

**MACOUPIN COUNTY, ILLINOIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

**MACOUPIN COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED AUGUST 31, 2012**

	<u>PAGE</u>
Independent Auditor's Report	1-2
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	3-4
Management's Discussion and Analysis	5-11
<b>Basic Financial Statements</b>	
Exhibit A                      Statement of Net Assets	12
Exhibit B                      Statement of Activities	13
Exhibit C                      Statement of Assets, Liabilities and Fund Balances Arising from Cash Basis Transactions – Governmental Funds	14
Exhibit D                      Reconciliation of the Statement of Assets, Liabilities and Fund Balances Arising from Cash Basis Transactions – Governmental Funds to the Statement of Net Assets	15
Exhibit E                      Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Governmental Funds	16
Exhibit F                      Reconciliation of the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances to the Statement of Activities – Governmental Funds	17
Exhibit G                      Statement of Assets and Liabilities Arising From Cash Basis Transactions - Fiduciary Funds	18
Notes to Financial Statements	19-43

## Required Supplementary Information

<u>Financial Statements:</u>	<u>PAGE</u>
Schedule 1 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual – General Funds	44
Schedule 2 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual – Emergency Telephone System Fund	45
Schedule 3 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual – County Motor Fuel Tax Fund	46
Schedule 4 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual – Illinois Municipal Retirement Fund	47
Schedule 5 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual – Revolving Loan Fund II	48
Schedule 6 - Schedule of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual – Animal Control Working Fund	49
Schedule 7 - Illinois Municipal Retirement Fund – Schedules of Funding Progress	50
Schedule 8 - Other Post Employment Benefits – Schedule of Funding Progress	51

## Additional Supplementary Information

### GOVERNMENTAL FUND TYPES

#### GENERAL FUNDS

General Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	52
General Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	53
General Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	54-61
Budget Stabilization Fund – General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	62
County Clerk - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	63
Sheriff - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	64

#### SPECIAL REVENUE FUNDS

Special Revenue Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	65-72
---	-------

**Additional Supplementary Information – continued**

SPECIAL REVENUE FUNDS – continued	<u>PAGE</u>
Special Revenue Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	73-80
Emergency Telephone System - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	81
County Motor Fuel Tax - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	82
Illinois Municipal Retirement Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	83
Social Security Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	84
Animal Control Working Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	85
County Farm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	86
Revolving Loan Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	87
Revolving Loan Fund II- Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	88
Old Jail Restoration Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	89
State’s Attorney – Bad Check Division - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	90
Tort Liability Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	91
County Highway Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	92
Federal Aid Matching Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	93
County Township Bridge Bond Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	94
County Township Bridge Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	95
GIS Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	96
Mental Deficiency Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	97
Mental Health Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	98
Vital Records Automation – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	99
Delinquent Real Estate Taxes Liquidation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	100
Real Estate Stamp Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance- Budget and Actual	101
Sheriff’s Drug Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	102
Document Storage Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	103

**Additional Supplementary Information - continued**

SPECIAL REVENUE FUNDS-continued	<u>PAGE</u>
Recorder's Microfilm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	104
Treasurer's Automation Fees Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	105
Law Library Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	106
Court Security Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	107
Court Automation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	108
Probation Fees Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	109
Coroner's Fee - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	110
Traffic Violation Fee Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	111
Circuit Clerk OP Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	112
Tourism Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	113
Sheriff's Leads Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	114
Circuit Clerk - Maintenance and Child Support Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	115
Macoupin County Cops Grant - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	116
Circuit Clerk SDU Reimbursement Fund - Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Balance – Budget and Actual	117
South Central Illinois Drug Task Force - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	118
Public Safety Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	119
DUI Equipment Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	120
CDAP Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	121
Sheriff's Federal Drug Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	122
Arrestees' Medical Costs - Statement of Cash Receipts, Cash Disbursements And Changes In Fund Balance – Budget and Actual	123
Tax Sale in Error Interest - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	124
Heath Insurance Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	125
Grant Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	126
Pet Population Control Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	127

**Additional Supplementary Information - continued**

SPECIAL REVENUE FUNDS-continued

	<u>PAGE</u>
Police Vehicle Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	128

FIDUCIARY FUND TYPES

Trust and Agency Funds - Combining Statement of Assets and Liabilities Arising From Cash Basis Transactions	129-130
Trust and Agency Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Funds Held for Others	131-132

**Other Supplementary Information**

Schedule of Assessed Valuations, Tax Extensions and Tax Rates	133
---	-----



Certified Public Accountants

Richard C. Scheffel, CPA  
Dennis E. Ulrich, CPA  
Michael E. Fitzgerald, CPA  
Kimberly S. Loy, CPA  
Steven P. Langendorf, CPA  
Steven C. Pembrook, CPA  
Scott A. Weber, CPA  
Mark J. Korte, CPA

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2012, 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 comprehensive bases of accounting other than accounting principles generally accepted in the United States of America; except for the aggregate discretely presented component unit (Macoupin County Health Department), which is prepared on the accrual basis.

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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2012, and the respective changes in financial position thereof for the year then ended in conformity with the bases of accounting described in Note 2.

- 322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
- 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
- #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
- 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
- RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2013, 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 5 through 11 and 44 through 51 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 combining and individual fund financial statements 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  
February 14, 2013





Certified Public Accountants

Richard C. Scheffel, CPA  
Dennis E. Ulrich, CPA  
Michael E. Fitzgerald, CPA  
Kimberly S. Loy, CPA  
Steven P. Langendorf, CPA  
Steven C. Pembroke, CPA  
Scott A. Weber, CPA  
Mark J. Korte, CPA

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

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois, as of and for the year ended August 31, 2012, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated February 14, 2013. 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

Management of Macoupin County, Illinois is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies to be material weaknesses.

- 322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
- 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
- #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
- 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
- RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



The County does not have personnel or staff with sufficient training or expertise to ensure the County's annual financial statements and disclosures are prepared in accordance with the cash/modified cash bases of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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.

Significant auditor-prepared journal entries were necessary to materially correct the financial statements and to obtain balanced trial balances. The correcting journal entries were needed to reclassify receipts recorded to the wrong fund and/or account balance, unreconciled transfers in/out accounts, unreconciled due to/from accounts, revolving loan proceeds and payments, to adjust fund balance for previously unrecorded entries, unrecorded interest, and other reclassifying adjustments.

The County's management response to the above material weaknesses are as follows: (1) Assisting with the preparation 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 does not feel that it can expend general funds to hire additional qualified personnel to address this finding directly. (2) Since assigning the oversight of these duties to the CFO, the County feels as if significant progress has been made on this finding. The county believes continued progress can be made by further cooperation between county officials and the CFO and that this finding can be reduced or eliminated in future years. (3) The County Board has requested the Treasurer's Office and County Clerk's office work together to utilize existing personnel to address this finding as these items relate to job duties performed by employees in the respective offices. The County believes that progress was made this fiscal year and that further progress will be made through the efforts of the two county offices in order to reduce or eliminate this finding in future years.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Macoupin, 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 other matters that we reported to management of Macoupin County, Illinois in a separate letter dated February 14, 2013.

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

This report is intended solely for the information and use of management, the Macoupin County, Illinois, 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  
February 14, 2013

## Macoupin County, Illinois

### Management's Discussion and Analysis Year Ended August 31, 2012

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, 2012. 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, 2012. 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 \$569,826 less (combined General Funds) than revenues received in its major operating funds. The County expended \$342,230 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. Intergovernmental revenues (sales tax and income tax primarily) to the county continue to remain uncertain due to factors outside the control of the county which are discussed further below.

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>
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
2011-2012	342,230	3,196,068

## **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 budgeted expenditures of \$7,252,425 and the end of year fund balance in the General Fund totaled \$3,196,068.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 12, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.
- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2011 – August 31, 2012. 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 Statement of Net Assets and Statement of Activities include not only the County itself (known as the primary government), but also a separate Macoupin County Public Health Department for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The Macoupin County Emergency Telephone System and the Drug Task Force, although separate, functions for all practical purposes as a department of the County and therefore has been included as an integral part of the primary government.
- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has three kinds of funds:
- Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

## FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$31.1 million at August 31, 2012. This is an increase of \$1,428,667 from the beginning of the year. Of the \$31.1 million, \$15.9 million is invested in capital assets (net of related debt), \$6.9 million is restricted, and \$8.3 million is considered unrestricted. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County collected more than it spent for the year ended August 31, 2012 resulting in an increase in net assets of \$1,428,667.

**Table 1**  
Statement of Net Assets

	Year Ended August 31,	
	2012	2011
Current Assets	\$ 15,083,693	\$ 14,108,617
Revolving Loans (Net of Current Portion)	84,963	108,259
Capital Assets (Net of Accumulated Depreciation)	16,200,186	15,918,341
Total Assets	<u>\$ 31,368,842</u>	<u>\$ 30,135,217</u>
Current Liabilities	\$ 150,804	\$ 288,577
Long-Term Liabilities	135,717	192,986
Total Liabilities	<u>\$ 286,521</u>	<u>\$ 481,563</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 15,913,665	\$ 15,436,778
Restricted	6,916,691	
Unrestricted	8,251,965	14,216,876
Total Net Assets	<u>\$ 31,082,321</u>	<u>\$ 29,653,654</u>
Total Liabilities and Net Assets	<u>\$ 31,368,842</u>	<u>\$ 30,135,217</u>

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

**Table 2**  
Change in Net Assets

	Year Ended August 31,	
	<u>2012</u>	<u>2011</u>
Revenue:		
General		
Property Taxes	\$ 5,291,750	\$ 3,037,884
Intergovernmental	4,694,798	4,739,355
Earnings on Investments	68,397	100,504
Donations	30,312	145,337
Miscellaneous	1,272,494	1,136,677
Gain (Loss) on Sale of Capital Asset	(23)	
Transfers, Net	15,403	
Sub Total	<u>\$ 11,373,131</u>	<u>\$ 9,159,757</u>
Program		
Charges for Services	\$ 2,993,079	\$ 3,130,647
Operating Grants & Contributions	560,744	435,538
Capital Grants & Contributions	457,067	776,833
Sub Total	<u>4,010,890</u>	<u>4,343,018</u>
Grand Total Revenue	<u>\$ 15,384,021</u>	<u>\$ 13,502,775</u>
Expenses:		
General Government	\$ 4,193,803	\$ 4,060,374
Public Safety	4,726,894	4,121,751
Corrections	502,129	512,226
Judiciary	1,400,938	1,319,028
Public Works & Transportation	2,740,575	3,026,666
Health and Welfare	269,845	232,000
Development	21,786	
Education	74,965	73,465
Depreciation-Unallocated	24,419	24,418
Grand Total Expenses	<u>\$ 13,955,354</u>	<u>\$ 13,369,928</u>
Increase (Decrease) in Net Assets	<u>\$ 1,428,667</u>	<u>\$ 132,847</u>

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

Property taxes and intergovernmental revenues accounted for 65% and 58% of the total revenue for the year ended August 31, 2012 and 2011, respectively. Another 26% and 32%, 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 10% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$13,957,540 and \$13,369,928 for the year ended August 31, 2012 and 2011, respectively. The County's expenses are predominantly related to general government, public safety, and public works/transportation (84% and 84%, 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 (\$10.0 and \$7.8 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$1.0 and \$1.2 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.0 and \$3.1 million, for the current and prior fiscal years, respectively).

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

As the County completed this year, its governmental funds reported a combined fund balance of \$15.2 million. Total governmental funds experienced an increased fund balance of \$998,508 or 7.0%.

### **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 December 2011 and February, March, April, May, June, July, and August 2012 meetings. Schedule 1 on page 45 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, 2012, the County's total value of capital assets net of accumulated depreciation was \$16.2 million. This is a decrease of \$281,845 from last year or (1.77%). This \$16.2 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 a Geographic Ortho Flight Project. At August 31, 2012 the County had remaining contractual commitments in the amount of \$9,632,936. (More detailed information about capital assets can be found in Note 6 to the financial statements.)

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

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

	Year Ended August 31,	
	2012	2011
Land	\$ 183,424	\$ 183,424
Construction in Process	3,212,290	2,425,134
Equipment	1,959,053	2,011,452
Buildings	4,404,683	4,507,182
Bridges	4,163,992	4,279,100
Roads	2,276,744	2,512,049
Total Capital Assets Net of Depreciation	<u>\$ 16,200,186</u>	<u>\$ 15,918,341</u>

### **Long-Term Debt**

The state limits the amount of 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 debt of \$1,021,521 is well below the \$33.1 million statutorily imposed limit.

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

The County retains approximately \$15.2 million in total governmental fund reserves, of which nearly \$3.5 million is in the General Fund. In order for the county to continue to maintain a healthy level of reserves in the General Fund, the County will need to continue to spend responsibly given the uncertainty of receiving consistent sales tax revenue as well as the county's share of the state income tax. For example, in December of 2012, the County was notified that coal production would be reduced significantly at the Carlinville Shay Mine No. 1 and more than 60 employees were to be laid off from operations. This type of activity by a major sales-tax producing employer in the county lends uncertainty toward overall sales tax revenues going forward. Furthermore, the Governor's budget proposal unveiled in February of 2013 included plans to reduce distributions of the state's share of the income tax to local units of government. Early estimates have shown that municipalities and counties could see a loss of between \$150 and \$250 million statewide if the plan is implemented, further adding to the uncertainty of major revenue sources coming to the county going forward. Another major factor bearing on the county's future includes the rising cost of funding employee pensions as IMRF rates continue to steadily increase each year.

In recent years, the county has taken steps to reduce long-term costs. As examples, the county repealed the Enhanced County Officials (ECO) Pension through the Illinois Municipal Retirement Fund (IMRF) and has consistently allowed for attrition of non-essential positions when possible. 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 (rather than 600 hours). 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. Most recently, the Board received a report of savings realized through the contracting out the county's electricity supply that showed more than \$60,000 savings over two years. Other major cost cutting measures recently taken by the Board include the reduction of County Board from 27 members to 18 alongside a 5% wage reduction for members. Both measures took effect December



2012 and are estimated to save the County nearly \$40,000 annually. Lastly, the county will continue to seek to aggressively develop the business park in an effort to bring more sustainable growth to the county's tax base.

The county's ability to keep pace with necessary expenditures through the tax levy is limited by its authority as a tax-capped county (PTELL). In order to maintain the funding of growing personnel expenditures associated with collectively-bargained contracts, the county will need to be cognizant of the need to spend responsibly year to year and likely continue the practice of utilizing special funds for operations in many cases.

