u>	<u>\$ 4,917</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (96,500)</u>	<u>\$ 65,012</u>
Other Financing Sources (Uses)		
Operating Transfers Out	<hr/>	<u>(90,679)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (96,500)</u>	<u>\$ (25,667)</u>
Fund Balance - Beginning of Year		<u>601,616</u>
Fund Balance - End of Year		<u>\$ 575,949</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 10</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 10</u>
Cash Disbursements		
General Government Supplies	<u>\$ 20,000</u>	<u>\$ 16,231</u>
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 16,231</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,000)	\$ (16,221)
Other Financing Sources (Uses)		
Operating Transfers In	<u> </u>	<u> 31,473</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (20,000)</u>	\$ 15,252
Fund Balance - Beginning of Year		<u> 112,750</u>
Fund Balance - End of Year		<u>\$ 128,002</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services		\$ 7,760
Interest		314
Miscellaneous		8,887
	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 16,961</u>
Cash Disbursements		
General Government		
Salaries	<u>\$ 28,000</u>	<u>\$ 28,000</u>
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 28,000</u>	<u>\$ 28,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (28,000)</u>	<u>\$ (11,039)</u>
Fund Balance - Beginning of Year		<u>71,029</u>
Fund Balance - End of Year		<u>\$ 59,990</u>

MACOUPIN COUNTY, ILLINOIS
LAW LIBRARY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services:		
Library Fees		\$ 35,844
Miscellaneous		560
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 36,404</u>
Cash Disbursements		
Judiciary		
Books and Supplies	<u>\$ 30,000</u>	<u>\$ 19,554</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 30,000</u>	<u>\$ 19,554</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (30,000)</u>	<u>\$ 16,850</u>
Fund Balance - Beginning of Year		<u>1,674</u>
Fund Balance - End of Year		<u>\$ 18,524</u>

**MACOUPIN COUNTY, ILLINOIS
COURT SECURITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Court Security Fees		\$ 82,496
Interest		16
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 82,512
	<hr/>	<hr/>
Cash Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	\$ 195,366	\$ 2,924
	<hr/>	<hr/>
Total Cash Disbursements	\$ 195,366	\$ 2,924
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (195,366)	\$ 79,588
Other Financing Sources (Uses)		
Operating Transfers Out		(117,000)
		<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (195,366)</u>	\$ (37,412)
Fund Balance - Beginning of Year		144,489
		<hr/>
Fund Balance - End of Year		<u>\$ 107,077</u>

**MACOUPIN COUNTY, ILLINOIS
COURT AUTOMATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		\$ 67,646
Interest		1,426
	<u>0</u>	<u>69,072</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 69,072</u>
Cash Disbursements		
Judiciary		
Salaries	\$ 3,697	\$ 3,697
Office Supplies	10,970	10,970
System Updates and Programming	4,039	4,039
Equipment Repairs and Maintenance	41,822	41,822
Books, Transcripts, and Periodicals	1,168	503
Capital Outlay	18,302	18,169
	<u>79,998</u>	<u>79,200</u>
Total Cash Disbursements	<u>\$ 79,998</u>	<u>\$ 79,200</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (79,998)</u>	<u>\$ (10,128)</u>
Fund Balance - Beginning of Year		<u>339,324</u>
Fund Balance - End of Year		<u>\$ 329,196</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Probation Fees		\$ 92,303
Interest		17
Miscellaneous		482
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 92,802
	<hr/>	<hr/>
Cash Disbursements		
Corrections		
Supplies	\$ 73,963	\$ 7,416
Travel	3,037	3,036
Equipment	5,000	4,488
Miscellaneous	24,000	19,955
	<hr/>	<hr/>
Total Cash Disbursements	\$ 106,000	\$ 34,895
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 106,000	\$ 57,907
Other Financing Sources (Uses)		
Operating Transfers Out		(58,581)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 106,000</u>	\$ (674)
	<hr/>	<hr/>
Fund Balance - Beginning of Year		<u>217,016</u>
		<hr/>
Fund Balance - End of Year		<u>\$ 216,342</u>
		<hr/>

