

**MACOUPIN COUNTY, ILLINOIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

**MACOUPIN COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED AUGUST 31, 2013**

	<u>PAGE</u>
Independent Auditor's Report	1-3
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	4-5
<b>Basic Financial Statements</b>	
Exhibit A                      Statement of Net Position	6
Exhibit B                      Statement of Activities	7
Exhibit C                      Statement of Assets, Liabilities and Fund Balances Arising from Cash Basis Transactions – Governmental Funds	8
Exhibit D                      Reconciliation of the Statement of Assets, Liabilities and Fund Balances Arising from Cash Basis Transactions – Governmental Funds to the Statement of Net Position	9
Exhibit E                      Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances – Governmental Funds	10
Exhibit F                      Reconciliation of the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances to the Statement of Activities – Governmental Funds	11
Exhibit G                      Statement of Assets and Liabilities Arising From Cash Basis Transactions - Fiduciary Funds	12
Notes to Financial Statements	13-31

## Supplementary Information

### GOVERNMENTAL FUND TYPES

#### GENERAL FUNDS

<u>Financial Statements:</u>	<u>PAGE</u>
General Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	32
General Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	33
General Fund - Statement of Cash Receipts, Cash Disbursements and Changes In Fund Balance - Budget and Actual	34-41
Budget Stabilization Fund -- General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	42
County Clerk - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	43
Sheriff - General Fund Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	44

#### SPECIAL REVENUE FUNDS

Special Revenue Funds - Combining Statement of Assets, Liabilities and Fund Balances Arising From Cash Basis Transactions	45-53
Special Revenue Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances	54-62
Emergency Telephone System - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	63
County Motor Fuel Tax - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	64
Illinois Municipal Retirement Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	65
Social Security Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	66
Animal Control Working Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	67
County Farm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	68
Revolving Loan Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	69
Revolving Loan Fund II- Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	70
Old Jail Restoration Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	71
State's Attorney -- Bad Check Division - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	72
Tort Liability Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	73
County Highway Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance -- Budget and Actual	74

**Supplementary Information - continued**

SPECIAL REVENUE FUNDS-continued	<u>PAGE</u>
Federal Aid Matching Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	75
County Township Bridge Bond Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	76
County Township Bridge Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	77
GIS Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	78
Mental Deficiency Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	79
Mental Health Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	80
Vital Records Automation – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	81
Delinquent Real Estate Taxes Liquidation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	82
Police Vehicle Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	83
Sheriff's Drug Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	84
Document Storage Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	85
Recorder's Microfilm Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	86
Treasurer's Automation Fees Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	87
Law Library Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	88
Court Security Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	89
Court Automation Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	90
Probation Fees Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	91
Coroner's Fee - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance - Budget and Actual	92
Traffic Violation Fee Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	93
Circuit Clerk OP Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	94
Tourism Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	95
Sheriff's Leads Account - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	96
Circuit Clerk - Maintenance and Child Support Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual	97
Macoupin County Cops Grant - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	98

## **Supplementary Information - continued**

### **SPECIAL REVENUE FUNDS-continued**

	<u>PAGE</u>
Circuit Clerk SDU Reimbursement Fund - Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Balance – Budget and Actual	99
South Central Illinois Drug Task Force - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	100
Public Safety Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	101
DUI Equipment Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	102
CDAP Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	103
Sheriff's Federal Drug Fund - Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	104
Arrestees' Medical Costs - Statement of Cash Receipts, Cash Disbursements And Changes In Fund Balance – Budget and Actual	105
Tax Sale in Error Interest - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	106
Heath Insurance Fund - Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	107
Grant Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	108
Pet Population Control Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	109
State's Attorney Automation Fund – Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance – Budget and Actual	110
Drug Court Fee Fund – Statement of Cash Receipts, Cash Disbursements And Changes in Fund Balance – Budget and Actual	111

### **FIDUCIARY FUND TYPES**

Trust and Agency Funds - Combining Statement of Assets and Liabilities Arising From Cash Basis Transactions	112-113
Trust and Agency Funds - Combining Statement of Cash Receipts, Cash Disbursements and Changes in Funds Held for Others	114-115

### **Other Information**

Illinois Municipal Retirement Fund Schedule of Funding Progress	116
Schedule of Assessed Valuations, Tax Extensions and Tax Rates	117



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash/modified cash bases of accounting described in Note 2; this includes determining that the cash/modified cash bases of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessments of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Basis for Adverse Opinion**

The financial statements referred to above include only the primary government of Macoupin County, Illinois which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's legally separate component unit. Accounting principles applicable to the County's cash/modified cash bases of accounting require the County's legally separate component unit to be reported with the financial data of the County's primary government. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

## **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion" paragraph, the financial statements referred to above do not present fairly the financial position of the reporting entity of Macoupin County, Illinois, as of August 31, 2013, or the changes in financial position or cash flows thereof for the year then ended.

In accordance with accounting principles generally accepted in the United States of America, Macoupin County Public Health Department, Illinois, has issued separate reporting entity financial statements for which we have issued our report dated January 14, 2014.

## **Unmodified Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, for the primary government of Macoupin County, Illinois, as of August 31, 2013 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the bases of accounting described in Note 2.

## **Bases of Accounting**

We draw attention to Note 2 of the financial statements, which describes the cash/modified cash bases of accounting. Our opinion is not modified with respect to that matter.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Macoupin County, Illinois' basic financial statements. The combining and individual fund statements and supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### *Other Information*

The other information listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated February 18, 2014, on our consideration of Macoupin County, Illinois' internal control over financial reporting and on 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 in considering Macoupin County, Illinois' internal control over financial reporting and compliance.

*Scheffel & Company, P.C.*  
*DBA Scheffel Boyle*

Jerseyville, Illinois  
February 18, 2014





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSO

INDEPENDENT AUDITOR'S 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, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois, as of and for the year ended August 31, 2013, and the related notes to the financial statements, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated February 18, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Macoupin County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Macoupin County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 deficiencies described below to be material weaknesses.

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, unrecorded interest, and other reclassifying adjustments.

### **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*.

### **Macoupin County, Illinois' Response to Findings:**

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 during the previous fiscal years 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.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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.

*Schiffel & Company, P.C.*  
*DBA Schiffel Buelli*

Jerseyville, Illinois  
February 18, 2014

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
AUGUST 31, 2013

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 11,256,004
Invested Cash	2,843,971
Other Assets	103
Current Portion of Revolving Loans	18,961
Total Current Assets	<u>\$ 14,119,039</u>
Non-Current Assets:	
Revolving Loans (Net of Current Portion)	\$ 112,399
Capital Assets, (Net of Accumulated Depreciation)	14,862,678
Total Non-Current Assets	<u>\$ 14,975,077</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 29,094,116</u></u>
<b>LIABILITIES AND NET POSITION</b>	
LIABILITIES	
Current Liabilities:	
Current Portion of Long-Term Debt	\$ 47,755
Total Current Liabilities	<u>\$ 47,755</u>
Long-Term Liabilities:	
Notes and Leases Payable	\$ 84,957
Total Long-Term Liabilities	<u>\$ 84,957</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 132,712</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	\$ 14,729,966
Restricted	6,104,536
Unrestricted	8,126,902
<b>TOTAL NET POSITION</b>	<u>\$ 28,961,404</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 29,094,116</u></u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Expenses	Fines, Licenses, and Permits, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
General Government	\$ 4,586,343	\$ 1,036,765	\$ 40,620	\$ 4,625	\$ (3,504,333)
Public Safety	4,405,472	1,078,858	536,573	16,279	(2,773,762)
Corrections	509,186	97,746			(411,440)
Judiciary	1,466,029	631,802	16,758		(817,469)
Public Works and Transportation	2,891,530			453,872	(2,437,658)
Health and Welfare	232,000				(232,000)
Development	11,739				(11,739)
Education	68,744				(68,744)
Depreciation - Unallocated	24,419				(24,419)
Total Primary Government	\$ 14,195,462	\$ 2,845,171	\$ 593,951	\$ 474,776	\$ (10,281,564)
General Revenues:					
		Property Taxes			\$ 2,951,989
		Intergovernmental			5,195,114
		Earnings on Investments			52,192
		Donations			7,204
		IMRF Member Contributions			676,007
		Miscellaneous			659,700
		Total General Revenues			\$ 9,542,206
CHANGE IN NET ASSETS					
					\$ (739,358)
					31,082,321
					(1,381,559)
					\$ 29,700,762
					\$ 28,961,404

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, 2013

	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL TAX FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	REVOLVING LOAN FUND II	ANIMAL CONTROL WORKING FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>							
Cash	\$ 2,537,210	\$ 548,671	\$ 1,435,105	\$ 67,146	\$ 49,582	\$ 5,124,278	\$ 11,256,004
Invested Cash	500,000	1,498,971				845,000	2,843,971
Due From Other Funds	319,284					3,438	322,722
Revolving Loan Balances				53,077		78,283	131,360
Other Asset	103						103
<b>TOTAL ASSETS</b>	<u>\$ 3,356,597</u>	<u>\$ 2,047,642</u>	<u>\$ 1,435,105</u>	<u>\$ 120,223</u>	<u>\$ 49,582</u>	<u>\$ 6,050,999</u>	<u>\$ 14,554,160</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities							
Due to Other Funds	\$ 3,438			\$ 50,000	\$ 233,830	\$ 35,454	\$ 322,722
Total Liabilities	<u>\$ 3,438</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 233,830</u>	<u>\$ 35,454</u>	<u>\$ 322,722</u>
Fund Balance							
Nonspendable	\$ 296,359			\$ 41,508		\$ 72,118	\$ 409,985
Restricted		\$ 1,468,078	\$ 1,421,969			2,804,504	5,694,551
Committed	117,181						117,181
Assigned		\$ 2,047,642	13,136	28,715		3,141,475	5,256,902
Unassigned	2,939,619				\$ (184,248)	(2,552)	2,752,819
Total Fund Balance (Deficit)	<u>\$ 3,353,159</u>	<u>\$ 2,047,642</u>	<u>\$ 1,435,105</u>	<u>\$ 70,223</u>	<u>\$ (184,248)</u>	<u>\$ 6,015,545</u>	<u>\$ 14,231,438</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,356,597</u>	<u>\$ 2,047,642</u>	<u>\$ 1,435,105</u>	<u>\$ 120,223</u>	<u>\$ 49,582</u>	<u>\$ 6,050,999</u>	<u>\$ 14,554,160</u>

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 POSITION - MODIFIED CASH BASIS  
AUGUST 31, 2013

Total Governmental Funds Balances	\$ 14,231,438
-----------------------------------	---------------

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

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	3,774,306	
Buildings, Net of \$3,303,778 Accumulated Depreciation	4,261,275	
Equipment, Net of \$3,180,100 Accumulated Depreciation	1,898,323	
Bridges, Net of \$1,534,506 Accumulated Depreciation	2,703,910	
Roads, Net of \$6,305,544 Accumulated Depreciation	2,041,440	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)		14,862,678

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

Balances at August 31, 2013:

Note and Leases Payable	(132,712)
Total Net Position of Governmental Activities	\$ 28,961,404

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, 2013

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL TAX FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	REVOLVING LOAN FUND II	ANIMAL CONTROL WORKING FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash Receipts								
Property Taxes	\$ 899,626			\$ 602,118			\$ 1,450,245	\$ 2,951,989
Intergovernmental Federal	64,412						253,119	317,531
Intergovernmental State	3,580,461	\$ 285,874	\$ 1,189,823				414,490	5,470,648
Intergovernmental Other							475,662	475,662
License and Permits	3,340					\$ 68,801		72,141
Fines and Forfeitures	374,636					46,459		548,542
Charges for Services	1,470,782	356,333					397,373	2,224,488
Interest	5,604	24,353	4,218	4,063	\$ 2,310	4	11,640	52,192
Donations						7,114	90	7,204
Miscellaneous	401,784	16,418	18	676,007		5,957	235,523	1,335,707
Total Cash Receipts	\$ 6,800,645	\$ 682,978	\$ 1,194,059	\$ 1,282,188	\$ 2,310	\$ 128,335	\$ 3,365,589	\$ 13,456,104
Cash Disbursements								
General Government	\$ 1,965,811			\$ 1,564,050			\$ 1,077,723	\$ 4,607,584
Public Safety	3,512,470	\$ 456,155				\$ 105,941	254,113	4,328,679
Corrections	399,514						67,203	466,717
Judiciary	1,330,244						115,131	1,445,375
Public Works and Transportation			\$ 825,752				2,310,796	3,136,548
Health and Welfare							232,000	232,000
Development	100,844				\$ 6			100,850
Education	68,744							68,744
Total Cash Disbursements	\$ 7,377,627	\$ 456,155	\$ 825,752	\$ 1,564,050	\$ 6	\$ 105,941	\$ 4,056,966	\$ 14,386,497
Excess (Deficiency) of Cash Receipts								
Over Cash Disbursements	\$ (576,982)	\$ 226,823	\$ 368,307	\$ (281,862)	\$ 2,304	\$ 22,394	\$ (691,377)	\$ (930,393)
Other Financing Sources (Uses)								
Operating Transfer In	1,366,032		28,254				2,000,721	3,395,007
Operating Transfer Out	(1,002,437)	(257,500)	(760,000)				(1,375,070)	(3,395,007)
Excess (Deficiency) of Cash Receipts								
Over Cash Disbursements and								
Other Financing Sources (Uses)	\$ (213,387)	\$ (30,677)	\$ (363,439)	\$ (281,862)	\$ 2,304	\$ 22,394	\$ (65,726)	\$ (930,393)
Fund Balance (Deficit) -								
Beginning of Year	3,566,546	2,078,319	1,857,451	1,716,967	67,919	(206,642)	6,081,271	15,161,831
Fund Balance (Deficit) -								
End of Year	\$ 3,353,159	\$ 2,047,642	\$ 1,494,012	\$ 1,435,105	\$ 70,223	\$ (184,248)	\$ 6,015,545	\$ 14,231,438

