

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2005

MACOUPIN COUNTY, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Macoupin County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As discussed in Note 2, Macoupin County, Illinois prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of August 31, 2005, and the respective changes in financial position - modified cash basis, for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 28, 2005, on our consideration of Macoupin County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 through 11 and 34 through 38, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macoupin County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Macoupin County, Illinois. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Scheffel & Company, P.C.

Jerseyville, Illinois
December 28, 2005

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Macoupin County, Illinois as of and for the year ended August 31, 2005, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated December 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Macoupin County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

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

This report is intended solely for the information and use of the finance committee, governing board, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P. C.

Jerseyville, Illinois
December 28, 2005

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

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

Compliance

We have audited the compliance of Macoupin County, Illinois with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended August 31, 2005. Macoupin County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Macoupin County, Illinois' management. Our responsibility is to express an opinion on the Macoupin County, Illinois' compliance based on our audit.

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

In our opinion, Macoupin County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended August 31, 2005.

Internal Control Over Compliance

The management of Macoupin County, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Macoupin County, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the finance committee, governing board, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
December 28, 2005

MACOUPIN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2005

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2005

This section of Macoupin County, Illinois, annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2005. Please read it in conjunction with the County's financial statements.

The Management's Discussion and Analysis contains six different sections. The first section presents a brief overview of the County's financial highlights for the year ended August 31, 2005. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

FINANCIAL HIGHLIGHTS

The County received \$65,000 more in revenues than expended in its major operating fund, the General Fund. The County's General Fund expenditures were \$183,000 less than budgeted, and net other financing sources (uses) were \$1,483,000 less than budgeted. This resulted in a increased fund balance of over \$65,000, as compared to the budgeted increase of \$378,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 12, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.

- The Statement of Activities, found on page 13, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2004 – August 31, 2005. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
- The remaining statements are fund financial statements. These statements begin on page 14 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
 - Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
 - Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 18. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets were \$24.6 million at August 31, 2005. This is an increase of \$149,000 from the beginning of the year. Of the \$24.6 million, \$13.6 million, is invested in capital assets and, \$11 million is considered unreserved. The County's Statement of Net Assets can be found on page 12.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 13. The report shows the County spent less than it collected in revenue for the year ended August 31, 2005 resulting in an increase in net assets of \$149,283. The Table below takes the data presented in the Statement of Activities and rearranges it slightly to group all the revenue items together.

Table 1
Changes in Net Assets

	Year Ended August 31,	
	2005	2004
Revenue:		
General		
Property Taxes	\$ 3,287,705	\$ 3,292,721
Intergovernmental	4,866,297	4,657,459
Earnings on Investments	167,564	114,303
Miscellaneous	852,530	985,613
(Loss) on Capital Asset	0	(964)
Sub Total	<u>\$ 9,174,096</u>	<u>\$ 9,049,132</u>
Program		
Charges for Services	\$ 3,533,986	\$ 3,082,287
Operating Grants & Contributions	2,953,150	2,590,307
Capital Grants	0	259,370
Sub Total	<u>\$ 6,487,136</u>	<u>\$ 5,931,964</u>
Grand Total Revenue	<u>\$ 15,661,232</u>	<u>\$ 14,981,096</u>
Expenses:		
General Government	\$ 4,233,339	\$ 3,956,088
Public Safety	3,506,546	3,644,385
Corrections	828,152	792,777
Judiciary	1,176,876	1,168,156
Education	100,643	100,979
Development	46,475	74,105
Public Works & Transportation	2,980,476	2,689,176
Health & Welfare	2,615,022	2,811,200
Development-Capital Outlay	0	37,900
Depreciation-Unallocated	24,420	24,420
Grand Total Expenses	<u>\$ 15,511,949</u>	<u>\$ 15,299,186</u>
Increase in Net Assets	<u>\$ 149,283</u>	<u>\$ (318,090)</u>

Property taxes and intergovernmental revenues accounted for 52% and 53% of the total revenue for the year ended August 31, 2005 and 2004, respectively. Another 41% and 40%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 7% came from other general revenues in each year. The total cost of all programs and services was \$15,511,949 and \$15,299,186 for the year ended August 31, 2005 and 2004, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (86% for each fiscal year). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$8.2 and \$7.9 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$2.9 and \$2.8 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.5 and \$3.1 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$11.1 million. Total governmental funds experienced a decreased fund balance of \$20,000 or 0.02%. The major reasons for the decrease in fund balance are:

- Increases in expenditures partially due to increases in salaries, health benefits, & insurance related costs as well as large lump sum payouts for employees who leave or retire.

General Fund Budgetary Highlights

The county adopts its budget annually prior to the end of October. Once the budget is adopted revisions are approved by board resolution. This is in line with past practices of the County. Schedule 1, on page 34, begins the various schedules of budget amounts versus actual amounts for the major funds. Beginning with the current fiscal year, the county anticipates adopting its budget prior to September 1.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2005, the County's total value of capital assets net of accumulated depreciation was \$13.6 million. This is an increase of \$169,000 from last year or 1.3%. This \$13.6 million is invested in a broad range of capital assets, including, land, buildings, equipment, roads and bridges. (See table below). (More detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 2
Capital Assets Net of Depreciation
Governmental Activities

	August 31,	
	2005	2004
Land	\$ 166,077	\$ 105,410
Construction in Progress	319,272	129,270
Buildings	4,359,276	4,443,746
Equipment	1,999,005	2,033,193
Bridges	2,841,122	2,845,484
Roads	3,925,034	3,883,729
Total	<u>\$ 13,609,786</u>	<u>\$ 13,440,832</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$0 is well below the \$24.7 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

While the County retains nearly \$11 million in total governmental fund reserves, of which \$1.8 million is in the general fund the County cannot continue to operate at a deficit. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. Since 2002 the county has had to use general fund reserves in the amount of \$829,000 to meet expenses. If this deficit spending trend continues at this pace, the general fund reserves will be depleted within approximately 5 years.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our taxpaying citizens with a general overview of the county finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or wish to request additional financial information, contact the Macoupin County Board Chairman at Post Office, Box 535, Carlinville, IL 62626.

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
AUGUST 31, 2005

	<u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 5,844,324
Invested Cash	5,142,891
Revolving Loan Balances	73,190
Total Current Assets	<u>\$ 11,060,405</u>
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	<u>\$ 13,609,786</u>
Total Assets	<u>\$ 24,670,191</u>
 <u>NET ASSETS</u>	
Invested in Capital Assets	\$ 13,609,786
Unrestricted	11,060,405
Total Net Assets	<u>\$ 24,670,191</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2005

	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating</u>	
			<u>Grants and Contributions</u>	
<u>Functions/Programs</u>				
<u>Primary Government:</u>				
General Government	\$ 4,233,339	\$ 990,296		\$ (3,243,043)
Public Safety	3,506,546	1,742,334	\$ 272,587	(1,491,625)
Corrections	828,152			(828,152)
Judiciary	1,176,876	634,291	36,246	(506,339)
Education	100,643			(100,643)
Development	46,475			(46,475)
Public Works and Transportation	2,980,476		811,606	(2,168,870)
Health and Welfare	2,615,022	167,065	1,832,711	(615,246)
Depreciation - Unallocated	24,420			(24,420)
Total Primary Government	\$ 15,511,949	\$ 3,533,986	\$ 2,953,150	\$ (9,024,813)
General Revenues:				
Property Taxes				\$ 3,287,705
Intergovernmental				4,866,297
Earnings on Investments				167,564
Miscellaneous				852,530
Total General Revenues				\$ 9,174,096
CHANGE IN NET ASSETS				\$ 149,283
NET ASSETS, BEGINNING OF YEAR				24,520,908
NET ASSETS, END OF YEAR				\$ 24,670,191

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
AUGUST 31, 2005

	<u>EMERGENCY TELEPHONE SYSTEM FUND</u>	<u>COUNTY MOTOR FUEL FUND</u>	<u>COUNTY HEALTH DEPARTMENT</u>	<u>COUNTY HEALTH DEPARTMENT WIC FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS						
Cash	\$ 495,214		\$ 116,503	\$ 52,189	\$ 3,509,736	\$ 5,844,324
Invested Cash	1,300,000	2,350,000			375,000	5,142,891
Due From Other Funds	54,301		64,173		42,130	160,604
Loans Receivable					73,190	73,190
Total Assets	<u>\$ 1,849,515</u>	<u>\$ 2,741,387</u>	<u>\$ 180,676</u>	<u>\$ 52,189</u>	<u>\$ 4,000,056</u>	<u>\$ 11,221,009</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Due to Other Funds	\$ 94,703			\$ 64,173	\$ 1,728	\$ 160,604
Total Liabilities	<u>\$ 94,703</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 64,173</u>	<u>\$ 1,728</u>	<u>\$ 160,604</u>
FUND BALANCES (DEFICIT):						
Unreserved (Deficit)	\$ 1,754,812	\$ 2,741,387	\$ 180,676	\$ (11,984)	\$ 3,998,328	\$ 11,060,405
Total Fund Balance (Deficit)	<u>\$ 1,754,812</u>	<u>\$ 2,741,387</u>	<u>\$ 180,676</u>	<u>\$ (11,984)</u>	<u>\$ 3,998,328</u>	<u>\$ 11,060,405</u>
Total Liabilities and Fund Balances	<u>\$ 1,849,515</u>	<u>\$ 2,741,387</u>	<u>\$ 180,676</u>	<u>\$ 52,189</u>	<u>\$ 4,000,056</u>	<u>\$ 11,221,009</u>

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET ASSETS
AUGUST 31, 2005

Total Governmental Funds Balances \$ 11,060,405

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

Capital Assets Used in Governmental Activities are Not
Financial Resources and Therefore are Not
Reported in the Funds.

Those Assets Consist of:

Land	\$ 166,077
Construction in Process	319,272
Equipment, Net of \$1,422,282 Accumulated Depreciation	1,999,005
Buildings, Net of \$2,302,835 Accumulated Depreciation	4,359,276
Bridges, Net of \$883,008 Accumulated Depreciation	2,841,122
Roads, Net of \$4,216,522 Accumulated Depreciation	3,925,034
Total Capital Assets (Net of Accumulated Depreciation)	<u>\$ 13,609,786</u>

Total Net Assets of Governmental Activities \$ 24,670,191

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
YEAR ENDED AUGUST 31, 2005

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Receipts							
Local Taxes	\$ 867,453			\$ 250,448		\$ 2,169,804	\$ 3,287,705
Intergovernmental State	3,881,123		\$ 1,373,004	715,001		576,197	6,545,325
Intergovernmental Federal	92,057			644,598	\$ 135,700	240,538	1,112,893
Intergovernmental Other						657,868	657,868
Charges For Service	1,504,994	\$ 545,036		41,819		308,369	2,400,218
Fines and Forfeitures	527,659					25,906	553,565
License and Permits	5,680			50,515		27,369	83,564
Interest	32,760	61,749	47,505	825	72	24,653	167,564
Miscellaneous	284,455	17,416	2,129	12,696		535,834	852,530
Total Receipts	\$ 7,196,181	\$ 624,201	\$ 1,422,638	\$ 1,715,902	\$ 135,772	\$ 4,566,538	\$ 15,661,232
Disbursements							
General Government	\$ 2,213,613					\$ 2,066,091	\$ 4,279,704
Public Safety	2,637,278					215,455	3,515,980
Corrections	699,657					66,895	766,552
Judiciary	1,120,361					56,515	1,176,876
Education	100,643						100,643
Development	46,475						46,475
Public Works and Transportation			\$ 1,088,915			2,116,848	3,205,763
Health and Welfare				\$ 1,951,289		466,377	2,588,910
Total Disbursements	\$ 6,822,802	\$ 663,247	\$ 1,088,915	\$ 1,951,289	\$ 166,469	\$ 4,988,181	\$ 15,680,903
Excess (Deficiency) of Receipts Over Disbursements	\$ 373,379	\$ (39,046)	\$ 333,723	\$ (235,387)	\$ (30,697)	\$ (421,643)	\$ (19,671)
Other Financing Sources (Uses)							
Operating Transfer Out	(894,364)					(345,533)	(1,246,403)
Operating Transfer In	586,266			140,178		519,959	1,246,403
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 65,281	\$ (45,552)	\$ 333,723	\$ (95,209)	\$ (30,697)	\$ (247,217)	\$ (19,671)
Fund Balance - Beginning of Year	1,689,531	2,442,738	2,407,664	275,885	18,713	4,245,545	11,080,076
Fund Balance (Deficit) - End of Year	\$ 1,754,812	\$ 2,397,186	\$ 2,741,387	\$ 180,676	\$ (11,984)	\$ 3,998,328	\$ 11,060,405

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2005

Net Changes In Fund Balances - Total Governmental Funds	\$ (19,671)
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
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>168,954</u>
Changes In Net Assets Of Governmental Activities	<u>\$ 149,283</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS
AUGUST 31, 2005

	<u>Agency</u> <u>Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,693,496
Invested Cash	490,773
Total Assets	<u>\$ 2,184,269</u>
<u>LIABILITIES</u>	
Funds Held For Others	<u>\$ 2,184,269</u>
Total Liabilities	<u>\$ 2,184,269</u>

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

**MACOUPIN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2005**

Note 1. DESCRIPTION OF THE COUNTY AND REPORTING ENTITY

The County of Macoupin, Illinois is one of 102 counties located in the State of Illinois and operates under the authority granted to it under Chapter 34 of Illinois Compiled Statutes and other related sections. The County is governed by an elected twenty-seven member board and annually adopts a budget, which serves as the primary operating guideline. The fee collection offices maintain certain accounts, which are the responsibility of the elected official which oversees those offices.

