

MACOUPIN COUNTY, ILLINOIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2007

MACOUPIN COUNTY, ILLINOIS
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Scheffel & Company, P.C.

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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, 2007, 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, 2007, 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 our report dated April 18, 2008, on our consideration of Macoupin County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 through 11 and 34 through 39, 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 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
April 21, 2008

Scheffel & Company, P.C.

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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 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, 2007, which collectively comprise the Macoupin County, Illinois' basic financial statements and have issued our report thereon dated April 21, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Macoupin County, Illinois' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Macoupin County, Illinois' financial statements that is more than inconsequential will not be prevented or detected by Macoupin County, Illinois' internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. [2007-1 through 2007-2]

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Macoupin County, Illinois' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to management of Macoupin County, Illinois in a separate letter dated April 21, 2008.

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

This report is intended solely for the information and use of management, the County Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
April 21, 2008

Scheffel & Company, P.C.

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

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

Compliance

We have audited 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, 2007. Macoupin County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Macoupin County, Illinois' management. Our responsibility is to express an opinion on Macoupin County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Macoupin County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination 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, 2007.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Macoupin County, Illinois' internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Macoupin County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Macoupin County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Scheffel & Company, P.C.

Jerseyville, Illinois
April 21, 2008

Macoupin County, Illinois

Management's Discussion and Analysis Year Ended August 31, 2007

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, 2007. 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, 2007. 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 \$614,000 more in revenues than expended in its major operating fund, the General Fund, which includes a one time transfer of funds from other sources in excess of \$107,000.

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, 2006 – August 31, 2007. 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 \$28.4 million at August 31, 2007. This is an increase of \$3.3 million from the beginning of the year. Of the \$28.4 million, \$14.1 million is invested in capital assets, and \$14.3 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, 2007 resulting in an increase in net assets of \$3,273,000. 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,	
	2007	2006
Revenue:		
General		
Property Taxes	\$ 4,741,697	\$ 2,724,905
Intergovernmental	4,909,633	4,979,300
Earnings on Investments	688,090	437,793
Miscellaneous	1,071,745	834,059
Gain (Loss) on Capital Asset	4,735	(4,068)
Sub Total	<u>\$ 11,415,900</u>	<u>\$ 8,971,989</u>
Program		
Charges for Services	\$ 3,787,167	\$ 3,765,768
Operating Grants & Contributions	4,240,208	3,604,759
Capital Grants	50,000	291,851
Sub Total	<u>\$ 8,077,375</u>	<u>\$ 7,662,378</u>
Grand Total Revenue	<u>\$ 19,493,275</u>	<u>\$ 16,634,367</u>
Expenses:		
General Government	\$ 4,495,087	\$ 4,259,854
Public Safety	3,945,320	3,973,369
Corrections	379,707	435,292
Judiciary	1,397,522	1,257,001
Education	91,260	87,529
Development	54,218	44,227
Public Works & Transportation	2,910,174	3,372,737
Health & Welfare	2,871,645	2,711,900
Depreciation-Unallocated	24,420	24,420
Capital Development	50,000	0
Grand Total Expenses	<u>\$ 16,219,353</u>	<u>\$ 16,166,329</u>
Increase in Net Assets	<u>\$ 3,273,922</u>	<u>\$ 468,038</u>

Property taxes and intergovernmental revenues accounted for 50% and 46% of the total revenue for the year ended August 31, 2007 and 2006, respectively. Another 41% and 46%, for the current and prior fiscal years, respectively, came from charges for services and operating grants and contributions and capital grants while the remaining 9% and 8% came from other general revenues in the current and prior fiscal years, respectively. The total cost of all programs and services was \$16,219,353 and \$16,166,329 for the year ended August 31, 2007 and 2006, respectively. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare (88% and 89%, for the current and prior fiscal years, respectively). The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$9.6 and \$7.7 million, for the current and prior fiscal years, respectively). The federal and state government subsidized certain programs with grants and contributions (\$4.3 and \$3.9 million, for the current and prior fiscal years, respectively). Some of the costs were paid by the users of the County's programs (\$3.8 and \$3.8 million, for the current and prior fiscal years, respectively).

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed this year, its governmental funds reported a combined fund balance of \$14.2 million. Total governmental funds experienced an increased fund balance of \$2,873,312 or 20.1%. The major reason for the increase in fund balance is grants received.

General Fund Budgetary Highlights

The county adopts a temporary budget at the August meeting and the final budget in September. Once the budget is adopted revisions are approved by board resolution. Schedule 1, on page 34, begins the various schedules of budget amounts versus actual amounts for the major funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2007, the County's total value of capital assets net of accumulated depreciation was \$14.2 million. This is an increase of \$300,000 from last year or 2%. This \$14.2 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,	
	2007	2006
Land	\$ 173,677	\$ 168,677
Construction in Progress	845,005	459,453
Buildings	2,539,554	2,560,734
Equipment	4,244,839	4,290,071
Bridges	2,971,265	2,766,059
Roads	3,435,719	3,653,649
Total	<u>\$ 14,210,059</u>	<u>\$ 13,898,643</u>

Long-Term Debt

The state limits the amount of general obligation debt that counties can issue up to 5.75% of the assessed value of all taxable property within the County's boundaries. The County's outstanding general obligation debt of \$90,000 is well below the \$25.9 million statutorily imposed limit.

FACTORS BEARING ON THE COUNTY'S FUTURE

The County retains nearly \$14.2 million in total governmental fund reserves, of which \$1.45 million is in the general fund. While the expenditures for the county continue to increase, the county has increased fees in various departments to help offset this. Even though the fees are offsetting the revenue, the trend of the sales tax going down will not enable the County to maintain the general fund reserves.

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 - MODIFIED CASH BASIS
AUGUST 31, 2007

	<u>GOVERNMENTAL ACTIVITIES</u>
 <u>ASSETS</u>	
Current Assets:	
Cash	\$ 7,902,264
Invested Cash	6,326,291
Revolving Loan Balances	64,109
Total Current Assets	<u>\$ 14,292,664</u>
Noncurrent Assets:	
Capital Assets, (Net of Accumulated Depreciation)	\$ 14,210,059
Total Assets	<u>\$ 28,502,723</u>
 <u>LIABILITIES</u>	
Current Liabilities:	
Note Payable	\$ 90,570
Total Liabilities	<u>\$ 90,570</u>
 <u>NET ASSETS</u>	
Invested in Capital Assets, Net of Related Debt	\$ 14,119,489
Unrestricted	14,292,664
Total Net Assets	<u>\$ 28,412,153</u>
Total Liabilities and Net Assets	<u>\$ 28,502,723</u>

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

MACOUPIN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2007

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
<u>Primary Government:</u>				
General Government	\$ 4,495,087	\$ 1,108,108	\$ 102,379	\$ (3,284,600)
Public Safety	3,945,320	1,641,245	207,572	(2,096,503)
Corrections	379,707			(379,707)
Judiciary	1,397,522		11,643	(548,479)
Education	91,260	837,400		(91,260)
Development	54,218			(54,218)
Public Works and Transportation	2,910,174		1,286,015	(1,624,159)
Health and Welfare	2,871,645	200,414	2,632,599	(38,632)
Depreciation - Unallocated	24,420			(24,420)
Capital Development	50,000		\$ 50,000	
Total Primary Government	<u>\$ 16,219,353</u>	<u>\$ 3,787,167</u>	<u>\$ 4,240,208</u>	<u>\$ (8,141,978)</u>
<u>General Revenues:</u>				
		Property Taxes		\$ 4,741,697
		Intergovernmental		4,909,633
		Earnings on Investments		688,090
		Gain on Sale of Capital Assets		4,735
		IMRF Member Contributions		567,697
		Miscellaneous		504,048
		Total General Revenues		<u>\$ 11,415,900</u>
<u>CHANGE IN NET ASSETS</u>				
<u>NET ASSETS, BEGINNING OF YEAR</u>				
<u>\$ 25,138,231</u>				
<u>NET ASSETS, END OF YEAR</u>				
<u>\$ 28,412,153</u>				

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

MACOUPIN COUNTY, ILLINOIS
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 GOVERNMENTAL FUNDS
 AUGUST 31, 2007

	GENERAL FUND	EMERGENCY TELEPHONE SYSTEM FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS								
Cash	\$ 1,195,087	\$ 1,302,202	\$ 250,423	\$ 395,219	\$ 277,399	\$ 66,450	\$ 4,415,484	\$ 7,902,264
Invested Cash	1,300,000	1,226,291		2,750,000			1,050,000	6,326,291
Due From Other Funds	25,000				39,579		2,881	67,460
Loans Receivable							64,109	64,109
Total Assets	\$ 2,520,087	\$ 2,528,493	\$ 250,423	\$ 3,145,219	\$ 316,978	\$ 66,450	\$ 5,532,474	\$ 14,360,124

LIABILITIES AND FUND BALANCES

LIABILITIES:								
Due to Other Funds	\$ 1,153		\$ 25,000				\$ 1,728	\$ 67,460
Total Liabilities	\$ 1,153	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 39,579	\$ 1,728	\$ 67,460
FUND BALANCES								
Unreserved	\$ 2,518,934	\$ 2,528,493	\$ 225,423	\$ 3,145,219	\$ 316,978	\$ 26,871	\$ 5,530,746	\$ 14,292,664
Total Fund Balance	\$ 2,518,934	\$ 2,528,493	\$ 225,423	\$ 3,145,219	\$ 316,978	\$ 26,871	\$ 5,530,746	\$ 14,292,664
Total Liabilities and Fund Balances	\$ 2,520,087	\$ 2,528,493	\$ 250,423	\$ 3,145,219	\$ 316,978	\$ 66,450	\$ 5,532,474	\$ 14,360,124

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
AUGUST 31, 2007

Total Governmental Funds Balances \$ 14,292,664

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	\$	173,677	
Construction in Process		845,005	
Equipment, Net of \$1,750,478 Accumulated Depreciation		2,539,554	
Buildings, Net of \$2,540,969 Accumulated Depreciation		4,244,839	
Bridges, Net of \$1,036,691 Accumulated Depreciation		2,971,265	
Roads, Net of \$4,761,135 Accumulated Depreciation		3,435,719	
Total Capital Assets (Net of Accumulated Depreciation)		14,210,059	\$ 14,210,059

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

Balances at August 31, 2007:

Note Payable		(90,570)	
		(90,570)	

Total Net Assets of Governmental Activities		28,412,153	\$ 28,412,153
		28,412,153	

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, 2007

	GENERAL FUNDS	EMERGENCY TELEPHONE SYSTEM FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	COUNTY MOTOR FUEL FUND	COUNTY HEALTH DEPARTMENT	COUNTY HEALTH DEPARTMENT WIC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Receipts								
Local Taxes	\$ 1,228,688		\$ 748,014		\$ 336,547		\$ 2,428,448	\$ 4,741,697
Intergovernmental State	3,863,855			\$ 1,440,594	1,749,611	\$ 141,600	847,025	7,901,085
Intergovernmental Federal	14,301				349,592		353,555	859,048
Intergovernmental Other					103,728		848,641	848,641
Charges For Service	1,548,639	\$ 694,582					350,037	2,696,986
Fines and Forfeitures	519,226						37,756	556,982
License and Permits	6,200				49,733		28,333	84,266
Interest	118,704	146,676	6,975	173,488	29,884	2,685	209,678	688,090
Miscellaneous	292,828	407	567,697		26,573		234,086	1,121,591
Total Receipts	\$ 7,592,441	\$ 841,665	\$ 1,322,686	\$ 1,614,082	\$ 2,645,668	\$ 144,285	\$ 5,337,559	\$ 19,498,386
Disbursements								
General Government	\$ 2,095,644		\$ 1,101,078				\$ 1,314,967	\$ 4,511,689
Public Safety	3,048,423	\$ 695,806					212,982	3,957,211
Corrections	318,107							318,107
Judiciary	1,233,721						163,802	1,397,523
Education	91,260							91,260
Development	54,218			\$ 1,428,578				54,218
Public Works and Transportation							1,876,228	3,304,806
Capital Development							50,000	50,000
Health and Welfare							883,208	2,940,260
Total Disbursements	\$ 6,841,373	\$ 695,806	\$ 1,101,078	\$ 1,428,578	\$ 1,920,692	\$ 136,360	\$ 4,501,187	\$ 16,625,074
Excess of Receipts Over Disbursements	\$ 751,068	\$ 145,859	\$ 221,608	\$ 185,504	\$ 724,976	\$ 7,925	\$ 836,372	\$ 2,873,312
Other Financing Sources (Uses)								
Operating Transfer Out	(917,352)							(1,975,951)
Operating Transfer In	780,592		62,379	(62,625)	(554,513)		(441,461)	1,975,951
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 614,308	\$ 145,859	\$ 283,987	\$ 122,879	\$ 170,463	\$ 7,925	\$ 1,527,891	\$ 2,873,312
Fund Balance (Deficit) - Beginning of Year	1,904,626	2,382,634	(58,564)	3,022,340	146,515	18,946	4,002,855	11,419,352
Fund Balance - End of Year	\$ 2,518,934	\$ 2,528,493	\$ 225,423	\$ 3,145,219	\$ 316,978	\$ 26,871	\$ 5,530,746	\$ 14,292,664

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

MACOUPIN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2007

Net Changes In Fund Balances - Total Governmental Funds	\$ 2,873,312
Amounts Reported For Governmental Activities In The Statement Of Activities Are Different Because:	
The Net Effect Of Various Transactions Involving Capital Assets (i.e., sales and trade-ins) Is To Decrease Net Assets	(5,109)
Repayment Of Principal Is An Other Financing Uses In The Governmental Fund But Reduces The Liability In The Statement Of Net Assets	89,247
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>316,472</u>
Changes In Net Assets Of Governmental Activities	<u>\$ 3,273,922</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, 2007

<u>ASSETS</u>	<u>Agency Funds</u>
Cash	\$ 1,474,252
Invested Cash	792,956
Total Assets	<u>\$ 2,267,208</u>
 <u>LIABILITIES</u>	
Funds Held For Others	\$ 2,267,208
Total Liabilities	<u>\$ 2,267,208</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, 2007**

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 12, 2006 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, 2007 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)	\$7,902,264	\$1,474,252	\$9,376,516
Investments (Certificates of Deposit)	<u>6,326,291</u>	<u>792,956</u>	<u>7,119,247</u>
	<u>\$14,228,555</u>	<u>\$2,267,208</u>	<u>\$16,495,763</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 twelve 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 \$1,214,434 which are fully insured by federal depository insurance, deposits of \$15,424,084 which are fully collateralized, and deposits of \$209,450 which are uninsured and uncollateralized.