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS  
CASH DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2013

Net Changes In Fund Balances - Total Governmental Funds	\$ (930,393)
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 Position	153,809
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	<div style="border-top: 1px solid black;">37,226</div>
Changes In Net Position Of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ (739,358)</div>

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, 2013

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 2,045,360
Invested Cash	47,185
TOTAL ASSETS	<u>\$ 2,092,545</u>
LIABILITIES	
Bonds Outstanding	\$ 488,404
Funds Held For Others	1,604,141
TOTAL LIABILITIES	<u>\$ 2,092,545</u>

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

**MACOUPIN COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2013**

**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 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.

**Macoupin County Health Department**

The County Board approves the Health Department budget and a County Board member is seated on the County Health Department Board. The Macoupin County Health Department is not presented in the County's financial statements, but has a separately issued report which is available from the Health Department.

The cash/modified cash bases accounting policies of Macoupin County, Illinois conform, in substance, to the presentation requirements of financial statements prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

## **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 position 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 position 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 position is the difference between assets and liabilities. Net position 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 position is reported as restricted when there are legal limitations imposed on their use by County legislation or external restrictions by other governments, creditors or grantors.

### **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.

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

### **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 to 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 to account for the donations and charge for services for animal control collected and subsequent payment for operations of the animal control program.

### **D. 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.

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

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

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund, total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the August 14, 2012 board meeting. During the fiscal year ended August 31, 2013, 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.

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

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

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

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

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

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

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

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

In general, cash includes cash on hand and demand and savings deposits. Invested cash is stated at cost, which approximates fair value. Invested cash at August 31, 2013 consisted of Certificates of Deposit.

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

The County’s property tax is levied each year on all real property located in the County on December 31<sup>st</sup>. The levy was passed by the Board at the December 11, 2012 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 20, 2012, October 24, 2012, December 10, 2012, August 17, 2013.

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

**J. PROPERTY TAXES – REVENUE RECOGNITION - continued**

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2011 and 2012 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.

**K. 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.

**L. INTERFUND ACTIVITY**

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

**Note 3. FUND BALANCE REPORTING**

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

**A. NONSPENDABLE FUND BALANCE**

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

**B. RESTRICTED FUND BALANCE**

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

**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.

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

#### **C. COMMITTED FUND BALANCE - continued**

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 created a committed fund balance in the General Fund by creating a Budget Stabilization Fund during the fiscal year ended August 31, 2012. The committed fund balance in the General Fund was \$117,181 as of the fiscal year ended August 31, 2013.

#### **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:

- 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;

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

**G. STABILIZATION AGREEMENT – continued**

- 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, 2013, are as follows:

	General Funds	Major Special Revenue Funds						Total
		Emergency Telephone System Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Macoupin Revolving Loan Fund II	Animal Control Working Fund	Other Governmental Funds	
Fund Balances:								
Nonspendable:								
Long term due to other funds	\$ 296,359						\$ 1,227	\$ 297,586
Long term revolving loans					\$ 41,508		70,891	112,399
Restricted for:								
Federal and state grants							135,613	135,613
Tax levy				\$ 277,424			43,864	321,288
Highway projects							1,989,474	3,457,552
Retirement/social security			\$ 1,468,078	1,144,545			493,638	1,638,183
Tort expenses							108,538	108,538
Health and welfare							33,377	33,377
Committed for:								
Budget stabilization	117,181							117,181
Assigned to:								
Highway projects			25,934				8,592	34,526
Emergency communications		\$ 2,047,642						2,047,642
Retirement/social security				13,136			5,751	18,887
Tort expenses							490	490
General government							38,897	38,897
Health and welfare							705	705
Judiciary							115,849	115,849
Public safety expenses and equipment							53,249	53,249
Probation related costs							207,351	207,351
Tax sale in error							96,955	96,955
Arrestees' medical costs							78,654	78,654
Treasurer's automation costs							70,927	70,927
Delinquent real estate taxes							419,295	419,295
Document storage							563,214	563,214
Court automation							305,627	305,627
Court security							21,403	21,403
Recorders microfilm							133,229	133,229
Geographic information systems							792,697	792,697
Circuit clerk maintenance & child support							176,172	176,172
Farm expenses							21,633	21,633
Revolving loans					28,715		30,785	59,500
Unassigned:	2,939,619					\$ (184,248)	(2,552)	2,752,819
Total Fund Balances	\$ 3,353,159	\$ 2,047,642	\$ 1,494,012	\$ 1,435,105	\$ 70,223	\$ (184,248)	\$ 6,015,545	\$ 14,231,438

**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, 2013 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)	\$ 11,256,004	\$ 2,045,360	\$ 13,301,364
Invested Cash (Certificates of Deposit)	2,843,971	47,185	2,891,156
	<u>\$ 14,099,975</u>	<u>\$ 2,092,545</u>	<u>\$ 16,192,520</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, 2013, the County had certificates of deposit, including fiduciary funds, totaling \$2,891,156, with \$1,892,185 maturing within one year and \$998,971 maturing within five years. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk**

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

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has deposits with bank balances of \$2,609,803 which are fully insured by federal depository insurance, deposits of \$13,736,461 which are fully collateralized, and deposits of \$339,686 which are uninsured and uncollateralized as of August 31, 2013.

**Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2013**

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 \$16,649 owed to the General Fund (\$4,594 from Grant Fund, \$30 from Delinquent Real Estate Taxes, and \$12,025 from Grant Fund), and \$2,211 owed to the Social Security Fund from the General Fund. Interfund balances as of August 31, 2013 are as follows:

**Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2013 -- continued**

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds		
General Fund	\$ 319,284	\$ 3,438
Animal Control Working Fund		233,830
Revolving Loan Fund II		50,000
Total Major Governmental Funds	<u>\$ 319,284</u>	<u>\$ 287,268</u>
Non-Major Governmental Funds		
Court Automation Fund		\$ 111
Delinquent Real Estate Taxes		30
GIS Fund		1,227
Grant Fund		16,619
Health Insurance	\$ 993	
Social Security Fund	2,211	6,276
Traffic Violation Fee Fund		2,552
Treasurer's Automation Fees Fund		8,639
Vital Records Fund	234	
Total Non-Major Governmental Funds	<u>\$ 3,438</u>	<u>\$ 35,454</u>
Total of All Governmental Funds	<u>\$ 322,722</u>	<u>\$ 322,722</u>

Interfund transfers were as follows:

	<u>Transferred In</u>	<u>Transferred Out</u>
Major Governmental Funds		
General Funds	\$ 1,366,032	\$ 1,002,437
County Motor Fuel Tax Fund	28,254	760,000
Emergency Telephone System Fund		257,500
Total Major Governmental Funds	<u>\$ 1,394,286</u>	<u>\$ 2,019,937</u>
Non-Major Governmental Funds		
Cop's Grant Fund		\$ 65,000
County Farm		60,000
County Highway Fund	\$ 847,635	18,993
County Township Bridge Bond Fund	9,388	586,834
County Township Bridge Fund	473,922	59,624
Court Security Fund		65,000
Document Storage Fund		50,000
DUI Equipment Fund		10,000
Federal Aid Matching Fund	96,066	29,814
GIS Fund	259,629	
Grant Fund		4,594
Probation Fees Fund		72,711
Public Safety Fund	257,500	304,200
Recorder's Microfilm Fund	33,829	25,000
Sheriff's Drug Fund		3,800
Sheriff's Federal Drug Fund		4,500
Tax Sale Error		15,000
Vital Records Automation Fund	22,752	
Total Non-Major Governmental Funds	<u>\$ 2,000,721</u>	<u>\$ 1,375,070</u>
Total Governmental Funds	<u>\$ 3,395,007</u>	<u>\$ 3,395,007</u>

**Note 6. CAPITAL ASSETS**

Capital Asset activity for the year ended August 31, 2013 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 183,424			\$ 183,424
Construction Work In Process	3,212,290	\$ 676,256	\$ 114,240	3,774,306
Total Capital Assets, Not Being Depreciated	<u>\$ 3,395,714</u>	<u>\$ 676,256</u>	<u>\$ 114,240</u>	<u>\$ 3,957,730</u>
Capital Assets Being Depreciated:				
Buildings	\$ 7,565,053			\$ 7,565,053
Equipment	4,856,954	\$ 241,864	\$ 20,395	5,078,423
Bridges	4,238,416			4,238,416
Roads	8,346,984			8,346,984
Total Capital Assets, Being Depreciated	<u>\$ 25,007,407</u>	<u>\$ 241,864</u>	<u>\$ 20,395</u>	<u>\$ 25,228,876</u>
Less Accumulated Depreciation:				
Buildings	\$ 3,160,370	\$ 143,408		\$ 3,303,778
Equipment	2,897,901	302,594	\$ 20,395	3,180,100
Bridges	1,449,158	85,348		1,534,506
Roads	6,070,240	235,304		6,305,544
Total Accumulated Depreciation	<u>\$ 13,577,669</u>	<u>\$ 766,654</u>	<u>\$ 20,395</u>	<u>\$ 14,323,928</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 11,429,738</u>	<u>\$ (524,790)</u>	<u>\$ 0</u>	<u>\$ 10,904,948</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 14,825,452</u>	<u>\$ 151,466</u>	<u>\$ 114,240</u>	<u>\$ 14,862,678</u>
Depreciation was charged to functions as follows:				
General Government	\$ 60,731			
Public Safety	135,621			
Corrections	65,927			
Public Works	20,654			
Health & Welfare	459,302			
Unallocated	24,419			
	<u>\$ 766,654</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 \$113,225.
2. The Sheriff – General Fund, which had current year expenditures of \$43,512.
3. The State's Attorney – Bad Check Diversion Fund, which had current year expenditures of \$12,963.
4. The Circuit Clerk – OP Fund, which had current year expenditures of \$4,654.
5. The Public Safety Fund, which had current year expenditures of \$105,388.
6. The Revolving Loan Fund II, which had current year expenditures of \$6.

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. Illinois Municipal Retirement Fund expenditures of \$1,564,050 exceeded budget of \$1,560,000.

**Note 9. LEGAL DEBT MARGIN**

The legal debt margin of the County as of August 31, 2013 is computed as follows:

Assessed Valuation	\$ 587,544,899
Rate	<u>5.75%</u>
Maximum Debt	\$ 33,783,832
Less: Outstanding Debt (County)	132,712
Less: Outstanding Debt (Health Department)	<u>645,000</u>
Debt Margin	<u>\$ 33,006,120</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, 2013.

