

MACON COUNTY, ILLINOIS

*COMPREHENSIVE ANNUAL
FINANCIAL REPORT*

November 30, 2006

May, Cocagne & King, P.C.

Certified Public Accountants & Consultants

MACON COUNTY, ILLINOIS

*COMPREHENSIVE ANNUAL
FINANCIAL REPORT*

November 30, 2006

*Report prepared and issued by
the Macon County Auditor's Office*

Amy C. Stockwell, County Auditor

MACON COUNTY, ILLINOIS

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INTRODUCTORY SECTION

AMY C. STOCKWELL



Macon County Auditor

May 31, 2007

To the Citizens of Macon County, Illinois and the Macon County Board

Ladies and Gentlemen:

We are pleased to present Macon County, Illinois' (the County) Comprehensive Annual Financial Report (CAFR) for the year ended November 30, 2006. It has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The County is responsible for the accuracy and fairness of the presentation of the financial statements and other information as presented herein. The data presented in this report is believed to be accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the County's financial activities have been included.

This report is intended to provide informative and relevant financial information for the citizens of the County, board members, investors, creditors and other concerned readers. All are encouraged to contact me with any comments or questions concerning this report.

In accordance with requirements established by Illinois law, the County's financial statements have been audited by independent certified public accountants. This CAFR also meets the requirements of, and is filed with, State of Illinois Comptroller Daniel

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Hynes. The independent auditor's report is presented as the first component of the financial section of this report and includes an unqualified opinion.

Management is responsible to establish and maintain accounting and other internal controls to comply with applicable laws and County policies, to safeguard assets, and to properly record and document financial transactions in order to provide reliable information for the preparation of the County's financial statement in accordance with GAAP.

An audit was also conducted to meet the requirements of the Federal Single Audit Act Amendment of 1996 and related Office of Management and Budget Circular A-133, Audits of State and Local Governments. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on the administration of Federal and state awards. The results of the Federal Single Audit are presented as part of the CAFR.

The role of the auditors is to audit the basic financial statements to determine if they are free of material misstatements and to assess the accounting principles used. Based on their findings, they express an opinion on the fairness of the statements and disclose any material weaknesses. Responsibility for the accuracy of the data presented as well as completeness and fairness of presentation of this report rests with County management.

The CAFR is presented in four sections: introductory, financial, statistical, and statutory reporting which contains State and Federal compliance reporting information. The introductory section includes this transmittal letter, a list of principal officials, and an organizational chart. The financial section includes the basic financial statements as well as the unqualified opinion of independent public accountants on the basic financial statements. The financial section also includes the management's discussion and analysis (MD&A) which should be read in conjunction with this transmittal letter. The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements. The statistical section contains selected financial and demographic information, generally presented over a multi-year basis. Finally, the statutory reporting section includes the results of the Federal Single audit.

Macon County Illinois.

Established in 1829, Macon County is 581 square miles located centrally in the State of Illinois some 150 miles south of Chicago and west of Indianapolis, 109 miles northeast of St. Louis and 70 miles south east of Peoria. The county was explored and settled because of the richly productive nature of its prairie lands which have been plowed and farmed for almost two hundred years. During the 20th century, Decatur became an important

manufacturing center because of its central location and the entrepreneurial energy of its people. During the 1990's and into the beginning of the new century, Macon County was hit hard with plant closings. The population of the County has been in a gradual decline over several decades.

Macon County retains its industrial character, with a number of companies having major manufacturing facilities here. These include Akorn Incorporated, Caterpillar, Mueller, PPG Industries, Bodine Electric, the Herald & Review and Prairie Central Maintenance & Fabricators. Macon County is the location for the headquarters of Archer Daniels Midland and Tate & Lyle North America. As the national economy is changing, so is that of Macon County. Major employers outside the manufacturing sector include Decatur Memorial Hospital, the Decatur Public School District, Ameren/Illinois Power, St. Mary's Hospital, the Norfolk Southern Corporation, Millikin University, the City of Decatur, Richland Community College, United Parcel Service, and Macon County government.

According to the Census Department 2006 estimate, the population of Macon County has fallen again this year to 109,309. The Census Department estimates that population for the county has fallen by 4.7% since the 2000 census; in the same time period the population of the State of Illinois has grown by 3.3%. The population is older than the state average: 15.7% are over age 65 (versus 12.0% for the state) and also more female (52.3% in Macon County versus 50.9% for the state). Residents of Macon County are more likely to own their homes than the state average: 71.6% of households in Macon County were homeowners versus 67.3% statewide, according to the 2000 census. Median housing costs are one half of state wide numbers: the median value of a home in the 2000 census was \$69,800 versus \$130,800 for the state as a whole. Macon County residents were more likely to be high school graduates than the state average (83.2% in Macon County versus 81.4% for the state).

Government Structure and Services

Macon County government provides a full range of services to the citizens, including most prominently the Courts and criminal justice system. The County administers the consolidated civil and criminal justice system, and fulfills various law enforcement functions through the Sheriff's Office. Other major county responsibilities include maintenance of all property records, administration of consolidated elections, provision of public health services and maintenance of county roads, bridges and highways. A number of other functions are performed by county officials, including emergency management services, animal control, job training and workforce development, the veteran's commission and solid waste management among others.

Macon County is a non-home rule county government governed by the Illinois County Code, 55 ILCS 5+ and related acts. It is composed of 24 departments, including 9

independently elected officials, the judiciary, and a twenty one member County Board elected from seven three member districts. The Board is both the legislative policy maker and the supervisor of administration for departments that report directly to the Board.

Elected officials, department heads and county board members work cooperatively together to insure the smooth functioning of county government. Macon County government also has cooperative arrangements with other governmental agencies, including the City of Decatur and various townships and villages throughout the county.

Major Initiatives

During 2006, a number of major initiatives were completed or progressed substantially. These included:

- Completion of renovation of the Jail and the Court House, made possible by issuance of \$9mm of general obligation bonds through the Decatur Public Building Commission in 2005.
- Installation of new state of the art video visitation and master control system in the jail as part of the expansion project. This new technology reduces manpower and increases inmate and correctional officer safety.
- Completion of the new Animal Control facility with animals transferred in April 2006. This state of the art facility was the result of decades of community effort as well as the proceeds of the 2005 General Obligation bonds.
- Transfer of management responsibilities for Animal Control to the Macon County Sheriff. The Sheriff has brought professionalism and increased enforcement to this department, with results shown in the increase of prosecutions of animal control violations.
- Completion of negotiations with the City of Decatur in January 2007 of a new intergovernmental agreement providing increased funding for Animal Control operations.
- Implementation of a new Juror Management System to minimize time citizens spend on jury duty while increasing efficiency of court operations.
- Installation of a technology upgrade in the Recorder's office to reduce costs and increase public access to information.
- Implementation of a new merchant bad check program by the State's Attorney to increase restitution to merchants, provide education for repeat offenders and reduce court time.
- Creation of a Justice Council to encourage communication among all parts of the criminal justice system.
- Received an additional grant of \$153,000 for the Redeploy Grant in the Probation Department; this performance based grant is intended to keep youth from entering the Illinois Department of Corrections by providing diversion programs.

- Increased grant funding from the Illinois State Board of Elections to pay for touch screen voting machines and associated software and hardware upgrades.
- The Nuisance Ordinance was updated for the Planning & Zoning department.
- Purchasing, Printing and the Mail Room were brought under administrative control of the Auditor.
- Updated the Solid Waste Plan and began negotiations on expansion of land fill.
- The Health and Emergency Management departments expanded their disaster planning efforts, especially with respect to pandemic flu. Macon County suffered a declared federal disaster with an ice storm that struck at the very end of 2006: clean up and recovery efforts extended well into the new year.
- Installation of a new phone system in April 2007 as a result of over a year of work by the Telecommunications Committee and the Decatur Public Building Commission.
- Insurance Committee continued efforts to reduce insurance costs and improve employee benefits. As a result of lengthy RFP process, a new vendor was selected for the 457 Deferred Compensation plan and conversion began in the spring of 2007.

Future Outlook

Macon County is emerging from a period of financial difficulties to a time of professional financial management and fiscal responsibility. The county's general fund had deficit spending during the 1998-2001 period which created internal debt; now, five years of surpluses in the general fund (2002-2006) are allowing repayment of this internal debt. Repayment of the debt and careful management of financial assets are allowing levy reductions for some funds; County Board members have pledged to reduce the general fund levy after debt repayment. Unrestricted fund balances are now in the acceptable range for sound financial management and may be supplemented with designated reserves especially for expected future increases in health care costs.

Appropriations and spending are closely watched under the County Board's 'zero growth' budget policy. Population and employment trends make it very likely that this policy will continue for the foreseeable future. In addition, state wide declines noted in sales taxes revenues will impact Macon County and will demand that all expenditures be carefully considered. Prudent financial management policies continue to be implemented and refined throughout the county.


Although Macon County does not have a formal multi-year budgeting process, the Finance Committee is very committed to careful management of financial resources. A number of initiatives will be examined in 2007 to move toward multi-year budgeting. Demographic trends make it imperative that expenditures be cautious now and in the future to be able to keep the progress that has been made in reducing property tax levies despite inevitable cost increases (payroll, health insurance, utilities, and so forth).

Macon County Illinois
May 31, 2007

Acknowledgements

Preparation of the CAFR is a very significant undertaking, and I wish to thank all the employees of my office and all those in other offices who helped make this possible. I am especially appreciative of the initiative and care shown by Chief Deputy Auditor Carol Reed in preparation of this expanded report. We are also indebted to the professionalism and commitment of our independent auditors, May, Cocagne and King. The cooperation of everyone is greatly appreciated, as is the commitment of the Macon County Board to professional financial management of Macon County for the benefit of our ultimate bosses, the citizens and taxpayers of this County.

Sincerely,



Amy C. Stockwell
Macon County Auditor

MACON COUNTY, ILLINOIS

**LIST OF PRINCIPAL OFFICERS
November 30, 2006**

COUNTY BOARD MEMBERS:

District	Representative	District	Representative
5	Patricia Cox	3	Karen Zaiz
6	Dave Drobisch	4	Kevin Meachum
3	Jay Dunn	2	William Oliver
4	Thomas Durbin	2	Jerry Potts
6	Don Westerman	1	Robert Sampson
5	Phillip Hogan	7	Bryan Smith
5	Mervil Jacobs	2	Verzell Taylor
3	John Snyder	7	Edward Yoder
4	Joe McLaughlin	6	David Williams
1	Linda Little	1	Melverta Wilkins
7	Olin D. Wolfe (Chairman)		

OTHER ELECTED OFFICIALS:

Auditor, Amy Stockwell

County Clerk, Stephen Bean

Treasurer, Steve Grimm

Recorder, Mary Eaton

Circuit Clerk, Kathy Hott

State's Attorney, Jack Ahola

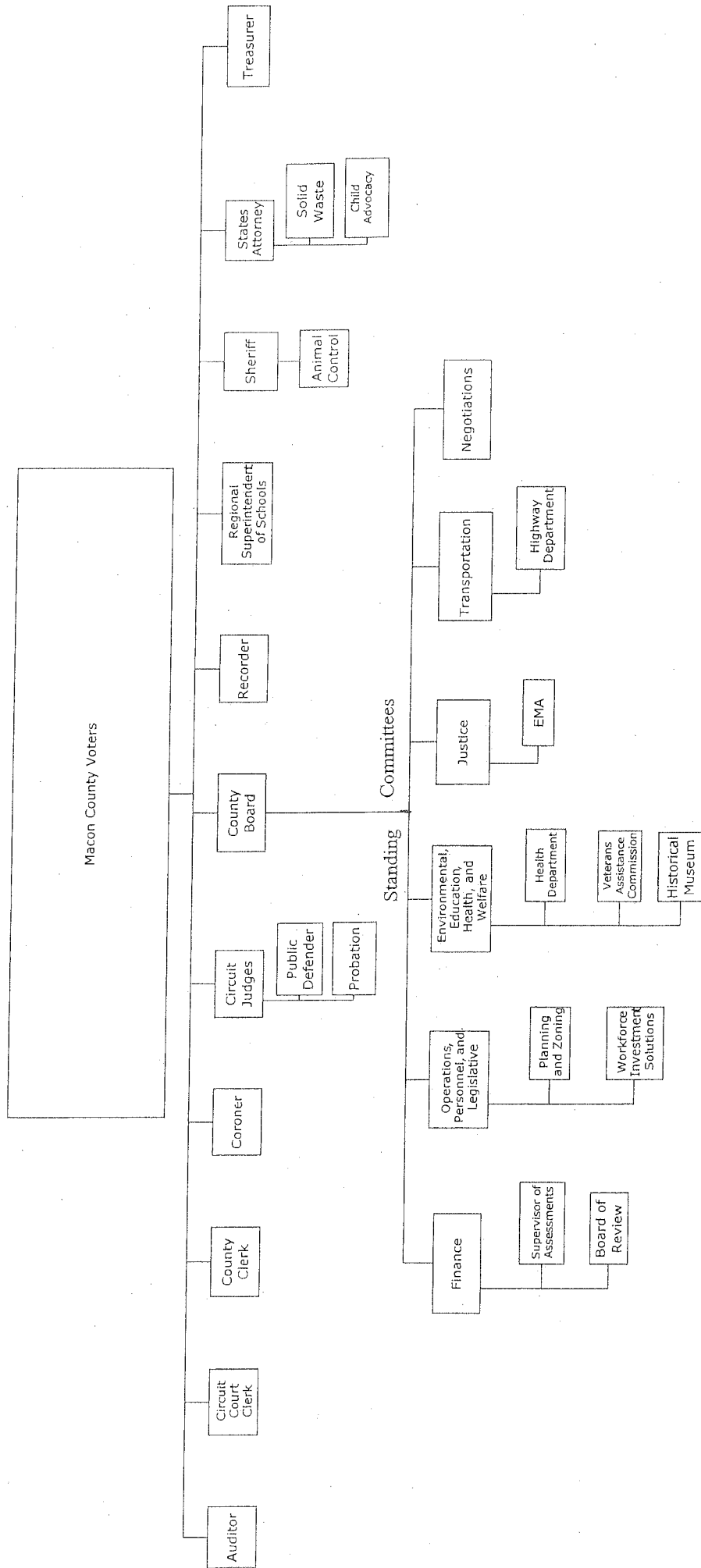
Coroner, Michael Day

Regional Superintendent of Education, Richard Shelby

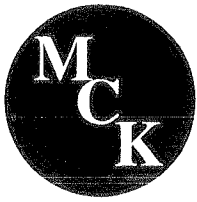
Sheriff, Jerry Dawson

Supervisor of Assessments, Daysa Miller

COUNTY OF MACON ORGANIZATIONAL CHART



FINANCIAL SECTION



May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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ALAN R. KING
PHILIP R. BAUER
ANDREW D. THOMAS
HELGA J. TOWLER
WILLIAM R. MOSS
CATHERINE J. MANSUR

INDEPENDENT AUDITORS' REPORT

Macon County Board
Macon County, Illinois
Decatur, Illinois

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the County's nonmajor governmental funds, internal service, and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended November 30, 2006, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Macon County Mental Health Board or the Macon County Emergency Telephone System Board which represent 21% of the assets, 14% of the liabilities and 25% of the net assets of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Macon County Mental Health Board or the Macon County Emergency Telephone System Board, is based solely on the report of the other auditors.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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 and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major funds, and the aggregate remaining fund information of Macon County, Illinois as of November 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, internal service and fiduciary fund of Macon County, Illinois as of November 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2007, on our consideration of the Macon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 5-18 and 67-80 are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. 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 Macon County, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section 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 the 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 Macon County, Illinois. The accompanying individual Workforce Investment Solutions grant financial information is presented to comply with the requirements of the Illinois Department of Commerce and Economic Opportunity and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, and grant financial information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

May. Cocagne & King, P.C.

March 29, 2007



May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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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***

Macon County Board
Macon County, Illinois
Decatur, Illinois

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise the Macon County, Illinois' basic financial statements and have issued our report thereon dated March 29, 2007. We conducted our audit in accordance with U.S. generally accepted auditing standards 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 Macon County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Macon County, Illinois' ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 06-1 through 06-5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

Compliance and Other Matters

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

We noted certain matters that we have reported to management of Macon County, Illinois, in a separate letter dated March 29, 2007.

This report is intended solely for the information and use of the audit committee, management, others within the organization, County Board, 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.