REPORTING ENTITY

The County for financial purposes includes all of the funds relevant to the operation of the County of Macoupin. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the County of Macoupin.

The financial statements of the County include those of separate administered organizations that are controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of respective governing board.

Based on the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements:

Macoupin County Health Department – The County Board appoints the Health Department’s Board and approves the budget. The operations of the Macoupin County Health Department are reported in the Health Department Fund, a Special Revenue Fund.

Macoupin County Emergency Telephone System (911) – The County Board appoints the 911 Board and approves the budget. The operations of the Macoupin County Emergency Telephone System are reported in the Emergency Telephone System Fund, a Special Revenue Fund.

Drug Task Force – The County’s Sheriff’s Office has entered into a joint inter-agency agreement with the Illinois State Police and the Sheriff’s Office of the counties of Montgomery and Jersey. The group is funded by a federal grant from the Department of Justice, which is passed through the Illinois Criminal Justice Authority. The operations of the Drug Task Force are reported in the Drug Task Force Funds, which are reported as Special Revenue Funds.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The County’s basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. BASIS OF PRESENTATION-continued

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County, the primary government, as a whole. These statements include the financial activities of the overall government, except for fiduciary activities.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County.

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

Fund Financial Statements

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

B. FUND ACCOUNTING

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

GOVERNMENTAL FUNDS

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

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. FUND ACCOUNTING-continued

FIDUCIARY FUND TYPES

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

C. MEASUREMENT FOCUS

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

Governmental Funds

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

Fiduciary Funds

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

D. BASIS OF ACCOUNTING

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

Activity Funds are custodial in nature, do not involve measurement of results of operation, and are treated as Agency Funds. The amounts due to the activity fund organizations are equal to assets.

E. BUDGETS AND BUDGETARY ACCOUNTING

The County prepares its budget in accordance with the Illinois Budget Code. The County Board of Commissioners prepares the budget. The annual County budget and the related budget hearing are acted upon once each year. The County Board of Commissioners authorizes all transfers of budgeted amounts between accounts within any fund. Budgets are prepared on the cash basis. For each fund total expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The County does not utilize the encumbrance system. The County adopted the budget at the September 14, 2004 board meeting.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. CAPITAL ASSETS AND DEPRECIATION

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

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

G. USES OF ESTIMATES

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

H. INTERFUND RECEIVABLES/PAYABLES

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

I. CASH AND INVESTED CASH

Separate bank accounts are maintained for County funds. Statutes allow the County to invest in obligations of the U.S. Treasury or any U.S. Agency whose obligations are guaranteed by the full faith and credit of the United States of America as to principal and interest; interest bearing accounts of banks insured by the Bank Insurance Fund; commercial paper of U.S. Corporations with assets exceeding \$500,000,000 provided the obligations are rated in the 3 highest classifications by at least 2 rating services and mature no later than 180 days from purchase; repurchase agreements, dividend bearing accounts of Illinois or Federally chartered credit unions provided such accounts are insured; and the Public Treasurers Investment Pool. 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 investments as of August 31, 2005 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of Assets and Liabilities Arising <u>From Cash Transactions</u>	<u>Total</u>
Cash (Demand Deposits with Financial Institutions and Cash on Hand)	\$5,844,324	\$1,693,497	\$7,537,821
Investments (Certificates of Deposit)	<u>5,142,891</u>	<u>490,773</u>	<u>5,633,664</u>
	<u>\$10,987,215</u>	<u>\$2,184,270</u>	<u>\$13,171,485</u>

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

I. CASH AND INVESTED CASH -continued

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing short term investments. The remaining maturity on all the County's investments is three months or less.

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 of \$1,313,436 which are fully insured by federal depository insurance and deposits of \$12,283,042 which are fully collateralized.

J. PROPERTY TAXES – REVENUE RECOGNITION

The County's property tax is levied each year on all real property located in the County on December 31st. The levy was passed by the Board at the December 2004 Board meeting and property taxes attached as an enforceable lien on property as of January 1st. Taxes are payable in two installments, the first, thirty days after bills are sent out, July for the current year, and in September. The County receives its first distributions of tax receipts approximately one month after the collection dates. Distribution dates for the current year were September 3, 2004, October 4, 2004, November 4, 2004, December 15, 2004 and August 15, 2005.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2003 and prior levies due to the timing of distributions and the County's fiscal year.

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

L. INTERFUND ACTIVITY

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

Note 3. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2005

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
County Health Department	\$64,173	
County Health Department W.I.C. Fund		\$64,173
Traffic Violations Fee Fund	1,728	
Court Security Fund		1,728
General Fund	54,301	
County Clerk General Fund		85,868
Sheriff General Fund		8,835
Recorder's GIS Fund	2,646	
Assessor's GIS Fund	13,230	
Real Estate Stamp Fund	21,148	
Recorder's Microfilm	3,378	
	<u>\$160,604</u>	<u>\$160,604</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$586,266	
County Clerk		\$781,873
Sheriff		112,491
Total General Funds	<u>\$586,266</u>	<u>\$894,364</u>

Note 3. **INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2005- continued**

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds		
County Health Department	\$140,178	
County Health Department M&M Dental Clinic		\$140,178
Animal Control Claim Fund		19,000
Animal Control Working Fund	19,000	
County Highway		61,654
Real Estate Stamp Fund	174,883	
Recorder's Microfilm Fund	41,295	
Recorder's GIS	32,790	
Assessor's GIS	164,612	
Crime Victims		22,317
Court Security		102,384
IMRF Fund	10,388	
Social Security Fund	5,388	
Tort Liability Fund	71,603	
911 Fund		<u>6,506</u>
Total Special Revenue Funds	<u>\$ 660,137</u>	<u>\$ 352,039</u>
Total All Funds	<u>\$1,246,403</u>	<u>\$1,246,403</u>

Note 4. **PROPERTY AND EQUIPMENT**

Capital asset activity for the year ended August 31, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Beginning Balance</u>
Governmental Activities:				
Land	\$ 105,410	\$ 60,667		\$ 166,077
Construction In Process	129,270	524,785	\$334,783	319,272
Buildings	6,628,706	33,405		6,662,111
Equipment	3,192,682	228,605		3,421,287
Bridges	3,654,078	70,052		3,724,130
Roads	<u>7,833,317</u>	<u>308,239</u>		<u>8,141,556</u>
Subtotal	<u>\$21,543,463</u>	<u>\$1,225,753</u>	<u>\$334,783</u>	<u>\$22,434,433</u>
Accumulated Depreciation:				
Buildings	\$ 2,184,960	\$ 117,875		\$ 2,302,835
Equipment	1,159,489	262,793		1,422,282
Bridges	808,594	74,414		883,008
Roads	<u>3,949,588</u>	<u>266,934</u>		<u>4,216,522</u>
Subtotal	<u>\$ 8,102,631</u>	<u>\$ 722,016</u>		<u>\$ 8,824,647</u>
Net Capital Assets	<u>\$13,440,832</u>	<u>\$ 503,737</u>	<u>\$334,783</u>	<u>\$13,609,786</u>

Depreciation was charged to functions as follows:

General Government	\$ 23,775
Public Safety	135,966
Corrections	61,600
Public Works & Transportation	450,143
Health & Welfare	26,112
Unallocated	<u>24,420</u>
Total	<u>\$ 722,016</u>

Note 5. NON-BUDGETED FUNDS

Annual budgets were not legally adopted for the following Special Revenue Funds:

Sheriff's Leads Account	South Central Illinois Drug Task Force
Traffic Safety School Fund	Crime Victims Fund
DUI Equipment Fund	M & M Dental Clinic
Circuit Clerk SDU Reimbursement Fund	Sheriff's Federal Drug Fund
County Health Commcare Fund	Macoupin County COPS Grant
Arrestees' Medical Costs	Sheriff's Drug Fund
Solid Waste Management Fund	

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

Note 6. INVESTMENT INCOME

The County Treasurer invests funds in interest bearing checking accounts and certificates of deposit when funds are available. Interest from these accounts and investments is deposited in the related account providing the funds except for the Inheritance Tax Fund, which is deposited directly into the General Fund.

Note 7. EXPENDITURES IN EXCESS OF BUDGET

The following individual funds had expenditures in excess of budget:

1. IMRF Fund expenditures of \$1,049,640 exceeded budget of \$962,000.
2. County Health Department WIC Fund expenditures of \$166,469 exceeded budget of \$138,600.
3. County Township Bridge Fund expenditures of \$334,976 exceeded budget of \$320,000.

Note 8. LONG TERM DEBT

The County had no financing agreements during the year ended August 31, 2005.

The legal debt margin of the County as of August 31, 2005 is computed as follows:

Assessed Valuation	\$ 430,999,702
Rate	<u>5.75%</u>
Maximum Debt	\$ 24,782,483
Less: Outstanding Debt	<u>0</u>
Debt Margin	<u>\$ 24,782,483</u>

Note 9. LOANS RECEIVABLE

In 1989 the County entered into an agreement with the Illinois Department of Commerce and Community Affairs for the administration of a Community Development Block Grant. In accordance with this agreement, these monies are to be used to provide low interest loans to companies within the County to promote economic development.

The principal portion of the loan repayment is to be retained by the County for additional loan programs and the interest retained by the County as administration fees.

As of August 31, 2005 the County had the following revolving loans balances outstanding:

CDC of Macoupin County	
Note amount	\$ 20,000
Interest Rate	Variable
Payment Requirement	N/A
The note is callable at the County's discretion.	
Balance at 8/31/05	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note amount	\$ 25,000
Interest Rate	5%
Payment Requirement	\$202/mo
The note is unsecured.	
Balance at 8/31/05	\$ 23,330
K & R Jefferson, Inc.	
Note amount	\$ 2,500
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/05	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note amount	\$ 30,000
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/05	\$ 24,860
Connexus Corporation	
Note Amount	\$ 6,000
Interest Rate	4%
Payment Requirement	\$ 137/mo
The note is unsecured.	
Balance at 8/31/05	\$ 3,815

Note 10. INDIVIDUAL FUND DISCLOSURE

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

Note 11. RISK MANAGEMENT

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

Note 12. RETIREMENT FUND COMMITMENTS

SHERIFF'S LAW ENFORCEMENT PERSONNEL

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal retirement fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 13.97 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 28 years.

For December 31, 2004, the County's annual pension cost of \$251,652 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

Note 12. RETIREMENT FUND COMMITMENTS – continued

SHERIFF'S LAW ENFORCEMENT PERSONNEL – continued

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$251,652	100%	\$0
12/31/03	226,176	100%	0
12/31/02	202,132	100%	0
12/31/01	204,153	100%	0
12/31/00	174,162	100%	0
12/31/99	162,417	100%	0
12/31/98	152,369	100%	0
12/31/97	113,036	100%	0
12/31/96	104,889	100%	0
12/31/95	101,949	100%	0

C. Required Supplementary Information

Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/04	\$5,049,764	\$5,403,103	\$353,339	93.46%	\$1,801,378	19.61%
12/31/03	4,637,940	5,033,220	395,280	92.15%	1,797,898	21.99%
12/31/02	4,620,159	4,770,530	150,371	96.85%	1,630,095	9.22%
12/31/01	4,197,644	4,099,548	(98,096)	102.39%	1,553,673	0.00%
12/31/00	3,762,580	3,629,653	(132,927)	103.66%	1,434,614	0.00%
12/31/99	3,113,656	3,165,075	51,419	98.38%	1,314,056	3.91%
12/31/98	2,550,336	2,767,630	217,294	92.15%	1,356,802	16.02%
12/31/97	2,440,417	2,827,543	387,126	86.31%	1,218,788	31.76%
12/31/96	2,383,359	2,367,475	(15,884)	100.67%	844,227	0.00%
12/31/95	2,070,312	1,881,408	(188,904)	110.04%	690,742	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$5,060,578. On a market basis, the funded ratio would be 93.66%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

Note 12. RETIREMENT FUND COMMITMENTS - continued

OTHER PERSONNEL

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 5.98 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 10 years.

For December 31, 2004, the County's annual pension cost of \$229,679 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$229,679	100%	\$0
12/31/03	98,177	100%	0
12/31/02	137,767	100%	0
12/31/01	187,474	100%	0
12/31/00	245,194	100%	0
12/31/99	258,399	100%	0
12/31/98	215,351	100%	0
12/31/97	229,418	100%	0
12/31/96	256,332	100%	0
12/31/95	241,031	100%	0

Note 12. RETIREMENT FUND COMMITMENTS – continued

OTHER PERSONNEL - continued

C. Required Supplementary Information
Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/04	\$ 9,471,204	\$9,436,336	(34,868)	100.37%	\$3,839,636	0.00%
12/31/03	9,769,155	9,516,561	(252,594)	102.65%	3,895,928	0.00%
12/31/02	10,121,530	9,135,987	(985,543)	110.79%	3,606,480	0.00%
12/31/01	10,313,718	8,509,362	(1,804,356)	121.20%	3,277,517	0.00%
12/31/00	9,411,489	8,110,746	(1,300,743)	116.04%	2,993,823	0.00%
12/31/99	8,141,087	7,508,870	(632,217)	108.42%	2,740,184	0.00%
12/31/98	6,650,428	6,718,767	68,339	98.98%	2,509,914	2.72%
12/31/97	6,182,453	7,000,611	818,158	88.31%	2,439,492	33.54%
12/31/96	6,050,698	6,243,448	192,750	96.91%	3,048,940	6.32%
12/31/95	5,797,498	5,990,595	193,097	96.78%	2,902,551	6.65%

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$9,495,577. On a market basis, the funded ratio would be 100.63%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study. The principal changes were:

Fewer members are expected to take refunds early in their career.