**Note 11. REVOLVING LOAN BALANCES**

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

As of August 31, 2013 the County had \$131,360 in revolving loan balances outstanding, with the individual loan details as follows:

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

CDC of Macoupin County		
Note Amount		\$20,000
Interest Rate		Variable
Payment Requirement		N/A
The note is callable at the County's discretion.		
Balance at 8/31/13		\$9,600
R & A Enterprises of Illinois, LLC		
Note Amount		\$22,045
Interest Rate		5%
Payment Requirement		\$202/mo
The note is unsecured.		
Balance at 8/31/13		\$10,602
K & R Jefferson, Inc.		
Note Amount		\$1,185
Interest Rate		0%
Payment Requirement		N/A
The note is unsecured.		
Balance at 8/31/13		\$1,185
The Mercantile Center		
Note Amount		\$10,000
Interest Rate		3%
Payment Requirement		\$100/mo; Balloon for All Unpaid
The note is unsecured.		
Balance at 8/31/13		\$0
South County News (Connexus Corp)		
Note Amount		\$6,446
Interest Rate		3%
Payment Requirement		\$100/mo
The note is secured.		
Balance at 8/31/13		\$5,233
All Type Hydraulics Corporation		
Note Amount		\$35,000
Interest Rate		4%
Payment Requirement		\$478/mo
The note is secured.		
Balance at 8/31/13		\$11,020

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

TDS Transport Inc	
Note Amount	\$60,000
Interest Rate	2.5%
Payment Requirement	\$566/mo
The note is unsecured.	
Balance at 8/31/13	\$56,896
Betty Phelps	
Note Amount	\$50,000
Interest Rate	3%
Payment Requirement	\$483/mo
The note is secured.	
Balance at 8/31/13	\$36,824

**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.

**Note 13. RETIREMENT FUND COMMITMENTS****Sheriff's Law Enforcement Personnel**

*Plan Description.* The County's defined benefit pension plan for the 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's Law Enforcement plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 used by the employer was 16.92 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2012 was 17.60 percent. The employer 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, 2012, the employer's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel were \$378,915. Its required contribution for calendar year 2012 was \$394,144.

**Note 13. RETIREMENT FUND COMMITMENTS - continued**Sheriff's Law Enforcement Personnel - continued**Three-Year Trend Information for the  
Sheriff's Law Enforcement Personnel Plan**

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/2012	\$ 394,144	96%	\$ 16,617
12/31/2011	307,698	88%	37,346
12/31/2010	273,724	90%	27,617

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per 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 Sheriff's 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 Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 59.85 percent funded. The actuarial accrued liability for benefits was \$7,511,422 and the actuarial value of assets was \$4,495,689, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,015,733. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$2,239,452 and the ratio of the UAAL to the covered payroll was 135 percent.

The schedule of funding progress, presented as other information 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 online at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 used by the employer was 10.29 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2012 was 10.94 percent. The employer 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**Other Personnel - continued

*Annual Pension Cost.* For calendar year ending December 31, 2012, the employer's actual contributions for pension cost for the Regular were \$500,408. Its required contribution for calendar year 2012 was \$532,018.

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

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/2012	\$ 532,018	94%	\$ 35,586
12/31/2011	505,731	84%	80,825
12/31/2010	455,280	77%	105,065

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per 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 Regular 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, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 2012, the most recent actuarial valuation date, the Regular plan was 82.78 percent funded. The actuarial accrued liability for benefits was \$13,926,257 and the actuarial value of assets was \$11,527,771, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,398,486. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$4,863,053 and the ratio of the UAAL to the covered payroll was 49 percent.

The schedule of funding progress, presented as other information 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 online at [www.imrf.org](http://www.imrf.org).

**Note 13. RETIREMENT FUND COMMITMENTS - continued****Elected County Officials - continued**

*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 the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 used by the employer was 39.79 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2012 was 78.89 percent. The employer 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, 2012, the employer's actual contributions for pension cost for the Elected County Official were \$63,265. Its required contribution for calendar year 2012 was \$125,434.

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

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/2012	\$ 125,434	50%	\$ 62,207
12/31/2011	58,935	97%	1,816
12/31/2010	98,388	100%	

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per 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, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 2012, the most recent actuarial valuation date, the Elected County Official plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$945,531 and the actuarial value of assets was \$(519,103), resulting in an underfunded actuarial accrued liability (UAAL) of \$1,464,634. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$158,998 and the ratio of the UAAL to the covered payroll was 921 percent.

The schedule of funding progress, presented as other information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Note 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, 2013 the remaining contractual commitments were in the amount of \$11,024,579 and the County's share was \$953,901.

**Note 15. LONG-TERM DEBT**

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 which 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, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2013</u>
\$ 92,261	\$ 0	\$ 3,599	\$ 88,662

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, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2013</u>
\$ 34,590	\$ 0	\$ 34,590	\$ 0

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, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2013</u>
\$ 68,565	\$ 0	\$ 68,565	\$ 0

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

<u>September 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2013</u>
\$ 9,623	\$ 0	\$ 6,524	\$ 3,099

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, 2014	\$ 6,804	\$ 2,551	\$ 9,355
August 31, 2015	3,813	2,405	6,218
August 31, 2016	3,918	2,299	6,217
August 31, 2017	77,226	927	78,153
Total	<u>\$ 91,761</u>	<u>\$ 8,182</u>	<u>\$ 99,943</u>

Interest expense was charged to functions as follows:

General Government	\$ 2,619
Public Safety	301
Transportation & Public Works	3,570
Total	<u>\$ 6,490</u>

**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>23,629</u>
Carrying Value	<u><u>\$ 139,958</u></u>

During the year ended August 31, 2013, interest in the amount of \$2,607 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, 2013 follows:

<u>September 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2013</u>
\$ 81,482	\$ 0	\$ 40,531	\$ 40,951

The future total lease payment schedule is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2014	\$ 40,951	\$ 156	\$ 41,107

**Note 17. PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was made in order to remove the balance of Township bridge projects from the County's capital assets due to the projects not ultimately being owned and maintained by the County but rather the individual townships. The effect of the adjustment is as follows:

<u>Restatement of Net Position</u> <u>at Beginning of Year</u>	<u>Statement of Activities</u>
As previously reported	\$ 31,082,321
Adjustment to Net Position	<u>(1,381,559)</u>
Balance at Beginning of Year, as restated	\$ 29,700,762
Change in Net Assets	<u>(739,358)</u>
Balance at End of Year	<u><u>\$ 28,961,404</u></u>

**Note 18. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**GENERAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES**  
**AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2013**

	<u>General Fund</u>	<u>Budget Stabilization</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>ASSETS</b>					
Cash	\$ 2,286,754	\$ 117,865	\$ 110,307	\$ 22,284	\$ 2,537,210
Invested Cash	500,000				500,000
Due From Other Funds	319,284				319,284
Other Assets	103				103
<b>TOTAL ASSETS</b>	<u>\$ 3,106,141</u>	<u>\$ 117,865</u>	<u>\$ 110,307</u>	<u>\$ 22,284</u>	<u>\$ 3,356,597</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Due to Other Funds	\$ 3,438				\$ 3,438
Total Liabilities	<u>\$ 3,438</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,438</u>
Fund Balance					
Nonspendable	\$ 296,359				\$ 296,359
Committed		\$ 117,181			117,181
Unassigned	2,806,344	684	\$ 110,307	\$ 22,284	2,939,619
Total Fund Balance	<u>\$ 3,102,703</u>	<u>\$ 117,865</u>	<u>\$ 110,307</u>	<u>\$ 22,284</u>	<u>\$ 3,353,159</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,106,141</u>	<u>\$ 117,865</u>	<u>\$ 110,307</u>	<u>\$ 22,284</u>	<u>\$ 3,356,597</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	General Fund	Budget Stabilization	County Clerk	Sheriff	Total
<b>Cash Receipts</b>					
Property Taxes	\$ 899,626				\$ 899,626
Intergovernmental Receipts	3,644,873				3,644,873
Licenses and Permits	3,340				3,340
Fines and Forfeitures	374,636				374,636
Charges For Services	432,212		\$ 911,201	\$ 127,369	1,470,782
Interest Income	5,022	\$ 582			5,604
Miscellaneous	401,784				401,784
<b>Total Cash Receipts</b>	<b>\$ 5,761,493</b>	<b>\$ 582</b>	<b>\$ 911,201</b>	<b>\$ 127,369</b>	<b>\$ 6,800,645</b>
<b>Cash Disbursements</b>					
General Government	\$ 1,852,586		\$ 113,225		\$ 1,965,811
Public Safety	3,468,958			\$ 43,512	3,512,470
Corrections	399,514				399,514
Judiciary	1,330,244				1,330,244
Development	100,844				100,844
Education	68,744				68,744
<b>Total Cash Disbursements</b>	<b>\$ 7,220,890</b>	<b>\$ 0</b>	<b>\$ 113,225</b>	<b>\$ 43,512</b>	<b>\$ 7,377,627</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,459,397)	\$ 582	\$ 797,976	\$ 83,857	\$ (576,982)
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	1,366,032				1,366,032
Operating Transfers Out		(101,819)		(79,760)	(1,002,437)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (93,365)	\$ (101,237)	\$ (22,882)	\$ 4,097	\$ (213,387)
<b>Fund Balance - Beginning of Year</b>	<b>3,196,068</b>	<b>219,102</b>	<b>133,189</b>	<b>18,187</b>	<b>3,566,546</b>
<b>Fund Balance - End of Year</b>	<b>\$ 3,102,703</b>	<b>\$ 117,865</b>	<b>\$ 110,307</b>	<b>\$ 22,284</b>	<b>\$ 3,353,159</b>

**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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
<b>Property Taxes</b>	\$ 0	\$ 899,626
<b>Intergovernmental Cash Receipts</b>		
Sales, Use and Photo Taxes		\$ 1,295,422
Income Tax		1,553,909
Personal Property Replacement Tax		193,992
Probation Officer Salary		172,185
States Attorney Salary		172,790
Public Defender Salary		99,910
Election Judges Salary		8,825
Supervisor of Assessments Salary		29,259
Emergency Service Disaster Assistance		23,792
South Central Illinois Drug Task Force		54,169
States Attorney Grant		40,620
<b>Total Intergovernmental Cash Receipts</b>	\$ 0	\$ 3,644,873
<b>Licenses and Permits</b>		
Liquor Licenses	\$ 0	\$ 3,340
<b>Fines &amp; Forfeitures</b>	\$ 0	\$ 374,636
<b>Charges For Services</b>		
Fees-Circuit Clerk		\$ 417,929
Fees-States Attorney		14,271
Fees-County Clerk		12
<b>Total Charges For Services</b>	\$ 0	\$ 432,212
<b>Interest Income</b>	\$ 0	\$ 5,022
<b>Miscellaneous</b>		
Reimbursements		\$ 202,330
Miscellaneous		199,454
<b>Total Miscellaneous</b>	\$ 0	\$ 401,784
<b>Total Cash Receipts</b>	\$ 0	\$ 5,761,493



**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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements</b>		
<b>General Government</b>		
<b>County Clerk</b>		
Salaries and Benefits	\$ 330,277	\$ 329,600
Office Supplies	2,580	2,500
Postage	268	268
Travel	40	40
Telephone	3,324	3,324
Insurance	20	20
Miscellaneous	63	63
Equipment	5,885	5,885
System Updates and Programming	6,099	6,099
<b>Total County Clerk</b>	<u>\$ 348,556</u>	<u>\$ 347,799</u>
<b>County Treasurer</b>		
Salaries and Benefits	\$ 162,965	\$ 162,835
Office Supplies	1,467	1,467
Postage	3,490	3,490
Telephone	1,185	1,174
Equipment Repairs	1,515	1,515
Equipment	2,245	2,245
Miscellaneous	331	331
<b>Total County Treasurer</b>	<u>\$ 173,198</u>	<u>\$ 173,057</u>
<b>Coroner's Expenses</b>		
Salaries and Benefits	\$ 46,930	\$ 46,923
Office Supplies	2,172	1,394
Postage	100	21
Medical Exams	21,296	20,305
Deputy Coroner Fees	800	700
Telephone	1,939	1,939
Insurance	10	2
Education & Training	6,889	6,057
Transportation Fees	2,000	1,600
Office Rent	1,300	1,300
Coroner's Jurors Fees	500	125
<b>Total Coroner's Expense</b>	<u>\$ 83,936</u>	<u>\$ 80,366</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>County Board</b>		
Salaries and Benefits	\$ 64,949	\$ 61,823
Committee Meetings and Mileage	22,706	22,706
<b>Total County Board</b>	<u>\$ 87,655</u>	<u>\$ 84,529</u>
<b>Courthouse</b>		
Supplies	\$ 4,000	\$ 4,000
Utilities	41,408	41,408
Equipment Repair	5,381	5,381
Building Maintenance	28,571	28,571
Capital Outlay	440	440
Miscellaneous	5,700	6,218
<b>Total Courthouse</b>	<u>\$ 85,500</u>	<u>\$ 86,018</u>
<b>Elections</b>		
Salaries and Benefits	\$ 88,042	\$ 88,042
Office Supplies	5,150	5,108
Postage	7,526	7,526
Printing	45,361	45,361
Election Setup and Rent	5,410	5,410
Publishing	11,186	11,186
System Updates and Programming	50,718	50,718
Equipment Repair and Maintenance	38,006	38,006
Election Expense	5,534	5,534
<b>Total Elections</b>	<u>\$ 256,933</u>	<u>\$ 256,891</u>
<b>Supervisor of Assessments</b>		
Salaries and Benefits	\$ 118,170	\$ 114,776
Office Supplies	1,800	1,269
Postage	14,435	13,489
Travel	2,596	2,596
Printing	19,520	16,545
Telephone	3,621	3,621
Equipment	3,840	3,840
Insurance	150	150
<b>Total Supervisor of Assessments</b>	<u>\$ 164,132</u>	<u>\$ 156,286</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, 2013**

