

**MACOUPIN COUNTY, ILLINOIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

**MACOUPIN COUNTY, ILLINOIS  
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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, 2015, 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 assessment 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.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the primary government of Macoupin County, Illinois, as of August 31, 2015, and the respective changes in financial position for the year then ended in accordance with the cash/modified cash bases of accounting described in Note 2.

## **Emphasis of Matter**

As discussed in Note 1, 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. These primary government financial statements do not include financial data for the County's legally separate component unit, the Macoupin County Health Department, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the Macoupin County, Illinois, as of August 31, 2015, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United State of America. Our opinion is not modified with respect to this matter.

## **Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash/modified cash bases of accounting, which are bases of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this 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 supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

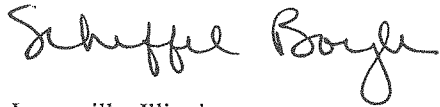
The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied 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 supplementary information listed in the table of contents is 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 January 20, 2016, 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.



Jerseyville, Illinois  
January 20, 2016





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON

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, 2015, 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 January 20, 2016.

**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 due to mispostings of transfers, 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) The County Board has requested the Treasurer's Office and County Clerk's office work together to utilize existing personnel to address this finding by coordinating a list of additions to capital assets as these items relate to job duties performed by employees in the respective offices. Management will continue to rely on the assistance of their audit firm in the preparation of the depreciation expense schedule due to the additional cost required to maintain the schedule. (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.

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.

### **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.



Jerseyville, Illinois  
January 20, 2016

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
AUGUST 31, 2015

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 11,300,253
Invested Cash	2,895,825
Current Portion of Revolving Loans	9,964
Total Current Assets	\$ 14,206,042
Non-Current Assets:	
Revolving Loans (Net of Current Portion)	\$ 49,393
Capital Assets, (Net of Accumulated Depreciation)	15,843,444
Total Non-Current Assets	\$ 15,892,837
<b>TOTAL ASSETS</b>	\$ 30,098,879
<b>LIABILITIES AND NET POSITION</b>	
<b>LIABILITIES</b>	
Current Liabilities:	
Payroll Liabilities	\$ 1,957
Current Portion of Long-Term Debt	3,920
Total Current Liabilities	\$ 5,877
Long-Term Liabilities:	
Due To Other Governments	\$ 126,099
Notes and Leases Payable	77,181
Total Long-Term Liabilities	\$ 203,280
<b>TOTAL LIABILITIES</b>	\$ 209,157
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	\$ 15,636,244
Restricted	7,223,985
Unrestricted	7,029,493
<b>TOTAL NET POSITION</b>	\$ 29,889,722
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 30,098,879

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, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Fines, Licenses, and Permits, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Primary Government:					
General Government	\$ 5,191,381	\$ 960,304			\$ (4,231,077)
Public Safety	3,275,825	954,406	\$ 494,207		(1,827,212)
Corrections	1,251,866	86,550			(1,165,316)
Judiciary	1,395,681	607,079			(788,602)
Public Works and Transportation	3,032,934			\$ 127,509	(2,905,425)
Health and Welfare	232,142				(232,142)
Development	241,926				(241,926)
Education	52,588				(52,588)
Depreciation - Unallocated	24,419				(24,419)
Total Primary Government	\$ 14,698,762	\$ 2,608,339	\$ 494,207	\$ 127,509	\$ (11,468,707)
General Revenues:					
					\$ 3,388,612
					5,228,315
					59,520
					18,148
					719,812
					747,221
					(7,469)
					\$ 10,154,159
					(1,314,548)
					31,204,270
					\$ 29,889,722

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, 2015

	<u>GENERAL FUNDS</u>	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL TAX FUND</u>	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>REVOLVING LOAN FUND II</u>
<b>ASSETS</b>					
Cash	\$ 2,121,982	\$ 397,561	\$ 1,459,868	\$ 1,294,525	\$ 107,518
Invested Cash	600,000	1,050,825		400,000	
Due From Other Funds	285,322				
Revolving Loan Balances					8,090
<b>TOTAL ASSETS</b>	<u>\$ 3,007,304</u>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 115,608</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Payroll Liabilities	\$ 1,957				
Due to Other Funds	2,445				\$ 50,000
<b>Total Liabilities</b>	<u>\$ 4,402</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,000</u>
Fund Balance					
Nonspendable	\$ 285,322				\$ 6,180
Restricted			\$ 1,426,343	\$ 1,675,613	
Committed	117,181				
Assigned		\$ 1,448,386	33,525	18,912	59,428
Unassigned	2,600,399				
<b>Total Fund Balance</b>	<u>\$ 3,002,902</u>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 65,608</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,007,304</u>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 115,608</u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
ARISING FROM CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS (CONTINUED)  
AUGUST 31, 2015

	<u>ANIMAL CONTROL WORKING FUND</u>	<u>COUNTY HIGHWAY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>				
Cash	\$ 67,977	\$ 203,263	\$ 5,647,559	\$ 11,300,253
Invested Cash			845,000	2,895,825
Due From Other Funds			13,183	298,505
Revolving Loan Balances			51,267	59,357
<b>TOTAL ASSETS</b>	<b>\$ 67,977</b>	<b>\$ 203,263</b>	<b>\$ 6,557,009</b>	<b>\$ 14,553,940</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Payroll Liabilities				\$ 1,957
Due to Other Funds	\$ 209,830		\$ 36,230	298,505
<b>Total Liabilities</b>	<b>\$ 209,830</b>	<b>\$ 0</b>	<b>\$ 36,230</b>	<b>\$ 300,462</b>
Fund Balance				
Nonspendable			\$ 43,447	\$ 334,949
Restricted		\$ 202,454	3,584,626	6,889,036
Committed				117,181
Assigned		809	2,892,706	4,453,766
Unassigned	\$ (141,853)			2,458,546
<b>Total Fund Balance (Deficit)</b>	<b>\$ (141,853)</b>	<b>\$ 203,263</b>	<b>\$ 6,520,779</b>	<b>\$ 14,253,478</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 67,977</b>	<b>\$ 203,263</b>	<b>\$ 6,557,009</b>	<b>\$ 14,553,940</b>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE STATEMENT OF ASSETS,  
LIABILITIES AND FUND BALANCES ARISING FROM  
CASH BASIS TRANSACTIONS - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
AUGUST 31, 2015

Total Governmental Funds Balances \$ 14,253,478

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		2,650,888	
Buildings, Net of \$3,601,057 Accumulated Depreciation		4,189,099	
Equipment, Net of \$3,506,397 Accumulated Depreciation		2,132,892	
Bridges, Net of \$1,802,435 Accumulated Depreciation		4,871,014	
Roads, Net of \$6,799,107 Accumulated Depreciation		1,816,127	
Total Noncurrent Assets (Net of Accumulated Depreciation and Amortization)			15,843,444

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

Balances at August 31, 2015:

Due To Other Governments		(126,099)	
Note and Leases Payable		(81,101)	
			(207,200)

Total Net Position of Governmental Activities \$ 29,889,722

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>GENERAL</u> <u>FUNDS</u>	<u>EMERGENCY</u> <u>TELEPHONE</u> <u>SYSTEM</u> <u>FUND</u>	<u>COUNTY</u> <u>MOTOR</u> <u>FUEL TAX</u> <u>FUND</u>	<u>ILLINOIS</u> <u>MUNICIPAL</u> <u>RETIREMENT</u> <u>FUND</u>	<u>REVOLVING</u> <u>LOAN</u> <u>FUND II</u>
Cash Receipts					
Property Taxes	\$ 1,098,277			\$ 688,946	
Intergovernmental Federal	24,588				
Intergovernmental State	3,844,255	\$ 286,130	\$ 964,080		
Intergovernmental Other					
License and Permits	5,505				
Fines and Forfeitures	376,892				
Charges for Services	1,331,198	304,761			
Interest	3,917	40,253	3,979	2,691	\$ 351
Donations					
Miscellaneous	366,722	7,812		719,812	
Total Cash Receipts	<u>\$ 7,051,354</u>	<u>\$ 638,956</u>	<u>\$ 968,059</u>	<u>\$ 1,411,449</u>	<u>\$ 351</u>
Cash Disbursements					
General Government	\$ 2,319,382			\$ 1,512,066	
Public Safety	2,604,474	\$ 834,479			
Corrections	1,137,509				
Judiciary	1,276,289				
Public Works and Transportation			\$ 558,036		
Health and Welfare					
Development	228,514				
Education	52,588				
Total Cash Disbursements	<u>\$ 7,618,756</u>	<u>\$ 834,479</u>	<u>\$ 558,036</u>	<u>\$ 1,512,066</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (567,402)	\$ (195,523)	\$ 410,023	\$ (100,617)	\$ 351
Other Financing Sources (Uses)					
Operating Transfer In	327,509				
Operating Transfer Out	(395,672)	(273,200)	(646,678)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ (635,565)	\$ (468,723)	\$ (236,655)	\$ (100,617)	\$ 351
Fund Balance - Beginning of Year	<u>3,638,467</u>	<u>1,917,109</u>	<u>1,696,523</u>	<u>1,795,142</u>	<u>65,257</u>
Fund Balance - End of Year	<u>\$ 3,002,902</u>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 65,608</u>

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, 2015

	<u>ANIMAL CONTROL WORKING FUND</u>	<u>COUNTY HIGHWAY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Cash Receipts				
Property Taxes		\$ 399,436	\$ 1,201,953	\$ 3,388,612
Intergovernmental Federal		127,509	131,393	283,490
Intergovernmental State			264,593	5,359,058
Intergovernmental Other		87,385	120,098	207,483
License and Permits	\$ 67,377			72,882
Fines and Forfeitures	43,114		65,335	485,341
Charges for Services			414,157	2,050,116
Interest	6	57	8,266	59,520
Donations	18,148			18,148
Miscellaneous		4,472	368,215	1,467,033
Total Cash Receipts	<u>\$ 128,645</u>	<u>\$ 618,859</u>	<u>\$ 2,574,010</u>	<u>\$ 13,391,683</u>
Cash Disbursements				
General Government			\$ 1,784,523	\$ 5,615,971
Public Safety	\$ 109,935		82,962	3,631,850
Corrections			46,866	1,184,375
Judiciary			98,738	1,375,027
Public Works and Transportation		\$ 1,471,276	925,251	2,954,563
Health and Welfare			232,142	232,142
Development				228,514
Education				52,588
Total Cash Disbursements	<u>\$ 109,935</u>	<u>\$ 1,471,276</u>	<u>\$ 3,170,482</u>	<u>\$ 15,275,030</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 18,710	\$ (852,417)	\$ (596,472)	\$ (1,883,347)
Other Financing Sources (Uses)				
Operating Transfer In		600,000	477,276	1,404,785
Operating Transfer Out			(89,235)	(1,404,785)
Proceeds from Sale of Capital Assets		8,100		8,100
Excess (Deficiency) of Cash Receipts Over Cash Disbursements and Other Financing Sources (Uses)	\$ 18,710	\$ (244,317)	\$ (208,431)	\$ (1,875,247)
Fund Balance (Deficit) - Beginning of Year	<u>(160,563)</u>	<u>447,580</u>	<u>6,729,210</u>	<u>16,128,725</u>
Fund Balance (Deficit) - End of Year	<u>\$ (141,853)</u>	<u>\$ 203,263</u>	<u>\$ 6,520,779</u>	<u>\$ 14,253,478</u>

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

MACOUPIN COUNTY, ILLINOIS  
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS  
CASH DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2015

Net Changes In Fund Balances - Total Governmental Funds	\$ (1,875,247)
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	3,810
Governmental Funds Do Not Report the Net Effect of Various Transactions Involving Capital Assets (i.e. Sales and Trade-Ins)	(15,569)
Governmental Funds Report Capital Outlay As Expenditures While Governmental Activities Report Depreciation Expense To Allocate Those Expenditures Over The Life Of The Assets. This Is The Amount By Which Capital Outlays Exceeded Depreciation In The Current Period	<u>572,458</u>
Changes In Net Position Of Governmental Activities	<u><u>\$ (1,314,548)</u></u>

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

MACOUPIN COUNTY, ILLINOIS  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH BASIS TRANSACTIONS  
FIDUCIARY FUNDS  
AUGUST 31, 2015

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 2,249,972
Invested Cash	47,556
	47,556
<b>TOTAL ASSETS</b>	\$ 2,297,528
<b>LIABILITIES</b>	
Bonds Outstanding	\$ 567,589
Funds Held For Others	1,729,939
	1,729,939
<b>TOTAL LIABILITIES</b>	\$ 2,297,528

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

**MACOUPIN COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2015**

**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. As such, the Macoupin County Health Department was determined to be a component unit, but as reported in the emphasis of a matter section of the Auditor's Report, 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.

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

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 - continued

### 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.

County Highway Fund – This special revenue fund receives property tax revenue and reimbursements from the State of Illinois for highway projects to be used to account for and report resources restricted 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 12, 2014 board meeting. During the fiscal year ended August 31, 2015, 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, 2015 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 9, 2014 Board meeting and property taxes attached as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are payable in two installments, the first, thirty days after bills are sent out, July and September for the current year. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 15, 2014, October 15, 2014, December 9, 2014, and August 13, 2015.

**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 2013 and 2014 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, 2015.