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 2006 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 15, 2006, October 16, 2006, November 15, 2006, December 15, 2006, January 16, 2007, and August 31, 2007.

Property tax revenues are recognized when they are distributed. Collections reflected in this report are composed of distributions from the 2006 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, 2007

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$25,000	\$1,153
IMRF		\$25,000
County Health Department	39,579	
County Health Dept – WIC		39,579
Traffic Violations Fee Fund	2,881	
Court Security Fund		1,728
	<u>\$67,460</u>	<u>\$67,460</u>

Interfund transfers between funds were as follows:

	<u>Received</u>	<u>Disbursed</u>
General Funds		
General Fund	\$780,592	\$60,387
County Clerk		756,569
Sheriff		100,396
Total General Funds	<u>\$780,592</u>	<u>\$917,352</u>

Note 3. INTERFUND RECEIVABLES AND PAYABLES AS OF AUGUST 31, 2007 – continued

	<u>Received</u>	<u>Disbursed</u>
Special Revenue Funds		
County Health Department		\$ 554,513
Health Insurance Fund	\$ 97,630	
County Health Dept – M&M Dental Clinic	44,160	
County Health Commcare Fund	483,479	
Animal Control Claim Fund		26,000
Animal Control Working Fund	26,000	
County Highway		62,190
County Motor Fuel Tax Fund		62,625
Real Estate Stamp Fund	186,556	
Recorder's Microfilm Fund	39,527	
Recorder's GIS	30,636	
Assessor's GIS	153,225	
Crime Victims		12,800
Court Security		106,294
IMRF Fund	62,379	
Social Security Fund	6,062	
Tort Liability Fund	65,705	
Traffic Violation Fee Fund		49,333
County Tax Sale Fund		84,844
Macoupin County Cops Grant		60,000
Circuit Clerk SDU Reimbursement		40,000
Total Special Revenue Funds	<u>\$1,195,359</u>	<u>\$1,058,599</u>
Total All Funds	<u>\$1,975,951</u>	<u>\$1,975,951</u>

Note 4. PROPERTY AND EQUIPMENT

Capital asset activity for the year ended August 31, 2007 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Land	\$ 168,677	\$ 5,000		\$ 173,677
Construction In Process	459,453	724,676	\$339,124	845,005
Buildings	6,711,663	74,145		6,785,808
Equipment	4,038,782	327,338	76,088	4,290,032
Bridges	3,724,130	283,826		4,007,956
Roads	8,141,556	55,298		8,196,854
Subtotal	<u>\$23,244,261</u>	<u>\$1,470,283</u>	<u>\$415,212</u>	<u>\$24,299,332</u>
Accumulated Depreciation:				
Buildings	\$ 2,421,592	\$ 119,377		\$ 2,540,969
Equipment	1,478,048	343,459	\$ 71,029	1,750,478
Bridges	958,071	78,620		1,036,691
Roads	4,487,907	273,228		4,761,135
Subtotal	<u>\$ 9,345,618</u>	<u>\$ 814,684</u>	<u>\$ 71,029</u>	<u>\$10,089,273</u>
Net Capital Assets	<u>\$13,898,643</u>	<u>\$ 655,599</u>	<u>\$ 344,183</u>	<u>\$14,210,059</u>

Note 4. PROPERTY AND EQUIPMENT (continued)

Depreciation was charged to functions as follows:

General Government	\$ 65,714
Public Safety	140,442
Corrections	61,600
Public Works & Transportation	497,372
Health & Welfare	25,136
Unallocated	<u>24,420</u>
Total	<u>\$ 814,684</u>

Note 5. NON-BUDGETED FUNDS

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

Circuit Clerk SDU Reimbursement
Macoupin Community Health Center, Inc.
Circuit Clerk OP Fund

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

Note 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. Social Security Fund expenditures of \$318,689 exceeded budget of \$300,000.
2. Macoupin Community Health Center, Inc. expenditures of \$33,319 exceeded budget of \$0.
3. County Health Commcare Fund expenditures of \$130,603 exceeded budget of \$120,200.
4. CDAP expenditures of \$50,000 exceeded budget of \$37,900.

Note 8. LEGAL DEBT MARGIN

The legal debt margin of the County as of August 31, 2007 is computed as follows:

Assessed Valuation	\$ 488,836,828
Rate	<u>5.75%</u>
Maximum Debt	\$ 28,108,118
Less: Outstanding Debt	<u>90,570</u>
Debt Margin	<u>\$ 28,017,548</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, 2007 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 8/31/07	\$ 20,000
R & A Enterprises of Illinois, LLC	
Note Amount	\$ 22,045
Interest Rate	5%
Payment Requirement	\$ 202/mo
The note is unsecured.	
Balance at 8/31/07	\$ 21,038
K & R Jefferson, Inc.	
Note Amount	\$ 1,185
Interest Rate	0%
Payment Requirement	N/A
The note is unsecured.	
Balance at 8/31/07	\$ 1,185
Mama Dee's Kitchen, Inc.	
Note Amount	\$ 23,218
Interest Rate	5%
Payment Requirement	\$ 237/mo
The note is unsecured.	
Balance at 8/31/07	\$ 21,494
Connexus Corporation	
Note Amount	\$ 2,138
Interest Rate	4%
Payment Requirement	\$ 137/mo
The note is unsecured.	
Balance at 8/31/07	\$ 392

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 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 2006 was 0.00 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, 2006 was 26 years.

For December 31, 2006, the County's annual pension cost of \$283,713 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 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 2006 actuarial valuation were based on the 2002-2004 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>
12/31/06	\$283,713	100%	\$0
12/31/05	267,970	100%	0
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

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>
12/31/06	\$5,970,106	\$6,427,542	\$457,436	92.88%	\$1,920,875	23.81%
12/31/05	5,420,051	5,631,707	211,656	96.24%	1,816,745	11.65%
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%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$6,402,868. On a market basis, the funded ratio would be 99.62%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented.

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 2006 was 8.59 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, 2006 was 26 years.

For December 31, 2006, the County's annual pension cost of \$328,914 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 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 2006 actuarial valuation were based on the 2002-2004 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>
12/31/06	\$328,914	100%	\$0
12/31/05	314,042	100%	0
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

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>
12/31/06	\$11,085,858	\$10,804,605	(281,253)	102.60%	\$3,829,032	0.00%
12/31/05	10,375,462	10,201,123	(174,339)	101.71%	3,375,491	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$12,036,477. On a market basis, the funded ratio would be 111.40%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- 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.

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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 2006 was 40.36 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, 2006 was 26 years.

For December 31, 2006, the County's annual pension cost of \$156,011 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 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 2006 actuarial valuation were based on the 2002-2004 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>
12/31/06	\$156,011	100%	\$0
12/31/05	158,823	100%	0
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

Note 12. RETIREMENT FUND COMMITMENTS – continued

ELECTED COUNTY OFFICIALS – continued

C. Required Supplementary Information

Schedule of Funding Progress

<u>Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial 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>
12/31/06	\$1,509,084	\$2,950,982	\$1,441,898	51.14%	\$389,430	370.26%
12/31/05	1,479,018	3,035,066	1,556,048	48.73%	412,741	377.00%
12/31/04	1,866,818	3,622,288	1,755,470	51.54%	453,128	387.41%
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%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$1,674,213. On a market basis, the funded ratio would be 56.73%.

D. Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and early retirements are expected to occur.

NOTE 13. NOTE PAYABLE

The County obtained a bank loan April 10, 2006 for the purchase of two 2006 International trucks with snow plows and salt spreaders. The interest rate of the loan is 3.67%. The following is a summary of the loan activity:

<u>September 1, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>August 31, 2007</u>
\$ 179,817	\$ 0	\$89,247	\$90,570

The payment schedule for the loan is as follows:

<u>Due Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2008	<u>90,570</u>	<u>3,351</u>	<u>93,921</u>

NOTE 14. CONTRACTUAL COMMITMENTS

The County has entered into various contracts relating to the design and engineering of various road projects. At August 31, 2007 the County had remaining contractual commitments in the amount of \$859,669.

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, 2007

	<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	\$ 910,000	\$ 910,000	\$ 1,228,688
Intergovernmental Receipts	3,852,000	3,852,000	3,878,156
Charges For Service	715,000	715,000	1,548,639
License and Permits			6,200
Fines and Forfeitures			519,226
Interest Income			118,704
Miscellaneous	670,000	670,000	292,828
Total Receipts	<u>\$ 6,147,000</u>	<u>\$ 6,147,000</u>	<u>\$ 7,592,441</u>
Disbursements			
General Government	\$ 2,264,880	\$ 2,297,180	\$ 2,095,644
Public Safety	3,107,141	3,108,391	3,048,423
Corrections	324,000	324,000	318,107
Judiciary	1,236,492	1,286,526	1,233,721
Health and Welfare	100	100	
Development	62,536	59,536	54,218
Environment	10,000	10,000	
Education	91,500	91,500	91,260
Total Disbursements	<u>\$ 7,096,649</u>	<u>\$ 7,177,233</u>	<u>\$ 6,841,373</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (949,649)</u>	<u>\$ (1,030,233)</u>	<u>\$ 751,068</u>
Other Financing Sources (Uses)			
Operating Transfers Out			\$ (917,352)
Operating Transfers In	\$ 950,000	\$ 950,000	780,592
Total Other Financing Sources (Uses)	<u>\$ 950,000</u>	<u>\$ 950,000</u>	<u>\$ (136,760)</u>
Excess (Deficiency) of Receipts over Disbursements and Other Financing Sources (Uses)	<u>\$ 351</u>	<u>\$ (80,233)</u>	\$ 614,308
Fund Balance, Beginning of Year			<u>1,904,626</u>
Fund Balance, End of Year			<u>\$ 2,518,934</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, 2007

	<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			\$ 694,582
Interest			146,676
Miscellaneous			407
Total Receipts	<u>\$ 630,000</u>	<u>\$ 630,000</u>	<u>\$ 841,665</u>
Disbursements			
Public Safety	\$ 630,000	\$ 836,080	\$ 695,806
Total Disbursements	<u>\$ 630,000</u>	<u>\$ 836,080</u>	<u>\$ 695,806</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ (206,080)</u>	\$ 145,859
Fund Balance, Beginning of Year			<u>2,382,634</u>
Fund Balance, End of Year			<u>\$ 2,528,493</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED AUGUST 31, 2007

	<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			
Interest			\$ 748,014
Miscellaneous			6,975
Total Receipts	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ 567,697</u>
Disbursements			
General Government	\$ 860,000	\$ 1,220,000	\$ 1,101,078
Total Disbursements	<u>\$ 860,000</u>	<u>\$ 1,220,000</u>	<u>\$ 1,101,078</u>
Excess(Deficiency) of Receipts over Disbursements	<u>\$ (10,000)</u>	<u>\$ (370,000)</u>	<u>\$ 221,608</u>
Other Financing Sources			
Operating Transfers In			
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 62,379</u>
Excess (Deficiency) of Receipts over Disbursements and Other Financing Sources	<u>\$ (10,000)</u>	<u>\$ (370,000)</u>	<u>\$ 283,987</u>
Fund Balance (Deficit), Beginning of Year			<u>(58,564)</u>
Fund Balance, End of Year			<u>\$ 225,423</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, 2007

	<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			\$ 1,440,594
Interest			173,488
Total Receipts	<u>\$ 1,460,000</u>	<u>\$ 1,460,000</u>	<u>\$ 1,614,082</u>
Disbursements			
Public Works and Transportation	\$ 2,900,000	\$ 2,900,000	\$ 1,428,578
Total Disbursements	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ 1,428,578</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (1,440,000)</u>	<u>\$ (1,440,000)</u>	<u>\$ 185,504</u>
Other Financing Sources			
Operating Transfers Out			\$ (62,625)
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (62,625)</u>
Excess (Deficiency) of Receipts over Disbursements and Other Financing Sources	<u>\$ (1,440,000)</u>	<u>\$ (1,440,000)</u>	\$ 122,879
Fund Balance, Beginning of Year			<u>3,022,340</u>
Fund Balance, End of Year			<u>\$ 3,145,219</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, 2007

	<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	\$ 336,547
Intergovernmental State	885,130	885,130	1,749,611
Intergovernmental Federal	313,000	313,000	349,592
Charges For Service	117,600	117,600	103,728
License and Permits	51,050	51,050	49,733
Interest Income	3,000	3,000	29,884
Miscellaneous	80,000	80,000	26,573
Total Receipts	<u>\$ 1,699,780</u>	<u>\$ 1,699,780</u>	<u>\$ 2,645,668</u>
Disbursements			
Health and Welfare	\$ 2,291,007	\$ 2,291,007	\$ 1,920,692
Total Disbursements	<u>\$ 2,291,007</u>	<u>\$ 2,291,007</u>	<u>\$ 1,920,692</u>
Excess (Deficiency) of Receipts over Disbursements	<u>\$ (591,227)</u>	<u>\$ (591,227)</u>	<u>\$ 724,976</u>
Other Financing Sources (Uses)			
Operating Transfers Out			\$ (554,513)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (554,513)</u>
Excess (Deficiency) of Receipts over Disbursements and Other Financing Sources (Uses)	<u>\$ (591,227)</u>	<u>\$ (591,227)</u>	<u>\$ 170,463</u>
Fund Balance, Beginning of Year			<u>146,515</u>
Fund Balance, End of Year			<u>\$ 316,978</u>

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,
OTHER FINANCING SOURCES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH DEPARTMENT - WIC
FOR THE YEAR ENDED AUGUST 31, 2007