For Regular members, fewer normal and early retirements are expected to occur.

ELECTED COUNTY OFFICIALS

A. Plan Description

The Illinois Municipal Retirement Fund (IMRF) has been classified as an Agent-Multiple-Employer Public Employee Retirement System. The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Note 12. RETIREMENT FUND COMMITMENTS - continued

ELECTED COUNTY OFFICIALS - continued

Employees participating in IMRF are required to contribute 7.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 42.07 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 28 years.

For December 31, 2004, the County's annual pension cost of \$136,713 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2003 actuarial valuation were based on the 1999-2001 experience study.

B. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$136,713	100%	\$0
12/31/03	175,985	100%	0
12/31/02	150,892	100%	0
12/31/01	171,318	100%	0
12/31/00	158,692	100%	0
12/31/99	118,891	100%	0
12/31/98	51,406	100%	0
12/31/97	15,311	100%	0
12/31/96	0	100%	0
12/31/95	0	100%	0

Note 12. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS – continued

C. Required Supplementary Information

Schedule of Funding Progress

Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	\$1,866,818	\$3,622,288	\$1,755,470	51.54%	\$324,128	540.20%
12/31/03	1,604,698	3,155,151	1,550,453	50.86%	429,128	361.30%
12/31/02	1,273,782	2,798,004	1,524,222	45.52%	390,709	390.12%
12/31/01	1,215,433	2,875,213	1,659,780	42.27%	389,095	426.57%
12/31/00	1,066,541	2,463,370	1,396,829	43.30%	360,583	387.38%
12/31/99	817,136	2,165,196	1,348,060	37.74%	347,129	388.35%
12/31/98	353,756	1,418,332	1,064,576	24.94%	257,030	414.18%
12/31/97	(201,619)	653,559	855,178	0.00%	278,279	307.31%
12/31/96	0	0	0	0.00%	0	N/A
12/31/95	0	0	0	0.00%	0	N/A

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$1,870,693. On a market basis, the funded ratio would be 51.64%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study. The principal changes were:

Fewer members are expected to take refunds early in their career.

For Regular members, fewer normal and early retirements are expected to occur.

NOTE 13. CONTINGENCY

The County is currently involved in a lawsuit they are contesting vigorously. The County does not believe that the plaintiff will be awarded an amount exceeding their liability insurance coverage.

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes	\$ 875,000	\$ 875,000	\$ 867,453
Intergovernmental Receipts	3,805,000	3,805,000	3,973,180
Charges For Service	1,030,000	1,030,000	1,504,994
License and Permits			5,680
Fines and Forfeitures			527,659
Interest Income			32,760
Miscellaneous	500,000	500,000	284,455
Total Receipts	<u>\$ 6,210,000</u>	<u>\$ 6,210,000</u>	<u>\$ 7,196,181</u>
Disbursements			
General Government	\$ 2,367,159	\$ 2,313,972	\$ 2,213,613
Public Safety	2,491,200	2,646,892	2,637,278
Corrections	699,135	699,700	699,657
Judiciary	1,183,051	1,182,540	1,120,361
Health and Welfare	5,100	5,100	4,775
Development	54,355	54,354	46,475
Education	85,000	103,648	100,643
Total Disbursements	<u>\$ 6,885,000</u>	<u>\$ 7,006,206</u>	<u>\$ 6,822,802</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (675,000)</u>	<u>\$ (796,206)</u>	<u>\$ 373,379</u>
Other Financing Sources (Uses):			
Operating Transfers Out			\$ (894,364)
Operating Transfers In	\$ 675,000	\$ 1,175,000	586,266
Total Other Financing Sources (Uses)	<u>\$ 675,000</u>	<u>\$ 1,175,000</u>	<u>\$ (308,098)</u>
Excess (Deficiency) of Receipts over Disbursements and other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 378,794</u>	\$ 65,281
Fund Balance, Beginning of Year			<u>1,689,531</u>
Fund Balance, End of Year			<u>\$ 1,754,812</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY TELEPHONE SYSTEM FUND
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Charges for Services	\$ 590,000	\$ 590,000	\$ 545,036
Interest	40,000	40,000	61,749
Miscellaneous			17,416
Total Receipts	<u>\$ 630,000</u>	<u>\$ 630,000</u>	<u>\$ 624,201</u>
Disbursements			
Public Safety	\$ 906,100	\$ 1,114,350	\$ 663,247
Total Disbursements	<u>\$ 906,100</u>	<u>\$ 1,114,350</u>	<u>\$ 663,247</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (276,100)</u>	<u>\$ (484,350)</u>	\$ (39,046)
Other Financing Uses:			
Operating Transfers Out			(6,506)
Total Other Financing Uses			<u>\$ (6,506)</u>
(Deficiency) of Receipts over Expenditures and Other Financing Uses			\$ (45,552)
Fund Balance, Beginning of Year			<u>2,442,738</u>
Fund Balance, End of Year			<u>\$ 2,397,186</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY MOTOR FUEL FUND
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Intergovernmental State	\$ 1,350,000	\$ 1,350,000	\$ 1,373,004
Interest			47,505
Miscellaneous			2,129
Total Receipts	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 1,422,638</u>
Disbursements			
Public Works and Transportation	\$ 2,190,000	\$ 2,190,000	\$ 1,088,915
Total Disbursements	<u>\$ 2,190,000</u>	<u>\$ 2,190,000</u>	<u>\$ 1,088,915</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (840,000)</u>	<u>\$ (840,000)</u>	\$ 333,723
Fund Balance, Beginning of Year			<u>2,407,664</u>
Fund Balance, End of Year			<u>\$ 2,741,387</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
OTHER FINANCING SOURCES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Local Taxes	\$ 250,000	\$ 250,000	\$ 250,448
Intergovernmental State	630,323	630,323	715,001
Intergovernmental Federal	760,628	760,628	644,598
Charges For Service	94,700	94,700	41,819
License and Permits	35,000	35,000	50,515
Interest Income	5,500	5,500	825
Miscellaneous	150	150	12,696
Total Receipts	<u>\$ 1,776,301</u>	<u>\$ 1,776,301</u>	<u>\$ 1,715,902</u>
Disbursements			
Health and Welfare	\$ 2,132,729	\$ 2,030,848	\$ 1,951,289
Total Disbursements	<u>\$ 2,132,729</u>	<u>\$ 2,030,848</u>	<u>\$ 1,951,289</u>
(Deficiency) of Receipts over Disbursements	<u>\$ (356,428)</u>	<u>\$ (254,547)</u>	\$ (235,387)
Other Financing Sources:			
Operating Transfers In			\$ 140,178
Total Other Financing Sources			<u>\$ 140,178</u>
(Deficiency) of Receipts over Disbursements and other Financing Sources			\$ (95,209)
Fund Balance, Beginning of Year			<u>275,885</u>
Fund Balance, End of Year			<u>\$ 180,676</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT WIC FUND
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
Receipts			
Intergovernmental Federal Interest	\$ 138,600	\$ 138,600	\$ 135,700
Total Receipts	<u>\$ 138,600</u>	<u>\$ 138,600</u>	<u>\$ 135,772</u>
Disbursements			
Health and Welfare	\$ 138,600	\$ 138,600	\$ 166,469
Total Disbursements	<u>\$ 138,600</u>	<u>\$ 138,600</u>	<u>\$ 166,469</u>
(Deficiency) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	\$ (30,697)
Fund Balance, Beginning of Year			<u>18,713</u>
Fund Balance (Deficit), End of Year			<u>\$ (11,984)</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2005

ASSETS	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash	\$ 386,878	\$ 97,327	\$ 11,009	\$ 495,214
Invested Cash	1,300,000			1,300,000
Due From Other Funds	54,301			54,301
TOTAL ASSETS	<u>\$ 1,741,179</u>	<u>\$ 97,327</u>	<u>\$ 11,009</u>	<u>\$ 1,849,515</u>
 LIABILITIES AND FUND BALANCES				
Due to Other Funds		<u>\$ 85,868</u>	<u>\$ 8,835</u>	<u>\$ 94,703</u>
TOTAL LIABILITIES		\$ 85,868	\$ 8,835	\$ 94,703
Fund Balance	<u>\$ 1,741,179</u>	<u>\$ 11,459</u>	<u>2,174</u>	<u>1,754,812</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,741,179</u>	<u>\$ 97,327</u>	<u>\$ 11,009</u>	<u>\$ 1,849,515</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Receipts				
Taxes	\$ 4,360,746			\$ 4,360,746
Intergovernmental Receipts	479,887			479,887
Charges For Service	531,404	\$ 793,003	\$ 180,587	1,504,994
Licenses and Permits	5,680			5,680
Fines and Forfeitures	527,659			527,659
Interest Income	32,760			32,760
Miscellaneous	284,455			284,455
Total Receipts	<u>\$ 6,222,591</u>	<u>\$ 793,003</u>	<u>\$ 180,587</u>	<u>\$ 7,196,181</u>
Disbursements				
General Government	\$ 2,142,840	\$ 2,752	\$ 68,021	\$ 2,213,613
Public Safety	2,637,278			2,637,278
Corrections	699,657			699,657
Judiciary	1,120,361			1,120,361
Health and Welfare	4,775			4,775
Development	46,475			46,475
Education	100,643			100,643
Total Disbursements	<u>\$ 6,752,029</u>	<u>\$ 2,752</u>	<u>\$ 68,021</u>	<u>\$ 6,822,802</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (529,438)	\$ 790,251	\$ 112,566	\$ 373,379
Other Financing Sources (Uses)				
Operating Transfers Out		(781,873)	(112,491)	(894,364)
Operating Transfers In	586,266			586,266
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 56,828	\$ 8,378	\$ 75	\$ 65,281
Fund Balance (Deficit) - Beginning of Year	<u>1,684,351</u>	<u>3,081</u>	<u>2,099</u>	<u>1,689,531</u>
Fund Balance - End of Year	<u>\$ 1,741,179</u>	<u>\$ 11,459</u>	<u>\$ 2,174</u>	<u>\$ 1,754,812</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 875,000	\$ 867,453
Intergovernmental Taxes		
Sales, Use and Photo Taxes	2,130,000	2,163,202
Income Tax	1,050,000	1,113,250
Personal Property Replacement Tax	120,000	164,724
Inheritance Tax-County Share	5,000	52,117
Total Taxes	<u>\$ 4,180,000</u>	<u>\$ 4,360,746</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 133,721
States Attorney Salary		119,738
Election Judges Salary		12,700
Supervisor of Assessments Salary		17,950
Emergency Service Disaster Assistance		92,057
Criminal Justice Grant		18,744
South Central Illinois Drug Task Force		64,977
Law Enforcement Safety Grant		20,000
Total Intergovernmental	<u>\$ 500,000</u>	<u>\$ 479,887</u>
Charges For Services		
Fees-Circuit Clerk	\$ 500,000	\$ 457,831
Fees-County Clerk		
Fees-States Attorney	250,000	19,810
Fees-Sheriff		
Miscellaneous Fees	280,000	53,763
Total Charges For Services	<u>\$ 1,030,000</u>	<u>\$ 531,404</u>
Licenses and Permits		
Liquor Licenses		\$ 5,680
Fines & Forfeitures		\$ 527,659
Interest Income		\$ 32,760
Miscellaneous		
Reimbursements	\$ 500,000	\$ 105,981
Costs and Interest on Property Taxes		89,237
Miscellaneous		89,237
Total Miscellaneous	<u>\$ 500,000</u>	<u>\$ 284,455</u>
Total Receipts	<u>\$ 6,210,000</u>	<u>\$ 6,222,591</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 308,723	\$ 308,721
Office Supplies	5,770	5,770
Postage	3,691	3,668
Travel	1,500	1,484
Telephone	7,286	7,286
Insurance	226	226
Miscellaneous	2,504	2,440
Equipment	20,297	20,298
Total County Clerk	\$ 349,997	\$ 349,893
County Treasurer		
Salaries	\$ 174,175	\$ 172,436
Office Supplies	1,600	1,232
Postage	14,450	14,420
Travel	750	658
Publishing	2,700	2,602
Telephone	1,200	1,113
Equipment Repairs	1,100	961
Insurance	900	880
Miscellaneous	600	345
Total County Treasurer	\$ 197,475	\$ 194,647
Coroner's Expenses		
Salaries	\$ 42,277	\$ 42,278
Office Supplies	409	409
Medical Exams	22,737	22,738
Deputy Coroner Fees	400	400
Education and Training	830	825
Telephone	3,268	3,269
Insurance	269	269
Coroner's Jurors Fees	807	807
Total Coroner's Expense	\$ 70,997	\$ 70,995
Burial Of Soldiers		
Miscellaneous	\$ 1,827	\$ 1,827