#### **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, 2015, are as follows:

	General Funds	Major Special Revenue Funds					County Highway Fund	Other Governmental Funds	Total
		Emergency Telephone System Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	Macoupin Revolving Loan Fund II	Animal Control Working Fund			
Fund Balances:									
Nonspendable:									
Long term due to other funds	\$ 285,322						\$ 234	\$ 285,556	
Long term revolving loans					\$ 6,180		43,213	49,393	
Restricted for:									
Federal and state grants							74,631	74,631	
Tax levy			\$ 505,131				126,419	631,550	
Highway projects		\$ 1,426,343				\$ 202,454	2,596,819	4,225,616	
Retirement/social security			1,170,482				610,796	1,781,278	
Tort expenses							142,145	142,145	
Health and welfare							33,816	33,816	
Committed for:									
Budget stabilization	117,181								117,181
Assigned to:									
Highway projects			33,525			809	10,666	45,000	
Emergency communications	\$ 1,448,386							1,448,386	
Retirement/social security			18,912				8,860	27,772	
Tort expenses							572	572	
General government							36,594	36,594	
Health and welfare							1,081	1,081	
Judiciary							228,390	228,390	
Public safety expenses and equipment							206,218	206,218	
Probation related costs							260,092	260,092	
Tax sale in error							119,520	119,520	
Arrestees' medical costs							66,009	66,009	
Treasurer's automation costs							106,298	106,298	
Delinquent real estate taxes							97,025	97,025	
Document storage							608,989	608,989	
Court automation							341,260	341,260	
Court security							88,127	88,127	
Recorders microfilm							56,924	56,924	
Geographic information systems							398,398	398,398	
Circuit clerk maintenance & child support							188,076	188,076	
Farm expenses							9,030	9,030	
Revolving loans					59,428		60,577	120,005	
Unassigned:	2,600,399					\$ (141,853)		2,458,546	
Total Fund Balances	\$ 3,002,902	\$ 1,448,386	\$ 1,459,868	\$ 1,694,525	\$ 65,608	\$ (141,853)	\$ 203,263	\$ 6,520,779	\$ 14,253,478

**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, 2015 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)	\$ 11,300,253	\$ 2,249,972	\$ 13,550,225
Invested Cash (Certificates of Deposit)	2,895,825	47,556	2,943,381
	<u>\$ 14,196,078</u>	<u>\$ 2,297,528</u>	<u>\$ 16,493,606</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, 2015, the County had certificates of deposit, including fiduciary funds, totaling \$2,943,381, with \$2,424,703 maturing within one year and \$518,678 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 \$2,703,338 which are fully insured by federal depository insurance, deposits of \$14,245,883 which are fully collateralized as of August 31, 2015.

**Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2015**

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: \$10,738 owed to the Circuit Clerk SDU Fund from the Circuit Clerk Maintenance Fund, \$12,025 owed to the General Fund from the Grant Fund, \$234 owed to the General Fund from the GIS Fund, \$2,211 owed to the General Fund from the Social Security Fund, and \$8,639 owed to the General Fund from the Treasurer's Automation Fund. Interfund balances as of August 31, 2015 are as follows:

Note 5. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2015 - continued

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds		
General Fund	\$ 285,322	\$ 2,445
Animal Control Working Fund		209,830
Revolving Loan Fund II		50,000
Total Major Governmental Funds	<u>\$ 285,322</u>	<u>\$ 262,275</u>
Non-Major Governmental Funds		
Social Security Fund	\$ 2,211	
GIS Fund		\$ 234
Vital Records Fund	234	
Treasurer's Automation Fees Fund		8,639
Circuit Clerk Maintenance		10,738
Circuit Clerk SDU	10,738	
Grant Fund		16,619
Total Non-Major Governmental Funds	<u>\$ 13,183</u>	<u>\$ 36,230</u>
Total of All Governmental Funds	<u>\$ 298,505</u>	<u>\$ 298,505</u>

Interfund transfers were as follows:

	<u>Transferred In</u>	<u>Transferred Out</u>
Major Governmental Funds		
General Funds	\$ 327,509	\$ 395,672
Emergency Telephone System Fund		273,200
County Motor Fuel Tax Fund		646,678
County Highway Fund	600,000	
Total Major Governmental Funds	<u>\$ 927,509</u>	<u>\$ 1,315,550</u>
Non-Major Governmental Funds		
Tort Liability	\$ 158,500	
Federal Aid Matching Fund	46,678	
County Township Bridge Bond Fund		\$ 33,990
County Township Bridge Fund	33,990	
GIS Fund	200,503	
Vital Records Automation	2,890	
Recorder's Microfilm Fund	28,587	
Public Safety Fund		16,309
County Farm Fund		25,000
Court Automation	3,392	
Circuit Clerk Maintenance & Child Support Fund		936
Circuit Clerk SDU Reimbursement Fund	936	
OP Fund	1,800	
Tax Sale Error Interest		13,000
Total Non-Major Governmental Funds	<u>\$ 477,276</u>	<u>\$ 89,235</u>
Total Governmental Funds	<u>\$ 1,404,785</u>	<u>\$ 1,404,785</u>

**Note 6. CAPITAL ASSETS**

Capital Asset activity for the year ended August 31, 2015 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	2,197,290	\$ 560,627	\$ 107,029	2,650,888
Total Capital Assets, Not Being Depreciated	<u>\$ 2,380,714</u>	<u>\$ 560,627</u>	<u>\$ 107,029</u>	<u>\$ 2,834,312</u>
Capital Assets Being Depreciated:				
Buildings	\$ 7,771,156	\$ 19,000		\$ 7,790,156
Equipment	5,105,478	687,885	\$ 154,074	5,639,289
Bridges	6,673,449			6,673,449
Roads	8,615,234			8,615,234
Total Capital Assets, Being Depreciated	<u>\$ 28,165,317</u>	<u>\$ 706,885</u>	<u>\$ 154,074</u>	<u>\$ 28,718,128</u>
Less Accumulated Depreciation:				
Buildings	\$ 3,447,186	\$ 153,871		\$ 3,601,057
Equipment	3,340,891	300,711	\$ 135,205	3,506,397
Bridges	1,668,386	134,049		1,802,435
Roads	6,553,142	245,965		6,799,107
Total Accumulated Depreciation	<u>\$ 15,009,605</u>	<u>\$ 834,596</u>	<u>\$ 135,205</u>	<u>\$ 15,708,996</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 13,155,712</u>	<u>\$ (127,711)</u>	<u>\$ 18,869</u>	<u>\$ 13,009,132</u>
Governmental Activities Capital Assets, Net	<u>\$ 15,536,426</u>	<u>\$ 432,916</u>	<u>\$ 125,898</u>	<u>\$ 15,843,444</u>
Depreciation was charged to functions as follows:				
General Government	\$ 68,755			
Public Safety	148,266			
Corrections	67,491			
Judiciary	20,654			
Public Works	491,599			
Health & Welfare	13,412			
Unallocated	24,419			
	<u>\$ 834,596</u>			

**Note 7. NON-BUDGETED FUNDS**

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

1. The Old Jail Restoration Fund, which had current year expenditures of \$5.

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. LEGAL DEBT MARGIN**

The legal debt margin of the County as of August 31, 2015 is computed as follows:

Assessed Valuation	\$ 587,457,897
Rate	<u>5.75%</u>
Maximum Debt	\$ 33,778,829
Less: Outstanding Debt (County)	81,101
Less: Outstanding Debt (Health Department)	<u>454,847</u>
Debt Margin	<u>\$ 33,242,881</u>

**Note 9. 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.

During the current fiscal year the revolving loan to All Types Hydraulics Corporation was paid in full.

As of August 31, 2015, the County had \$59,357 in revolving loan balances outstanding with the individual loan details as follows:

R & A Enterprises of Illinois, LLC	
Note Amount	\$22,045
Interest Rate	5%
Payment Requirement	\$202/mo
The note is unsecured.	
Balance at 8/31/15	\$6,804
All Type Hydraulics Corporation	
Note Amount	\$35,000
Interest Rate	4%
Payment Requirement	\$478/mo
The note is secured.	
Balance at 8/31/15	\$0
TDS Transport Inc	
Note Amount	\$60,000
Interest Rate	2.5%
Payment Requirement	\$566/mo
The note is unsecured.	
Balance at 8/31/15	\$44,463
Day Lillies Day Care	
Note Amount	\$10,000
Interest Rate	2.5%
Payment Requirement	\$177/mo
The note is unsecured.	
Balance at 8/31/15	\$8,090

## Note 10. 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 11. RETIREMENT FUND COMMITMENTS

### IMRF 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 managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

### Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.



**Note 11. RETIREMENT FUND COMMITMENTS – continued**

**Sheriff's Law Enforcement Personnel**

**Employees Covered by Benefit Terms**

As of December 31, 2014, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	30
Inactive Plan Members entitled to but not yet receiving benefits	10
Active Plan Members	<u>36</u>
<b>Total</b>	<u><u>76</u></u>

**Contributions**

As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2014 was 21.1%. For the fiscal year ended August 31, 2015, the County contributed \$466,025 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

Actuarial Cost Method	Entry Age Normal
Assets Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Note 11. RETIREMENT FUND COMMITMENTS – continued

Sheriff's Law Enforcement Personnel

Actuarial Assumptions - continued

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**Other Information:**

Notes There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2014 Illinois Municipal Retirement Fund annual actuarial valuation report.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio	Long-Term
	Target	Expected
	Percentage	Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.5%
Cash Equivalents	1%	2.25%
Total	100%	

**Note 11. RETIREMENT FUND COMMITMENTS – continued**

Sheriff's Law Enforcement Personnel - continued

**Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50%.

**Changes in the Net Pension Liability**

	Total Pension Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance, December 31, 2013	\$ 14,669,130	\$ 13,735,729	\$ 933,401
Changes for the year:			
Service Cost	400,913		400,913
Interest	1,093,592		1,093,592
Difference Between Expected and Actual Experience	(221,695)		(221,695)
Changes in Assumptions	256,505		256,505
Contributions- Employer		403,919	(403,919)
Contributions-Employees		210,587	(210,587)
Net Investment Income		839,032	(839,032)
Benefit Payments including Refunds of Employee Contributions	(576,729)	(576,729)	0
Other (Net Transfer)		(35,750)	35,750
Net Changes	952,586	841,059	111,527
Balance, December 31, 2014	<u>\$ 15,621,716</u>	<u>\$ 14,576,788</u>	<u>\$ 1,044,928</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>
1% decrease	6.50%	\$ 3,322,424
Current discount rate	7.50%	1,044,928
1% increase	8.50%	(807,825)

**Note 11. RETIREMENT FUND COMMITMENTS – continued**

Sheriff's Law Enforcement Personnel - continued

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended August 31, 2015, the County realized pension expense of \$334,160. At August 31, 2015, the County realized deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 180,285
Changes of assumptions	\$ 208,592	
Net difference between projected and actual earnings on Plan investments	152,979	
Contributions after Measurement Date	325,859	
<b>Total</b>	<b>\$ 687,430</b>	<b>\$ 180,285</b>

Amounts realized as deferred outflows of resources and deferred inflows of resources related to pensions will be realized in pension expense in future periods as follows:

Year ending December 31,	Net Deferred Outflows of Resources
2015	\$ 370,607
2016	44,748
2017	44,748
2018	44,748
2019	2,294
<b>Total</b>	<b>\$ 507,145</b>

Other Personnel

**Employees Covered by Benefit Terms**

As of December 31, 2014, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	<u>104</u>
Inactive Plan Members entitled to but not yet receiving benefits	80
Active Plan Members	<u>119</u>
<b>Total</b>	<b><u>303</u></b>

## Note 11. RETIREMENT FUND COMMITMENTS – continued

### Other Personnel - continued

#### Contributions

As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2014 was 10.83%. For the fiscal year ended August 31, 2015, the County contributed \$536,130 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### Net Pension Liability

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

Actuarial Cost Method	Entry Age Normal
Assets Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Note 11. RETIREMENT FUND COMMITMENTS – continued

Other Personnel - continued

Actuarial Assumptions – continued

**Other Information:**

Notes There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2014 Illinois Municipal Retirement Fund annual actuarial valuation report.

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.5%
Cash Equivalents	1%	2.25%
Total	100%	

**Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50%.

Note 11. RETIREMENT FUND COMMITMENTS – continued

Other Personnel - continued

Changes in the Net Pension Liability

	Total Pension Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance, December 31, 2013	\$ 24,886,667	\$ 25,117,053	\$ (230,386)
Changes for the year:			
Service Cost	544,322		544,322
Interest	1,845,401		1,845,401
Difference Between Expected and Actual Experience	(143,025)		(143,025)
Changes in Assumptions	904,376		904,376
Contributions- Employer		546,267	(546,267)
Contributions-Employees		222,841	(222,841)
Net Investment Income		1,521,836	(1,521,836)
Benefit Payments including Refunds of Employee Contributions	(1,106,962)	(1,106,962)	0
Other (Net Transfer)		151,301	(151,301)
Net Changes	2,044,112	1,335,283	708,829
Balance, December 31, 2014	\$ 26,930,779	\$ 26,452,336	\$ 478,443

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.5%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Discount Rate	Net Pension Liability (Asset)
1% decrease	6.50%	\$ 4,057,529
Current discount rate	7.50%	478,443
1% increase	8.50%	(2,426,867)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended August 31, 2015, the County realized pension expense of \$403,363. At August 31, 2015, the County realized deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 106,661
Changes of assumptions	\$ 674,436	
Net difference between projected and actual earnings on Plan investments	283,958	
Contributions after Measurement Date	361,686	
Total	\$ 1,320,080	\$ 106,661

**Note 11. RETIREMENT FUND COMMITMENTS – continued**

Other Personnel – continued

Amounts realized as deferred outflows of resources and deferred inflows of resources related to pensions will be realized in pension expense in future periods as follows:

Year ending December 31,	Net Deferred Outflows of Resources
2015	\$ 626,251
2016	264,565
2017	251,614
2018	70,989
Total	<u>\$ 1,213,419</u>

Elected County Officials

**Employees Covered by Benefit Terms**

As of December 31, 2014, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	11
Inactive Plan Members entitled to but not yet receiving benefits	3
Active Plan Members	2
<b>Total</b>	<b>16</b>

**Contributions**

As set by statute, the County’s ECO Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County’s annual contribution rate for calendar year 2014 was 110.63%. For the fiscal year ended August 31, 2015, the County contributed \$58,558 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The County’s net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.