	<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			141,600
Interest Income			2,685
Total Receipts	<u>\$ 141,800</u>	<u>\$ 141,800</u>	<u>\$ 144,285</u>
Disbursements			
Health and Welfare	<u>\$ 141,800</u>	<u>\$ 141,800</u>	<u>\$ 136,360</u>
Total Disbursements	<u>\$ 141,800</u>	<u>\$ 141,800</u>	<u>\$ 136,360</u>
Excess of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,925</u>
Fund Balance, Beginning of Year			<u>18,946</u>
Fund Balance, End of Year			<u>\$ 26,871</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
GENERAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2007

MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2007

ASSETS	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Cash	\$ 1,068,034	\$ 110,066	\$ 16,987	\$ 1,195,087
Invested Cash	1,300,000			1,300,000
Due From Other Funds	<u>25,000</u>			<u>25,000</u>
TOTAL ASSETS	<u><u>\$ 2,393,034</u></u>	<u><u>\$ 110,066</u></u>	<u><u>\$ 16,987</u></u>	<u><u>\$ 2,520,087</u></u>
LIABILITIES AND FUND BALANCES				
Due to Other Funds	\$ 1,153			\$ 1,153
Fund Balance	<u>2,391,881</u>	<u>\$ 110,066</u>	<u>\$ 16,987</u>	<u>2,518,934</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 2,393,034</u></u>	<u><u>\$ 110,066</u></u>	<u><u>\$ 16,987</u></u>	<u><u>\$ 2,520,087</u></u>

**MACOUPIN COUNTY, ILLINOIS
GENERAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>General Fund</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Total</u>
Receipts				
Taxes	\$ 4,697,727			\$ 4,697,727
Intergovernmental Receipts	409,117			409,117
Charges For Service	508,479	\$ 876,436	\$ 163,724	1,548,639
Licenses and Permits	6,200			6,200
Fines and Forfeitures	519,226			519,226
Interest Income	118,704			118,704
Miscellaneous	292,828			292,828
Total Receipts	<u>\$ 6,552,281</u>	<u>\$ 876,436</u>	<u>\$ 163,724</u>	<u>\$ 7,592,441</u>
Disbursements				
General Government	\$ 1,948,840	\$ 89,306	\$ 57,498	\$ 2,095,644
Public Safety	3,048,423			3,048,423
Corrections	318,107			318,107
Judiciary	1,233,721			1,233,721
Development	54,218			54,218
Education	91,260			91,260
Total Disbursements	<u>\$ 6,694,569</u>	<u>\$ 89,306</u>	<u>\$ 57,498</u>	<u>\$ 6,841,373</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (142,288)	\$ 787,130	\$ 106,226	\$ 751,068
Other Financing Sources (Uses)				
Operating Transfers Out	(60,387)	(756,569)	(100,396)	(917,352)
Operating Transfers In	780,592			780,592
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 577,917	\$ 30,561	\$ 5,830	\$ 614,308
Fund Balance - Beginning of Year	<u>1,813,964</u>	<u>79,505</u>	<u>11,157</u>	<u>1,904,626</u>
Fund Balance - End of Year	<u>\$ 2,391,881</u>	<u>\$ 110,066</u>	<u>\$ 16,987</u>	<u>\$ 2,518,934</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property	\$ 910,000	\$ 1,228,688
Intergovernmental Taxes		
Sales, Use and Photo Taxes	1,947,000	1,793,049
Income Tax	1,175,000	1,417,543
Personal Property Replacement Tax	180,000	216,305
Inheritance Tax-County Share	40,000	42,142
Total Taxes	<u>\$ 4,252,000</u>	<u>\$ 4,697,727</u>
Intergovernmental Receipts		
Probation Officer Salary		\$ 137,384
States Attorney Salary		133,156
Public Defender Salary		19,950
Election Judges Salary		16,098
Supervisor of Assessments Salary		22,957
Emergency Service Disaster Assistance		14,301
South Central Illinois Drug Task Force		51,718
Crime Victims Grant		12,800
Law Enforcement Safety Grant		753
Total Intergovernmental	<u>\$ 420,000</u>	<u>\$ 409,117</u>
Charges For Services		
Fees-Circuit Clerk	\$ 425,000	\$ 460,719
Fees-County Clerk		
Fees-States Attorney	25,000	15,007
Court Cost Fees	265,000	
Miscellaneous Fees		32,753
Total Charges For Services	<u>\$ 715,000</u>	<u>\$ 508,479</u>
Licenses		
Liquor Licenses		\$ 6,200
Fines & Forfeitures		\$ 519,226
Interest Income		\$ 118,704
Miscellaneous		
Reimbursements		\$ 141,481
Miscellaneous	\$ 250,000	151,347
Total Miscellaneous	<u>\$ 250,000</u>	<u>\$ 292,828</u>
Total Receipts	<u><u>\$ 5,637,000</u></u>	<u><u>\$ 6,552,281</u></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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements		
General Government		
County Clerk		
Salaries	\$ 308,900	\$ 297,685
Office Supplies	4,900	4,830
Postage	6,700	6,632
Travel	1,500	1,494
Telephone	5,500	5,337
Insurance	800	795
Miscellaneous	6,020	5,994
Equipment	3,280	2,396
Total County Clerk	<u>\$ 337,600</u>	<u>\$ 325,163</u>
County Treasurer		
Salaries	\$ 161,942	\$ 161,942
Office Supplies	2,100	2,095
Postage	14,850	14,850
Travel	699	699
Publishing	2,522	2,522
Telephone	1,169	1,169
Equipment Repairs	1,487	1,487
Insurance	1,057	1,057
Miscellaneous	488	488
Equipment	486	472
Total County Treasurer	<u>\$ 186,800</u>	<u>\$ 186,781</u>
Coroner's Expenses		
Salaries	\$ 44,706	\$ 44,706
Office Supplies	724	724
Medical Exams	34,617	34,616
Deputy Coroner Fees	600	600
Special Fund For Extra Service	10,000	10,000
Education & Training	925	925
Telephone	2,248	2,248
Insurance	15	0
Coroner's Jurors Fees	665	665
Total Coroner's Expense	<u>\$ 94,500</u>	<u>\$ 94,484</u>
Burial Of Soldiers		
Miscellaneous	<u>\$ 100</u>	<u>\$ 0</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
County Board		
Salaries	\$ 129,501	\$ 129,501
Office Supplies	1,852	1,733
Postage	1,300	1,195
Travel	10,797	10,797
Printing	1,039	938
Prescription Discounts	11	11
Equipment Repair	1,200	1,076
Telephone	2,300	2,148
Total County Board	<u>\$ 148,000</u>	<u>\$ 147,399</u>
Courthouse		
Supplies	\$ 5,080	\$ 5,080
Utilities	52,500	48,545
Equipment Repair	34,061	34,061
Capital Outlay	1,000	0
Miscellaneous	30,359	11,496
Total Courthouse	<u>\$ 123,000</u>	<u>\$ 99,182</u>
Elections		
Salaries	\$ 90,800	\$ 88,109
Office Supplies	30,900	29,972
Postage	13,000	13,000
Printing	30,500	28,725
Election Setup and Rent	5,700	4,620
Publishing	18,500	15,773
System Updates and Programming	42,000	34,056
Equipment Repair and Maintenance	19,700	19,322
Election Expense	22,100	21,481
Capital Outlay	1,500	0
Total Elections	<u>\$ 274,700</u>	<u>\$ 255,058</u>
Supervisor of Assessments		
Salaries	\$ 170,905	\$ 136,964
Office Supplies	1,300	1,233
Postage	10,000	8,826
Travel	6,295	3,282
Printing	16,000	15,541
Education and Training	2,910	725
Telephone	4,500	2,521
Equipment	2,090	2,090
Total Supervisor of Assessments	<u>\$ 214,000</u>	<u>\$ 171,182</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
General Government - Continued		
Audit		
Cost of Audit	\$ 22,033	\$ 22,032
Cemetery		
Grants to Cemeteries	\$ 3,800	\$ 1,250
Capital Improvements		
Capital Project Expense	\$ 28,000	\$ 4,000
Copy Room		
Office Supplies	\$ 4,196	\$ 3,203
Machine Rent	8,804	8,804
Total Copy Room	<u>\$ 13,000</u>	<u>\$ 12,007</u>
Tax Assessment and Collection		
Office Supplies	\$ 18,662	\$ 18,662
System Updates and Programming	1,419	500
Equipment Repair	22,500	21,927
Equipment	5,419	4,617
Miscellaneous	2,000	1,141
Total Tax Assessment and Collections	<u>\$ 50,000</u>	<u>\$ 46,847</u>
Insurance		
Employee Health Insurance	\$ 765,698	\$ 548,386
Life Insurance	5,462	4,582
State Unemployment Insurance	28,072	28,072
Miscellaneous	2,415	2,415
Total Insurance	<u>\$ 801,647</u>	<u>\$ 583,455</u>
Total General Government Disbursements	<u>\$ 2,297,179</u>	<u>\$ 1,948,840</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary		
Appellate Assistant Service		
Payment For Services	\$ 19,000	\$ 18,730
Circuit Court		
Salaries	\$ 73,343	\$ 71,543
Office Supplies	4,000	3,820
Postage	505	505
Court Appointed Attorneys	82,862	82,771
Psychological Evaluations	750	750
Court Reporter Services	8,700	7,381
Telephone	2,500	1,972
Witness and Investigations	1,000	280
Equipment Repairs	2,000	1,125
Reimbursement to State	1,685	1,685
Petit Jurors Expense	25,544	25,544
Grand Jurors Expense	1,438	1,438
Total Circuit Court	<u>\$ 204,326</u>	<u>\$ 198,814</u>
Public Defender		
Salaries	\$ 108,945	\$ 108,945
Travel	187	150
Office Expense	27,368	27,368
Total Public Defender	<u>\$ 136,500</u>	<u>\$ 136,463</u>
Jury Commission		
Office Supplies	\$ 614	\$ 314
Postage	3,488	3,488
Telephone	1,098	569
Total Jury Commission	<u>\$ 5,200</u>	<u>\$ 4,371</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Judiciary - Continued		
Circuit Clerk		
Salaries	\$ 430,983	\$ 388,296
Office Supplies	20,000	18,859
Postage	20,196	20,196
Travel	1,079	1,079
Publishing	250	0
Telephone	4,000	3,212
Office Machine Rent	5,622	5,622
Insurance	500	388
Equipment	2,000	1,049
Miscellaneous	370	146
Total Circuit Clerk	<u>\$ 485,000</u>	<u>\$ 438,847</u>
States Attorney		
Salaries	\$ 398,038	\$ 398,039
Office Supplies	5,727	5,727
Postage	1,536	1,536
Travel	1,940	1,940
Publishing	1,512	1,512
Witness and Investigation	5,600	5,598
Telephone	5,476	5,476
Machine Rent	3,528	3,528
Miscellaneous	2,717	2,717
Equipment	4,583	4,580
Book, Transcript and Periodicals	5,843	5,843
Total States Attorney	<u>\$ 436,500</u>	<u>\$ 436,496</u>
Total Judiciary	<u>\$ 1,286,526</u>	<u>\$ 1,233,721</u>
Health and Welfare		
Aid To Dependent Children		
Miscellaneous	\$ 100	\$ 0
Total Health and Welfare	<u>\$ 100</u>	<u>\$ 0</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety		
Sheriff		
Salaries	\$ 2,124,450	\$ 2,117,869
Salaries Reimbursed by Drug Task Force	56,141	46,399
Office Supplies	47,079	47,079
Leads	5,000	0
Travel	3,000	1,738
Education and Training	12,272	12,272
Lodging and Meals Conveying Prisoners	9,206	9,206
Equipment Repair	60,000	43,023
Vehicle Expense	126,748	126,748
Insurance	2,682	2,682
K - 9	878	828
Telephone	35,000	29,606
Miscellaneous	2,193	1,804
Equipment	186,034	186,034
Employee Uniforms	25,000	21,662
Investigation Division Supplies	3,000	1,724
Investigation Division Equipment	3,000	627
Deputy Equipment	10,000	6,299
Radio Purchase and Maintenance Agreement	42,927	42,927
Food	73,300	71,776
Utilities	96,698	96,698
Housing Inmates in Other Counties	22,695	22,695
Medical Expenses of Inmates	76,838	76,542
Total Sheriff	<u>\$ 3,024,141</u>	<u>\$ 2,966,238</u>
Civil Defense - ESDA		
Salaries	\$ 45,513	\$ 45,513
Office Supplies	893	869
Postage	150	0
Travel	400	300
Telephone	2,000	897
Vehicle Expense	5,794	5,780
Education/Training	500	0
Total Civil Defense - ESDA	<u>\$ 55,250</u>	<u>\$ 53,359</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Public Safety - Continued		
Animal Control		
Salaries	\$ 29,000	\$ 28,826
Total Animal Control	<u>\$ 29,000</u>	<u>\$ 28,826</u>
Total Public Safety Disbursements	<u>\$ 3,108,391</u>	<u>\$ 3,048,423</u>
Corrections		
Probation		
Salaries	\$ 321,144	\$ 317,608
Office Supplies	\$ 2,856	\$ 499
Total Probation	<u>\$ 324,000</u>	<u>\$ 318,107</u>
Total Corrections Disbursements	<u>\$ 324,000</u>	<u>\$ 318,107</u>
Education		
Superintendent of Education		
Salaries	\$ 67,245	\$ 67,226
Office Supplies	813	813
Travel	705	705
Telephone	2,556	2,556
Office Rent	19,031	19,031
Miscellaneous	1,150	929
Total Superintendent of Education	<u>\$ 91,500</u>	<u>\$ 91,260</u>
Total Education Disbursements	<u>\$ 91,500</u>	<u>\$ 91,260</u>
Environment		
Solid Waste Management		
Office Supplies	\$ 10,000	\$ 0
Total Environment Disbursements	<u>\$ 10,000</u>	<u>\$ 0</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, 2007