#### **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  
AUGUST 31, 2012

	<u>PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES</u>	<u>COMPONENT UNIT PUBLIC HEALTH DEPARTMENT</u>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 11,614,724	\$ 475,990
Invested Cash	3,439,151	137,224
Other Assets	165	
Receivables		554,195
Inventory		7,073
OPEB Asset	6,825	
Current Portion of Revolving Loans	22,828	
Total Current Assets	<u>\$ 15,083,693</u>	<u>\$ 1,174,482</u>
Non-Current Assets:		
Revolving Loans (Net of Current Portion)	\$ 84,963	
Capital Assets, (Net of Accumulated Depreciation)	16,200,186	\$ 2,269,917
Deferred Bond Discount and Issuance Costs (Net of Accumulated Amortization)		24,871
Total Non-Current Assets	<u>\$ 16,285,149</u>	<u>\$ 2,294,788</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 31,368,842</u></u>	<u><u>\$ 3,469,270</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable		\$ 90,794
Accrued Liabilities		79,237
Deferred Revenue		127,220
Current Portion of Long-Term Debt	\$ 150,804	90,000
Total Current Liabilities	<u>\$ 150,804</u>	<u>\$ 387,251</u>
Long-Term Liabilities:		
Notes and Leases Payable	\$ 135,717	
General Obligation Bond Payable		\$ 645,000
Compensated Absences		61,272
Total Long-Term Liabilities	<u>\$ 135,717</u>	<u>\$ 706,272</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 286,521</u>	<u>\$ 1,093,523</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	\$ 15,913,665	\$ 1,473,645
Restricted	6,916,691	7,073
Unrestricted	8,251,965	895,029
<b>TOTAL NET ASSETS</b>	<u>\$ 31,082,321</u>	<u>\$ 2,375,747</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 31,368,842</u></u>	<u><u>\$ 3,469,270</u></u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Public Health Department</u>
Primary Government:						
General Government	\$ 4,193,803	\$ 1,147,193	\$ 86,020	\$ 31,485	\$ (2,929,105)	
Public Safety	4,726,894	1,052,860	474,724	18,854	(3,180,456)	
Corrections	502,129	101,803			(400,326)	
Judiciary	1,400,938	691,223			(709,715)	
Public Works and Transportation	2,740,575			273,795	(2,466,780)	\$ 295,534
Health and Welfare	269,845				(269,845)	(373,061)
Development	21,786			132,933	111,147	
Education	74,965				(74,965)	
Depreciation - Unallocated	24,419				(24,419)	
Total Primary Government	<u>\$ 13,955,354</u>	<u>\$ 2,993,079</u>	<u>\$ 560,744</u>	<u>\$ 457,067</u>	<u>\$ (9,944,464)</u>	<u>\$ (77,527)</u>
		General Revenues:				
			Property Taxes		\$ 5,291,750	\$ 303,828
			Intergovernmental		4,694,798	
			Earnings on Investments		68,397	1,521
			Donations		30,312	270
			IMRF Member Contributions		655,032	
			Miscellaneous		617,462	83,165
			(Loss) on Sale of Capital Asset		(23)	
			Transfers, Net		15,403	(15,403)
			Total General Revenues		<u>\$ 11,373,131</u>	<u>\$ 373,381</u>
			CHANGE IN NET ASSETS		\$ 1,428,667	\$ 295,854
			NET ASSETS, BEGINNING OF YEAR		29,653,654	2,079,893
			NET ASSETS, END OF YEAR		<u>\$ 31,082,321</u>	<u>\$ 2,375,747</u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
AUGUST 31, 2012

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>REVOLVING LOAN FUND II</u>	<u>ANIMAL CONTROL WORKING FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>								
Cash	\$ 2,764,872	\$ 495,608	\$ 1,346,011	\$ 1,716,967	\$ 44,144	\$ 44,188	\$ 5,202,934	\$ 11,614,724
Invested Cash	500,000	1,582,711	511,440				845,000	3,439,151
Due From Other Funds	328,947						27,438	356,385
Revolving Loan Balances					73,775		34,016	107,791
Other Asset	165							165
<b>TOTAL ASSETS</b>	<b>\$ 3,593,984</b>	<b>\$ 2,078,319</b>	<b>\$ 1,857,451</b>	<b>\$ 1,716,967</b>	<b>\$ 117,919</b>	<b>\$ 44,188</b>	<b>\$ 6,109,388</b>	<b>\$ 15,518,216</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities								
Due to Other Funds	\$ 27,438				\$ 50,000	\$ 250,830	\$ 28,117	\$ 356,385
Total Liabilities	\$ 27,438	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 250,830	\$ 28,117	\$ 356,385
Fund Balance								
Nonspendable	\$ 324,353				\$ 52,769		\$ 59,632	\$ 436,754
Restricted			\$ 1,835,735	\$ 1,707,894			2,936,308	6,479,937
Committed	219,000							219,000
Assigned		\$ 2,078,319	21,716	9,073	15,150		3,087,883	5,212,141
Unassigned	3,023,193					\$ (206,642)	(2,552)	2,813,999
Total Fund Balance (Deficit)	\$ 3,566,546	\$ 2,078,319	\$ 1,857,451	\$ 1,716,967	\$ 67,919	\$ (206,642)	\$ 6,081,271	\$ 15,161,831
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,593,984</b>	<b>\$ 2,078,319</b>	<b>\$ 1,857,451</b>	<b>\$ 1,716,967</b>	<b>\$ 117,919</b>	<b>\$ 44,188</b>	<b>\$ 6,109,388</b>	<b>\$ 15,518,216</b>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE STATEMENT OF ASSETS,  
LIABILITIES AND FUND BALANCES ARISING FROM  
CASH BASIS TRANSACTIONS - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
AUGUST 31, 2012

Total Governmental Funds Balances \$ 15,161,831

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. 6,825

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	\$	183,424	
Construction in Process		3,212,290	
Buildings, Net of \$3,160,370 Accumulated Depreciation		4,404,683	
Equipment, Net of \$2,897,901 Accumulated Depreciation		1,959,053	
Bridges, Net of \$1,562,426 Accumulated Depreciation		4,163,992	
Roads, Net of \$6,070,240 Accumulated Depreciation		2,276,744	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)			16,200,186

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

Balances at August 31, 2012:

Note and Leases Payable		(286,521)	
-------------------------	--	-----------	--

Total Net Assets of Governmental Activities		\$ 31,082,321	
---	--	---------------	--

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, 2012

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>REVOLVING LOAN FUND II</u>	<u>ANIMAL CONTROL WORKING FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Cash Receipts								
Property Taxes	\$ 1,581,119			\$ 1,094,539			\$ 2,616,092	\$ 5,291,750
Intergovernmental State	3,428,344	\$ 248,091	\$ 1,258,493				157,321	5,092,249
Intergovernmental Federal	71,867						284,997	356,864
Intergovernmental Other							263,496	263,496
License and Permits	4,080					\$ 69,770		73,850
Fines and Forfeitures	453,867						128,852	582,719
Charges for Services	1,498,878	385,589				37,239	414,804	2,336,510
Interest	5,873	38,432	6,992	4,360	\$ 2,413	3	10,324	68,397
Donations						30,312		30,312
Miscellaneous	452,964	18,674		655,032			145,974	1,272,644
Total Cash Receipts	<u>\$ 7,496,992</u>	<u>\$ 690,786</u>	<u>\$ 1,265,485</u>	<u>\$ 1,753,931</u>	<u>\$ 2,413</u>	<u>\$ 137,324</u>	<u>\$ 4,021,860</u>	<u>\$ 15,368,791</u>
Cash Disbursements								
General Government	\$ 1,879,676			\$ 1,186,222			\$ 1,162,940	\$ 4,228,838
Public Safety	3,471,221	\$ 692,802				\$ 107,259	356,591	4,627,873
Corrections	379,940						59,390	439,330
Judiciary	1,304,836						142,549	1,447,385
Public Works and Transportation			\$ 1,186,927				1,914,954	3,101,881
Health and Welfare							269,845	269,845
Development	57,038						138,531	195,569
Education	74,965							74,965
Total Cash Disbursements	<u>\$ 7,167,676</u>	<u>\$ 692,802</u>	<u>\$ 1,186,927</u>	<u>\$ 1,186,222</u>	<u>\$ 0</u>	<u>\$ 107,259</u>	<u>\$ 4,044,800</u>	<u>\$ 14,385,686</u>
Excess (Deficiency) of Cash Receipts								
Over Cash Disbursements	\$ 329,316	\$ (2,016)	\$ 78,558	\$ 567,709	\$ 2,413	\$ 30,065	\$ (22,940)	\$ 983,105
Other Financing Sources (Uses)								
Operating Transfer In	1,306,539				10,000		1,315,495	2,632,034
Operating Transfer Out	(1,066,029)	(198,630)	(755,669)				(596,303)	(2,616,631)
Excess (Deficiency) of Cash Receipts								
Over Cash Disbursements and								
Other Financing Sources (Uses)	\$ 569,826	\$ (200,646)	\$ (677,111)	\$ 567,709	\$ 12,413	\$ 30,065	\$ 696,252	\$ 998,508
Fund Balance (Deficit) -								
Beginning of Year	<u>2,996,720</u>	<u>2,278,965</u>	<u>2,534,562</u>	<u>1,149,258</u>	<u>55,506</u>	<u>(236,707)</u>	<u>5,385,019</u>	<u>14,163,323</u>
Fund Balance (Deficit) -								
End of Year	<u>\$ 3,566,546</u>	<u>\$ 2,078,319</u>	<u>\$ 1,857,451</u>	<u>\$ 1,716,967</u>	<u>\$ 67,919</u>	<u>\$ (206,642)</u>	<u>\$ 6,081,271</u>	<u>\$ 15,161,831</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 - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2012

Net Changes In Fund Balances - Total Governmental Funds	\$ 998,508
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	144,890
Governmental Funds Do Not Report The Net Effect Of Various Transactions Involving Capital Assets (i.e. Sales and Trade-Ins)	(173)
OPEB Amounts Paid In Excess Of Annual Required Contributions Are Recorded As An Expense In The Governmental Funds But Are Reported As An Asset In The Statement Of Net Assets	3,424
Governmental Funds Report Capital Outlay As Expenditures While Governmental Activities Report Depreciation Expense To Allocate Those Expenditures Over The Life Of The Assets. This Is The Amount By Which Capital Outlays Exceeded Depreciation In The Current Period	<u>282,018</u>
Changes In Net Assets Of Governmental Activities	<u><u>\$ 1,428,667</u></u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH BASIS TRANSACTIONS  
FIDUCIARY FUNDS  
AUGUST 31, 2012

	Agency Funds
<b>ASSETS</b>	
Cash	\$ 1,839,994
Invested Cash	46,935
<b>TOTAL ASSETS</b>	<b>\$ 1,886,929</b>
<b>LIABILITIES</b>	
Bonds Outstanding	\$ 509,369
Funds Held For Others	1,377,560
<b>TOTAL LIABILITIES</b>	<b>\$ 1,886,929</b>

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



**MACOUPIN COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2012**

**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 eighteen 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 accompanying financial statements present the County's primary operations, as well as its discretely presented component units over which the County exercises significant influence. 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 included in the primary government:

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.

Based on the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements as a discretely presented component unit:

Macoupin County Public Health Department (the Department) - The Department is governed by an elected nine member board and annually adopts a budget, which serves as the primary operating guideline. The Macoupin County Board appoints the Department's Board and approves the budget. The Macoupin County Public Health Department believes that good health is a valuable right of all individuals, groups and the community. The Department is dedicated to serve and work with the people in the community to prevent disease, to promote wellness and to protect the health of the residents of Macoupin County. The Macoupin County Public Health Department will carry out this mission through:

- Assessment and analysis of health conditions
- Development of local health policies
- Prevention and control of disease through health promotion, early intervention and health protection
- Where applicable, enforcement of state laws and local ordinances pertaining to health
- Assurance of access to personal health care services

**Note 1. DESCRIPTION OF THE COUNTY AND REPORTING ENTITY - continued**

- Minimizing the adverse impact of diseases and disabilities
- Conducting programs in accordance with the Illinois Department of Public Health certification standards for local health departments
- Coordination and planning with other entities for a comprehensive community health system

Separately audited financial statements of the Macoupin County Public Health Department may be obtained from the Health Department at 805 N. Broad, Carlinville, Illinois, 62626.

The County Treasurer also serves as County Collector of property taxes for all taxing entities in the County. A separate report is prepared for the Tax Fund 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. Separately issued financial statements of the Tax Fund may be obtained from the Treasurer's Office at 201 East Main, Carlinville, Illinois, 62626.

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

**A. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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.

**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.

The component unit column in the financial statements includes the financial data of the County's discretely presented component unit, Macoupin County Public Health Department (Department), which is a semi-autonomous governmental agency of the County. It is reported in a separate column to emphasize that it is separate from the County.

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

### **B. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

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.

#### **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. BASIS OF PRESENTATION**

The emphasis in fund financial statements is on the major funds in the governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, receipts/revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County reports the following major governmental funds:

General Fund – This is the general operating fund of the County.

Emergency Telephone System Fund – This special revenue fund receives grant and surcharge income in order to provide emergency telephone services to residents of the County.

County Motor Fuel Tax Fund – This special revenue fund receives allotments from the State of Illinois to be used to account for and report resources restricted or committed to the improvement of the Macoupin County roadway system.

Illinois Municipal Retirement Fund – This special revenue fund is used to account for property tax receipts and the subsequent use of those monies to provide retirement for County employees.

Revolving Loan Fund II – This special revenue fund is used account for the loans provided to various businesses in the County and subsequent payment of principal and interest of those loans.

Animal Control Working Fund – This special revenue fund is used account for the donations and charge for services for animal control collected and subsequent payment for operations of the animal control program.

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

### **C. BASIS OF ACCOUNTING**

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.

#### **Component Unit**

The Department prepares the governmental type activities in the government-wide financial statements using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred.

### **D. BUDGETS AND BUDGETARY ACCOUNTING**

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund, total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the September 13, 2011 board meeting. During the fiscal year ended August 31, 2012, 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.

### **E. 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.

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

### **F. 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.

### **G. 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.

### **H. 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, 2012 consisted of Certificates of Deposit.

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

The County’s property tax is levied each year on all real property located in the County on December 31<sup>st</sup>. The levy was passed by the Board at the December 2011 Board meeting and property taxes attached as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are payable in two installments, the first, thirty days after bills are sent out, 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 15, 2011, October 17, 2011, November 21, 2011, January 6, 2012, July 20, 2012, and August 22, 2012.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2010, the 2011 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.

#### **Component Unit**

Property taxes are levied each year by Macoupin County for the Department. The Department’s recognize’s property tax revenue based on two months of the current year levy and three months of the prior year levy due to the timing of the distributions. The other three months of the current year levy are recorded as property tax receivable and deferred revenue. Current year property tax revenue reflects revenues from the 2011 and 2010 tax levies.

### **J. COMPENSATED ABSENCES**

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.

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

**J. COMPENSATED ABSENCES - continued**

Component Unit

The Department allows employees to accrue sick days at the rate of 7.5 hours per month for full-time employees, 6 hours per month for part-time employees who work 4 days a week, and 4.5 hours per month for part-time employees who work 3 days a week. Upon completion of service, an employee may elect, at his/her discretion, to apply accumulated sick leave toward retirement in accordance with the Public Aid Act dealing with IMRF. Any unused vacation can be converted to cash upon retirement or resignation. The Department is liable for \$61,272 in accrued vacation and sick days.

**K. 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.

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

The County had no debt with associated bond discounts or issuance costs.

Component Unit

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.

**M. INVENTORY**

The County had no inventory reported on the financial statements due to the basis of accounting in which it prepares its financial statements.

Component Unit

Inventory is stated at cost, determined principally using the first-in, first-out method.

**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.

### **Note 3. FUND BALANCE REPORTING - continued**

#### **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.

#### **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 committed fund balances in the amount of \$219,000 in the General Fund by creating a Budget Stabilization Fund during the year ended August 31, 2012.

#### **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.

#### **G. STABILIZATION AGREEMENT**

The County's Budget Stabilization Fund is a stabilization agreement in the General Fund reported as a committed fund balance. The County Board understands the importance of sound and responsible budgeting practices and deem it advisable and in the interest of the County for the stabilization of the budget and for effective use of tax dollars to create a fund to be known as the Budget Stabilization Fund. The stabilization fund was established by passing resolution 2012.17 on May 8, 2012 and transferring \$219,000 of the General Fund's fiscal year ended August 31, 2011 positive fund balance to the Budget Stabilization Fund. The following items are provisions of the Fund:

**Note 3. FUND BALANCE REPORTING - continued**

**G. STABILIZATION AGREEMENT - continued**

- Each fiscal year following the fiscal year of creating of this Fund, the County may appropriate by a resolution adopted by two-thirds vote of the members elected and serving on the County Board, all or part of a surplus in the General Fund resulting from an excess of revenue in comparison to expenses.
- The County shall not impose additional taxes solely to produce revenue in excess of that needed in its estimated budget in order to provide for money to be appropriated to the Fund; the amount of money in the Fund shall not exceed either 15% of the County's most recent General Fund budget, as originally adopted, or 15% of the average of the County's five most recent General Fund budgets, as amended, whichever is less;
- That money in the Fund may be appropriated by a resolution adopted by two-thirds vote of the members elected and serving on the County Board for the following purposes:
  - To prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County Board deems the County's budgeted revenue is not being collected in an amount sufficient to cover budget expenses;
  - To cover a General Fund deficit when and only when the County's annual audit reveals such a deficit;
  - To cover expenses arising because of a natural disaster, including a flood, fire, or tornado. However, if federal or state funds are received to offset the appropriations from the Fund, that money shall be returned to the Fund;
- That the money in the Fund shall not be appropriated for the acquisition, construction, or alteration of a facility as part of a general capital improvements program.
- That in order to abolish the Fund at any point in time, a resolution must be adopted by a two-thirds vote of the members elected and serving on the County Board.