	<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	\$ 4,700	\$ 4,700
Machine Rent	5,132	5,132
<b>Total Copy Room</b>	<u>\$ 9,832</u>	<u>\$ 9,832</u>
<b>Tax Assessment and Collections</b>		
Office Supplies	\$ 2,707	\$ 2,707
Postage	13,145	13,137
Printing	10,627	10,627
Publishing	2,700	2,694
Equipment	423	423
Equipment Repair	56,098	56,098
<b>Total Tax Assessment and Collections</b>	<u>\$ 85,700</u>	<u>\$ 85,686</u>
<b>County Administration</b>		
Salaries and Benefits	\$ 82,169	\$ 82,169
Office Supplies and Postage	118	118
Mileage, Dues, and Conventions	298	295
Printing	917	917
Telephone	1,125	1,126
Equipment Repairs and Maintenance	1,175	1,176
Miscellaneous	5,010	10,070
Appellate Assistant Service	14,028	13,480
Insurance	134,889	134,889
Audit	30,635	30,635
Care of Cemetery	1,000	900
County Website Design	1,500	1,475
Tourism Commission	1,000	
West Central Planning	9,536	9,536
Macoupin County Economic Development Partnership	180,900	169,807
<b>Total County Administration</b>	<u>\$ 464,300</u>	<u>\$ 456,593</u>
<b>Real Estate Stamps</b>		
Office Supplies	\$ 112,529	\$ 112,529
<b>Total General Government Cash Disbursements</b>	<u>\$ 1,875,271</u>	<u>\$ 1,852,586</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Public Safety</b>		
<b>Sheriff</b>		
Salaries and Benefits	\$ 2,790,164	\$ 2,790,163
Salaries and Benefits Reimbursed by Drug Task Force	52,400	52,382
Office Supplies	35,371	35,371
Travel	1,505	1,505
Education and Training	4,697	4,697
Lodging and Meals Conveying Prisoners	93	93
Equipment Repair	38,232	38,232
Vehicle Expense	154,005	154,005
Telephone	26,327	26,327
Equipment	6,421	6,421
Employee Uniforms	17,937	17,937
Investigation Division Supplies	415	415
Investigation Division Equipment	926	926
Deputy Equipment	5,467	5,467
Radio Purchase and Maintenance Agreement	13,270	13,270
Food	58,371	58,371
Utilities	76,029	76,028
Housing Inmates in Other Counties	56,250	56,250
Medical Expenses of Inmates	75,568	75,568
Miscellaneous	518	
<b>Total Sheriff</b>	<u>\$ 3,413,966</u>	<u>\$ 3,413,428</u>
<b>Civil Defense - ESDA</b>		
Salaries and Benefits	\$ 50,475	\$ 50,475
Telephone	1,084	1,084
Vehicle Expense	3,971	3,971
<b>Total Civil Defense - ESDA</b>	<u>\$ 55,530</u>	<u>\$ 55,530</u>
<b>Animal Control</b>		
Salaries and Benefits	<u>\$ 5,000</u>	
<b>Total Public Safety Cash Disbursements</b>	<u>\$ 3,474,496</u>	<u>\$ 3,468,958</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Corrections</b>		
<b>Probation</b>		
Salaries and Benefits	\$ 403,669	\$ 398,997
Office Supplies	517	517
<b>Total Probation</b>	<u>\$ 404,186</u>	<u>\$ 399,514</u>
<b>Total Corrections Cash Disbursements</b>	<u>\$ 404,186</u>	<u>\$ 399,514</u>
<b>Judiciary</b>		
<b>Circuit Court</b>		
Office Supplies	\$ 2,152	\$ 2,152
Postage	1,000	298
Court Appointed Attorneys	84,367	84,367
Psychological Evaluations and Testing	5,000	3,333
Court Reporter Services	3,354	1,770
Telephone	2,000	1,239
Books, Transcripts, and Periodicals	319	319
Miscellaneous	6,992	6,550
Petit Jurors Expense	6,816	4,382
Grand Jurors Expense	3,000	1,521
<b>Total Circuit Court</b>	<u>\$ 115,000</u>	<u>\$ 105,931</u>
<b>Public Defender</b>		
Salaries and Benefits	\$ 185,532	\$ 184,695
Telephone	592	475
Office Expense	758	758
Postage	300	246
Books, Transcripts, and Periodicals	452	
Contractual Employees	36,000	36,000
Miscellaneous	1,019	1,019
<b>Total Public Defender</b>	<u>\$ 224,653</u>	<u>\$ 223,193</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary - Continued</b>		
<b>Jury Commission</b>		
Office Supplies	\$ 553	\$ 480
Postage	3,488	3,488
Telephone	799	614
<b>Total Jury Commission</b>	<u>\$ 4,840</u>	<u>\$ 4,582</u>
<b>Circuit Clerk</b>		
Salaries and Benefits	\$ 534,074	\$ 527,463
Office Supplies	13,887	13,886
Postage	176	176
Travel	325	325
Telephone	2,200	2,136
Office Machine Rent	3,313	3,313
Insurance	12	12
Equipment Purchase and Maintenance	589	589
Miscellaneous	8	8
<b>Total Circuit Clerk</b>	<u>\$ 554,584</u>	<u>\$ 547,908</u>
<b>States Attorney</b>		
Salaries and Benefits	\$ 433,990	\$ 415,369
Office Supplies	6,357	6,357
Postage	1,472	1,087
Travel	545	545
Publishing	1,172	1,145
Witness and Investigation	1,500	132
Telephone	2,769	2,600
Machine Rent	11,561	11,561
Miscellaneous	4,516	4,516
Book, Transcript and Periodicals	3,237	2,808
Education and Training	2,510	2,510
<b>Total States Attorney</b>	<u>\$ 469,629</u>	<u>\$ 448,630</u>
<b>Total Judiciary Cash Disbursements</b>	<u>\$ 1,368,706</u>	<u>\$ 1,330,244</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Development</b>		
<b>Development</b>		
Business Park Road Project Expenses	\$ 288,592	\$ 100,844
<b>Total Development Cash Disbursements</b>	<u>\$ 288,592</u>	<u>\$ 100,844</u>
<b>Education</b>		
<b>Superintendent of Education</b>		
Salaries and Benefits	\$ 68,744	\$ 68,744
<b>Total Education Cash Disbursements</b>	<u>\$ 68,744</u>	<u>\$ 68,744</u>
<b>Total Disbursements</b>	<u>\$ 7,479,995</u>	<u>\$ 7,220,890</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (7,479,995)	\$ (1,459,397)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<u>                    </u>	<u>1,366,032</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (7,479,995)</u>	\$ (93,365)
<b>Fund Balance - Beginning of Year</b>		<u>3,196,068</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 3,102,703</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest Income		\$ 582
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 582</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		\$ 582
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>\$ (101,819)</u>	<u>(101,819)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$ (101,819)</u></u>	\$ (101,237)
<b>Fund Balance - Beginning of Year</b>		<u>219,102</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 117,865</u></u>



**MACOUPIN COUNTY, ILLINOIS  
COUNTY CLERK - GENERAL FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services	<u>                    </u>	<u>\$ 911,201</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 911,201</u>
<b>Cash Disbursements</b>		
General Government	<u>                    </u>	<u>\$ 113,225</u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 113,225</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 797,976
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>                    </u>	<u>(820,858)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (22,882)
<b>Fund Balance - Beginning of Year</b>		<u>133,189</u>
<b>Fund Balance - End of Year</b>		<u>\$ 110,307</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services	_____	\$ 127,369
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 127,369</u>
<b>Cash Disbursements</b>		
Public Safety	_____	\$ 43,512
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 43,512</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 83,857
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	_____	(79,760)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 4,097
<b>Fund Balance - Beginning of Year</b>		18,187
<b>Fund Balance - End of Year</b>		<u>\$ 22,284</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND**  
**FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2013**

	Emergency Telephone System	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Animal Control Working Fund	Total All Special Funds
<b>ASSETS</b>						
Cash	\$ 548,671	\$ 1,494,012	\$ 1,435,105	\$ 503,454	\$ 49,582	\$ 8,718,794
Invested Cash	1,498,971					2,343,971
Due From Other Funds				2,211		3,438
Revolving Loan Receivable						131,360
<b>TOTAL ASSETS</b>	<b>\$ 2,047,642</b>	<b>\$ 1,494,012</b>	<b>\$ 1,435,105</b>	<b>\$ 505,665</b>	<b>\$ 49,582</b>	<b>\$ 11,197,563</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds				\$ 6,276	\$ 233,830	\$ 319,284
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 6,276	\$ 233,830	\$ 319,284
Fund Balance (Deficit)						
Nonspendable						\$ 113,626
Restricted		\$ 1,468,078	\$ 1,421,969	\$ 493,638		5,694,551
Assigned	\$ 2,047,642	25,934	13,136	5,751		5,256,902
Unassigned					\$ (184,248)	(186,800)
Total Fund Balance (Deficit)	\$ 2,047,642	\$ 1,494,012	\$ 1,435,105	\$ 499,389	\$ (184,248)	\$ 10,878,279
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,047,642</b>	<b>\$ 1,494,012</b>	<b>\$ 1,435,105</b>	<b>\$ 505,665</b>	<b>\$ 49,582</b>	<b>\$ 11,197,563</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	County Farm Fund	Revolving Loan Fund	Revolving Loan Fund II	Old Jail Restoration Fund	State's Attorney Bad Check Diversion	Tort Liability Fund
<b>ASSETS</b>						
Cash	\$ 21,633	\$ 23,393	\$ 67,146	\$ 120	\$ 13,586	\$ 109,028
Revolving Loan Receivable		78,283	53,077			
<b>TOTAL ASSETS</b>	<u>\$ 21,633</u>	<u>\$ 101,676</u>	<u>\$ 120,223</u>	<u>\$ 120</u>	<u>\$ 13,586</u>	<u>\$ 109,028</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		\$ 70,891	\$ 41,508			\$ 108,538
Restricted					\$ 13,586	490
Assigned	\$ 21,633	30,785	28,715	\$ 120	\$ 13,586	\$ 109,028
Total Fund Balance	<u>\$ 21,633</u>	<u>\$ 101,676</u>	<u>\$ 70,223</u>	<u>\$ 120</u>	<u>\$ 13,586</u>	<u>\$ 109,028</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 21,633</u>	<u>\$ 101,676</u>	<u>\$ 120,223</u>	<u>\$ 120</u>	<u>\$ 13,586</u>	<u>\$ 109,028</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	County Highway Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	GIS Fund	Mental Deficiency Fund
<b>ASSETS</b>						
Cash	\$ 211,710	\$ 308,175	\$ 69,717	\$ 1,113,464	\$ 793,924	\$ 48,845
Invested Cash		295,000				
<b>TOTAL ASSETS</b>	<u>\$ 211,710</u>	<u>\$ 603,175</u>	<u>\$ 69,717</u>	<u>\$ 1,113,464</u>	<u>\$ 793,924</u>	<u>\$ 48,845</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 1,227	
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,227</u>	<u>\$ 0</u>
Fund Balance						
Restricted	\$ 211,077	\$ 596,138	\$ 69,577	\$ 1,112,682		\$ 48,375
Assigned	633	7,037	140	782	\$ 792,697	470
Total Fund Balance	<u>\$ 211,710</u>	<u>\$ 603,175</u>	<u>\$ 69,717</u>	<u>\$ 1,113,464</u>	<u>\$ 792,697</u>	<u>\$ 48,845</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 211,710</u>	<u>\$ 603,175</u>	<u>\$ 69,717</u>	<u>\$ 1,113,464</u>	<u>\$ 793,924</u>	<u>\$ 48,845</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	Mental Health Fund	Vital Records Automation	Delinquent Real Estate Taxes Liquidation Fund	Police Vehicle Fund	Sheriff's Drug Fund	Document Storage Fund
<b>ASSETS</b>						
Cash	\$ 29,101	\$ 23,349	\$ 419,325	\$ 10,805	\$ 118	\$ 163,214
Invested Cash						400,000
Due From Other Funds		234				
<b>TOTAL ASSETS</b>	<u>\$ 29,101</u>	<u>\$ 23,583</u>	<u>\$ 419,325</u>	<u>\$ 10,805</u>	<u>\$ 118</u>	<u>\$ 563,214</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds			\$ 30			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable		\$ 234				
Restricted	\$ 28,866	23,349	\$ 419,295	\$ 10,805	\$ 118	\$ 563,214
Assigned	235					
Total Fund Balance	<u>\$ 29,101</u>	<u>\$ 23,583</u>	<u>\$ 419,295</u>	<u>\$ 10,805</u>	<u>\$ 118</u>	<u>\$ 563,214</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 29,101</u>	<u>\$ 23,583</u>	<u>\$ 419,325</u>	<u>\$ 10,805</u>	<u>\$ 118</u>	<u>\$ 563,214</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
<b>ASSETS</b>						
Cash	\$ 133,229	\$ 79,566	\$ 48,179	\$ 21,403	\$ 155,738	\$ 207,351
Invested Cash					150,000	
<b>TOTAL ASSETS</b>	<u>\$ 133,229</u>	<u>\$ 79,566</u>	<u>\$ 48,179</u>	<u>\$ 21,403</u>	<u>\$ 305,738</u>	<u>\$ 207,351</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						
Assigned	\$ 133,229	\$ 70,927	\$ 48,179	\$ 21,403	\$ 305,627	\$ 207,351
Total Fund Balance	<u>\$ 133,229</u>	<u>\$ 70,927</u>	<u>\$ 48,179</u>	<u>\$ 21,403</u>	<u>\$ 305,627</u>	<u>\$ 207,351</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 133,229</u>	<u>\$ 79,566</u>	<u>\$ 48,179</u>	<u>\$ 21,403</u>	<u>\$ 305,738</u>	<u>\$ 207,351</u>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	Coroner's Fee	Traffic Violation Fee Fund	Circuit Clerk OP Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund
<b>ASSETS</b>						
Cash	\$ 6,744		\$ 35,286	\$ 7,728	\$ 16,299	\$ 176,172
<b>TOTAL ASSETS</b>	<u>\$ 6,744</u>	<u>\$ 0</u>	<u>\$ 35,286</u>	<u>\$ 7,728</u>	<u>\$ 16,299</u>	<u>\$ 176,172</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	\$ 6,744		\$ 35,286	\$ 7,728	\$ 16,299	\$ 176,172
Unassigned		\$ (2,552)				
Total Fund Balance (Deficit)	<u>\$ 6,744</u>	<u>\$ (2,552)</u>	<u>\$ 35,286</u>	<u>\$ 7,728</u>	<u>\$ 16,299</u>	<u>\$ 176,172</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 6,744</u>	<u>\$ 0</u>	<u>\$ 35,286</u>	<u>\$ 7,728</u>	<u>\$ 16,299</u>	<u>\$ 176,172</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	CDAP Fund
<b>ASSETS</b>						
Cash	\$ 807	\$ 111,067		\$ 20,620	\$ 1,631	\$ 5
<b>TOTAL ASSETS</b>	<u>\$ 807</u>	<u>\$ 111,067</u>	<u>\$ 0</u>	<u>\$ 20,620</u>	<u>\$ 1,631</u>	<u>\$ 5</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance						
Restricted	\$ 807	\$ 93,272		\$ 20,620	\$ 1,631	\$ 5
Assigned		17,795		\$ 20,620	\$ 1,631	\$ 5
Total Fund Balance	<u>\$ 807</u>	<u>\$ 111,067</u>	<u>\$ 0</u>	<u>\$ 20,620</u>	<u>\$ 1,631</u>	<u>\$ 5</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 807</u>	<u>\$ 111,067</u>	<u>\$ 0</u>	<u>\$ 20,620</u>	<u>\$ 1,631</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, 2013**