**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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 6,400</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 6,400</u>
Cash Disbursements		
Public Safety	<u>\$ 3,000</u>	<u>\$ 2,109</u>
Total Cash Disbursements	<u>\$ 3,000</u>	<u>\$ 2,109</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (3,000)</u></u>	<u>\$ 4,291</u>
Fund Balance - Beginning of Year		<u> 200</u>
Fund Balance - End of Year		<u><u>\$ 4,491</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 0
Cash Disbursements		
	<hr/>	<hr/>
Total Cash Disbursements	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
Fund Balance (Deficit) - Beginning of Year		<u>(2,552)</u>
Fund Balance (Deficit) - End of Year		<u>\$ (2,552)</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 80</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 80</u>
Cash Disbursements		
Judiciary		
Miscellaneous	<u> </u>	<u>\$ 2,604</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 2,604</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ (2,524)</u>
Fund Balance - Beginning of Year		<u> 2,524</u>
Fund Balance - End of Year		<u><u>\$ 0</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest		\$ 1
Miscellaneous		4,761
	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 4,762</u>
Cash Disbursements		
General Government		
Miscellaneous	\$ 19,000	\$ 11,921
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 19,000</u>	<u>\$ 11,921</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (19,000)</u>	<u>\$ (7,159)</u>
Fund Balance - Beginning of Year		<u>13,812</u>
Fund Balance - End of Year		<u>\$ 6,653</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Other	<u> </u>	<u>\$ 12,767</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 12,767</u>
Cash Disbursements		
Public Safety		
Payments For Telecommunication Service	<u>\$ 12,000</u>	<u>\$ 10,562</u>
Total Cash Disbursements	<u>\$ 12,000</u>	<u>\$ 10,562</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (12,000)</u>	<u>\$ 2,205</u>
Fund Balance - Beginning of Year		<u> 3,974</u>
Fund Balance - End of Year		<u>\$ 6,179</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges For Services		
Maintenance and Child Support Collection Fees		\$ 954
Interest		914
	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 1,868</u>
Cash Disbursements		
Judiciary		\$ 853
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 853</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 1,015
Fund Balance - Beginning of Year		<u>172,461</u>
Fund Balance - End of Year		<u>\$ 173,476</u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011

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

MACOUPIN COUNTY, ILLINOIS
 CIRCUIT CLERK SDU REIMBURSEMENT FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 494</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 494</u>
Cash Disbursements		
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 494</u>
Fund Balance - Beginning of Year		<u>93,272</u>
Fund Balance - End of Year		<u><u>\$ 93,766</u></u>

MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	<u> </u>	<u>\$ 74,407</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 74,407</u>
Cash Disbursements		
Public Safety	<u>\$ 118,009</u>	<u>\$ 91,596</u>
Total Cash Disbursements	<u>\$ 118,009</u>	<u>\$ 91,596</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (118,009)</u></u>	<u>\$ (17,189)</u>
Fund Balance - Beginning of Year		<u> 17,886</u>
Fund Balance - End of Year		<u><u>\$ 697</u></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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines & Forfeitures		\$ 52,180
Donations		2,500
Miscellaneous		13,707
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 68,387</u>
Cash Disbursements		
Public Safety		\$ 10,152
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 10,152</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 58,235
Other Financing Sources (Uses)		
Operating Transfers Out		(60,700)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (2,465)
Fund Balance - Beginning of Year		<hr/> 76,092
Fund Balance - End of Year		<u>\$ 73,627</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 1,468
Interest		4
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 1,472
	<hr/>	<hr/>
Cash Disbursements		
Public Safety	\$ 4,000	\$ 1,450
	<hr/>	<hr/>
Total Cash Disbursements	\$ 4,000	\$ 1,450
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (4,000)</u>	\$ 22
		<hr/>
Fund Balance - Beginning of Year		10,880
		<hr/>
Fund Balance - End of Year		<u>\$ 10,902</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services	\$ 322,582	\$ 82,309
Interest		3,498
Donations		10
Miscellaneous		298
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 322,582</u>	<u>\$ 86,115</u>
Cash Disbursements		
Health & Welfare	<u>\$ 444,627</u>	<u>\$ 213,140</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 444,627</u>	<u>\$ 213,140</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (122,045)	\$ (127,025)
Other Financing Sources (Uses)		
Operating Transfers In	122,045	66,789
Operating Transfers Out		(105,507)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (165,743)
Fund Balance - Beginning of Year		<u>368,423</u>
Fund Balance - End of Year		<u>\$ 202,680</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 3</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 3</u>
Cash Disbursements		
Public Safety	<u>\$ 5,000</u>	<u> </u>
Total Cash Disbursements	<u>\$ 5,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (5,000)</u>	<u>\$ 3</u>
Fund Balance - Beginning of Year		<u>9,556</u>
Fund Balance - End of Year		<u>\$ 9,559</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 6,575
Interest		5
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 6,580</u>
Cash Disbursements		
Public Safety	<u>\$ 20,000</u>	<hr/>
	<hr/>	
Total Cash Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (20,000)</u></u>	\$ 6,580
Fund Balance - Beginning of Year		<hr/> 59,043
Fund Balance - End of Year		<u><u>\$ 65,623</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Charges for Services		\$ 26,650
Interest		464
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 27,114</u>
Cash Disbursements		
General Government		
Miscellaneous	\$ 27,000	\$ 6,084
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 27,000</u>	<u>\$ 6,084</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (27,000)	\$ 21,030
Other Financing Sources (Uses)		
Operating Transfers Out		(22,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (27,000)</u>	\$ (970)
Fund Balance - Beginning of Year		<u>99,980</u>
Fund Balance - End of Year		<u><u>\$ 99,010</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous Income	<u> </u>	<u>\$ 39,254</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 39,254</u>
Cash Disbursements		
General Government Insurance	<u>\$ 75,000</u>	<u>\$ 48,905</u>
Total Cash Disbursements	<u>\$ 75,000</u>	<u>\$ 48,905</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (75,000)</u>	<u>\$ (9,651)</u>
Fund Balance - Beginning of Year		<u>11,029</u>
Fund Balance - End of Year		<u>\$ 1,378</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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal		\$ 43,537
Miscellaneous		4,701
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 48,238</u>
Cash Disbursements		
General Government		
Grant Expense	<u>\$ 75,000</u>	<u>\$ 35,000</u>
	<hr/>	<hr/>
Total Cash Disbursements	<u>\$ 75,000</u>	<u>\$ 35,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (75,000)</u>	<u>\$ 13,238</u>
Other Financing Sources (Uses)		
Operating Transfers In		322
Operating Transfers Out		(40,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (75,000)</u>	<u>\$ (26,440)</u>
Fund Balance - Beginning of Year		<u>90,677</u>
Fund Balance - End of Year		<u>\$ 64,237</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures		\$ 9,408
Interest		2
	<hr/>	<hr/>
Total Cash Receipts	\$ 0	\$ 9,410
	<hr/>	<hr/>
Cash Disbursements		
Public Safety		
Neutering Expense	\$ 24,000	\$ 5,675
	<hr/>	<hr/>
Total Cash Disbursements	\$ 24,000	\$ 5,675
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (24,000)</u>	\$ 3,735
Fund Balance - Beginning of Year		<u>16,122</u>
Fund Balance - End of Year		<u>\$ 19,857</u>

**MACOUPIN COUNTY, ILLINOIS
POLICE VEHICLE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	<u> </u>	<u>\$ 5,765</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 5,765</u>
Cash Disbursements		
	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 5,765</u>
Fund Balance - Beginning of Year		<u> 0</u>
Fund Balance - End of Year		<u><u>\$ 5,765</u></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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Miscellaneous	<u> </u>	<u>\$ 4,492</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 4,492</u>
Cash Disbursements		
Judiciary	<u> </u>	<u>\$ 280</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 280</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 4,212</u>
Fund Balance - Beginning of Year		<u>26,436</u>
Fund Balance - End of Year		<u>\$ 30,648</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, 2011