	<u>Budget</u>	<u>Actual</u>
Disbursements - Continued		
Development		
West Central Regional Planning Commission		
Yearly Dues	\$ 9,536	\$ 9,536
Development Commission		
Salaries	\$ 29,950	\$ 29,941
Office Supplies	592	592
Postage	500	175
Travel	1,896	1,397
Printing	599	452
Telephone	2,220	1,255
Website Hosting/Maintenance	1,592	1,592
Miscellaneous	5,901	4,120
Grant Administration	4,750	3,359
Conferences/Training	2,000	1,799
Total Development Commission	<u>\$ 50,000</u>	<u>\$ 44,682</u>
Total Development Disbursements	<u>\$ 59,536</u>	<u>\$ 54,218</u>
Total Disbursements	<u>\$ 7,177,230</u>	<u>\$ 6,694,569</u>
(Deficiency) of Receipts Over Disbursements	\$ (1,540,230)	\$ (142,289)
Other Financing Sources (Uses)		
Operating Transfers Out		(60,387)
Operating Transfers In	950,000	780,592
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources	<u>\$ (590,230)</u>	<u>\$ 577,917</u>
Fund Balance - Beginning of Year		<u>1,813,964</u>
Fund Balance - End of Year		<u>\$ 2,391,881</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, 2007**

Receipts

	<u>Budget</u>	<u>Actual</u>
Charges for Service		
Public Service Fees		
Birth Certificates		\$ 9,243
Death Certificates		14,053
Marriage Certificates		7,610 ✓
Marriage Licenses		11,600 ✓
Notary Commission and Certificate of Magistracy		1,325
Copies, Lien and Searches		\$ 1,688
Total Public Service Fees		\$ 45,519
County Service Fees		
Tax Deeds		\$ 30
Recording		829,372
Total County Service Fees		\$ 829,402
Interest Income		\$ 1,515
Total Receipts	\$ 390,000	\$ 876,436
Disbursements		
General Government		\$ 89,306
Total Disbursements		\$ 89,306
Excess of Receipts Over Disbursements	\$ 390,000	\$ 787,130
Other Financing (Uses)		
Operating Transfers Out -		
General Fund		\$(346,625)
Recorder GIS		(30,636)
Assessor GIS		(153,225)
Recorders Microfilm Fund		(39,527)
Real Estate Stamp		(186,556)
Excess of Receipts Over Disbursements And Other Financing (Uses)	\$ 390,000	\$ 30,561
Fund Balance - Beginning of Year		79,505
Fund Balance - End of Year		\$ 110,066

MACOUPIN COUNTY, ILLINOIS
SHERIFF - GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2007

Receipts	<u>Budget</u>	<u>Actual</u>
Charges For Service	<u> </u>	<u>\$ 163,724</u>
Total Receipts	<u>\$ 120,000</u>	<u>\$ 163,724</u>
Disbursements		
Miscellaneous	<u> </u>	<u>\$ 57,498</u>
Total Disbursements	<u> </u>	<u>\$ 57,498</u>
Excess of Receipts Over Disbursements	\$ 120,000	\$ 106,226
Other Financing (Uses)		
Operating Transfers Out-General Fund	<u> </u>	<u>(100,396)</u>
Excess of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ 120,000</u>	\$ 5,830
Fund Balance - Beginning of Year		<u>11,157</u>
Fund Balance - End of Year		<u>\$ 16,987</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2007

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2007

	Revolving Loan Fund	Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Funds
ASSETS						
Cash	\$ 31,845	\$ 1,302,202	\$ 250,423	\$ 237,789	\$ 171,828	6,707,177
Investments		1,226,291				5,026,291
Due From Other Funds						42,460
Loan Receivable	64,109					64,109
TOTAL ASSETS	<u>\$ 95,954</u>	<u>\$ 2,528,493</u>	<u>\$ 250,423</u>	<u>\$ 237,789</u>	<u>\$ 171,828</u>	<u>\$ 11,840,037</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds			\$ 25,000			\$ 66,307
Fund Balance	\$ 95,954	\$ 2,528,493	225,423	\$ 237,789	\$ 171,828	11,773,730
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 95,954</u>	<u>\$ 2,528,493</u>	<u>\$ 250,423</u>	<u>\$ 237,789</u>	<u>\$ 171,828</u>	<u>\$ 11,840,037</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

	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	\$ 228,529	\$ 395,219	\$ 136,736	\$ 346,956	\$ 326,096	\$ 28,497
Investments		2,750,000		400,000		
TOTAL ASSETS	<u>\$ 228,529</u>	<u>\$ 3,145,219</u>	<u>\$ 136,736</u>	<u>\$ 746,956</u>	<u>\$ 326,096</u>	<u>\$ 28,497</u>
LIABILITIES AND FUND BALANCES						
Fund Balance	\$ 228,529	\$ 3,145,219	\$ 136,736	\$ 746,956	\$ 326,096	\$ 28,497
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 228,529</u>	<u>\$ 3,145,219</u>	<u>\$ 136,736</u>	<u>\$ 746,956</u>	<u>\$ 326,096</u>	<u>\$ 28,497</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	Mental Deficiency Fund	Mental Health Fund	Community Health Center, Inc
ASSETS						
Cash	\$ 277,399	\$ 66,450	\$ 165,756	\$ 21,808	\$ 72,394	\$ 86,802
Investments			25,000			
Due From Other Funds	39,579					
TOTAL ASSETS	<u>\$ 316,978</u>	<u>\$ 66,450</u>	<u>\$ 190,756</u>	<u>\$ 21,808</u>	<u>\$ 72,394</u>	<u>\$ 86,802</u>
LIABILITIES AND FUND BALANCES						
Due To Other Funds	\$ 39,579					
Fund Balance	<u>\$ 316,978</u>	<u>\$ 26,871</u>	<u>\$ 190,756</u>	<u>\$ 21,808</u>	<u>\$ 72,394</u>	<u>\$ 86,802</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 316,978</u>	<u>\$ 66,450</u>	<u>\$ 190,756</u>	<u>\$ 21,808</u>	<u>\$ 72,394</u>	<u>\$ 86,802</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

	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		\$ 23,334	\$ 182,299	\$ 4,756	\$ 303,099	\$ 49,468	\$ 59,578
Investments		100,000	75,000		250,000		
TOTAL ASSETS	\$ 0	\$ 123,334	\$ 257,299	\$ 4,756	\$ 553,099	\$ 49,468	\$ 59,578
LIABILITIES AND FUND BALANCES							
Fund Balance	\$ 0	\$ 123,334	\$ 257,299	\$ 4,756	\$ 553,099	\$ 49,468	\$ 59,578
TOTAL LIABILITIES AND FUND BALANCES	\$ 0	\$ 123,334	\$ 257,299	\$ 4,756	\$ 553,099	\$ 49,468	\$ 59,578

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

	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	\$ 47,009	\$ 12,032	\$ 4,936	\$ 797	\$ 277,815	\$ 207,288	\$ 54,603
Due From Other Funds							2,881
TOTAL ASSETS	<u>\$ 47,009</u>	<u>\$ 12,032</u>	<u>\$ 4,936</u>	<u>\$ 797</u>	<u>\$ 277,815</u>	<u>\$ 207,288</u>	<u>\$ 57,484</u>
LIABILITIES AND FUND BALANCES							
Due To Other Funds				\$ 1,728			
Fund Balance (Deficit)	\$ 47,009	\$ 12,032	\$ 4,936	(931)	\$ 277,815	\$ 207,288	\$ 57,484
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 47,009</u>	<u>\$ 12,032</u>	<u>\$ 4,936</u>	<u>\$ 797</u>	<u>\$ 277,815</u>	<u>\$ 207,288</u>	<u>\$ 57,484</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

Crime Victims Fund	Tourism Fund	Sheriff's Leads Account	Maintenance & Child Support Fund	Macoupin County Cops Grant	Circuit Clerk SDU Reimbursement		
\$ 2,642	\$ 4,761	\$ 5,653	\$ 155,605	\$ 94,354	\$ 90,867		
<u>\$ 2,642</u>	<u>\$ 4,761</u>	<u>\$ 5,653</u>	<u>\$ 155,605</u>	<u>\$ 94,354</u>	<u>\$ 90,867</u>		
ASSETS							
Cash							
TOTAL ASSETS							
LIABILITIES AND FUND BALANCES							
Fund Balance							
\$ 2,642	\$ 4,761	\$ 5,653	\$ 155,605	\$ 94,354	\$ 90,867		
<u>\$ 2,642</u>	<u>\$ 4,761</u>	<u>\$ 5,653</u>	<u>\$ 155,605</u>	<u>\$ 94,354</u>	<u>\$ 90,867</u>		
TOTAL LIABILITIES AND FUND BALANCES							

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

South Central Illinois Drug Task Force Fund	Recorder's GIS Fund	Assessor's GIS Fund	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund	Arrestees' Medical Costs														
ASSETS																				
Cash	\$ 1,955	\$ 97,886	\$ 99,948	\$ 7,572	\$ 588,088	\$ 14,450	\$ 35,472													
Investments		200,000																		
TOTAL ASSETS	<u>\$ 1,955</u>	<u>\$ 97,886</u>	<u>\$ 299,948</u>	<u>\$ 7,572</u>	<u>\$ 588,088</u>	<u>\$ 14,450</u>	<u>\$ 35,472</u>													
LIABILITIES AND FUND BALANCES																				
Fund Balance	\$ 1,955	\$ 97,886	\$ 299,948	\$ 7,572	\$ 588,088	\$ 14,450	\$ 35,472													
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,955</u>	<u>\$ 97,886</u>	<u>\$ 299,948</u>	<u>\$ 7,572</u>	<u>\$ 588,088</u>	<u>\$ 14,450</u>	<u>\$ 35,472</u>													

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
BALANCES ARISING FROM CASH TRANSACTIONS (Continued)
AUGUST 31, 2007

	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control	Animal Control Building Fund	Circuit Clerk OP Fund	CDAP Fund
ASSETS							
Cash	\$ 62,269	\$ 34,997	\$ 16,240	\$ 7,791	9,677	3,207	
TOTAL ASSETS	<u>\$ 62,269</u>	<u>\$ 34,997</u>	<u>\$ 16,240</u>	<u>\$ 7,791</u>	<u>\$ 9,677</u>	<u>\$ 3,207</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCES							
Fund Balance	\$ 62,269	\$ 34,997	\$ 16,240	\$ 7,791	\$ 9,677	\$ 3,207	\$ 0
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 62,269</u>	<u>\$ 34,997</u>	<u>\$ 16,240</u>	<u>\$ 7,791</u>	<u>\$ 9,677</u>	<u>\$ 3,207</u>	<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2007

	Revolving Loan Fund	Illinois Emergency Telephone System	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Fund	Total All Special Revenue Funds
Receipts						
Local Taxes			\$ 748,014	\$ 508,535	\$ 461,368	\$ 3,513,009
Intergovernmental State						4,037,230
Intergovernmental Federal						844,747
Intergovernmental Other						848,641
Charges For Service		\$ 694,582				1,148,347
Fines and Forfeitures						37,756
License and Permits						78,066
Interest	\$ 3,163	146,676	6,975	10,685	6,400	569,386
Miscellaneous		407	567,697	3,132	1,536	828,763
Total Receipts	<u>\$ 3,163</u>	<u>\$ 841,665</u>	<u>\$ 1,322,686</u>	<u>\$ 522,352</u>	<u>\$ 469,304</u>	<u>\$ 11,905,945</u>
Disbursements						
General Government			\$ 1,101,078	\$ 318,689	\$ 417,000	\$ 2,416,045
Public Safety		\$ 695,806				908,788
Judiciary						163,802
Public Works and Transportation						3,304,806
Capital Development						50,000
Health and Welfare						2,940,260
Total Disbursements	<u>\$ 0</u>	<u>\$ 695,806</u>	<u>\$ 1,101,078</u>	<u>\$ 318,689</u>	<u>\$ 417,000</u>	<u>\$ 9,783,701</u>
Excess of Receipts Over Disbursements	\$ 3,163	\$ 145,859	\$ 221,608	\$ 203,663	\$ 52,304	\$ 2,122,244
Other Financing Sources (Uses)						
Operating Transfer Out			62,379	6,062		(1,058,599)
Operating Transfer In					65,705	1,195,359
Excess of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 3,163	\$ 145,859	\$ 283,987	\$ 209,725	\$ 118,009	\$ 2,259,004
Fund Balance (Deficit) - Beginning of Year	<u>92,791</u>	<u>2,382,634</u>	<u>(58,564)</u>	<u>28,064</u>	<u>53,819</u>	<u>9,514,726</u>
Fund Balance - End of Year	<u>\$ 95,954</u>	<u>\$ 2,528,493</u>	<u>\$ 225,423</u>	<u>\$ 237,789</u>	<u>\$ 171,828</u>	<u>\$ 11,773,730</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, 2007

	County Highway Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	County Township Bridge Bond Fund	County Township Bridge Fund
Receipts					
Local Taxes	\$ 577,390		\$ 291,026		\$ 232,240
Intergovernmental State	2,059	\$ 1,440,594		\$ 347,813	80,914
Intergovernmental Federal	19,957				41,806
Intergovernmental Other	793,466	173,488	7,523	26,770	8,687
Interest	9,647				585
Miscellaneous	29,397				
Total Receipts	<u>\$1,431,916</u>	<u>\$1,614,082</u>	<u>\$ 298,549</u>	<u>\$ 374,583</u>	<u>\$ 364,232</u>
Disbursements					
Public Works and Transportation	\$ 1,205,572	\$ 1,428,578	\$ 326,527	\$ 244,378	\$ 99,751
Total Disbursements	<u>\$1,205,572</u>	<u>\$1,428,578</u>	<u>\$ 326,527</u>	<u>\$ 244,378</u>	<u>\$ 99,751</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 226,344	\$ 185,504	\$ (27,978)	\$ 130,205	\$ 264,481
Other Financing (Uses)					
Operating Transfer Out	<u>(62,190)</u>	<u>\$ (62,625)</u>			
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ 164,154	\$ 122,879	\$ (27,978)	\$ 130,205	\$ 264,481
Fund Balance - Beginning of Year	<u>64,375</u>	<u>3,022,340</u>	<u>164,714</u>	<u>616,751</u>	<u>61,615</u>
Fund Balance - End of Year	<u>\$ 228,529</u>	<u>\$3,145,219</u>	<u>\$ 136,736</u>	<u>\$ 746,956</u>	<u>\$ 326,096</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, 2007