	Sheriff's Federal Drug Fund	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control Fund
<b>ASSETS</b>						
Cash	\$ 61	\$ 78,654	\$ 96,955	\$ 1,076	\$ 58,148	\$ 3,595
Due From Other Funds				993		
<b>TOTAL ASSETS</b>	<u>\$ 61</u>	<u>\$ 78,654</u>	<u>\$ 96,955</u>	<u>\$ 2,069</u>	<u>\$ 58,148</u>	<u>\$ 3,595</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 16,619	
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,619</u>	<u>\$ 0</u>
Fund Balance						
Nonspendable				\$ 993		
Restricted					\$ 41,529	\$ 3,595
Assigned	\$ 61	\$ 78,654	\$ 96,955	1,076		
Total Fund Balance	<u>\$ 61</u>	<u>\$ 78,654</u>	<u>\$ 96,955</u>	<u>\$ 2,069</u>	<u>\$ 41,529</u>	<u>\$ 3,595</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 61</u>	<u>\$ 78,654</u>	<u>\$ 96,955</u>	<u>\$ 2,069</u>	<u>\$ 58,148</u>	<u>\$ 3,595</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2013**

	State's Attorney Automation Fund	Drug Court Fee Fund
<b>ASSETS</b>		
Cash	\$ 558	\$ 445
<b>TOTAL ASSETS</b>	<u>\$ 558</u>	<u>\$ 445</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Fund Balance		
Assigned	\$ 558	\$ 445
Total Fund Balance	<u>\$ 558</u>	<u>\$ 445</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 558</u>	<u>\$ 445</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Emergency Telephone System	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Animal Control Working Fund	Total All Special Revenue Funds
<b>Cash Receipts</b>						
Property Taxes			\$ 602,118	\$ 282,820		\$ 2,052,363
Intergovernmental Federal						253,119
Intergovernmental State	\$ 285,874	\$ 1,189,823				1,890,187
Intergovernmental Other						475,662
License and Permits					\$ 68,801	68,801
Fines and Forfeitures					46,459	173,906
Charges For Services	356,333					753,706
Interest	24,353	4,218	4,063	1,501	4	46,588
Donations					7,114	7,204
Miscellaneous	16,418	18	676,007	8,714	5,957	933,923
<b>Total Cash Receipts</b>	<u>\$ 682,978</u>	<u>\$ 1,194,059</u>	<u>\$ 1,282,188</u>	<u>\$ 293,035</u>	<u>\$ 128,335</u>	<u>\$ 6,655,459</u>
<b>Cash Disbursements</b>						
General Government			\$ 1,564,050	\$ 366,421		\$ 2,641,773
Public Safety	\$ 456,155				\$ 105,941	816,209
Corrections						67,203
Judiciary						115,131
Public Works and Transportation		\$ 825,752				3,136,548
Health and Welfare						232,000
<b>Total Cash Disbursements</b>	<u>\$ 456,155</u>	<u>\$ 825,752</u>	<u>\$ 1,564,050</u>	<u>\$ 366,421</u>	<u>\$ 105,941</u>	<u>\$ 7,008,870</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 226,823	\$ 368,307	\$ (281,862)	\$ (73,386)	\$ 22,394	\$ (353,411)
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	(257,500)	28,254				2,028,975
Operating Transfer Out		(760,000)				(2,392,570)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (30,677)	\$ (363,439)	\$ (281,862)	\$ (73,386)	\$ 22,394	\$ (717,006)
<b>Fund Balance (Deficit) - Beginning 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>
<b>Fund Balance (Deficit) - End of Year</b>	<u>\$ 2,047,642</u>	<u>\$ 1,494,012</u>	<u>\$ 1,435,105</u>	<u>\$ 499,389</u>	<u>\$ (184,248)</u>	<u>\$ 10,878,279</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, 2013**

	County Farm Fund	Revolving Loan Fund	Revolving Loan Fund II	Old Jail Restoration Fund	State's Attorney Bad Check Diversion	Tort Liability Fund
<b>Cash Receipts</b>						
Property Taxes						
Fines and Forfeitures						
Interest	\$ 7	\$ 1,454	\$ 2,310	\$ 90	\$ 19,357	\$ 250,380
Donations						56
Miscellaneous	9,932					24,915
<b>Total Cash Receipts</b>	<u>\$ 9,939</u>	<u>\$ 1,454</u>	<u>\$ 2,310</u>	<u>\$ 90</u>	<u>\$ 19,357</u>	<u>\$ 275,351</u>
<b>Cash Disbursements</b>						
General Government						
Judiciary					\$ 12,963	\$ 379,549
Development			\$ 6			
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6</u>	<u>\$ 0</u>	<u>\$ 12,963</u>	<u>\$ 379,549</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 9,939	\$ 1,454	\$ 2,304	\$ 90	\$ 6,394	\$ (104,198)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers Out	(60,000)					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (50,061)	\$ 1,454	\$ 2,304	\$ 90	\$ 6,394	\$ (104,198)
<b>Fund Balance - Beginning 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>
<b>Fund Balance - End of Year</b>	<u>\$ 21,633</u>	<u>\$ 101,676</u>	<u>\$ 70,223</u>	<u>\$ 120</u>	<u>\$ 13,586</u>	<u>\$ 109,028</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, 2013**

	County					
	County Highway Fund	Federal Aid Matching Fund	Township Bridge Bond Fund	County Township Bridge Fund	GIS Fund	Mental Deficiency Fund
<b>Cash Receipts</b>						
Property Taxes	\$ 349,921	\$ 205,243		\$ 177,683		\$ 42,046
Intergovernmental Federal		134,357				
Intergovernmental State	57,241	9,750	\$ 319,515			
Intergovernmental Other	97,788			299,095		
Interest	99	1,835	29	124	\$ 75	134
Miscellaneous	1,249	53,281				
<b>Total Cash Receipts</b>	<b>\$ 506,298</b>	<b>\$ 404,466</b>	<b>\$ 319,544</b>	<b>\$ 476,902</b>	<b>\$ 75</b>	<b>\$ 42,180</b>
<b>Cash Disbursements</b>						
General Government					\$ 177,397	
Public Works and Transportation	\$ 1,408,770	\$ 560,634		\$ 341,392		\$ 52,000
Health and Welfare						\$ 52,000
<b>Total Cash Disbursements</b>	<b>\$ 1,408,770</b>	<b>\$ 560,634</b>	<b>\$ 0</b>	<b>\$ 341,392</b>	<b>\$ 177,397</b>	<b>\$ 52,000</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (902,472)	\$ (156,168)	\$ 319,544	\$ 135,510	\$ (177,322)	\$ (9,820)
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	847,635	96,066	9,388	473,922	259,629	
Operating Transfer Out	(18,993)	(29,814)	(586,834)	(59,624)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (73,830)	\$ (89,916)	\$ (257,902)	\$ 549,808	\$ 82,307	\$ (9,820)
<b>Fund Balance - Beginning of Year</b>	<b>285,540</b>	<b>693,091</b>	<b>327,619</b>	<b>563,656</b>	<b>710,390</b>	<b>58,665</b>
<b>Fund Balance - End of Year</b>	<b>\$ 211,710</b>	<b>\$ 603,175</b>	<b>\$ 69,717</b>	<b>\$ 1,113,464</b>	<b>\$ 792,697</b>	<b>\$ 48,845</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Mental Health Fund	Vital Records Automation	Delinquent Real Estate Taxes Liquidation Fund	Police Vehicle Fund	Sheriff's Drug Fund	Document Storage Fund
<b>Cash Receipts</b>						
Property Taxes	\$ 142,152			\$ 3,235		\$ 63,156
Fines and Forfeitures			\$ 27,756			2,916
Charges For Services			1,010			
Interest	27		10,353		\$ 155	
Miscellaneous			39,119		\$ 155	\$ 66,072
<b>Total Cash Receipts</b>	<b>\$ 142,179</b>	<b>\$ 0</b>	<b>\$ 39,119</b>	<b>\$ 3,235</b>	<b>\$ 155</b>	<b>\$ 66,072</b>
<b>Cash Disbursements</b>						
General Government		\$ 3,000	\$ 4,870			\$ 14,497
Health and Welfare	\$ 180,000					
<b>Total Cash Disbursements</b>	<b>\$ 180,000</b>	<b>\$ 3,000</b>	<b>\$ 4,870</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 14,497</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (37,821)	\$ (3,000)	\$ 34,249	\$ 3,235	\$ 155	\$ 51,575
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In		22,752			(3,800)	(50,000)
Operating Transfer Out						
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (37,821)	\$ 19,752	\$ 34,249	\$ 3,235	\$ (3,645)	\$ 1,575
<b>Fund Balance - Beginning of Year</b>	<b>66,922</b>	<b>3,831</b>	<b>385,046</b>	<b>7,570</b>	<b>3,763</b>	<b>561,639</b>
<b>Fund Balance - End of Year</b>	<b>\$ 29,101</b>	<b>\$ 23,583</b>	<b>\$ 419,295</b>	<b>\$ 10,805</b>	<b>\$ 118</b>	<b>\$ 563,214</b>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund
<b>Cash Receipts</b>						
Fines and Forfeitures		\$ 6,950	\$ 34,871	\$ 78,980	\$ 64,316	\$ 2,830
Charges For Services	\$ 12	195		5	1,102	94,916
Interest		8,792	319			21
Miscellaneous	15,008					
<b>Total Cash Receipts</b>	<b>\$ 15,020</b>	<b>\$ 15,937</b>	<b>\$ 35,190</b>	<b>\$ 78,985</b>	<b>\$ 65,418</b>	<b>\$ 97,767</b>
<b>Cash Disbursements</b>						
General Government	\$ 30,000	\$ 9,222				\$ 67,203
Corrections						
Judiciary			\$ 22,549	\$ 14,326	\$ 59,818	
<b>Total Cash Disbursements</b>	<b>\$ 30,000</b>	<b>\$ 9,222</b>	<b>\$ 22,549</b>	<b>\$ 14,326</b>	<b>\$ 59,818</b>	<b>\$ 67,203</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (14,980)	\$ 6,715	\$ 12,641	\$ 64,659	\$ 5,600	\$ 30,564
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	33,829					
Operating Transfer Out	(25,000)			(65,000)		(72,711)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (6,151)	\$ 6,715	\$ 12,641	\$ (341)	\$ 5,600	\$ (42,147)
<b>Fund Balance - Beginning of Year</b>	<b>139,380</b>	<b>64,212</b>	<b>35,538</b>	<b>21,744</b>	<b>300,027</b>	<b>249,498</b>
<b>Fund Balance - End of Year</b>	<b>\$ 133,229</b>	<b>\$ 70,927</b>	<b>\$ 48,179</b>	<b>\$ 21,403</b>	<b>\$ 305,627</b>	<b>\$ 207,351</b>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Coroner's Fee	Traffic Violation Fee Fund	Circuit Clerk OP Fund	Tourism Fund	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund
<b>Cash Receipts</b>						
Intergovernmental Other					\$ 15,125	\$ 1,933
Charges For Services						469
Interest				\$ 1		
Miscellaneous	\$ 8,070		\$ 5,078	5,711		
<b>Total Cash Receipts</b>	<u>\$ 8,070</u>	<u>\$ 0</u>	<u>\$ 5,078</u>	<u>\$ 5,712</u>	<u>\$ 15,125</u>	<u>\$ 2,402</u>
<b>Cash Disbursements</b>						
General Government	\$ 3,299			\$ 4,000		
Public Safety					\$ 9,468	\$ 821
Judiciary			\$ 4,654			
<b>Total Cash Disbursements</b>	<u>\$ 3,299</u>	<u>\$ 0</u>	<u>\$ 4,654</u>	<u>\$ 4,000</u>	<u>\$ 9,468</u>	<u>\$ 821</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 4,771	\$ 0	\$ 424	\$ 1,712	\$ 5,657	\$ 1,581
<b>Fund Balance (Deficit) - Beginning of Year</b>	<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>Fund Balance (Deficit) - End of Year</b>	<u>\$ 6,744</u>	<u>\$ (2,552)</u>	<u>\$ 35,286</u>	<u>\$ 7,728</u>	<u>\$ 16,299</u>	<u>\$ 176,172</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, 2013**