May, Cozagne & King, P.C.

March 29, 2007

**MACON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

November 30, 2006

The Macon County, Illinois' (the "County") management discussion and analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns. We encourage readers to consider the information presented here in conjunction with the basic financial statements and accompanying notes to those financial statements.

Financial Highlights

- The assets of Macon County exceeded its liabilities at the close of the most recent fiscal year by \$46,981,316 (*net assets*), up \$6,174,423 from the prior year. Of this amount, \$33,852,391 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors. The three discretely presented component units of Macon County have a total of \$21,533,980 in additional net assets, of which \$5,622,318 is unrestricted.
- Government-wide, Macon County had \$40,283,478 in expenses for the primary government, down \$265,801 from the prior year. The primary government offset expenses with \$6,640,083 of charges for services and \$13,164,103 of operating grants and contributions. This left a balance of \$20,479,292 in expenses to be covered by general revenue sources for the primary government. General revenues, including property taxes, sales taxes, income taxes and other income sources were \$26,653,715 government-wide, thus creating an increase in net assets for the year.
- Macon County component units had \$7,887,387 in expenses, offset by \$5,023,177 of charges for services and \$1,285,149 of operating grants and contributions. General revenues were higher than net expenses for all three of the component units, thus creating increases in net assets for each of the three units.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$4,199,370 or 26% of total general fund expenditures. For management reporting purposes, designations for debt repayment now totals \$995,000, down from \$2,505,000 last year because of the repayment of \$1,510,000 of non-current intrafund debt during 2006. Ending fund balance is the sum of revenue minus expense in all prior years. In fiscal year 2006, we saw ending fund balance at a normal, fiscally prudent level finally overcoming the effects of deficit spending in fiscal years 1999, 2000 and 2001.
- Macon County reduced general obligation debt in 2006 by making scheduled payments on the mortgage for the Health Department building expansion. Total general obligation debt was reduced by \$54,954 during fiscal year 2006.

- Macon County has \$ 13,817,809 in capital assets, net of accumulated depreciation, for the primary government. These assets are slightly down from last year and include \$ 196,809 in land and improvements, \$ 3,150,263 in buildings and improvements, \$ 1,142,556 in vehicles, and \$ 8,394,089 in infrastructure. Government-wide, there was also \$ 934,092 in furniture, fixtures, technology and equipment. Major capital asset purchases this year included a substantial investment in touch screen voting equipment (\$ 453,000), new vehicles used for Highway operations (\$ 344,400), and several vehicles and computer replacements throughout County operations. Infrastructure additions totaled \$ 408,860 which included bridge improvements on County Highway 19 north of Niantic over Willow Creek and on County Highway 54 west of Warrensburg over a drainage ditch.
- The Decatur Public Building Commission, a component unit, has \$ 25,758,947 of capital assets including \$ 1,305,813 in land and improvements, \$ 2,199,098 in construction in progress and \$ 22,254,036 in other capital assets including the Law Enforcement Center, the Court House, the Macon County Office Building and the Animal Control facility which was placed in service during 2006.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Macon County's basic financial statements. The County's basic financial statements are comprised of three parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Macon County's finances, in a manner similar to a private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net assets* presents information on all of Macon County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County in total is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as the underlying event giving rise to the change occurs. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The government-wide financial statements include Macon County government and three component units: the Macon County Mental Health Board (708 Board), the Emergency Telephone System Board (ETSB Board) and the Decatur Public Building Commission (DPBC).

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Macon County, like other units of state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds, including the General Fund, are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Macon County maintains 38 governmental funds, including the General Fund, 36 special revenue funds, and one capital project fund. (There are a number of additional funds for management reporting and control purposes.) Of these 38 governmental funds, 5 (including the general fund) are major funds as defined by GASB Statement No. 34 for each of which are presented statements of revenues, expenditures, and changes in fund balances as well as fund balance sheets. Non-major funds are also presented individually in the supplemental information.

Macon County government adopts annual appropriated budgets for the General Fund and most special revenue funds. Budgetary comparison statements (original versus final) have been provided for the General Fund, the Law Enforcement Safety Tax Fund, the County Health Fund, the County Highway Fund, and the Multi-Facility Lease Fund to demonstrate compliance with the adopted budget.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a proprietary fund) is used to report activities that provide supplies and services for other programs and activities such as the County's self-insurance program. Because these services predominately benefit governmental rather than business-type functions, the Internal Service Fund is reported with governmental activities in the government-wide financial statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the County's financial statements.

The County's Government-wide Financial Analysis

Of the County's primary government total assets of \$ 50,992,652, the largest portion is held as cash and cash equivalents (\$ 7,274,826) and monetary investments (\$ 21,713,579). Cash and investments again increased, up 11.9% from the prior year. These items account for 57.0% of total assets. Receivables from all sources are 7.8% of assets, and decreased 1.3% from the prior year. Receivables include taxes receivable (\$ 588,766), from the State (\$ 2,349,555) and other governmental agencies (\$ 925,200) and other accounts receivable (\$ 189,550). Assets also include \$ 13,817,809 of net capital assets or 27.2% of the total.

The government-wide balance sheet includes three component units which each have significant operational and/or financial relationships with the County. The largest of these is the Decatur Public Building Commission, which has \$ 30,007,988 in assets including \$ 1,356,261 in cash and cash equivalents, and \$ 2,505,673 in restricted cash or 12.9% of its total assets. Cash decreased over the prior year because of the completion of construction carried out as part of the 2005 bond issue. The DPBC holds the County facilities (office building, court house, animal control facility and law enforcement center) on its books for a total of \$ 22,254,036 or 74.2% of total DPBC assets. There is also \$ 2,199,098 of construction in progress as assets for the DPBC at November 30, 2006.

Liabilities total \$ 4,011,336 for the primary government, including accounts payable, accrued salaries, liability for future compensated employee absences and deferred revenue. The major external obligation of primary government liabilities is the general obligation note on the health department building.

Assets minus liabilities equal net assets, or assets available after satisfaction of obligations. Net assets for Macon County currently stand at \$ 46,981,316 for the primary government, up 14.4% from the prior year. (In the prior year, net assets increased 20.9%). Some 27.0% of these assets are invested in capital assets net of associated debt and are, therefore, not liquid in the short term; this proportion of new capital assets is down from the prior year. Another 1.0% of net assets are restricted for capital projects, debt service and other items and are not available for additional obligations. Last year, restricted assets totaled \$ 19,387,039 or 47.2% of net assets; this year, restricted assets totaled \$ 13,128,925 or 27.9% of the total. Unrestricted net assets have grown by \$ 12,157,698 indicating increased governmental financial flexibility.

By far, the largest position of net assets (\$ 33,852,391) for the County is unrestricted and available for the County's operating activity. This amount increased by 56.0% from last year's levels.

The County's net assets for fiscal year ended November 30 are summarized as follows:

	2006 Governmental Activities	2005 Governmental Activities	2005- 2006 % Change
Current and other assets	\$ 37,174,843	30,917,333	20.2%
Capital assets	13,817,809	14,158,259	(2.4)%
Total assets	50,992,652	45,075,592	13.1%
Long term liabilities	1,072,278	1,129,191	(5.0)%
Other liabilities	2,939,058	2,864,669	2.6%
Total liabilities	4,011,336	3,993,860	.4%
Net Assets:			
Invested in capital assets, net of related debt	12,699,438	12,984,934	(2.2)%
Restricted	429,487	6,402,105	(93.3)%
Unrestricted	33,852,391	21,694,693	56.0%
Total net assets	\$ 46,981,316	41,081,732	14.4%

Governmental activities increased the County's net assets by \$ 6,174,423 during fiscal year 2006. The key components of this change for the primary government are the following:

	2006	2005	% Change
Revenue:			
Program revenue:			
Charges for services	\$ 6,640,083	6,572,782	1.0%
Operating grants and contributions	13,164,103	16,303,449	19.3%
General revenue:			
Property taxes	15,507,295	14,420,074	7.5%
Sales tax	5,902,593	5,757,499	2.5%
Income and replacement taxes	2,223,615	2,039,441	9.0%
Investment income	1,199,480	566,649	111.7%
Miscellaneous	1,820,732	1,890,985	(3.7%)
Total revenue	46,457,901	47,550,879	(2.3%)
Expenses:			
General control and administration	10,384,209	8,830,625	17.6%
Public safety	9,715,600	11,444,061	(15.1)%
Judiciary and court related	6,299,870	6,190,711	1.8%
Public health and welfare	8,954,194	8,745,459	2.4%
Transportation	4,877,917	5,027,838	(3.0)%
Interest on long term debt	51,688	414,085	(87.5)%
Total expenses	40,283,478	40,652,779	(.9)%
Change in net assets	6,174,423	6,898,100	(10.5)%
Net assets, beginning	41,081,732	33,929,371	21.1%
Prior period adjustment	(274,839)	254,261	(208.1)%
Net assets, ending	\$ 46,981,316	41,081,732	14.4%

The prior period adjustment in 2006 is the result of correctly recording a liability for claims associated with workmen's compensation claims.

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- The overall financial position of the County has continued to show improvement again during fiscal year 2006. For the government as a whole, revenues exceeded expenses by \$ 6,174,423. This was down from last year's change, but still is a very significant increase in net assets held government-wide. At the end of the year, net assets were up 14.4% from the prior year.
- Government-wide, Macon County had \$ 40,283,478 in expenses in its primary government functions, down a slight 0.9% from the prior year. These expenses were offset by \$ 6,640,083 of users' fees (charges for services) and \$ 13,164,103 of operating grants and contributions, leaving \$ 20,479,292 of expenses to be covered by general revenue sources. User fees showed a slight increase of 1.0% with a full year of fee increases in court costs. Operating grant revenues were down significantly - 19% or \$ 3,139,346 primarily due to one-time funding received during 2005 for infrastructure build-up related to the new site of the Farm Progress Show.
- The \$ 20,479,292 not covered by service charges and operating grants was up 15.9% from last year because of the unfavorable decrease in operating grants which makes the increase in net assets even more impressive. Before the user fee and operating grant offsets, expenses were down 0.9% from the prior year. Increases in General Control and Administration expenses were effectively offset by decreases in Public Safety expenses, leaving the two categories virtually unchanged (up 2.5% in total). Transportation expenses were down by 3.0% while interest on long term debt was down 87.5%, giving taxpayers the benefit of the payoff of prior debt on buildings held by the DPBC.
- Expenses decreased for Public Safety (-15.1%) primarily because of a reclassification of expenses for the Law Enforcement Center (LEC). Previously, there was a separate lease with the DPBC which was recorded on the government-wide statements as Public Safety expense. Now that all building expenses are consolidated into one multi-facility lease, the expense of the LEC building is shown as part of general control and administration. Public Safety expenses before the lease payment and capitalization adjustments totaled \$ 9,323,558 in 2006 and \$ 8,590,344 in 2005. Expenses for public safety grew by \$ 733,214 in 2006, up 8.5% from the prior year.
- Expenditures for general control and administration (up 17.6% over prior year) and public health and welfare (up 2.4% over last year) have both grown. General control and administration increased primarily because of the reclassification of building expenses paid to the DPBC: LEC expenses were classified as Public Safety and are now grouped into general control. Other major increases in the General Control category included a \$ 328,475 increase in IMRF expenses because of a higher liability computed by IMRF. General expenses included a \$ 38,210 loss from book value on the trade and sale of Sheriff squad cars and an Animal Control truck.
- Grants and other contributions contributed 28.2% of all revenues during fiscal year 2006 down from last year; charges for services were 14.3% of all revenues which was up slightly from last year's proportion of 13.9%. Together, grants and charges totaled 42.5% of total receipts, leaving 57.5% of receipts to be contributed from general revenue. Last year, 54.2% of total receipts were contributed by general revenue.

- General revenues were 57.5% of total revenue and of this amount, 58.2% of general revenues were collected from Macon County residents in the form of property taxes. This was up from the prior year's property tax collection in both total and percent of general revenues. Property taxes increased primarily because 2006 saw a full year of payments to the DPBC for building leases after a year in which operating costs were paid out of prior surpluses because of the pay down of the old bonds and reissue of new bonds.
- The next largest portion of general revenues is from sales taxes collected by retailers in the County, and this category showed a modest 2.5% increase, down from the very substantial 9.3% increase the prior year. A portion of this increase is due to higher gasoline prices, while the balance is due to increased Illinois employment and incomes. The next largest source is from state income and replacement taxes collected in Springfield and passed back to Macon County by the State of Illinois' Department of Revenue where the 9.0% increase reflects a strong state-wide economy. Macon County has again benefited from a statewide increase in the number of jobs and decrease in unemployment rates; income taxes are allocated on to Macon County by a formula so that the County is tied to statewide trends which were positive during 2005 and again in 2006.

Financial Analysis of Macon County's Major Funds

As noted earlier, Macon County government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Expenses and Program Revenues - Governmental Activities

Macon County government provides a number of services to the citizens of Macon County. These include law enforcement and administration of the criminal justice system, administration of consolidated elections, property tax records and tax collection for all taxing bodies, maintenance of county roads, bridges and highways and the provision of health services.

Revenues by Source - Government Activities

Revenues to support these programs are provided by fees for services, by operating grants and other intergovernmental transfers and from general revenue.

Charges for services include a wide variety of fees for court costs, fees collected when deeds are recorded, and fees collected when vital records are recorded. Fees are also collected for County building permits.

Operating Grants include both State and Federal grants; federal grants are passed through state agencies. These may be in the form of subsidies for county personnel (such as Probation, Supervisor of Assessments or State's Attorney) or in the form of grants which require certain services be provided within the term of the grant. These revenue sources are earmarked for provision of specific services and may not be used for other purposes.

The primary source of general revenue government-wide is property taxes, of which \$ 15,507,295 were collected in fiscal year 2006. Property taxes are collected for and recorded in separate funds, such as the General Fund, the Retirement Fund, the Highway Fund, and so forth. The Equalized Assessed Valuation, on which all property taxes are raised, has been growing 2-3% in recent years.

General Fund

The General Fund is the main operating fund of the County. The General Fund presented in the financial statements includes other funds which are shown separately for management information purposes, namely the election equipment fund and the circuit clerk's maintenance account. In fiscal year 2006, for the fifth year in a row, the General Fund again showed a positive balance in the operating account (current revenue minus current expense). Both revenue and expense showed favorable variances to budget contributing to this positive result. The result of five years of surpluses is the return to financial health of the fund, with unrestricted fund balances now standing at a respectable \$ 4,199,370.

On the revenue side, several areas performed significantly better than originally expected. Sales, income and personal property taxes finished the year \$ 654,000 better than budget. User fees collected for the courts by the circuit clerk and by the recorder for real estate transactions were better than budget: the fines and fees total was \$ 272,000 better than budget. Interest income continued very strong, coming in \$ 179,000 over budget through higher interest rates and higher balances held in the fund. Intergovernmental receipts were down slightly from final budget but did not offset the positives of the other categories of revenue. Furthermore, budget amendments during the year increased intergovernmental revenues by \$ 638,000. In total, general fund revenues were \$ 1,049,119 favorable to budget.

On the expenditure side, most departments spent well below their budgeted appropriations. For the most part, if budget was exceeded in one expense classification or "bucket" within a department, it was offset by spending below budget in another "bucket" for that department. Two exceptions were the County Clerk's department where an unfavorable variance to budget was offset by funds returned in the Clerk's Elections department, and by the State's Attorney who exceeded his budget in total. This amount has been reimbursed to the General Fund from the State's Attorney's Drug Fund (unappropriated) during fiscal year 2007.

Spending totaled \$ 16,111,584 versus a final budget of \$ 17,204,835 creating a favorable variance to budget of \$ 1,093,251. Release of the budgeted debt repayment contingency, a favorable result on health insurance expenditures and continued restraint by the office holders all contributed to the favorable variance to budget in the general fund. Large favorable variances to budget on the revenue and expenditures sides produced a positive of \$ 2,302,777 on the income statement for 2006. These positive results impacted both reported earnings and cash flow. Two payments on the long term intra-fund debt were made during fiscal year 2006 totaling \$ 1,510,000 in July and October; the balance of old intrafund debt arising from deficit spending in 1998-2001 of \$ 995,000 is expected to be repaid within the next year.