	County Farm Fund	County Health Department	County Health Department WIC Fund	County Health Department M & M Dental Clinic	County Health Department Mental Deficiency Fund	County Health Department Mental Health Fund
Receipts						
Local Taxes		\$ 336,547		\$ 345,858	\$ 70,622	\$ 242,627
Intergovernmental State		1,749,611				
Intergovernmental Federal		349,592	\$ 141,600			
Charges For Service		103,728				
License and Permits		49,733				
Interest	\$ 1,111	29,884	2,685	12,178	440	2,217
Miscellaneous	4,967	26,573		21,469	13	
Total Receipts	<u>\$ 6,078</u>	<u>\$ 2,645,668</u>	<u>\$ 144,285</u>	<u>\$ 379,505</u>	<u>\$ 71,075</u>	<u>\$ 244,844</u>
Disbursements						
Health and Welfare		\$ 1,920,692	\$ 136,360	\$ 485,344	\$ 52,000	\$ 181,942
Total Disbursements	<u>\$ 0</u>	<u>\$ 1,920,692</u>	<u>\$ 136,360</u>	<u>\$ 485,344</u>	<u>\$ 52,000</u>	<u>\$ 181,942</u>
Excess (Deficiency) of Receipts Over Disburse	\$ 6,078	\$ 724,976	\$ 7,925	\$(105,839)	\$ 19,075	\$ 62,902
Other Financing Sources (Uses)						
Operating Transfer Out		(554,513)				
Operating Transfer In				44,160		
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 6,078	\$ 170,463	\$ 7,925	\$ (61,679)	\$ 19,075	\$ 62,902
Fund Balance - Beginning of Year	<u>22,419</u>	<u>146,515</u>	<u>18,946</u>	<u>252,435</u>	<u>2,733</u>	<u>9,492</u>
Fund Balance - End of Year	<u>\$ 28,497</u>	<u>\$ 316,978</u>	<u>\$ 26,871</u>	<u>\$ 190,756</u>	<u>\$ 21,808</u>	<u>\$ 72,394</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, 2007

	Community Health Center, Inc.	County Tax Sale Fund	Delinquent Real Estate Taxes Liquidation Fund	Real Estate Stamp Fund	Sheriff's Drug Fund
Receipts					
Intergovernmental State	\$ 45,938				
Charges For Service		\$ 2,469	\$ 19,172	\$ 12,524	
Interest	1,843		4,350		\$ 125
Miscellaneous	72,340		39,740		\$ 125
Total Receipts	<u>\$ 120,121</u>	<u>\$ 2,469</u>	<u>\$ 63,262</u>	<u>\$ 12,524</u>	<u>\$ 125</u>
Disbursements					
Public Safety					\$ 1,525
General Government			\$ 2,028	\$ 177,318	
Health and Welfare	\$ 33,319				
Total Disbursements	<u>\$ 33,319</u>	<u>\$ 0</u>	<u>\$ 2,028</u>	<u>\$ 177,318</u>	<u>\$ 1,525</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 86,802	\$ 2,469	\$ 61,234	\$(164,794)	\$ (1,400)
Other Financing Sources (Uses)					
Operating Transfer Out		(84,844)		186,556	
Operating Transfer In					
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 86,802	\$(82,375)	\$ 61,234	\$ 21,762	\$ (1,400)
Fund Balance - Beginning of Year		82,375	62,100	235,537	6,156
Fund Balance - End of Year	<u>\$ 86,802</u>	<u>\$ 0</u>	<u>\$ 123,334</u>	<u>\$ 257,299</u>	<u>\$ 4,756</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, 2007

	<u>Document Storage Fund</u>	<u>Recorder's Microfilm Fund</u>	<u>Treasurer's Automation Fees Fund</u>	<u>Animal Control Claim Fund</u>	<u>Animal Control Working Fund</u>	<u>Law Library Fund</u>
Receipts						
Local Taxes	\$ 59,030		\$ 7,440		\$ 16,152	\$ 24,392
Charges For Service				\$ 28,333		
Licenses and Permits	24,906	\$ 1,298	3,050	2,073	10	236
Interest			5,685			172
Miscellaneous						
Total Receipts	<u>\$ 83,936</u>	<u>\$ 1,298</u>	<u>\$ 16,175</u>	<u>\$ 30,406</u>	<u>\$ 16,162</u>	<u>\$ 24,800</u>
Disbursements						
General Government	\$ 4,186	\$ 14,977	\$ 17,241		\$ 34,059	
Public Safety						\$ 27,668
Judiciary						\$ 27,668
Total Disbursements	<u>\$ 4,186</u>	<u>\$ 14,977</u>	<u>\$ 17,241</u>	<u>\$ 0</u>	<u>\$ 34,059</u>	<u>\$ 27,668</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 79,750	\$ (13,679)	\$ (1,066)	\$ 30,406	\$ (17,897)	\$ (2,868)
Other Financing Sources (Uses)						
Operating Transfer Out				(26,000)	26,000	
Operating Transfer In		39,527				
Excess (Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	\$ 79,750	\$ 25,848	\$ (1,066)	\$ 4,406	\$ 8,103	\$ (2,868)
Fund Balance - Beginning of Year	<u>473,349</u>	<u>23,620</u>	<u>60,644</u>	<u>42,603</u>	<u>3,929</u>	<u>7,804</u>
Fund Balance - End of Year	<u>\$ 553,099</u>	<u>\$ 49,468</u>	<u>\$ 59,578</u>	<u>\$ 47,009</u>	<u>\$ 12,032</u>	<u>\$ 4,936</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, 2007

	<u>Court Security Fund</u>	<u>Court Automation Fund</u>	<u>Probation Fees Fund</u>	<u>Traffic Violation Fee Fund</u>	<u>Crime Victims Fund</u>
Receipts					
Intergovernmental State					
Charges For Service	\$ 49,699	\$ 51,560	\$ 78,725		\$ 12,800
Fines and Forfeitures	3,741	12,437	9,424	\$ 15,036	
Interest				6,105	27
Miscellaneous					<u>\$ 12,827</u>
Total Receipts	<u>\$ 53,440</u>	<u>\$ 63,997</u>	<u>\$ 88,149</u>	<u>\$ 21,141</u>	
Disbursements					
Corrections					
Judiciary	\$ 2,177	\$ 25,490	\$ 63,294	\$ 43,536	\$ 48
Total Disbursements	<u>\$ 2,177</u>	<u>\$ 25,490</u>	<u>\$ 63,294</u>	<u>\$ 43,536</u>	<u>\$ 48</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 51,263	\$ 38,507	\$ 24,855	\$ (22,395)	\$ 12,779
Other Financing (Uses)					
Operating Transfer Out	<u>(106,294)</u>			<u>\$ (49,333)</u>	<u>(12,800)</u>
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ (55,031)	\$ 38,507	\$ 24,855	\$ (71,728)	\$ (21)
Fund Balance - Beginning of Year	<u>54,100</u>	<u>239,308</u>	<u>182,433</u>	<u>129,212</u>	<u>2,663</u>
Fund Balance (Deficit) - End of Year	<u>\$ (931)</u>	<u>\$ 277,815</u>	<u>\$ 207,288</u>	<u>\$ 57,484</u>	<u>\$ 2,642</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, 2007

	<u>Tourism Fund</u>	<u>Sheriff's Leads Account</u>	<u>Circuit Clerk Maintenance & Child Support Fund</u>	<u>Macoupin County Cops Grant</u>	<u>Circuit Clerk SDU Reimbursement</u>	<u>South Central Illinois Drug Task Fund</u>
Receipts						
Intergovernmental State				\$ 36,313	\$ 11,643	\$ 144,906
Intergovernmental Federal		\$ 13,369	\$ 4,354			
Intergovernmental Other			1,946		1,436	
Charges For Service						
Interest						
Miscellaneous	\$ 4,761			9,688		
Total Receipts	<u>\$ 4,761</u>	<u>\$ 13,369</u>	<u>\$ 6,300</u>	<u>\$ 46,001</u>	<u>\$ 13,079</u>	<u>\$ 144,906</u>
Disbursements						
Public Safety		\$ 10,529				\$ 166,869
Judiciary			\$ 1,589			
Total Disbursements	<u>\$ 0</u>	<u>\$ 10,529</u>	<u>\$ 1,589</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 166,869</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 4,761	\$ 2,840	\$ 4,711	\$ 46,001	\$ 13,079	\$ (21,963)
Other Financing (Uses)				(60,000)	(40,000)	
Operating Transfer Out						
Excess (Deficiency) of Receipts Over Disbursements And Other Financing (Uses)	\$ 4,761	\$ 2,840	\$ 4,711	\$ (13,999)	\$ (26,921)	\$ (21,963)
Fund Balance - Beginning of Year		<u>2,813</u>	<u>150,894</u>	<u>108,353</u>	<u>117,788</u>	<u>23,918</u>
Fund Balance - End of Year	<u>\$ 4,761</u>	<u>\$ 5,653</u>	<u>\$ 155,605</u>	<u>\$ 94,354</u>	<u>\$ 90,867</u>	<u>\$ 1,955</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, 2007

	Recorder's GIS	Assessor's GIS	DUI Equipment Fund	County Health Commcare Fund	Sheriff's Federal Drug Fund
Receipts					
Charge for Service				\$ 46,953	
Fines and Forfeitures			\$ 1,827		
Interest Earned	\$ 4,666	\$ 16,335	187	7,715	\$ 568
Miscellaneous				11,748	77
Total Receipts	<u>\$ 4,666</u>	<u>\$ 16,335</u>	<u>\$ 2,014</u>	<u>\$ 66,416</u>	<u>\$ 645</u>
Disbursements					
Health & Welfare				\$ 130,603	
General Government	\$ 22,566	\$ 160,177			
Total Disbursements	<u>\$ 22,566</u>	<u>\$ 160,177</u>	<u>\$ 0</u>	<u>\$ 130,603</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (17,900)	\$ (143,842)	\$ 2,014	\$ (64,187)	\$ 645
Other Financing Sources					
Operating Transfer In	30,636	153,225		483,479	
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 12,736	\$ 9,383	2,014	\$ 419,292	\$ 645
Fund Balance - Beginning of Year	<u>85,150</u>	<u>290,565</u>	<u>5,558</u>	<u>168,796</u>	<u>13,805</u>
Fund Balance - End of Year	<u>\$ 97,886</u>	<u>\$ 299,948</u>	<u>\$ 7,572</u>	<u>\$ 588,088</u>	<u>\$ 14,450</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, 2007

	Arrestees' Medical Costs	Tax Sale In Error Interest	Health Insurance Fund	Grant Fund	Pet Population Control
Receipts					
Local Taxes		\$ 37,200			
Intergovernmental Federal				\$ 102,379	
Fines and Forfeitures	\$ 7,126				\$ 13,767
Interest Earned	1,315	1,973	\$ 195	40	16
Miscellaneous	1,665			14,075	
Total Receipts	\$ 10,106	\$ 39,173	\$ 195	\$ 116,494	\$ 13,783
Disbursements					
General Government		\$ 4,513	\$ 63,951	\$ 101,254	\$ 11,067
Total Disbursements	\$ 0	\$ 4,513	\$ 63,951	\$ 101,254	\$ 11,067
Excess (Deficiency) of Receipts Over Disbursements	\$ 10,106	\$ 34,660	\$ (63,756)	\$ 15,240	\$ 2,716
Other Financing Sources					
Operating Transfer In			97,630		
Excess of Receipts Over Disbursements And Other Financing Sources	\$ 10,106	\$ 34,660	\$ 33,874	\$ 15,240	\$ 2,716
Fund Balance - Beginning of Year	25,366	27,609	1,123	1,000	5,075
Fund Balance - End of Year	\$ 35,472	\$ 62,269	\$ 34,997	\$ 16,240	\$ 7,791

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, 2007

	Animal Control Building Fund	Circuit Clerk OP Fund	CDAP
Receipts			
Intergovernmental Federal			\$ 50,000
Miscellaneous	\$ 9,677	\$ 3,207	
Total Receipts	\$ 9,677	\$ 3,207	\$ 50,000
Disbursements			
Capital Development			\$ 50,000
Total Disbursements	\$ 0	\$ 0	\$ 50,000
Excess of Receipts Over Disbursements	\$ 9,677	\$ 3,207	\$ 0
Fund Balance - Beginning of Year			
Fund Balance - End of Year	\$ 9,677	\$ 3,207	\$ 0