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 133,199	\$ 133,200
Office Supplies	1,182	1,160
Postage	660	660
Travel	10,800	10,801
Printing	876	804
Prescription Discounts	185	150
Equipment Repair	552	532
Miscellaneous	370	370
Telephone	2,173	2,173
Total County Board	<u>\$ 149,997</u>	<u>\$ 149,850</u>
Courthouse		
Supplies	\$ 3,373	\$ 3,373
Utilities	48,368	48,369
Equipment Repair	13,287	13,288
Equipment	470	470
Total Courthouse	<u>\$ 65,498</u>	<u>\$ 65,500</u>
Elections		
Salaries	\$ 75,300	\$ 74,571
Office Supplies	29,900	29,613
Postage	10,570	10,570
Printing	44,000	40,968
Election Setup and Rent	15,500	9,631
Publishing	15,000	10,301
System Updates and Programming	50,000	49,839
Equipment Repair and Maintenance	21,200	21,066
Election Expense	25,499	15,950
Capital Outlay	6,230	15,778
Total Elections	<u>\$ 293,199</u>	<u>\$ 278,287</u>
Supervisor of Assessments		
Salaries	\$ 129,741	\$ 121,337
Office Supplies	1,000	298
Postage	8,000	1,468
Travel	1,600	1,828
Printing	17,000	12,449
Education and Training	3,000	30
Telephone	3,800	2,250
Equipment	2,000	1,668
Total Supervisor of Assessments	<u>\$ 166,141</u>	<u>\$ 141,328</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 22,030	\$ 22,030
Cemetery		
Grants to Cemeteries	\$ 1,200	\$ 600
Capital Improvements		
Capital Project Expense	\$ 65,208	\$ 43,707
Copy Room		
Salaries	\$ 31,608	\$ 31,607
Office Supplies	4,048	3,001
Machine Rent	7,451	7,452
Total Copy Room	<u>\$ 43,107</u>	<u>\$ 42,060</u>
Tax Assessment and Collection		
Office Supplies	\$ 28,000	\$ 16,134
System Updates and Programming	6,000	659
Equipment Repair	22,443	22,444
Equipment	14,556	8,755
Miscellaneous	4,000	750
Total Tax Assessment and Collections	<u>\$ 74,999</u>	<u>\$ 48,742</u>
Transportation		
Miscellaneous	\$ 100	\$ 0
Contingency		
Miscellaneous	\$ 2,198	\$ 0
Insurance		
Employee Health Insurance	\$ 792,575	\$ 715,950
State Unemployment Insurance	17,424	17,424
Total Insurance	<u>\$ 809,999</u>	<u>\$ 733,374</u>
Total General Government Disbursements	<u>\$ 2,313,972</u>	<u>\$ 2,142,840</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 15,000	\$ 15,000
Circuit Court		
Salaries	\$ 62,847	\$ 62,848
Office Supplies	4,492	4,493
Postage	450	384
Court Appointed Attorneys	49,713	48,555
Psychological Evaluations	5,142	5,142
Court Reporter Services	8,065	6,564
Telephone	2,500	1,851
Witness and Investigations	979	980
Equipment Repairs	1,959	1,959
Reimbursement to State	1,742	1,743
Petit Jurors Expense	14,481	14,481
Grand Jurors Expense	2,302	2,248
Equipment	3,620	3,621
Total Circuit Court	<u>\$ 158,292</u>	<u>\$ 154,869</u>
Public Defender		
Salaries	\$ 101,534	\$ 101,035
Office Expense	26,400	26,400
Psychological Evaluations	7,000	
Witness and Investigation	1,965	21
Total Public Defender	<u>\$ 136,899</u>	<u>\$ 127,456</u>
Jury Commission		
Office Supplies	\$ 1,200	\$ 99
Postage	3,488	3,488
Telephone	1,100	604
Total Jury Commission	<u>\$ 5,788</u>	<u>\$ 4,191</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 415,768	\$ 372,666
Office Supplies	19,889	18,605
Postage	20,196	20,162
Travel	554	125
Telephone	4,000	3,146
Office Machine Rent	5,272	5,273
Insurance	784	784
Equipment	2,000	538
Miscellaneous	500	
Total Circuit Clerk	<u>\$ 468,963</u>	<u>\$ 421,299</u>
States Attorney		
Salaries	\$ 370,375	\$ 370,377
Office Supplies	4,817	4,817
Postage	1,437	1,437
Travel	581	581
Publishing	1,670	1,670
Witness and Investigation	5,913	5,882
Telephone	5,010	4,988
Machine Rent	2,754	2,754
Miscellaneous	1,787	1,786
Book, Transcript and Periodicals	3,254	3,254
Total States Attorney	<u>\$ 397,598</u>	<u>\$ 397,546</u>
Total Judiciary	<u>\$ 1,182,540</u>	<u>\$ 1,120,361</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Solid Waste Management		
Office Supplies	\$ 5,000	\$ 4,775
Total Solid Waste Management	<u>\$ 5,000</u>	<u>\$ 4,775</u>
Total Health and Welfare	<u>\$ 5,100</u>	<u>\$ 4,775</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,072,181	\$ 2,072,174
Salaries Reimbursed by Drug Task Force	54,135	50,592
Office Supplies	10,936	10,936
Travel	1,532	1,533
Education and Training	7,802	7,802
Lodging and Meals Conveying Prisoners	1,587	1,588
Equipment Repair	21,691	21,691
Vehicle Expense	145,958	145,958
Insurance	1,030	1,030
K - 9	1,268	1,268
Telephone	30,000	27,247
Miscellaneous	10,229	10,229
Equipment	58,177	58,177
Employee Uniforms	23,010	22,459
Investigation Division Supplies	1,985	1,985
Investigation Division Equipment	6,502	6,502
Deputy Equipment	7,627	7,575
Grant Expense	18,744	18,744
Employee Uniforms and Equipment Damage	275	48
Radio Purchase and Maintenance Agreement	18,477	18,478
Total Sheriff	<u>\$ 2,493,146</u>	<u>\$ 2,486,016</u>
Civil Defense - ESDA		
Salaries	\$ 41,162	\$ 41,162
Postage	49	49
Travel	45	45
Telephone	2,735	2,736
Vehicle Expense	1,981	1,968
Training	110	110
Capital Outlay	72,090	72,091
Office Rent	3,575	3,575
Total Civil Defense-ESDA	<u>\$ 121,747</u>	<u>\$ 121,736</u>
Animal Control		
Salaries	\$ 31,878	\$ 29,404
Miscellaneous	121	122
Total Animal Control	<u>\$ 31,999</u>	<u>\$ 29,526</u>
Total Public Safety Disbursements	<u>\$ 2,646,892</u>	<u>\$ 2,637,278</u>

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Corrections		
Jail		
Food	\$ 65,500	\$ 65,501
Supplies	20,920	20,921
Utilities	62,151	62,105
Equipment Repair	54,225	54,226
Housing Inmates in Other Counties	93,390	93,390
Medical Expenses of Inmates	89,810	89,810
Total Jail	\$ 385,996	\$ 385,953
Probation		
Salaries	\$ 309,554	\$ 309,554
Purchase of Equipment	4,150	4,150
Total Probation	\$ 313,704	\$ 313,704
Total Corrections Disbursements	\$ 699,700	\$ 699,657
Education		
Superintendent of Education		
Salaries	\$ 67,645	\$ 67,646
Postage	400	400
Travel	3,023	3,024
Telephone	6,785	3,785
Office Rent	20,130	20,130
Machine Rent	5,346	5,339
Insurance	319	319
Total Superintendent of Education	\$ 103,648	\$ 100,643
Total Education Disbursements	\$ 103,648	\$ 100,643

MACOUPIN COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES (Continued)
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
West Central Regional Planning Commission		
Yearly Dues	\$ 10,000	\$ 9,536
Development Commission		
Miscellaneous		
Salaries	\$ 27,945	\$ 27,940
Office Supplies	1,900	313
Postage	1,460	52
Travel	3,759	2,351
Printing	1,400	27
Telephone	2,500	1,545
Website Hosting/Maintenance	1,000	959
Grant Administration	2,390	2,391
Conferences/Training	2,000	1,361
Total Development Commission	<u>\$ 44,354</u>	<u>\$ 36,939</u>
Total Development Disbursements	<u>\$ 54,354</u>	<u>\$ 46,475</u>
Total Disbursements	<u>\$ 7,006,205</u>	<u>\$ 6,752,029</u>
(Deficiency) of Receipts Over Disbursements	\$ (796,205)	\$ (529,438)
Other Financing Sources		
Operating Transfers In	<u>1,175,000</u>	<u>586,266</u>
Excess of Receipts Over Disbursements And Other Financing Sources	<u>\$ 378,795</u>	\$ 56,828
Fund Balance - Beginning of Year		<u>1,684,351</u>
Fund Balance - End of Year		<u>\$ 1,741,179</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY CLERK - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Charges for Service

Public Service Fees

Birth Certificates	\$ 7,845
Death Certificates	14,579
Marriage Certificates	6,899
Marriage Licenses	11,910
Notary Commission and Certificate of Magistracy	1,395
Copies, Lien and Searches	4,435
Total Public Service Fees	<u>\$ 47,063</u>

County Service Fees

Tax Deeds	\$ 3,655
Recording	742,285
Total County Service Fees	<u>\$ 745,940</u>

Total Receipts \$ 793,003

Disbursements

General Government \$ 2,752

Total Disbursements \$ 2,752

Excess of Receipts Over Disbursements \$ 790,251

Other Financing (Uses)

Operating Transfers Out -

General Fund	(368,293)
Recorder GIS	(32,790)
Assessor GIS	(164,612)
Recorders Microfilm Fund	(41,295)
Real Estate Stamp	<u>(174,883)</u>

Excess of Receipts Over Disbursements
And Other Financing (Uses) \$ 8,378

Fund Balance - Beginning of Year 3,081

Fund Balance - End of Year \$ 11,459

MACOUPIN COUNTY, ILLINOIS
SHERIFF - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts

Charges For Service

Circuit Court Division Fees	\$ 28,596
Circuit Court Small Claims	17,464
County Court Probate Division	997
Circuit Clerk Fees	44,769
Magistrate Fees	123
Fees From Foreign Counties	16,064
Miscellaneous	<u>72,574</u>

Total Receipts \$ 180,587

Disbursements

Miscellaneous	<u>\$ 68,021</u>
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Total Disbursements \$ 68,021

Excess of Receipts Over Disbursements \$ 112,566

Other Financing (Uses)

Operating Transfers Out-General Fund	<u>(112,491)</u>
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Excess of Receipts Over Disbursements
And Other Financing (Uses) \$ 75

Fund Balance - Beginning of Year 2,099

Fund Balance - End of Year \$ 2,174

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2005

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Funds
ASSETS						
Cash	\$ 16,768	\$ 1,279,295	\$ 153,653	\$ 67,333	\$ 72,456	\$ 5,349,110
Investments		1,117,891				3,842,891
Due From Other Funds						106,303
Loan Receivable	73,190					73,190
TOTAL ASSETS	<u>\$ 89,958</u>	<u>\$ 2,397,186</u>	<u>\$ 153,653</u>	<u>\$ 67,333</u>	<u>\$ 72,456</u>	<u>\$ 9,371,494</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds						\$ 65,901
Fund Balance	\$ 89,958	\$ 2,397,186	\$ 153,653	\$ 67,333	\$ 72,456	9,305,593
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 89,958</u>	<u>\$ 2,397,186</u>	<u>\$ 153,653</u>	<u>\$ 67,333</u>	<u>\$ 72,456</u>	<u>\$ 9,371,494</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

	County Highway Fund	County Motor Fuel Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund	County Farm Fund
ASSETS						
Cash	\$ 57,575	\$ 391,387	\$ 79,730	\$ 656,106	\$ 52,956	\$ 17,127
Investments		2,350,000				
TOTAL ASSETS	<u>\$ 57,575</u>	<u>\$ 2,741,387</u>	<u>\$ 79,730</u>	<u>\$ 656,106</u>	<u>\$ 52,956</u>	<u>\$ 17,127</u>
LIABILITIES AND FUND BALANCES						
Fund Balance	\$ 57,575	\$ 2,741,387	\$ 79,730	\$ 656,106	\$ 52,956	\$ 17,127
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 57,575</u>	<u>\$ 2,741,387</u>	<u>\$ 79,730</u>	<u>\$ 656,106</u>	<u>\$ 52,956</u>	<u>\$ 17,127</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