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

MACOUPIN COUNTY, ILLINOIS
VITAL RECORDS AUTOMATION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
	<hr/>	<hr/>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>
Cash Disbursements		
General Government		
Miscellaneous	<u>\$ 3,000</u>	<u>\$ 2,165</u>
Total Cash Disbursements	<u>\$ 3,000</u>	<u>\$ 2,165</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (3,000)</u>	<u>\$ (2,165)</u>
Other Financing Sources (Uses)		
Operating Transfers In	<hr/>	<u>2,818</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$ (3,000)</u></u>	<u>\$ 653</u>
Fund Balance - Beginning of Year		<u>2,671</u>
Fund Balance - End of Year		<u><u>\$ 3,324</u></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, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Interest	<u> </u>	<u>\$ 56</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 56</u>
Cash Disbursements		
General Government		
Salaries and Benefits	\$ 93,739	\$ 57,930
Miscellaneous	<u>127,268</u>	<u>62,095</u>
Total Cash Disbursements	<u>\$ 221,007</u>	<u>\$ 120,025</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (221,007)	\$ (119,969)
Other Financing Sources (Uses)		
Operating Transfers In	<u> </u>	<u>254,240</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (221,007)</u>	\$ 134,271
Fund Balance - Beginning of Year		<u>478,854</u>
Fund Balance - End of Year		<u>\$ 613,125</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, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Intergovernmental Federal	\$ 452,711	\$ 112,168
Charges for Services	74,521	53,047
Interest		9
Miscellaneous	<u>134,936</u>	<u>753</u>
Total Cash Receipts	<u>\$ 662,168</u>	<u>\$ 165,977</u>
Cash Disbursements		
Public Works and Transportation		
Public Transportation	<u></u>	<u>\$ 159,629</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 159,629</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 662,168	\$ 6,348
Other Financing Sources (Uses)		
Operating Transfers In	<u></u>	<u>105,507</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 111,855
Fund Balance - Beginning of Year		<u>7,411</u>
Fund Balance - End of Year		<u>\$ 119,266</u>

**MACOUPIN COUNTY, ILLINOIS
OLD JAIL RESTORATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011**

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Donations	<u> </u>	<u>\$ 30</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 30</u>
Cash Disbursements		
Health and Welfare	<u> </u>	<u> </u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 30</u>
Fund Balance - Beginning of Year		<u> 0</u>
Fund Balance - End of Year		<u><u>\$ 30</u></u>

MACOUPIN COUNTY, ILLINOIS
STATE'S ATTORNEY - BAD CHECK DIVISION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Budget</u>	<u>Actual</u>
Cash Receipts		
Fines and Forfeitures	<u> </u>	<u>\$ 9,934</u>
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 9,934</u>
Cash Disbursements		
Judiciary	<u> </u>	<u>\$ 7,584</u>
Total Cash Disbursements	<u>\$ 0</u>	<u>\$ 7,584</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	<u>\$ 2,350</u>
Fund Balance - Beginning of Year		<u> 0</u>
Fund Balance - End of Year		<u>\$ 2,350</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS
AUGUST 31, 2011

	<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>
ASSETS								
Cash	\$ 13,241	\$ 31,953	\$ 5,220	\$ 41,495	\$ 14,819	\$ 2,631	\$ 172,569	\$2,621,873
Invested Cash								46,526
TOTAL ASSETS	<u>\$ 13,241</u>	<u>\$ 31,953</u>	<u>\$ 5,220</u>	<u>\$ 41,495</u>	<u>\$ 14,819</u>	<u>\$ 2,631</u>	<u>\$ 172,569</u>	<u>\$2,668,399</u>
LIABILITIES								
Bonds Outstanding								\$ 506,035
Funds Held For Others	<u>\$ 13,241</u>	<u>\$ 31,953</u>	<u>\$ 5,220</u>	<u>\$ 41,495</u>	<u>\$ 14,819</u>	<u>\$ 2,631</u>	<u>\$ 172,569</u>	<u>2,162,364</u>
TOTAL LIABILITIES	<u>\$ 13,241</u>	<u>\$ 31,953</u>	<u>\$ 5,220</u>	<u>\$ 41,495</u>	<u>\$ 14,819</u>	<u>\$ 2,631</u>	<u>\$ 172,569</u>	<u>\$2,668,399</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)
AUGUST 31, 2011