**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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest	<u>\$ 15,000</u>	<u>\$ 3,163</u>
Total Receipts	<u>\$ 15,000</u>	<u>\$ 3,163</u>
Disbursements		
Development		
Miscellaneous	<u>\$ 20,000</u>	<u> </u>
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (5,000)</u>	\$ 3,163
Fund Balance - Beginning of Year		<u>92,791</u>
Fund Balance - End of Year		<u>\$ 95,954</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Surcharges		\$ 694,582
Interest		146,676
Miscellaneous		407
Total Receipts	<u>\$ 630,000</u>	<u>\$ 841,665</u>
Disbursements		
Public Safety		
Salaries and Related Expense	\$ 355,180	\$ 332,305
Utilities and Telephone	143,000	174,524
Advertising and Promotional	1,500	533
Training	6,000	4,550
Mileage	5,000	3,653
Dues and Publications	700	245
Mapping and Addressing	14,000	4,878
Insurance	108,800	72,192
Contractual	15,000	6,101
Capital Outlays	107,000	61,983
Office Expense	61,300	30,422
Rent	3,600	3,600
Clothing Allowance	7,000	820
Contingency	8,000	
Total Disbursements	<u>\$ 836,080</u>	<u>\$ 695,806</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (206,080)</u>	\$ 145,859
Fund Balance - Beginning of Year		<u>2,382,634</u>
Fund Balance - End of Year		<u>\$ 2,528,493</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 748,014
Interest Income		6,975
Miscellaneous		
Member Contributions		567,697
Total Receipts	<u>\$ 850,000</u>	<u>\$ 1,322,686</u>
Disbursements		
General Government		
Payment to Illinois Municipal		
Retirement Fund	\$ 1,220,000	\$ 1,101,078
Total Disbursements	<u>\$ 1,220,000</u>	<u>\$ 1,101,078</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (370,000)</u>	\$ 221,608
Other Financing Sources		
Operating Transfers In		62,379
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 283,987
Fund Balance (Deficit)- Beginning of Year		<u>(58,564)</u>
Fund Balance - End of Year		<u>\$ 225,423</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 508,535
Interest Income		10,685
Miscellaneous		3,132
Total Receipts	<u>\$ 300,000</u>	<u>\$ 522,352</u>
Disbursements		
General Government		
Social Security	\$ 300,000	\$ 318,689
Total Disbursements	<u>\$ 300,000</u>	<u>\$ 318,689</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 203,663
Other Financing Sources		
Operating Transfers In		6,062
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 209,725
Fund Balance - Beginning of Year		<u>28,064</u>
Fund Balance - End of Year		<u>\$ 237,789</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 461,368
Interest Income		6,400
Miscellaneous		1,536
Total Receipts	<u>\$ 350,000</u>	<u>\$ 469,304</u>
Disbursements		
General Government		
Insurance	\$ 417,000	\$ 417,000
Total Disbursements	<u>\$ 417,000</u>	<u>\$ 417,000</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (67,000)</u>	\$ 52,304
Other Financing Sources		
Operating Transfers In		65,705
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 118,009
Fund Balance - Beginning of Year		53,819
Fund Balance - End of Year		<u>\$ 171,828</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 577,390
Intergovernmental State		\$ 2,059
Intergovernmental Federal		\$ 19,957
Intergovernmental Other		
Township Motor Fuel Tax Fund (Engineering)		\$ 77,600
County Motor Fuel Tax Fund		
(Labor and Equipment Rental)		715,866
Total Intergovernmental Other		\$ 793,466
Interest Income		\$ 9,647
Miscellaneous		29,397
Total Receipts	<u>\$ 423,000</u>	<u>\$ 1,431,916</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 680,000	\$ 643,547
Contractual	325,700	192,583
Capital Outlays	218,000	175,591
Commodities	191,000	186,911
Miscellaneous		6,940
Total Disbursements	<u>\$ 1,414,700</u>	<u>\$ 1,205,572</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (991,700)</u>	\$ 226,344
Other Financing (Uses)		
Operating Transfers Out		(62,190)
Excess of Receipts Over Disbursements And Other Financing (Uses)		\$ 164,154
Fund Balance - Beginning of Year		<u>64,375</u>
Fund Balance - End of Year		<u>\$ 228,529</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		
Motor Fuel Tax		\$ 1,396,276
Salary Reimbursement		44,318
Interest Income		173,488
Total Receipts	<u>\$ 1,460,000</u>	<u>\$ 1,614,082</u>
Disbursements		
Public Works and Transportation		
Salaries	\$ 90,000	\$ 89,586
Contractual	1,500,000	837,215
Commodities	900,000	501,777
Capital Outlay	410,000	
Total Disbursements	<u>\$ 2,900,000</u>	<u>\$ 1,428,578</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (1,440,000)</u>	\$ 185,504
Other Financing (Uses)		
Operating Transfers Out		(62,625)
Excess of Receipts Over Disbursements And Other Financing (Uses)		\$ 122,879
Fund Balance - Beginning of Year		<u>3,022,340</u>
Fund Balance - End of Year		<u>\$ 3,145,219</u>

MACOUPIN COUNTY, ILLINOIS
FEDERAL AID MATCHING FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 291,026
Interest Income		7,523
Total Receipts	<u>\$ 218,000</u>	<u>\$ 298,549</u>
Disbursements		
Public Works and Transportation		
Contractual		\$ 287,160
Capital Outlays		39,367
Total Disbursements	<u>\$ 365,000</u>	<u>\$ 326,527</u>
(Deficiency) of Receipts Over Disbursements	<u><u>\$ (147,000)</u></u>	\$ (27,978)
Fund Balance - Beginning of Year		<u>164,714</u>
Fund Balance - End of Year		<u><u>\$ 136,736</u></u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY TOWNSHIP BRIDGE BOND FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 347,813
Interest Income		<u>26,770</u>
Total Receipts	<u>\$ 350,000</u>	<u>\$ 374,583</u>
Disbursements		
Public Works and Transportation		
Contractual	\$ 450,000	\$ 38,288
Capital Outlay	<u>269,000</u>	<u>206,090</u>
Total Disbursements	<u>\$ 719,000</u>	<u>\$ 244,378</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (369,000)</u>	\$ 130,205
Fund Balance - Beginning of Year		<u>616,751</u>
Fund Balance - End of Year		<u>\$ 746,956</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 232,240
Intergovernmental State		80,914
Intergovernmental Other		
Reimbursement For Bridge Projects		41,806
Interest Income		8,687
Miscellaneous		
Culverts		585
	<hr/>	<hr/>
Total Receipts	\$ 165,000	\$ 364,232
	<hr/>	<hr/>
Disbursements		
Public Works and Transportation		
Contractual	\$ 65,000	\$ 31,373
Capital Outlays	75,000	68,378
	<hr/>	<hr/>
Total Disbursements	\$ 140,000	\$ 99,751
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 25,000</u>	\$ 264,481
	<hr/>	<hr/>
Fund Balance - Beginning of Year		61,615
		<hr/>
Fund Balance - End of Year		<u>\$ 326,096</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 1,111
Miscellaneous		
Ground Rental		4,967
	<hr/>	<hr/>
Total Receipts	\$ 8,000	\$ 6,078
	<hr/>	<hr/>
Disbursements		
General Government		
Miscellaneous	\$ 0	\$ 0
	<hr/>	<hr/>
Total Disbursements	\$ 0	\$ 0
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 8,000</u>	\$ 6,078
Fund Balance - Beginning of Year		<hr/> 22,419
Fund Balance - End of Year		<u>\$ 28,497</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax	\$ 250,000	\$ 336,547
Intergovernmental State	885,130	1,749,611
Intergovernmental Federal	313,000	349,592
Charges For Service	117,600	103,728
License and Permits	51,050	49,733
Interest Income	3,000	29,884
Miscellaneous & Reimbursements	<u>80,000</u>	<u>26,573</u>
Total Receipts	<u>\$ 1,699,780</u>	<u>\$ 2,645,668</u>
Disbursements		
Health and Welfare		
Salaries and Related Expenses	\$ 1,659,422	\$ 1,249,011
All Other Health Related Expenses	<u>631,585</u>	<u>671,681</u>
Total Disbursements	<u>\$ 2,291,007</u>	<u>\$ 1,920,692</u>
 Excess (Deficiency) of Receipts Over Disbursements	 <u>\$ (591,227)</u>	 \$ 724,976
 Other Financing (Uses)		
Operating Transfers Out		<u>(554,513)</u>
 Excess of Receipts Over Disbursements And Other Financing (Uses)		 \$ 170,463
 Fund Balance - Beginning of Year		 <u>146,515</u>
Fund Balance - End of Year		<u><u>\$ 316,978</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	\$ 141,800	\$ 141,600
Interest Income		<u>2,685</u>
Total Receipts	<u>\$ 141,800</u>	<u>\$ 144,285</u>
Disbursements		
Health and Welfare		
Personal Services	\$ 118,000	\$ 113,512
Contractual	15,800	16,652
Travel	500	488
Supplies	<u>7,500</u>	<u>5,708</u>
Total Disbursements	<u>\$ 141,800</u>	<u>\$ 136,360</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 7,925
Fund Balance - Beginning of Year		<u>18,946</u>
Fund Balance - End of Year		<u>\$ 26,871</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, 2007**

Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental State	\$ 444,682	\$ 345,858
Interest Income		12,178
Miscellaneous		21,469
	<hr/>	<hr/>
Total Receipts	<u>\$ 444,682</u>	<u>\$ 379,505</u>
 Disbursements		
Health and Welfare	\$ 560,000	\$ 485,344
	<hr/>	<hr/>
Total Disbursements	<u>\$ 560,000</u>	<u>\$ 485,344</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (115,318)</u>	\$ (105,839)
 Other Financing Sources		
Operating Transfers In		44,160
		<hr/>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources		\$ (61,679)
Fund Balance - Beginning of Year		252,435
		<hr/>
Fund Balance - End of Year		<u>\$ 190,756</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 70,622
Interest Income		440
Miscellaneous		13
	<hr/>	<hr/>
Total Receipts	\$ 52,000	\$ 71,075
	<hr/>	<hr/>
Disbursements		
Health and Welfare		
Disbursements to Schools	\$ 52,000	\$ 52,000
	<hr/>	<hr/>
Total Disbursements	\$ 52,000	\$ 52,000
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 19,075
Fund Balance - Beginning of Year		<hr/> 2,733
Fund Balance - End of Year		<u>\$ 21,808</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 242,627
Interest Income		2,217
	<u> </u>	<u> </u>
Total Receipts	<u>\$ 180,000</u>	<u>\$ 244,844</u>
Disbursements		
Health and Welfare		
Macoupin County Mental Health		
Association	<u>\$ 182,000</u>	<u>\$ 181,942</u>
	<u> </u>	<u> </u>
Total Disbursements	<u>\$ 182,000</u>	<u>\$ 181,942</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (2,000)</u>	\$ 62,902
Fund Balance - Beginning of Year		<u>9,492</u>
Fund Balance - End of Year		<u>\$ 72,394</u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COMMUNITY HEALTH CENTER, INC.
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 45,938
Interest Income		1,843
Miscellaneous		72,340
	<hr/>	<hr/>
Total Receipts	\$ 0	\$ 120,121
	<hr/>	<hr/>
Disbursements		
Health and Welfare		\$ 33,319
	<hr/>	<hr/>
Total Disbursements	\$ 0	\$ 33,319
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 86,802
Fund Balance - Beginning of Year		<hr/>
Fund Balance - End of Year		<u>\$ 86,802</u>

**MACOUPIN COUNTY, ILLINOIS
COUNTY TAX SALE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	_____	\$ 2,469
Total Receipts	_____	\$ 2,469
Disbursements		
General Government	\$ 40,000	_____
Total Disbursements	\$ 40,000	\$ 0
Excess (Deficiency) of Receipts Over Disbursements	\$ (40,000)	\$ 2,469
Other Financing (Uses)		
Operating Transfers Out		(84,844)
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (82,375)
Fund Balance - Beginning of Year		82,375
Fund Balance - End of Year		\$ 0

**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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service Redemption Fees		\$ 19,172
Interest Income		4,350
Miscellaneous		39,740
Total Receipts	<u>\$ 40,000</u>	<u>\$ 63,262</u>
Disbursements		
General Government Miscellaneous	<u>\$ 4,000</u>	<u>\$ 2,028</u>
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 2,028</u>
Excess of Receipts Over Disbursements	<u>\$ 36,000</u>	\$ 61,234
Fund Balance - Beginning of Year		<u>62,100</u>
Fund Balance - End of Year		<u>\$ 123,334</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 12,524</u>
Total Receipts	<u>\$ 170,000</u>	<u>\$ 12,524</u>
Disbursements		
General Government Supplies	<u>\$ 215,000</u>	<u>\$ 177,318</u>
Total Disbursements	<u>\$ 215,000</u>	<u>\$ 177,318</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (45,000)</u>	<u>\$ (164,794)</u>
Other Financing Sources		
Operating Transfers In		<u>186,556</u>
Excess of Receipts Over Disbursements And Other Financing Sources		<u>\$ 21,762</u>
Fund Balance - Beginning of Year		<u>235,537</u>
Fund Balance - End of Year		<u>\$ 257,299</u>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u>\$ 6,000</u>	<u>\$ 125</u>
Total Receipts	<u>\$ 6,000</u>	<u>\$ 125</u>
Disbursements		
Public Safety	<u>\$ 3,000</u>	<u>\$ 1,525</u>
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 1,525</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 3,000</u>	\$ (1,400)
Fund Balance - Beginning of Year		<u>6,156</u>
Fund Balance - End of Year		<u>\$ 4,756</u>