	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	CDAP
<b>Cash Receipts</b>						
Intergovernmental Federal			\$ 92,964	\$ 16,120		
Intergovernmental State		\$ 16,758				
Intergovernmental Other	\$ 63,654					
Fines and Forfeitures			83,753	\$ 3,667		
Interest		285		1		
Miscellaneous			47,122			
<b>Total Cash Receipts</b>	<u>\$ 63,654</u>	<u>\$ 17,043</u>	<u>\$ 92,964</u>	<u>\$ 146,995</u>	<u>\$ 3,668</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>						
Public Safety			\$ 110,559	\$ 105,388	5,000	
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 110,559</u>	<u>\$ 105,388</u>	<u>\$ 5,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 63,654	\$ 17,043	\$ (17,595)	\$ 41,607	\$ (1,332)	
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In				257,500		
Operating Transfer Out	(65,000)			(304,200)	\$ (10,000)	
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (1,346)	\$ 17,043	\$ (17,595)	\$ (5,093)	\$ (11,332)	
<b>Fund Balance - Beginning of Year</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>Fund Balance - End of Year</b>	<u>\$ 807</u>	<u>\$ 111,067</u>	<u>\$ 0</u>	<u>\$ 20,620</u>	<u>\$ 1,631</u>	<u>\$ 5</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, 2013**

	Sheriff's		Arrestees'	Tax Sale	Health	Grant	Pet
	Federal	Medical	In Error	Insurance	Fund	Fund	Population
	Drug	Costs	Interest	Fund			Control
	Fund						Fund
<b>Cash Receipts</b>							
Intergovernmental Federal					\$ 9,678		
Intergovernmental State					11,226		
Fines and Forfeitures		\$ 6,085	\$ 24,350			\$ 8,520	
Charges For Services							
Interest	\$ 1	7	273				1
Miscellaneous				\$ 35,966			
<b>Total Cash Receipts</b>	<b>\$ 1</b>	<b>\$ 6,092</b>	<b>\$ 24,623</b>	<b>\$ 35,966</b>	<b>\$ 20,904</b>	<b>\$ 8,521</b>	
<b>Cash Disbursements</b>							
General Government			\$ 20,640	\$ 36,525	\$ 28,303	\$ 18,698	
Public Safety	\$ 5,000						
Development							
<b>Total Cash Disbursements</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 20,640</b>	<b>\$ 36,525</b>	<b>\$ 28,303</b>	<b>\$ 18,698</b>	
Excess (Deficiency) of Cash Receipts							
Over Cash Disbursements	\$ (4,999)	\$ 6,092	\$ 3,983	\$ (559)	\$ (7,399)	\$ (10,177)	
<b>Other Financing Sources (Uses)</b>							
Operating Transfer In							
Operating Transfer Out	(4,500)		(15,000)		(4,594)		
Excess (Deficiency) of Cash							
Receipts Over Cash Disbursements	\$ (9,499)	\$ 6,092	\$ (11,017)	\$ (559)	\$ (11,993)	\$ (10,177)	
And Other Financing Sources (Uses)		72,562	107,972	2,628	53,522	13,772	
<b>Fund Balance - Beginning of Year</b>	<b>9,560</b>						
<b>Fund Balance - End of Year</b>	<b>\$ 61</b>	<b>\$ 78,654</b>	<b>\$ 96,955</b>	<b>\$ 2,069</b>	<b>\$ 41,529</b>	<b>\$ 3,595</b>	

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	State's Attorney Automation Fund	Drug Court Fee Fund
<b>Cash Receipts</b>		
Charges For Services		\$ 145
Miscellaneous	\$ 558	300
<b>Total Cash Receipts</b>	<u>\$ 558</u>	<u>\$ 445</u>
<b>Cash Disbursements</b>		
Judiciary		
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 558	\$ 445
<b>Fund Balance - Beginning of Year</b>		
<b>Fund Balance - End of Year</b>	<u>\$ 558</u>	<u>\$ 445</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		285,874
Charges For Services		
Surcharges		356,333
Interest		24,353
Miscellaneous		16,418
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 682,978
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Related Expense	\$ 374,000	\$ 112,177
Utilities and Telephone	203,200	181,786
Training	1,000	673
Mileage	1,500	1,240
Dues and Publications	750	415
Mapping and Addressing	2,000	1,200
Dispatch	2,500	408
Insurance	45,300	31,770
Contractual	7,500	5,228
Capital Outlay	112,000	58,034
Towers/Auxiliary Power	5,000	1,617
Vehicle Fuel and Maintenance	4,000	3,111
Office Expense	55,250	53,418
Rent	3,600	3,600
Clothing Allowance	1,000	842
Contingency	8,000	636
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 826,600	\$ 456,155
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (826,600)	\$ 226,823
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(257,500)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (826,600)</u>	\$ (30,677)
<b>Fund Balance - Beginning of Year</b>		<u>2,078,319</u>
<b>Fund Balance - End of Year</b>		<u>\$ 2,047,642</u>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		
Motor Fuel Tax		\$ 1,139,520
Salary Reimbursement		50,303
Interest		4,218
Miscellaneous		18
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 1,194,059
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 100,000	\$ 99,940
Contractual	1,400,000	70,815
Commodities	800,000	654,997
Miscellaneous	300,000	
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 2,600,000	\$ 825,752
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,600,000)	\$ 368,307
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		\$ 28,254
Operating Transfers Out		(760,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (2,600,000)	\$ (363,439)
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		1,857,451
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 1,494,012
		<hr/>

**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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 602,118
Interest		4,063
Miscellaneous		
Member Contributions		676,007
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 1,282,188
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Payment to Illinois Municipal Retirement Fund	\$ 1,560,000	\$ 1,564,050
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 1,560,000	\$ 1,564,050
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,560,000)</u>	\$ (281,862)
<b>Fund Balance - Beginning of Year</b>		<hr/> 1,716,967
<b>Fund Balance - Beginning of Year</b>		<hr/> <u>\$ 1,435,105</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 282,820
Interest		1,501
Miscellaneous		8,714
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> \$ 0 <hr/>	<hr/> \$ 293,035 <hr/>
<b>Cash Disbursements</b>		
General Government		
Social Security	<hr/> \$ 386,000 <hr/>	<hr/> \$ 366,421 <hr/>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> \$ 386,000 <hr/>	<hr/> \$ 366,421 <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> \$ (386,000) <hr/>	<hr/> \$ (73,386) <hr/>
<b>Fund Balance - Beginning of Year</b>		<hr/> 572,775 <hr/>
<b>Fund Balance - End of Year</b>		<hr/> \$ 499,389 <hr/>

**MACOUPIN COUNTY, ILLINOIS  
ANIMAL CONTROL WORKING FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Licenses and Permits		
Dog Tags		\$ 68,801
Fines and Forfeitures		46,459
Interest		4
Donations		7,114
Miscellaneous		5,957
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 128,335</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Benefits	\$ 63,181	\$ 63,158
Expense of Operations	43,819	42,783
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 107,000</b>	<b>\$ 105,941</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (107,000)</u></u>	<u><u>\$ 22,394</u></u>
<b>Fund Balance (Deficit) - Beginning of Year</b>		<u>(206,642)</u>
<b>Fund Balance (Deficit) - End of Year</b>		<u><u>\$ (184,248)</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 7
Miscellaneous		
Ground Rental		9,932
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 9,939
	<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		\$ 9,939
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	\$ (60,000)	(60,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (60,000)	\$ (50,061)
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		71,694
		<hr/>
<b>Fund Balance - End of Year</b>		\$ 21,633
		<hr/>

**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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$      1,454</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      1,454</u>
<b>Cash Disbursements</b>		
Development		
Miscellaneous	<u>\$     60,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$     60,000</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$     (60,000)</u>	<u>\$      1,454</u>
<b>Fund Balance - Beginning of Year</b>		<u>100,222</u>
<b>Fund Balance - End of Year</b>		<u><u>101,676</u></u>

**MACOUPIN COUNTY, ILLINOIS  
REVOLVING LOAN FUND II  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>          </u>	<u>\$      2,310</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      2,310</u>
<b>Cash Disbursements</b>		
Development		
Miscellaneous	<u>          </u>	<u>\$          6</u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          6</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$      2,304</u>
<b>Fund Balance - Beginning of Year</b>		<u>67,919</u>
<b>Fund Balance - End of Year</b>		<u>\$      70,223</u>

**MACOUPIN COUNTY, ILLINOIS  
OLD JAIL RESTORATION FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Donations	<u>          </u>	<u>\$        90</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$        90</u>
<b>Cash Disbursements</b>		
	<u>          </u>	<u>          </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$        90</u>
<b>Fund Balance - Beginning of Year</b>		<u>          30</u>
<b>Fund Balance - End of Year</b>		<u><u>\$       120</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	<u>                    </u>	<u>\$      19,357</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      19,357</u>
<b>Cash Disbursements</b>		
Judiciary	<u>                    </u>	<u>\$      12,963</u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$      12,963</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$         6,394</u>
<b>Fund Balance - Beginning of Year</b>		<u>          7,192</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      13,586</u></u>