	<u>Circuit Clerk Bond & Trust Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Interest on Real Estate Tax</u>	<u>States Attorney Escrow Fund</u>	<u>States Attorney Section 1655 Forfeiture Fund</u>	<u>Circuit Clerk Special Fund</u>	<u>Trustee Payment Account</u>	<u>Tax Deferral Fund</u>	<u>Sheriff Bonding Fees</u>
ASSETS									
Cash	\$ 732,613	\$ 1,587,939	\$ 3	\$ 4,676	\$ 9,925	\$ 500	\$ 3,946	\$ 343	
Invested Cash	<u>46,526</u>								
TOTAL ASSETS	<u>\$ 779,139</u>	<u>\$ 1,587,939</u>	<u>\$ 3</u>	<u>\$ 4,676</u>	<u>\$ 9,925</u>	<u>\$ 500</u>	<u>\$ 3,946</u>	<u>\$ 343</u>	<u>\$ 0</u>
LIABILITIES									
Bonds Outstanding	\$ 506,035								
Funds Held For Others	<u>273,104</u>	<u>\$ 1,587,939</u>	<u>\$ 3</u>	<u>\$ 4,676</u>	<u>\$ 9,925</u>	<u>\$ 500</u>	<u>\$ 3,946</u>	<u>\$ 343</u>	
TOTAL LIABILITIES	<u>\$ 779,139</u>	<u>\$ 1,587,939</u>	<u>\$ 3</u>	<u>\$ 4,676</u>	<u>\$ 9,925</u>	<u>\$ 500</u>	<u>\$ 3,946</u>	<u>\$ 343</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, 2011

	<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 Fees Fund</u>	<u>Total All Trust Funds</u>
Cash Receipts	\$ 101,175	\$ 616	\$ 21	\$ 1,102,867	\$ 1,289	\$ 125,796	\$ 15,820	\$5,756,309
Cash Disbursements	<u>101,095</u>	<u></u>	<u></u>	<u>1,151,734</u>	<u>831</u>	<u>123,500</u>	<u>13,000</u>	<u>5,370,352</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 80	\$ 616	\$ 21	\$ (48,867)	\$ 458	\$ 2,296	\$ 2,820	\$ 385,957
Funds Held For Others - Beginning of Year	<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>1,776,407</u>
Funds Held For Others - End of Year	<u>\$ 13,241</u>	<u>\$ 31,953</u>	<u>\$ 5,220</u>	<u>\$ 41,495</u>	<u>\$ 14,819</u>	<u>\$ 2,631</u>	<u>\$ 172,569</u>	<u>\$2,162,364</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, 2011

	<u>Circuit Clerk Bond Trust Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Interest on Real Estate Tax</u>	<u>States Attorney Escrow Fund</u>	<u>States Attorney Section 1655 Forfeiture Fund</u>	<u>Circuit Clerk Special Fund</u>	<u>Trustee Payment Account</u>	<u>Tax Deferral Fund</u>	<u>Sheriff Bonding Fees</u>
Cash Receipts	\$ 2,289,858	\$ 1,993,402	\$ 26,677	\$ 2,814	\$ 751		\$ 19,346	\$ 15,527	\$ 60,350
Cash Disbursements	<u>\$ 2,254,540</u>	<u>1,561,206</u>	<u>26,677</u>	<u>574</u>	<u>793</u>		<u>60,561</u>	<u>15,491</u>	<u>60,350</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 35,318	\$ 432,196	\$ 0	\$ 2,240	\$ (42)	\$ 0	\$ (41,215)	\$ 36	\$ 0
Funds Held For Others - Beginning of Year	<u>237,786</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>
Funds Held For Others - End of Year	<u>\$ 273,104</u>	<u>\$ 1,587,939</u>	<u>\$ 3</u>	<u>\$ 4,676</u>	<u>\$ 9,925</u>	<u>\$ 500</u>	<u>\$ 3,946</u>	<u>\$ 343</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
OTHER SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2011