**Note 3. FUND BALANCE REPORTING - continued**

The breakdown of the County's fund balances as of August 31, 2012, are as follows:

	General Funds	Major Special Revenue Funds					Other Governmental Funds	Total
		Emergency Telephone System Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Macoupin Revolving Loan Fund II	Animal Control Working Fund		
Fund Balances:								
Nonspendable:								
Long term due to other funds	\$ 324,353					\$ 27,438	\$ 351,791	
Long term revolving loans					\$ 52,769	32,194	84,963	
Restricted for:								
Federal and state grants						166,547	166,547	
Tax levy				\$ 563,349		91,666	655,015	
Highway projects			\$ 1,835,735			1,863,401	3,699,136	
Retirement/social security				1,144,545		568,525	1,713,070	
Tort expenses						212,792	212,792	
Health and welfare						33,377	33,377	
Committed for:								
Budget stabilization	219,000						219,000	
Assigned to:								
Highway projects			21,716			6,505	28,221	
Emergency communications		\$ 2,078,319					2,078,319	
Retirement/social security				9,073		4,250	13,323	
Tort expenses						434	434	
General government						13,221	13,221	
Health and welfare						544	544	
Judiciary						78,344	78,344	
Public safety expenses and equipment						84,013	84,013	
Probation related costs						223,287	223,287	
Tax sale in error						107,972	107,972	
Arrestees' medical costs						72,562	72,562	
Treasurer's automation costs						64,212	64,212	
Delinquent real estate taxes						385,046	385,046	
Document storage						561,639	561,639	
Court automation						300,027	300,027	
Court security						21,744	21,744	
Recorders microfilm						139,380	139,380	
Geographic information systems						710,390	710,390	
Circuit clerk maintenance & child support						174,591	174,591	
Farm expenses						71,694	71,694	
Revolving loans					15,150	68,028	83,178	
Unassigned:	3,023,193					\$ (206,642)	2,813,999	
Total Fund Balances	<u>\$ 3,566,546</u>	<u>\$ 2,078,319</u>	<u>\$ 1,857,451</u>	<u>\$ 1,716,967</u>	<u>\$ 67,919</u>	<u>\$ (206,642)</u>	<u>\$ 15,161,831</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, 2012 are classified in the accompanying financial statements as follows:

	<u>Government-Wide</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 11,614,724	\$ 1,839,994	\$ 13,454,718
Invested Cash (Certificates of Deposit)	<u>3,439,151</u>	<u>46,935</u>	<u>3,486,086</u>
	<u>\$ 15,053,875</u>	<u>\$ 1,886,929</u>	<u>\$ 16,940,804</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, 2012, the County had certificates of deposit, including fiduciary funds, totaling \$3,486,086, with \$2,491,374 maturing within one year and \$994,712 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 \$3,415,964 which are fully insured by federal depository insurance, deposits of \$13,910,032 which are fully collateralized, and deposits of \$185,348 which are uninsured and uncollateralized as of August 31, 2012.

#### **Component Unit**

Separate bank accounts are maintained for Department funds. The Department is allowed to invest in securities as authorized by Illinois Compiled Statutes. The Department'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, 2012 are classified in the accompanying financial statements as follows:

Cash (Demand and Savings Deposits with Financial Institutions and Cash on Hand)	\$ 475,990
Invested Cash (Certificates of Deposit)	<u>137,224</u>
	<u>\$ 613,214</u>

**Note 4. CASH AND INVESTED CASH - continued**

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At August 31, 2012, the Department had certificates of deposit totaling \$137,224, with the balance maturing within one year. The Department 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 Department 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 Department has deposits with bank balances of \$401,147 which are fully insured by federal depository insurance and deposits of \$239,385 which are fully collateralized.

**Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2012**

The following interfund balances and transfers were made to fund future cash requirements. All due from amounts are considered long-term at fiscal year-end except for \$15,588 owed to the General Fund (\$4,594 from Grant Fund and \$10,994 from Social Security). Interfund balances as of August 31, 2012 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds		
General Fund	\$ 328,947	\$ 27,438
Animal Control Working Fund		250,830
Total Major Governmental Funds	<u>\$ 328,947</u>	<u>\$ 278,268</u>
Non-Major Governmental Funds		
Court Automation Fund		\$ 111
GIS Fund		1,227
Grant Fund		4,594
Health Insurance	\$ 993	
Probation Fees Fund	26,211	
Revolving Loan Fund II		50,000
Social Security Fund		10,994
Traffic Violation Fee Fund		2,552
Treasurer's Automation Fees Fund		8,639
Vital Records Fund	234	
Total Non-Major Governmental Funds	<u>\$ 27,438</u>	<u>\$ 78,117</u>
Total of All Governmental Funds	<u>\$ 356,385</u>	<u>\$ 356,385</u>

**Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2012 - continued**

Interfund transfers between funds were as follows:

	<u>Transferred In</u>	<u>Transferred Out</u>
Major Governmental Funds		
General Funds	\$ 1,306,539	\$ 1,066,029
Emergency Telephone System Fund		198,630
County Motor Fuel Tax Fund		755,669
Revolving Loan Fund II	10,000	
Total Major Governmental Funds	<u>\$ 1,316,539</u>	<u>\$ 2,020,328</u>
Non-Major Governmental Funds		
Tort Liability Fund	\$ 70,369	
County Highway Fund	755,669	\$ 54,966
GIS Fund	255,780	
Vital Records Automation Fund	2,776	
Real Estate Stamp Fund		3
Document Storage Fund		81,500
Recorder's Microfilm Fund	31,771	
Court Security Fund		165,000
Probation Fees Fund		22,254
Cop's Grant Fund		140,000
Public Safety Fund	199,130	132,580
Total Non-Major Governmental Funds	<u>\$ 1,315,495</u>	<u>\$ 596,303</u>
Total Governmental Funds	<u>\$ 2,632,034</u>	<u>\$ 2,616,631</u>
Component Unit		\$ 15,403
Total Primary Government and Component Unit	<u><u>\$ 2,632,034</u></u>	<u><u>\$ 2,632,034</u></u>

**Note 6. CAPITAL ASSETS**

Capital Asset activity for the year ended August 31, 2012 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 183,424			\$ 183,424
Construction Work In Process	2,425,134	\$ 946,888	\$ 159,732	3,212,290
Total Capital Assets, Not Being Depreciated	<u>\$ 2,608,558</u>	<u>\$ 946,888</u>	<u>\$ 159,732</u>	<u>\$ 3,395,714</u>
Capital Assets Being Depreciated:				
Buildings	\$ 7,524,947	\$ 40,106		\$ 7,565,053
Equipment	4,782,481	273,356	\$ 198,883	4,856,954
Bridges	5,726,418			5,726,418
Roads	8,346,984			8,346,984
Total Capital Assets, Being Depreciated	<u>\$ 26,380,830</u>	<u>\$ 313,462</u>	<u>\$ 198,883</u>	<u>\$ 26,495,409</u>

**Note 6. CAPITAL ASSETS - continued**

Less Accumulated Depreciation:

Buildings	\$ 3,017,765	\$ 142,605		\$ 3,160,370
Equipment	2,771,029	325,582	\$ 198,710	2,897,901
Bridges	1,447,318	115,108		1,562,426
Roads	5,834,935	235,305		6,070,240
Total Accumulated Depreciation	<u>\$ 13,071,047</u>	<u>\$ 818,600</u>	<u>\$ 198,710</u>	<u>\$ 13,690,937</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 13,309,783</u>	<u>\$ (505,138)</u>	<u>\$ 173</u>	<u>\$ 12,804,472</u>

Governmental Activities

Capital Assets, Net	<u>\$ 15,918,341</u>	<u>\$ 441,750</u>	<u>\$ 159,905</u>	<u>\$ 16,200,186</u>
---------------------	----------------------	-------------------	-------------------	----------------------

Depreciation was charged to functions as follows:

General Government	\$ 59,928
Public Safety	156,513
Corrections	62,799
Public Works	14,012
Health & Welfare	500,929
Unallocated	24,419
	<u>\$ 818,600</u>

Component Unit

Capital asset activity for the year ended August 31, 2012 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 13,500			\$ 13,500
Construction Work In Process	29,630		\$ 29,630	
Total Capital Assets, Not Being Depreciated	<u>\$ 43,130</u>	<u>\$ 0</u>	<u>\$ 29,630</u>	<u>\$ 13,500</u>
Capital Assets Being Depreciated:				
Buildings	\$ 1,627,008	\$ 230,630		\$ 1,857,638
Equipment	544,400	317,356	\$ 15,421	846,335
Land Improvements	40,350	7,950		48,300
Total Capital Assets, Being Depreciated	<u>\$ 2,211,758</u>	<u>\$ 555,936</u>	<u>\$ 15,421</u>	<u>\$ 2,752,273</u>
Less Accumulated Depreciation:				
Buildings	\$ 122,743	\$ 37,766		\$ 160,509
Equipment	257,573	88,520	\$ 15,421	330,672
Land Improvements	2,459	2,216		4,675
Total Accumulated Depreciation	<u>\$ 382,775</u>	<u>\$ 128,502</u>	<u>\$ 15,421</u>	<u>\$ 495,856</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 1,828,983</u>	<u>\$ 427,434</u>	<u>\$ 0</u>	<u>\$ 2,256,417</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,872,113</u>	<u>\$ 427,434</u>	<u>\$ 29,630</u>	<u>\$ 2,269,917</u>

**Note 6. CAPITAL ASSETS - continued**

Depreciation was charged to the functions as follows:

Health & Welfare	\$ 63,006
Public Transportation	<u>65,496</u>
	<u>\$ 128,502</u>

**Note 7. NON-BUDGETED FUNDS**

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

1. The County Clerk – General Fund, which had current year expenditures of \$86,917.
2. The Sheriff – General Fund, which had current year expenditures of \$58,005.
3. The State’s Attorney – Bad Check Diversion Fund, which had current year expenditures of \$17,615.
4. The Circuit Clerk – OP Fund, which had current year expenditures of \$760.
5. The Public Safety Fund, which had current year expenditures of \$228,674.

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 budgeted funds had expenditures in excess of budget:

1. Animal Control Working Fund expenditures of \$107,259 exceeded budget of \$107,000.

**Note 9. LEGAL DEBT MARGIN**

The legal debt margin of the County as of August 31, 2012 is computed as follows:

Assessed Valuation	\$ 575,694,143
Rate	<u>5.75%</u>
Maximum Debt	\$ 33,102,413
Less: Outstanding Debt	<u>1,021,521</u>
Debt Margin	<u>\$ 32,080,892</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, 2012.

**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.

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

As of August 31, 2012 the County had \$107,791 in revolving loan balances outstanding, with the individual loan details as follows:

CDC of Macoupin County	
Note Amount	\$20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County's discretion.	
Balance at 8/31/12	\$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 8/31/12	\$12,831
K & R Jefferson, Inc.	
Note Amount	\$1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/12	\$1,185
The Mercantile Center	
Note Amount	\$10,000
Interest Rate	3%
Payment Requirement	One payment of \$10,000
The note is unsecured.	
Balance at 8/31/12	\$10,000
South County News (Connexus Corp)	
Note Amount	\$6,446
Interest Rate	3%
Payment Requirement	\$100/mo
The note is secured.	
Balance at 8/31/12	\$6,090
All Type Hydraulics Corporation	
Note Amount	\$35,000
Interest Rate	4%
Payment Requirement	\$478/mo
The note is secured.	
Balance at 8/31/12	\$16,207

**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 8/31/12	\$41,478

**Note 12. 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.

Component Unit

The Health Department 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 13. 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](http://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 2011 used by the County was 15.48 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 17.58 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, 2011, the County's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel were \$270,943. Its required contribution for calendar year 2011 was \$307,698.



**Note 13. RETIREMENT FUND COMMITMENTS - continued**

**SHERIFF'S LAW ENFORCEMENT PERSONNEL - continued**

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

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 307,698	88%	\$ 37,346
12/31/10	273,724	90%	27,617
12/31/09	228,124	100%	0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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, 2009 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, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 73.22 percent funded. The actuarial accrued liability for benefits was \$5,637,302 and the actuarial value of assets was \$4,127,426, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,509,876. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$1,750,275 and the ratio of the UAAL to the covered payroll was 86 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](http://www.imrf.org).

*Funding Policy.* As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2011 used by the County was 9.35 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 11.07 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, 2011, the employer's actual contributions for pension cost were \$427,153. Its required contribution for calendar year 2011 was \$505,731.

**Note 13. RETIREMENT FUND COMMITMENTS - continued**

**OTHER PERSONNEL - continued**

Three-Year Trend Information for the Regular Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/11	\$ 505,731	84%	\$ 80,825
12/31/10	455,280	77%	105,065
12/31/09	287,380	100%	0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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, 2009 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, 2011, the most recent actuarial valuation date, the Regular plan was 85.65 percent funded. The actuarial accrued liability for benefits was \$13,937,299 and the actuarial value of assets was \$11,380,422, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,556,877. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$4,568,483 and the ratio of the UAAL to the covered payroll was 56 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](http://www.imrf.org).

*Funding Policy.* As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2011 used by the County was 36.17 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 37.32 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.

**Note 13. RETIREMENT FUND COMMITMENTS – continued**

**ELECTED COUNTY OFFICIALS - continued**

*Annual Pension Cost.* For calendar year ending December 31, 2011, the County’s actual contributions for pension cost for the Elected County Official were \$57,119. Its required contribution for calendar year 2011 was \$58,935.

Three-Year Trend Information for the Elected County Official Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/11	\$ 58,935	97%	\$ 1,816
12/31/10	98,388	100%	0
12/31/09	152,756	100%	0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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, 2009 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, 2011, the most recent actuarial valuation date, the Elected County Official plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$1,161,482 and the actuarial value of assets was \$(556,903), resulting in an underfunded actuarial accrued liability (UAAL) of \$1,718,385. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$157,918 and the ratio of the UAAL to the covered payroll was 1088 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.

Component Unit

The Department’s employees are included in the Macoupin County employee group which is a participating member of the Illinois Municipal Retirement Fund (IMRF). IMRF provides participating County employees retirement, disability, and death benefits. Substantially all eligible Department employees participate in the plan.

**Note 14. CONTRACTUAL COMMITMENTS**

The County has entered into various contracts relating to the design and engineering of various road projects and also a Geographic Ortho Flight Project. At August 31, 2012 the County had remaining contractual commitments in the amount of \$9,632,936.

**Note 14. CONTRACTUAL COMMITMENTS - continued**

Component Unit

During the fiscal year ended August 31, 2011, the Department entered into a contract to lease a 2011 Chevrolet Cruze for 36 monthly payments of \$297. At the end of fiscal year August 31, 2012, the Department had 20 remaining monthly payments.