**Note 11. RETIREMENT FUND COMMITMENTS – continued**

Elected County Officials - continued

Asset Class	Portfolio Target Percentage	Long-Term
		Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.5%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

**Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.45%.

**Changes in the Net Pension Liability**

	Total Pension Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance, December 31, 2013	\$ 5,478,106	\$ 4,600,401	\$ 877,705
Changes for the year:			
Service Cost	21,264		21,264
Interest	397,309		397,309
Difference Between Expected and Actual Experience	(18,209)		(18,209)
Changes in Assumptions	151,295		151,295
Contributions- Employer		83,596	(83,596)
Contributions-Employees		5,699	(5,699)
Net Investment Income		272,543	(272,543)
Benefit Payments including Refunds of Employee Contributions	(354,250)	(354,250)	
Other (Net Transfer)		78,119	(78,119)
Net Changes	197,409	85,707	111,702
Balance, December 31, 2014	<u>\$ 5,675,515</u>	<u>\$ 4,686,108</u>	<u>\$ 989,407</u>

**Note 11. RETIREMENT FUND COMMITMENTS – continued**

Elected County Officials - continued

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan’s net pension liability, calculated using a Single Discount Rate of 7.45%, as well as what the plan’s net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>
1% decrease	6.45%	\$ 1,628,564
Current discount rate	7.45%	989,407
1% increase	8.45%	455,768

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended August 31, 2015, the County realized pension expense of \$142,913. At August 31, 2015, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments	\$ 52,385	
Contributions after Measurement Date	30,692	
Total	<u>\$ 83,077</u>	<u>\$ 0</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 43,788
2016	13,096
2017	13,096
2018	13,097
Total	<u>\$ 83,077</u>

**Note 12. CONTRACTUAL COMMITMENTS**

The County has entered into various contracts relating to the design and engineering of various road projects, a courthouse restoration project, and an online indexing of records project. At August 31, 2015, the remaining contractual commitments were in the amount of \$4,390,847 and the County’s share was \$1,019,741.

**Note 13. 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, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2015</u>
\$ 84,911	\$ 0	\$ 3,810	\$ 81,101

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, 2016	\$ 3,920	\$ 2,299	\$ 6,219
August 31, 2017	77,181	927	78,108
Total	<u>\$ 81,101</u>	<u>\$ 3,226</u>	<u>\$ 84,327</u>

Interest expense was charged to functions as follows:

General Government	\$ 2,408
Total	<u>\$ 2,408</u>

**Note 14. 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, 2015**

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES**  
**AND FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2015**

	<u>General Fund</u>	<u>Budget Stabilization</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
<b>ASSETS</b>					
Cash	\$ 1,869,032	\$ 118,479	\$ 115,699	\$ 18,772	\$ 2,121,982
Invested Cash	600,000				600,000
Due From Other Funds	285,322				285,322
<b>TOTAL ASSETS</b>	<u>\$ 2,754,354</u>	<u>\$ 118,479</u>	<u>\$ 115,699</u>	<u>\$ 18,772</u>	<u>\$ 3,007,304</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Payroll Withholding	\$ 1,957				\$ 1,957
Due to Other Funds	2,445				2,445
<b>Total Liabilities</b>	<u>\$ 4,402</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,402</u>
Fund Balance					
Nonspendable	\$ 285,322				\$ 285,322
Committed		\$ 117,181			117,181
Unassigned	2,464,630	1,298	\$ 115,699	\$ 18,772	2,600,399
<b>Total Fund Balance</b>	<u>\$ 2,749,952</u>	<u>\$ 118,479</u>	<u>\$ 115,699</u>	<u>\$ 18,772</u>	<u>\$ 3,002,902</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,754,354</u>	<u>\$ 118,479</u>	<u>\$ 115,699</u>	<u>\$ 18,772</u>	<u>\$ 3,007,304</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>General Fund</u>	<u>Budget Stabilization</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Eliminations</u>	<u>Total</u>
<b>Cash Receipts</b>						
Property Taxes	\$ 1,098,277					\$ 1,098,277
Intergovernmental Receipts	3,868,843					3,868,843
Licenses and Permits	5,505					5,505
Fines and Forfeitures	376,892					376,892
Charges For Services	427,516		\$ 791,181	\$ 112,501		1,331,198
Interest Income	3,624	\$ 293				3,917
Miscellaneous	366,722					366,722
<b>Total Cash Receipts</b>	<u>\$ 6,147,379</u>	<u>\$ 293</u>	<u>\$ 791,181</u>	<u>\$ 112,501</u>	<u>\$ 0</u>	<u>\$ 7,051,354</u>
<b>Cash Disbursements</b>						
General Government	\$ 2,244,983		\$ 74,399			\$ 2,319,382
Public Safety	2,548,142			\$ 56,332		2,604,474
Corrections	1,137,509					1,137,509
Judiciary	1,276,289					1,276,289
Development	228,514					228,514
Education	52,588					52,588
<b>Total Cash Disbursements</b>	<u>\$ 7,488,025</u>	<u>\$ 0</u>	<u>\$ 74,399</u>	<u>\$ 56,332</u>	<u>\$ 0</u>	<u>\$ 7,618,756</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,340,646)	\$ 293	\$ 716,782	\$ 56,169	\$ 0	\$ (567,402)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In	851,507				(523,998)	327,509
Operating Transfers Out	(163,692)		(700,293)	(55,685)	523,998	(395,672)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (652,831)	\$ 293	\$ 16,489	\$ 484	\$ 0	\$ (635,565)
<b>Fund Balance - Beginning of Year</b>	<u>3,402,783</u>	<u>118,186</u>	<u>99,210</u>	<u>18,288</u>		<u>3,638,467</u>
<b>Fund Balance - End of Year</b>	<u>\$ 2,749,952</u>	<u>\$ 118,479</u>	<u>\$ 115,699</u>	<u>\$ 18,772</u>	<u>\$ 0</u>	<u>\$ 3,002,902</u>

MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes	\$ 0	\$ 1,098,277
<b>Intergovernmental Cash Receipts</b>		
Sales, Use and Photo Taxes		\$ 1,395,720
Income Tax		1,587,120
Personal Property Replacement Tax		212,424
Probation Officer Salary		261,779
States Attorney Salary		120,564
Public Defender Salary		91,584
Election Judges Salary		20,925
Supervisor of Assessments Salary		23,134
Emergency Service Disaster Assistance		24,588
South Central Illinois Drug Task Force		56,005
Grant Income		75,000
<b>Total Intergovernmental Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 3,868,843</u>
<b>Licenses and Permits</b>		
Liquor Licenses	\$ 0	\$ 5,505
<b>Fines &amp; Forfeitures</b>	\$ 0	\$ 376,892
<b>Charges For Services</b>		
Fees-Circuit Clerk		\$ 405,597
Fees-States Attorney		15,091
Fees-County Clerk		164
Miscellaneous Fees		6,664
<b>Total Charges For Services</b>	<u>\$ 0</u>	<u>\$ 427,516</u>
<b>Interest Income</b>	\$ 0	\$ 3,624
<b>Miscellaneous</b>		
Reimbursements		\$ 117,665
Miscellaneous		246,817
Ground Rental		2,240
<b>Total Miscellaneous</b>	<u>\$ 0</u>	<u>\$ 366,722</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 6,147,379</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements</b>		
<b>General Government</b>		
<b>County Clerk</b>		
Salaries and Benefits	\$ 262,751	\$ 262,751
Office Supplies	5,862	5,862
Postage	194	194
Travel	325	325
Telephone	5,059	5,059
Insurance	22	22
Miscellaneous	2,272	2,272
Equipment	1,894	1,894
System Updates and Programming	23,674	23,674
Books, Transcripts, & Periodicals	4,988	4,988
Office Machine Rental	959	959
<b>Total County Clerk</b>	<u>\$ 308,000</u>	<u>\$ 308,000</u>
<b>County Treasurer</b>		
Salaries and Benefits	\$ 145,790	\$ 145,790
Office Supplies	2,921	2,921
Travel	90	90
Telephone	1,744	1,732
Equipment Repairs	1,630	1,556
Insurance	2	2
Education and Training	1,595	1,595
Miscellaneous	228	228
<b>Total County Treasurer</b>	<u>\$ 154,000</u>	<u>\$ 153,914</u>
<b>Coroner's Expenses</b>		
Salaries and Benefits	\$ 46,895	\$ 46,895
Office Supplies	2,000	1,552
Postage	100	55
Medical Exams	23,267	23,267
Deputy Coroner Fees	100	100
Telephone	1,750	1,698
Insurance Premium	10	
Education & Training	6,650	5,837
Transportation Fees	2,000	1,500
Office Rent	1,200	1,200
Coroner's Jurors Fees	28	
<b>Total Coroner's Expense</b>	<u>\$ 84,000</u>	<u>\$ 82,104</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>County Board</b>		
Salaries and Benefits	\$ 58,836	\$ 57,941
Committee Meetings and Mileage	28,792	28,792
Miscellaneous	372	
<b>Total County Board</b>	<b>\$ 88,000</b>	<b>\$ 86,733</b>
<b>Courthouse</b>		
Supplies	\$ 5,868	\$ 5,868
Utilities	50,251	50,251
Equipment Repair	6,716	6,716
Building Maintenance	19,946	19,946
Miscellaneous	6,218	6,218
<b>Total Courthouse</b>	<b>\$ 88,999</b>	<b>\$ 88,999</b>
<b>Elections</b>		
Salaries and Benefits	\$ 10,017	\$ 10,017
Office Supplies	6,879	6,879
Postage	3,153	3,153
Printing	14,122	14,122
Election Setup and Rent	5,308	5,308
Publishing	10,749	10,749
System Updates and Programming	38,626	36,826
Equipment Repair and Maintenance	94,823	94,823
Election Expense	5,000	5,000
Miscellaneous	260	260
Office Machine Rental	247	247
Election Judge Stipend	75,818	75,818
<b>Total Elections</b>	<b>\$ 265,002</b>	<b>\$ 263,202</b>
<b>Supervisor of Assessments</b>		
Salaries and Benefits	\$ 104,230	\$ 104,230
Office Supplies	1,800	739
Postage	15,448	14,612
Travel	3,262	2,907
Printing	22,501	22,501
Telephone	4,300	4,202
Equipment	459	143
<b>Total Supervisor of Assessments</b>	<b>\$ 152,000</b>	<b>\$ 149,334</b>

MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE (Continued)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>Capital Improvements</b>		
Capital Project Expense	\$ 4,000	\$ 3,923
<b>Copy Room</b>		
Office Supplies	\$ 4,073	\$ 4,073
Machine Rent	5,927	5,927
<b>Total Copy Room</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<b>Tax Assessment and Collections</b>		
Office Supplies	\$ 512	\$ 512
Postage	16,342	16,342
Printing	11,423	11,423
Publishing	2,699	2,699
Equipment Repair	59,519	59,519
Education and Training	2,572	2,572
Miscellaneous	933	933
<b>Total Tax Assessment and Collections</b>	<u>\$ 94,000</u>	<u>\$ 94,000</u>
<b>County Administration</b>		
Salaries and Benefits	\$ 35,268	\$ 35,268
Mileage, Dues, and Conventions	300	300
Printing	398	398
Telephone	1,215	1,215
Equipment Repairs and Maintenance	1,224	1,224
Miscellaneous	318	318
Appellate Assistant Service	15,720	15,720
Audit	18,719	18,719
Care of Cemetery	1,000	1,000
County Website Design	1,300	1,300
West Central Planning	9,537	9,537
<b>Total County Administration</b>	<u>\$ 84,999</u>	<u>\$ 84,999</u>
<b>Real Estate Stamps</b>		
Office Supplies	\$ 140,000	\$ 130,950
<b>Contractual Services</b>		
Miscellaneous	\$ 30,000	\$ 30,000
<b>Archives</b>		
Miscellaneous	\$ 1,545	