**MACOUPIN COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 59,030
Interest Income		24,906
Total Receipts	<u>\$ 40,000</u>	<u>\$ 83,936</u>
Disbursements		
General Government		
Supplies	\$ 5,000	\$ 2,442
Mileage, Dues & Conventions	1,500	
Education/Training	3,500	
System Updates	1,500	
Equipment	15,000	1,744
Total Disbursements	<u>\$ 26,500</u>	<u>\$ 4,186</u>
Excess of Receipts Over Disbursements	<u>\$ 13,500</u>	\$ 79,750
Fund Balance - Beginning of Year		<u>473,349</u>
Fund Balance - End of Year		<u>\$ 553,099</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 1,298</u>
Total Receipts	<u>\$ 35,000</u>	<u>\$ 1,298</u>
Disbursements		
General Government Supplies	<u>\$ 15,000</u>	<u>\$ 14,977</u>
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 14,977</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ 20,000</u>	<u>\$ (13,679)</u>
Other Financing Sources		
Operating Transfers In		<u>39,527</u>
Excess of Receipts Over Disbursements And Other Financing Sources		<u>\$ 25,848</u>
Fund Balance - Beginning of Year		<u>23,620</u>
Fund Balance - End of Year		<u>\$ 49,468</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 7,440
Interest Income		3,050
Miscellaneous		<u>5,685</u>
Total Receipts	<u>\$ 7,200</u>	<u>\$ 16,175</u>
Disbursements		
General Government		
Miscellaneous	<u>\$ 20,000</u>	<u>\$ 17,241</u>
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 17,241</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (12,800)</u>	\$ (1,066)
Fund Balance - Beginning of Year		<u>60,644</u>
Fund Balance - End of Year		<u>\$ 59,578</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Licenses and Permits		
Dog Tags		\$ 28,333
Interest Income		<u>2,073</u>
Total Receipts	<u>\$ 30,000</u>	<u>\$ 30,406</u>
Disbursements		
Public Safety		
Claims		
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	\$ 30,000	\$ 30,406
Other Financing (Uses)		
Operating Transfers Out	<u>(30,000)</u>	<u>(26,000)</u>
Excess of Receipts Over Disbursements And Other Financing (Uses)	<u>\$ 0</u>	\$ 4,406
Fund Balance - Beginning of Year		<u>42,603</u>
Fund Balance - End of Year		<u>\$ 47,009</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Dog Pickup and Holding		\$ 16,152
Interest Income		10
Total Receipts	<u>\$ 30,000</u>	<u>\$ 16,162</u>
Disbursements		
Public Safety		
Expense of Operations	<u>\$ 49,000</u>	<u>\$ 34,059</u>
Total Disbursements	<u>\$ 49,000</u>	<u>\$ 34,059</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (19,000)</u>	\$ (17,897)
Other Financing Sources		
Operating Transfers In		<u>26,000</u>
Excess of Receipts Over Disbursements And Other Financing Sources		\$ 8,103
Fund Balance - Beginning of Year		<u>3,929</u>
Fund Balance - End of Year		<u>\$ 12,032</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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Library Fees		\$ 24,392
Interest Income		236
Miscellaneous		172
	<u> </u>	<u> </u>
Total Receipts	<u>\$ 20,000</u>	<u>\$ 24,800</u>
Disbursements		
Judiciary		
Books and Supplies	<u>\$ 27,962</u>	<u>\$ 27,668</u>
Total Disbursements	<u>\$ 27,962</u>	<u>\$ 27,668</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (7,962)</u>	\$ (2,868)
Fund Balance - Beginning of Year		<u>7,804</u>
Fund Balance - End of Year		<u>\$ 4,936</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Court Security Fees		\$ 49,699
Interest Income		3,741
Total Receipts	<u>\$ 60,000</u>	<u>\$ 53,440</u>
Disbursements		
Judiciary		
Salaries and Fringe Reimbursement	<u>\$ 125,000</u>	<u>\$ 2,177</u>
Total Disbursements	<u>\$ 125,000</u>	<u>\$ 2,177</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (65,000)</u>	\$ 51,263
Other Financing (Uses)		
Operating Transfers Out		<u>(106,294)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (55,031)
Fund Balance - Beginning of Year		<u>54,100</u>
Fund Balance (Deficit) - End of Year		<u>\$ (931)</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		\$ 51,560
Interest Income		12,437
Total Receipts	<u>\$ 50,000</u>	<u>\$ 63,997</u>
Disbursements		
Judiciary		
Office Supplies	\$ 1,000	\$ 25
System Updates and Programming	5,000	208
Equipment Repairs and Maintenance	16,000	14,205
Capital Outlay	28,000	11,052
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 25,490</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 38,507
Fund Balance - Beginning of Year		<u>239,308</u>
Fund Balance - End of Year		<u>\$ 277,815</u>

**MACOUPIN COUNTY, ILLINOIS
PROBATION FEES FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Probation Fees		\$ 78,725
Interest Income		9,424
Total Receipts	<u>\$ 60,000</u>	<u>\$ 88,149</u>
Disbursements		
Corrections		
Supplies	\$ 12,330	\$ 12,347
Repairs	9,670	6,571
Travel	5,000	4,915
Equipment	15,000	4,571
Miscellaneous	40,000	34,890
Total Disbursements	<u>\$ 82,000</u>	<u>\$ 63,294</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (22,000)</u>	\$ 24,855
Fund Balance - Beginning of Year		<u>182,433</u>
Fund Balance - End of Year		<u>\$ 207,288</u>

**MACOUPIN COUNTY, ILLINOIS
TRAFFIC VIOLATION FEE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fees and Fines		\$ 15,036
Interest Income		6,105
Total Receipts	<u>\$ 36,000</u>	<u>\$ 21,141</u>
Disbursements		
Judiciary Supplies	<u>\$ 93,000</u>	<u>\$ 43,536</u>
Total Disbursements	<u>\$ 93,000</u>	<u>\$ 43,536</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (57,000)</u>	\$ (22,395)
Other Financing (Uses)		
Operating Transfers Out		<u>(49,333)</u>
(Deficiency) of Receipts Over Disbursements And Other Financing (Uses)		\$ (71,728)
Fund Balance - Beginning of Year		<u>129,212</u>
Fund Balance - End of Year		<u>\$ 57,484</u>

**MACOUPIN COUNTY, ILLINOIS
 CRIME VICTIMS FUND
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental State		\$ 12,800
Miscellaneous		27
Total Receipts	<u>\$ 23,800</u>	<u>\$ 12,827</u>
Disbursements		
Judiciary		
Contractual Services		\$ 48
Total Disbursements	<u>\$ 23,800</u>	<u>\$ 48</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 12,779
Other Financing (Uses)		
Operating Transfers Out		(12,800)
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)		\$ (21)
Fund Balance - Beginning of Year		<u>2,663</u>
Fund Balance - End of Year		<u>\$ 2,642</u>

MACOUPIN COUNTY, ILLINOIS
TOURISM FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous		\$ 4,761
Total Receipts	\$ 5,000	\$ 4,761
Disbursements		
Total Disbursements	\$ 5,000	\$ 0
Excess of Receipts Over Disbursements	\$ 0	\$ 4,761
Fund Balance - Beginning of Year		0
Fund Balance - End of Year		\$ 4,761

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S LEADS ACCOUNT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Other		
Received From Municipalities	<u> </u>	<u>\$ 13,369</u>
Total Receipts	<u>\$ 12,000</u>	<u>\$ 13,369</u>
Disbursements		
Public Safety		
Payments For Telecommunication Service	<u> </u>	<u>\$ 10,529</u>
Total Disbursements	<u>\$ 12,877</u>	<u>\$ 10,529</u>
Excess (Deficiency) of Receipts Over Disbursements	<u><u>\$ (877)</u></u>	<u>\$ 2,840</u>
Fund Balance - Beginning of Year		<u>2,813</u>
Fund Balance - End of Year		<u><u>\$ 5,653</u></u>

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK - MAINTENANCE AND CHILD SUPPORT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges For Service		
Maintenance and Child Support		
Collection Fees		\$ 4,354
Interest Income		1,946
Total Receipts	<u>\$ 25,000</u>	<u>\$ 6,300</u>
Disbursements		
Judiciary		
Miscellaneous		\$ 359
Capital Outlay		1,230
Total Disbursements	<u>\$ 17,374</u>	<u>\$ 1,589</u>
Excess of Receipts Over Disbursements	<u>\$ 7,626</u>	\$ 4,711
Fund Balance - Beginning of Year		<u>150,894</u>
Fund Balance - End of Year		<u>\$ 155,605</u>

MACOUPIN COUNTY, ILLINOIS
MACOUPIN COUNTY COPS GRANT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2007

Receipts	<u>Budget</u>	<u>Actual</u>
Intergovernmental Federal		\$ 36,313
Miscellaneous		9,688
Total Receipts	<u>\$ 82,800</u>	<u>\$ 46,001</u>
 Disbursements		
 Total Disbursements	 <u>\$ 60,000</u>	
 Excess of Receipts Over Disbursements	 <u>\$ 22,800</u>	 \$ 46,001
 Other Financing (Uses)		
Operating Transfers Out		<u>(60,000)</u>
(Deficiency) of Receipts over Disbursements And Other Financing (Uses)		\$ (13,999)
 Fund Balance - Beginning of Year		 <u>108,353</u>
 Fund Balance - End of Year		 <u><u>\$ 94,354</u></u>

**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, 2007**

Receipts

Intergovernmental State	\$	11,643
Interest Income		<u>1,436</u>

Total Receipts	\$	<u>13,079</u>
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Disbursements

Miscellaneous	\$	<u>0</u>
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Total Disbursements	\$	<u>0</u>
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Excess of Receipts Over Disbursements	\$	13,079
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Other Financing (Uses)

Operating Transfers Out		<u>(40,000)</u>
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(Deficiency) of Receipts over Disbursements And Other Financing (Uses)	\$	(26,921)
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Fund Balance - Beginning of Year		<u>117,788</u>
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Fund Balance - End of Year	\$	<u><u>90,867</u></u>
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MACOUPIN COUNTY, ILLINOIS
SOUTH CENTRAL ILLINOIS DRUG TASK FORCE
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal	<u> </u>	<u>\$ 144,906</u>
Total Receipts	<u>\$ 254,525</u>	<u>\$ 144,906</u>
Disbursements		
Public Safety	<u>\$ 254,525</u>	<u>\$ 166,869</u>
Total Disbursements	<u>\$ 254,525</u>	<u>\$ 166,869</u>
Excess (Deficiency) of Receipts Over Disbursements	<u><u>\$ 0</u></u>	<u>\$ (21,963)</u>
Fund Balance - Beginning of Year		<u>23,918</u>
Fund Balance - End of Year		<u><u>\$ 1,955</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	<u>\$ 4,666</u>
Total Receipts	<u>\$ 25,000</u>	<u>\$ 4,666</u>
Disbursements		
General Government	<u>\$ 50,000</u>	<u>\$ 22,566</u>
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 22,566</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (25,000)</u>	<u>\$ (17,900)</u>
Other Financing Sources		
Operating Transfers In		<u>30,636</u>
Excess of Receipts over Disbursements And Other Financing Sources		<u>\$ 12,736</u>
Fund Balance - Beginning of Year		<u>85,150</u>
Fund Balance - End of Year		<u>\$ 97,886</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, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	<u> </u>	\$ 16,335
Total Receipts	<u>\$ 100,000</u>	<u>\$ 16,335</u>
Disbursements		
General Government	<u>\$ 250,000</u>	<u>\$ 160,177</u>
Total Disbursements	<u>\$ 250,000</u>	<u>\$ 160,177</u>
(Deficiency) of Receipts Over Disbursements	<u>\$ (150,000)</u>	\$ (143,842)
Other Financing Sources		
Operating Transfers In		<u>153,225</u>
Excess of Receipts over Disbursements And Other Financing Sources		\$ 9,383
Fund Balance - Beginning of Year		<u>290,565</u>
Fund Balance - End of Year		<u>\$ 299,948</u>

**MACOUPIN COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 1,827
Interest Income		187
	<hr/>	<hr/>
Total Receipts	\$ 4,000	\$ 2,014
	<hr/>	<hr/>
Disbursements		
Capital Outlay	\$ 4,000	
	<hr/>	<hr/>
Total Disbursements	\$ 4,000	\$ 0
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 2,014
	<hr/>	<hr/>
Fund Balance - Beginning of Year		5,558
		<hr/>
Fund Balance - End of Year		<u>\$ 7,572</u>

MACOUPIN COUNTY, ILLINOIS
COUNTY HEALTH COMM CARE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Charges for Service		\$ 46,953
Interest Income		7,715
Miscellaneous		11,748
	<hr/>	<hr/>
Total Receipts	\$ 10,000	\$ 66,416
	<hr/>	<hr/>
Disbursements		
Health & Welfare	\$ 120,200	\$ 130,603
	<hr/>	<hr/>
Total Disbursements	\$ 120,200	\$ 130,603
	<hr/>	<hr/>
(Deficiency) of Receipts Over Disbursements	<u>\$ (110,200)</u>	\$ (64,187)
	<hr/>	<hr/>
Other Financing Sources		
Operating Transfers In		483,479
		<hr/>
Excess of Receipts over Disbursements And Other Financing Sources		\$ 419,292
		<hr/>
Fund Balance - Beginning of Year		168,796
		<hr/>
Fund Balance - End of Year		\$ 588,088
		<hr/>

MACOUPIN COUNTY, ILLINOIS
SHERIFF'S FEDERAL DRUG FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income		\$ 568
Miscellaneous		77
	<hr/>	<hr/>
Total Receipts	\$ 8,000	\$ 645
	<hr/>	<hr/>
Disbursements		
Public Safety	\$ 5,000	\$ 0
	<hr/>	<hr/>
Total Disbursements	\$ 5,000	\$ 0
	<hr/>	<hr/>
Excess of Receipts Over Disbursements	<u>\$ 3,000</u>	\$ 645
	<hr/>	<hr/>
Fund Balance - Beginning of Year		<u>13,805</u>
		<hr/>
Fund Balance - End of Year		<u>\$ 14,450</u>

MACOUPIN COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Forfeitures		\$ 7,126
Interest Income		1,315
Miscellaneous		1,665
Total Receipts		\$ 10,106
Disbursements		
Public Safety	\$ 20,000	\$ 0
Total Disbursements	\$ 20,000	\$ 0
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (20,000)</u>	\$ 10,106
Fund Balance - Beginning of Year		25,366
Fund Balance - End of Year		\$ 35,472

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, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Local Taxes		
Property Tax		\$ 37,200
Interest Income		1,973
Total Receipts	<u>\$ 25,000</u>	<u>\$ 39,173</u>
Disbursements		
General Government		
Miscellaneous	\$ 12,000	\$ 4,513
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 4,513</u>
Excess of Receipts Over Disbursements	<u>\$ 13,000</u>	\$ 34,660
Fund Balance - Beginning of Year		<u>27,609</u>
Fund Balance - End of Year		<u>\$ 62,269</u>

MACOUPIN COUNTY, ILLINOIS
HEALTH INSURANCE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Interest Income	_____	\$ 195
Total Receipts	_____	\$ 195
Disbursements		
General Government Insurance	_____	\$ 63,951
Total Disbursements	\$ 70,000	\$ 63,951
(Deficiency) of Receipts Over Disbursements	\$ (70,000)	\$ (63,756)
Other Financing Sources		
Operating Transfers In		\$ 97,630
Excess of Receipts over Disbursements And Other Financing Sources		\$ 33,874
Fund Balance - Beginning of Year		1,123
Fund Balance - End of Year		\$ 34,997

MACOUPIN COUNTY, ILLINOIS
GRANT FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Intergovernmental Federal		\$ 102,379
Interest		40
Miscellaneous		14,075
Total Receipts	\$ 128,000	\$ 116,494
Disbursements		
General Government		
Grant Expense	\$ 128,000	\$ 101,254
Total Disbursements	\$ 128,000	\$ 101,254
Excess of Receipts Over Disbursements	\$ 0	\$ 15,240
Fund Balance - Beginning of Year		1,000
Fund Balance - End of Year		\$ 16,240