**Note 15. 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. Upon maturity of the new agreement the County obtained a loan with United Community Bank in order to make the balloon payment and finalize this contract. The following is a summary of the contract activity:

<u>September 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 96,094	\$ 0	\$ 96,094	\$ 0

The County entered into a loan agreement with United Community Bank on January 19, 2012 in order to payoff the contract for deed agreement with Goodman CFD the County originally obtained to purchase a piece of land. The loan allowed the County to close out the contract for deed agreement by financing the balloon payment due on February 9, 2012 in full. The loan was obtained for \$94,334 at an interest rate of 5%. The loan requires sixty monthly principal and interest payments of \$518 beginning on February 21, 2012. A balloon payment of any unpaid principal and interest will be due on January 21, 2017. The following is a summary of the loan activity:

<u>September 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 0	\$ 94,334	\$ 2,073	\$ 92,261

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, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 67,907	\$ 0	\$ 33,317	\$ 34,590

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, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 134,873	\$ 0	\$ 66,308	\$ 68,565

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:

**Note 15. LONG-TERM DEBT - continued**

<u>September 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 13,950	\$ 0	\$ 4,327	\$ 9,623

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, 2013	\$ 111,273	\$ 6,475	\$ 117,748
August 31, 2014	8,412	2,633	11,045
August 31, 2015	4,210	2,406	6,616
August 31, 2016	3,918	2,299	6,217
August 31, 2017	77,226	927	78,153
Total	<u>\$ 205,039</u>	<u>\$ 14,740</u>	<u>\$ 219,779</u>

Interest expense was charged to functions as follows:

General Government	\$ 3,468
Public Safety	500
Transportation & Public Works	7,078
Total	<u>\$ 11,046</u>

Component Unit

The Department 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. Original issue of \$1,000,000 provides for serial retirement of principal and interest on January 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, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 825,000	\$ 0	\$ 90,000	\$ 735,000

At August 31, 2012, the annual cash flow requirements of the bond principal and interest are as follows:

<u>Date</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>	<u>Rate</u>
01/01/13	\$ 106,310	\$ 90,000	\$ 16,310	3.80%
07/01/13	14,600		14,600	4.00%
01/01/14	109,600	95,000	14,600	4.00%
07/01/14	12,700		12,700	4.20%
01/01/15	112,700	100,000	12,700	4.20%
07/01/15	10,600		10,600	4.40%
01/01/16	115,600	105,000	10,600	4.40%
07/01/16	8,290		8,290	4.60%
01/01/17	118,290	110,000	8,290	4.60%
07/01/17	5,760		5,760	4.80%
01/01/18	120,760	115,000	5,760	4.80%
07/01/18	3,000		3,000	5.00%
01/01/19	123,000	120,000	3,000	5.00%
	<u>\$ 861,210</u>	<u>\$ 735,000</u>	<u>\$ 126,210</u>	

Interest expense in the current year was \$34,195.

**Note 16. 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	<u>12,723</u>
Carrying Value	<u><u>\$ 150,864</u></u>

During the year ended August 31, 2012, interest in the amount of \$5,033 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, 2012 follows:

<u>September 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2012</u>
\$ 118,587	\$ 0	\$ 37,105	\$ 81,482

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2013	\$ 39,531	\$ 2,607	\$ 42,138
August 31, 2014	41,951	188	42,139
Total	<u><u>\$ 81,482</u></u>	<u><u>\$ 2,795</u></u>	<u><u>\$ 84,277</u></u>

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

Per Governmental Accounting Standards Board Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and 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, 2012 and those results are disclosed below.

**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 17. 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, 2012. 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, 2012. Year 2 begins on September 1, 2012 and ends on August 31, 2013. 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, 2012, membership consisted of:

Retirees and beneficiaries receiving benefits	8
Terminated plan members entitled to but not yet receiving benefits	0
Active vested plan members	85
Active nonvested plan members	<u>67</u>
<b>TOTAL</b>	<b><u>160</u></b>
Number of participating employers	1

**Funding Policy**

Under the Entry Age Normal Cost Method the Normal Cost for each participant is computed as the level percentage of pay which, if paid from the earliest age the participant is eligible to enter the plan until retirement or termination, will accumulate with interest to sufficiently fund all benefits under the plan.

The Accrued Liability is the theoretical amount that would have accumulated had annual contributions equal to the Normal Cost been paid. The Unfunded Accrued Liability is the excess of the Accrued Liability over the plan's assets. Experience gains or losses adjust the Unfunded Accrued Liability.

The County had an actuarial valuation performed for the plan as of August 31, 2012 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, 2012. The County's annual OPEB cost (expense) was \$8,670. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2012 were as follows:

Fiscal Year <u>Ended</u>	Annual OPEB <u>Cost</u>	Employer <u>Contributions</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB Obligation <u>(Asset)</u>
August 31, 2012	\$ 8,670	\$ 12,094	139.5%	\$ (6,825)

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

Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as August 31, 2012, was calculated as follows:

Annual Required Contribution	\$ 8,693
Interest on Net OPEB Obligation	(136)
Adjustment to Annual Required Contribution	<u>113</u>
Annual OPEB Cost	\$ 8,693
Contributions Made	(12,094)
Increase (Decrease) in Net OPEB Obligation	(3,424)
Net OPEB Obligation, Beginning of Year	<u>(3,401)</u>
Net OPEB Obligation (Asset), End of Year	<u>\$ (6,825)</u>

Funded Status and Funding Progress. The funded status of the plan as of August 31, 2012, was as follows:

Actuarial Accrued Liability (AAL)	\$265,854
Actuarial Value of Plan Assets	0
Unfunded Actuarial Accrued Liability (UAAL)	\$265,854
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, 2012.

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, 2012 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included 4.0% investment rate of return and an initial annual healthcare cost trend rate of 8.0% and an ultimate healthcare cost trend rate of 6.0%. 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, 2012, was 30 years.



**Note 18. PRIOR PERIOD ADJUSTMENT**

Component Unit

<u>Restatement of Net Assets at Beginning of Year</u>	<u>Statement of Activities</u>
As previously reported	\$ 1,638,371
Adjustment to accrual basis of accounting	<u>441,522</u>
Balance at Beginning of Year, as restated	\$ 2,079,893
Change in Net Assets	<u>295,854</u>
Balance at End of Year	<u>\$ 2,375,747</u>

**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, 2012**

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, 2012

	<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			\$ 1,581,119
Intergovernmental State			3,428,344
Intergovernmental Federal			71,867
License and Permits			4,080
Fines and Forfeitures			453,867
Charges For Services			1,498,878
Interest			5,873
Miscellaneous			452,964
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,496,992</u>
Cash Disbursements			
General Government	\$ 2,008,500	\$ 1,960,365	\$ 1,879,676
Public Safety	2,826,175	3,428,203	3,471,221
Corrections	357,686	389,686	379,940
Judiciary	1,197,158	1,315,208	1,304,836
Development	88,592	83,998	57,038
Education	74,965	74,965	74,965
Total Cash Disbursements	<u>\$ 6,553,076</u>	<u>\$ 7,252,425</u>	<u>\$ 7,167,676</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (6,553,076)	\$ (7,252,425)	\$ 329,316
Other Financing Sources (Uses)			
Operating Transfers In			1,306,539
Operating Transfers Out	<u>(230,000)</u>	<u>(449,000)</u>	<u>(1,066,029)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (6,783,076)</u>	<u>\$ (7,701,425)</u>	\$ 569,826
Fund Balance, Beginning of Year			<u>2,996,720</u>
Fund Balance, End of Year			<u>\$ 3,566,546</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, 2012

	<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			\$ 248,091
Charges for Services			385,589
Interest			38,432
Miscellaneous			18,674
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 690,786</u>
Cash Disbursements			
Public Safety	\$ 981,891	\$ 981,891	\$ 692,802
Total Cash Disbursements	<u>\$ 981,891</u>	<u>\$ 981,891</u>	<u>\$ 692,802</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (981,891)	\$ (981,891)	\$ (2,016)
Other Financing Sources (Uses) Operating Transfers Out			<u>(198,630)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (981,891)</u>	<u>\$ (981,891)</u>	\$ (200,646)
Fund Balance, Beginning of Year			<u>2,278,965</u>
Fund Balance, End of Year			<u>\$ 2,078,319</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, 2012

	<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			\$ 1,258,493
Interest			6,992
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,265,485</u>
Cash Disbursements			
Public Works and Transportation	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,186,927</u>
Total Cash Disbursements	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,186,927</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000,000)	\$ (3,000,000)	\$ 78,558
Other Financing Sources (Uses) Operating Transfers Out			<u>(755,669)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	\$ (677,111)
Fund Balance, Beginning of Year			<u>2,534,562</u>
Fund Balance, End of Year			<u>\$ 1,857,451</u>

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
FOR THE YEAR ENDED AUGUST 31, 2012

	<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			\$ 1,094,539
Interest			4,360
Miscellaneous			655,032
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,753,931</u>
Cash Disbursements			
General Government	<u>\$ 1,080,000</u>	<u>\$ 1,285,000</u>	<u>\$ 1,186,222</u>
Total Cash Disbursements	<u>\$ 1,080,000</u>	<u>\$ 1,285,000</u>	<u>\$ 1,186,222</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,080,000)</u>	<u>\$ (1,285,000)</u>	\$ 567,709
Fund Balance, Beginning of Year			<u>1,149,258</u>
Fund Balance, End of Year			<u>\$ 1,716,967</u>

MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
REVOLVING LOAN FUND II  
FOR THE YEAR ENDED AUGUST 31, 2012

	<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			
Interest			\$ 2,413
Total Cash Receipts	\$ 0	\$ 0	\$ 2,413
Cash Disbursements			
Health and Welfare		\$ 10,000	
Total Cash Disbursements	\$ 0	\$ 10,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ (10,000)	\$ 2,413
Other Financing Sources (Uses)			
Operating Transfers In			10,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 0	\$ (10,000)	\$ 12,413
Fund Balance, Beginning of Year			55,506
Fund Balance, End of Year			\$ 67,919

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, 2012

	<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			\$ 69,770
Charges for Services			37,239
Interest			3
Donations			30,312
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 137,324</u>
Cash Disbursements			
Public Safety	<u>\$ 68,000</u>	<u>\$ 107,000</u>	<u>\$ 107,259</u>
Total Cash Disbursements	<u>\$ 68,000</u>	<u>\$ 107,000</u>	<u>\$ 107,259</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (68,000)</u>	<u>\$ (107,000)</u>	\$ 30,065
Fund Balance (Deficit), Beginning of Year			<u>(236,707)</u>
Fund Balance (Deficit), End of Year			<u>\$ (206,642)</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)
12/31/11	\$ 4,127,426	\$ 5,637,302	\$ 1,509,876	73.22%	\$ 1,750,275	86.27%
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%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$3,844,407. On a market basis, the funded ratio would be 68.20%

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)
12/31/11	\$ 11,380,422	\$ 13,937,299	\$ 2,556,877	81.65%	\$ 4,568,483	55.97%
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%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$10,824,077. On a market basis, the funded ratio would be 77.66%

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)
12/31/11	\$ (556,903)	\$ 1,161,482	\$ 1,718,385	0.00%	\$ 157,918	1088.15%
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%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$(686,431). 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)
8/31/2012	\$ 0	\$ 265,854	\$ 265,854	0.00%		

**MACOUPIN COUNTY, ILLINOIS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**GENERAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

**MACOUPIN COUNTY, ILLINOIS  
GENERAL FUNDS  
COMBINING STATEMENT OF ASSETS, LIABILITIES  
AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS  
AUGUST 31, 2012**

	<u>General Fund</u>	<u>Budget Stabilization</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>ASSETS</b>					
Cash	\$ 2,394,394	\$ 219,102	\$ 133,189	\$ 18,187	\$ 2,764,872
Invested Cash	500,000				500,000
Due From Other Funds	328,947				328,947
Other Assets	165				165
<b>TOTAL ASSETS</b>	<u><u>\$ 3,223,506</u></u>	<u><u>\$ 219,102</u></u>	<u><u>\$ 133,189</u></u>	<u><u>\$ 18,187</u></u>	<u><u>\$ 3,593,984</u></u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Due to Other Funds	\$ 27,438				\$ 27,438
Total Liabilities	<u>\$ 27,438</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,438</u>
Fund Balance					
Nonspendable	\$ 324,353				\$ 324,353
Committed		\$ 219,000			219,000
Unassigned	2,871,715	102	\$ 133,189	\$ 18,187	3,023,193
Total Fund Balance	<u>\$ 3,196,068</u>	<u>\$ 219,102</u>	<u>\$ 133,189</u>	<u>\$ 18,187</u>	<u>\$ 3,566,546</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 3,223,506</u></u>	<u><u>\$ 219,102</u></u>	<u><u>\$ 133,189</u></u>	<u><u>\$ 18,187</u></u>	<u><u>\$ 3,593,984</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>General Fund</u>	<u>Budget Stabilization</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>Cash Receipts</b>					
Property Taxes	\$ 1,581,119				\$ 1,581,119
Intergovernmental Receipts	3,500,211				3,500,211
Licenses and Permits	4,080				4,080
Fines and Forfeitures	453,867				453,867
Charges For Services	508,433		\$ 852,322	\$ 138,123	1,498,878
Interest Income	5,771	\$ 102			5,873
Miscellaneous	452,964				452,964
<b>Total Cash Receipts</b>	<u>\$ 6,506,445</u>	<u>\$ 102</u>	<u>\$ 852,322</u>	<u>\$ 138,123</u>	<u>\$ 7,496,992</u>
<b>Cash Disbursements</b>					
General Government	\$ 1,792,759		\$ 86,917		\$ 1,879,676
Public Safety	3,413,216			\$ 58,005	3,471,221
Corrections	379,940				379,940
Judiciary	1,304,836				1,304,836
Development	57,038				57,038
Education	74,965				74,965
<b>Total Cash Disbursements</b>	<u>\$ 7,022,754</u>	<u>\$ 0</u>	<u>\$ 86,917</u>	<u>\$ 58,005</u>	<u>\$ 7,167,676</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (516,309)	\$ 102	\$ 765,405	\$ 80,118	\$ 329,316
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	1,087,539	219,000			1,306,539
Operating Transfers Out	(229,000)		(761,806)	(75,223)	(1,066,029)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 342,230	\$ 219,102	\$ 3,599	\$ 4,895	\$ 569,826
<b>Fund Balance - Beginning of Year</b>	<u>2,853,838</u>		<u>129,590</u>	<u>13,292</u>	<u>2,996,720</u>
<b>Fund Balance - End of Year</b>	<u>\$ 3,196,068</u>	<u>\$ 219,102</u>	<u>\$ 133,189</u>	<u>\$ 18,187</u>	<u>\$ 3,566,546</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
<b>Property Taxes</b>		\$ 1,581,119
<b>Intergovernmental Cash Receipts</b>		
Sales, Use and Photo Taxes		\$ 1,283,619
Income Tax		1,311,136
Personal Property Replacement Tax		187,939
Inheritance Tax-County Share		78,443
Probation Officer Salary		177,484
States Attorney Salary		164,790
Public Defender Salary		123,929
Election Judges Salary		23,696
Supervisor of Assessments Salary		25,825
Emergency Service Disaster Assistance		26,587
South Central Illinois Drug Task Force		51,483
Child Support and Maintenance		14,815
States Attorney Grant		30,465
<b>Total Intergovernmental Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 3,500,211</u>
<b>Licenses and Permits</b>		
Liquor Licenses		\$ 4,080
<b>Fines &amp; Forfeitures</b>		\$ 453,867
<b>Charges For Services</b>		
Fees-Circuit Clerk		\$ 462,189
Fees-States Attorney		16,244
Fees-Tax Sale Indemnity		30,000
<b>Total Charges For Services</b>	<u>\$ 0</u>	<u>\$ 508,433</u>
<b>Interest Income</b>		\$ 5,771
<b>Miscellaneous</b>		
Reimbursements		\$ 251,645
Miscellaneous		201,319
<b>Total Miscellaneous</b>	<u>\$ 0</u>	<u>\$ 452,964</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 6,506,445</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements</b>		
<b>  General Government</b>		
<b>    County Clerk</b>		
Salaries and Benefits	\$ 310,013	\$ 308,432
Office Supplies	1,032	1,032
Postage	1,985	1,676
Travel	289	289
Telephone	4,719	4,616
Equipment	1,553	1,553
System Updates and Programming	5,648	5,648
<b>Total County Clerk</b>	<u>\$ 325,239</u>	<u>\$ 323,246</u>
<b>    County Treasurer</b>		
Salaries and Benefits	\$ 169,105	\$ 169,105
Office Supplies	349	349
Postage	320	320
Telephone	1,187	1,187
Equipment Repairs	1,507	1,507
Insurance	530	530
Miscellaneous	200	200
<b>Total County Treasurer</b>	<u>\$ 173,198</u>	<u>\$ 173,198</u>
<b>    Coroner's Expenses</b>		
Salaries and Benefits	\$ 46,930	\$ 46,926
Office Supplies	2,500	811
Postage	908	908
Medical Exams	20,588	13,065
Deputy Coroner Fees	800	300
Telephone	1,800	1,346
Insurance	10	
Education & Training	6,700	4,596
Transportation Fees	2,000	1,200
Office Rent	1,200	1,100
Coroner's Jurors Fees	500	
<b>Total Coroner's Expense</b>	<u>\$ 83,936</u>	<u>\$ 70,252</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>County Board</b>		
Salaries and Benefits	\$ 83,802	\$ 80,950
Committee Meetings and Mileage	28,735	28,735
Travel	39	39
<b>Total County Board</b>	<b>\$ 112,576</b>	<b>\$ 109,724</b>
<b>Courthouse</b>		
Supplies	\$ 23	\$ 23
Utilities	44,746	44,746
Equipment Repair	6,664	6,664
Building Repair	19,794	19,794
Miscellaneous	15,922	15,922
<b>Total Courthouse</b>	<b>\$ 87,149</b>	<b>\$ 87,149</b>
<b>Elections</b>		
Salaries and Benefits	\$ 52,690	\$ 50,069
Office Supplies	12,703	12,595
Postage	17,213	17,213
Printing	16,909	16,909
Election Setup and Rent	4,804	3,509
Publishing	12,351	12,351
Education/Training	300	77
System Updates and Programming	62,372	62,372
Equipment Repair and Maintenance	32,420	31,944
Election Expense	10,018	8,943
<b>Total Elections</b>	<b>\$ 221,780</b>	<b>\$ 215,982</b>
<b>Supervisor of Assessments</b>		
Salaries and Benefits	\$ 116,000	\$ 111,248
Office Supplies	1,800	1,434
Postage	14,435	13,621
Travel	6,000	4,731
Printing	20,000	9,727
Telephone	3,600	2,921
Equipment	2,000	1,848
Equipment Repair and Maintenance	297	297
<b>Total Supervisor of Assessments</b>	<b>\$ 164,132</b>	<b>\$ 145,827</b>