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>Insurance</b>		
Employee Health Insurance	\$ 600,000	\$ 578,493
Life Insurance	3,000	2,578
State Unemployment Insurance	25,550	17,008
Retirees/Cobra Premiums	100,000	99,291
HRA Reimbursements & Administration Fees	60,000	50,005
Miscellaneous	11,450	11,450
<b>Total Insurance</b>	<u>\$ 800,000</u>	<u>\$ 758,825</u>
<b>Total General Government Cash Disbursements</b>	<u>\$ 2,304,545</u>	<u>\$ 2,244,983</u>
<b>Public Safety</b>		
<b>Sheriff</b>		
Salaries and Benefits	\$ 1,835,257	\$ 1,835,255
Salaries and Benefits Reimbursed by Drug Task Force	54,000	47,167
Office Supplies	19,999	19,999
Travel	5,316	5,316
Education and Training	11,338	11,338
Equipment Repair	29,223	29,223
Vehicle Expense	212,986	212,986
Insurance	2	2
Telephone	29,086	29,086
Equipment	16,602	16,602
Employee Uniforms	19,969	19,969
Investigation Division Supplies	275	275
Investigation Division Equipment	826	826
Deputy Equipment	16,096	16,096
Radio Purchase and Maintenance Agreement	22,954	22,954
Food	5,111	5,111
Utilities	4,431	4,431
Miscellaneous	292	292
<b>Total Sheriff</b>	<u>\$ 2,283,763</u>	<u>\$ 2,276,928</u>
<b>Court Security</b>		
Salaries and Benefits	<u>\$ 100,000</u>	<u>\$ 100,000</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Public Safety - Continued</b>		
<b>Civil Defense - ESDA</b>		
Salaries and Benefits	\$ 47,443	\$ 46,479
Office Supplies	114	114
Travel	1,458	1,458
Telephone	1,741	1,741
Vehicle Expense	3,189	2,367
Equipment	33,055	33,055
<b>Total Civil Defense - ESDA</b>	<u>\$ 87,000</u>	<u>\$ 85,214</u>
<b>Animal Control</b>		
Salaries and Benefits	\$ 5,000	
<b>Arrestees' Medical Costs</b>		
Inmate Medical Expense	\$ 86,000	\$ 86,000
<b>Total Public Safety Cash Disbursements</b>	<u>\$ 2,561,763</u>	<u>\$ 2,548,142</u>
<b>Corrections</b>		
<b>Probation</b>		
Salaries and Benefits	\$ 365,931	\$ 362,508
Office Supplies	500	
<b>Total Probation</b>	<u>\$ 366,431</u>	<u>\$ 362,508</u>
<b>Jail</b>		
Salaries and Benefits	\$ 605,031	\$ 605,031
Office Expense	13,451	13,451
Utilities and Telephone	70,564	70,564
Repairs and Maintenance	8,345	8,345
Prisoner Food	48,729	48,729
Prisoner Housing and Lodging	28,881	28,881
<b>Total Jail</b>	<u>\$ 775,001</u>	<u>\$ 775,001</u>
<b>Total Corrections Cash Disbursements</b>	<u>\$ 1,141,432</u>	<u>\$ 1,137,509</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary</b>		
<b>Circuit Court</b>		
Salaries and Benefits	\$ 9,474	\$ 9,474
Office Supplies	2,116	2,116
Postage	667	667
Court Appointed Attorneys	102,372	102,372
Psychological Evaluations and Testing	4,689	4,680
Court Reporter Services	1,442	1,442
Telephone	2,373	2,365
Books, Transcripts, and Periodicals	2,572	2,572
Equipment Repairs	1,007	1,007
Miscellaneous	17,991	17,991
Petit Jurors Expense	15,435	15,435
Equipment	4,862	1,470
<b>Total Circuit Court</b>	<u>\$ 165,000</u>	<u>\$ 161,591</u>
<b>Public Defender</b>		
Salaries and Benefits	\$ 173,267	\$ 172,228
Travel	489	382
Publishing Costs	90	
Telephone	1,000	786
Office Expense	699	699
Psych Evaluation & Training	2,040	2,040
Witnesses & Investigations	92	
Books, Transcripts, and Periodicals	418	418
Postage	1,112	1,112
Contractual Employees	41,750	41,750
Equipment Repairs and Maintenance	505	505
Equipment	1,410	1,410
Miscellaneous	1,128	1,128
<b>Total Public Defender</b>	<u>\$ 224,000</u>	<u>\$ 222,458</u>
<b>Jury Commission</b>		
Office Supplies	\$ 308	\$ 308
Postage	3,902	3,902
Telephone	790	790
<b>Total Jury Commission</b>	<u>\$ 5,000</u>	<u>\$ 5,000</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Judiciary - Continued</b>		
<b>Circuit Clerk</b>		
Salaries and Benefits	\$ 454,413	\$ 454,413
Office Supplies	11,222	10,987
Postage	9,000	8,658
Travel	355	355
Publishing Costs	100	
Telephone	2,703	2,703
Office Machine Rent	2,795	2,644
Insurance	40	40
Equipment Purchase and Maintenance	640	640
Miscellaneous	731	731
<b>Total Circuit Clerk</b>	<u>\$ 481,999</u>	<u>\$ 481,171</u>
<b>States Attorney</b>		
Salaries and Benefits	\$ 397,427	\$ 375,719
Office Supplies	9,474	9,474
Postage	3,500	1,499
Travel	919	598
Publishing	2,500	1,920
Witness and Investigation	3,000	1,452
Telephone	3,986	3,093
Machine Rent	3,725	3,725
Miscellaneous	3,180	2,464
Book, Transcript and Periodicals	3,289	3,289
Education and Training	3,000	2,836
<b>Total States Attorney</b>	<u>\$ 434,000</u>	<u>\$ 406,069</u>
<b>Total Judiciary Cash Disbursements</b>	<u>\$ 1,309,999</u>	<u>\$ 1,276,289</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Disbursements - Continued</b>		
<b>Development</b>		
<b>Development</b>		
Capital Outlay	\$ 235,400	\$ 220,544
Macoupin Economic Development Partners	15,400	7,970
Miscellaneous	1,500	
	\$ 252,300	\$ 228,514
<b>Total Development Cash Disbursements</b>		
<b>Education</b>		
<b>Superintendent of Education</b>		
Salaries and Benefits	\$ 71,000	\$ 52,588
	\$ 71,000	\$ 52,588
<b>Total Education Cash Disbursements</b>		
<b>Total Disbursements</b>	\$ 7,641,039	\$ 7,488,025
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (7,641,039)	\$ (1,340,646)
 <b>Other Financing Sources (Uses)</b>		
Operating Transfers In		851,507
Operating Transfers Out	(208,500)	(163,692)
		851,507
		(163,692)
 Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ (7,849,539)	\$ (652,831)
 <b>Fund Balance - Beginning of Year</b>		3,402,783
 <b>Fund Balance - End of Year</b>		\$ 2,749,952



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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest Income	_____	\$ 293
<b>Total Cash Receipts</b>	\$ 0	\$ 293
<b>Cash Disbursements</b>		
	_____	_____
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements		\$ 293
<b>Fund Balance - Beginning of Year</b>		118,186
<b>Fund Balance - End of Year</b>		\$ 118,479

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services	<u>                    </u>	\$ 791,181
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 791,181</u>
<b>Cash Disbursements</b>		
General Government	<u>\$ 941,332</u>	<u>\$ 74,399</u>
<b>Total Cash Disbursements</b>	<u>\$ 941,332</u>	<u>\$ 74,399</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (941,332)	\$ 716,782
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>                    </u>	<u>(700,293)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (941,332)</u>	\$ 16,489
<b>Fund Balance - Beginning of Year</b>		<u>99,210</u>
<b>Fund Balance - End of Year</b>		<u><u>\$ 115,699</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**SHERIFF - GENERAL FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services	_____	\$ 112,501
<b>Total Cash Receipts</b>	\$ 0	\$ 112,501
<b>Cash Disbursements</b>		
Public Safety	\$ 80,000	\$ 56,332
<b>Total Cash Disbursements</b>	\$ 80,000	\$ 56,332
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (80,000)	\$ 56,169
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	_____	(55,685)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (80,000)	\$ 484
<b>Fund Balance - Beginning of Year</b>		18,288
<b>Fund Balance - End of Year</b>		\$ 18,772

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTARY INFORMATION**  
**GOVERNMENTAL FUND TYPES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND**  
**FUND BALANCES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2015**

	<u>Emergency Telephone System</u>	<u>County Motor Fuel Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Animal Control Working Fund</u>	<u>Total All Special Funds</u>
<b>ASSETS</b>						
Cash	\$ 397,561	\$ 1,459,868	\$ 1,294,525	\$ 617,445	\$ 67,977	\$ 9,178,271
Invested Cash	1,050,825		400,000			2,295,825
Due From Other Funds				2,211		13,183
Revolving Loan Receivable						59,357
<b>TOTAL ASSETS</b>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 619,656</u>	<u>\$ 67,977</u>	<u>\$ 11,546,636</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 209,830	\$ 296,060
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 209,830</u>	<u>\$ 296,060</u>
Fund Balance (Deficit)						
Nonspendable						\$ 49,627
Restricted		\$ 1,426,343	\$ 1,675,613	\$ 610,796		6,889,036
Assigned	\$ 1,448,386	33,525	18,912	8,860		4,453,766
Unassigned					\$ (141,853)	(141,853)
Total Fund Balance (Deficit)	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 619,656</u>	<u>\$ (141,853)</u>	<u>\$ 11,250,576</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 619,656</u>	<u>\$ 67,977</u>	<u>\$ 11,546,636</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>County Farm Fund</u>	<u>Revolving Loan Fund</u>	<u>Revolving Loan Fund II</u>	<u>Old Jail Restoration Fund</u>	<u>State's Attorney Bad Check Diversion</u>	<u>Tort Liability Fund</u>
<b>ASSETS</b>						
Cash	\$ 9,030	\$ 52,523	\$ 107,518	\$ 115	\$ 16,356	\$ 142,717
Revolving Loan Receivable		51,267	8,090			
<b>TOTAL ASSETS</b>	<u>\$ 9,030</u>	<u>\$ 103,790</u>	<u>\$ 115,608</u>	<u>\$ 115</u>	<u>\$ 16,356</u>	<u>\$ 142,717</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		\$ 43,213	\$ 6,180			
Restricted						\$ 142,145
Assigned	\$ 9,030	60,577	59,428	\$ 115	\$ 16,356	572
Total Fund Balance	<u>\$ 9,030</u>	<u>\$ 103,790</u>	<u>\$ 65,608</u>	<u>\$ 115</u>	<u>\$ 16,356</u>	<u>\$ 142,717</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 9,030</u>	<u>\$ 103,790</u>	<u>\$ 115,608</u>	<u>\$ 115</u>	<u>\$ 16,356</u>	<u>\$ 142,717</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	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	\$ 203,263	\$ 687,567	\$ 26,198	\$ 1,598,720	\$ 398,632	\$ 70,123
Invested Cash		295,000				
<b>TOTAL ASSETS</b>	<u>\$ 203,263</u>	<u>\$ 982,567</u>	<u>\$ 26,198</u>	<u>\$ 1,598,720</u>	<u>\$ 398,632</u>	<u>\$ 70,123</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 234	
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 234</u>	<u>\$ 0</u>
Fund Balance						
Restricted	\$ 202,454	\$ 973,441	\$ 26,051	\$ 1,597,327		\$ 69,312
Assigned	809	9,126	147	1,393	\$ 398,398	811
Total Fund Balance	<u>\$ 203,263</u>	<u>\$ 982,567</u>	<u>\$ 26,198</u>	<u>\$ 1,598,720</u>	<u>\$ 398,398</u>	<u>\$ 70,123</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 203,263</u>	<u>\$ 982,567</u>	<u>\$ 26,198</u>	<u>\$ 1,598,720</u>	<u>\$ 398,632</u>	<u>\$ 70,123</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>Mental Health Fund</u>	<u>Vital Records Automation</u>	<u>Delinquent Real Estate Taxes Liquidation Fund</u>	<u>Police Vehicle Fund</u>	<u>Sheriff's Drug Fund</u>	<u>Document Storage Fund</u>
<b>ASSETS</b>						
Cash	\$ 91,193	\$ 9,085	\$ 97,025	\$ 3,896	\$ 218	\$ 208,989
Invested Cash						400,000
Due From Other Funds		234				
<b>TOTAL ASSETS</b>	<u>\$ 91,193</u>	<u>\$ 9,319</u>	<u>\$ 97,025</u>	<u>\$ 3,896</u>	<u>\$ 218</u>	<u>\$ 608,989</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance						
Nonspendable		\$ 234				
Restricted	\$ 90,923					
Assigned	270	9,085	\$ 97,025	\$ 3,896	\$ 218	\$ 608,989
Total Fund Balance	<u>\$ 91,193</u>	<u>\$ 9,319</u>	<u>\$ 97,025</u>	<u>\$ 3,896</u>	<u>\$ 218</u>	<u>\$ 608,989</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 91,193</u>	<u>\$ 9,319</u>	<u>\$ 97,025</u>	<u>\$ 3,896</u>	<u>\$ 218</u>	<u>\$ 608,989</u>



**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>Recorder's Microfilm Fund</u>	<u>Treasurer's Automation Fees Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
<b>ASSETS</b>						
Cash	\$ 56,924	\$ 114,937	\$ 59,873	\$ 88,127	\$ 191,260	\$ 260,092
Invested Cash					150,000	
<b>TOTAL ASSETS</b>	<u>\$ 56,924</u>	<u>\$ 114,937</u>	<u>\$ 59,873</u>	<u>\$ 88,127</u>	<u>\$ 341,260</u>	<u>\$ 260,092</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds		\$ 8,639				
Total Liabilities	<u>\$ 0</u>	<u>\$ 8,639</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Assigned	<u>\$ 56,924</u>	<u>\$ 106,298</u>	<u>\$ 59,873</u>	<u>\$ 88,127</u>	<u>\$ 341,260</u>	<u>\$ 260,092</u>
Total Fund Balance	<u>\$ 56,924</u>	<u>\$ 106,298</u>	<u>\$ 59,873</u>	<u>\$ 88,127</u>	<u>\$ 341,260</u>	<u>\$ 260,092</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 56,924</u>	<u>\$ 114,937</u>	<u>\$ 59,873</u>	<u>\$ 88,127</u>	<u>\$ 341,260</u>	<u>\$ 260,092</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>Coroner's Fee</u>	<u>Traffic Violation Fee Fund</u>	<u>Circuit Clerk OP Fund</u>	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance &amp; Child Support Fund</u>
<b>ASSETS</b>						
Cash	\$ 13,966		\$ 21,250	\$ 11,015	\$ 28,718	\$ 198,814
<b>TOTAL ASSETS</b>	<u>\$ 13,966</u>	<u>\$ 0</u>	<u>\$ 21,250</u>	<u>\$ 11,015</u>	<u>\$ 28,718</u>	<u>\$ 198,814</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds						\$ 10,738
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,738</u>
Fund Balance						
Assigned	\$ 13,966		\$ 21,250	\$ 11,015	\$ 28,718	\$ 188,076
Total Fund Balance	<u>\$ 13,966</u>	<u>\$ 0</u>	<u>\$ 21,250</u>	<u>\$ 11,015</u>	<u>\$ 28,718</u>	<u>\$ 188,076</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 13,966</u>	<u>\$ 0</u>	<u>\$ 21,250</u>	<u>\$ 11,015</u>	<u>\$ 28,718</u>	<u>\$ 198,814</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>Sheriff's Cops Fund</u>	<u>Circuit Clerk SDU Reimbursement</u>	<u>South Central IL Drug Task Force Fund</u>	<u>Public Safety Fund</u>	<u>DUI Equipment Fund</u>	<u>CDAP Fund</u>
<b>ASSETS</b>						
Cash	\$ 90,024	\$ 113,509	\$ 11,388	\$ 68,645	\$ 13,994	\$ 5
Due From Other Funds		10,738				
<b>TOTAL ASSETS</b>	<u>\$ 90,024</u>	<u>\$ 124,247</u>	<u>\$ 11,388</u>	<u>\$ 68,645</u>	<u>\$ 13,994</u>	<u>\$ 5</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Fund Balance						
Restricted			\$ 11,388			\$ 5
Assigned	\$ 90,024	\$ 124,247		\$ 68,645	\$ 13,994	
Total Fund Balance	<u>\$ 90,024</u>	<u>\$ 124,247</u>	<u>\$ 11,388</u>	<u>\$ 68,645</u>	<u>\$ 13,994</u>	<u>\$ 5</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 90,024</u>	<u>\$ 124,247</u>	<u>\$ 11,388</u>	<u>\$ 68,645</u>	<u>\$ 13,994</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, 2015**