**MACOUPIN COUNTY, ILLINOIS  
TORT LIABILITY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 250,380
Interest		56
Miscellaneous		24,915
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 275,351
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Insurance Premium/Bonds	\$ 420,660	\$ 364,209
Miscellaneous	15,340	15,340
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 436,000	\$ 379,549
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (436,000)</u>	\$ (104,198)
<b>Fund Balance - Beginning of Year</b>		<hr/> 213,226
<b>Fund Balance - End of Year</b>		<hr/> <u>\$ 109,028</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 349,921
Intergovernmental State		57,241
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		97,788
Interest		99
Miscellaneous		1,249
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 506,298
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries and Benefits	\$ 792,150	\$ 770,816
Contractual	426,200	437,630
Capital Outlay	211,000	2,705
Commodities	213,900	196,203
Miscellaneous	13,000	1,416
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 1,656,250	\$ 1,408,770
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,656,250)	\$ (902,472)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		847,635
Operating Transfers Out		(18,993)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,656,250)</u>	\$ (73,830)
<b>Fund Balance - Beginning of Year</b>		<hr/> 285,540
<b>Fund Balance - End of Year</b>		<u><u>\$ 211,710</u></u>

**MACOUPIN COUNTY, ILLINOIS  
FEDERAL AID MATCHING FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 205,243
Intergovernmental Federal		134,357
Intergovernmental State		9,750
Interest		1,835
Miscellaneous		53,281
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 404,466</b>
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 500,000	\$ 64,688
Capital Outlay	100,000	495,946
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 600,000</b>	<b>\$ 560,634</b>
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (600,000)	\$ (156,168)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		96,066
Operating Transfers Out		(29,814)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (600,000)</u>	\$ (89,916)
<b>Fund Balance - Beginning of Year</b>		<u>693,091</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 603,175</u></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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 319,515
Interest		29
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 319,544</u>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 150,000	
Capital Outlay	450,000	
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 600,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (600,000)	\$ 319,544
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		9,388
Operating Transfers Out		(586,834)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (600,000)</u>	\$ (257,902)
<b>Fund Balance - Beginning of Year</b>		<u>327,619</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 69,717</u></u>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY TOWNSHIP BRIDGE FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 177,683
Intergovernmental Other		
Reimbursement for Bridge Projects		299,095
Interest		124
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 476,902
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 130,000	\$ 113,428
Capital Outlay	150,000	227,964
Commodities	130,000	
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 410,000	\$ 341,392
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (410,000)	\$ 135,510
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		473,922
Operating Transfers Out		(59,624)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (410,000)</u>	\$ 549,808
	<hr/>	
<b>Fund Balance - Beginning of Year</b>		563,656
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 1,113,464</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	\$       75
<b>Total Cash Receipts</b>	<u>\$           0</u>	<u>\$       75</u>
<b>Cash Disbursements</b>		
General Government		
Salaries and Benefits	\$    88,846	\$    79,554
Purchase of Equipment	14,000	5,900
Miscellaneous	<u>125,562</u>	<u>91,943</u>
<b>Total Cash Disbursements</b>	<u>\$   228,408</u>	<u>\$   177,397</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$   (228,408)	\$   (177,322)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<u>                    </u>	<u>259,629</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$   (228,408)</u>	\$    82,307
<b>Fund Balance - Beginning of Year</b>		<u>710,390</u>
<b>Fund Balance - End of Year</b>		<u><u>\$   792,697</u></u>

**MACOUPIN COUNTY, ILLINOIS  
MENTAL DEFICIENCY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 42,046
Interest		134
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 42,180</u>
<b>Cash Disbursements</b>		
Health and Welfare		
Cash Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 52,000</u>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (52,000)</u>	<u>\$ (9,820)</u>
<b>Fund Balance - Beginning of Year</b>		<u>58,665</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 48,845</u></u>

**MACOUPIN COUNTY, ILLINOIS  
MENTAL HEALTH FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Property Taxes		\$ 142,152
Interest		27
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 142,179</u>
<b>Cash Disbursements</b>		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 180,000</u>	<u>\$ 180,000</u>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 180,000</u>	<u>\$ 180,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (180,000)</u></u>	<u>\$ (37,821)</u>
<b>Fund Balance - Beginning of Year</b>		<u>66,922</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 29,101</u></u>

**MACOUPIN COUNTY, ILLINOIS  
VITAL RECORDS AUTOMATION  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<b>Total Cash Disbursements</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (3,000)	\$ (3,000)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<hr/>	<u>22,752</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (3,000)</u>	\$ 19,752
<b>Fund Balance - Beginning of Year</b>		<u>3,831</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 23,583</u></u>



**MACOUPIN COUNTY, ILLINOIS  
DELINQUENT REAL ESTATE TAXES LIQUIDATION FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Redemption Fees		\$ 27,756
Interest		1,010
Miscellaneous		10,353
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 39,119
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 5,000	\$ 4,870
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 5,000	\$ 4,870
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (5,000)</u>	\$ 34,249
		<hr/>
<b>Fund Balance - Beginning of Year</b>		385,046
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 419,295</u>

**MACOUPIN COUNTY, ILLINOIS  
POLICE VEHICLE FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Fines and Forfeitures	<u>                    </u>	<u>\$      3,235</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      3,235</u>
<b>Cash Disbursements</b>		
	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$      3,235</u>
<b>Fund Balance - Beginning of Year</b>		<u>7,570</u>
<b>Fund Balance - End of Year</b>		<u>\$    10,805</u>

**MACOUPIN COUNTY, ILLINOIS  
SHERIFF'S DRUG FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$          155</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          155</u>
<b>Cash Disbursements</b>		
Public Safety	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		<u>\$          155</u>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(3,800)</u>	<u>(3,800)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$     (3,800)</u></u>	<u>\$     (3,645)</u>
<b>Fund Balance - Beginning of Year</b>		<u>3,763</u>
<b>Fund Balance - End of Year</b>		<u><u>\$          118</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 63,156
Interest		2,916
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 66,072</u>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$ 300	
Supplies	12,368	\$ 12,368
Equipment	1,280	1,280
Mileage, Dues, & Conventions	100	
Education/Training	100	99
System Updates/Programming	896	
Miscellaneous	31,456	750
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 46,500</u>	<u>\$ 14,497</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (46,500)	\$ 51,575
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (96,500)</u>	\$ 1,575
<b>Fund Balance - Beginning of Year</b>		<u>561,639</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 563,214</u></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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 12
Miscellaneous		15,008
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 15,020</u>
<b>Cash Disbursements</b>		
General Government		
Supplies	\$ 30,000	\$ 30,000
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (30,000)	\$ (14,980)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		33,829
Operating Transfers Out	(25,000)	(25,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (55,000)</u>	\$ (6,151)
<b>Fund Balance - Beginning of Year</b>		<hr/> 139,380
<b>Fund Balance - End of Year</b>		<u><u>\$ 133,229</u></u>

**MACOUPIN COUNTY, ILLINOIS  
TREASURER'S AUTOMATION FEES ACCOUNT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges for Services		\$ 6,950
Interest		195
Miscellaneous		8,792
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> <b>\$ 0</b> <hr/>	<hr/> <b>\$ 15,937</b> <hr/>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$ 30,000	\$ 9,222
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> <b>\$ 30,000</b> <hr/>	<hr/> <b>\$ 9,222</b> <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> <b>\$ (30,000)</b> <hr/>	<b>\$ 6,715</b>
<b>Fund Balance - Beginning of Year</b>		<hr/> <b>64,212</b>
<b>Fund Balance - End of Year</b>		<hr/> <b>\$ 70,927</b> <hr/>

**MACOUPIN COUNTY, ILLINOIS  
LAW LIBRARY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Services		
Library Fees		\$ 34,871
Miscellaneous		319
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<hr/> <b>\$ 0</b> <hr/>	<hr/> <b>\$ 35,190</b> <hr/>
<b>Cash Disbursements</b>		
Judiciary		
Books and Supplies	\$ 30,000	\$ 22,549
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> <b>\$ 30,000</b> <hr/>	<hr/> <b>\$ 22,549</b> <hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<hr/> <b>\$ (30,000)</b> <hr/>	<hr/> <b>\$ 12,641</b> <hr/>
<b>Fund Balance - Beginning of Year</b>		<hr/> <b>35,538</b> <hr/>
<b>Fund Balance - End of Year</b>		<hr/> <b>\$ 48,179</b> <hr/>

**MACOUPIN COUNTY, ILLINOIS  
COURT SECURITY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Services		\$ 78,980
Interest		5
	<u>                    </u>	<u>                    </u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 78,985</u>
<b>Cash Disbursements</b>		
Judiciary		
Salaries and Fringe Reimbursement	\$ 18,000	\$ 14,326
	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 18,000</u>	<u>\$ 14,326</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (18,000)	\$ 64,659
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(65,000)</u>	<u>(65,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (83,000)</u>	\$ (341)
<b>Fund Balance - Beginning of Year</b>		<u>21,744</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 21,403</u></u>



**MACOUPIN COUNTY, ILLINOIS  
COURT AUTOMATION FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 64,316
Interest		1,102
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 65,418</u>
<b>Cash Disbursements</b>		
Judiciary		
Salaries	\$ 7,706	\$ 7,707
Office Supplies	3,356	3,356
System Updates and Programming	32,376	5,936
Equipment Repairs and Maintenance	23,541	23,542
Books, Transcripts, and Periodicals	1,645	
Capital Outlay	31,376	19,277
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 100,000</u>	<u>\$ 59,818</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (100,000)</u>	<u>\$ 5,600</u>
<b>Fund Balance - Beginning of Year</b>		<u>300,027</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 305,627</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**PROBATION FEES FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 2,830
Charges For Services		94,916
Interest		21
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 97,767</u>
<b>Cash Disbursements</b>		
Corrections		
Supplies	\$ 33,500	\$ 14,666
Travel	8,500	7,470
Equipment	35,000	28,727
Miscellaneous	33,500	16,340
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 110,500</u>	<u>\$ 67,203</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (110,500)	\$ 30,564
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(46,500)</u>	<u>(72,711)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$ (157,000)</u></u>	\$ (42,147)
<b>Fund Balance - Beginning of Year</b>		<u>249,498</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 207,351</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      8,070</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      8,070</u>
<b>Cash Disbursements</b>		
General Government	<u>\$      6,000</u>	<u>\$      3,299</u>
<b>Total Cash Disbursements</b>	<u>\$      6,000</u>	<u>\$      3,299</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$     (6,000)</u>	<u>\$      4,771</u>
<b>Fund Balance - Beginning of Year</b>		<u>1,973</u>
<b>Fund Balance - End of Year</b>		<u>\$      6,744</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, 2013**

	<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>\$ 0</u>	<u>\$ 0</u>
<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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      5,078</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      5,078</u>
<b>Cash Disbursements</b>		
Judiciary	<u>                    </u>	<u>\$      4,654</u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$      4,654</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          0</u>	<u>\$          424</u>
<b>Fund Balance - Beginning of Year</b>		<u>34,862</u>
<b>Fund Balance - End of Year</b>		<u>\$      35,286</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 1
Miscellaneous		5,711
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 5,712
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 5,000	\$ 4,000
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 5,000	\$ 4,000
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (5,000)</u>	\$ 1,712
<b>Fund Balance - Beginning of Year</b>		6,016
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 7,728</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Other	<u>                    </u>	<u>\$      15,125</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      15,125</u>
<b>Cash Disbursements</b>		
Public Safety		
Payments For Telecommunication Service	<u>\$      12,000</u>	<u>\$      9,468</u>
<b>Total Cash Disbursements</b>	<u>\$      12,000</u>	<u>\$      9,468</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (12,000)</u></u>	<u>\$      5,657</u>
<b>Fund Balance - Beginning of Year</b>		<u>10,642</u>
<b>Fund Balance - End of Year</b>		<u><u>\$     16,299</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**CIRCUIT CLERK - MAINTENANCE AND CHILD SUPPORT FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Charges For Services		
Maintenance and Child Support Collection Fees		\$ 1,933
Interest		469
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 2,402</u>
<b>Cash Disbursements</b>		
Judiciary	<u>\$ 27,500</u>	<u>\$ 821</u>
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 27,500</u>	<u>\$ 821</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$ (27,500)</u></u>	\$ 1,581
<b>Fund Balance - Beginning of Year</b>		<u>174,591</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 176,172</u></u>



**MACOUPIN COUNTY, ILLINOIS  
MACOUPIN COUNTY COPS GRANT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

<b>Cash Receipts</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
Intergovernmental Other		\$ 63,654
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 63,654</b>
<b>Cash Disbursements</b>		
<b>Total Cash Disbursements</b>	<b>\$ 0</b>	<b>\$ 0</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 63,654
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	(65,000)	(65,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (65,000)</u>	\$ (1,346)
<b>Fund Balance - Beginning of Year</b>		<u>2,153</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 807</u></u>