**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>Capital Improvements</b>		
Capital Project Expense	\$ 3,000	\$ 3,000
<b>Copy Room</b>		
Office Supplies	\$ 4,210	\$ 4,043
Machine Rent	9,322	9,322
<b>Total Copy Room</b>	<u>\$ 13,532</u>	<u>\$ 13,365</u>
<b>Tax Assessment and Collections</b>		
Office Supplies	\$ 5,720	\$ 5,720
Postage	13,272	13,190
Printing	14,629	14,629
Equipment	3,091	3,091
Equipment Repair	54,065	54,065
Miscellaneous	4,224	4,224
<b>Total Tax Assessment and Collections</b>	<u>\$ 95,001</u>	<u>\$ 94,919</u>
<b>County Administration</b>		
Salaries and Benefits	\$ 80,427	\$ 78,865
Office Supplies and Postage	1,079	502
Mileage, Dues, and Conventions	700	252
Printing	1,500	650
Telephone	1,400	1,190
Equipment Repairs and Maintenance	1,498	1,197
Miscellaneous	594	594
Appellate Assistant Service	23,000	14,680
Insurance	206,851	129,340
Audit	26,300	28,125
Care of Cemetery	1,000	500
County Website Design	1,800	1,470
Tourism Commission	1,000	
West Central Planning	10,000	9,536
Macoupin County Economic Development Partnership	173,000	180,662
<b>Total County Administration</b>	<u>\$ 530,149</u>	<u>\$ 447,563</u>
<b>Real Estate Stamps</b>		
Office Supplies	\$ 145,828	\$ 104,684
<b>Archives</b>		
Miscellaneous	\$ 4,845	\$ 3,850
<b>Total General Government Cash Disbursements</b>	<u>\$ 1,960,365</u>	<u>\$ 1,792,759</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Public Safety</b>		
<b>Sheriff</b>		
Salaries and Benefits	\$ 2,451,488	\$ 2,451,422
Salaries and Benefits Reimbursed by Drug Task Force	51,198	50,988
Retroactive Salaries	467,774	467,774
Office Supplies	24,912	24,912
Travel	3,775	3,775
Education and Training	7,969	7,969
Lodging and Meals Conveying Prisoners	203	203
Equipment Repair	24,864	24,864
Vehicle Expense	89,433	89,433
Telephone	15,489	15,489
Equipment	9,137	9,137
Employee Uniforms	14,606	14,606
Investigation Division Supplies	386	386
Investigation Division Equipment	1,183	1,183
Deputy Equipment	4,690	4,690
Radio Purchase and Maintenance Agreement	2,572	2,572
Food	41,588	41,588
Utilities	46,775	46,775
Housing Inmates in Other Counties	42,500	42,500
Medical Expenses of Inmates	58,231	58,231
<b>Total Sheriff</b>	<u>\$ 3,358,773</u>	<u>\$ 3,358,497</u>
<b>Civil Defense - ESDA</b>		
Salaries and Benefits	\$ 49,418	\$ 49,418
Telephone	1,082	1,082
Vehicle Expense	3,930	3,930
<b>Total Civil Defense - ESDA</b>	<u>\$ 54,430</u>	<u>\$ 54,430</u>
<b>Animal Control</b>		
Salaries and Benefits	\$ 15,000	\$ 289
<b>Total Public Safety Cash Disbursements</b>	<u>\$ 3,428,203</u>	<u>\$ 3,413,216</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Corrections</b>		
<b>Probation</b>		
Salaries and Benefits	\$ 389,200	\$ 379,454
Office Supplies	486	486
<b>Total Probation</b>	\$ 389,686	\$ 379,940
<b>Total Corrections Cash Disbursements</b>	\$ 389,686	\$ 379,940
<b>Judiciary</b>		
<b>Circuit Court</b>		
Office Supplies	\$ 2,000	\$ 1,578
Postage	672	672
Court Appointed Attorneys	47,861	47,861
Psychological Evaluations and Testing	3,500	1,175
Court Reporter Services	3,000	1,261
Telephone	1,783	1,630
Books, Transcripts, and Periodicals	3,230	1,802
Equipment Repairs	1,045	293
Miscellaneous	5,186	5,186
Petit Jurors Expense	10,247	10,247
Grand Jurors Expense	1,477	1,118
<b>Total Circuit Court</b>	\$ 80,001	\$ 72,823
<b>Public Defender</b>		
Salaries and Benefits	\$ 183,539	\$ 183,539
Telephone	1,418	1,385
Office Expense	383	383
Contractual Employees	39,314	38,500
<b>Total Public Defender</b>	\$ 224,654	\$ 223,807

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary - Continued</b>		
<b>Jury Commission</b>		
Office Supplies	\$ 553	\$ 382
Postage	3,488	3,488
Telephone	799	617
<b>Total Jury Commission</b>	<u>\$ 4,840</u>	<u>\$ 4,487</u>
<b>Circuit Clerk</b>		
Salaries and Benefits	\$ 521,085	\$ 521,082
Office Supplies	7,928	7,928
Postage	176	176
Travel	325	325
Telephone	2,320	2,320
Office Machine Rent	2,918	2,918
Insurance	339	339
Equipment Purchase and Maintenance	992	992
<b>Total Circuit Clerk</b>	<u>\$ 536,083</u>	<u>\$ 536,080</u>
<b>States Attorney</b>		
Salaries and Benefits	\$ 437,056	\$ 435,976
Office Supplies	4,000	3,897
Postage	1,500	1,469
Travel	320	320
Publishing	1,172	1,021
Witness and Investigation	1,500	1,277
Telephone	6,801	6,801
Machine Rent	9,328	9,328
Miscellaneous	2,716	2,716
Book, Transcript and Periodicals	3,237	3,237
Education and Training	2,000	1,597
<b>Total States Attorney</b>	<u>\$ 469,630</u>	<u>\$ 467,639</u>
<b>Total Judiciary Cash Disbursements</b>	<u>\$ 1,315,208</u>	<u>\$ 1,304,836</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Development</b>		
<b>Development</b>		
Business Park Road Project Expenses	\$ 83,998	\$ 57,038
	<u>83,998</u>	<u>57,038</u>
<b>Total Development Cash Disbursements</b>	<u>\$ 83,998</u>	<u>\$ 57,038</u>
<b>Education</b>		
<b>Superintendent of Education</b>		
Salaries and Benefits	\$ 74,965	\$ 74,965
	<u>74,965</u>	<u>74,965</u>
<b>Total Education Cash Disbursements</b>	<u>\$ 74,965</u>	<u>\$ 74,965</u>
<b>Total Disbursements</b>	<u>\$ 7,252,425</u>	<u>\$7,022,754</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (7,252,425)	\$ (516,309)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		1,087,539
Operating Transfers Out	(449,000)	(229,000)
	<u>(449,000)</u>	<u>(229,000)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (7,701,425)</u>	\$ 342,230
<b>Fund Balance - Beginning of Year</b>		<u>2,853,838</u>
<b>Fund Balance - End of Year</b>		<u><u>\$3,196,068</u></u>

**MACOUPIN COUNTY, ILLINOIS  
 BUDGET STABILIZATION FUND - GENERAL FUND  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest Income		\$ 102
<b>Total Cash Receipts</b>	\$ 0	\$ 102
<b>Cash Disbursements</b>		
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 102
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		\$ 219,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 219,102
<b>Fund Balance - Beginning of Year</b>		
<b>Fund Balance - End of Year</b>		\$ 219,102

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		
Public Service Fees		
Birth Certificates		\$ 4,761
Death Certificates		20,336
Marriage Certificates		7,449
Marriage Licenses		17,775
Notary Commission and Certificate of Magistracy		1,115
Copies, Lien and Searches		744
<b>Total Public Service Fees</b>	<u>\$ 0</u>	<u>\$ 52,180</u>
County Service Fees		
Tax Deeds		\$ 2,417
Recording		797,725
<b>Total County Service Fees</b>	<u>\$ 0</u>	<u>\$ 800,142</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 852,322</u>
<b>Cash Disbursements</b>		
General Government		<u>\$ 86,917</u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 86,917</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 765,405
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		<u>(761,806)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 3,599</u>
<b>Fund Balance - Beginning of Year</b>		<u>129,590</u>
<b>Fund Balance - End of Year</b>		<u>\$ 133,189</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services	<u>                    </u>	\$ 138,123
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 138,123</u>
<b>Cash Disbursements</b>		
Public Safety	<u>                    </u>	\$ 58,005
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 58,005</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 80,118
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>                    </u>	<u>(75,223)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 4,895
<b>Fund Balance - Beginning of Year</b>		<u>13,292</u>
<b>Fund Balance - End of Year</b>		<u>\$ 18,187</u>



**MACOUPIN COUNTY, ILLINOIS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND**  
**FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2012**

	<u>Emergency Telephone System</u>	<u>County Motor Fuel Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Animal Control Working Fund</u>	<u>Total All Special Funds</u>
<b>ASSETS</b>						
Cash	\$ 495,608	\$ 1,346,011	\$ 1,716,967	\$ 583,769	\$ 44,188	\$ 8,849,852
Invested Cash	1,582,711	511,440				2,939,151
Due From Other Funds						27,438
Revolving Loan Balances						107,791
<b>TOTAL ASSETS</b>	<u><u>\$ 2,078,319</u></u>	<u><u>\$ 1,857,451</u></u>	<u><u>\$ 1,716,967</u></u>	<u><u>\$ 583,769</u></u>	<u><u>\$ 44,188</u></u>	<u><u>\$ 11,924,232</u></u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds				\$ 10,994	\$ 250,830	\$ 328,947
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,994</u>	<u>\$ 250,830</u>	<u>\$ 328,947</u>
Fund Balance (Deficit)						
Nonspendable						\$ 112,401
Restricted		\$ 1,835,735	\$ 1,707,894	\$ 568,525		6,479,937
Assigned	\$ 2,078,319	21,716	9,073	4,250		5,212,141
Unassigned					\$ (206,642)	(209,194)
Total Fund Balance (Deficit)	<u>\$ 2,078,319</u>	<u>\$ 1,857,451</u>	<u>\$ 1,716,967</u>	<u>\$ 572,775</u>	<u>\$ (206,642)</u>	<u>\$ 11,595,285</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 2,078,319</u></u>	<u><u>\$ 1,857,451</u></u>	<u><u>\$ 1,716,967</u></u>	<u><u>\$ 583,769</u></u>	<u><u>\$ 44,188</u></u>	<u><u>\$ 11,924,232</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<u>County Farm Fund</u>	<u>Revolving Loan Fund</u>	<u>Revolving Loan Fund II</u>	<u>Old Jail Restoration Fund</u>	<u>State's Attorney Bad Check Diversion</u>	<u>Tort Liability Fund</u>
<b>ASSETS</b>						
Cash	\$ 71,694	\$ 66,206	\$ 44,144	\$ 30	\$ 7,192	\$ 213,226
Revolving Loan Balances		34,016	73,775			
<b>TOTAL ASSETS</b>	<u>\$ 71,694</u>	<u>\$ 100,222</u>	<u>\$ 117,919</u>	<u>\$ 30</u>	<u>\$ 7,192</u>	<u>\$ 213,226</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds			\$ 50,000			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable		\$ 32,194	\$ 52,769			
Restricted						\$ 212,792
Assigned	\$ 71,694	68,028	15,150	\$ 30	\$ 7,192	434
Total Fund Balance	<u>\$ 71,694</u>	<u>\$ 100,222</u>	<u>\$ 67,919</u>	<u>\$ 30</u>	<u>\$ 7,192</u>	<u>\$ 213,226</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 71,694</u>	<u>\$ 100,222</u>	<u>\$ 117,919</u>	<u>\$ 30</u>	<u>\$ 7,192</u>	<u>\$ 213,226</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<b>County Highway Fund</b>	<b>Federal Aid Matching Fund</b>	<b>County Township Bridge Bond Fund</b>	<b>County Township Bridge Fund</b>	<b>GIS Fund</b>	<b>Mental Deficiency Fund</b>
<b>ASSETS</b>						
Cash	\$ 285,540	\$ 398,091	\$ 327,619	\$ 563,656	\$ 711,617	\$ 58,665
Invested Cash		295,000				
<b>TOTAL ASSETS</b>	<b>\$ 285,540</b>	<b>\$ 693,091</b>	<b>\$ 327,619</b>	<b>\$ 563,656</b>	<b>\$ 711,617</b>	<b>\$ 58,665</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 1,227	
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,227	\$ 0
Fund Balance						
Restricted	\$ 285,006	\$ 687,889	\$ 327,508	\$ 562,998		\$ 58,329
Assigned	534	5,202	111	658	\$ 710,390	336
Total Fund Balance	\$ 285,540	\$ 693,091	\$ 327,619	\$ 563,656	\$ 710,390	\$ 58,665
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 285,540</b>	<b>\$ 693,091</b>	<b>\$ 327,619</b>	<b>\$ 563,656</b>	<b>\$ 711,617</b>	<b>\$ 58,665</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<b>Mental Health Fund</b>	<b>Vital Records Automation</b>	<b>Delinquent Real Estate Taxes Liquidation Fund</b>	<b>Real Estate Stamp Fund</b>	<b>Sheriff's Drug Fund</b>	<b>Document Storage Fund</b>
<b>ASSETS</b>						
Cash	\$ 66,922	\$ 3,597	\$ 385,046	\$ 0	\$ 3,763	\$ 161,639
Invested Cash						400,000
Due From Other Funds		234				
<b>TOTAL ASSETS</b>	<b>\$ 66,922</b>	<b>\$ 3,831</b>	<b>\$ 385,046</b>	<b>\$ 0</b>	<b>\$ 3,763</b>	<b>\$ 561,639</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance						
Nonspendable		\$ 234				
Restricted	\$ 66,714					
Assigned	208	3,597	\$ 385,046		\$ 3,763	\$ 561,639
Total Fund Balance	\$ 66,922	\$ 3,831	\$ 385,046	\$ 0	\$ 3,763	\$ 561,639
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 66,922</b>	<b>\$ 3,831</b>	<b>\$ 385,046</b>	<b>\$ 0</b>	<b>\$ 3,763</b>	<b>\$ 561,639</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<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>
<b>ASSETS</b>						
Cash	\$ 139,380	\$ 72,851	\$ 35,538	\$ 21,744	\$ 150,138	\$ 223,287
Invested Cash					150,000	
Due From Other Funds						26,211
<b>TOTAL ASSETS</b>	<u>\$ 139,380</u>	<u>\$ 72,851</u>	<u>\$ 35,538</u>	<u>\$ 21,744</u>	<u>\$ 300,138</u>	<u>\$ 249,498</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds		\$ 8,639			\$ 111	
Total Liabilities	<u>\$ 0</u>	<u>\$ 8,639</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 111</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable						\$ 26,211
Assigned	\$ 139,380	\$ 64,212	\$ 35,538	\$ 21,744	\$ 300,027	223,287
Total Fund Balance	<u>\$ 139,380</u>	<u>\$ 64,212</u>	<u>\$ 35,538</u>	<u>\$ 21,744</u>	<u>\$ 300,027</u>	<u>\$ 249,498</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 139,380</u>	<u>\$ 72,851</u>	<u>\$ 35,538</u>	<u>\$ 21,744</u>	<u>\$ 300,138</u>	<u>\$ 249,498</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<u>Coroner's Fee</u>	<u>Traffic Violation Fee Fund</u>	<u>Circuit Clerk OP Fund</u>	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance &amp; Child Support Fund</u>
<b>ASSETS</b>						
Cash	\$ 1,973		\$ 34,862	\$ 6,016	\$ 10,642	\$ 174,591
<b>TOTAL ASSETS</b>	<u>\$ 1,973</u>	<u>\$ 0</u>	<u>\$ 34,862</u>	<u>\$ 6,016</u>	<u>\$ 10,642</u>	<u>\$ 174,591</u>
<b>LIABILITIES AND FUND BALANCES</b>						
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	\$ 1,973		\$ 34,862	\$ 6,016	\$ 10,642	\$ 174,591
Unassigned		\$ (2,552)				
Total Fund Balance (Deficit)	<u>\$ 1,973</u>	<u>\$ (2,552)</u>	<u>\$ 34,862</u>	<u>\$ 6,016</u>	<u>\$ 10,642</u>	<u>\$ 174,591</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,973</u>	<u>\$ 0</u>	<u>\$ 34,862</u>	<u>\$ 6,016</u>	<u>\$ 10,642</u>	<u>\$ 174,591</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<b>Macoupin County Cops Grant</b>	<b>Circuit Clerk SDU Reimbursement</b>	<b>South Central IL Drug Task Force Fund</b>	<b>Public Safety Fund</b>	<b>DUI Equipment Fund</b>	<b>CDAP Fund</b>
<b>ASSETS</b>						
Cash	\$ 2,153	\$ 94,024	\$ 17,595	\$ 25,713	\$ 12,963	\$ 5
Invested Cash						
<b>TOTAL ASSETS</b>	<u>\$ 2,153</u>	<u>\$ 94,024</u>	<u>\$ 17,595</u>	<u>\$ 25,713</u>	<u>\$ 12,963</u>	<u>\$ 5</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance						
Restricted	\$ 2,153	\$ 93,272	\$ 17,595			\$ 5
Assigned		752		\$ 25,713	\$ 12,963	
Total Fund Balance	<u>\$ 2,153</u>	<u>\$ 94,024</u>	<u>\$ 17,595</u>	<u>\$ 25,713</u>	<u>\$ 12,963</u>	<u>\$ 5</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,153</u>	<u>\$ 94,024</u>	<u>\$ 17,595</u>	<u>\$ 25,713</u>	<u>\$ 12,963</u>	<u>\$ 5</u>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2012**