The favorable performance of the general fund is also apparent in the comparison of 2006 with 2005. On the revenue side, total revenue grew by 8.3%, led by increases in intergovernmental revenue. This increase was the result of new grants for the probation and sheriff's departments as well as by a large \$ 790,000 grant for voting system upgrades. Fines and fees were modestly down, while taxes including sales and income taxes and investment income were all up significantly. On the expense side, total expenses were up at about the inflation rate (3.7%), which included a significant increase in capital spending. Major purchases included the voting system upgrades. Spending for General Control and Administration increased by 13.9% in the general fund primarily because of additional supplies purchased along with the voting system upgrades, in addition to slight personnel cost increases in all departments.

Budgetary Basis	2006	2005	% Change
Revenues:			
Taxes	\$ 9,037,760	8,562,415	5.6%
Intergovernmental	2,872,449	2,157,542	33.1%
Fines, fees and forfeitures	3,782,829	3,827,745	(1.2)%
Licenses and permits	120,577	117,430	2.7%
Interest on investments	215,053	54,890	291.8%
Miscellaneous revenue	1,477,098	1,459,290	1.2%
Total revenues	17,505,766	16,179,312	8.2%
Expenses:			
General control and administration	3,605,863	3,166,026	13.9%
Public safety	6,002,797	6,188,475	(3.0)%
Judiciary and court related	5,846,866	5,600,287	4.4%
Public health and welfare	145,744	208,643	(30.1)%
Capital outlay	510,314	215,508	136.8%
Debt service:			
Principal		165,000	(100.0)%
Interest		(848)	(100.0)%
Total expenditure	16,111,584	15,543,091	3.7%
Excess (deficiency) of revenues over (under) expenditures	1,394,182	636,221	119.1%
Operating transfers in	908,595	889,411	2.2%
Operating transfers out		(75,000)	(100.0)%
Excess of revenues over expenditures after transfers	\$ 2,302,777	1,450,632	598.7%

Unrestricted ending fund balance first turned positive at the end of 2004, remained positive in 2005 and has now grown to a comfortable and reasonable level. Five years of operating surpluses in the General Fund have finally outweighed negative ending fund balances caused by deficit spending in the General Fund in fiscal years 1999, 2000 and 2001. Going forward, the Illinois Comptroller recommends that general fund unrestricted fund balances should be no less than 3 months of expenditures in the general fund (about \$ 4mm). To assist management, operating statements show that \$ 995,000 of fund balance is committed to the repayment of internal debt accumulated during the 1999-2001 period.

The detailed statement of this fund is found on pages 67 and 72 of the financial report.

Law Enforcement Safety Tax Fund

Macon County's LEST Fund collects a special sales tax which was approved by the voters and can be used only for law enforcement activities, as defined by law. For purposes of the financial statement, this fund also includes management's Disaster Contingency Fund. The Macon County Board set aside a portion of LEST receipts for disaster purposes, and has defined both the expenditures and the process for expenditures to control withdrawals from this fund. There have been no withdrawals from the contingency fund since its creation.

Revenues increased from last year for a number of reasons. The increases in the intergovernmental and fines and fees line items were due to a management reclassification. For transparency of management, expenses with the court security operation, previously accounted for in a free standing fund, were brought inside the LEST fund. The court security is part of the consolidated Sheriff's operation. This operation obtains fees via the Circuit Clerk as well as payments from the DPBC to offset security costs paid from law enforcement sales tax receipts. These new sources of funding are shown in revenue for the first time this year. As with other funds, investment income was up because of higher rates and higher balances. The main tax receipt revenue line was down 5%, primarily because there was a one time payment in 2005 year according to the specifications of the enabling legislation. When the effects of this payment are taken out, the underlying trend of LEST is slightly down.

Expenditures in the fund increased by 39.7% because of the inclusion of all court security expenses in the fund, additional support for Sheriff's consolidated operations, and additional support for the State's Attorney. Expenditures in LEST were reduced for Probation (now fully funded by the General Fund) and the Public Defender's offices. In 2006, expenditures exceeded revenues for the first time since the LEST tax has been collected and obviously is not sustainable over the long term. The fund retains a fund balance of over \$ 2 million which can be used for some time.

The details of this fund are presented on pages 73 and 74 of the financial report.

County Health Fund

Macon County's Health Fund levies taxes to provide health related services not covered by specialized grants such as environmental health, immunizations, and well and sick child care among others. This fund is also used to supplement a variety of federal and state grants to promote health, wellness, and disease prevention and to provide health services to underserved populations. The Macon County Board of Health has also decided to offer a number of senior services, designed to help seniors remain in their homes.

Expenditures and transfers exceeded revenues in this fund, reducing fund balances by \$ 30,177 during fiscal year 2006. Revenue was down by 4.3% in total: taxes were down by 1% because this fund has reached its maximum levy as allowed by law, while intergovernmental receipts were down by 6%. Changes in fees (up 1.2%) offset changes in licenses (down 2.1%), while interest income recorded a positive 72% growth. Spending grew by 4.3%, with capital spending down and principal and interest on debt slightly reduced as the mortgage on the new expansion continues to be paid down.

Details on this fund are shown on pages 75 and 76 of the financial report.

County Highway Fund

Macon County's Highway Fund levies taxes to construct and maintain county roads, bridges and highways, including resealing, snow removal and issuing permits for work along county right of ways. The fund is intended by state statute to fully cover operating expenses and partially cover capital expenses of the highway department; other highway capital costs are covered in several additional special revenue funds. In addition to property taxes, this fund receives state Motor Fuel Tax funds via rental of equipment for highway use. In 2006, the major construction projects included completion of the Turpin Road reconstruction (\$ 1.6 million), the CH 20 resurfacing (\$ 1.9 million), and the ongoing Beltway Phase II study (\$ 1.6 million). Phase II of the Beltway project involves refining the needed Right of Way for the roadway and completing the environmental and preliminary engineering needs for the facility. It is a required step in order to qualify for Federal funding for the project. The Highway fund balance was reduced as expected because of the capital projects undertaken during the year, but spending was not as high as budget because final payments on construction projects are held back until the completion of testing of the road or bridge. At November 30, 2006, the fund balance stood at \$ 396,499.

Details on this fund are shown on pages 77 and 78 of the financial report.

Multi-Facility Lease Fund

Macon County's Multi-Facility Lease Fund collects property taxes which are used to make lease payments to the Decatur Public Building Commission for rental of the Courthouse, Law Enforcement Center, Macon County Office Building, and Macon County Animal Control facility. These property taxes were previously collected in two separate funds which have now been consolidated into one new fund with the signing of the multi-facility lease. The County has no levy limit on this fund as long as there is a valid lease in place with the DPBC, which can be of any mutually agreeable term. The present lease has a ten year term and can be renegotiated with the action of both the County and the DPBC.

The lease payment to the DPBC is composed of principal and interest payments on prior bonds; principal and interest payments on the bonds issued in 2005 for jail expansion, courthouse renovations and acquisition and renovation of the animal control facility, as well as Operating and Maintenance payments for each of the facilities. Operations and Maintenance items include those items typically included on a commercial lease, but also cover a wider range of building related expenditures not typically included in a commercial lease. The lease provides for payment of rent in advance; should funds not be spent, they are returned to the County in the following year.

Details of this fund are shown on pages 79 and 80 of the financial report. Details of the lease and its components are given in Footnotes 8 (Long Term Debt) and 15 (Multiple Facilities Lease).

Capital Asset and Debt Administration

Capital Assets. Macon County's investment in capital assets for its governmental activities as of November 30, 2006 amounted to \$ 13,817,809 net of accumulated depreciation. This investment in capital assets includes land, buildings and related improvements, vehicles, furniture and fixtures, technology and equipment, and infrastructure. Net capital assets decreased by \$ 340,450 in fiscal year 2006. In addition to the assets of the Primary Government, component unit assets included \$ 25,758,947 for the DPBC and \$ 242,042 for the ETSB. Building commission assets grew by \$ 1,940,596 with partial completion of the jail expansion, court house renovation and placing in service of the animal control facility.

Major capital asset additions included purchases of new squad cars for the sheriff, animal control and highway road maintenance (\$ 468,538); additional technology equipment in the form of new voting machines and new computers and software for the Recorder, the Circuit Clerk, the Circuit Courts and the State's Attorney (\$ 626,401); and infrastructure expenditures for construction of bridges (\$ 408,860), which included bridges on County Highway 19 north of Niantic over Willow Creek (\$ 220,000) and County Highway 54 west of Warrensburg over a drainage ditch (\$ 188,000).

A detailed schedule of capital assets and associated depreciation are shown on pages 49 and 50 of the financial report.

Long-term Debt. The principal component of the County's long term debt is a 10 year operating lease agreement with the Decatur Public Building Commission (DPBC), signed in 2005. This lease covers principal and interest payments as well as operations and maintenance changes for the major county buildings (does not include the Highway department or the Health department). The 2005 lease was signed in connection with DPBC's \$ 9,490,000 private placement with a local bank with a 4.597 average life and an all-in TIC cost of 3.749392%.

The terms of the Multiple Facilities Lease and its accounting treatment are covered in Note 15, pages 59 through 62.

Other general obligation debts of the County include the mortgage for the expansion of the Health Department which is due by November 1, 2009.

State statutes limit the amount of net general obligation debt of the County; this should not exceed 2.875% of the total assessed valuation of the County. Total County debt falls well below this limit.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the County's budget for the fiscal year 2006 period (December 1, 2005 to November 30, 2006):

- While the unemployment rate for Macon County was reported by the BLS as 4.3% for calendar year 2006, which is a great improvement from last year's rate and puts Macon County in line with state-wide numbers, there has still been only a modest increase in total new jobs within the County.
- Macon County population continues a long term, slow decline, which limits financial resources available to all public bodies in the County.
- The estimated drop in building permits means that Macon County has not been immune from signs of the slowing residential housing market.
- Sales tax and income taxes appear to be trending slightly upward, but a portion of this increase is due to gas price increases which may be having a drag on other sectors of the economy.
- Although there have been some promising developments in the employment and local economy, the loss of good paying jobs continues to constrain resources available for government activities.
- Fees collected for services are trending higher, but may be reduced on the real estate side if the trend of mortgage refinancing observed over the past several years comes to an end.
- Federal and state budget deficits make intergovernmental receipts more at risk than previously.
- Inflationary trends in the region compare favorably to national indices.
- Employee benefits costs continue to increase, including especially costs of health coverage for County employees. While aggressive management of insurance programs has mitigated the immediate effect, this remains a financial treat.

With the return of the unrestricted fund balance in General Fund to positive territory, the County Board moved to swiftly pay old intra-fund debt, making two payments totaling \$ 1,510,000 in 2006. Improved cash flow and the cumulative effective of five years of surpluses in the general fund mean that there is no short term internal or external borrowing for the cash using portion of fiscal 2006 (Spring 2006) or in 2007. The County Board has moved to reduce levies wherever possible: the total reduction government-wide achieved for the tax bills mailed in May 2007 is \$ 1,200,000.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in its financial structure. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Macon County Auditor, Amy C. Stockwell, 141 S. Main Street, Suite 312, Decatur, IL 62523; (217) 424-1385.

MACON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2006

	Primary Government	Discretely Presented Component Units		
		Governmental Activities	Business-Type Activities	
			Macon County Mental Health Board	Macon County ETSB
Assets				
Cash and cash equivalents	\$ 7,274,826	1,936,758	102,767	1,356,261
Investments	21,713,579	37,842	3,074,782	
Taxes receivable (net of allowance for uncollectibles)	588,766	2,070,161		
Due from governmental agencies:				
State of Illinois	2,349,555			
Other governmental agencies	925,200			
Accounts receivable	189,550	36,909		
Accrued interest receivable	47,698			
Notes receivable, current		6,800		
Inventories	395,324			57,267
Prepaid items	3,372,410	10,287		54,898
Non current asset:				
Note receivable		271,245		
Restricted cash	317,935			2,505,673
Capital assets:				
Land and improvements	196,809			1,305,813
Construction in process				2,199,098
Other capital assets, net of depreciation	13,621,000		242,042	22,254,036
Issuance cost of long-term debt, net				274,942
Total assets	50,992,652	4,370,002	3,419,591	30,007,988
Liabilities				
Cash drawn in excess of funds available	549,870			
Accounts payable	854,649	214,355		42,238
Accrued salaries and compensated absences	1,360,265		6,570	61,716
Deferred revenue	128,181	2,091,678		1,085,009
Accrued interest payable				198,241
Amounts due within one year:				
General obligation notes payable	46,093			
Revenue bonds payable				2,015,000
Amounts due in more than one year:				
General obligation notes payable	1,072,278			
Revenue bonds payable				10,548,794
Total liabilities	4,011,336	2,306,033	6,570	13,950,998
Net Assets				
Invested in capital assets, net of related debt	12,699,438		242,042	13,163,947
Restricted:				
Capital projects	109,881			2,505,673
Other purposes	319,606			
Unrestricted	33,852,391	2,063,969	3,170,979	387,370
Total net assets	\$ 46,981,316	2,063,969	3,413,021	16,056,990

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2006

Functions	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental activities:			
General control and administration	\$ 10,384,209	2,103,590	1,886,307
Public safety	9,715,600	1,370,284	363,286
Judiciary and court-related	6,299,870	2,480,065	1,493,926
Public health and welfare	8,954,194	686,144	6,492,075
Transportation	4,877,917		2,928,509
Interest on long-term debt	51,688		
Total primary government	40,283,478	6,640,083	13,164,103
Component Units:			
Governmental activities:			
Macon County Mental Health Board	3,110,616	118,543	985,149
Macon County Emergency Telephone System Board (ETSB)	757,643		
Business-type activities:			
Decatur Public Building Commission	4,019,128	4,904,634	300,000
Total component units	\$ 7,887,387	5,023,177	1,285,149

General Revenues:

Property taxes
 Sales tax
 Income and replacement tax
 Telephone surcharge
 Investment income
 Miscellaneous

Total general revenues

Change in net assets

Net assets, beginning, as restated

Net assets, ending

See Notes to Financial Statements.

Net (Expense) Revenue and
Changes in Net Assets

Primary	Component Units		
Government	Macon County	Macon	Decatur Public
Governmental	Mental Health	County	Building
Activities	Board	ETSB	Commission

(6,394,312)
(7,982,030)
(2,325,879)
(1,775,975)
(1,949,408)
(51,688)

(20,479,292)

(2,006,924)

(757,643)

1,185,506

(2,006,924) (757,643) 1,185,506

15,507,295	1,978,328		
5,902,593			
2,223,615			
		950,989	
1,199,480	133,101	129,331	137,858
1,820,732	1,070	12,719	3,835
<hr/>			
26,653,715	2,112,499	1,093,039	141,693
<hr/>			
6,174,423	105,575	335,396	1,327,199
<hr/>			
40,806,893	1,958,394	3,077,625	14,729,791
<hr/>			
\$ 46,981,316	2,063,969	3,413,021	16,056,990

MACON COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2006

	General Corporate Fund	Law Enforcement Safety Tax Fund	County Health Fund	County Highway Fund
Assets				
Cash	\$ 1,154,237	12,547	1,778,421	58,196
Investments, at cost	2,969,849	2,214,731		389,958
Taxes receivable, net of allowance or uncollectibles	129,788		102,097	39,541
Accounts receivable	51,479		97,111	
Accrued interest receivable		5,188		
Inventory	12,391		13,939	
Due from governmental agencies:				
State of Illinois	1,088,286	399,065	414,445	
Other governmental agencies	85,000			
Prepaid items	40,431	20,093		
Restricted cash	317,935			
Due from other funds	646,727	5,859	83,086	3,678
Total assets	6,496,123	2,657,483	2,489,099	491,373
Liabilities				
Cash drawn in excess of funds available	62,856	372,547		
Accounts payable	110,694	32,603	31,362	40,815
Accrued salaries	397,511	18,751	121,336	39,666
Deferred revenue	46,641		20,541	
Due to other funds	1,305,051	85,397	24,247	14,393
Total liabilities	1,922,753	509,298	197,486	94,874
Fund Balances				
Reserved for encumbrances	1,572			
Reserved for inventory	12,391		13,939	
Reserved for noncurrent receivable				
Reserved by statute	319,606			
Reserved for prepaid expenditures	40,431	20,093		
Reserved for disaster contingency		500,000		
Unreserved, reported in:				
General Fund:				
Designated for debt repayment	995,000			
Undesignated	3,204,370			
Special revenue funds:				
Designated				
Undesignated		1,628,092	2,277,674	396,499
Capital project funds				
Total fund balances	4,573,370	2,148,185	2,291,613	396,499
Total liabilities and fund balances	\$ 6,496,123	2,657,483	2,489,099	491,373

Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
2,932,733	1,338,692	7,274,826
	16,103,432	21,677,970
187,467	129,873	588,766
	40,960	189,550
	42,510	47,698
		26,330
	447,759	2,349,555
770,175	70,025	925,200
3,299,147	12,739	3,372,410
		317,935
167,533	1,151,069	2,057,952
7,357,055	19,337,059	38,828,192
	104,287	539,690
	445,790	661,264
	62,675	639,939
	60,999	128,181
	639,634	2,068,722
-	1,313,385	4,037,796
	34,545	36,117
		26,330
	995,000	995,000
		319,606
3,299,147	12,739	3,372,410
		500,000
		995,000
		3,204,370
	160,275	160,275
4,057,908	16,711,234	25,071,407
	109,881	109,881
7,357,055	18,023,674	34,790,396
7,357,055	19,337,059	38,828,192

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
November 30, 2006

Amounts reported for governmental activities in the statement of net assets are different because:

Total fund balances - total governmental funds	\$ 34,790,396
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	13,817,809
Inventory held for future projects, not for sale	368,994
Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The assets and liabilities of the internal service funds is included in governmental activities in the statement of net assets.	(157,324)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(1,838,559)</u>
Net assets of governmental activities	<u>\$ 46,981,316</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year ended November 30, 2006

	General Corporate Fund	Law Enforcement Safety Tax Fund	County Health Fund	County Highway Fund
Revenues:				
Taxes	\$ 9,060,452	2,424,230	1,444,978	1,225,788
Intergovernmental	2,872,449	95,373	3,152,481	
Fines, fees, forfeitures	3,782,829	172,126	298,947	
Licenses and permits	120,577		133,857	
Interest on investments	215,053	99,794	72,237	19,106
Miscellaneous	1,477,098	157	12,161	93,052
Total revenues	17,528,458	2,791,680	5,114,661	1,337,946
Expenditures:				
Current:				
General control and administration	3,605,941			
Public safety	6,021,279	2,687,839		
Judiciary and court-related	5,846,866			
Public health and welfare	145,744		4,840,564	
Transportation				1,135,811
Capital outlay	510,314	190,558	95,011	1,066,892
Debt service:				
Principal			54,954	
Interest			51,688	
Total expenditures	16,130,144	2,878,397	5,042,217	2,202,703
Excess (deficiency) of revenues over (under) expenditures	1,398,314	(86,717)	72,444	(864,757)
Other financing sources (uses):				
Operating transfers in	908,595		60,508	600,000
Operating transfers out			(163,129)	(61,250)
Total other financing sources (uses)	908,595	-	(102,621)	538,750
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,306,909	(86,717)	(30,177)	(326,007)
Fund balances, beginning of year	2,266,461	2,234,902	2,321,790	722,506
Fund balances, end of year	\$ 4,573,370	2,148,185	2,291,613	396,499

See Notes to Financial Statements.

Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
5,553,695	3,924,360	23,633,503
977,004	6,474,966	13,572,273
	1,723,577	5,977,479
		254,434
92,523	699,304	1,198,017
3,600	234,664	1,820,732
<u>6,626,822</u>	<u>13,056,871</u>	<u>46,456,438</u>
2,623,374	3,586,152	9,815,467
	614,440	9,323,558
	333,300	6,180,166
	3,645,756	8,632,064
	2,649,631	3,785,442
	301,354	2,164,129
		54,954
		51,688
<u>2,623,374</u>	<u>11,130,633</u>	<u>40,007,468</u>
<u>4,003,448</u>	<u>1,926,238</u>	<u>6,448,970</u>
3,390,049		4,959,152
(36,442)	(4,827,331)	(5,088,152)
<u>3,353,607</u>	<u>(4,827,331)</u>	<u>(129,000)</u>
7,357,055	(2,901,093)	6,319,970
	20,924,767	28,470,426
<u>7,357,055</u>	<u>18,023,674</u>	<u>34,790,396</u>

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 Year ended November 30, 2006

Net change in fund balances - total governmental funds		\$ 6,319,970
Amounts reported for governmental activities in the statement of activities are different because:		
Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The net revenue of the internal service funds is reported with governmental activities in the statement of activities.		58,799
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay	\$1,523,455	
Depreciation	<u>(1,825,695)</u>	
Excess of depreciation over capital outlay expense		(302,240)
Loss on capital asset disposition		(38,210)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.		54,954
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds:		
Inventory change	93,334	
Compensated absences payable change	<u>(12,184)</u>	
		<u>81,150</u>
Change in net assets of governmental activities		<u>\$ 6,174,423</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

November 30, 2006

	Governmental Activities Internal Service Fund
<hr/>	
ASSETS	
Investments	\$ 35,609
Due from other funds	<u>10,770</u>
Total assets	<u>46,379</u>
LIABILITIES	
Cash drawn in excess of funds available	10,180
Accounts payable	28,599
Claims payable	164,786
Accrued salaries	<u>138</u>
Total liabilities	<u>203,703</u>
NET ASSETS	
Unreserved	<u>(157,324)</u>
Total net assets	<u><u>\$ (157,324)</u></u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
Year ended November 30, 2006

	Governmental Activities Internal Service Fund
Operating revenue:	
Miscellaneous	\$ -
Operating expenses:	
Salaries	4,014
Claim payments	40,827
Contingency for claim loss	25,930
Capital outlay	893
Total operating expenses	<u>71,664</u>
Operating income (loss)	(71,664)
Nonoperating revenue (expenses):	
Interest on investments	<u>1,463</u>
Income (loss) before transfers	<u>(70,201)</u>
Transfers in	160,000
Transfers out	<u>(31,000)</u>
	<u>129,000</u>
Change in net assets	58,799
Net assets (deficit), beginning of year, as restated	<u>(216,123)</u>
Net assets (deficit), end of year	<u>\$ (157,324)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year ended November 30, 2006

	Governmental Activities Internal Service Fund
<hr/>	
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from user departments and participants	\$ 31,673
Cash paid to employees for services	(3,999)
Cash paid to suppliers, participants and others	(893)
Cash paid for claims	(166,416)
	<hr/>
Net cash flows from operating activities	(139,635)
	<hr/>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES	
Net transfers	129,000
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	1,463
Net investment transactions	9,172
	<hr/>
Net cash flows from investing activities	10,635
	<hr/>
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	-
	<hr/>
Cash and cash equivalents, end of year	-
	<hr/> <hr/>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	(71,664)
Adjustments to reconcile operating loss to net cash flows from operating activities:	
Decrease in due from other funds	48,498
Increase in cash drawn in excess of funds available	3,748
Increase in accounts payable	10,394
Increase in accrued salaries	15
(Decrease) in claims payable	(110,053)
(Decrease) in due to other funds	(20,573)
	<hr/>
Net cash flows from operating activities	\$ (139,635)
	<hr/> <hr/>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

AGENCY FUNDS

November 30, 2006

Assets

Cash	\$ 8,054,388
Investments	2,773,550
Accrued interest	3,610
Due from State of Illinois - allotment	<u>100,252</u>
Total assets	<u><u>10,931,800</u></u>

Liabilities

Due to other governmental agencies	2,015,738
Accounts payable	41,570
Deposits payable	2,022,371
Due to taxing districts	6,221,174
Due to tax buyers	<u>630,947</u>
Total liabilities	<u><u>\$ 10,931,800</u></u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2006

Note 1 - Summary of Significant Accounting Policies

Macon County is a municipal corporation governed by an elected twenty-one member board. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Circuit Clerk, County Clerk, Coroner, Recorder, Sheriff, State's Attorney, Supervisor of Assessments and Treasurer. Although elected officials manage the internal operations of their respective departments, the County Board authorizes expenditures as well as serves as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The financial statements of Macon County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

The Financial Reporting Entity: As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The County's financial statements include all funds, departments, boards and agencies that are not legally separate from the County. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County.

The following discretely presented component units are reported in separate columns in the basic financial statements to emphasize that they are legally separate from the County.

The Macon County Mental Health Board (708 Board) is a special unit of local County government, operating under the Community Mental Health Act, Chapter 405 ILCS, Section 20/01 et seq. of the Illinois Compiled Statutes (ILCS). The 708 Board is funded through Macon County property taxes and various other local and state agencies, and distributes funds to various local nonprofit agencies that deal with the developmentally disabled and mentally ill. All members of the 708 Board are appointed by the Macon County Board. The Macon County Board approves the 708 Board's annual budget, and also has the authority to determine its tax levy. As such, the County has significant influence over the 708 Board and has included the organization in the reporting entity. The 708 Board's year-end for financial reporting purposes is June 30, which differs from the County. The 708 Board's June 30, 2006, financial statements are included herein.

Complete financial statements for the Macon County Mental Health Board can be obtained at 132 South Water Street, Decatur, Illinois 62523.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

The Financial Reporting Entity, continued:

The Macon County Emergency Telephone System Board (ETSB) is a special unit of local County government, operating under the Emergency Telephone System Act, Chapter 50 ILCS, Section 750/15.4 et seq. of the Illinois Compiled Statutes (ILCS). The ETSB is funded through telephone surcharges and distributes funds to plan, coordinate, and supervise the implementation of an enhanced 9-1-1 system. All members of the ETSB are appointed by the Macon County Board. The Macon County Board may at any time change the rate of the surcharge imposed as long as the new rate does not exceed the rate specified in the referendum. As such, the County has significant influence over the ETSB and has included the organization in the reporting entity. The ETSB's year end for financial reporting purposes is November 30, 2006, the same as the County. The ETSB's November 30, 2006, financial statements are included herein.

Complete financial statements for the Macon County Emergency Telephone System Board can be obtained at 141 South Main Street, Suite 810, Decatur, Illinois 62523.

The Decatur Public Building Commission (DPBC) is a municipal corporation created under the provisions of the Public Building Commission Act of the State of Illinois. The purpose of the DPBC is to acquire or construct facilities for participating governments and to issue bonded debt to finance the acquisition or construction of such facilities. The City of Decatur organized the DPBC along with the County, and together they appoint the five-member governing board of the DPBC. The DPBC is financially dependent on the County because the debt issued by the DPBC is paid almost entirely by the County in the form of lease payments for County facilities. As such, the County has significant influence over the DPBC and has included the organization in the reporting entity. The DPBC's year end for financial reporting purposes is November 30, 2006, the same as the County. The DPBC's November 30, 2006 financial statements are included herein.

Complete financial statements for the DPBC can be obtained from the DPBC's administrative office at 141 South Main Street, Suite 808, Decatur, Illinois 62523.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Related Organizations: The County's officials are also responsible for appointing members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County Board appoints board members of all Fire Protection Districts in Macon County, all Drainage Districts in Macon County, Macon County Conservation District, and the Mosquito Abatement District.

In addition, several legally separate tax exempt organizations have been established to benefit the County and others. These organizations include the Decatur and Macon County Animal Shelter Foundation, the Macon County Community Health Foundation and the Macon County Historical Society.

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

Government-Wide Financial Statements: The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the County.

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting: The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds: Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois.

Law Enforcement Safety Tax Fund (LEST) - The LEST Fund accounts for sales tax revenue and expenditures restricted for safety issues.

County Health Fund - The County Health Fund accounts for a county-wide property tax levy and federal and state grants for operating the Macon County Health Department, and the costs of services provided to the public through the department.

County Highway Fund - The County Highway Fund accounts for a county-wide property tax levy for County highway maintenance, as well as federal and state grants and subsidies, and expenditures for the purpose of highway improvements and maintenance.

Multi-Facility Lease Fund - The Multi-Facility Lease Fund accounts for property tax revenue and annual lease payments and maintenance expenditures to the Decatur Public Building Commission for the Macon County Office Building, Courts Facility, Law Enforcement Center and Animal Control Facility.

The other governmental funds of the County account for county-wide property tax levies, grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting, continued:

Proprietary Funds: Proprietary Funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on determination of operating income, financial position, changes in net assets and cash flows. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

The County's proprietary fund types consist only of one internal service fund. The Internal Service Fund accounts for the financing of goods or services provided by one department to other departments or agencies of the County. The County established the Self Insurance Fund for the purpose of providing for the accumulation of funds to fund the County's self-funded workmen's compensation liability insurance. This internal service fund derives its funding from periodic transfers from the Insurance Liability Fund and not from any cost reimbursements from other funds. This funding is then used to pay claims when the need arises. The internal service fund is included in governmental activities for government-wide reporting purposes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fiduciary Funds: The County's fiduciary fund types consist only of Agency Funds, which are custodial in nature and do not involve the measurement of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions. Agency Funds use the accrual basis of accounting.

Measurement Focus:

Government-Wide Financial Statements: The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements: All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting, and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Discretely Presented Component Units: Each component unit financial statement included herein is prepared using the accrual basis of accounting except the Macon County ETSB which have been prepared in accordance with the modified cash basis of accounting.

Revenues - Exchange and Nonexchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty (60) days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, income taxes and state-levied locally shared taxes.

Deferred Revenues: Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Expenses/Expenditures: On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Decatur Public Building Commission:

Operating Revenues and Expenses: Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the Commission. Operating revenues consist primarily of rental charges. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from nonexchange transactions or ancillary activities, if any.

Cash and Cash Equivalents/Investments: All deposits of the County are made in board designated official depositories and are secured as required by the Public Funds Investment Act. The County may designate, as an official depository, any bank insured by the Federal Deposit Insurance Corporation or credit union with the principal office located within the State of Illinois. Also, the County may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. The County maintains separate bank accounts for each individual fund.

Investments consist of interest-bearing deposits invested in the Illinois Funds Money Market and Prime Funds and certificates of deposit and are stated at cost, which equals market. The County maintains separate investment accounts for each individual fund.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the County's proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three (3) months or less when purchased to be cash equivalents.

Restricted Assets: Restricted cash in the General Fund is cash set aside for the payment of expenses related to the child support maintenance program operated by the Macon County Circuit Clerk, the commissary operated at the jail by the Macon County Sheriff, and a marriage account held for judicial expenditures.

Inventories: Inventories of consumable supplies are recorded at cost (determined on a first-in, first-out basis). Inventory in the General Fund and governmental activities consists of expendable supplies held for consumption. The costs are recorded as expenditures under the purchase method. Reported inventories are equally offset by a reservation in fund balance. Inventory recorded as an asset at year end consists of unused commodities (vaccines) received through federal grant programs, office supplies, and parts and operating materials.

Capital Assets: General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Primary Government: Capital assets purchased or acquired with an original cost of at least \$ 5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at their fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

In accordance with GASB Statement No. 34, the County has elected to defer, until the fiscal year ending November 30, 2007, the requirement to record and depreciate general infrastructure assets acquired before the implementation date (November 30 2004). Infrastructure acquired subsequent to December 1, 2003 is reported in these financial statements.

All capital assets are depreciated, except for land and improvements and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	25 years
Vehicles	5-10 years
Furniture and fixtures	5 years
Technology and equipment	3 years
Infrastructure	25 years

Decatur Public Building Commission: Capital assets of proprietary funds are stated at cost. The cost of property additions and major replacements of retired units of property is capitalized. Interest on funds used during construction of major projects has not been capitalized.

Assets capitalized have an original cost of \$ 500 or more and over ten years of useful life. Depreciation is computed on the straight-line basis. The estimated useful lives used to compute depreciation are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Parking lot	10 years
Law Enforcement Center	5-40 years
Macon County Office Building	10-40 years
Equipment	3-10 years

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers which are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as "Internal Balances."

Transactions Between Funds: The County allocates to the Special Revenue Funds an indirect cost amount of the salaries and wages and related costs of personnel who perform administrative services for those funds but are paid through the General Fund along with other indirect costs deemed necessary for their operations. During the year ended November 30, 2006, the County allocated \$ 315,194 for such services.

Compensated Absences: Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

County employees receive vacation and sick pay in varying amounts based upon their employment anniversary dates and the bargaining unit to which they are a part. Deputies' and correctional officers' unused sick leave is utilized according to IMRF regulations to extend retirement benefits when a deputy or correctional officer dies or retires. The employee, or employee's beneficiary in case of death, may elect to receive a sick leave buy-out payment at the rate of 50 percent of the employee's accumulated sick leave up to a maximum of 60 days, or 120 days for employees hired before 1994. The County pays no accumulated sick leave to any other employees upon termination.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. The County does not set aside funds in its current budget to fund liabilities incurred during the period. Rather, the County funds compensated absences on a "pay-as-you-go" basis. The noncurrent portion of the liability is not reported.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Macon County Emergency Telephone System Board: The Board does not accrue compensatory time for employees. Sick and vacation time must be used in the year earned.