		County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Solid Waste Management Fund
ASSETS						
Cash	\$ 116,503	\$ 52,189	\$ 132,906	\$ 12,828	\$ 43,863	\$ 915
Investments			200,000			
Due From Other Funds	<u>64,173</u>					
TOTAL ASSETS	<u>\$ 180,676</u>	<u>\$ 52,189</u>	<u>\$ 332,906</u>	<u>\$ 12,828</u>	<u>\$ 43,863</u>	<u>\$ 915</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds	\$ 64,173					
Fund Balance (Deficit)	<u>(11,984)</u>	<u>\$ 332,906</u>		<u>\$ 12,828</u>	<u>\$ 43,863</u>	<u>\$ 915</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 180,676</u>	<u>\$ 52,189</u>	<u>\$ 332,906</u>	<u>\$ 12,828</u>	<u>\$ 43,863</u>	<u>\$ 915</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund
ASSETS							
Cash	\$ 80,725	\$ 16,153	\$ 162,774	\$ 7,249	\$ 329,339	\$ 49,393	\$ 60,749
Investments			75,000		100,000		
Due From Other Funds			21,148			3,378	
TOTAL ASSETS	<u>\$ 80,725</u>	<u>\$ 16,153</u>	<u>\$ 258,922</u>	<u>\$ 7,249</u>	<u>\$ 429,339</u>	<u>\$ 52,771</u>	<u>\$ 60,749</u>
LIABILITIES AND FUND BALANCES							
Fund Balance	<u>\$ 80,725</u>	<u>\$ 16,153</u>	<u>\$ 258,922</u>	<u>\$ 7,249</u>	<u>\$ 429,339</u>	<u>\$ 52,771</u>	<u>\$ 60,749</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 80,725</u>	<u>\$ 16,153</u>	<u>\$ 258,922</u>	<u>\$ 7,249</u>	<u>\$ 429,339</u>	<u>\$ 52,771</u>	<u>\$ 60,749</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund	Court Security Fund	Court Automation Fund	Probation Fees Fund	Traffic Violation Fee Fund
ASSETS							
Cash	\$ 41,855	\$ 4,003	\$ 13,471	\$ 113,611	\$ 210,669	\$ 158,392	\$ 123,593
Due From Other Funds							1,728
TOTAL ASSETS	<u>\$ 41,855</u>	<u>\$ 4,003</u>	<u>\$ 13,471</u>	<u>\$ 113,611</u>	<u>\$ 210,669</u>	<u>\$ 158,392</u>	<u>\$ 125,321</u>
LIABILITIES AND FUND BALANCES							
Due To Other Funds				\$ 1,728			
Fund Balance	<u>\$ 41,855</u>	<u>\$ 4,003</u>	<u>\$ 13,471</u>	<u>111,883</u>	<u>\$ 210,669</u>	<u>\$ 158,392</u>	<u>\$ 125,321</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 41,855</u>	<u>\$ 4,003</u>	<u>\$ 13,471</u>	<u>\$ 113,611</u>	<u>\$ 210,669</u>	<u>\$ 158,392</u>	<u>\$ 125,321</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

		Circuit Clerk	Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Force Fund
ASSETS						
Cash	\$ 2,597	\$ 812	\$ 146,839	\$ 71,553	\$ 100,905	\$ 21,057
TOTAL ASSETS	<u>\$ 2,597</u>	<u>\$ 812</u>	<u>\$ 146,839</u>	<u>\$ 71,553</u>	<u>\$ 100,905</u>	<u>\$ 21,057</u>
LIABILITIES AND FUND BALANCES						
Fund Balance	\$ 2,597	\$ 812	\$ 146,839	\$ 71,553	\$ 100,905	\$ 21,057
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,597</u>	<u>\$ 812</u>	<u>\$ 146,839</u>	<u>\$ 71,553</u>	<u>\$ 100,905</u>	<u>\$ 21,057</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

	Recorder's GIS Fund	Assessor's GIS Fund	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
ASSETS					
Cash	\$ 54,465	\$ 194,679	\$ 4,122	\$ 133,187	\$ 13,577
Due From Other Funds	2,646	13,230			
TOTAL ASSETS	<u>\$ 57,111</u>	<u>\$ 207,909</u>	<u>\$ 4,122</u>	<u>\$ 133,187</u>	<u>\$ 13,577</u>
LIABILITIES AND FUND BALANCES					
Fund Balance	<u>\$ 57,111</u>	<u>\$ 207,909</u>	<u>\$ 4,122</u>	<u>\$ 133,187</u>	<u>\$ 13,577</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 57,111</u>	<u>\$ 207,909</u>	<u>\$ 4,122</u>	<u>\$ 133,187</u>	<u>\$ 13,577</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2005

	Arrestees' Medical Costs	Tax Sale In Error Interest
ASSETS		
Cash	\$ 15,202	\$ 8,118
TOTAL ASSETS	\$ 15,202	\$ 8,118
LIABILITIES AND FUND BALANCES		
Fund Balance	\$ 15,202	\$ 8,118
TOTAL LIABILITIES AND FUND BALANCES	\$ 15,202	\$ 8,118

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2005

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
Receipts						
Local Taxes			\$ 527,006	\$ 307,367	\$ 284,322	\$ 2,420,252
Intergovernmental State						2,664,202
Intergovernmental Federal						1,020,836
Intergovernmental Other						657,868
Charges For Service		\$ 545,036				895,224
Fines and Forfeitures						25,906
License and Permits						77,884
Interest	\$ 2,684	61,749	3,489	987	646	134,804
Miscellaneous		17,416	424,863		87	568,075
Total Receipts	<u>\$ 2,684</u>	<u>\$ 624,201</u>	<u>\$ 955,358</u>	<u>\$ 308,354</u>	<u>\$ 285,055</u>	<u>\$ 8,465,051</u>
Disbursements						
General Government			\$ 1,049,640	\$ 324,488	\$ 341,340	\$ 2,066,091
Public Safety		\$ 663,247				878,702
Corrections						66,895
Judiciary						56,515
Public Works and Transportation						3,205,763
Health and Welfare						2,584,135
Total Disbursements	<u>\$ 0</u>	<u>\$ 663,247</u>	<u>\$ 1,049,640</u>	<u>\$ 324,488</u>	<u>\$ 341,340</u>	<u>\$ 8,858,101</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 2,684	\$ (39,046)	\$ (94,282)	\$ (16,134)	\$ (56,285)	\$ (393,050)
Other Financing Sources (Uses)						
Operating Transfer Out		(6,506)				(352,039)
Operating Transfer In			10,388	5,388	71,603	660,137
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 2,684	\$ (45,552)	\$ (83,894)	\$ (10,746)	\$ 15,318	\$ (84,952)
Fund Balance - Beginning of Year	<u>87,274</u>	<u>2,442,738</u>	<u>237,547</u>	<u>78,079</u>	<u>57,138</u>	<u>9,390,545</u>
Fund Balance - End of Year	<u>\$ 89,958</u>	<u>\$ 2,397,186</u>	<u>\$ 153,653</u>	<u>\$ 67,333</u>	<u>\$ 72,456</u>	<u>\$ 9,305,593</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, 2005

	County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund
Receipts					
Local Taxes	\$ 424,391		\$ 213,476		\$ 165,772
Intergovernmental State		\$1,373,004		\$ 209,234	
Intergovernmental Other	586,877				15,495
Interest	1,257	47,505	647	594	489
Miscellaneous	8,216	2,129	500		40,486
Total Receipts	<u>\$ 1,020,741</u>	<u>\$1,422,638</u>	<u>\$ 214,623</u>	<u>\$ 209,828</u>	<u>\$ 222,242</u>
Disbursements					
Public Works and Transportation	\$ 1,004,909	\$1,088,915	\$ 526,158	\$ 250,805	\$ 334,976
Total Disbursements	<u>\$ 1,004,909</u>	<u>\$1,088,915</u>	<u>\$ 526,158</u>	<u>\$ 250,805</u>	<u>\$ 334,976</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 15,832	\$ 333,723	\$ (311,535)	\$ (40,977)	\$ (112,734)
Other Financing (Uses)					
Operating Transfer Out	<u>(61,654)</u>				
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (45,822)	\$ 333,723	\$ (311,535)	\$ (40,977)	\$ (112,734)
Fund Balance - Beginning of Year	<u>103,397</u>	<u>2,407,664</u>	<u>391,265</u>	<u>697,083</u>	<u>165,690</u>
Fund Balance - End of Year	<u>\$ 57,575</u>	<u>\$2,741,387</u>	<u>\$ 79,730</u>	<u>\$ 656,106</u>	<u>\$ 52,956</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, 2005

	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>	<u>County</u>	
	<u>Farm</u>	<u>Health</u>	<u>Health</u>	<u>WIC</u>	<u>M & M</u>	<u>Health</u>	
	<u>Fund</u>	<u>Department</u>	<u>Department</u>	<u>Fund</u>	<u>Dental</u>	<u>Department</u>	
					<u>Clinic</u>		
						<u>Mental</u>	
						<u>Deficiency</u>	
						<u>Fund</u>	
						<u>Mental</u>	
						<u>Health</u>	
						<u>Fund</u>	
Receipts							
Local Taxes		\$ 250,448				\$ 52,409	\$ 180,511
Intergovernmental State		715,001			\$ 337,412		
Intergovernmental Federal		644,598		\$ 135,700			
Charges For Service		41,819					
License and Permits		50,515					
Interest	\$ 13	825	72		3,936	245	422
Miscellaneous	4,907	12,696			9,346		
Total Receipts	<u>\$ 4,920</u>	<u>\$ 1,715,902</u>	<u>\$ 135,772</u>		<u>\$ 350,694</u>	<u>\$ 52,654</u>	<u>\$ 180,933</u>
Disbursements							
Health and Welfare		\$ 1,951,289	\$ 166,469		\$ 252,183	\$ 51,999	\$ 144,484
Total Disbursements	<u>\$ 0</u>	<u>\$ 1,951,289</u>	<u>\$ 166,469</u>		<u>\$ 252,183</u>	<u>\$ 51,999</u>	<u>\$ 144,484</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 4,920	\$ (235,387)	\$ (30,697)		\$ 98,511	\$ 655	\$ 36,449
Other Financing Sources (Uses)							
Operating Transfer Out		140,178			(140,178)		
Operating Transfer In							
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 4,920	\$ (95,209)	\$ (30,697)		\$ (41,667)	\$ 655	\$ 36,449
Fund Balance - Beginning of Year	<u>12,207</u>	<u>275,885</u>	<u>18,713</u>		<u>374,573</u>	<u>12,173</u>	<u>7,414</u>
Fund Balance (Deficit) - End of Year	<u>\$ 17,127</u>	<u>\$ 180,676</u>	<u>\$ (11,984)</u>		<u>\$ 332,906</u>	<u>\$ 12,828</u>	<u>\$ 43,863</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, 2005

	Solid Waste Management Fund	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund
Receipts					
Charges For Service			\$ 27,016		
Interest		\$ 1,422	868	\$ 1,639	
Miscellaneous			28,771		\$ 95
Total Receipts	<u>\$ 0</u>	<u>\$ 1,422</u>	<u>\$ 56,655</u>	<u>\$ 1,639</u>	<u>\$ 95</u>
Disbursements					
Development Capital Outlay					\$ 289
Public Safety					
General Government		\$ 1	\$ 143,634	\$ 120,049	
Total Disbursements	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 143,634</u>	<u>\$ 120,049</u>	<u>\$ 289</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 0	\$ 1,421	\$ (86,979)	\$(118,410)	\$ (194)
Other Financing Sources					
Operating Transfer In				174,883	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$ 0	\$ 1,421	\$ (86,979)	\$ 56,473	\$ (194)
Fund Balance - Beginning of Year	<u>915</u>	<u>79,304</u>	<u>103,132</u>	<u>202,449</u>	<u>7,443</u>
Fund Balance - End of Year	<u>\$ 915</u>	<u>\$ 80,725</u>	<u>\$ 16,153</u>	<u>\$ 258,922</u>	<u>\$ 7,249</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, 2005

	Document Storage Fund	Recorder's Microfilm Fund	Treasurer's Automation Fees Fund	Animal Control Claim Fund	Animal Control Working Fund	Law Library Fund
Receipts						
Local Taxes	\$ 46,752		\$ 9,050		\$ 13,142	\$ 16,134
Charges For Service				\$ 27,369		
Licenses and Permits	2,342	\$ 56	52	28	5	13
Interest			2,371			398
Miscellaneous			\$ 11,473		\$ 13,147	\$ 16,545
Total Receipts	<u>\$ 49,094</u>	<u>\$ 56</u>	<u>\$ 11,473</u>	<u>\$ 27,397</u>	<u>\$ 13,147</u>	<u>\$ 16,545</u>
Disbursements						
General Government	\$ 17,084	\$ 59,175	\$ 5,388		\$ 29,956	\$ 19,986
Public Safety						\$ 19,986
Judiciary						\$ 19,986
Total Disbursements	<u>\$ 17,084</u>	<u>\$ 59,175</u>	<u>\$ 5,388</u>	<u>\$ 0</u>	<u>\$ 29,956</u>	<u>\$ 19,986</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 32,010	\$ (59,119)	\$ 6,085	\$ 27,397	\$ (16,809)	\$ (3,441)
Other Financing Sources (Uses)						
Operating Transfer Out				(19,000)		
Operating Transfer In		41,295			19,000	
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 32,010	\$ (17,824)	\$ 6,085	\$ 8,397	\$ 2,191	\$ (3,441)
Fund Balance - Beginning of Year	397,329	70,595	54,664	33,458	1,812	16,912
Fund Balance - End of Year	<u>\$ 429,339</u>	<u>\$ 52,771</u>	<u>\$ 60,749</u>	<u>\$ 41,855</u>	<u>\$ 4,003</u>	<u>\$ 13,471</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, 2005

	<u>Court</u>	<u>Court</u>	<u>Probation</u>	<u>Traffic</u>	<u>Crime</u>
	<u>Security</u>	<u>Automation</u>	<u>Fees</u>	<u>Violation</u>	<u>Victims</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fee</u>	<u>Fund</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Receipts					
Intergovernmental State					\$ 23,600
Charges For Service	\$ 48,287	\$ 46,131	\$ 75,418		
Fines and Forfeitures		176	148	\$ 13,996	
Interest	163			115	
Total Receipts	<u>\$ 48,450</u>	<u>\$ 46,307</u>	<u>\$ 75,566</u>	<u>\$ 14,111</u>	<u>\$ 23,600</u>
Disbursements					
Corrections			\$ 66,895		
Judiciary	\$ 2,688	\$ 17,206		\$ 13,757	\$ 2,620
Total Disbursements	<u>\$ 2,688</u>	<u>\$ 17,206</u>	<u>\$ 66,895</u>	<u>\$ 13,757</u>	<u>\$ 2,620</u>
Excess of Receipts Over Disbursements	\$ 45,762	\$ 29,101	\$ 8,671	\$ 354	\$ 20,980
Other Financing (Uses)					
Operating Transfer Out	(102,384)				(22,317)
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (56,622)	\$ 29,101	\$ 8,671	\$ 354	\$ (1,337)
Fund Balance - Beginning of Year	<u>168,505</u>	<u>181,568</u>	<u>149,721</u>	<u>124,967</u>	<u>3,934</u>
Fund Balance - End of Year	<u>\$ 111,883</u>	<u>\$ 210,669</u>	<u>\$ 158,392</u>	<u>\$ 125,321</u>	<u>\$ 2,597</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, 2005