	<b>Sheriff's Federal Drug Fund</b>	<b>Arrestees' Medical Costs</b>	<b>Tax Sale In Error Interest</b>	<b>Health Insurance Fund</b>	<b>Grant Fund</b>	<b>Pet Population Control Fund</b>	<b>Police Vehicle Fund</b>
<b>ASSETS</b>							
Cash	\$ 9,560	\$ 72,562	\$ 107,972	\$ 1,635	\$ 58,116	\$ 13,772	\$ 7,570
Due From Other Funds				993			
<b>TOTAL ASSETS</b>	<b><u>\$ 9,560</u></b>	<b><u>\$ 72,562</u></b>	<b><u>\$ 107,972</u></b>	<b><u>\$ 2,628</u></b>	<b><u>\$ 58,116</u></b>	<b><u>\$ 13,772</u></b>	<b><u>\$ 7,570</u></b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities							
Due To Other Funds					\$ 4,594		
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,594</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance							
Nonspendable				\$ 993			
Restricted					\$ 53,522		
Assigned	\$ 9,560	\$ 72,562	\$ 107,972	1,635		\$ 13,772	\$ 7,570
Total Fund Balance	<u>\$ 9,560</u>	<u>\$ 72,562</u>	<u>\$ 107,972</u>	<u>\$ 2,628</u>	<u>\$ 53,522</u>	<u>\$ 13,772</u>	<u>\$ 7,570</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 9,560</u></b>	<b><u>\$ 72,562</u></b>	<b><u>\$ 107,972</u></b>	<b><u>\$ 2,628</u></b>	<b><u>\$ 58,116</u></b>	<b><u>\$ 13,772</u></b>	<b><u>\$ 7,570</u></b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<b>Emergency Telephone System</b>	<b>County Motor Fuel Tax Fund</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Social Security Fund</b>	<b>Animal Control Working Fund</b>	<b>Total All Special Revenue Funds</b>
<b>Cash Receipts</b>						
Property Taxes			\$ 1,094,539	\$ 509,367		\$ 3,710,631
Intergovernmental State	\$ 248,091	\$ 1,258,493				1,663,905
Intergovernmental Federal						284,997
Intergovernmental Other						263,496
License and Permits					\$ 69,770	69,770
Fines and Forfeitures						128,852
Charges For Services	385,589				37,239	837,632
Interest	38,432	6,992	4,360	1,783	3	62,524
Donations					30,312	30,312
Miscellaneous	18,674		655,032	6,823		819,680
<b>Total Cash Receipts</b>	<u>\$ 690,786</u>	<u>\$ 1,265,485</u>	<u>\$ 1,753,931</u>	<u>\$ 517,973</u>	<u>\$ 137,324</u>	<u>\$ 7,871,799</u>
<b>Cash Disbursements</b>						
General Government			\$ 1,186,222	\$ 370,431		\$ 2,349,162
Public Safety	\$ 692,802				\$ 107,259	1,156,652
Corrections						59,390
Judiciary						142,549
Public Works and Transportation		\$ 1,186,927				3,101,881
Health and Welfare						269,845
Development						138,531
<b>Total Cash Disbursements</b>	<u>\$ 692,802</u>	<u>\$ 1,186,927</u>	<u>\$ 1,186,222</u>	<u>\$ 370,431</u>	<u>\$ 107,259</u>	<u>\$ 7,218,010</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,016)	\$ 78,558	\$ 567,709	\$ 147,542	\$ 30,065	\$ 653,789
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In						1,325,495
Operating Transfer Out	(198,630)	(755,669)				(1,550,602)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (200,646)	\$ (677,111)	\$ 567,709	\$ 147,542	\$ 30,065	\$ 428,682
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>2,278,965</u>	<u>2,534,562</u>	<u>1,149,258</u>	<u>425,233</u>	<u>(236,707)</u>	<u>11,166,603</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u>\$ 2,078,319</u>	<u>\$ 1,857,451</u>	<u>\$ 1,716,967</u>	<u>\$ 572,775</u>	<u>\$ (206,642)</u>	<u>\$ 11,595,285</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, 2012**

	<u>County Farm Fund</u>	<u>Revolving Loan Fund</u>	<u>Revolving Loan Fund II</u>	<u>Old Jail Restoration Fund</u>	<u>State's Attorney Bad Check Diversion</u>	<u>Tort Liability Fund</u>
<b>Cash Receipts</b>						
Property Taxes						\$ 443,026
Fines and Forfeitures					\$ 22,457	
Interest	\$ 8	\$ 492	\$ 2,413			115
Miscellaneous	9,909					1,454
<b>Total Cash Receipts</b>	<u>\$ 9,917</u>	<u>\$ 492</u>	<u>\$ 2,413</u>	<u>\$ 0</u>	<u>\$ 22,457</u>	<u>\$ 444,595</u>
<b>Cash Disbursements</b>						
General Government						\$ 407,402
Judiciary					\$ 17,615	
Development		\$ 5,598				
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 5,598</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,615</u>	<u>\$ 407,402</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 9,917	\$ (5,106)	\$ 2,413	\$ 0	\$ 4,842	\$ 37,193
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In			10,000			70,369
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 9,917	\$ (5,106)	\$ 12,413	\$ 0	\$ 4,842	\$ 107,562
<b>Fund Balance - Beginning of Year</b>	<u>61,777</u>	<u>105,328</u>	<u>55,506</u>	<u>30</u>	<u>2,350</u>	<u>105,664</u>
<b>Fund Balance - End of Year</b>	<u>\$ 71,694</u>	<u>\$ 100,222</u>	<u>\$ 67,919</u>	<u>\$ 30</u>	<u>\$ 7,192</u>	<u>\$ 213,226</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, 2012**

	<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>GIS Fund</u>	<u>Mental Deficiency Fund</u>
<b>Cash Receipts</b>						
Property Taxes	\$ 626,213	\$ 375,442		\$ 325,048		\$ 76,952
Intergovernmental Federal		88,545				
Intergovernmental Other	102,016			65,888		
Interest	181	1,087	\$ 33	122	\$ 68	149
Miscellaneous	5,066					
<b>Total Cash Receipts</b>	<u>\$ 733,476</u>	<u>\$ 465,074</u>	<u>\$ 33</u>	<u>\$ 391,058</u>	<u>\$ 68</u>	<u>\$ 77,101</u>
<b>Cash Disbursements</b>						
General Government					\$ 158,583	
Public Works and Transportation	\$ 1,359,394	\$ 373,249		\$ 182,311		
Health and Welfare						\$ 52,000
<b>Total Cash Disbursements</b>	<u>\$ 1,359,394</u>	<u>\$ 373,249</u>	<u>\$ 0</u>	<u>\$ 182,311</u>	<u>\$ 158,583</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (625,918)	\$ 91,825	\$ 33	\$ 208,747	\$ (158,515)	\$ 25,101
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	755,669				255,780	
Operating Transfer Out	(54,966)					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 74,785	\$ 91,825	\$ 33	\$ 208,747	\$ 97,265	\$ 25,101
<b>Fund Balance - Beginning of Year</b>	<u>210,755</u>	<u>601,266</u>	<u>327,586</u>	<u>354,909</u>	<u>613,125</u>	<u>33,564</u>
<b>Fund Balance - End of Year</b>	<u>\$ 285,540</u>	<u>\$ 693,091</u>	<u>\$ 327,619</u>	<u>\$ 563,656</u>	<u>\$ 710,390</u>	<u>\$ 58,665</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, 2012**

	<u>Mental Health Fund</u>	<u>Vital Records Automation</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>
<b>Cash Receipts</b>						
Property Taxes	\$ 260,044					
Charges For Services			\$ 19,408			\$ 67,380
Interest	63		1,100	\$ 1		2,732
Miscellaneous			33,912		\$ 95	
<b>Total Cash Receipts</b>	<u>\$ 260,107</u>	<u>\$ 0</u>	<u>\$ 54,420</u>	<u>\$ 1</u>	<u>\$ 95</u>	<u>\$ 70,112</u>
<b>Cash Disbursements</b>						
General Government		\$ 2,269	\$ 2,398			\$ 2,922
Health and Welfare	\$ 217,845					
<b>Total Cash Disbursements</b>	<u>\$ 217,845</u>	<u>\$ 2,269</u>	<u>\$ 2,398</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,922</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 42,262	\$ (2,269)	\$ 52,022	\$ 1	\$ 95	\$ 67,190
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In		2,776				
Operating Transfer Out				(3)		(81,500)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 42,262	\$ 507	\$ 52,022	\$ (2)	\$ 95	\$ (14,310)
<b>Fund Balance - Beginning of Year</b>	<u>24,660</u>	<u>3,324</u>	<u>333,024</u>	<u>2</u>	<u>3,668</u>	<u>575,949</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 66,922</u></u>	<u><u>\$ 3,831</u></u>	<u><u>\$ 385,046</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 3,763</u></u>	<u><u>\$ 561,639</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<b>Recorder's Microfilm Fund</b>	<b>Treasurer's Automation Fees Fund</b>	<b>Law Library Fund</b>	<b>Court Security Fund</b>	<b>Court Automation Fund</b>	<b>Probation Fees Fund</b>
<b>Cash Receipts</b>						
Charges For Services		\$ 5,980	\$ 35,796	\$ 84,885	\$ 68,926	\$ 101,803
Interest	\$ 12	233		13	1,033	20
Miscellaneous		8,666	944			12,977
<b>Total Cash Receipts</b>	<u>\$ 12</u>	<u>\$ 14,879</u>	<u>\$ 36,740</u>	<u>\$ 84,898</u>	<u>\$ 69,959</u>	<u>\$ 114,800</u>
<b>Cash Disbursements</b>						
General Government	\$ 20,405	\$ 10,657				
Corrections						\$ 59,390
Judiciary			\$ 19,726	\$ 5,231	\$ 99,128	
<b>Total Cash Disbursements</b>	<u>\$ 20,405</u>	<u>\$ 10,657</u>	<u>\$ 19,726</u>	<u>\$ 5,231</u>	<u>\$ 99,128</u>	<u>\$ 59,390</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,393)	\$ 4,222	\$ 17,014	\$ 79,667	\$ (29,169)	\$ 55,410
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	31,771					
Operating Transfer Out				(165,000)		(22,254)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 11,378	\$ 4,222	\$ 17,014	\$ (85,333)	\$ (29,169)	\$ 33,156
<b>Fund Balance - Beginning of Year</b>	<u>128,002</u>	<u>59,990</u>	<u>18,524</u>	<u>107,077</u>	<u>329,196</u>	<u>216,342</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 139,380</u></u>	<u><u>\$ 64,212</u></u>	<u><u>\$ 35,538</u></u>	<u><u>\$ 21,744</u></u>	<u><u>\$ 300,027</u></u>	<u><u>\$ 249,498</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Coroner's Fee</u>	<u>Traffic Violation Fee Fund</u>	<u>Circuit Clerk OP Fund</u>	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance &amp; Child Support Fund</u>
<b>Cash Receipts</b>						
Intergovernmental Other					\$ 14,992	
Charges For Services						\$ 726
Interest						478
Miscellaneous	\$ 7,121		\$ 4,974	\$ 4,425		
<b>Total Cash Receipts</b>	<u>\$ 7,121</u>	<u>\$ 0</u>	<u>\$ 4,974</u>	<u>\$ 4,425</u>	<u>\$ 14,992</u>	<u>\$ 1,204</u>
<b>Cash Disbursements</b>						
General Government	\$ 9,639			\$ 5,062		
Public Safety					\$ 10,529	
Judiciary			\$ 760			\$ 89
<b>Total Cash Disbursements</b>	<u>\$ 9,639</u>	<u>\$ 0</u>	<u>\$ 760</u>	<u>\$ 5,062</u>	<u>\$ 10,529</u>	<u>\$ 89</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,518)	\$ 0	\$ 4,214	\$ (637)	\$ 4,463	\$ 1,115
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>4,491</u>	<u>(2,552)</u>	<u>30,648</u>	<u>6,653</u>	<u>6,179</u>	<u>173,476</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u><u>\$ 1,973</u></u>	<u><u>\$ (2,552)</u></u>	<u><u>\$ 34,862</u></u>	<u><u>\$ 6,016</u></u>	<u><u>\$ 10,642</u></u>	<u><u>\$ 174,591</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<b>Macoupin County Cops Grant</b>	<b>Circuit Clerk SDU Reimbursement</b>	<b>South Central IL Drug Task Force Fund</b>	<b>Public Safety Fund</b>	<b>DUI Equipment Fund</b>	<b>CDAP</b>
<b>Cash Receipts</b>						
Intergovernmental Federal			\$ 100,491	\$ 14,107		
Intergovernmental Other	\$ 61,800			3,500		
Fines and Forfeitures				86,742	\$ 2,060	
Interest		\$ 258			1	
Miscellaneous				9,861		
<b>Total Cash Receipts</b>	<u>\$ 61,800</u>	<u>\$ 258</u>	<u>\$ 100,491</u>	<u>\$ 114,210</u>	<u>\$ 2,061</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>						
Public Safety			\$ 83,593	\$ 228,674		
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,593</u>	<u>\$ 228,674</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 61,800	\$ 258	\$ 16,898	\$ (114,464)	\$ 2,061	\$ 0
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In				199,130		
Operating Transfer Out	(140,000)			(132,580)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (78,200)	\$ 258	\$ 16,898	\$ (47,914)	\$ 2,061	\$ 0
<b>Fund Balance - Beginning of Year</b>	<u>80,353</u>	<u>93,766</u>	<u>697</u>	<u>73,627</u>	<u>10,902</u>	<u>5</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 2,153</u></u>	<u><u>\$ 94,024</u></u>	<u><u>\$ 17,595</u></u>	<u><u>\$ 25,713</u></u>	<u><u>\$ 12,963</u></u>	<u><u>\$ 5</u></u>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<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>
<b>Cash Receipts</b>							
Intergovernmental Federal					\$ 81,854		
Intergovernmental State					157,321		
Intergovernmental Other					15,300		
Fines and Forfeitures		\$ 6,933				\$ 8,855	\$ 1,805
Charges For Services			\$ 29,900				
Interest	\$ 1	6	334			1	
Miscellaneous				\$ 39,747			
<b>Total Cash Receipts</b>	<u>\$ 1</u>	<u>\$ 6,939</u>	<u>\$ 30,234</u>	<u>\$ 39,747</u>	<u>\$ 254,475</u>	<u>\$ 8,856</u>	<u>\$ 1,805</u>
<b>Cash Disbursements</b>							
General Government			\$ 21,272	\$ 38,497	\$ 113,403		
Public Safety					18,854	\$ 14,941	
Development					132,933		
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,272</u>	<u>\$ 38,497</u>	<u>\$ 265,190</u>	<u>\$ 14,941</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 1	\$ 6,939	\$ 8,962	\$ 1,250	\$ (10,715)	\$ (6,085)	\$ 1,805
<b>Fund Balance - Beginning of Year</b>	<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>
<b>Fund Balance - End of Year</b>	<u>\$ 9,560</u>	<u>\$ 72,562</u>	<u>\$ 107,972</u>	<u>\$ 2,628</u>	<u>\$ 53,522</u>	<u>\$ 13,772</u>	<u>\$ 7,570</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 248,091
Charges For Services		
Surcharges		385,589
Interest		38,432
Miscellaneous		18,674
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 690,786</b>
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Related Expense	\$ 520,741	\$ 305,170
Utilities and Telephone	203,000	182,202
Training	1,000	550
Travel and Meetings	2,000	938
Dues and Publications	750	130
Mapping and Addressing	2,500	2,475
Dispatch	2,500	2,498
Insurance	89,500	76,002
Contractual		4,565
Consulting	10,000	660
Capital Outlay	82,000	66,081
Towers/Auxiliary Power	5,000	1,562
Vehicle Fuel and Maintenance	3,000	2,830
Office Expense	45,500	42,393
Rent	3,600	3,600
Clothing Allowance	2,800	
Contingency	8,000	1,146
<b>Total Cash Disbursements</b>	<b>\$ 981,891</b>	<b>\$ 692,802</b>
Excess (Deficiency) of Cash Receipts		
Over Cash Disbursements	\$ (981,891)	\$ (2,016)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(198,630)
Excess (Deficiency) of Cash Receipts Over Cash		
Disbursements And Other Financing Sources (Uses)	<b>\$ (981,891)</b>	<b>\$ (200,646)</b>
<b>Fund Balance - Beginning of Year</b>		<b>2,278,965</b>
<b>Fund Balance - End of Year</b>		<b>\$ 2,078,319</b>