MACOUPIN COUNTY, ILLINOIS
PET POPULATION CONTROL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Fines and Fees		\$ 13,767
Interest		\$ 16
Total Receipts	<u>\$ 6,000</u>	<u>\$ 13,783</u>
Disbursements		
Public Safety		
Neutering Expense	<u>\$ 14,000</u>	<u>\$ 11,067</u>
Total Disbursements	<u>\$ 14,000</u>	<u>\$ 11,067</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>\$ (8,000)</u>	\$ 2,716
Fund Balance - Beginning of Year		<u>5,075</u>
Fund Balance - End of Year		<u>\$ 7,791</u>

MACOUPIN COUNTY, ILLINOIS
ANIMAL CONTROL BUILDING FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u> </u>	<u>\$ 9,677</u>
Total Receipts	<u>\$ 8,000</u>	<u>\$ 9,677</u>
Disbursements		
	<u>\$ 8,000</u>	<u>\$ 0</u>
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	<u>\$ 9,677</u>
Fund Balance - Beginning of Year		<u>0</u>
Fund Balance - End of Year		<u>\$ 9,677</u>

MACOUPIN COUNTY, ILLINOIS
CIRCUIT CLERK OF FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Actual</u>
Receipts	
	<u>\$ 3,207</u>
Total Receipts	<u>\$ 3,207</u>
Disbursements	
	<u> </u>
Total Disbursements	<u>\$ 0</u>
Excess of Receipts Over Disbursements	<u>\$ 3,207</u>
Fund Balance - Beginning of Year	
	<u> </u>
Fund Balance - End of Year	<u><u>\$ 3,207</u></u>

MACOUPIN COUNTY, ILLINOIS
CDAP FUND
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Budget</u>	<u>Actual</u>
Receipts		
Grant Receipts	\$ 37,900	\$ 50,000
Total Receipts	<u>\$ 37,900</u>	<u>\$ 50,000</u>
Disbursements		
Capital Development	\$ 37,900	\$ 50,000
Total Disbursements	<u>\$ 37,900</u>	<u>\$ 50,000</u>
Excess of Receipts Over Disbursements	<u>\$ 0</u>	\$ 0
Fund Balance - Beginning of Year		<u> </u>
Fund Balance - End of Year		<u>\$ 0</u>

MACOUPIN COUNTY, ILLINOIS
ADDITIONAL SUPPLEMENTARY INFORMATION
FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2007

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AUGUST 31, 2007

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fee Fund	Total All Trust Funds
ASSETS								
Cash	\$ 11,517	\$ 99,853	\$ 9,251	\$ 45,709	\$ 9,933	\$ 2,676	\$ 150,976	\$ 1,474,252
Investments								792,956
TOTAL ASSETS	<u>\$ 11,517</u>	<u>\$ 99,853</u>	<u>\$ 9,251</u>	<u>\$ 45,709</u>	<u>\$ 9,933</u>	<u>\$ 2,676</u>	<u>\$ 150,976</u>	<u>\$ 2,267,208</u>
LIABILITIES								
Funds Held For Others	\$ 11,517	\$ 99,853	\$ 9,251	\$ 45,709	\$ 9,933	\$ 2,676	\$ 150,976	\$ 2,267,208
TOTAL LIABILITIES	<u>\$ 11,517</u>	<u>\$ 99,853</u>	<u>\$ 9,251</u>	<u>\$ 45,709</u>	<u>\$ 9,933</u>	<u>\$ 2,676</u>	<u>\$ 150,976</u>	<u>\$ 2,267,208</u>

MACOUPIN COUNTY, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS (CONTINUED)
AUGUST 31, 2007

	Circuit Clerk Bond & Trust Fund	Township Motor Fuel Tax Fund	Interest on Real Estate Tax	States Attorney Escrow Fund	States Attorney Section 1655 Forfeiture Fund	Circuit Clerk Special Fund	Trustee Payment Account	Tax Deferral Fund
ASSETS								
Cash	\$ 862,325	\$ 262,727	\$ 7	\$ 2,546	\$ 10,503	\$ 500	\$ 5,529	200
Investments	42,956	750,000						
TOTAL ASSETS	<u>\$ 905,281</u>	<u>\$ 1,012,727</u>	<u>\$ 7</u>	<u>\$ 2,546</u>	<u>\$ 10,503</u>	<u>\$ 500</u>	<u>\$ 5,529</u>	<u>\$ 200</u>
LIABILITIES								
Funds Held For Others	\$ 905,281	\$ 1,012,727	\$ 7	\$ 2,546	\$ 10,503	\$ 500	\$ 5,529	\$ 200
TOTAL LIABILITIES	<u>\$ 905,281</u>	<u>\$ 1,012,727</u>	<u>\$ 7</u>	<u>\$ 2,546</u>	<u>\$ 10,503</u>	<u>\$ 500</u>	<u>\$ 5,529</u>	<u>\$ 200</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, 2007

	Inheritance Tax Fund	County Court Trust Fund	Condem- nation Fund	County Clerk Tax Redemption Fund	South Otter Drainage District #1	Barnett Special Drainage District	Tax Sale Fees Fund	Total All Trust Funds
Receipts	\$ 907,682	\$ 5,383	\$ 203	\$ 830,838	\$ 1,586	\$ 18	\$ 14,971	\$ 6,332,085
Disbursements	<u>896,165</u>	<u>19,426</u>	<u>0</u>	<u>842,832</u>	<u>613</u>	<u>823</u>	<u>0</u>	<u>6,280,668</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ 11,517	\$ (14,043)	\$ 203	\$ (11,994)	\$ 973	\$ (805)	\$ 14,971	\$ 51,417
Funds Held For Others - Beginning of Year		<u>113,896</u>	<u>9,048</u>	<u>57,703</u>	<u>8,960</u>	<u>3,481</u>	<u>136,005</u>	<u>2,215,791</u>
Funds Held For Others - End of Year	<u>\$ 11,517</u>	<u>\$ 99,853</u>	<u>\$ 9,251</u>	<u>\$ 45,709</u>	<u>\$ 9,933</u>	<u>\$ 2,676</u>	<u>\$ 150,976</u>	<u>\$ 2,267,208</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, 2007

	Circuit	Township	Interest	States	States	Circuit	Trustee	Tax
	Clerk	Motor Fuel	on Real	Attorney	Attorney	Clerk	Payment	Deferral
	Bond	Tax Fund	Estate Tax	Escrow	Section 1655	Special	Account	Fund
	Trust Fund	Trust Fund	Trust Fund	Fund	Forfeiture	Fund	Fund	Fund
Receipts	\$ 2,565,356	\$ 1,743,512	\$ 156,343	\$ 3,161	\$ 6,547	\$ 61	\$ 75,439	20,985
Disbursements	<u>2,505,002</u>	<u>1,761,175</u>	<u>156,348</u>	<u>3,161</u>	<u>803</u>	<u>3,575</u>	<u>69,910</u>	<u>20,835</u>
Excess (Deficiency) of Receipts								
Over Disbursements	\$ 60,354	\$ (17,663)	\$ (5)	\$ 0	\$ 5,744	\$ (3,514)	\$ 5,529	\$ 150
Funds Held For Others -								
Beginning of Year	<u>844,927</u>	<u>1,030,390</u>	<u>12</u>	<u>2,546</u>	<u>4,759</u>	<u>4,014</u>		<u>50</u>
Funds Held For Others -								
End of Year	<u>\$ 905,281</u>	<u>\$ 1,012,727</u>	<u>\$ 7</u>	<u>\$ 2,546</u>	<u>\$ 10,503</u>	<u>\$ 500</u>	<u>\$ 5,529</u>	<u>\$ 200</u>

MACOUPIN COUNTY, ILLINOIS
OTHER SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2007

MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2007

Federal Grantor		CFDA	
Pass - Through Entity		Number	Disbursements
Program Title			
U.S. Department of Health & Human Services			
Illinois Department of Public Health			
Oral Health Sealant	93.994		\$ 5,000
Bioterrorism CRI	93.283		8,006
Bioterrorism Preparedness	93.283		34,425
Bioterrorism Pandemic Flu	93.283		23,631
Total Illinois Department of Public Health			<u>\$ 71,062</u>
Illinois Department of Human Services			
Diabetes Program	93.988		\$ 45,929
School Health Centers	93.994		25,300
Community Grants	93.667		13,500
Healthy Families	93.558		118,063
Total Illinois Department of Human Services			<u>\$ 202,792</u>
Illinois Department of Healthcare & Family Services			
Family Case Management	93.778		\$ 55,012
Circuit Clerk Child Support	93.563		9,769
Total Illinois Department of Healthcare & Family Services			<u>\$ 64,781</u>
Total U.S. Department of Health & Human Services			<u>\$ 338,635</u>
U.S. Department of Agriculture			
Illinois Department of Human Services			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 114,438
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		35,587
WIC Commodities	10.557		312,687
Illinois Department of Commerce and Economic Opportunity			
CDAP Rural Water	10.760		50,000
Total U.S. Department of Agriculture			<u>\$ 512,712</u>
U.S. Department of Justice			
Illinois Criminal Justice Information Authority			
South Central Illinois Drug Task Force	16.000		\$ 166,869
South Central Illinois Drug Task Force	16.000		56,189
Total U.S. Department of Justice			<u>\$ 223,058</u>
U.S. Department of Homeland Security			
Illinois Emergency Management Agency			
Emergency Management Performance	97.042		\$ 15,168
Disaster Grants - Public Assistance	97.036		22,495
Total U.S. Department of Homeland Security			<u>\$ 37,663</u>
U.S. General Services Administration			
Illinois State Board of Elections			
Election Administration Improvement	39.011		\$ 148
VAID Polling Place Accessibility	93.617		1,510
Accessible Voting Equipment	90.401		80,659
Total U.S. General Services Administration			<u>\$ 82,317</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,194,385</u></u>

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2007**

Finding 2007-1

The County does not have anyone who is adequately trained or possesses the necessary knowledge that enables the preparation of the County's financial statements and disclosures in accordance with generally accepted accounting principles.

"Generally accepted accounting principles" is the body of rules that all accountants must follow when they prepare financial statements. These rules cover how your assets, liabilities, revenues, and expenses are recorded in your books and records. Your books and records are then used to prepare the financial statements and related disclosures. Again, generally accepted accounting principles will determine the proper presentation of your assets, liabilities, revenues, and expenses and the related disclosures. An adequate system of internal control also covers the preparation of financial statements and related disclosures. This is deemed necessary so that misstatements will not occur in the financial statements.

To avoid this internal control deficiency, it would be necessary to either have a County employee who possesses an in-depth knowledge of generally accepted accounting principles needed to properly prepare the financial statements and related disclosures or contract with someone who can perform this function.

Finding 2007-2

The County does not have anyone who has centralized control over financial reporting of federal award expenditures as required by OMB Circular A-133.

OMB Circular A-133 contains the rules regarding internal control compliance requirements for federal programs. These rules are designed to provide reasonable assurance regarding the management and other personnel's preparation of reliable financial statements, maintaining accountability over assets, and demonstrating compliance with laws and regulations. In addition OMB Circular A-133 requires that management and personnel complete transactions in compliance with: laws and regulations of grant agreements that could have a direct and material effect on the federal program, any regulations identified in the compliance supplement, and that funds, property, and assets are properly safeguarded against loss due to unauthorized use or disposition.

To avoid this internal control deficiency, it would be necessary to have a County employee who possesses the ability to maintain accountability over federal program assets and related expenditures. This person would also possess the skills to prepare a schedule of federal programs and related expenditures for the fiscal year.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2007**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified that are not considered to be material weaknesses? Yes
See 2007 - 01 and 2007 - 02

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

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

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

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

Major Programs

CFDA Number

10.557

Name of Federal Program

Special supplemental nutrition program for women, infants, and children

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

Auditee qualified as low-risk auditee? Yes

MACOUPIN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2007

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, 2007. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the County.

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – SUBRECIPIENTS

The County did not pass through any federal funds to subrecipients during the year ended August 31, 2007.

NOTE 4 – NONMONETARY DISTRIBUTIONS

During the year ended August 31, 2007, the County received \$312,687 in non-cash funding through the WIC Program.

NOTE 5 – INSURANCE

The County had no insurance as it relates to federal programs in effect for the year ended August 31, 2007.

NOTE 6 – LOANS AND LOAN GUARANTEES

The County had no outstanding loans or loan guarantees from federal sources as of August 31, 2007.

**MACOUPIN COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS,
TAX EXTENSIONS AND TAX RATES
FOR TAX YEARS 2006, 2005, 2004, AND 2003**

	<u>2006 Tax Levy</u>		<u>2005 Tax Levy</u>		<u>2004 Tax Levy</u>		<u>2003 Tax Levy</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
Total Assessed Valuation	\$488,836,828		\$453,530,731		\$430,999,702		\$436,741,662	
County Funds								
General	\$ 920,480	0.18830	\$ 910,963	0.20100	\$ 880,963	0.20440	\$ 847,717	0.19410
Illinois Municipal Retirement Fund	750,364	0.15350	588,059	0.12980	543,059	0.12600	522,344	0.11960
County Highway	430,665	0.08810	428,603	0.09460	424,104	0.09840	423,640	0.09700
County Bridge	190,646	0.03900	165,934	0.03670	165,935	0.03850	165,525	0.03790
Federal Aid Matching	215,577	0.04410	216,151	0.04780	212,052	0.04920	213,567	0.04890
Mental Deficiency	52,306	0.01070	52,000	0.01160	52,151	0.01210	52,409	0.01200
Mental Health	180,381	0.03690	180,000	0.03980	180,158	0.04180	180,375	0.04130
Public Health	250,284	0.05120	250,000	0.05520	249,980	0.05800	250,253	0.05730
Liability	350,496	0.07170	340,145	0.07510	330,146	0.07660	272,527	0.06240
Social Security	360,273	0.07370	384,109	0.08480	349,110	0.08100	395,252	0.09050
Total	\$ 3,701,472	0.75720	\$ 3,515,964	0.77640	\$ 3,387,658	0.78600	\$ 3,323,609	0.76100