	Traffic Safety School	Sheriff's Leads Account	Circuit Clerk Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement	South Central Illinois Drug Task Fund
Receipts						
Intergovernmental State		\$ 8,175		\$ 46,000	\$ 5,951	\$ 182,987
Intergovernmental Federal			\$ 8,028		11,551	
Intergovernmental Other			1,206		787	
Charges For Service						
Interest						
Miscellaneous						
Total Receipts	\$ 0	\$ 8,175	\$ 9,234	\$ 46,000	\$ 18,289	\$ 182,987
Disbursements						
Public Safety	\$ 799	\$ 10,514				\$ 162,408
Judiciary			\$ 258			
Total Disbursements	\$ 799	\$ 10,514	\$ 258	\$ 0	\$ 0	\$ 162,408
Excess (Deficiency) of Receipts Over Disbursements	\$ (799)	\$ (2,339)	\$ 8,976	\$ 46,000	\$ 18,289	\$ 20,579
Fund Balance - Beginning of Year	1,611	8,770	137,863	25,553	82,616	478
Fund Balance - End of Year	\$ 812	\$ 6,431	\$ 146,839	\$ 71,553	\$ 100,905	\$ 21,057

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, 2005

	Recorder's GIS	Assessor's GIS	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
Receipts					
Intergovernmental Other				\$ 47,271	\$ 50
Charge for Service				27,461	
Fines and Forfeitures		\$ 2,279			
Interest Earned	32	\$ 94	5	61	17
Miscellaneous				15,794	
Total Receipts	<u>32</u>	<u>\$ 94</u>	<u>2,284</u>	<u>\$ 90,587</u>	<u>\$ 67</u>
Disbursements					
Health & Welfare				\$ 17,711	
Public Safety		\$ 3,864			7,625
General Government		\$ 3,329			
Total Disbursements	<u>\$ 0</u>	<u>\$ 3,329</u>	<u>\$ 3,864</u>	<u>\$ 17,711</u>	<u>\$ 7,625</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 32	\$ (3,235)	\$ (1,580)	\$ 72,876	\$ (7,558)
Other Financing Sources					
Operating Transfer In	32,790	164,612			
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	\$ 32,822	\$ 161,377	\$ (1,580)	\$ 72,876	\$ (7,558)
Fund Balance - Beginning of Year	<u>24,289</u>	<u>46,532</u>	<u>5,702</u>	<u>60,311</u>	<u>21,135</u>
Fund Balance - End of Year	<u>\$ 57,111</u>	<u>\$ 207,909</u>	<u>\$ 4,122</u>	<u>\$ 133,187</u>	<u>\$ 13,577</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, 2005

	Arrestees' Medical Costs	Tax Sale In Error Interest
Receipts		
Local Taxes	\$	5,500
Fines and Forfeitures	9,631	
Interest Earned	8	7
Total Receipts	\$ 9,639	\$ 5,507
Disbursements		
Public Safety		1,963
General Government		1,963
Total Disbursements	\$ 0	\$ 3,544
Excess of Receipts Over Disbursements	9,639	3,544
Fund Balance - Beginning of Year	5,563	4,574
Fund Balance - End of Year	\$ 15,202	\$ 8,118

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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u>\$ 15,000</u>	<u>2,684</u>
Total Receipts	<u>\$ 15,000</u>	<u>\$ 2,684</u>
Disbursements		
Development		
Miscellaneous	<u>\$ 20,000</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	\$ 2,684
Fund Balance - Beginning of Year		<u>87,274</u>
Fund Balance - End of Year		<u>\$ 89,958</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, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Surcharges	\$ 590,000	\$ 545,036
Interest	40,000	61,749
Miscellaneous		17,416
Total Receipts	<u>\$ 630,000</u>	<u>\$ 624,201</u>
Disbursements		
Public Safety		
Salaries and Related Expense	\$ 270,250	\$ 324,855
Utilities and Telephone	62,000	109,166
Advertising and Promotional	4,500	1,406
Training	20,000	4,587
Mileage	27,500	6,724
Dues and Publications	4,000	892
Mapping and Addressing	35,000	3,100
Insurance	90,500	73,451
Contractual	175,000	15,513
Capital Outlays	310,000	85,327
Office Expense	62,000	26,590
Rent	3,600	2,400
Clothing Allowance	0	8,736
Contingency	50,000	500
Total Disbursements	<u>\$ 1,114,350</u>	<u>\$ 663,247</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (484,350)</u>	\$ (39,046)
Other Financing (Uses)		
Operating Transfers Out		<u>(6,506)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (45,552)
Fund Balance - Beginning of Year		<u>2,442,738</u>
Fund Balance - End of Year		<u>\$ 2,397,186</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, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 790,000	\$ 527,006
Interest Income		3,489
Miscellaneous		
Withheld From Employees		424,863
Total Receipts	<u>\$ 790,000</u>	<u>\$ 955,358</u>
Disbursements		
General Government		
Payment to Illinois Municipal Retirement Fund	<u>\$ 962,000</u>	<u>\$ 1,049,640</u>
Total Disbursements	<u>\$ 962,000</u>	<u>\$ 1,049,640</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (172,000)</u>	\$ (94,282)
Other Financing Sources		
Operating Transfers In		10,388
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (83,894)
Fund Balance - Beginning of Year		<u>237,547</u>
Fund Balance - End of Year		<u>\$ 153,653</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, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 670,000	\$ 307,367
Interest Income	<u> </u>	<u> 987</u>
Total Receipts	<u>\$ 670,000</u>	<u>\$ 308,354</u>
Disbursements		
General Government		
Social Security	<u>\$ 670,000</u>	<u>\$ 324,488</u>
Total Disbursements	<u>\$ 670,000</u>	<u>\$ 324,488</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (16,134)
Other Financing Sources		
Operating Transfers In		<u>5,388</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (10,746)
Fund Balance - Beginning of Year		<u>78,079</u>
Fund Balance - End of Year		<u>\$ 67,333</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 350,000	\$ 284,322
Interest Income		646
Miscellaneous		87
	<hr/>	<hr/>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 285,055</u>
Disbursements		
General Government		
Insurance	<u>\$ 350,000</u>	<u>\$ 341,340</u>
Total Disbursements	<u>\$ 350,000</u>	<u>\$ 341,340</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (56,285)
Other Financing Sources		
Operating Transfers In		<hr/> 71,603
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 15,318
Fund Balance - Beginning of Year		<hr/> 57,138
Fund Balance - End of Year		<u>\$ 72,456</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, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 1,100,000	\$ 424,391
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)	\$ 0	\$ 86,877
County Motor Fuel Tax Fund (Labor and Equipment Rental)		500,000
Total Intergovernmental Other	<u>\$ 0</u>	<u>\$ 586,877</u>
Interest Income		\$ 1,257
Miscellaneous		<u>8,216</u>
Total Receipts	<u>\$ 1,100,000</u>	<u>\$ 1,020,741</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 675,000	\$ 582,251
Contractual	72,100	211,965
Capital Outlays	235,000	
Commodities	178,000	210,693
Miscellaneous	24,000	
Total Disbursements	<u>\$ 1,184,100</u>	<u>\$ 1,004,909</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (84,100)</u>	\$ 15,832
Other Financing (Uses)		
Operating Transfers Out		<u>(61,654)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (45,822)
Fund Balance - Beginning of Year		<u>103,397</u>
Fund Balance - End of Year		<u>\$ 57,575</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		
Motor Fuel Tax	\$ 1,350,000	\$ 1,329,541
Salary Reimbursement		43,463
Interest Income		47,505
Miscellaneous		2,129
	<hr/>	<hr/>
Total Receipts	\$ 1,350,000	\$ 1,422,638
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Salaries	\$ 90,000	\$ 86,355
Contractual	1,000,000	500,000
Commodities	900,000	502,560
Capital Outlay	200,000	
	<hr/>	<hr/>
Total Disbursements	\$ 2,190,000	\$ 1,088,915
	<hr/>	<hr/>
Excess (Deficiency) of Receipts Over Disbursements	\$ (840,000)	\$ 333,723
	<hr/>	<hr/>
Fund Balance - Beginning of Year		2,407,664
		<hr/>
Fund Balance - End of Year		\$ 2,741,387
		<hr/>

**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, 2005**

Receipts	<u>Budget</u>	<u>Actual</u>
Local Taxes		
Property Tax	\$ 200,000	\$ 213,476
Intergovernmental State	150,000	
Interest Income		647
Miscellaneous		500
	<hr/>	<hr/>
Total Receipts	\$ 350,000	\$ 214,623
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Contractual	\$ 200,000	\$ 121,192
Capital Outlays	400,000	404,966
	<hr/>	<hr/>
Total Disbursements	\$ 600,000	\$ 526,158
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (250,000)</u>	\$ (311,535)
Fund Balance - Beginning of Year		<hr/> 391,265
Fund Balance - End of Year		<hr/> <u>\$ 79,730</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State	\$ 350,000	\$ 209,234
Interest Income	<u> </u>	<u> 594</u>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 209,828</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 48,000	\$ 161,793
Capital Outlay	<u> 390,000</u>	<u> 89,012</u>
Total Disbursements	<u>\$ 438,000</u>	<u>\$ 250,805</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (88,000)</u>	\$ (40,977)
Fund Balance - Beginning of Year		<u> 697,083</u>
Fund Balance - End of Year		<u><u>\$ 656,106</u></u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 300,000	\$ 165,772
Intergovernmental Other		
Reimbursement For Bridge Projects		15,495
Interest Income		489
Miscellaneous		
Culverts		40,486
Total Receipts	<u>\$ 300,000</u>	<u>\$ 222,242</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 100,000	\$ 39,683
Capital Outlays	120,000	295,293
Commodities	100,000	
Total Disbursements	<u>\$ 320,000</u>	<u>\$ 334,976</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (20,000)</u>	\$ (112,734)
Fund Balance - Beginning of Year		<u>165,690</u>
Fund Balance - End of Year		<u>\$ 52,956</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY FARM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 13
Miscellaneous		
Ground Rental	\$ 8,000	4,907
Total Receipts	<u>\$ 8,000</u>	<u>\$ 4,920</u>
Disbursements		
General Government		
Miscellaneous	\$ 0	\$ 0
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 8,000</u>	\$ 4,920
Fund Balance - Beginning of Year		<u>12,207</u>
Fund Balance - End of Year		<u>\$ 17,127</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 250,000	\$ 250,448
Intergovernmental State	630,323	715,001
Intergovernmental Federal	760,628	644,598
Charges For Service	94,700	41,819
License and Permits	35,000	50,515
Interest Income	5,500	825
Miscellaneous & Reimbursements	150	12,696
Total Receipts	<u>\$ 1,776,301</u>	<u>\$ 1,715,902</u>
Disbursements		
Health and Welfare		
Salaries and Related Expenses	\$ 1,692,348	\$ 1,425,294
All Other Health Related Expenses	338,500	525,995
Total Disbursements	<u>\$ 2,030,848</u>	<u>\$ 1,951,289</u>
 (Deficiency) of Receipts Over Disbursements	 <u>\$ (254,547)</u>	 <u>\$ (235,387)</u>
 Other Financing Sources		
Operating Transfers In		<u>140,178</u>
 (Deficiency) of Receipts Over Disbursements And Other Financing Sources		 <u>\$ (95,209)</u>
Fund Balance - Beginning of Year		<u>275,885</u>
Fund Balance - End of Year		<u><u>\$ 180,676</u></u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT WIC FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	\$ 138,600	\$ 135,700
Interest Income	<u> </u>	<u> 72</u>
Total Receipts	<u>\$ 138,600</u>	<u>\$ 135,772</u>
Disbursements		
Health and Welfare		
Personal Services		\$ 143,447
Contractual		15,572
Travel		250
Supplies		<u>7,200</u>
Total Disbursements	<u>\$ 138,600</u>	<u>\$ 166,469</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ 0</u>	\$ (30,697)
Fund Balance - Beginning of Year		<u>18,713</u>
Fund Balance (Deficit) - End of Year		<u>\$ (11,984)</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT M & M DENTAL CLINIC
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State	\$ 191,000	\$ 337,412
Interest Income		3,936
Miscellaneous		9,346
	<hr/>	<hr/>
Total Receipts	<u>\$ 191,000</u>	<u>\$ 350,694</u>
Disbursements		
Health and Welfare		<u>\$ 252,183</u>
	<hr/>	
Total Disbursements	<u>\$ 0</u>	<u>\$ 252,183</u>
Excess of Receipts Over Disbursements	<u>\$ 191,000</u>	\$ 98,511
Other Financing (Uses)		
Operating Transfers Out		<u>(140,178)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (41,667)
Fund Balance - Beginning of Year		<u>374,573</u>
Fund Balance - End of Year		<u><u>\$ 332,906</u></u>