Decatur Public Building Commission: Employees can earn three weeks vacation, three floating holidays, one personal day and six sick days per year. However, sick days do not accrue, as they are not paid when leaving employment. The accrual for compensated absences was \$ 29,794 at November 30, 2006.

Accrued Liabilities and Long-Term Obligations: All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

Net Assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Use of Estimates: The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Governmental Fund Balance Reserves: The County reserves those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, inventory, debt service, restricted cash, prepaid expenditures, disaster contingency, investment and noncurrent debt.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies, continued

Decatur Public Building Commission:

Bond Discount/Issuance Costs: Issuance costs and discounts arising as the result of the issuance of bonds are deferred and amortized over the terms of the respective issues using the straight-line method. Discounts are presented as a reduction of the face amount of the underlying debt whereas issuance costs are recorded as deferred charges.

Macon County Mental Health Board:

Related Parties: Woodford Homes, Inc., a related party through common management, pays a management fee to the Board for administrative services rendered. The fee was \$ 90,000 for the year ended June 30, 2006.

Note 2 - Deposits and Investments

State statutes authorize the County to invest in obligations of the U.S. Treasury or its agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements (subject to limitations), commercial paper rated within the three highest classifications by at least two standard rating services, money market mutual funds and the Illinois Funds.

Deposits - Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of November 30, 2006, \$ 5,578,470 of the County's bank balance of \$ 23,851,502 (including certificates of deposit, checking, and savings accounts) was exposed to custodial credit risk as being uninsured and uncollateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

At November 30, 2006, the carrying amount of the DPBC's cash deposits totaled \$ 3,861,733 including restricted cash of \$ 2,505,673. The bank balance at November 30, 2006, totaled \$ 4,037,989, all of which was insured by federally depository insurance or collateralized by securities held by a financial institution's trust department or agent in the Commission's name. The Commission's deposits are not subject to custodial credit risk.

At November 30, 2006, the carrying amount of the ETSB's cash deposits totaled \$ 102,766, all of which was fully insured by federally depository insurance.

At June 30, 2006, none of the Macon County Mental Health Board's bank balances of \$ 2,068,914 were exposed to custodial credit risk.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 2 - Deposits and Investments, continued

Investments: The County invests in the Illinois Funds Money Market Fund and Prime Fund which consists of monies invested by individual participants that are pooled together and invested in U.S. Treasury bills and notes backed by the full faith and credit of the U.S. Treasury. The funds are rated AAAM by Standard and Poor's. The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore, no collateral is identified with each individual participants account.

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments (or related collateral securities that are held by an outside party). The County does not have a policy for custodial credit risk. At year end, none of the County's investments were subject to custodial credit risk due to the fact that investments were part of an insured pool.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy to limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the County minimizes the risk by investing operating funds primarily in short-term securities or similar investment pools in order to meet cash requirements for ongoing operations. The Illinois Funds investment pool had a weighted average maturity of 7-15 days.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. All of the County's investments are in certificates of deposit and external investment pools.

The composition of the County's cash, cash equivalents and investments, including restricted cash and investments, on November 30, 2006, was as follows:

	Primary Government	Component Units		
		708 Board	ETSB	DPBC
Cash on hand	\$ 13,818			200
Deposits in banks	15,083,461	1,936,758	102,766	3,861,734
Certificates of deposit	4,067,844		1,756,486	
Illinois Funds Money Market Fund	18,326,653		1,318,297	
Illinois Funds Prime Fund	2,092,632			
Corporate Stock		37,842		

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 2 - Deposits and Investments, continued

Concentration of Credit Risk, continued: The County's cash, cash equivalents and investments for the primary government at November 30, 2006, are reported as:

	Governmental Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 7,274,826	8,054,388	15,329,214
Investments	21,713,579	2,773,550	24,487,129
Restricted cash	317,935		317,935
Cash drawn in excess of funds available	(549,870)		(549,870)

Restricted Cash and Investments: Cash and investments of \$ 317,935 are restricted by state statute, or for specific purposes as follows:

Major governmental - General Fund:	
Circuit Clerk Separate Maintenance	\$ 279,779
Jail Inmate Expenditures	25,740
Judiciary expenditures	362
Child Support Held in Trust	<u>12,054</u>
	<u>\$ 317,935</u>

Note 3 - Property Taxes

The County's property tax is levied on January 1 of each year on all taxable real property located in the County. Real property tax revenue received in 2006 represents collection of the 2005 taxes. Real property taxes for the 2006 levy will be collected in and are intended to finance 2007 operations.

Macon County property is assessed as of January 1 of each year by the Township Assessors. The values are adjusted by various percentages according to the type of property (residential, commercial, etc.). The assessed values are equalized by the Illinois Department of Revenue to ensure uniformity of property assessments throughout the state. The Macon County Clerk computes the annual tax rate by dividing the requested levy into the equalized value of each taxing unit. The Clerk then computes the tax for each parcel by multiplying the aggregate rates of all the taxing units having jurisdiction over the parcel by the equalized value. The tax amounts by parcel are forwarded to the Macon County Collector and used as a basis for issuing tax bills to all taxpayers in the County.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 3 - Property Taxes, continued

Property taxes are collected by the Macon County Collector who periodically remits to each taxing unit its respective share of the collections. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Taxes levied in one year become due and payable in two installments during the following year. The first installment is due no later than June 1 and the second installment is due no later than September 1. A lien on taxable real property is effective thirty (30) days after the second installment due date.

The following are the taxes levied per \$ 100 of assessed valuation.

	Maximum Rate	2005 Levy
General Corporate	.2500	.2447
County Highway	.1000	.0893
Bridge Fund	.0500	.0336
Illinois Municipal Retirement		.0974
Federal Aid Matching	.0500	.0285
Historical Museum	.0020	.0020
County Health Department	.1070	.1054
Insurance Liability		.0260
Veterans' Assistance Commission	.0300	.0066
Mental Health (708 Board)	.1500	.1500
Judgment Repayment Fund		.0216
Bond		.4047
Social Security		.0700
Macon County Cooperative Extension	.0500	.0271
		<u>1.3069</u>

Note 4 - Permissive Sales and Use Tax

In 2003, the County Board, by resolution approved by the electors, imposed a one quarter of one percent (.25%) tax on all retail sales made in the County. Revenue from this tax is to be used exclusively for public safety purposes. The County Board established how the sales tax proceeds would be allocated to the various public safety-related departments and activities.

Vendor collections of the tax are paid to the State Treasurer by the twentieth day of the month following collection. The State Comptroller then determines the amount of the taxes to be returned to the County. A receivable is recognized at year end for amounts that will be received from sales which occurred prior to December 1, 2006.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 5 - Receivables

Receivables at November 30, 2006 consisted of accounts (billings for user charged services), sales taxes, accrued interest, grants, entitlements, shared revenues, interfunds, and property taxes. All amounts due from other governments are considered collectible in full.

Receivables are recognized to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonably systematic method of determining their existence, completeness, valuation, and collectibility.

A summary of the principal amounts due is as follows:

<u>Fund Type/Fund</u>	<u>Description</u>	<u>Amount</u>
General Fund	Taxes	\$ 890,181
	Grants	254,060
	State salary subsidies	73,833
	Municipal contract	85,000
	Other receivables	<u>51,479</u>
Total General Fund		<u>1,354,553</u>
Special Revenue Funds	Taxes	849,808
	Grants	870,438
	Local governments	840,200
	Other receivables	138,072
	Accrued interest	<u>47,698</u>
Total Special Revenue Funds		<u>2,746,216</u>
Total		<u><u>\$ 4,100,769</u></u>

Macon County Mental Health Board:

Note Receivable: The note receivable of \$ 278,045 represents a 25-year contract for deed with monthly payments including interest at 4.75%.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 6 - Interfund Receivables and Payables and Transfers

Interfund receivables and payables at November 30, 2006, resulted from two types of transactions between funds. The first transaction type consists of loans made to provide working capital for operations or projects as follows:

	Interfund Receivable	Interfund Payable
General Corporate Fund:		
Non major governmental funds	\$	997,295
Non major governmental funds	997,295	
	<u>\$ 997,295</u>	<u>997,295</u>

The second transaction type results from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made, as follows:

	Interfund Receivable	Interfund Payable
General Corporate Fund:		
Law Enforcement Safety Tax	\$ 84,241	118
County Health	21,235	39,157
Internal Service Fund		1,567
Highway	14,393	3,678
Multi-Facility Lease		167,533
Non major governmental funds	526,858	95,703
Multi-Facility Lease Fund:		
General	167,533	
County Health:		
General	39,157	21,235
Non major governmental funds	43,929	3,012
Highway:		
General	3,678	14,393
Internal Service Funds:		
General	1,567	
Law Enforcement Safety Tax	1,156	
Non major governmental funds	8,047	
Non major governmental funds	153,774	639,634
Law Enforcement Safety Tax:		
General	118	84,241
Self Insurance		1,156
Non major governmental funds	5,741	
	<u>\$ 1,071,427</u>	<u>1,071,427</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 6 - Interfund Receivables and Payables and Transfers, continued

	Transfers Out	Transfers In
General Corporate Fund:		
County Health	\$	163,129
Highway		61,250
Internal Service Fund		31,000
Multi-Facility Lease		36,442
Non major governmental funds		616,774
Health Department:		
General	163,129	
Non major governmental funds		60,508
Highway:		
General	61,250	
Non major governmental funds		600,000
Multi-Facility Lease Fund:		
General	36,442	
Non major governmental funds		3,390,049
Internal Service Fund:		
General	31,000	
Non major governmental funds		160,000
Non major governmental funds	4,827,331	
	<u>\$ 5,119,152</u>	<u>5,119,152</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 7 - Capital Assets

Capital asset activity for the year ended November 30, 2006, was as follows:

	Balance December 1, 2005	Additions	Deletions	Balance November 30, 2006
Primary government governmental activities:				
Nondepreciable capital assets:				
Land and improvements	\$ 196,809			196,809
Total nondepreciable capital assets	196,809	-	-	196,809
Depreciable capital assets:				
Buildings and building improvements	10,134,615	19,656		10,154,271
Vehicles	2,330,500	468,538	114,202	2,684,836
Furniture and fixtures	84,796			84,796
Technology and equipment	1,809,522	626,401		2,435,923
Infrastructure	8,576,060	408,860		8,984,920
Total depreciable capital assets	22,935,493	1,523,455	114,202	24,344,746
Less accumulated depreciation for:				
Buildings and building improvements	6,605,485	398,523		7,004,008
Vehicles	1,162,577	455,695	75,992	1,542,280
Furniture and fixtures	26,269	16,958		43,227
Technology and equipment	948,278	595,122		1,543,400
Infrastructure	231,434	359,397		590,831
Total accumulated depreciation	8,974,043	1,825,695	75,992	10,723,746
Total depreciable assets, net	13,961,450	(302,240)	38,210	13,621,000
Governmental activities capital assets, net	\$ 14,158,259	(302,240)	38,210	13,817,809

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 7 - Capital Assets, continued

Depreciation expense for the year ended November 30, 2006 was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 459,757
Judicially and court related	90,737
Public safety	267,490
Transportation	803,233
Public health and welfare	<u>204,478</u>
Total depreciation expense - governmental activities	<u>\$ 1,825,695</u>

Decatur Public Building Commission:

Capital assets at November 30, 2006, and the related depreciation for the year then ended, were as follows:

	Cost	Accumulated Depreciation	Depreciated Cost	Current Depreciation
Land	\$ 1,049,447		1,049,447	
Parking lot	256,366	256,366		
Law Enforcement Center	17,830,907	7,896,975	9,933,932	460,048
Macon County Office building/ Court Facility	14,913,299	5,092,593	9,820,706	408,178
Vehicles	76,785	60,766	16,019	1,961
Equipment and furnishings	2,993,683	2,591,185	402,498	87,963
Animal Control	2,377,177	39,930	2,337,247	39,930
Construction in process	2,199,098		2,199,098	
Total capital assets	<u>\$ 41,696,762</u>	<u>15,937,815</u>	<u>25,758,947</u>	<u>998,080</u>

Macon County Emergency Telephone System Board:

Capital assets activity for the year ended November 30, 2006 was:

	Balance November 30, 2005	Additions	Deletions	Balance November 30, 2006
Furniture and fixtures	\$ 1,007,536	135,482	23,321	1,119,697
Less accumulated depreciation	697,892	203,084	23,321	877,655
Capital assets, net	<u>\$ 309,644</u>	<u>(67,602)</u>	<u>-</u>	<u>242,042</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 8 - Long-Term Debt

The following is a summary of changes in the County's long-term obligations for the year ended November 30, 2006:

	Balance at November 30, 2005	Additions	Reductions	Balance at November 30, 2006	Amount Due In One Year
Governmental activities:					
General obligation debt	\$ 1,173,325		54,954	1,118,371	46,093
Compensated absences	708,004	1,212,658	1,200,474	720,188	720,188
 Total governmental activities	 \$ 1,881,329	 1,212,658	 1,255,428	 1,838,559	

Compensated Absences: The County has recorded a liability of \$ 720,188 for accumulated vacation and sick leave benefits. These benefits are not expected to be paid from current available resources. The liability will be liquidated from the general and special revenue funds of the County.

The general obligation debt at November 30, 2006, is comprised of the following:

\$ 1,260,875 note payable due November 1, 2009. Monthly payments of \$ 7,874 are due beginning December 1, 2003, including interest at 4.35%. Principal and interest to be serviced by the general revenue of the County. The note is secured by a mortgage on the Health Department Building.

\$ 1,118,371

The Illinois Revised Statutes provide that the net general obligation debt of the County, exclusive of certain exempt debt, should not exceed 2.875 percent of the total assessed valuation of the County. The effect of the debt limitations described above is an overall debt margin of \$ 39,852,749 at November 30, 2006.

Annual debt service requirements to maturity for the general obligation note are as follows:

	Principal	Interest	Total
2007	\$ 46,093	48,397	94,490
2008	48,006	46,484	94,490
2009	1,024,272	44,221	1,068,493
	<u>\$ 1,118,371</u>	<u>139,102</u>	<u>1,257,473</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 8 - Long-Term Debt, continued

Decatur Public Building Commission:

Certificates of Participation: On September 1, 1991, the Commission issued \$ 22,800,000 in General Obligation Certificates of Participation. The certificates bear interest at varying fixed rates increasing with the length of maturity from 4.7% to 6.5%.

The final payment to retire the bonds occurred on January 1, 2006 as follows:

<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$ 2,115,000	68,738	2,183,738

Public Building Revenue Bonds: On July 31, 1997, the Commission issued \$ 9,705,000 in Public Building Revenue Bonds. The bonds bear interest at varying fixed rates increasing with the length of maturity from 4.15% to 5.40%.

On June 2, 2005, in connection with the issuance of the 2005 General Obligation Lease Revenue Bonds, \$ 3,585,000 of the 1997 bonds were advance refunded. The Commission used \$ 3,676,650 of the 2005 bond proceeds to purchase U.S. Government securities which were deposited with an escrow agent to provide for all future debt service on the refunded 1997 bonds. As a result, that portion of the 1997 bonds is considered defeased, and the Commission has removed the liability from its accounts. The call date of the defeased bonds is January 1, 2007.

The excess of the advance refunding over the book value of the defeased bonds of \$ 127,902 is being amortized over the remaining life of the 2005 bonds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 8 - Long-Term Debt, continued

Decatur Public Building Commission, continued:

The annual requirements to amortize the remaining outstanding debt of \$ 3,105,000 as of November 30, 2006, assuming no early retirements, is as follows:

Year ending November 30	Principal	Interest	Total	Balance
2007	\$ 465,000	149,511	614,511	2,640,000
2008	205,000	133,161	338,161	2,435,000
2009	220,000	122,533	342,533	2,215,000
2010	230,000	111,113	341,113	1,985,000
2011	240,000	99,068	339,068	1,745,000
2012	255,000	86,258	341,258	1,490,000
2013	270,000	72,540	342,540	1,220,000
2014	280,000	58,032	338,032	940,000
2015	295,000	42,721	337,721	645,000
2016	315,000	26,325	341,325	330,000
2017	330,000	8,910	338,910	
Total	<u>\$ 3,105,000</u>	<u>910,172</u>	<u>4,015,172</u>	

General Obligation Lease Revenue Bonds, Series 2005: On June 2, 2005, the Commission approved resolution 2005-3 authorizing the issuance of \$ 9,490,000 General Obligation Lease Revenue Bonds for the purpose of providing for the refunding of certain Public Revenue Bonds, Series 1997 and to provide for certain acquisitions, improvements and equipping of facilities.