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011**

**Federal Grantor
Pass - Through Entity**

<u>Program Title</u>	<u>CFDA Number</u>	<u>Contract/ Project Number</u>	<u>Cash Disbursements</u>
U.S. Department of Health & Human Services			
Illinois Department of Public Health			
Dental Sealant Grant	93.994	3040	\$ 5,328
Early Childhood Cares Community Planning Grant	93.110	7610	\$ 2,000
Bioterrorism-Preparedness	93.069	1610	\$ 55,126
Diabetes Grant	93.283	3510	\$ 32,025
ARRA - Immunization	93.712	5110	\$ 4,320
Non Community Public Water	66.605	4740	\$ 50
Public Health Emergency Preparedness	93.069	1310	\$ 65,950
Public Health Emergency Response III	93.069	5910	\$ 30,590
Subtotal CFDA 93.069			\$ 96,540
Total Illinois Department of Public Health			\$ 195,389
Illinois Public Health Association			
HIV/AIDS Testing and Prevention Education Services	93.943	1175404	\$ 10,626
Total Illinois Public Health Association			\$ 10,626
Illinois Department of Human Services			
School Health Centers & Teen Pregnancy Prevention	93.994	11GM324000	\$ 17,802
Family Planning	93.217	11GM324000	10,000
Family Case Management	93.667	11GM324000	3,500
Healthy Families	93.558	11GM324000	120,798
Total Illinois Department of Human Services			\$ 152,100
Area Agency on Aging			
Seniors on the Go	93.044	T-13-11	\$ 58,916
Senior Health - Project Life IIID	93.043	D-13-11	19,164
Senior Health - CDSMP	93.725	CDSMP-13-10	4,133
Total Area Agency on Aging			\$ 82,213
Health Resources and Services Administration			
HRSA Grant	93.887	C76HF15538	\$ 49,595
Total Health Resources and Services Administration			\$ 49,595
National Association of County and City Health Officials			
Medical Reserve Corps	93.008	MRC 10 363	\$ 5,000
Total National Association of County and City Health Officials			\$ 5,000
Illinois Department of Healthcare & Family Services			
Circuit Clerk Child Support	93.563		\$ 9,778
Family Case Management	93.778		33,650
Total Illinois Department of Healthcare & Family Services			\$ 43,428
Total U.S. Department of Health & Human Services			\$ 538,351
U.S. Department of Agriculture			
Illinois Department of Human Services			
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	011GQ01221	\$ 26,316
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	11GM324000	114,367
WIC Commodities*	10.557		518,692
Subtotal CFDA 10.557			\$ 659,375
Total U.S. Department of Agriculture			\$ 659,375

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011
(CONTINUED)