MACOUPIN COUNTY, ILLINOIS
MENTAL DEFICIENCY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 52,000	\$ 52,409
Interest Income	<u> </u>	<u> 245</u>
Total Receipts	<u>\$ 52,000</u>	<u>\$ 52,654</u>
Disbursements		
Health and Welfare		
Disbursements to Schools	<u>\$ 52,000</u>	<u>\$ 51,999</u>
Total Disbursements	<u>\$ 52,000</u>	<u>\$ 51,999</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 655
Fund Balance - Beginning of Year		<u> 12,173</u>
Fund Balance - End of Year		<u><u>\$ 12,828</u></u>

MACOUPIN COUNTY, ILLINOIS
MENTAL HEALTH FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 180,000	\$ 180,511
Interest Income	<u> </u>	<u> 422</u>
Total Receipts	<u>\$ 180,000</u>	<u>\$ 180,933</u>
Disbursements		
Health and Welfare		
Macoupin County Mental Health Association	<u>\$ 180,000</u>	<u>\$ 144,484</u>
Total Disbursements	<u>\$ 180,000</u>	<u>\$ 144,484</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 36,449
Fund Balance - Beginning of Year		<u>7,414</u>
Fund Balance - End of Year		<u>\$ 43,863</u>

MACOUPIN COUNTY, ILLINOIS
SOLID WASTE MANAGEMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Actual</u>
Receipts	
Interest Income	\$ 0
Total Receipts	\$ 0
Disbursements	
Health and Welfare	
Miscellaneous	
Total Disbursements	\$ 0
Excess of Receipts Over Disbursements	\$ 0
Fund Balance - Beginning of Year	915
Fund Balance - End of Year	\$ 915

MACOUPIN COUNTY, ILLINOIS
COUNTY TAX SALE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	_____	\$ 1,422
Total Receipts	<u>\$ 0</u>	<u>\$ 1,422</u>
Disbursements		
General Government	_____	\$ 1
Total Disbursements	<u>\$ 0</u>	<u>\$ 1</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 1,421
Fund Balance - Beginning of Year		79,304
Fund Balance - End of Year		<u>\$ 80,725</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, 2005

Receipts	<u>Budget</u>	<u>Actual</u>
Charges For Service Redemption Fees	\$ 40,000	\$ 27,016
Interest Income		868
Miscellaneous		<u>28,771</u>
Total Receipts	<u>\$ 40,000</u>	<u>\$ 56,655</u>
Disbursements		
General Government Miscellaneous	<u>\$ 144,000</u>	<u>\$ 143,634</u>
Total Disbursements	<u>\$ 144,000</u>	<u>\$ 143,634</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (104,000)</u>	\$ (86,979)
Fund Balance - Beginning of Year		<u>103,132</u>
Fund Balance - End of Year		<u>\$ 16,153</u>

MACOUPIN COUNTY, ILLINOIS
REAL ESTATE STAMP FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	\$ 0	\$ 1,639
Total Receipts	<u>\$ 0</u>	<u>\$ 1,639</u>
Disbursements		
General Government Supplies	\$ 121,000	\$ 120,049
Total Disbursements	<u>\$ 121,000</u>	<u>\$ 120,049</u>
(Deficiency) of Receipts Over Disbursements	\$ (121,000)	\$ (118,410)
Other Financing Sources		
Operating Transfers In	<u>100,000</u>	<u>174,883</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (21,000)</u>	\$ 56,473
Fund Balance - Beginning of Year		<u>202,449</u>
Fund Balance - End of Year		<u>\$ 258,922</u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts

Miscellaneous	<u>\$ 95</u>
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Total Receipts	<u>\$ 95</u>
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Disbursements

Public Safety	<u>\$ 289</u>
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Total Disbursements	<u>\$ 289</u>
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(Deficiency) of Receipts Over Disbursements	\$ (194)
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Fund Balance-Beginning of Year	<u>7,443</u>
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Fund Balance-End of Year	<u><u>\$ 7,249</u></u>
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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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service	\$ 40,000	\$ 46,752
Interest Income		2,342
	<hr/>	<hr/>
Total Receipts	\$ 40,000	\$ 49,094
	<hr/>	<hr/>
Disbursements		
General Government		
Supplies	\$ 5,000	\$ 4,927
Equipment	15,000	12,157
	<hr/>	<hr/>
Total Disbursements	\$ 20,000	\$ 17,084
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 20,000</u>	\$ 32,010
Fund Balance - Beginning of Year		<u>397,329</u>
Fund Balance - End of Year		<u><u>\$ 429,339</u></u>

MACOUPIN COUNTY, ILLINOIS
RECORDER'S MICROFILM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	\$ 0	\$ 56
Total Receipts	<u>\$ 0</u>	<u>\$ 56</u>
Disbursements		
General Government Supplies	\$ 60,000	\$ 59,175
Total Disbursements	<u>\$ 60,000</u>	<u>\$ 59,175</u>
(Deficiency) of Receipts Over Disbursements	\$ (60,000)	\$ (59,119)
Other Financing Sources		
Operating Transfers In	<u>58,000</u>	<u>41,295</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (2,000)</u>	\$ (17,824)
Fund Balance - Beginning of Year		<u>70,595</u>
Fund Balance - End of Year		<u>\$ 52,771</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 9,050
Interest Income		52
Miscellaneous	<u>\$ 5,000</u>	<u>2,371</u>
Total Receipts	<u>\$ 5,000</u>	<u>\$ 11,473</u>
Disbursements		
General Government		
Miscellaneous	<u>\$ 6,000</u>	<u>\$ 5,388</u>
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 5,388</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (1,000)</u>	\$ 6,085
Fund Balance - Beginning of Year		<u>54,664</u>
Fund Balance - End of Year		<u>\$ 60,749</u>

MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL CLAIM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Licenses and Permits		
Dog Tags	\$ 20,000	\$ 27,369
Interest Income	<u> </u>	<u> 28</u>
Total Receipts	<u>\$ 20,000</u>	<u>\$ 27,397</u>
Disbursements		
Public Safety		
Claims	<u>\$ 0</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 20,000	\$ 27,397
Other Financing (Uses)		
Operating Transfers Out	<u>(25,000)</u>	<u>(19,000)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (5,000)</u>	\$ 8,397
Fund Balance - Beginning of Year		<u>33,458</u>
Fund Balance - End of Year		<u>\$ 41,855</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Dog Pickup and Holding	\$ 10,000	\$ 13,142
Interest Income	<u> </u>	<u> 5</u>
Total Receipts	<u>\$ 10,000</u>	<u>\$ 13,147</u>
Disbursements		
Public Safety		
Expense of Operations	<u>\$ 30,000</u>	<u>\$ 29,956</u>
Total Disbursements	<u>\$ 30,000</u>	<u>\$ 29,956</u>
(Deficiency) of Receipts Over Disbursements	\$ (20,000)	\$ (16,809)
Other Financing Sources		
Operating Transfers In	<u>10,000</u>	<u>19,000</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (10,000)</u>	\$ 2,191
Fund Balance - Beginning of Year		<u>1,812</u>
Fund Balance - End of Year		<u>\$ 4,003</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Library Fees	\$ 16,000	\$ 16,134
Interest Income		13
Miscellaneous	<u> </u>	<u>398</u>
Total Receipts	<u>\$ 16,000</u>	<u>\$ 16,545</u>
Disbursements		
Judiciary		
Books and Supplies	\$ 20,000	\$ 19,986
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 19,986</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (4,000)</u>	\$ (3,441)
Fund Balance - Beginning of Year		<u>16,912</u>
Fund Balance - End of Year		<u>\$ 13,471</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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Court Security Fees	\$ 60,000	\$ 48,287
Interest Income	<u> </u>	<u>163</u>
Total Receipts	<u>\$ 60,000</u>	<u>\$ 48,450</u>
Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	\$ 125,000	\$ 2,688
Total Disbursements	<u>\$ 125,000</u>	<u>\$ 2,688</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (65,000)	\$ 45,762
Other Financing (Uses)		
Operating Transfers Out	<u> </u>	<u>(102,384)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ (65,000)</u>	\$ (56,622)
Fund Balance - Beginning of Year		<u>168,505</u>
Fund Balance - End of Year		<u>\$ 111,883</u>

MACOUPIN COUNTY, ILLINOIS
COURT AUTOMATION FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service	\$ 50,000	\$ 46,131
Interest Income		176
	<hr/>	<hr/>
Total Receipts	\$ 50,000	\$ 46,307
	<hr/>	<hr/>
Disbursements		
Judiciary		
Office Supplies	\$ 1,000	\$ 249
System Updates and Programming	5,000	2,430
Equipment Repairs and Maintenance	16,000	9,431
Capital Outlay	13,384	5,096
	<hr/>	<hr/>
Total Disbursements	\$ 35,384	\$ 17,206
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 14,616</u>	\$ 29,101
		<hr/>
Fund Balance - Beginning of Year		181,568
		<hr/>
Fund Balance - End of Year		\$ 210,669
		<hr/>

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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Probation Fees	\$ 60,000	\$ 75,418
Interest Income		148
Total Receipts	\$ 60,000	\$ 75,566
Disbursements		
Corrections		
Supplies	\$ 16,000	\$ 12,691
Administration	1,200	0
Travel	6,000	4,270
Equipment	57,000	49,934
Total Disbursements	\$ 80,200	\$ 66,895
Excess (Deficiency) of Receipts Over Disbursements	\$ (20,200)	\$ 8,671
Fund Balance - Beginning of Year		149,721
Fund Balance - End of Year		\$ 158,392

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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fees and Fines	\$ 36,000	\$ 13,996
Interest Income		115
Total Receipts	<u>\$ 36,000</u>	<u>\$ 14,111</u>
Disbursements		
Judiciary Supplies	<u>\$ 50,000</u>	<u>\$ 13,757</u>
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 13,757</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (14,000)</u>	\$ 354
Fund Balance - Beginning of Year		<u>124,967</u>
Fund Balance - End of Year		<u>\$ 125,321</u>

MACOUPIN COUNTY, ILLINOIS
CRIME VICTIMS FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts	
Intergovernmental State	\$ 23,600
Total Receipts	<u>\$ 23,600</u>
Disbursements	
Judiciary	
Contractual Services	\$ 2,620
Total Disbursements	<u>\$ 2,620</u>
Excess of Receipts Over Disbursements	\$ 20,980
Other Financing (Uses)	
Operating Transfers Out	<u>(22,317)</u>
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)	\$ (1,337)
Fund Balance - Beginning of Year	<u>3,934</u>
Fund Balance - End of Year	<u><u>\$ 2,597</u></u>

**MACOUPIN COUNTY, ILLINOIS
TRAFFIC SAFETY SCHOOL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Charges For Services

Total Receipts

\$ 0

Disbursements

Public Safety

Contractual

\$ 799

Total Disbursements

\$ 799

(Deficiency) of Receipts Over Disbursements

\$ (799)

Fund Balance - Beginning of Year

1,611

Fund Balance - End of Year

\$ 812

**MACOUPIN COUNTY, ILLINOIS
SHERIFF'S LEADS ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Intergovernmental Other	
Received From Municipalities	<u>\$ 8,175</u>

Total Receipts	<u>\$ 8,175</u>
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Disbursements

Public Safety	
Payments For Telecommunication Service	<u>\$ 10,514</u>

Total Disbursements	<u>\$ 10,514</u>
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(Deficiency) of Receipts Over Disbursements	<u>\$ (2,339)</u>
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Fund Balance - Beginning of Year	<u>8,770</u>
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Fund Balance - End of Year	<u><u>\$ 6,431</u></u>
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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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees	\$ 25,000	\$ 8,028
Interest Income		1,206
Total Receipts	\$ 25,000	\$ 9,234
 Disbursements		
Judiciary		
Supplies	\$ 2,500	
Capital Outlay	2,000	\$ 203
Repairs & Maintenance	2,520	
Meetings and Conventions	3,000	
Miscellaneous	7,354	55
Total Disbursements	\$ 17,374	\$ 258
 Excess of Receipts Over Disbursements	 \$ 7,626	 \$ 8,976
 Fund Balance - Beginning of Year		 137,863
 Fund Balance - End of Year		 \$ 146,839

**MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Intergovernmental Federal	\$ <u>46,000</u>
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Total Receipts	\$ <u>46,000</u>
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Disbursements

Public Safety	\$ <u>0</u>
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Total Disbursements	\$ <u>0</u>
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Excess of Receipts Over Disbursements	\$ 46,000
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Fund Balance - Beginning of Year	<u>25,553</u>
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Fund Balance - End of Year	<u><u>\$ 71,553</u></u>
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MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK SDU REIMBURSEMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts

Intergovernmental State	\$	5,951
Intergovernmental Federal		11,551
Interest Income		787
		787

Total Receipts

\$ 18,289

Disbursements

Miscellaneous	\$	0
		0

Total Disbursements

\$ 0

Excess of Receipts Over Disbursements

\$ 18,289

Fund Balance - Beginning of Year

82,616

Fund Balance - End of Year

\$ 100,905

MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts	
Intergovernmental Federal	\$ 182,987
Total Receipts	<u>\$ 182,987</u>
Disbursements	
Public Safety	
Personnel Services	\$ 121,672
Contractual	34,883
Commodities	<u>5,853</u>
Total Disbursements	<u>\$ 162,408</u>
Excess of Receipts Over Disbursements	\$ 20,579
Fund Balance - Beginning of Year	<u>478</u>
Fund Balance - End of Year	<u><u>\$ 21,057</u></u>