Annual debt service requirements are as follows:

Year ending November 30	Principal	Interest	Total	Balance
2007	\$ 1,550,000	303,324	1,853,324	7,940,000
2008	1,680,000	253,570	1,933,570	6,260,000
2009	1,515,000	200,373	1,715,373	4,745,000
2010	1,345,000	151,614	1,496,614	3,400,000
2011	1,155,000	107,580	1,262,580	2,245,000
2012	940,000	70,180	1,010,180	1,305,000
2013	700,000	40,023	740,023	605,000
2014	445,000	17,741	462,741	160,000
2015	160,000	4,680	164,680	
Total	<u>\$ 9,490,000</u>	<u>1,149,085</u>	<u>10,639,085</u>	

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 9 - Prior Period Adjustments

Change in Fund Type: In 2005, the Capital Projects Revolving Fund was shown as an internal service fund but the County has determined that this was an error. Accordingly, the fund has been combined with the Judgment Fund which is shown in these financial statements as a Special Revenue Fund.

Correction of an Error: In the Internal Service Fund and government-wide financial statements, the beginning net asset balance was decreased by \$ 274,839 through a prior period adjustment to beginning claims payable liability to properly reflect this liability existing at November 30, 2005.

Note 10 - Intergovernmental Revenue

A summary of intergovernmental revenue for the year ended November 30, 2006, follows:

	Major Funds				Non Major Funds	Component Unit
	General Fund	LEST Fund	County Health Fund	Multi-Facility Lease Fund		708 Board
Municipal	\$ 408,170	30,820		977,004	222,517	
Federal and state grants	1,369,778	61,931	3,152,481		3,377,961	981,713
Federal government State of Illinois	1,094,501	2,622			56,135	
					2,818,353	
Total	\$ 2,872,449	95,373	3,152,481	977,004	6,474,966	981,713

Note 11 - Fund Equity Balances

The fund equity balances have been classified to reflect the limitations and restrictions placed on the respective funds as follows:

Reserved fund balance represents that portion of fund balance not available for appropriation or expenditure.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 11 - Fund Equity Balances, continued

Fund balances reserved at November 30, 2006, are composed of the following:

	Major Funds				Non Major Funds
	General Fund	LEST Fund	County Health Fund	Multi-Facility Lease Fund	
Encumbrances	\$ 1,572				34,545
Inventory	12,391		13,939		
Non current receivable					995,000
Prepaid expenditures	40,431	20,093		3,299,147	12,739
Reserved per statute	319,606				
Disaster contingency		500,000			
	<u>\$ 374,000</u>	<u>520,093</u>	<u>13,939</u>	<u>3,299,147</u>	<u>1,042,284</u>

Unreserved, undesignated fund balance represents the remainder of the County's equity in governmental fund balances.

Designated fund balance is established to reflect management's plans for financial resource allocation in a future period. At November 30, 2006, funds were designated as follows:

General Fund - intrafund debt repayment	<u>\$ 995,000</u>
Non major funds - grant purposes	60,275
- investment purposes	<u>100,000</u>
	<u>\$ 160,275</u>

Designated fund balances of the discretely presented component unit represent amounts that are tentatively planned for capital improvements in a future period.

Macon County Mental Health Board:

Fund Balances - Designated: The Board has designated fund balances as of June 30, 2006, for the following items:

Special allocations:	
Indemnification of Board of Directors	\$ 15,000
Possible property tax refund	50,000
Budget deficit	<u>41,683</u>
Total fund balances, designated	<u>\$ 106,683</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 11 - Fund Equity Balances, continued

Fund Equity Deficits: The Workforce Investment Solutions and County Clerk Automation funds reported a deficit of \$ 37,212 and \$ 1,703, respectively, as of November 30, 2006. The Workforce deficit is a result of grant recognition timing differences and will be eliminated with future grant revenues. The Automation fund relies on fees collected to sustain the costs of automating County Clerk operations. These fees were insufficient to cover such costs.

Decatur Public Building Commission:

In 1995, the County contributed \$ 2,000,000 towards the renovation of the Macon County office building and courts facility. In 1996, 1997 and 1998, the County contributed a total of \$ 600,000 for the removal of asbestos from the Macon County Courts Facility as part of the renovation project, and the City of Decatur contributed \$ 100,000 towards the upgrade of the communications center at the Law Enforcement Center. The contributed capital is reported in the statement of net assets as net assets invested in capital assets.

Note 12 - Illinois Municipal Retirement Fund

Plan Description: The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to Regular, Elected County Officials (ECO) and Sheriff's Law Enforcement Personnel (SLEP) 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.

Regular, ECO and SLEP employees participating in IMRF are required to contribute 4.5%, 7.5% and 7.5% of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute an actuarially determined rate. The employer rates of covered payroll for calendar year 2006 were 8.75% for Regular members, 19.70% for SLEP members, and 43.53% for ECO members. 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 SLEP and ECO members, and 5 years for Regular members.

The employees of the discretely presented component units - Macon County Mental Health Board and Macon County ETSB - are included within the plan for Macon County, Illinois.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 12 - Illinois Municipal Retirement Fund, continued

For December 31, 2006, the County's **annual pension cost** of \$ 1,319,327 for Regular members, \$ 526,256 for SLEP members, and \$ 225,286 for ECO members 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) 7.50% 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.

Trend Information:

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	Illinois Municipal Retirement Fund			
	Year	Regular	SLEP	ECO
Annual pension cost (APC)	2004	\$ 422,836	430,418	234,220
	2005	866,250	495,335	208,497
	2006	1,319,327	526,256	225,286
Actual contributions	2004	422,836	430,418	234,220
	2005	866,250	495,335	208,497
	2006	1,319,327	526,256	225,286
Percentage of APC contributed	2004	100%	100%	100%
	2005	100%	100%	100%
	2006	100%	100%	100%
Net pension obligation	2004	\$ -	-	-
	2005	-	-	-
	2006	-	-	-

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 12 - Illinois Municipal Retirement Fund, continued

* 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 more early retirements are expected to occur.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

Note 13 - Decatur Public Building Commission Retirement Plan

In February 1998, the Commission adopted a Simple Individual Retirement Account Plan under Section 408(p) of the Internal Revenue Code. Eligible employees are those who received at least \$ 5,000 in compensation from the Commission during the current year. Participants may elect to make salary reduction contributions to the plan for amounts expressed either as a specific dollar amount or as a percentage of compensation. Salary reduction contributions cannot exceed \$ 10,500 per plan year. In addition, the Commission is generally required to make a matching contribution on behalf of each eligible employee in an amount equal to the employee's salary reduction contributions, up to 3% of the employee's compensation for the applicable calendar year. A participant's interest in the plan, including that attributable to the Commission's matching contribution, is nonforfeitable. For the year ended November 30, 2006, the Commission's total matching contributions to the plan were \$ 20,306.

Note 14 - Deferred Compensation Plan

The County offers all full-time employees a deferred compensation plan established in accordance with the requirements of the Internal Revenue Code Section 457. Participants authorize the County to withhold funds from their salaries which are invested, within a range of options, in individual accounts as directed by the individual. The assets are administered by Nationwide Retirement Solutions and Prudential Retirement Services. The assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency. The County made no contributions to the plan.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 15 - Multiple Facilities Lease

The County had entered into a 30-year lease agreement in 1997 with the Decatur Public Building Commission (DPBC) for financing renovations to the Macon County Office Building and Macon County Courts Facility. In addition, the County, along with the City of Decatur (City) had entered into a noncancellable 20-year lease with the DPBC in 1986 in order to lease the Macon County Law Enforcement Facilities from the DPBC. The leases required that the County levy property taxes to make annual rental payments to the DPBC to service the DPBC revenue bonds and to pay maintenance and utility costs of the center.

In applying accounting standards applicable at the time, the 1997 lease qualified as a capital lease (title to both buildings transfers at the end of the lease term) and, therefore, was recorded at the present value of the minimum lease payments as of the date of its inception. The cost of the assets, \$ 9,705,000, had been capitalized. Conversely, the 1986 lease had been determined to be an operating lease, and the law facility was not capitalized. The lease was classified as an operating lease since the fair value of the center could not be objectively allocated (the County had an approximate 86% interest), and the estimated economic life of the center was estimated to be greater than 27 years.

On June 1, 2005, the County and the DPBC entered into a new Multiple Facilities Lease Agreement, encompassing the Courthouse, Office Building, Law Enforcement Facilities, and adding the Animal Control Facility. The new lease superseded both of the prior leases, except for the obligations of the County to pay the remaining rent due under the 1986 lease, all of which was due and payable on or before January 1, 2006. Concurrent with the execution of the lease, the DPBC issued the General Obligation Lease Revenue Bonds, Series 2005 for the purposes of paying the costs of the renovation projects and providing for the refunding of the 1997 bond issue.

The initial lease term of the Multiple Facilities Lease Agreement is twelve and one-half (12½) years. Prior to the expiration of the lease, the parties can extend the lease period for an additional thirty (30) years, or such lesser period as they may agree.

The rent is divisible into a debt service component and a facilities rent portion. The debt service component is payable in order to retire the bonds issued by the DPBC. The facilities rent component reflects the amounts necessary to cover operations and maintenance expenditures of the buildings. The following is a schedule of the future minimum lease payments under the lease and the present value of the net minimum lease payments at November 30, 2006:

November 30,	Facilities Rent	Debt Service Component		
		Principal	Interest	Total
2007	\$ 3,468,023	2,015,000	452,835	2,467,835
2008	3,652,441	1,885,000	386,731	2,271,731
2009	3,869,101	1,735,000	322,905	2,057,905
2010	4,085,905	1,575,000	262,726	1,837,726
2011	4,323,244	1,395,000	206,648	1,601,648
2012 - 2016	25,532,261	3,660,000	418,500	4,078,500
2017	5,914,385	330,000	8,910	338,910
	<u>\$ 50,845,360</u>	<u>12,595,000</u>	<u>2,059,255</u>	<u>14,654,255</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 15 - Multiple Facilities Lease, continued

A further allocation of the rent is set out in the lease agreement to show the rent by facility which allocates the use of the rent receipts by the DPBC. However, the lease agreement states that a reallocation among the facilities is allowed upon written acceptance by both parties.

The initial rent allocation to each facility follows:

Courthouse and Office Building	47.25%
Law Enforcement Facilities	44.87%
Animal Control Facility	7.88%
	<hr/>
	100.00%
	<hr/>

Rental expenditures under the 1986 lease for the fiscal year ended November 30, 2006 totaled \$ 1,878,014.

The agreement states that any amounts remaining after payment of debt service and operations and maintenance costs from the rent payments received for the year, are added to a General and Surplus Revenue Account. At the written request of the County, the DPBC shall apply any or all amounts in the General and Surplus Revenue Account to the next rental payment due. The Multi-Facility Lease Fund records a receivable for the surplus at year end. The change in the surplus for 2006 is as follows:

Balance at November 30, 2005	\$ 751,263
2006 rents applied	(745,360)
2006 surplus	764,272
	<hr/>
Balance at November 30, 2006	\$ 770,175
	<hr/>

Decatur Public Building Commission:

Multiple Facilities: On June 1, 2005, the Commission entered into a multiple-facility lease agreement with Macon County, Illinois. The leased facilities are the Macon County Courthouse, Macon County Office Building, Macon County Animal Control Facility and the Macon County Law Enforcement Center. This lease supersedes the July 1, 1997 lease.

The Commission is required to pay all utilities, cleaning and other operation and maintenance costs of the multiple facilities. Operational costs not related to facilities operations are born by the lessee. If operation and maintenance costs exceed rental revenue, the Commission may use funds from the General and Surplus Account to offset the deficiency. In the event the General and Surplus Account does not meet the deficiency, the Commission can, by mutual consent with the lessee, reduce services or procure additional rents.

Macon County has the option to renew the lease for up to an additional 30 years after the expiration of the lease. Lease terms related to the renewal option would need to be negotiated at the time of renewal.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 15 - Multiple Facilities Lease, continued

Decatur Public Building Commission, continued:

Lease payments are due each December 1 for the succeeding year and are comprised of 2 components, (1) the debt service component and (2) the facilities rent component. Future minimum lease payments are as follows:

Year ending November 30	Debt Service Component	Facilities Rent Component	Total
2007	\$ 2,467,835	3,468,023	5,935,858
2008	2,271,731	3,652,441	5,924,172
2009	2,057,905	3,869,101	5,927,006
2010	1,837,726	4,085,905	5,923,631
2011	1,601,648	4,323,245	5,924,893
2012	1,351,438	4,576,925	5,928,363
2013	1,082,563	4,838,699	5,921,262
2014	800,774	5,120,189	5,920,963
2015	502,401	5,422,599	5,925,000
2016	341,325	5,573,850	5,915,175
2017	338,910	5,914,384	6,253,294
Total	\$ 14,654,256	50,845,361	65,499,617

On June 1, 2003, the Commission entered into a lease agreement with the County of Macon, whereby, the Commission leased to the County approximately 9,000 square feet located on the sixth and seventh floors of the Macon County Office Building. Monthly rentals on this lease that are received in advance are \$ 3,750.

On June 1, 2003, the Commission entered into a lease agreement with the Macon County Emergency Telephone System Board (ETSB) whereby the Commission is leasing to ETSB approximately 2,118 square feet of office space located on the eighth floor of the Macon County Office Building. The term of the lease is five years commencing on June 1, 2003 and ending on May 31, 2008. Monthly rentals are \$ 1,127. Future minimum lease receipts are:

2007	\$ 13,530
2008	6,765
	<u>\$ 20,295</u>

On December 19, 2005, the Commission entered into an operating lease agreement with the City of Decatur, Illinois for the use of the Commission's law enforcement center. The lease began on April 1, 2006 and expires on November 30, 2007. Rent payments are as follows:

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 15 - Multiple Facilities Lease, continued

Decatur Public Building Commission, continued:

April 1, 2006 to November 30, 2006:

Total rent required	\$ 225,724
Paid from Commission rent surplus account	(53,299)
Paid from Commission's general fund	<u>(172,425)</u>
Net rent due from City of Decatur on December 1, 2006	<u>\$ -</u>

December 1, 2006 to November 30, 2007:

Total rent required	\$ 320,549
Paid from Commission rent surplus account	<u>(39,985)</u>
Net rent due from City of Decatur on December 1, 2007	<u>\$ 280,564</u>

Note 16 - Other Leases

The County has a month to month lease agreement with the Decatur Public Building Commission for 9,000 square feet of space located on the sixth and seventh floors of the Macon County Office Building. This space is for use by the Probation Department of Macon County. The lease calls for monthly rental payments of \$ 3,750. In addition, the Commission provides utilities and upkeep of the space for the County.

Rental expenditures under this lease totaled \$ 45,000 for the fiscal year ended November 30, 2006.

The County currently has a month to month lease agreement for half of the first floor of 1075 West Pershing Road for use by the Workforce Investment Solutions administration offices. The lease calls for monthly rental payments of \$ 1,000.

Rental expenditures under this lease for the fiscal year ended November 30, 2006 totaled \$ 9,000.

The County also has a lease agreement for a portion of the space located at 757 West Pershing Road for use by the Workforce Investment Solutions One Stop Center. The lease is renegotiated annually based on a cost allocation process.

Rental expenditures under this lease for the fiscal year ended November 30, 2006 totaled \$ 46,839.

During 2003, the County entered into a three year lease agreement for office space at 369 West Prairie for use by the Child Advocacy Center. The lease calls for monthly rental payments of \$ 1,150 and has an option to renew for an additional three years at the same rate.