Federal Grantor
Pass - Through Entity

Program Title	CFDA Number	Contract/ Project Number	Cash Disbursements
U.S. Department of Justice			
Illinois Criminal Justice Information Authority			
ARRA - Edward Byrne Memorial Justice Assistance	16.803	809112	\$ 76,566
Edward Byrne Memorial Justice Assistance	16.738	407012	\$ 2,956
Edward Byrne Memorial Justice Assistance	16.738	407712	2,385
Edward Byrne Memorial Justice Assistance	16.738	408712	597
Subtotal CFDA 16.738			\$ 5,938
Total Illinois Criminal Justice Information Authority			\$ 85,460
Total U.S. Department of Justice			\$ 85,460
U.S. Department of Homeland Security			
Illinois Emergency Management Agency			
Salary Reimbursements	97.042		\$ 6,885
Illinois Multi-Hazard Mitigation Planning	97.047		\$ 42,903
State Homeland Security Program	97.067		\$ 3,800
Homeland Security Grant Program, Citizen Corps Program	97.067	10CCPMACOU	1,246
Homeland Security Grant Program, Citizen Corps Program	97.067	11CCPMACOU	3,597
Subtotal CFDA 97.067			\$ 8,643
Total U.S. Department of Homeland Security			\$ 58,431
U.S. Environmental Protection Agency			
Illinois Emergency Management System			
Indoor Radon Grant Program	66.032	11MCPHD	\$ 5,380
Total U.S. Environmental Protection Agency			\$ 5,380
U.S. Department of Transportation			
Illinois Department of Transportation			
Section 5311 Grant*	20.509	IL-18-X026	\$ 111,778
Section 5311 Grant*	20.509	IL-18-X028	32,099
Subtotal CFDA 20.509			\$ 143,877
New Freedom Grant	20.521	IL-57-X017	\$ 4,990
New Freedom Grant	20.521	IL-57-X017	111
Subtotal CFDA 20.521			\$ 5,101
Total Illinois Department of Transportation			\$ 148,978
Total U.S. Department of Transportation			\$ 148,978
Total Expenditures of Federal Awards			\$ 1,495,975

* - Major Program

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? We identified three deficiencies that we consider to be a material weakness.

Significant deficiencies identified that are not considered to be material weaknesses? None

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

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

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

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

Major Programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).
20.509	Section 5311 Grant

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

Auditee qualified as low-risk auditee? No

Prior Year Findings - Financial Statement Audit

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.

Finding 2010-2

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

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011

Section I - Summary of Auditor's Results - continued

Prior Year Findings - Financial Statement Audit - continued

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.

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.

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.

Section II - Financial Statement Findings

Finding 2011-1

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.

Finding 2011-2

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.

Finding 2011-3

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.

Section III - Federal Award Findings and Questioned Costs

None noted.

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011

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, 2011. 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, 2011, the County received \$518,692 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, 2011.

NOTE 6 – LOANS AND LOAN GUARANTEES

The County had no outstanding loans or loan guarantees from federal sources as of August 31, 2011.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2011**

Finding 2011-1

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 2011-2

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.

Finding 2011-3

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.

MACOUPIN COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2011

Finding 2011-1

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.

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 oversight and tracking of the county's financial statements.

Finding 2011-2

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.

Finding 2011-3

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 in the wrong fund and/or account balance, unreconciled transfers in/out accounts, unreconciled due to/from accounts, loan proceeds and payments, and miscellaneous items.

MACOUPIN COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2011

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.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2010, 2009, 2008, AND 2007**

	<u>2010 Tax Levy</u>		<u>2009 Tax Levy</u>		<u>2008 Tax Levy</u>		<u>2007 Tax Levy</u>	
Total Assessed Valuation	<u>\$571,087,734</u>		<u>\$562,771,219</u>		<u>\$546,734,903</u>		<u>\$522,569,080</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>
County Funds								
General	\$ 1,174,613	0.20568	\$ 1,046,192	0.18590	\$ 1,101,672	0.20150	\$ 992,882	0.19000
Illinois Municipal Retirement Fund	824,993	0.14446	850,348	0.15110	808,622	0.14790	748,319	0.14320
County Highway	472,004	0.08265	458,659	0.08150	450,510	0.08240	448,887	0.08590
County Bridge	244,997	0.04290	230,736	0.04100	220,335	0.04030	219,479	0.04200
Federal Aid Matching	282,974	0.04955	270,693	0.04810	255,326	0.04670	229,408	0.04390
Mental Deficiency	58,023	0.01016	58,528	0.01040	58,501	0.01070	58,005	0.01110
Mental Health	195,997	0.03432	196,407	0.03490	196,278	0.03590	195,441	0.03740
Public Health	270,010	0.04728	269,568	0.04790	270,634	0.04950	269,646	0.05160
Liability	329,975	0.05778	350,607	0.06230	340,616	0.06230	339,670	0.06500
Social Security	380,002	0.06654	380,434	0.06760	370,687	0.06780	374,160	0.07160
Total	<u>\$ 4,233,588</u>	<u>0.74132</u>	<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>