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		
Motor Fuel Tax		\$ 1,023,938
Salary Reimbursement		49,305
Engineering Reimbursements		185,250
Interest		6,992
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 1,265,485</b>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 100,600	\$ 98,610
Contractual	1,604,300	423,052
Commodities	900,000	665,265
Miscellaneous	395,100	
<b>Total Cash Disbursements</b>	<b>\$ 3,000,000</b>	<b>\$ 1,186,927</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000,000)	\$ 78,558
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(755,669)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<b>\$ (3,000,000)</b>	<b>\$ (677,111)</b>
<b>Fund Balance - Beginning of Year</b>		<b>2,534,562</b>
<b>Fund Balance - End of Year</b>		<b>\$ 1,857,451</b>

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 1,094,539
Interest		4,360
Miscellaneous		
Member Contributions		655,032
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 1,753,931</u>
 <b>Cash Disbursements</b>		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 1,285,000</u>	<u>\$ 1,186,222</u>
<b>Total Cash Disbursements</b>	<u>\$ 1,285,000</u>	<u>\$ 1,186,222</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,285,000)</u>	\$ 567,709
 <b>Fund Balance - Beginning of Year</b>		<u>1,149,258</u>
 <b>Fund Balance - Beginning of Year</b>		<u>\$ 1,716,967</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 509,367
Interest		1,783
Miscellaneous		6,823
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 517,973</u>
<b>Cash Disbursements</b>		
General Government		
Social Security	<u>\$ 396,000</u>	<u>\$ 370,431</u>
<b>Total Cash Disbursements</b>	<u>\$ 396,000</u>	<u>\$ 370,431</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (396,000)</u>	\$ 147,542
<b>Fund Balance - Beginning of Year</b>		<u>425,233</u>
<b>Fund Balance - End of Year</b>		<u>\$ 572,775</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Licenses and Permits		
Dog Tags		\$ 69,770
Charges For Services		
Dog Pickup and Holding		37,239
Interest		3
Donations		30,312
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 137,324</u>
 <b>Cash Disbursements</b>		
Public Safety		
Salaries and Benefits	\$ 62,174	\$ 62,174
Expense of Operations	44,826	45,085
<b>Total Cash Disbursements</b>	<u>\$ 107,000</u>	<u>\$ 107,259</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u><u>\$ (107,000)</u></u>	 \$ 30,065
 <b>Fund Balance - Beginning of Year</b>		 <u>(236,707)</u>
 <b>Fund Balance (Deficit) - End of Year</b>		 <u><u>\$ (206,642)</u></u>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY FARM FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 8
Miscellaneous		
Ground Rental		9,909
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 9,917</u>
 <b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 3,000	
<b>Total Cash Disbursements</b>	<u>\$ 3,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (3,000)</u></u>	\$ 9,917
 <b>Fund Balance - Beginning of Year</b>		<u>61,777</u>
 <b>Fund Balance - End of Year</b>		<u><u>\$ 71,694</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 492
<b>Total Cash Receipts</b>	\$ 0	\$ 492
<b>Cash Disbursements</b>		
Development		
Miscellaneous	\$ 20,000	\$ 5,598
<b>Total Cash Disbursements</b>	\$ 20,000	\$ 5,598
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,000)	\$ (5,106)
<b>Fund Balance - Beginning of Year</b>		105,328
<b>Fund Balance - End of Year</b>		100,222



**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 2,413
<b>Total Cash Receipts</b>	\$ 0	\$ 2,413
<b>Cash Disbursements</b>		
Development		
Miscellaneous	\$ 10,000	_____
<b>Total Cash Disbursements</b>	\$ 10,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (10,000)	\$ 2,413
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	_____	10,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (10,000)	\$ 12,413
<b>Fund Balance - Beginning of Year</b>		55,506
<b>Fund Balance - End of Year</b>		\$ 67,919

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ 0</u></u>	\$ 0
<b>Fund Balance - Beginning of Year</b>		<hr/> 30
<b>Fund Balance - End of Year</b>		<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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	_____	\$ 22,457
<b>Total Cash Receipts</b>	\$ 0	\$ 22,457
<b>Cash Disbursements</b>		
Judiciary	_____	\$ 17,615
<b>Total Cash Disbursements</b>	\$ 0	\$ 17,615
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 4,842
<b>Fund Balance - Beginning of Year</b>		2,350
<b>Fund Balance - End of Year</b>		\$ 7,192

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 443,026
Interest		115
Miscellaneous		1,454
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 444,595</u>
<b>Cash Disbursements</b>		
General Government		
Insurance Premium/Bonds	\$ 432,000	\$ 407,402
Miscellaneous	1,000	
<b>Total Cash Disbursements</b>	<u>\$ 433,000</u>	<u>\$ 407,402</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (433,000)	\$ 37,193
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		70,369
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (433,000)</u>	\$ 107,562
<b>Fund Balance - Beginning of Year</b>		<u>105,664</u>
<b>Fund Balance - End of Year</b>		<u>\$ 213,226</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 626,213
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		102,016
Interest		181
Miscellaneous		5,066
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 733,476</u>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 785,000	\$ 690,352
Contractual	407,300	366,545
Capital Outlay	224,000	82,034
Commodities	210,800	218,270
Miscellaneous		2,193
<b>Total Cash Disbursements</b>	<u>\$ 1,627,100</u>	<u>\$ 1,359,394</u>
Fund Balance - Beginning of Year		
Over Cash Disbursements	\$ (1,627,100)	\$ (625,918)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		755,669
Operating Transfers Out		(54,966)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,627,100)</u>	\$ 74,785
<b>Fund Balance - Beginning of Year</b>		<u>210,755</u>
<b>Fund Balance - End of Year</b>		<u>\$ 285,540</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 375,442
Intergovernmental Federal		88,545
Interest		1,087
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 465,074</u>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 500,000	
Capital Outlay	100,000	\$ 373,249
<b>Total Cash Disbursements</b>	<u>\$ 600,000</u>	<u>\$ 373,249</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (600,000)</u>	\$ 91,825
<b>Fund Balance - Beginning of Year</b>		<u>601,266</u>
<b>Fund Balance - End of Year</b>		<u>\$ 693,091</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 33
<b>Total Cash Receipts</b>	\$ 0	\$ 33
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 450,000	
Capital Outlay	150,000	_____
<b>Total Cash Disbursements</b>	\$ 600,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (600,000)	\$ 33
<b>Fund Balance - Beginning of Year</b>		327,586
<b>Fund Balance - End of Year</b>		\$ 327,619

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 325,048
Intergovernmental Other		
Reimbursement for Bridge Projects		65,888
Interest		122
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 391,058</u>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 260,000	\$ 15,721
Capital Outlay	150,000	166,590
<b>Total Cash Disbursements</b>	<u>\$ 410,000</u>	<u>\$ 182,311</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (410,000)</u>	\$ 208,747
<b>Fund Balance - Beginning of Year</b>		<u>354,909</u>
<b>Fund Balance - End of Year</b>		<u>\$ 563,656</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 68
<b>Total Cash Receipts</b>	\$ 0	\$ 68
<b>Cash Disbursements</b>		
General Government		
Salaries and Benefits	\$ 88,560	\$ 67,862
Purchase of Equipment	17,000	6,276
Miscellaneous	141,000	84,445
<b>Total Cash Disbursements</b>	\$ 246,560	\$ 158,583
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (246,560)	\$ (158,515)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	_____	255,780
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (246,560)	\$ 97,265
<b>Fund Balance - Beginning of Year</b>		613,125
<b>Fund Balance - End of Year</b>		\$ 710,390

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 76,952
Interest		149
<b>Total Cash Receipts</b>	\$ 0	\$ 77,101
 <b>Cash Disbursements</b>		
Health and Welfare		
Cash Disbursements to Schools	\$ 52,000	\$ 52,000
<b>Total Cash Disbursements</b>	\$ 52,000	\$ 52,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (52,000)	\$ 25,101
 <b>Fund Balance - Beginning of Year</b>		33,564
 <b>Fund Balance - End of Year</b>		\$ 58,665

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 260,044
Interest		63
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 260,107</u>
<b>Cash Disbursements</b>		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 218,000</u>	<u>\$ 217,845</u>
<b>Total Cash Disbursements</b>	<u>\$ 218,000</u>	<u>\$ 217,845</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (218,000)</u>	\$ 42,262
<b>Fund Balance - Beginning of Year</b>		<u>24,660</u>
<b>Fund Balance - End of Year</b>		<u>\$ 66,922</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
<b>Total Cash Receipts</b>	\$ 0	\$ 0
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 3,000	\$ 2,269
<b>Total Cash Disbursements</b>	\$ 3,000	\$ 2,269
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000)	\$ (2,269)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		2,776
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (3,000)	\$ 507
<b>Fund Balance - Beginning of Year</b>		3,324
<b>Fund Balance - End of Year</b>		\$ 3,831

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Redemption Fees		\$ 19,408
Interest		1,100
Miscellaneous		33,912
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 54,420</u>
 <b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 4,000	\$ 2,398
<b>Total Cash Disbursements</b>	<u>\$ 4,000</u>	<u>\$ 2,398</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (4,000)</u>	\$ 52,022
 <b>Fund Balance - Beginning of Year</b>		333,024
 <b>Fund Balance - End of Year</b>		\$ 385,046

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 1
<b>Total Cash Receipts</b>	\$ 0	\$ 1
<b>Cash Disbursements</b>		
General Government Supplies	\$ 3	_____
<b>Total Cash Disbursements</b>	\$ 3	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3)	\$ 1
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	_____	(3)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ (2)
<b>Fund Balance - Beginning of Year</b>		2
<b>Fund Balance - End of Year</b>		\$ 0

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$          95</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          95</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$      3,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$      3,000</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$      (3,000)</u></u>	<u>\$          95</u>
<b>Fund Balance - Beginning of Year</b>		<u>          3,668</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      3,763</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 67,380
Interest		2,732
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 70,112</u>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$ 300	
Supplies	3,400	\$ 2,922
Equipment	1,000	
Mileage, Dues, & Conventions	100	
Education/Training	100	
System Updates/Programming	896	
Miscellaneous	90,704	
<b>Total Cash Disbursements</b>	<u>\$ 96,500</u>	<u>\$ 2,922</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (96,500)	\$ 67,190
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(81,500)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (96,500)</u>	\$ (14,310)
<b>Fund Balance - Beginning of Year</b>		<u>575,949</u>
<b>Fund Balance - End of Year</b>		<u>\$ 561,639</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 12
<b>Total Cash Receipts</b>	\$ 0	\$ 12
<b>Cash Disbursements</b>		
General Government Supplies	\$ 30,000	\$ 20,405
<b>Total Cash Disbursements</b>	\$ 30,000	\$ 20,405
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (30,000)	\$ (20,393)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	_____	31,771
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (30,000)	\$ 11,378
<b>Fund Balance - Beginning of Year</b>		128,002
<b>Fund Balance - End of Year</b>		\$ 139,380

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		\$ 5,980
Interest		233
Miscellaneous		8,666
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 14,879</u>
 <b>Cash Disbursements</b>		
General Government		
Salaries	<u>\$ 23,200</u>	<u>\$ 10,657</u>
<b>Total Cash Disbursements</b>	<u>\$ 23,200</u>	<u>\$ 10,657</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u><u>\$ (23,200)</u></u>	 \$ 4,222
 <b>Fund Balance - Beginning of Year</b>		 <u>59,990</u>
 <b>Fund Balance - End of Year</b>		 <u><u>\$ 64,212</u></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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Library Fees		\$ 35,796
Miscellaneous		944
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 36,740</u>
 <b>Cash Disbursements</b>		
Judiciary		
Books and Supplies	<u>\$ 30,000</u>	<u>\$ 19,726</u>
<b>Total Cash Disbursements</b>	<u>\$ 30,000</u>	<u>\$ 19,726</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (30,000)</u></u>	<u>\$ 17,014</u>
 <b>Fund Balance - Beginning of Year</b>		<u>18,524</u>
 <b>Fund Balance - End of Year</b>		<u><u>\$ 35,538</u></u>

**MACOUPIN COUNTY, ILLINOIS  
 COURT SECURITY FUND  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 84,885
Interest		13
<b>Total Cash Receipts</b>	\$ 0	\$ 84,898
<b>Cash Disbursements</b>		
Judiciary		
Salaries and Fringe Reimbursement	\$ 180,000	\$ 5,231
<b>Total Cash Disbursements</b>	\$ 180,000	\$ 5,231
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (180,000)	\$ 79,667
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(165,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (180,000)	\$ (85,333)
<b>Fund Balance - Beginning of Year</b>		107,077
<b>Fund Balance - End of Year</b>		\$ 21,744