	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	\$ 66,009	\$ 119,520	\$ 2,528	\$ 79,857	\$ 547
<b>TOTAL ASSETS</b>	\$ 61	\$ 66,009	\$ 119,520	\$ 2,528	\$ 79,857	\$ 547
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Due To Other Funds					\$ 16,619	
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,619	\$ 0
Fund Balance						
Restricted					\$ 63,238	
Assigned	\$ 61	\$ 66,009	\$ 119,520	\$ 2,528	\$ 63,238	\$ 547
Total Fund Balance	\$ 61	\$ 66,009	\$ 119,520	\$ 2,528	\$ 63,238	\$ 547
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ 61	\$ 66,009	\$ 119,520	\$ 2,528	\$ 79,857	\$ 547

**MACOUPIN COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND**  
**BALANCES ARISING FROM CASH BASIS TRANSACTIONS (Continued)**  
**AUGUST 31, 2015**

	<u>State's Attorney Automation Fund</u>	<u>Drug Court Fee Fund</u>
<b>ASSETS</b>		
Cash	\$ 2,826	\$ 3,838
<b>TOTAL ASSETS</b>	<u>\$ 2,826</u>	<u>\$ 3,838</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Fund Balance		
Assigned	\$ 2,826	\$ 3,838
Total Fund Balance	<u>\$ 2,826</u>	<u>\$ 3,838</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,826</u>	<u>\$ 3,838</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, 2015**

	<u>Emergency Telephone System</u>	<u>County Motor Fuel Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Animal Control Working Fund</u>	<u>Total All Special Revenue Funds</u>
<b>Cash Receipts</b>						
Property Taxes			\$ 688,946	\$ 298,023		\$ 2,290,335
Intergovernmental Federal						258,902
Intergovernmental State	\$ 286,130	\$ 964,080				1,514,803
Intergovernmental Other						207,483
License and Permits					\$ 67,377	67,377
Fines and Forfeitures					43,114	108,449
Charges For Services	304,761					718,918
Interest	40,253	3,979	2,691	1,628	6	55,603
Donations					18,148	18,148
Miscellaneous	7,812		719,812	3,600		1,100,311
<b>Total Cash Receipts</b>	<u>\$ 638,956</u>	<u>\$ 968,059</u>	<u>\$ 1,411,449</u>	<u>\$ 303,251</u>	<u>\$ 128,645</u>	<u>\$ 6,340,329</u>
<b>Cash Disbursements</b>						
General Government			\$ 1,512,066	\$ 363,407		\$ 3,296,589
Public Safety	\$ 834,479				\$ 109,935	1,027,376
Corrections						46,866
Judiciary						98,738
Public Works and Transportation		\$ 558,036				2,954,563
Health and Welfare						232,142
<b>Total Cash Disbursements</b>	<u>\$ 834,479</u>	<u>\$ 558,036</u>	<u>\$ 1,512,066</u>	<u>\$ 363,407</u>	<u>\$ 109,935</u>	<u>\$ 7,656,274</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (195,523)	\$ 410,023	\$ (100,617)	\$ (60,156)	\$ 18,710	\$ (1,315,945)
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In						1,077,276
Operating Transfer Out	(273,200)	(646,678)				(1,009,113)
Proceeds from Sale of Capital Assets						8,100
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (468,723)	\$ (236,655)	\$ (100,617)	\$ (60,156)	\$ 18,710	\$ (1,239,682)
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>1,917,109</u>	<u>1,696,523</u>	<u>1,795,142</u>	<u>679,812</u>	<u>(160,563)</u>	<u>12,490,258</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u>\$ 1,448,386</u>	<u>\$ 1,459,868</u>	<u>\$ 1,694,525</u>	<u>\$ 619,656</u>	<u>\$ (141,853)</u>	<u>\$ 11,250,576</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, 2015

	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						\$ 281,690
Fines and Forfeitures					\$ 9,729	
Interest	\$ 2	\$ 1,485	\$ 351			24
Miscellaneous	4,219				351	170,623
<b>Total Cash Receipts</b>	<u>\$ 4,221</u>	<u>\$ 1,485</u>	<u>\$ 351</u>	<u>\$ 0</u>	<u>\$ 10,080</u>	<u>\$ 452,337</u>
<b>Cash Disbursements</b>						
General Government						\$ 605,844
Public Safety				\$ 5		
Judiciary					\$ 8,887	
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5</u>	<u>\$ 8,887</u>	<u>\$ 605,844</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 4,221	\$ 1,485	\$ 351	\$ (5)	\$ 1,193	\$ (153,507)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In						158,500
Operating Transfers Out	(25,000)					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (20,779)	\$ 1,485	\$ 351	\$ (5)	\$ 1,193	\$ 4,993
<b>Fund Balance - Beginning of Year</b>	<u>29,809</u>	<u>102,305</u>	<u>65,257</u>	<u>120</u>	<u>15,163</u>	<u>137,724</u>
<b>Fund Balance - End of Year</b>	<u>\$ 9,030</u>	<u>\$ 103,790</u>	<u>\$ 65,608</u>	<u>\$ 115</u>	<u>\$ 16,356</u>	<u>\$ 142,717</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, 2015**

	County Highway Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	GIS Fund	Mental Deficiency Fund
<b>Cash Receipts</b>						
Property Taxes	\$ 399,436	\$ 225,188		\$ 194,952		\$ 46,149
Intergovernmental Federal	127,509	61,245				
Intergovernmental State				260,259		
Intergovernmental Other	87,385			44,414		
Interest	57	1,114	\$ 2	319	\$ 71	164
Miscellaneous	4,472	100		64,387		
<b>Total Cash Receipts</b>	<u>\$ 618,859</u>	<u>\$ 287,647</u>	<u>\$ 2</u>	<u>\$ 564,331</u>	<u>\$ 71</u>	<u>\$ 46,313</u>
<b>Cash Disbursements</b>						
General Government					\$ 570,165	
Public Works and Transportation	\$ 1,471,276	\$ 364,015		\$ 561,236		
Health and Welfare						\$ 52,000
<b>Total Cash Disbursements</b>	<u>\$ 1,471,276</u>	<u>\$ 364,015</u>	<u>\$ 0</u>	<u>\$ 561,236</u>	<u>\$ 570,165</u>	<u>\$ 52,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (852,417)	\$ (76,368)	\$ 2	\$ 3,095	\$ (570,094)	\$ (5,687)
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	600,000	46,678		33,990	200,503	
Operating Transfer Out			(33,990)			
Proceeds from Sale of Capital Assets	8,100					
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (244,317)	\$ (29,690)	\$ (33,988)	\$ 37,085	\$ (369,591)	\$ (5,687)
<b>Fund Balance - Beginning of Year</b>	<u>447,580</u>	<u>1,012,257</u>	<u>60,186</u>	<u>1,561,635</u>	<u>767,989</u>	<u>75,810</u>
<b>Fund Balance - End of Year</b>	<u>\$ 203,263</u>	<u>\$ 982,567</u>	<u>\$ 26,198</u>	<u>\$ 1,598,720</u>	<u>\$ 398,398</u>	<u>\$ 70,123</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, 2015**

	<u>Mental Health Fund</u>	<u>Vital Records Automation</u>	<u>Delinquent Real Estate Taxes Liquidation Fund</u>	<u>Police Vehicle Fund</u>	<u>Sheriff's Drug Fund</u>	<u>Document Storage Fund</u>
<b>Cash Receipts</b>						
Property Taxes	\$ 155,951					
Fines and Forfeitures				\$ 2,411		
Charges For Services			\$ 61,527			\$ 61,123
Interest	9		139			1,468
Miscellaneous			8,419			
<b>Total Cash Receipts</b>	<u>\$ 155,960</u>	<u>\$ 0</u>	<u>\$ 70,085</u>	<u>\$ 2,411</u>	<u>\$ 0</u>	<u>\$ 62,591</u>
<b>Cash Disbursements</b>						
General Government		\$ 10,000	\$ 7,486			\$ 10,731
Health and Welfare	\$ 180,142					
<b>Total Cash Disbursements</b>	<u>\$ 180,142</u>	<u>\$ 10,000</u>	<u>\$ 7,486</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,731</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (24,182)	\$ (10,000)	\$ 62,599	\$ 2,411	\$ 0	\$ 51,860
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In		2,890				
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (24,182)	\$ (7,110)	\$ 62,599	\$ 2,411	\$ 0	\$ 51,860
<b>Fund Balance - Beginning of Year</b>	<u>115,375</u>	<u>16,429</u>	<u>34,426</u>	<u>1,485</u>	<u>218</u>	<u>557,129</u>
<b>Fund Balance - End of Year</b>	<u>\$ 91,193</u>	<u>\$ 9,319</u>	<u>\$ 97,025</u>	<u>\$ 3,896</u>	<u>\$ 218</u>	<u>\$ 608,989</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, 2015**

	<u>Recorder's Microfilm Fund</u>	<u>Treasurer's Automation Fees Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>
<b>Cash Receipts</b>						
Fines and Forfeitures						\$ 5,845
Charges For Services		\$ 5,690	\$ 27,207	\$ 74,826	\$ 62,363	80,705
Interest	\$ 13	288		5	561	24
Miscellaneous		7,747				
<b>Total Cash Receipts</b>	<u>\$ 13</u>	<u>\$ 13,725</u>	<u>\$ 27,207</u>	<u>\$ 74,831</u>	<u>\$ 62,924</u>	<u>\$ 86,574</u>
<b>Cash Disbursements</b>						
General Government	\$ 100,000	\$ 10,722				
Corrections						\$ 46,866
Judiciary			\$ 22,882	\$ 5,693	\$ 45,470	
<b>Total Cash Disbursements</b>	<u>\$ 100,000</u>	<u>\$ 10,722</u>	<u>\$ 22,882</u>	<u>\$ 5,693</u>	<u>\$ 45,470</u>	<u>\$ 46,866</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (99,987)	\$ 3,003	\$ 4,325	\$ 69,138	\$ 17,454	\$ 39,708
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In	<u>28,587</u>				<u>3,392</u>	
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (71,400)	\$ 3,003	\$ 4,325	\$ 69,138	\$ 20,846	\$ 39,708
<b>Fund Balance - Beginning of Year</b>	<u>128,324</u>	<u>103,295</u>	<u>55,548</u>	<u>18,989</u>	<u>320,414</u>	<u>220,384</u>
<b>Fund Balance - End of Year</b>	<u>\$ 56,924</u>	<u>\$ 106,298</u>	<u>\$ 59,873</u>	<u>\$ 88,127</u>	<u>\$ 341,260</u>	<u>\$ 260,092</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, 2015**

	<u>Coroner's Fee</u>	<u>Traffic Violation Fee Fund</u>	<u>Circuit Clerk OP Fund</u>	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance &amp; Child Support Fund</u>
<b>Cash Receipts</b>						
Intergovernmental Other					\$ 12,030	
Charges For Services						\$ 113
Interest			\$ 1			390
Miscellaneous	\$ 9,075		7,464	\$ 6,479		
<b>Total Cash Receipts</b>	<u>\$ 9,075</u>	<u>\$ 0</u>	<u>\$ 7,465</u>	<u>\$ 6,479</u>	<u>\$ 12,030</u>	<u>\$ 503</u>
<b>Cash Disbursements</b>						
General Government	\$ 5,547			\$ 4,000		
Public Safety					\$ 6,077	
Judiciary			\$ 15,465			\$ 98
<b>Total Cash Disbursements</b>	<u>\$ 5,547</u>	<u>\$ 0</u>	<u>\$ 15,465</u>	<u>\$ 4,000</u>	<u>\$ 6,077</u>	<u>\$ 98</u>
Excess (Deficiency) of Cash Receipts						
Over Cash Disbursements	\$ 3,528	\$ 0	\$ (8,000)	\$ 2,479	\$ 5,953	\$ 405
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In			1,800			
Operating Transfer Out						(936)
Excess (Deficiency) of Cash						
Receipts Over Cash Disbursements						
And Other Financing Sources (Uses)	\$ 3,528	\$ 0	\$ (6,200)	\$ 2,479	\$ 5,953	\$ (531)
<b>Fund Balance - Beginning of Year</b>	<u>10,438</u>		<u>27,450</u>	<u>8,536</u>	<u>22,765</u>	<u>188,607</u>
<b>Fund Balance - End of Year</b>	<u>\$ 13,966</u>	<u>\$ 0</u>	<u>\$ 21,250</u>	<u>\$ 11,015</u>	<u>\$ 28,718</u>	<u>\$ 188,076</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, 2015**

	Sheriff's Cops Fund	Circuit Clerk SDU Reimbursement	South Central IL Drug Task Force Fund	Public Safety Fund	DUI Equipment Fund	CDAP
<b>Cash Receipts</b>						
Intergovernmental Federal			\$ 63,830			
Intergovernmental Other	\$ 63,654					
Fines and Forfeitures				\$ 13,274	\$ 10,010	
Charges For Services		\$ 9,802				
Interest		228				
Miscellaneous				11,500		
<b>Total Cash Receipts</b>	<u>\$ 63,654</u>	<u>\$ 10,030</u>	<u>\$ 63,830</u>	<u>\$ 24,774</u>	<u>\$ 10,010</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>						
Public Safety			\$ 53,571	\$ 275		
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 53,571</u>	<u>\$ 275</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 63,654	\$ 10,030	\$ 10,259	\$ 24,499	\$ 10,010	\$ 0
<b>Other Financing Sources (Uses)</b>						
Operating Transfer In		936				
Operating Transfer Out				(16,309)		
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 63,654	\$ 10,966	\$ 10,259	\$ 8,190	\$ 10,010	\$ 0
<b>Fund Balance - Beginning of Year</b>	<u>26,370</u>	<u>113,281</u>	<u>1,129</u>	<u>60,455</u>	<u>3,984</u>	<u>5</u>
<b>Fund Balance - End of Year</b>	<u>\$ 90,024</u>	<u>\$ 124,247</u>	<u>\$ 11,388</u>	<u>\$ 68,645</u>	<u>\$ 13,994</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, 2015**