**MACOUPIN COUNTY, ILLINOIS  
CIRCUIT CLERK SDU REIMBURSEMENT FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 16,758
Interest		285
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 17,043</u>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 17,043
<b>Fund Balance - Beginning of Year</b>		<u>94,024</u>
<b>Fund Balance - End of Year</b>		<u>\$ 111,067</u>

**MACOUPIN COUNTY, ILLINOIS  
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal	<u>                    </u>	<u>\$ 92,964</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 92,964</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$ 118,009</u>	<u>\$ 110,559</u>
<b>Total Cash Disbursements</b>	<u>\$ 118,009</u>	<u>\$ 110,559</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (118,009)</u>	<u>\$ (17,595)</u>
<b>Fund Balance - Beginning of Year</b>		<u>17,595</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 0</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, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental Federal		\$ 16,120
Fines & Forfeitures		83,753
Miscellaneous		47,122
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 146,995</u>
<b>Cash Disbursements</b>		
Public Safety		\$ 105,388
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 105,388</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 41,607
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		257,500
Operating Transfers Out		(304,200)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ (5,093)
<b>Fund Balance - Beginning of Year</b>		<u>25,713</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 20,620</u></u>

**MACOUPIN COUNTY, ILLINOIS  
DUI EQUIPMENT FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 3,667
Interest		1
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 3,668</u>
<b>Cash Disbursements</b>		
Public Safety	\$ 15,000	\$ 5,000
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 15,000</u>	<u>\$ 5,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (15,000)	\$ (1,332)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(10,000)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (15,000)</u>	\$ (11,332)
<b>Fund Balance - Beginning of Year</b>		<hr/> 12,963
<b>Fund Balance - End of Year</b>		<u><u>\$ 1,631</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**CDAP FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
<b>Fund Balance - Beginning of Year</b>		<hr/> 5
<b>Fund Balance - End of Year</b>		<u>\$ 5</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          1</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          1</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$      9,500</u>	<u>\$      5,000</u>
<b>Total Cash Disbursements</b>	<u>\$      9,500</u>	<u>\$      5,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$      (9,500)	\$      (4,999)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>                    </u>	<u>(4,500)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$      (9,500)</u>	\$      (9,499)
<b>Fund Balance - Beginning of Year</b>		<u>9,560</u>
<b>Fund Balance - End of Year</b>		<u><u>\$          61</u></u>

**MACOUPIN COUNTY, ILLINOIS  
ARRESTEES' MEDICAL COSTS  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 6,085
Interest		7
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 6,092
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety	\$ 20,000	
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 20,000	\$ 0
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	\$ 6,092
<b>Fund Balance - Beginning of Year</b>		<hr/> 72,562
<b>Fund Balance - End of Year</b>		<u><hr/>\$ 78,654</u>



**MACOUPIN COUNTY, ILLINOIS  
TAX SALE IN ERROR INTEREST  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		\$ 24,350
Interest		273
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 24,623</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 25,000	\$ 20,640
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 25,000</u>	<u>\$ 20,640</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (25,000)	\$ 3,983
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (40,000)</u>	\$ (11,017)
<b>Fund Balance - Beginning of Year</b>		<u>107,972</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 96,955</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, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$      35,966</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      35,966</u>
<b>Cash Disbursements</b>		
General Government Insurance	<u>\$      75,000</u>	<u>\$      36,525</u>
<b>Total Cash Disbursements</b>	<u>\$      75,000</u>	<u>\$      36,525</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$     (75,000)</u></u>	<u>\$         (559)</u>
<b>Fund Balance - Beginning of Year</b>		<u>2,628</u>
<b>Fund Balance - End of Year</b>		<u><u>\$      2,069</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, 2013**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>
<b>Cash Receipts</b>		
Intergovernmental Federal		\$ 9,678
Intergovernmental State		11,226
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 20,904
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Grant Expense	\$ 70,406	\$ 28,303
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 70,406	\$ 28,303
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (70,406)	\$ (7,399)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		
Operating Transfers Out	(4,594)	(4,594)
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (75,000)</u>	\$ (11,993)
<b>Fund Balance - Beginning of Year</b>		<hr/> 53,522
<b>Fund Balance - End of Year</b>		<hr/> <u>\$ 41,529</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, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 8,520
Interest		1
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 8,521
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Public Safety		
Neutering Expense	\$ 24,000	\$ 18,698
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 24,000	\$ 18,698
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (24,000)</u>	\$ (10,177)
<b>Fund Balance - Beginning of Year</b>		<hr/> 13,772
<b>Fund Balance - End of Year</b>		<hr/> <u>\$ 3,595</u>

**MACOUPIN COUNTY, ILLINOIS  
STATE'S ATTORNEY AUTOMATION FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$          558</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          558</u>
<b>Cash Disbursements</b>		
Judiciary	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$          0</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$          0</u></u>	<u>\$          558</u>
<b>Fund Balance - Beginning of Year</b>		<u>                    </u>
<b>Fund Balance - End of Year</b>		<u><u>\$          558</u></u>

**MACOUPIN COUNTY, ILLINOIS  
STATE'S ATTORNEY AUTOMATION FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charge for Service		\$ 145
Miscellaneous		300
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 445
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Judiciary		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 445
	<hr/>	
<b>Fund Balance - Beginning of Year</b>		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 445</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTARY INFORMATION**  
**FIDUCIARY FUND TYPES**  
**TRUST AND AGENCY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2013**

	Inheritance Tax Fund	County Court Trust Fund	County Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fee Fund	Marriage Fee Fund	Total All Trust Funds
<b>ASSETS</b>									
Cash	\$ 13,490	\$ 34,611	\$ 7,252	\$ 55,242	\$ 17,378	\$ 449	\$ 164,894	\$ 1,180	\$2,045,360
Invested Cash									47,185
<b>TOTAL ASSETS</b>	<u>\$ 13,490</u>	<u>\$ 34,611</u>	<u>\$ 7,252</u>	<u>\$ 55,242</u>	<u>\$ 17,378</u>	<u>\$ 449</u>	<u>\$ 164,894</u>	<u>\$ 1,180</u>	<u>\$2,092,545</u>
<b>LIABILITIES</b>									
Bonds Outstanding									\$ 488,404
Funds Held For Others	\$ 13,490	\$ 34,611	\$ 7,252	\$ 55,242	\$ 17,378	\$ 449	\$ 164,894	\$ 1,180	1,604,141
<b>TOTAL LIABILITIES</b>	<u>\$ 13,490</u>	<u>\$ 34,611</u>	<u>\$ 7,252</u>	<u>\$ 55,242</u>	<u>\$ 17,378</u>	<u>\$ 449</u>	<u>\$ 164,894</u>	<u>\$ 1,180</u>	<u>\$2,092,545</u>



**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)**  
**AUGUST 31, 2013**

	Circuit Clerk Bond & Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
<b>ASSETS</b>									
Cash	\$ 670,850	\$ 965,530	\$ 4	\$ 3,464	\$ 11,192	\$ 96,501	\$ 2,880	\$ 443	
Invested Cash	47,185								
<b>TOTAL ASSETS</b>	<u>\$ 718,035</u>	<u>\$ 965,530</u>	<u>\$ 4</u>	<u>\$ 3,464</u>	<u>\$ 11,192</u>	<u>\$ 96,501</u>	<u>\$ 2,880</u>	<u>\$ 443</u>	<u>\$ 0</u>
<b>LIABILITIES</b>									
Bonds Outstanding	\$ 488,404								
Funds Held For Others	229,631	\$ 965,530	\$ 4	\$ 3,464	\$ 11,192	\$ 96,501	\$ 2,880	\$ 443	
<b>TOTAL LIABILITIES</b>	<u>\$ 718,035</u>	<u>\$ 965,530</u>	<u>\$ 4</u>	<u>\$ 3,464</u>	<u>\$ 11,192</u>	<u>\$ 96,501</u>	<u>\$ 2,880</u>	<u>\$ 443</u>	<u>\$ 0</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUNDS HELD FOR OTHERS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Other Drainage District #1	Barnett Special Drainage District	Tax Sale Fees Fund	Marriage Fees Fund	Total All Trust Funds
Cash Receipts	\$ 34	\$ 3,099	\$ 2,016	\$ 999,443	\$ 1,251		\$ 10,146	\$ 1,622	\$ 5,740,364
Cash Disbursements		5,688		978,708		\$ 1,171		442	5,513,783
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 34	\$ (2,589)	\$ 2,016	\$ 20,735	\$ 1,251	\$ (1,171)	\$ 10,146	\$ 1,180	\$ 226,581
Funds Held For Others - Beginning of Year	13,456	37,200	5,236	34,507	16,127	1,620	154,748		1,377,560
Funds Held For Others - End of Year	\$ 13,490	\$ 34,611	\$ 7,252	\$ 55,242	\$ 17,378	\$ 449	\$ 164,894	\$ 1,180	\$ 1,604,141

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, 2013

	Circuit Clerk Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund	Sheriff Bonding Fees
Cash Receipts	\$ 1,970,643	\$ 1,818,030	\$ 5,056	\$ 2,297	\$ 210	\$ 840,957	\$ 25,166	\$ 21,146	\$ 39,248
Cash Disbursements	1,999,862	1,640,773	5,060	3,238	1,305	794,956	22,286	21,046	39,248
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (29,219)	\$ 177,257	\$ (4)	\$ (941)	\$ (1,095)	\$ 46,001	\$ 2,880	\$ 100	\$ 0
Funds Held For Others - Beginning of Year	258,850	788,273	8	4,405	12,287	50,500		343	
Funds Held For Others - End of Year	\$ 229,631	\$ 965,530	\$ 4	\$ 3,464	\$ 11,192	\$ 96,501	\$ 2,880	\$ 443	\$ 0

**MACOUPIN COUNTY, ILLINOIS**  
**OTHER INFORMATION**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

MACOUPIN COUNTY  
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)
12/31/12	\$ 4,495,689	\$ 7,511,422	\$ 3,015,733	59.85%	\$ 2,239,452	134.66%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$4,714,710. On a market basis, the funded ratio would be 62.77%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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)
12/31/12	\$ 11,527,771	\$ 13,926,257	\$ 2,398,486	82.78%	\$ 4,863,053	49.32%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$11,945,855. On a market basis, the funded ratio would be 85.78%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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)
12/31/12	\$ (519,103)	\$ 945,531	\$ 1,464,634	0.00%	\$ 158,998	921.17%
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%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$(426,277). On a market basis, the funded ratio would be 0.00%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Macoupin County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**MACOUPIN COUNTY, ILLINOIS**  
**SCHEDULE OF ASSESSED VALUATIONS,**  
**TAX EXTENSIONS AND TAX RATES**  
**FOR TAX YEARS 2012, 2011, 2010, AND 2009**

	2012 Tax Levy		2011 Tax Levy		2010 Tax Levy		2009 Tax Levy	
<b>Total Assessed Valuation</b>	\$587,544,899		\$575,694,143		\$571,087,734		\$562,771,219	
	<b>Extension</b>	<b>Rate</b>	<b>Extension</b>	<b>Rate</b>	<b>Extension</b>	<b>Rate</b>	<b>Extension</b>	<b>Rate</b>
<b>County Funds</b>								
General	\$ 1,282,082	0.21821	\$ 1,218,111	0.21159	\$ 1,174,613	0.20568	\$ 1,046,192	0.18590
Illinois Municipal Retirement Fund	840,013	0.14297	825,027	0.14331	824,993	0.14446	850,348	0.15110
County Highway	501,999	0.08544	472,012	0.08199	472,004	0.08265	458,659	0.08150
County Bridge	245,006	0.04170	245,015	0.04256	244,997	0.04290	230,736	0.04100
Federal Aid Matching	283,021	0.04817	283,011	0.04916	282,974	0.04955	270,693	0.04810
Mental Deficiency	57,991	0.00987	57,972	0.01007	58,023	0.01016	58,528	0.01040
Mental Health	196,005	0.03336	196,024	0.03405	195,997	0.03432	196,407	0.03490
Public Health	269,977	0.04595	270,001	0.04690	270,010	0.04728	269,568	0.04790
Liability	354,995	0.06042	340,005	0.05906	329,975	0.05778	350,607	0.06230
Social Security	390,012	0.06638	389,975	0.06774	380,002	0.06654	380,434	0.06760
<b>Total</b>	<b>\$ 4,421,101</b>	<b>0.75247</b>	<b>\$ 4,297,154</b>	<b>0.74643</b>	<b>\$ 4,233,588</b>	<b>0.74132</b>	<b>\$ 4,112,172</b>	<b>0.73070</b>