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 68,926
Interest		1,033
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 69,959</u>
<b>Cash Disbursements</b>		
Judiciary		
Salaries	\$ 4,876	\$ 4,876
Office Supplies	3,298	3,298
System Updates and Programming	32,376	32,376
Equipment Repairs and Maintenance	15,797	15,797
Books, Transcripts, and Periodicals	1,645	772
Capital Outlay	42,008	42,009
<b>Total Cash Disbursements</b>	<u>\$ 100,000</u>	<u>\$ 99,128</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (100,000)</u>	\$ (29,169)
<b>Fund Balance - Beginning of Year</b>		<u>329,196</u>
<b>Fund Balance - End of Year</b>		<u>\$ 300,027</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 101,803
Interest		20
Miscellaneous		12,977
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 114,800</b>
<b>Cash Disbursements</b>		
Corrections		
Supplies	\$ 72,334	\$ 12,395
Travel	8,500	8,168
Equipment	33,500	2,308
Miscellaneous	42,666	36,519
<b>Total Cash Disbursements</b>	<b>\$ 157,000</b>	<b>\$ 59,390</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 157,000	\$ 55,410
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(22,254)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 157,000</u>	\$ 33,156
<b>Fund Balance - Beginning of Year</b>		<u>216,342</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 249,498</u></u>

**MACOUPIN COUNTY, ILLINOIS  
CORONER'S FEE  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      7,121</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      7,121</u>
<b>Cash Disbursements</b>		
General Government	<u>\$     10,000</u>	<u>\$      9,639</u>
<b>Total Cash Disbursements</b>	<u>\$     10,000</u>	<u>\$      9,639</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$     (10,000)</u>	<u>\$     (2,518)</u>
<b>Fund Balance - Beginning of Year</b>		<u>          4,491</u>
<b>Fund Balance - End of Year</b>		<u><u>          1,973</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 0
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
<b>Fund Balance (Deficit) - Beginning of Year</b>		<u>(2,552)</u>
<b>Fund Balance (Deficit) - End of Year</b>		<u>\$ (2,552)</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	_____	\$ 4,974
<b>Total Cash Receipts</b>	\$ 0	\$ 4,974
<b>Cash Disbursements</b>		
Judiciary	_____	\$ 760
<b>Total Cash Disbursements</b>	\$ 0	\$ 760
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 4,214
<b>Fund Balance - Beginning of Year</b>		_____ 30,648
<b>Fund Balance - End of Year</b>		<u>\$ 34,862</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      4,425</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      4,425</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	<u>\$      5,063</u>	<u>\$      5,062</u>
<b>Total Cash Disbursements</b>	<u>\$      5,063</u>	<u>\$      5,062</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (5,063)</u></u>	<u>\$      (637)</u>
<b>Fund Balance - Beginning of Year</b>		<u>6,653</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      6,016</u></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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Other	_____	\$ 14,992
<b>Total Cash Receipts</b>	\$ 0	\$ 14,992
<b>Cash Disbursements</b>		
Public Safety		
Payments For Telecommunication Service	\$ 12,000	\$ 10,529
<b>Total Cash Disbursements</b>	\$ 12,000	\$ 10,529
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (12,000)	\$ 4,463
<b>Fund Balance - Beginning of Year</b>		6,179
<b>Fund Balance - End of Year</b>		\$ 10,642

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Maintenance and Child Support Collection Fees		\$ 726
Interest		478
<b>Total Cash Receipts</b>	\$ 0	\$ 1,204
<b>Cash Disbursements</b>		
Judiciary	\$ 17,500	\$ 89
<b>Total Cash Disbursements</b>	\$ 17,500	\$ 89
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (17,500)	\$ 1,115
<b>Fund Balance - Beginning of Year</b>		173,476
<b>Fund Balance - End of Year</b>		\$ 174,591

**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, 2012**

<b>Cash Receipts</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
Intergovernmental Other	0	\$ 61,800
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 61,800</b>
 <b>Cash Disbursements</b>		
	0	0
<b>Total Cash Disbursements</b>	<b>\$ 0</b>	<b>\$ 0</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 61,800
 <b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	(140,000)	(140,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<b>\$ (140,000)</b>	<b>\$ (78,200)</b>
<b>Fund Balance - Beginning of Year</b>		<b>80,353</b>
<b>Fund Balance - End of Year</b>		<b>\$ 2,153</b>

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 258
<b>Total Cash Receipts</b>	\$ 0	\$ 258
<b>Cash Disbursements</b>		
	_____	_____
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 258
<b>Fund Balance - Beginning of Year</b>		93,766
<b>Fund Balance - End of Year</b>		\$ 94,024

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal	<u>                    </u>	<u>\$ 100,491</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 100,491</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$ 118,009</u>	<u>\$ 83,593</u>
<b>Total Cash Disbursements</b>	<u>\$ 118,009</u>	<u>\$ 83,593</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (118,009)</u></u>	<u>\$ 16,898</u>
<b>Fund Balance - Beginning of Year</b>		<u>697</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 17,595</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal		\$ 14,107
Intergovernmental Other		3,500
Fines & Forfeitures		86,742
Miscellaneous		9,861
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 114,210
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety		\$ 228,674
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 228,674
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ (114,464)
	<hr/>	<hr/>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		199,130
Operating Transfers Out		(132,580)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ (47,914)
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		73,627
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 25,713
		<hr/> <hr/>



**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 2,060
Interest		1
<b>Total Cash Receipts</b>	\$ 0	\$ 2,061
<b>Cash Disbursements</b>		
Public Safety	\$ 4,000	
<b>Total Cash Disbursements</b>	\$ 4,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (4,000)	\$ 2,061
<b>Fund Balance - Beginning of Year</b>		10,902
<b>Fund Balance - End of Year</b>		\$ 12,963

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ 0</u></u>	\$ 0
<b>Fund Balance - Beginning of Year</b>		<hr/> 5
<b>Fund Balance - End of Year</b>		<u><u>\$ 5</u></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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 1
<b>Total Cash Receipts</b>	\$ 0	\$ 1
<b>Cash Disbursements</b>		
Public Safety	\$ 5,000	_____
<b>Total Cash Disbursements</b>	\$ 5,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (5,000)	\$ 1
<b>Fund Balance - Beginning of Year</b>		9,559
<b>Fund Balance - End of Year</b>		\$ 9,560

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 6,933
Interest		6
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 6,939</b>
<b>Cash Disbursements</b>		
Public Safety	\$ 18,600	
<b>Total Cash Disbursements</b>	<b>\$ 18,600</b>	<b>\$ 0</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<b>\$ (18,600)</b>	<b>\$ 6,939</b>
<b>Fund Balance - Beginning of Year</b>		<b>65,623</b>
<b>Fund Balance - End of Year</b>		<b>\$ 72,562</b>

**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		\$ 29,900
Interest		334
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 30,234</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 21,275	\$ 21,272
<b>Total Cash Disbursements</b>	<u>\$ 21,275</u>	<u>\$ 21,272</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (21,275)</u>	\$ 8,962
<b>Fund Balance - Beginning of Year</b>		<u>99,010</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 107,972</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous Income	<u>                    </u>	<u>\$    39,747</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$    39,747</u>
<b>Cash Disbursements</b>		
General Government Insurance	<u>\$    75,000</u>	<u>\$    38,497</u>
<b>Total Cash Disbursements</b>	<u>\$    75,000</u>	<u>\$    38,497</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$    (75,000)</u></u>	<u>\$        1,250</u>
<b>Fund Balance - Beginning of Year</b>		<u>1,378</u>
<b>Fund Balance - End of Year</b>		<u><u>\$        2,628</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**GRANT FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal		\$ 81,854
Intergovernmental State		157,321
Intergovernmental Other		15,300
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 254,475</u>
<b>Cash Disbursements</b>		
General Government		
Grant Expense	\$ 134,094	\$ 113,403
Public Safety		
Grant Expense		18,854
Development		
Grant Expense	132,933	132,933
<b>Total Cash Disbursements</b>	<u>\$ 267,027</u>	<u>\$ 265,190</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (267,027)</u>	\$ (10,715)
<b>Fund Balance - Beginning of Year</b>		<u>64,237</u>
<b>Fund Balance - End of Year</b>		<u>\$ 53,522</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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 8,855
Interest		1
<b>Total Cash Receipts</b>	\$ 0	\$ 8,856
<b>Cash Disbursements</b>		
Public Safety		
Neutering Expense	\$ 24,000	\$ 14,941
<b>Total Cash Disbursements</b>	\$ 24,000	\$ 14,941
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (24,000)	\$ (6,085)
<b>Fund Balance - Beginning of Year</b>		19,857
<b>Fund Balance - End of Year</b>		\$ 13,772



**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, 2012**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	<u>                    </u>	\$ 1,805
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 1,805</u>
<b>Cash Disbursements</b>		
	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 1,805
<b>Fund Balance - Beginning of Year</b>		<u>5,765</u>
<b>Fund Balance - End of Year</b>		<u>\$ 7,570</u>

**MACOUPIN COUNTY, ILLINOIS**

**ADDITIONAL SUPPLEMENTARY INFORMATION**

**FIDUCIARY FUND TYPES**

**TRUST AND AGENCY FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2012**

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2012**

	<u>Inheritance Tax Fund</u>	<u>County Court Trust Fund</u>	<u>Condem- nation Fund</u>	<u>County Clerk Tax Redemption Fund</u>	<u>South Otter Drainage District #1</u>	<u>Barnett Special Drainage District</u>	<u>Tax Sale Fee Fund</u>	<u>Total All Trust Funds</u>
<b>ASSETS</b>								
Cash	\$ 13,456	\$ 37,200	\$ 5,236	\$ 34,507	\$ 16,127	\$ 1,620	\$ 154,748	\$ 1,839,994
Invested Cash								46,935
<b>TOTAL ASSETS</b>	<u>\$ 13,456</u>	<u>\$ 37,200</u>	<u>\$ 5,236</u>	<u>\$ 34,507</u>	<u>\$ 16,127</u>	<u>\$ 1,620</u>	<u>\$ 154,748</u>	<u>\$ 1,886,929</u>
<b>LIABILITIES</b>								
Bonds Outstanding								\$ 509,369
Funds Held For Others	\$ 13,456	\$ 37,200	\$ 5,236	\$ 34,507	\$ 16,127	\$ 1,620	\$ 154,748	1,377,560
<b>TOTAL LIABILITIES</b>	<u>\$ 13,456</u>	<u>\$ 37,200</u>	<u>\$ 5,236</u>	<u>\$ 34,507</u>	<u>\$ 16,127</u>	<u>\$ 1,620</u>	<u>\$ 154,748</u>	<u>\$ 1,886,929</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)**  
**AUGUST 31, 2012**

	<b>Circuit Clerk Bond &amp; Trust Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>Interest on Real Estate Tax</b>	<b>States Attorney Escrow Fund</b>	<b>States Attorney Section 1655 Forfeiture Fund</b>	<b>Circuit Clerk Special Fund</b>	<b>Trustee Payment Account</b>	<b>Tax Deferral Fund</b>	<b>Sheriff Bonding Fees</b>
<b>ASSETS</b>									
Cash	\$ 721,284	\$ 788,273	\$ 8	\$ 4,405	\$ 12,287	\$ 50,500		\$ 343	
Invested Cash	46,935								
<b>TOTAL ASSETS</b>	<b><u>\$ 768,219</u></b>	<b><u>\$ 788,273</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 4,405</u></b>	<b><u>\$ 12,287</u></b>	<b><u>\$ 50,500</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 343</u></b>	<b><u>\$ 0</u></b>
<b>LIABILITIES</b>									
Bonds Outstanding	\$ 509,369								
Funds Held For Others	258,850	\$ 788,273	\$ 8	\$ 4,405	\$ 12,287	\$ 50,500		\$ 343	
<b>TOTAL LIABILITIES</b>	<b><u>\$ 768,219</u></b>	<b><u>\$ 788,273</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 4,405</u></b>	<b><u>\$ 12,287</u></b>	<b><u>\$ 50,500</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 343</u></b>	<b><u>\$ 0</u></b>

**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, 2012**

	<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>
<b>Cash Receipts</b>	\$ 1,307,598	\$ 5,247	\$ 16	\$ 1,028,822	\$ 1,370		\$ 12,179	\$ 6,345,398
<b>Cash Disbursements</b>	<u>1,307,383</u>			<u>1,035,810</u>	<u>62</u>	\$ 1,011	<u>30,000</u>	<u>7,130,202</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 215	\$ 5,247	\$ 16	\$ (6,988)	\$ 1,308	\$ (1,011)	\$ (17,821)	\$ (784,804)
<b>Funds Held For Others - Beginning of Year</b>	<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>
<b>Funds Held For Others - End of Year</b>	<u><u>\$ 13,456</u></u>	<u><u>\$ 37,200</u></u>	<u><u>\$ 5,236</u></u>	<u><u>\$ 34,507</u></u>	<u><u>\$ 16,127</u></u>	<u><u>\$ 1,620</u></u>	<u><u>\$ 154,748</u></u>	<u><u>\$ 1,377,560</u></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, 2012**

	<b>Circuit Clerk Bond Trust Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>Interest on Real Estate Tax</b>	<b>States Attorney Escrow Fund</b>	<b>States Attorney Section 1655 Forfeiture Fund</b>	<b>Circuit Clerk Special Fund</b>	<b>Trustee Payment Account</b>	<b>Tax Deferral Fund</b>	<b>Sheriff Bonding Fees</b>
<b>Cash Receipts</b>	\$ 2,258,503	\$ 1,538,753	\$ 12,417	\$ 1,956	\$ 3,481	\$ 50,000	\$ 69,381		\$ 55,675
<b>Cash Disbursements</b>	<u>2,272,757</u>	<u>2,338,419</u>	<u>12,412</u>	<u>2,227</u>	<u>1,119</u>		<u>73,327</u>		<u>55,675</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (14,254)	\$ (799,666)	\$ 5	\$ (271)	\$ 2,362	\$ 50,000	\$ (3,946)	\$ 0	\$ 0
<b>Funds Held For Others - Beginning of Year</b>	<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>
<b>Funds Held For Others - End of Year</b>	<u><u>\$ 258,850</u></u>	<u><u>\$ 788,273</u></u>	<u><u>\$ 8</u></u>	<u><u>\$ 4,405</u></u>	<u><u>\$ 12,287</u></u>	<u><u>\$ 50,500</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 343</u></u>	<u><u>\$ 0</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**OTHER SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS,  
TAX EXTENSIONS AND TAX RATES  
FOR TAX YEARS 2011, 2010, 2009, AND 2008**

	<u>2011 Tax Levy</u>		<u>2010 Tax Levy</u>		<u>2009 Tax Levy</u>		<u>2008 Tax Levy</u>	
<b>Total Assessed Valuation</b>	<u>\$575,694,143</u>		<u>\$571,087,734</u>		<u>\$562,771,219</u>		<u>\$546,734,903</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
<b>County Funds</b>								
General	\$ 1,218,111	0.21159	\$ 1,174,613	0.20568	\$ 1,046,192	0.18590	\$ 1,101,672	0.20150
Illinois Municipal Retirement Fund	825,027	0.14331	824,993	0.14446	850,348	0.15110	808,622	0.14790
County Highway	472,012	0.08199	472,004	0.08265	458,659	0.08150	450,510	0.08240
County Bridge	245,015	0.04256	244,997	0.04290	230,736	0.04100	220,335	0.04030
Federal Aid Matching	283,011	0.04916	282,974	0.04955	270,693	0.04810	255,326	0.04670
Mental Deficiency	57,972	0.01007	58,023	0.01016	58,528	0.01040	58,501	0.01070
Mental Health	196,024	0.03405	195,997	0.03432	196,407	0.03490	196,278	0.03590
Public Health	270,001	0.04690	270,010	0.04728	269,568	0.04790	270,634	0.04950
Liability	340,005	0.05906	329,975	0.05778	350,607	0.06230	340,616	0.06230
Social Security	389,975	0.06774	380,002	0.06654	380,434	0.06760	370,687	0.06780
<b>Total</b>	<u>\$ 4,297,154</u>	<u>0.74643</u>	<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>