	<u>Sheriff's Federal Drug Fund</u>	<u>Arrestees' Medical Costs</u>	<u>Tax Sale In Error Interest</u>	<u>Health Insurance Fund</u>	<u>Grant Fund</u>	<u>Pet Population Control Fund</u>
<b>Cash Receipts</b>						
Intergovernmental Federal					\$ 6,318	
Intergovernmental State					4,334	
Fines and Forfeitures		\$ 6,206				\$ 17,860
Charges For Services			\$ 28,450			
Interest		7	324			
Miscellaneous				\$ 73,007		
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 6,213</u>	<u>\$ 28,774</u>	<u>\$ 73,007</u>	<u>\$ 10,652</u>	<u>\$ 17,860</u>
<b>Cash Disbursements</b>						
General Government			\$ 18,123	\$ 71,135	\$ 7,363	
Public Safety						\$ 23,034
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,123</u>	<u>\$ 71,135</u>	<u>\$ 7,363</u>	<u>\$ 23,034</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 6,213	\$ 10,651	\$ 1,872	\$ 3,289	\$ (5,174)
<b>Other Financing Sources (Uses)</b>						
Operating Transfer Out			(13,000)			
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ 0	\$ 6,213	\$ (2,349)	\$ 1,872	\$ 3,289	\$ (5,174)
<b>Fund Balance - Beginning of Year</b>	<u>61</u>	<u>59,796</u>	<u>121,869</u>	<u>656</u>	<u>59,949</u>	<u>5,721</u>
<b>Fund Balance - End of Year</b>	<u>\$ 61</u>	<u>\$ 66,009</u>	<u>\$ 119,520</u>	<u>\$ 2,528</u>	<u>\$ 63,238</u>	<u>\$ 547</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, 2015**

	<u>State's Attorney Automation Fund</u>	<u>Drug Court Fee Fund</u>	
<b>Cash Receipts</b>			
Charges For Services		\$ 2,351	
Miscellaneous	\$ 1,244		
<b>Total Cash Receipts</b>	<u>\$ 1,244</u>	<u>\$ 2,351</u>	
 <b>Cash Disbursements</b>			
Judiciary		\$ 243	
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 243</u>	
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 \$ 1,244	 \$ 2,108	
 <b>Fund Balance - Beginning of Year</b>	 <u>1,582</u>	 <u>1,730</u>	
 <b>Fund Balance - End of Year</b>	 <u><u>\$ 2,826</u></u>	 <u><u>\$ 3,838</u></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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 286,130
Charges For Services		
Surcharges		304,761
Interest		40,253
Miscellaneous		7,812
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 638,956</u>
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Related Expense	\$ 132,200	\$ 124,121
Utilities and Telephone	203,500	176,906
Training	1,000	641
Mileage	1,500	1,031
Dues and Publications	800	270
Mapping and Addressing	5,000	200
Dispatch	6,000	3,485
Insurance	14,800	12,450
Contractual	7,500	7,500
Capital Outlay	475,000	427,681
Towers/Auxiliary Power	5,000	5,299
Vehicle Fuel and Maintenance	4,275	2,855
Office Expense	58,250	58,545
Rent	3,600	3,600
Clothing Allowance	1,000	891
Miscellaneous		467
Contingency	8,000	8,537
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 927,425</u>	<u>\$ 834,479</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (927,425)	\$ (195,523)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<u>(273,200)</u>	<u>(273,200)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (1,200,625)</u>	\$ (468,723)
<b>Fund Balance - Beginning of Year</b>		<u>1,917,109</u>
<b>Fund Balance - End of Year</b>		<u>\$ 1,448,386</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		
Motor Fuel Tax		\$ 912,163
Salary Reimbursement		51,917
Interest		3,979
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 968,059</u>
 <b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries	\$ 102,000	\$ 103,423
Contractual	1,200,000	
Commodities	700,000	454,613
Miscellaneous	200,000	
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 2,202,000</u>	<u>\$ 558,036</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (2,202,000)	\$ 410,023
 <b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		<hr/> (646,678)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u><u>\$ (2,202,000)</u></u>	\$ (236,655)
 <b>Fund Balance - Beginning of Year</b>		<hr/> 1,696,523
 <b>Fund Balance - End of Year</b>		<u><u>\$ 1,459,868</u></u>



**MACOUPIN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 688,946
Interest		2,691
Miscellaneous		
Member Contributions		719,812
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 1,411,449</u>
<b>Cash Disbursements</b>		
General Government		
Payment to Illinois Municipal Retirement Fund	\$ 1,560,000	\$ 1,512,066
<b>Total Cash Disbursements</b>	<u>\$ 1,560,000</u>	<u>\$ 1,512,066</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,560,000)</u>	\$ (100,617)
<b>Fund Balance - Beginning of Year</b>		<u>1,795,142</u>
<b>Fund Balance - End of Year</b>		<u>\$ 1,694,525</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 298,023
Interest		1,628
Miscellaneous		3,600
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 303,251</u>
 <b>Cash Disbursements</b>		
General Government		
Social Security	<u>\$ 386,000</u>	<u>\$ 363,407</u>
<b>Total Cash Disbursements</b>	<u>\$ 386,000</u>	<u>\$ 363,407</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (386,000)</u>	\$ (60,156)
 <b>Fund Balance - Beginning of Year</b>		<u>679,812</u>
 <b>Fund Balance - End of Year</b>		<u><u>\$ 619,656</u></u>

MACOUPIN COUNTY, ILLINOIS  
ANIMAL CONTROL WORKING FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Licenses and Permits		
Dog Tags		\$ 67,377
Fines and Forfeitures		43,114
Interest		6
Donations		18,148
<b>Total Cash Receipts</b>	\$ 0	\$ 128,645
<b>Cash Disbursements</b>		
Public Safety		
Salaries and Benefits	\$ 63,859	\$ 63,850
Office Expense	3,629	3,593
Utilities and Telephone	9,432	9,432
Mileage, Dues, and Conventions	558	558
Education/Training	20	
Repairs and Maintenance	8,984	8,984
Insurance Premium/Bonds	1,931	1,931
Care of Animals	10,061	10,061
Miscellaneous	11,526	11,526
<b>Total Cash Disbursements</b>	\$ 110,000	\$ 109,935
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (110,000)	\$ 18,710
<b>Fund Balance (Deficit) - Beginning of Year</b>		(160,563)
<b>Fund Balance (Deficit) - End of Year</b>		\$ (141,853)

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 2
Miscellaneous		
Ground Rental		4,219
<b>Total Cash Receipts</b>	\$ 0	\$ 4,221
<b>Cash Disbursements</b>		
General Government		
Miscellaneous		
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 4,221
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		
Operating Transfers Out	(25,000)	(25,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (25,000)	\$ (20,779)
<b>Fund Balance - Beginning of Year</b>		29,809
<b>Fund Balance - End of Year</b>		\$ 9,030

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$      1,485</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$      1,485</u>
<b>Cash Disbursements</b>		
Development		
Miscellaneous	<u>\$      30,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$      30,000</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$     (30,000)</u>	<u>\$      1,485</u>
<b>Fund Balance - Beginning of Year</b>		<u>102,305</u>
<b>Fund Balance - End of Year</b>		<u>\$  103,790</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 351
<b>Total Cash Receipts</b>	\$ 0	\$ 351
<b>Cash Disbursements</b>		
Development		
Miscellaneous	_____	_____
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 351
<b>Fund Balance - Beginning of Year</b>		65,257
<b>Fund Balance - End of Year</b>		\$ 65,608

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, 2015

	<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>		
Public Safety	<hr/>	<u>\$ 5</u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 5</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ (5)
<b>Fund Balance - Beginning of Year</b>		<hr/> 120
<b>Fund Balance - End of Year</b>		<u>\$ 115</u>

**MACOUPIN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY - BAD CHECK DIVERSION**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 9,729
Miscellaneous		351
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 10,080</u>
<b>Cash Disbursements</b>		
Judiciary	<u>\$ 20,000</u>	<u>\$ 8,887</u>
<b>Total Cash Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 8,887</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (20,000)</u>	\$ 1,193
<b>Fund Balance - Beginning of Year</b>		<u>15,163</u>
<b>Fund Balance - End of Year</b>		<u>\$ 16,356</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 281,690
Interest		24
Miscellaneous		170,623
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 452,337</b>
<b>Cash Disbursements</b>		
General Government		
Insurance Premium/Bonds	\$ 625,000	\$ 605,844
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>\$ 625,000</b>	<b>\$ 605,844</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (625,000)	\$ (153,507)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		158,500
		<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (625,000)</u>	\$ 4,993
<b>Fund Balance - Beginning of Year</b>		<hr/> 137,724
<b>Fund Balance - End of Year</b>		<u>\$ 142,717</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 399,436
Intergovernmental Federal		127,509
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		87,385
Interest		57
Miscellaneous		4,472
<b>Total Cash Receipts</b>	\$ 0	\$ 618,859
<b>Cash Disbursements</b>		
Public Works and Transportation		
Salaries and Benefits	\$ 855,250	\$ 836,145
Contractual	432,800	392,678
Commodities	215,500	187,032
Miscellaneous	224,000	55,421
<b>Total Cash Disbursements</b>	\$ 1,727,550	\$ 1,471,276
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (1,727,550)	\$ (852,417)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		600,000
Proceeds from Sale of Capital Assets		8,100
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (1,727,550)	\$ (244,317)
<b>Fund Balance - Beginning of Year</b>		447,580
<b>Fund Balance - End of Year</b>		\$ 203,263

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 225,188
Intergovernmental Federal		61,245
Interest		1,114
Miscellaneous		100
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 287,647</u>
 <b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 750,000	\$ 110,289
Capital Outlay	100,000	253,726
<b>Total Cash Disbursements</b>	<u>\$ 850,000</u>	<u>\$ 364,015</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (850,000)	\$ (76,368)
 <b>Other Financing Sources (Uses)</b>		
Operating Transfers In		46,678
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (850,000)</u>	\$ (29,690)
 <b>Fund Balance - Beginning of Year</b>		<u>1,012,257</u>
 <b>Fund Balance - End of Year</b>		<u>\$ 982,567</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 2
<b>Total Cash Receipts</b>	\$ 0	\$ 2
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 400,000	
Capital Outlay	100,000	_____
<b>Total Cash Disbursements</b>	\$ 500,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (500,000)	\$ 2
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	_____	(33,990)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (500,000)	\$ (33,988)
<b>Fund Balance - Beginning of Year</b>		60,186
<b>Fund Balance - End of Year</b>		\$ 26,198

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 194,952
Intergovernmental State		260,259
Intergovernmental Other		
Reimbursement for Bridge Projects		44,414
Interest		319
Miscellaneous		64,387
<b>Total Cash Receipts</b>	\$ 0	\$ 564,331
<b>Cash Disbursements</b>		
Public Works and Transportation		
Contractual	\$ 550,000	\$ 6,907
Capital Outlay	150,000	554,329
Commodities	200,000	
<b>Total Cash Disbursements</b>	\$ 900,000	\$ 561,236
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (900,000)	\$ 3,095
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		33,990
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (900,000)	\$ 37,085
<b>Fund Balance - Beginning of Year</b>		1,561,635
<b>Fund Balance - End of Year</b>		\$ 1,598,720

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	_____	\$ 71
<b>Total Cash Receipts</b>	\$ 0	\$ 71
<b>Cash Disbursements</b>		
General Government		
Salaries and Benefits	\$ 127,168	\$ 102,710
Purchase of Equipment	14,000	12,699
Miscellaneous	325,093	248,016
System Updates/Programming	118,675	118,676
Scanning Documents	74,090	74,090
Equipment Repairs and Maintenance Agreements	13,974	13,974
<b>Total Cash Disbursements</b>	\$ 673,000	\$ 570,165
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (673,000)	\$ (570,094)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	_____	200,503
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (673,000)	\$ (369,591)
<b>Fund Balance - Beginning of Year</b>		767,989
<b>Fund Balance - End of Year</b>		\$ 398,398

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 46,149
Interest		164
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 46,313</b>
<b>Cash Disbursements</b>		
Health and Welfare		
Cash Disbursements to Schools	\$ 52,000	\$ 52,000
<b>Total Cash Disbursements</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (52,000)</u>	\$ (5,687)
<b>Fund Balance - Beginning of Year</b>		<u>75,810</u>
<b>Fund Balance - End of Year</b>		<u>\$ 70,123</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Property Taxes		\$ 155,951
Interest		9
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 155,960
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
Health and Welfare		
Macoupin County Mental Health Association	\$ 180,142	\$ 180,142
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 180,142	\$ 180,142
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (180,142)</u>	\$ (24,182)
<b>Fund Balance - Beginning of Year</b>		<hr/> 115,375
<b>Fund Balance - End of Year</b>		<u><hr/>\$ 91,193</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 0
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 10,000	\$ 10,000
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 10,000	\$ 10,000
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (10,000)	\$ (10,000)
	<hr/>	<hr/>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<hr/>	2,890
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (10,000)</u>	\$ (7,110)
	<hr/>	<hr/>
<b>Fund Balance - Beginning of Year</b>		16,429
		<hr/>
<b>Fund Balance - End of Year</b>		<u>\$ 9,319</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Redemption Fees		\$ 61,527
Interest		139
Miscellaneous		8,419
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 70,085</u>
 <b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 15,000	\$ 7,486
<b>Total Cash Disbursements</b>	<u>\$ 15,000</u>	<u>\$ 7,486</u>
 Excess (Deficiency) of Cash Receipts Over Cash Disbursements	 <u>\$ (15,000)</u>	 \$ 62,599
 <b>Fund Balance - Beginning of Year</b>		 <u>34,426</u>
 <b>Fund Balance - End of Year</b>		 <u>\$ 97,025</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	0	\$ 2,411
<b>Total Cash Receipts</b>	\$ 0	\$ 2,411
<b>Cash Disbursements</b>		
Total Cash Disbursements	\$ 0	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 2,411
<b>Fund Balance - Beginning of Year</b>		1,485
<b>Fund Balance - End of Year</b>		\$ 3,896