MACOUPIN COUNTY, ILLINOIS
RECORDER'S GIS FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 32</u>
Total Receipts	<u>\$ 0</u>	<u>\$ 32</u>
Disbursements		
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (25,000)</u>	<u>\$ 32</u>
Other Financing Sources		
Operating Transfers In	<u>\$ 25,000</u>	<u>\$ 32,790</u>
Excess of Receipts over Disbursements And Other Financing Sources	<u><u>\$ 0</u></u>	<u>\$ 32,822</u>
Fund Balance - Beginning of Year		<u>24,289</u>
Fund Balance - End of Year		<u><u>\$ 57,111</u></u>

MACOUPIN COUNTY, ILLINOIS
ASSESSOR'S GIS FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	\$ 0	\$ 94
Total Receipts	<u>\$ 0</u>	<u>\$ 94</u>
Disbursements		
General Government	\$ 100,000	\$ 3,329
Total Disbursements	<u>\$ 100,000</u>	<u>\$ 3,329</u>
(Deficiency) of Receipts Over Disbursements	\$ (100,000)	\$ (3,235)
Other Financing Sources		
Operating Transfers In	<u>50,000</u>	<u>164,612</u>
Excess (Deficiency) of Receipts over Disbursements And Other Financing Sources	<u>\$ (50,000)</u>	\$ 161,377
Fund Balance - Beginning of Year		<u>46,532</u>
Fund Balance - End of Year		<u>\$ 207,909</u>

MACOUPIN COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts

Fines and Forfeitures	\$ 2,279
Interest Income	<u>5</u>
Total Receipts	\$ <u>2,284</u>

Disbursements

Public Safety	<u>\$ 3,864</u>
Total Disbursements	\$ <u>3,864</u>
(Deficiency) of Receipts Over Disbursements	\$ (1,580)
Fund Balance - Beginning of Year	<u>5,702</u>
Fund Balance - End of Year	<u><u>\$ 4,122</u></u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH COMM CARE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Intergovernmental State	\$ 47,271
Charges for Service	27,461
Interest Income	61
Miscellaneous	<u>15,794</u>
Total Receipts	<u>\$ 90,587</u>

Disbursements

Health & Welfare	<u>\$ 17,711</u>
Total Disbursements	<u>\$ 17,711</u>
Excess of Receipts Over Disbursements	\$ 72,876
Fund Balance - Beginning of Year	<u>60,311</u>
Fund Balance - End of Year	<u><u>\$ 133,187</u></u>

**MACOUPIN COUNTY, ILLINOIS
 SHERIFF'S FEDERAL DRUG FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 2005**

Receipts

Intergovernmental Other	\$ 50
Interest Income	<u>17</u>
Total Receipts	\$ <u>67</u>

Disbursements

Public Safety	<u>\$ 7,625</u>
Total Disbursements	\$ <u>7,625</u>
(Deficiency) of Receipts Over Disbursements	\$ (7,558)
Fund Balance - Beginning of Year	<u>21,135</u>
Fund Balance - End of Year	<u><u>\$ 13,577</u></u>

MACOUPIN COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

Receipts

Fines and Forfeitures	\$	9,631
Interest Income		<u>8</u>

Total Receipts	\$	<u>9,639</u>
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Disbursements

Public Safety	\$	<u>0</u>
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Total Disbursements	\$	<u>0</u>
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Excess of Receipts Over Disbursements	\$	9,639
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Fund Balance - Beginning of Year		<u>5,563</u>
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Fund Balance - End of Year	\$	<u><u>15,202</u></u>
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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, 2005

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 4,000	\$ 5,500
Interest Income	<u> </u>	<u> 7</u>
Total Receipts	<u>\$ 4,000</u>	<u>\$ 5,507</u>
Disbursements		
General Government		
Miscellaneous	<u>\$ 2,000</u>	<u>\$ 1,963</u>
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 1,963</u>
Excess of Receipts Over Disbursements	<u>\$ 2,000</u>	\$ 3,544
Fund Balance - Beginning of Year		<u>4,574</u>
Fund Balance - End of Year		<u>\$ 8,118</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2005

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
ASSETS							
Cash	\$ 30,816	\$ 111,738	\$ 8,917	\$ 35,532	\$ 7,688	\$ 4,241	\$ 1,693,496
Investments							490,773
TOTAL ASSETS	<u>\$ 30,816</u>	<u>\$ 111,738</u>	<u>\$ 8,917</u>	<u>\$ 35,532</u>	<u>\$ 7,688</u>	<u>\$ 4,241</u>	<u>\$ 2,184,269</u>
LIABILITIES							
Funds Held For Others	\$ 30,816	\$ 111,738	\$ 8,917	\$ 35,532	\$ 7,688	\$ 4,241	\$ 2,184,269
TOTAL LIABILITIES	<u>\$ 30,816</u>	<u>\$ 111,738</u>	<u>\$ 8,917</u>	<u>\$ 35,532</u>	<u>\$ 7,688</u>	<u>\$ 4,241</u>	<u>\$ 2,184,269</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS (CONTINUED)
AUGUST 31, 2005

	Tax Sale Fee Fund	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	
ASSETS									
Cash	\$ 192,211	\$ 811,303	\$ 481,899	\$ 6	\$ 2,545	\$ 2,617	\$ 3,983	\$ 0	
Investments	150,000	40,773	300,000						
TOTAL ASSETS	<u>\$ 342,211</u>	<u>\$ 852,076</u>	<u>\$ 781,899</u>	<u>\$ 6</u>	<u>\$ 2,545</u>	<u>\$ 2,617</u>	<u>\$ 3,983</u>	<u>\$ 0</u>	
LIABILITIES									
Funds Held For Others	\$ 342,211	\$ 852,076	\$ 781,899	\$ 6	\$ 2,545	\$ 2,617	\$ 3,983	\$ 0	
TOTAL LIABILITIES	<u>\$ 342,211</u>	<u>\$ 852,076</u>	<u>\$ 781,899</u>	<u>\$ 6</u>	<u>\$ 2,545</u>	<u>\$ 2,617</u>	<u>\$ 3,983</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, 2005

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Total All Trust Funds
Receipts	\$ 820,254	\$ 30,403	\$ 75	\$ 707,806	\$ 1,484	\$ 4	\$ 4,947,086
Disbursements	<u>868,620</u>	<u>57,821</u>	<u>0</u>	<u>701,805</u>	<u>316</u>	<u>660</u>	<u>4,887,750</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (48,366)	\$ (27,418)	\$ 75	\$ 6,001	\$ 1,168	\$ (656)	\$ 59,336
Funds Held For Others - Beginning of Year	<u>79,182</u>	<u>139,156</u>	<u>8,842</u>	<u>29,531</u>	<u>6,520</u>	<u>4,897</u>	<u>2,124,933</u>
Funds Held For Others - End of Year	<u><u>\$ 30,816</u></u>	<u><u>\$ 111,738</u></u>	<u><u>\$ 8,917</u></u>	<u><u>\$ 35,532</u></u>	<u><u>\$ 7,688</u></u>	<u><u>\$ 4,241</u></u>	<u><u>\$ 2,184,269</u></u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUNDS HELD FOR OTHERS - (Continued)
FOR THE YEAR ENDED AUGUST 31, 2005

	Circuit				States			Trustee Payment Account
	Tax Sale Fees Fund	Bond Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	
Receipts	\$ 31,088	\$ 1,549,851	\$ 1,678,320	\$ 64,380	\$ 9,000	\$ 136	\$ 8	\$ 54,277
Disbursements	0	1,525,670	1,599,833	65,165	9,840	282	0	57,738
Excess (Deficiency) of Receipts Over Disbursements	\$ 31,088	\$ 24,181	\$ 78,487	\$ (785)	\$ (840)	\$ (146)	\$ 8	\$ (3,461)
Funds Held For Others - Beginning of Year	311,123	827,895	703,412	791	3,385	2,763	3,975	3,461
Funds Held For Others - End of Year	\$ 342,211	\$ 852,076	\$ 781,899	\$ 6	\$ 2,545	\$ 2,617	\$ 3,983	\$ 0

MACOUPIN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2005

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2005

Federal Grantor			
Pass - Through Entity			
Program Title	<u>CFDA</u> <u>Number</u>	<u>Grant</u> <u>Number</u>	<u>Disbursements</u>
U.S. Department of Health & Human Services			
Community Access Grant	93.252		\$ 139,085
Illinois Department of Public Health			
Oral Health Sealant	93.994	3040	\$ 2,900
Bioterrorism Preparedness	93.283	1310	18,096
Bioterrorism Preparedness	93.283	1310	54,681
Vision & Hearing	93.994	3040	100
Total Illinois Department of Public Health			<u>\$ 75,777</u>
Illinois Department of Human Services			
Maternal Child Health	93.994	511G5324530	\$ 30,500
Diabetes Program	93.988	511G5324660	45,371
Diabetes Program	93.988	611G6324660	11,146
Healthy Families	93.558	511G532440	129,591
Family Case Management	93.667	511G5324300	3,500
Teen Pregnancy Prevention	93.667	511G5324230	12,670
Total Illinois Department of Human Services			<u>\$ 232,778</u>
Illinois Department of Public Aid			
Family Case Management	93.778		\$ 33,580
Total Illinois Department of Public Aid			<u>\$ 33,580</u>
Total U.S. Department of Health & Human Services			<u>\$ 481,220</u>
U.S. Department of Agriculture			
Illinois Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	611G6324900	\$ 34,724
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	511G5324000	93,081
WIC Commodities	10.557		368,491
Total U.S. Department of Agriculture			<u>\$ 496,296</u>
U.S. Department of Justice			
Illinois Criminal Justice Information Authority			
Juvenile Sex Offender Treatment	16.523		\$ 1,100
South Central Illinois Drug Task Force	16.000		162,408
South Central Illinois Drug Task Force	16.000		52,500
Criminal Justice Livescan Equipment	16.579		16,286
Total U.S. Department of Justice			<u>\$ 232,294</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2005

Federal Grantor			
Pass - Through Entity		CFDA	Grant
Program Title		<u>Number</u>	<u>Number</u>
			<u>Disbursements</u>
Federal Emergency Management Agency			
Illinois Emergency Management Agency			
Emergency Service Disaster Assistance		83.534	\$ 21,101
Emergency Management Preparedness Supplemental		97.042	1,135
Homeland Security		97.073	70,956
Total Federal Emergency Management Agency			<u>\$ 93,192</u>
Environmental Protection Agency			
Illinois Department of Public Health			
Portable Water		66.605	\$ 38
Total Environmental Protection Agency			<u>\$ 38</u>
U.S. General Services Administration			
Illinois State Board of Elections			
ADA Polling Places		39.617	\$ 3,505
ADA Polling Places		39.011	\$ 6,042
Total U.S. General Services Administration			<u>\$ 9,547</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,312,587</u></u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2005**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Macoupin County, Illinois with the following exceptions; the financial statements are being prepared on the modified cash basis of accounting. Also due to the procedures followed by the Treasurer's Office, the financial statements reflecting the transactions and account balances relating to the County Collector's Accounts are issued in a separate report for a separate reporting period.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Macoupin County, Illinois were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award program.
5. The auditor's report on compliance for the major federal award program for Macoupin County, Illinois expresses an unqualified opinion.
6. Audit findings relative to the major federal award program for Macoupin County, Illinois are reported in this Schedule.
7. The programs tested as a major program were:
 - a. U.S. Department of Agriculture
Illinois Department of Public Health
Special Supplemental Nutrition Program for Women, Infants and Children
CFDA 10.557
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Macoupin County, Illinois was determined to be a high risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2005

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Macoupin County under programs of the federal government for the fiscal year ended August 31, 2005. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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

MACOUPIN COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS,
 TAX EXTENSIONS AND TAX RATES
 FOR TAX YEARS 2004, 2003, 2002, AND 2001

	2004 Tax Levy		2003 Tax Levy		2002 Tax Levy		2001 Tax Levy	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Total Assessed Valuation	\$ 430,999,702		\$ 436,741,662		\$ 421,548,515		\$ 404,130,512	
County Funds								
General	\$ 880,963	0.20440	\$ 847,717	0.19410	\$ 784,924	0.18620	\$ 733,498	0.18150
Illinois Municipal Retirement Fund	543,059	0.12600	522,344	0.11960	559,817	0.13280	545,173	0.13490
County Highway	424,104	0.09840	423,640	0.09700	414,804	0.09840	404,131	0.10000
County Bridge	165,935	0.03850	165,525	0.03790	160,189	0.03800	160,036	0.03960
Federal Aid to Roads	212,052	0.04920	213,567	0.04890	207,824	0.04930	202,066	0.05000
Mental Deficiency	52,151	0.01210	52,409	0.01200	51,851	0.01230	88,101	0.02180
Mental Health	180,158	0.04180	180,375	0.04130	180,001	0.04270	178,221	0.04410
Public Health	249,980	0.05800	250,253	0.05730	249,979	0.05930	250,157	0.06190
Liability	330,146	0.07660	272,527	0.06240	274,007	0.06500	250,157	0.06190
Social Security	349,110	0.08100	395,252	0.09050	325,014	0.07710	315,222	0.07800
Total	\$ 3,387,658	0.78600	\$ 3,323,609	0.76100	\$ 3,208,410	0.76110	\$ 3,126,762	0.77370