**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, 2015**

	<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>		
Public Safety	<u>\$ 1,000</u>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 1,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (1,000)</u>	\$ 0
<b>Fund Balance - Beginning of Year</b>		<hr/> 218
<b>Fund Balance - End of Year</b>		<u>\$ 218</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 61,123
Interest		1,468
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 62,591</u>
<b>Cash Disbursements</b>		
General Government		
Salaries		
Supplies	\$ 20,000	\$ 10,201
Equipment	1,000	
Mileage, Dues, & Conventions	100	
Education/Training	100	
System Updates/Programming	51,000	
Miscellaneous	24,300	530
<b>Total Cash Disbursements</b>	<u>\$ 96,500</u>	<u>\$ 10,731</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (96,500)</u>	<u>\$ 51,860</u>
<b>Fund Balance - Beginning of Year</b>		<u>557,129</u>
<b>Fund Balance - End of Year</b>		<u>\$ 608,989</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>\$          13</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          13</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	<u>\$  100,000</u>	<u>\$  100,000</u>
<b>Total Cash Disbursements</b>	<u>\$  100,000</u>	<u>\$  100,000</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$  (100,000)	\$  (99,987)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	<u>                    </u>	<u>          28,587</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$  (100,000)</u>	\$  (71,400)
<b>Fund Balance - Beginning of Year</b>		<u>          128,324</u>
<b>Fund Balance - End of Year</b>		<u><u>\$          56,924</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		\$ 5,690
Interest		288
Miscellaneous		7,747
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 13,725</u>
<b>Cash Disbursements</b>		
General Government		
Salaries	\$ 6,575	\$ 6,575
Miscellaneous	18,425	4,147
<b>Total Cash Disbursements</b>	<u>\$ 25,000</u>	<u>\$ 10,722</u>
<b>Excess (Deficiency) of Cash Receipts Over Cash Disbursements</b>	<u>\$ (25,000)</u>	<u>\$ 3,003</u>
<b>Fund Balance - Beginning of Year</b>		<u>103,295</u>
<b>Fund Balance - End of Year</b>		<u>\$ 106,298</u>

MACOUPIN COUNTY, ILLINOIS  
LAW LIBRARY FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Library Fees	<u>                    </u>	<u>\$ 27,207</u>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 27,207</u>
<b>Cash Disbursements</b>		
Judiciary		
Books and Supplies	<u>\$ 30,000</u>	<u>\$ 22,882</u>
<b>Total Cash Disbursements</b>	<u>\$ 30,000</u>	<u>\$ 22,882</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (30,000)</u>	\$ 4,325
<b>Fund Balance - Beginning of Year</b>		<u>55,548</u>
<b>Fund Balance - End of Year</b>		<u>\$ 59,873</u>



**MACOUPIN COUNTY, ILLINOIS**  
**COURT SECURITY FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 74,826
Interest		5
<b>Total Cash Receipts</b>	\$ 0	\$ 74,831
<b>Cash Disbursements</b>		
Judiciary		
Miscellaneous	\$ 83,000	\$ 5,693
<b>Total Cash Disbursements</b>	\$ 83,000	\$ 5,693
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (83,000)	\$ 69,138
<b>Fund Balance - Beginning of Year</b>		18,989
<b>Fund Balance - End of Year</b>		\$ 88,127

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		\$ 62,363
Interest		561
<b>Total Cash Receipts</b>	\$ 0	\$ 62,924
<b>Cash Disbursements</b>		
Judiciary		
Salaries	\$ 9,288	\$ 9,180
Office Supplies	8,487	6,344
System Updates and Programming	25,663	4,103
Equipment Repairs and Maintenance	23,542	18,653
Books, Transcripts, and Periodicals	1,645	
Capital Outlay	10,468	6,732
Miscellaneous	20,907	458
<b>Total Cash Disbursements</b>	\$ 100,000	\$ 45,470
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (100,000)	\$ 17,454
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		3,392
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (100,000)	\$ 20,846
<b>Fund Balance - Beginning of Year</b>		320,414
<b>Fund Balance - End of Year</b>		\$ 341,260

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 5,845
Charges For Services		80,705
Interest		24
<b>Total Cash Receipts</b>	\$ 0	\$ 86,574
 <b>Cash Disbursements</b>		
Corrections		
Office Expense	\$ 75,000	\$ 15,592
Mileage, Dues, & Conventions	10,000	4,845
Equipment	12,000	8,509
Miscellaneous	35,000	17,920
<b>Total Cash Disbursements</b>	\$ 132,000	\$ 46,866
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (132,000)	\$ 39,708
<b>Fund Balance - Beginning of Year</b>		220,384
<b>Fund Balance - End of Year</b>		\$ 260,092

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$    9,075</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$    9,075</u>
<b>Cash Disbursements</b>		
General Government	<u>\$    8,000</u>	<u>\$    5,547</u>
<b>Total Cash Disbursements</b>	<u>\$    8,000</u>	<u>\$    5,547</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$    (8,000)</u>	<u>\$    3,528</u>
<b>Fund Balance - Beginning of Year</b>		<u>10,438</u>
<b>Fund Balance - End of Year</b>		<u>\$   13,966</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, 2015**

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

MACOUPIN COUNTY, ILLINOIS  
CIRCUIT CLERK OF FUND  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 1
Miscellaneous		7,464
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 7,465</u>
<b>Cash Disbursements</b>		
Judiciary	<u>\$ 30,000</u>	<u>\$ 15,465</u>
<b>Total Cash Disbursements</b>	<u>\$ 30,000</u>	<u>\$ 15,465</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (30,000)	\$ (8,000)
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		<u>1,800</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (30,000)</u>	\$ (6,200)
<b>Fund Balance - Beginning of Year</b>		<u>27,450</u>
<b>Fund Balance - End of Year</b>		<u>\$ 21,250</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	_____	\$ 6,479
<b>Total Cash Receipts</b>	\$ 0	\$ 6,479
<b>Cash Disbursements</b>		
General Government Miscellaneous	\$ 8,000	\$ 4,000
<b>Total Cash Disbursements</b>	\$ 8,000	\$ 4,000
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (8,000)	\$ 2,479
<b>Fund Balance - Beginning of Year</b>		8,536
<b>Fund Balance - End of Year</b>		\$ 11,015

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Other	_____	\$ 12,030
<b>Total Cash Receipts</b>	\$ 0	\$ 12,030
<b>Cash Disbursements</b>		
Public Safety		
Payments For Telecommunication Service	\$ 12,000	\$ 6,077
<b>Total Cash Disbursements</b>	\$ 12,000	\$ 6,077
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (12,000)	\$ 5,953
<b>Fund Balance - Beginning of Year</b>		22,765
<b>Fund Balance - End of Year</b>		\$ 28,718



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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges For Services		
Maintenance and Child Support Collection Fees		\$ 113
Interest		390
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 503</u>
 <b>Cash Disbursements</b>		
Judiciary	<u>\$ 27,500</u>	<u>\$ 98</u>
<b>Total Cash Disbursements</b>	<u>\$ 27,500</u>	<u>\$ 98</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (27,500)	\$ 405
 <b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		<u>(936)</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (27,500)</u>	\$ (531)
 <b>Fund Balance - Beginning of Year</b>		<u>188,607</u>
 <b>Fund Balance - End of Year</b>		<u>\$ 188,076</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SHERIFF'S COPS FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

<b>Cash Receipts</b>	<u><b>Budget</b></u>	<u><b>Actual</b></u>
Intergovernmental Other	<u>                    </u>	\$ 63,654
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 63,654</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$ 79,000</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 79,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (79,000)</u>	\$ 63,654
<b>Fund Balance - Beginning of Year</b>		<u>26,370</u>
<b>Fund Balance - End of Year</b>		<u>\$ 90,024</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		
State Disbursement Fees		\$ 9,802
Interest		228
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 10,030</u>
<b>Cash Disbursements</b>		
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	\$ 10,030
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In		936
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ 0</u>	\$ 10,966
<b>Fund Balance - Beginning of Year</b>		<u>113,281</u>
<b>Fund Balance - End of Year</b>		<u>\$ 124,247</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental Federal	<u>                    </u>	<u>\$    63,830</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$    63,830</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$  119,000</u>	<u>\$    53,571</u>
<b>Total Cash Disbursements</b>	<u>\$  119,000</u>	<u>\$    53,571</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$  (119,000)</u>	<u>\$    10,259</u>
<b>Fund Balance - Beginning of Year</b>		<u>          1,129</u>
<b>Fund Balance - End of Year</b>		<u>\$    11,388</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines & Forfeitures		\$ 13,274
Miscellaneous		11,500
<b>Total Cash Receipts</b>	\$ 0	\$ 24,774
<b>Cash Disbursements</b>		
Public Safety	\$ 400,000	\$ 275
<b>Total Cash Disbursements</b>	\$ 400,000	\$ 275
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (400,000)	\$ 24,499
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out		(16,309)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	\$ (400,000)	\$ 8,190
<b>Fund Balance - Beginning of Year</b>		60,455
<b>Fund Balance - End of Year</b>		\$ 68,645

**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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	_____	\$ 10,010
<b>Total Cash Receipts</b>	\$ 0	\$ 10,010
<b>Cash Disbursements</b>		
Public Safety	\$ 4,000	_____
<b>Total Cash Disbursements</b>	\$ 4,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (4,000)	\$ 10,010
<b>Fund Balance - Beginning of Year</b>		3,984
<b>Fund Balance - End of Year</b>		\$ 13,994

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	\$ 0	\$ 0
	<hr/>	<hr/>
<b>Cash Disbursements</b>		
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	\$ 0	\$ 0
	<hr/>	<hr/>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 0
<b>Fund Balance - 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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Interest	<u>                    </u>	<u>                    </u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$          0</u>
<b>Cash Disbursements</b>		
Public Safety	<u>\$          500</u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$          500</u>	<u>\$          0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$          (500)</u>	\$          0
<b>Fund Balance - Beginning of Year</b>		<u>                  61</u>
<b>Fund Balance - End of Year</b>		<u>\$          61</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures		\$ 6,206
Interest		7
<b>Total Cash Receipts</b>	\$ 0	\$ 6,213
<b>Cash Disbursements</b>		
Public Safety	\$ 20,000	
<b>Total Cash Disbursements</b>	\$ 20,000	\$ 0
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,000)	\$ 6,213
<b>Fund Balance - Beginning of Year</b>		59,796
<b>Fund Balance - End of Year</b>		\$ 66,009

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charges for Services		\$ 28,450
Interest		324
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 28,774</u>
<b>Cash Disbursements</b>		
General Government		
Miscellaneous	\$ 20,000	\$ 18,123
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<u>\$ 20,000</u>	<u>\$ 18,123</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (20,000)	\$ 10,651
<b>Other Financing Sources (Uses)</b>		
Operating Transfers Out	<hr/> (15,000)	<hr/> (13,000)
Excess (Deficiency) of Cash Receipts Over Cash Disbursements And Other Financing Sources (Uses)	<u>\$ (35,000)</u>	\$ (2,349)
<b>Fund Balance - Beginning of Year</b>		<hr/> 121,869
<b>Fund Balance - End of Year</b>		<u><u>\$ 119,520</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, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	<u>\$    73,007</u>
<b>Total Cash Receipts</b>	<u>\$          0</u>	<u>\$    73,007</u>
<b>Cash Disbursements</b>		
General Government Insurance	<u>\$  100,000</u>	<u>\$    71,135</u>
<b>Total Cash Disbursements</b>	<u>\$  100,000</u>	<u>\$    71,135</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u><u>\$  (100,000)</u></u>	<u>\$      1,872</u>
<b>Fund Balance - Beginning of Year</b>		<u>          656</u>
<b>Fund Balance - End of Year</b>		<u><u>\$    2,528</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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Intergovernmental State		\$ 4,334
Intergovernmental Federal		6,318
<b>Total Cash Receipts</b>	\$ 0	\$ 10,652
<b>Cash Disbursements</b>		
General Government		
Grant Expense	\$ 7,363	\$ 7,363
Development		
Grant Expense	67,637	
<b>Total Cash Disbursements</b>	\$ 75,000	\$ 7,363
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (75,000)	\$ 3,289
<b>Fund Balance - Beginning of Year</b>		59,949
<b>Fund Balance - End of Year</b>		\$ 63,238

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Fines and Forfeitures	_____	\$ 17,860
<b>Total Cash Receipts</b>	\$ 0	\$ 17,860
<b>Cash Disbursements</b>		
Public Safety		
Neutering Expense	\$ 24,000	\$ 23,034
<b>Total Cash Disbursements</b>	\$ 24,000	\$ 23,034
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ (24,000)	\$ (5,174)
<b>Fund Balance - Beginning of Year</b>		5,721
<b>Fund Balance - End of Year</b>		\$ 547

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, 2015

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Miscellaneous	<u>                    </u>	\$ 1,244
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 1,244</u>
<b>Cash Disbursements</b>		
	<u>                    </u>	<u>                    </u>
<b>Total Cash Disbursements</b>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	\$ 1,244
<b>Fund Balance - Beginning of Year</b>		<u>1,582</u>
<b>Fund Balance - End of Year</b>		<u>\$ 2,826</u>

**MACOUPIN COUNTY, ILLINOIS**  
**DRUG COURT FEE FUND**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Budget</u>	<u>Actual</u>
<b>Cash Receipts</b>		
Charge for Service	<u>                    </u>	\$ 2,351
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 2,351</u>
<b>Cash Disbursements</b>		
Judiciary		
Miscellaneous	<u>\$ 5,000</u>	<u>\$ 243</u>
<b>Total Cash Disbursements</b>	<u>\$ 5,000</u>	<u>\$ 243</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	<u>\$ (5,000)</u>	\$ 2,108
<b>Fund Balance - Beginning of Year</b>		<u>1,730</u>
<b>Fund Balance - End of Year</b>		<u>\$ 3,838</u>

**MACOUPIN COUNTY, ILLINOIS**  
**SUPPLEMENTARY INFORMATION**  
**FIDUCIARY FUND TYPES**  
**TRUST AND AGENCY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2015**



**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH BASIS TRANSACTIONS**  
**AUGUST 31, 2015**

	<u>Inheritance Tax Fund</u>	<u>County Court Trust Fund</u>	<u>Condem- nation Fund</u>	<u>County Clerk Tax Redemption Fund</u>	<u>South Otter Drainage District #1</u>	<u>Barnett Special Drainage District</u>	<u>Tax Sale Fee Fund</u>	<u>Marriage Fee Fund</u>	<u>Total All Trust Funds</u>
<b>ASSETS</b>									
Cash	\$ 13,558	\$ 66,063	\$ 5,282	\$ 48,800	\$ 13,102	\$ 11,438	\$ 159,500	\$ 2,170	\$2,249,972
Invested Cash									47,556
<b>TOTAL ASSETS</b>	<u>\$ 13,558</u>	<u>\$ 66,063</u>	<u>\$ 5,282</u>	<u>\$ 48,800</u>	<u>\$ 13,102</u>	<u>\$ 11,438</u>	<u>\$ 159,500</u>	<u>\$ 2,170</u>	<u>\$2,297,528</u>
<b>LIABILITIES</b>									
Bonds Outstanding									\$ 567,589
Funds Held For Others	<u>\$ 13,558</u>	<u>\$ 66,063</u>	<u>\$ 5,282</u>	<u>\$ 48,800</u>	<u>\$ 13,102</u>	<u>\$ 11,438</u>	<u>\$ 159,500</u>	<u>\$ 2,170</u>	<u>1,729,939</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 13,558</u>	<u>\$ 66,063</u>	<u>\$ 5,282</u>	<u>\$ 48,800</u>	<u>\$ 13,102</u>	<u>\$ 11,438</u>	<u>\$ 159,500</u>	<u>\$ 2,170</u>	<u>\$2,297,528</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**ARISING FROM CASH BASIS TRANSACTIONS (CONTINUED)**  
**AUGUST 31, 2015**

	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	\$ 753,672	\$ 1,159,894	\$ 18	\$ 4,624	\$ 10,146	\$ 500	\$ 662	\$ 543	
Invested Cash	47,556								
<b>TOTAL ASSETS</b>	<u>\$ 801,228</u>	<u>\$ 1,159,894</u>	<u>\$ 18</u>	<u>\$ 4,624</u>	<u>\$ 10,146</u>	<u>\$ 500</u>	<u>\$ 662</u>	<u>\$ 543</u>	<u>\$ 0</u>
<b>LIABILITIES</b>									
Bonds Outstanding	\$ 567,589								
Funds Held For Others	233,639	\$ 1,159,894	\$ 18	\$ 4,624	\$ 10,146	\$ 500	\$ 662	\$ 543	
<b>TOTAL LIABILITIES</b>	<u>\$ 801,228</u>	<u>\$ 1,159,894</u>	<u>\$ 18</u>	<u>\$ 4,624</u>	<u>\$ 10,146</u>	<u>\$ 500</u>	<u>\$ 662</u>	<u>\$ 543</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, 2015**

	<u>Inheritance Tax Fund</u>	<u>County Court Trust Fund</u>	<u>Condem- nation Fund</u>	<u>County Clerk Tax Redemption Fund</u>	<u>South Otter Drainage District #1</u>	<u>Barnett Special Drainage District</u>	<u>Tax Sale Fees Fund</u>	<u>Marriage Fees Fund</u>	<u>Total All Trust Funds</u>
<b>Cash Receipts</b>	\$ 33	\$ 8,405	\$ 14	\$ 946,240	\$ 1,112		\$ 11,842	\$ 440	\$4,443,956
<b>Cash Disbursements</b>				936,873		\$ 1,267	30,000		4,698,443
<b>Excess (Deficiency) of Cash Receipts Over Cash Disbursements</b>	\$ 33	\$ 8,405	\$ 14	\$ 9,367	\$ 1,112	\$ (1,267)	\$ (18,158)	\$ 440	\$ (254,487)
<b>Funds Held For Others - Beginning of Year</b>	<u>13,525</u>	<u>57,658</u>	<u>5,268</u>	<u>39,433</u>	<u>11,990</u>	<u>12,705</u>	<u>177,658</u>	<u>1,730</u>	<u>1,984,426</u>
<b>Funds Held For Others - End of Year</b>	<u>\$ 13,558</u>	<u>\$66,063</u>	<u>\$ 5,282</u>	<u>\$ 48,800</u>	<u>\$ 13,102</u>	<u>\$ 11,438</u>	<u>\$ 159,500</u>	<u>\$ 2,170</u>	<u>\$1,729,939</u>

**MACOUPIN COUNTY, ILLINOIS**  
**TRUST AND AGENCY FUNDS**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

	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>Cash Receipts</b>	\$ 2,087,703	\$ 1,297,972	\$ 19	\$ 705	\$ 1,896		\$ 21,309	\$ 11,696	\$ 54,570
<b>Cash Disbursements</b>	<u>2,069,357</u>	<u>1,570,621</u>	<u>5</u>	<u>40</u>	<u>2,870</u>		<u>21,244</u>	<u>\$ 11,596</u>	<u>54,570</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	\$ 18,346	\$ (272,649)	\$ 14	\$ 665	\$ (974)	\$ 0	\$ 65	\$ 100	\$ 0
<b>Funds Held For Others - Beginning of Year</b>	<u>215,293</u>	<u>1,432,543</u>	<u>4</u>	<u>3,959</u>	<u>11,120</u>	<u>500</u>	<u>\$ 597</u>	<u>443</u>	
<b>Funds Held For Others - End of Year</b>	<u><u>\$ 233,639</u></u>	<u><u>\$ 1,159,894</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 4,624</u></u>	<u><u>\$ 10,146</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 662</u></u>	<u><u>\$ 543</u></u>	<u><u>\$ 0</u></u>

**MACOUPIN COUNTY, ILLINOIS**  
**OTHER INFORMATION**  
**FOR THE YEAR ENDED AUGUST 31, 2015**

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS,  
TAX EXTENSIONS AND TAX RATES  
FOR TAX YEARS 2014, 2013, 2012, AND 2011**

	<u>2014 Tax Levy</u>		<u>2013 Tax Levy</u>		<u>2012 Tax Levy</u>		<u>2011 Tax Levy</u>	
<b>Total Assessed Valuation</b>	<u>\$587,457,897</u>		<u>\$587,186,079</u>		<u>\$587,544,899</u>		<u>\$575,694,143</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
<b>County Funds</b>								
General	\$ 1,409,016	0.23985	\$ 1,361,040	0.23179	\$ 1,282,082	0.21821	\$ 1,218,112	0.21159
Illinois Municipal Retirement Fund	890,056	0.15151	840,029	0.14306	840,013	0.14297	825,027	0.14331
County Highway	501,982	0.08545	501,986	0.08549	501,999	0.08544	472,012	0.08199
County Bridge	245,029	0.04171	244,975	0.04172	245,006	0.04170	245,015	0.04256
Federal Aid Matching	282,978	0.04817	283,024	0.04820	283,021	0.04817	283,011	0.04916
Mental Deficiency	57,982	0.00987	58,014	0.00988	57,991	0.00987	57,972	0.01007
Mental Health	195,975	0.03336	196,003	0.03338	196,005	0.03336	196,024	0.03405
Public Health	269,995	0.04596	269,988	0.04598	269,977	0.04595	270,001	0.04690
Liability	354,002	0.06026	354,015	0.06029	354,995	0.06042	340,005	0.05906
Social Security	359,994	0.06128	390,010	0.06642	389,774	0.06638	389,975	0.06774
<b>Total</b>	<u>\$ 4,567,009</u>	<u>0.77742</u>	<u>\$ 4,499,084</u>	<u>0.76621</u>	<u>\$ 4,420,863</u>	<u>0.75247</u>	<u>\$ 4,297,154</u>	<u>0.74643</u>

**MACOUPIN COUNTY**  
**MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 544,322									
Interest on the Total Pension Liability	1,845,401									
Benefit Changes	0									
Difference between Expected and Actual Experience	(143,025)									
Assumption Changes	904,376									
Benefit Payments and Refunds	(1,106,962)									
<b>Net Change in Total Pension Liability</b>	<b>2,044,112</b>									
<b>Total Pension Liability - Beginning</b>	<b>24,886,667</b>									
<b>Total Pension Liability - Ending (a)</b>	<b>\$26,930,779</b>									
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 546,267									
Employee Contributions	222,841									
Pension Plan Net Investment Income	1,521,836									
Benefit Payments and Refunds	(1,106,962)									
Other	151,301									
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,335,283</b>									
<b>Plan Fiduciary Net Position - Beginning</b>	<b>25,117,053</b>									
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$26,452,336</b>									
<b>Net Pension Liability/(Asset) -Ending (a)-(b)</b>	<b>478,443</b>									
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.22%									
Covered Valuation Payroll	\$ 4,918,669									
Net Pension Liability as a Percentage of Covered Valuation Payroll	9.73%									

**MACOUPIN COUNTY  
MULTIYEAR SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

<u>Calendar Year</u> <u>Ending</u> <u>December 31,</u>	<u>Actuarially</u> <u>Determined</u> <u>Contribution</u>	<u>Actual</u> <u>Contribution</u>	<u>Contribution</u> <u>Deficiency</u> <u>(Excess)</u>	<u>Covered</u> <u>Valuation</u> <u>Payroll</u>	<u>Actual Contribution</u> <u>as a % of Covered</u> <u>Valuation Payroll</u>
2014	\$ 502,196	\$ 546,267	\$ (44,071)	\$ 4,918,669	11.11%



**MACOUPIN COUNTY**  
**MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND-ECO**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 21,264									
Interest on the Total Pension Liability	397,309									
Benefit Changes	0									
Difference between Expected and Actual Experience	(18,209)									
Assumption Changes	151,295									
Benefit Payments and Refunds	(354,250)									
<b>Net Change in Total Pension Liability</b>	<b>197,409</b>									
<b>Total Pension Liability - Beginning</b>	<b>5,478,106</b>									
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 5,675,515</b>									
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 83,596									
Employee Contributions	5,699									
Pension Plan Net Investment Income	272,543									
Benefit Payments and Refunds	(354,250)									
Other	78,119									
<b>Net Change in Plan Fiduciary Net Position</b>	<b>85,707</b>									
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,600,401</b>									
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 4,686,108</b>									
<b>Net Pension Liability/(Asset) -Ending (a)-(b)</b>	<b>989,407</b>									
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.57%									
Covered Valuation Payroll	\$ 9,643									
Net Pension Liability as a Percentage of Covered Valuation Payroll	10260.37%									

**MACOUPIN COUNTY  
MULTIYEAR SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND-ECO**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

<u>Calendar Year</u> <u>Ending</u> <u>December 31,</u>	<u>Actuarially</u> <u>Determined</u> <u>Contribution</u>	<u>Actual</u> <u>Contribution</u>	<u>Contribution</u> <u>Deficiency</u> <u>(Excess)</u>	<u>Covered</u> <u>Valuation</u> <u>Payroll</u>	<u>Actual Contribution</u> <u>as a % of Covered</u> <u>Valuation Payroll</u>
2014	\$ 10,608	\$ 83,596	\$ (72,988)	\$ 9,643	866.91%

**MACOUPIN COUNTY**  
**MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND-SLEP**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service Cost	\$ 400,913									
Interest on the Total Pension Liability	1,093,592									
Benefit Changes	0									
Difference between Expected and Actual Experience	(221,695)									
Assumption Changes	256,505									
Benefit Payments and Refunds	(576,729)									
<b>Net Change in Total Pension Liability</b>	<b>952,586</b>									
<b>Total Pension Liability - Beginning</b>	<b>14,669,130</b>									
<b>Total Pension Liability - Ending (a)</b>	<b>\$15,621,716</b>									
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 403,919									
Employee Contributions	210,587									
Pension Plan Net Investment Income	839,032									
Benefit Payments and Refunds	(576,729)									
Other	(35,750)									
<b>Net Change in Plan Fiduciary Net Position</b>	<b>841,059</b>									
<b>Plan Fiduciary Net Position - Beginning</b>	<b>13,735,729</b>									
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$14,576,788</b>									
<b>Net Pension Liability/(Asset) -Ending (a)-(b)</b>	<b>1,044,928</b>									
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.31%									
Covered Valuation Payroll	\$ 1,972,265									
Net Pension Liability as a Percentage of Covered Valuation Payroll	52.98%									

**MACOUPIN COUNTY  
MULTIYEAR SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND-SLEP**

LAST 10 CALENDAR YEARS  
(schedule to be built prospectively from 2014)

<u>Calendar Year</u> <u>Ending</u> <u>December 31,</u>	<u>Actuarially</u> <u>Determined</u> <u>Contribution</u>	<u>Actual</u> <u>Contribution</u>	<u>Contribution</u> <u>Deficiency</u> <u>(Excess)</u>	<u>Covered</u> <u>Valuation</u> <u>Payroll</u>	<u>Actual Contribution</u> <u>as a % of Covered</u> <u>Valuation Payroll</u>
2014	\$ 403,919	\$ 403,919	\$ 0	\$ 1,972,265	20.48%

**MACOUPIN COUNTY**  
**NOTES TO THE SCHEDULE OF CONTRIBUTIONS**  
**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS**  
**USED IN THE CALCULATION OF THE 2014 CONTRIBUTION RATE\***  
**ILLINOIS MUNICIPAL RETIREMENT FUND-REG, ECO, & SLEP**

**Valuation Date:**

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2014 Contribution Rates:**

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 29-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 24 years for most employers (two employers were financed over 33 years).

Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	4.00%
Price Inflation	3.00% - approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases	4.40% to 16.00% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.

Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projected scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.
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**Other Information:**

Notes There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2012 actuarial valuation