Rental expenditures under this lease for the fiscal year ended November 30, 2006 totaled \$ 15,800.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 16 - Other Leases, continued

Macon County Mental Health Board:

Operating Leases: The Board is committed under various leases for office space and other equipment expiring through 2008. These leases are considered for accounting purposes to be operating leases. Rent expense for the year ended June 30, 2006, amounted to \$ 52,712. Future minimum lease payments for these leases are as follows:

2007	\$ 46,086
2008	<u>6,626</u>
Total	<u>\$ 52,712</u>

Note 17 - Risk Management

Property and Liability: 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 contracts with the Illinois Counties Risk Management Trust for liability, property, and crime insurance. The program has a \$ 25,000 deductible per occurrence. The list below is a general description of insurance coverage; not all policy terms, conditions, restrictions, exclusions, etc. are included.

Liability:

General (Per Occurrence/Aggregate)	\$ 1,000,000/3,000,000
Law Enforcement (Per Occurrence/Aggregate)	\$ 1,000,000/2,000,000
Auto	\$ 1,000,000
Nurses Professional	\$ 1,000,000
Public Official Errors and Omissions	\$ 1,000,000

Aggregate:

Property	\$ 8,801,900
Inland Marine (scheduled equipment)	\$ 1,067,659
Unscheduled equipment	\$ 10,000
Contractor's equipment (leased)	\$ 100,000
Voting machines	\$ 450,500
Crime	\$ 500,000
Excess Liability (Per Occurrence/Aggregate)	\$ 8,000,000

The County pays all elected officials' bonds by statute.

The other County building and contents are insured under the Decatur Public Building Commission's policy. The boiler/machine are covered by the Public Building Commission. Settled claims have not exceeded this commercial coverage in any of the past three years.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 17 - Risk Management, continued

Unemployment Insurance: Under provisions of the Illinois Unemployment Insurance Act, the County has elected to self-insure for unemployment compensation benefits. Rather than contribute to the Illinois Unemployment Insurance Fund, the County has agreed to reimburse the State of Illinois for any unemployment benefits paid by the State on behalf of the County. The unemployment compensation program is funded totally by the County.

Workers' Compensation: The County has elected to self-insure for worker's compensation. The worker's compensation program is funded 90 percent by the County, with the remaining 10 percent being covered by an insurance carrier. The program is insured for amounts above the self-insured retention limits of \$ 400,000 with a statutory maximum limit of indemnity per occurrence. After these limits, the County is insured for amounts up to \$ 1,000,000.

The County's self insurance program is funded by property tax receipts. Proceeds from property taxes are initially recorded in the Insurance Liability Fund and subsequently transferred to the Self Insurance Fund as the need arises.

Claims and Judgments: When a probable claim liability has been incurred at year end and the amount of the loss can be reasonably estimated, the County records the estimated loss under its self insurance program. The claim liability includes claims incurred and an estimation for claims incurred but not reported (IBNR), based on historical data pursuant to the self-funded workmen's compensation and unemployment compensation programs. This estimated liability for claims reported to date has been recorded in the Self-Insurance Internal Service Fund.

Changes in the balances of the claims liabilities amount for the two most recent fiscal years are as follows:

	<u>2006</u>	<u>2005</u>
Claims liability, beginning of year	\$ 274,839	319,055
Claims incurred and changes in estimates	141,948	139,158
Claim payments	<u>(252,001)</u>	<u>(183,374)</u>
Claims liability, end of year	<u>\$ 164,786</u>	<u>274,839</u>

There was no liability reported for claims incurred but not reported (IBNR) as of November 30, 2006.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 18 - Commitments and Contingencies

Federally Assisted Grant Programs: The County participated in a number of federally assisted grant programs, principal of which is the Workforce Investment Act. These programs are subject to program compliance audits by the grantors or their representative. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be insignificant.

Litigation: There are several lawsuits pending against the County for various reasons. The outcome and eventual liability of the County, if any, in these cases are not known at this time and, accordingly, no specific provisions for these lawsuits are included in the financial statements. However, based upon past experience, management believes that the insurance coverage maintained by the County is sufficient to cover any potential claims.

Construction Commitments: The County has active construction projects as of November 30, 2006, consisting mainly of road construction and resurfacing projects. At year end, the County's major project commitments are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Construction Commitment</u>	<u>Expected Completion Date</u>
South and East Beltway	\$ 965,570	1,019,813	2007

The above construction project is funded primarily by motor fuel tax proceeds, and state and federal grant proceeds.

Contract Commitments: During 2006, the County entered into an eighteen-month contract for computer support in connection with the 2007 election cycle. Payments are due monthly based on a total contract price of \$ 248,130.

The County enters into various contracts to support the Sheriff's Department which includes the jail. An annual contract for medical services was entered into for \$ 20,093 per month. Another contract entered into was for dietary services at a per-meal price. These contracts primarily support jail operations.

Decatur Public Building Commission: In connection with the 2005 bond issue, the Commission has entered into agreements for the construction of an animal control facility and improvements to various Macon County, Illinois facilities. Total construction costs for all projects are expected to approximate \$ 5.5 million. Construction in process related to these projects is \$ 2,199,097 as of November 30, 2006.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 19 - Postemployment Benefits

The County provides certain health care benefits for retired employees under 65 years of age. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County. The retirees pay an annual premium, which is equal to the employee and employer costs for each plan year, until they are eligible for Medicare enrollment.

Note 20 - Non-Commitment Debt

On May 1, 2000, the County issued Series 2000 Adjustable Rate Demand Revenue Bonds in the amount of \$ 8,700,000. Net proceeds of the issuance were deposited by Decatur Family YMCA, Illinois for the construction of a new facility. The YMCA has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the YMCA will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 8,700,000 at December 31, 2006.

During 1998, the County issued Series 1998A and 1998B Revenue Refunding Bonds in the amount of \$ 14,480,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the defeasance of Series 1995 Revenue Bonds. The University entered into an Irrevocable Escrow Agreement to defease the Series 1995 Revenue Bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on these obligations was \$ 13,040,000 at June 30, 2006. Additionally, \$ 11,575,000 of the \$ 13,723,736 of principal defeased was still outstanding at June 30, 2006.

During February 1999, the County issued Series 1999 Revenue Bonds in the amount of \$ 15,900,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the construction of a new facility, and renovation and improvements to existing facilities. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 13,600,000 at June 30, 2006.

During April 2001, the County issued Series 2001 Revenue Bonds in the amount of \$ 8,300,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the construction of a new facility. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 3,560,000 at June 30, 2006.

During July 2004, the County issued Series 2004 Revenue Refunding Bonds in the amount of \$ 7,060,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the defeasance of Series 1993 Revenue Bonds. The University received cash to refund the bonds, and the University chose to retire \$3,700,000 of Series 2004 bonds during 2004. During 2005, the University chose to retire the Series 2004 Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL FUND

Year ended November 30, 2006

	Budgeted Amounts		Actual
	Original	Final	Amounts Budgetary Basis
Revenues:			
Taxes	\$ 8,383,773	8,383,773	9,037,760
Intergovernmental	2,344,410	2,983,134	2,872,449
Fines, fees, forfeitures	3,510,700	3,510,700	3,782,829
Licenses and permits	82,500	82,500	120,577
Interest on investments	36,000	36,000	215,053
Miscellaneous revenue	1,460,540	1,460,540	1,477,098
Total revenues	15,817,923	16,456,647	17,505,766
Expenditures:			
General Control and Administration:			
County Clerk:			
Personnel	199,563	211,163	227,724
Supplies and materials	38,600	40,861	38,671
County Clerk - Elections:			
Personnel	209,000	297,478	241,628
Supplies and materials	249,825	681,760	521,233
Equipment	400,000	511,100	478,491
County Recorder:			
Personnel	210,482	210,482	206,542
Supplies and materials	19,950	19,950	19,339
County Treasurer:			
Personnel	210,112	210,112	208,551
Supplies and materials	26,550	26,550	23,645
Auditor:			
Personnel	250,597	267,957	267,069
Supplies and materials	42,950	42,950	33,280
Equipment	1,250	1,250	1,084
County Board:			
Personnel	333,301	315,940	270,697
Supplies and materials	1,636,365	1,626,865	1,203,266
Equipment	12,500	22,000	18,972
Supervisor of Assessments:			
Personnel	269,177	269,177	241,448
Supplies and materials	63,000	63,000	48,813
Equipment	800	800	596
Board of Review:			
Personnel	45,000	45,000	49,045
Supplies and materials	14,700	14,700	4,912
Equipment	300	300	

(Continued)

Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
22,692	9,060,452	653,987
	2,872,449	(110,685)
	3,782,829	272,129
	120,577	38,077
	215,053	179,053
	1,477,098	16,558
22,692	17,528,458	1,049,119

	227,724	(16,561)
	38,671	2,190
	241,628	55,850
	521,233	160,527
	478,491	32,609
	206,542	3,940
	19,339	611
	208,551	1,561
	23,645	2,905
	267,069	888
(297)	32,983	9,670
	1,084	166
	270,697	45,243
375	1,203,641	423,599
	18,972	3,028
	241,448	27,729
	48,813	14,187
	596	204
	49,045	(4,045)
	4,912	9,788
		300

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL FUND (Continued)
 Year ended November 30, 2006

	Budgeted Amounts		Actual
	Original	Final	Amounts Budgetary Basis
Expenditures, continued:			
Public Safety:			
County Sheriff:			
Personnel	\$ 3,026,518	3,026,518	2,953,314
Supplies and materials	172,700	172,595	170,180
Law Facilities Center:			
Personnel	2,823,136	2,823,136	2,696,015
Supplies and materials	151,800	151,905	183,103
Emergency Management Agency:			
Supplies and materials			185
Judiciary and Court-Related:			
Circuit Clerk:			
Personnel	877,729	877,729	835,144
Supplies and materials	124,679	124,679	94,224
Equipment	900	900	
State's Attorney:			
Personnel	1,184,994	1,188,294	1,217,907
Supplies and materials	119,750	119,080	121,084
Equipment	2,000	5,220	3,218
State's Attorney, Title IV-D, Public Aid:			
Personnel	280,500	280,500	283,907
Supplies and materials	41,600	41,847	29,987
Equipment	5,700	5,453	3,768
Circuit Court:			
Personnel	393,300	383,300	383,094
Supplies and materials	89,000	99,000	101,219
Equipment	4,000	4,000	3,610
Public Defender:			
Personnel	846,250	851,960	847,851
Supplies and materials	20,000	14,290	11,608
Probation Officers:			
Personnel	1,561,425	1,600,425	1,525,029
Supplies and materials	439,000	400,000	395,812
Equipment	600	600	575
Public Health and Welfare:			
Superintendent, Regional Office of Education:			
Personnel	103,621	103,621	102,411
Supplies and materials	46,388	46,388	43,333
Debt Service:			
Interest	4,000	4,000	
Total expenditures	16,553,612	17,204,835	16,111,584

(Continued)

Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	2,953,314	73,204
18,482	188,662	2,415
	2,696,015	127,121
	183,103	(31,198)
	185	(185)
	835,144	42,585
	94,224	30,455
		900
	1,217,907	(29,613)
	121,084	(2,004)
	3,218	2,002
	283,907	(3,407)
	29,987	11,860
	3,768	1,685
	383,094	206
	101,219	(2,219)
	3,610	390
	847,851	4,109
	11,608	2,682
	1,525,029	75,396
	395,812	4,188
	575	25
	102,411	1,210
	43,333	3,055
		4,000
18,560	16,130,144	1,093,251

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL FUND (Continued)
 Year ended November 30, 2006

	Budgeted Amounts		Actual Amounts Budgetary Basis
	Original	Final	
Excess (deficiency) of revenues over (under) expenditures	(735,689)	(748,188)	1,394,182
Other financing sources (uses):			
Operating transfers in	705,100	705,100	908,595
Total other financing sources (uses)	705,100	705,100	908,595
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (30,589)	(43,088)	2,302,777
Budgetary fund balance, beginning of year			2,139,233
Budgetary fund balance, end of year			\$ 4,442,010

See Notes to Required Supplementary Information.

Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
4,132	1,398,314	2,142,370
	908,595	203,495
	908,595	203,495
4,132	2,306,909	2,345,865

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 LAW ENFORCEMENT SAFETY TAX FUND
 Year ended November 30, 2006

	Budgeted Amounts	
	Original	Final
Revenues:		
Taxes	\$ 2,400,000	2,400,000
Intergovernmental	51,300	61,300
Fines, fees, forfeitures	180,000	180,000
Interest on investments	44,022	44,022
Miscellaneous revenue		
Total revenues	2,675,322	2,685,322
Expenditures:		
Current:		
Public Safety:		
County Sheriff:		
Personnel	1,368,111	1,268,111
Supplies and materials	620,932	724,932
Equipment	408,175	404,175
Court Security:		
Personnel	342,375	342,375
Supplies and materials	10,500	10,500
Coroner:		
Personnel	132,538	132,538
Supplies and materials	75,761	75,761
Equipment	500	500
Assistant States' Attorney:		
Personnel	230,175	230,175
Assistant Public Defender:		
Personnel	34,449	34,449
Emergency Management Agency:		
Personnel	108,350	108,350
Supplies and materials	36,850	46,850
Equipment	6,000	6,000
Total Public Safety	3,374,716	3,384,716
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
	\$ (699,394)	(699,394)

Budgetary fund balance, beginning of year

Budgetary fund balance, end of year

See Notes to Required Supplementary Information.

Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
2,424,230		2,424,230	24,230
95,373		95,373	34,073
172,126		172,126	(7,874)
99,794		99,794	55,772
157		157	157
2,791,680	-	2,791,680	106,358

1,025,222		1,025,222	242,889
731,741		731,741	(6,809)
185,395		185,395	218,780
330,858		330,858	11,517
6,532		6,532	3,968
126,427		126,427	6,111
64,171		64,171	11,590
			500
230,175		230,175	
35,750		35,750	(1,301)
104,216		104,216	4,134
32,747		32,747	14,103
5,163		5,163	837
2,878,397	-	2,878,397	506,319

(86,717)	-	(86,717)	612,677
2,234,902			
\$ 2,148,185			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 COUNTY HEALTH FUND

Year ended November 30, 2006

	Budgeted Amounts	
	Original	Final
Revenues:		
Taxes	\$ 1,461,590	1,461,590
Intergovernmental	2,692,619	2,831,535
Fines, fees, forfeitures	176,000	176,000
Licenses and permits	110,000	110,000
Interest on investments	20,000	20,000
Miscellaneous revenue	99,000	97,500
Total revenues	<u>4,559,209</u>	<u>4,696,625</u>
Expenditures:		
Current:		
Public Health and Welfare:		
Personnel	3,599,923	3,570,167
Supplies and materials	1,207,985	1,437,681
Equipment	60,500	65,298
Debt Service:		
Principal	97,000	97,000
Interest		
Total expenditures	<u>4,965,408</u>	<u>5,170,146</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(406,199)</u>	<u>(473,521)</u>
Other financing sources (uses):		
Operating transfers in		
Operating transfers out	(90,000)	(96,000)
Total other financing sources (uses)	<u>(90,000)</u>	<u>(96,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (496,199)</u>	<u>(569,521)</u>

Budgetary fund balance, beginning of year

Budgetary fund balance, end of year

See Notes to Required Supplementary Information.

Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
1,437,074	7,904	1,444,978	(24,516)
3,152,481		3,152,481	320,946
298,947		298,947	122,947
133,857		133,857	23,857
72,237		72,237	52,237
12,161		12,161	(85,339)
5,106,757	7,904	5,114,661	410,132
3,881,851		3,881,851	(311,684)
958,713		958,713	478,968
95,011		95,011	(29,713)
54,954		54,954	42,046
51,688		51,688	(51,688)
5,042,217	-	5,042,217	127,929
64,540	7,904	72,444	538,061
60,508		60,508	60,508
(163,129)		(163,129)	(67,129)
(102,621)	-	(102,621)	(6,621)
(38,081)	7,904	(30,177)	531,440
2,227,599			
\$ 2,189,518			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 COUNTY HIGHWAY FUND

Year ended November 30, 2006

	Budgeted Amounts	
	Original	Final
Revenues:		
Taxes	\$ 1,238,170	1,238,170
Intergovernmental	650,000	650,000
Interest on investments	20,000	20,000
Miscellaneous revenue	200,000	200,000
Total revenues	<u>2,108,170</u>	<u>2,108,170</u>
Expenditures:		
Current:		
Transportation:		
Personnel	727,472	727,472
Supplies and materials	745,566	758,066
Equipment	1,615,000	1,602,500
Total expenditures	<u>3,088,038</u>	<u>3,088,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(979,868)</u>	<u>(979,868)</u>
Other financing sources (uses):		
Operating transfers in	600,000	600,000
Operating transfers out		
Total other financing sources (uses)	<u>600,000</u>	<u>600,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (379,868)</u>	<u>(379,868)</u>
Budgetary fund balance, beginning of year		
Budgetary fund balance, end of year		

See Notes to Required Supplementary Information.

Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
1,217,186	8,602	1,225,788	(20,984)
			(650,000)
19,106		19,106	(894)
93,052		93,052	(106,948)
1,329,344	8,602	1,337,946	(778,826)
670,340		670,340	57,132
465,471		465,471	292,595
706,892	360,000	1,066,892	895,608
1,842,703	360,000	2,202,703	1,245,335
(513,359)	(351,398)	(864,757)	466,509
600,000		600,000	
(61,250)		(61,250)	(61,250)
538,750	-	538,750	(61,250)
25,391	(351,398)	(326,007)	405,259
331,567			
\$ 356,958			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 MULTI-FACILITY LEASE FUND
 Year ended November 30, 2006

	Budgeted Amounts	
	Original	Final
Revenues:		
Taxes	\$ 5,935,858	5,935,858
Intergovernmental		
Interest on investments		
Miscellaneous		
Total revenues	<u>5,935,858</u>	<u>5,935,858</u>
Expenditures:		
Current:		
General Control and Administration:		
Public Building Commission lease payments	<u>5,935,858</u>	<u>5,935,858</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>
Other financing sources (uses):		
Operating transfers in		
Operating transfers out		
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>-</u>
Budgetary fund balance, beginning of year		
Budgetary fund balance, end of year		

See Notes to Required Supplementary Information.

Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
5,483,956	69,739	5,553,695	(451,902)
977,004		977,004	977,004
92,523		92,523	92,523
3,600		3,600	3,600
6,557,083	69,739	6,626,822	621,225
2,623,374		2,623,374	3,312,484
3,933,709	69,739	4,003,448	3,933,709
3,390,049		3,390,049	3,390,049
(36,442)		(36,442)	(36,442)
3,353,607	-	3,353,607	3,353,607
7,287,316	69,739	7,357,055	7,287,316
-			
<u>\$ 7,287,316</u>			

MACON COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS

ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR

November 30, 2006

Schedule of Funding Progress - Regular						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) /c)
12/31/06	\$ 39,874,111	39,105,299	(768,812)	101.97%	15,078,028	0.00%
12/31/05	36,250,843	35,546,006	(704,837)	101.98%	14,607,928	0.00%
12/31/04	33,786,042	33,476,685	(309,357)	100.92%	13,863,216	0.00%
12/31/03	32,541,719	29,986,734	(2,554,985)	108.52%	13,215,721	0.00%
12/31/02	32,523,578	28,495,584	(4,027,994)	114.14%	13,238,009	0.00%
12/31/01	33,791,670	26,821,562	(6,970,108)	125.99%	13,344,926	0.00%
12/31/00	32,506,888	25,022,535	(7,484,353)	129.91%	12,996,996	0.00%
12/31/99	28,618,673	22,644,183	(5,974,490)	126.38%	12,017,186	0.00%
12/31/98	24,210,110	20,474,055	(3,736,055)	118.25%	11,424,657	0.00%
12/31/97	20,701,778	18,316,937	(2,384,841)	113.02%	10,135,873	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$ 42,809,948. On a market basis, the funded ratio would be 109.47%.

See Notes to Required Supplementary Information.

MACON COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP
November 30, 2006

Schedule of Funding Progress - SLEP						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
12/31/06	\$ 6,952,527	11,149,080	4,196,553	62.36%	2,671,351	157.09%
12/31/05	7,356,134	11,171,736	3,815,602	65.85%	2,541,483	150.13%
12/31/04	7,241,724	9,832,435	2,590,711	73.65%	2,358,398	109.85%
12/31/03	7,042,744	9,242,009	2,199,265	76.20%	2,109,734	104.24%
12/31/02	7,461,477	9,273,879	1,812,402	80.46%	2,255,046	80.37%
12/31/01	7,464,742	9,022,779	1,558,037	82.73%	2,180,833	71.44%
12/31/00	6,301,705	8,580,521	2,278,816	73.44%	2,188,319	104.14%
12/31/99	5,083,748	7,184,584	2,100,836	70.76%	2,052,119	102.37%
12/31/98	4,622,299	6,975,476	2,353,177	66.26%	2,121,782	110.91%
12/31/97	3,613,989	5,608,224	1,994,235	64.44%	1,688,255	118.12%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$ 7,933,949. On a market basis, the funded ratio would be 71.16%.

See Notes to Required Supplementary Information.

MACON COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - ECO
November 30, 2006

Schedule of Funding Progress - ECO						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
12/31/06	\$ 1,233,078	3,747,508	2,514,430	32.90%	517,542	485.84%
12/31/05	757,160	3,099,359	2,342,199	24.43%	478,973	489.00%
12/31/04	502,872	2,605,717	2,102,845	19.30%	469,281	448.10%
12/31/03	278,364	2,348,280	2,069,916	11.85%	480,885	430.44%
12/31/02	570,799	3,088,479	2,517,680	18.48%	575,297	437.63%
12/31/01	515,197	2,915,571	2,400,374	17.67%	571,776	419.81%
12/31/00	512,767	2,366,464	1,853,697	21.67%	501,080	369.94%
12/31/99	1,336,476	3,416,724	2,080,248	39.12%	394,031	527.94%
12/31/98	400,444	1,363,073	962,629	29.38%	240,852	399.68%
12/31/97	2,273	74,846	72,573	3.04%	45,889	158.15%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$ 1,366,638. On a market basis, the funded ratio would be 36.47%.

See Notes to Required Supplementary Information.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2006

Note 1 - Budgetary Process:

The budget and appropriations ordinance is prepared on the budgetary basis of accounting. The appropriations ordinance is the County Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Board.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended budget as of November 30, 2006.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

- 1) An appropriations budget is legally adopted through the budgetary process on an annual fiscal year basis for the General Fund; Special Revenue Funds except for the Regional Planning Commission Fund, State's Attorney Drug Fund, State's Attorney Forfeited Federal Fund, Sheriff's Drug Fund, Courtroom Security Fund and Probation and Court Services Fund; Capital Project Funds and the Internal Service Fund.
- 2) Officeholders prepare their original appropriated budget requests before the second week of October.
- 3) By the second week of October, the officeholders meet with their respective committees and revise the original appropriated budget amounts.
- 4) The various committees present their revised appropriated budget requests to the Budget Committee for a final revision by the second week of November.
- 5) The appropriated budget goes on public display in November, with public hearings held for the next fifteen (15) days to review additional requests for changes.
- 6) The appropriated budget is reviewed and legally adopted by the Macon County Board in a special session held at the end of November preceding the new fiscal year.
- 7) The appropriated budget is prepared under the modified accrual basis of accounting as required by generally accepted accounting principles (GAAP) except for property tax revenue, which is budgeted on the cash basis, and encumbrances, which are recorded as expenditures for budgetary reporting. The Budget Basis of Accounting footnote shows the nature and amounts of basis and timing differences necessary to reconcile the Non-GAAP actual to GAAP actual at the fund type level.
- 8) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2006

Note 1 - Budgetary Process, continued:

- 9) Expenditures are classified into three broad categories - personnel, supplies and materials, and equipment. Transfers of budgeted line items may be made within an expenditure category of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements.
- 10) Formal budgetary integration is employed as a management control device during the year through an internal reporting basis for all budgeted funds. It is budgetary control policy that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budgets) is the department level, however, budgetary control is maintained with each department at the line item level. The County uses an encumbrance accounting system.
- 11) All nonencumbered appropriations lapse at year end, requiring reappropriation the following fiscal year.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Property tax revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)
November 30, 2006

Note 2 - Budgetary Basis of Accounting, continued

The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	General Fund	County Health	County Highway	Multi- Facility Lease
Net change in fund balance:				
GAAP basis, November 30, 2006	\$ 2,306,909	(30,177)	(326,007)	7,357,055
Taxes receivable at November 30, 2005	107,096	94,193	30,939	117,728
Taxes receivable at November 30, 2006	(129,788)	(102,097)	(39,541)	(187,467)
Encumbrances recognized as expenditures per budget basis at November 30, 2005	20,132		360,000	
Encumbrances recognized as expenditures per budget basis at November 30, 2006	(1,572)			
Budget basis	<u>\$ 2,302,777</u>	<u>(38,081)</u>	<u>25,391</u>	<u>7,287,316</u>

Note 3 - Excess of Expenditures over Appropriations

Excess of expenditures over appropriations for the year ended November 30, 2006, are as follows:

	Expenditures	Appropriations	Difference
Women, Infants and Children Grant Fund	\$ 427,206	414,002	13,204
Special Bridge Fund	552,848	530,000	22,848
Workforce Investment Solutions	2,008,177	1,722,161	286,016
State-Township Bridge Fund	339,340	330,000	9,340
County Clerk Automation Fund	24,743	21,500	3,243

OTHER SUPPLEMENTARY INFORMATION

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS

November 30, 2006

	Special Revenue Funds			
	Illinois Municipal Retirement Fund	Social Security Federal	Insurance Liability Fund	Judgment Repayment Fund
Assets				
Cash	\$		2,595	11,163
Investments, at cost	1,869,485	447,164	2,197,462	3,375,770
Taxes receivable, net of allowance for uncollectibles	45,501	31,102	8,120	8,645
Accounts receivable			8,500	
Accrued interest receivable				23,354
Due from governmental agencies:				
State of Illinois				
Other governmental agencies				
Prepaid items		4,278	1,221	
Due from other funds	15,842	20,582	997,831	1,197
Total assets	1,930,828	503,126	3,215,729	3,420,129
Liabilities				
Cash drawn in excess of funds available	76,987	21,647		3
Accounts payable			8,895	1,808
Accrued salaries			702	2,838
Deferred revenue				
Due to other funds	16,750	47,055	8,244	11,506
Total liabilities	93,737	68,702	17,841	16,155
Fund Balances				
Reserved for encumbrances				11,576
Reserved for debt service				
Reserved for noncurrent receivable			995,000	
Reserved for prepaid expenditures		4,278	1,221	
Unreserved:				
Designated for grant purposes				
Designated for investment purposes				100,000
Undesignated	1,837,091	430,146	2,201,667	3,292,398
Total fund balances	1,837,091	434,424	3,197,888	3,403,974
Total liabilities and fund balances	\$ 1,930,828	503,126	3,215,729	3,420,129

(Continued)

Working Cash Fund	Regional Planning Commission Fund	Women, Infants, and Children Grant Fund	Federal Aid Matching Fund	County Motor Fuel Tax Fund	Special Revenue Funds		
					Special Bridge Fund	State- Township Bridge Fund	Circuit Clerk Automation Fund
4,732	8,812	140,183	5,141	295,876	5,257	34,493	50,970
291,327	30,525		1,974,955	2,604,337	450,463	51,924	19,238
			11,772		14,177		
		1,974					
		36,846	126,305	197,395			
					12,155		
296,059	39,337	179,003	2,118,173	3,097,608	482,052	86,417	70,208
	38,062		86,525		89,289	48,063	986
2,577		97,299		7,444		5,000	7,221
2,577	38,062	97,299	86,525	7,444	89,289	53,063	8,207
						2,839	
293,482	1,275	81,704	2,031,648	3,090,164	392,763	30,515	62,001
293,482	1,275	81,704	2,031,648	3,090,164	392,763	33,354	62,001
296,059	39,337	179,003	2,118,173	3,097,608	482,052	86,417	70,208

Recruit Clerk Document Storage Fund	State's Attorney Drug Fund	State's Attorney Forfeited Federal Funds	County Clerk Automation Fund	Treasurer Automation Fund
22,483	4,006		48,991	38,527
264,647	56,812	86,493		26,595
			330	
	239		6,955	
287,130	61,057	86,493	56,276	65,122
		2,706		
94				
1,199				
11,818	5,646		57,979	2,468
13,111	5,646	2,706	57,979	2,468
274,019	55,411	83,787	(1,703)	62,654
274,019	55,411	83,787	(1,703)	62,654
287,130	61,057	86,493	56,276	65,122

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2006

	Special Revenue Funds				
	GIS Automation Fund	Courtroom Security Fund	Sheriff's Drug Fund	Animal Control Fund	Historical Museum Fund
Assets					
Cash	\$ 43,988	79,000	19,365	11,215	
Investments, at cost	106,950			78,911	2,797
Taxes receivable, net of allowance for uncollectibles					8,625
Accounts receivable	690			26,152	
Accrued interest receivable					
Due from governmental agencies:					
State of Illinois					
Other governmental agencies				23,067	
Prepaid items					
Due from other funds	24,104	4,551		166	
Total assets	175,732	83,551	19,365	139,511	11,422
Liabilities					
Cash drawn in excess of funds available					2,944
Accounts payable	490			12,275	
Accrued salaries	692			13,666	1,413
Deferred revenue					
Due to other funds	942	530		26,075	989
Total liabilities	2,124	530	-	52,016	5,346
Fund Balances					
Reserved for encumbrances	7,764				
Reserved for debt service					
Reserved for noncurrent receivable					
Reserved for prepaid expenditures					
Unreserved:					
Designated for grant purposes					
Designated for investment purposes					
Undesignated	165,844	83,021	19,365	87,495	6,076
Total fund balances	173,608	83,021	19,365	87,495	6,076
Total liabilities and fund balances	\$ 175,732	83,551	19,365	139,511	11,422

(Continued)

Special Revenue Funds

Law Library Fund	Probation and Court Services Fund	Automation Fund	Solid Waste Management Fund	Veterans Assistance Commission Fund	Workforce Investment Solutions Fund	State's Attorney Grant Fund	Sheriff's Grant Fund	ESDA Grant Fund	Probation Grant Fund
9,052	137,536	22,646	752	927	80,769	40,504	39,158	136	85,364
31,018	195,115	238,991	1,553,238	149,215					
				1,931					
		314	3,000						
		2,014	17,142						
			5,138			18,604	32,771		30,700
			46,958						
		7,240							
					1,639	4,559	3,376	243	42,800
40,070	332,651	271,205	1,626,228	152,073	82,408	63,667	75,305	379	158,864
880		16,037	4,402	135	32,768	14,135	1,448		89,498
1,001		1,068	6,877	2,398	19,030	9,605	2,186		
					32,962				28,037
7,135	200,000	10,350	18,160	3,767	34,860	24,927	7,918		22,974
9,016	200,000	27,455	29,439	6,300	119,620	48,667	11,552	-	140,509
			12,366						
		7,240							
					(37,212)	15,000	63,753	379	18,355
31,054	132,651	236,510	1,584,423	145,773					
31,054	132,651	243,750	1,596,789	145,773	(37,212)	15,000	63,753	379	18,355
40,070	332,651	271,205	1,626,228	152,073	82,408	63,667	75,305	379	158,864

Total

1,243,641
16,103,432

129,873
40,960
42,510

447,759
70,025
12,739
1,136,239

19,227,178

104,287
445,790
62,675
60,999
639,634

1,313,385

34,545
-
995,000
12,739
60,275
100,000
16,711,234

17,913,793

19,227,178

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2006

	Debt Service Funds			Capital Projects Funds	
	County Building and Court Facility Fund	Law Facilities Center Fund	Total	Health Capital Improvements Fund	Total Nonmajor Governmental Funds
Assets					
Cash	\$			95,051	1,338,692
Investments, at cost					16,103,432
Taxes receivable, net of allowance for uncollectibles					129,873
Accounts receivable					40,960
Accrued interest receivable					42,510
Due from governmental agencies:					
State of Illinois					447,759
Other governmental agencies					70,025
Prepaid items					12,739
Due from other funds				14,830	1,151,069
Total assets				109,881	19,337,059
Liabilities					
Cash drawn in excess of funds available					104,287
Accounts payable					445,790
Accrued salaries					62,675
Deferred revenue					60,999
Due to other funds					639,634
Total liabilities				-	1,313,385
Fund Balances					
Reserved for encumbrances					34,545
Reserved for debt service					-
Reserved for noncurrent receivable					995,000
Reserved for prepaid expenditures					12,739
Unreserved:					
Designated for grant purposes					60,275
Designated for investment purposes					100,000
Undesignated				109,881	16,821,115
Total fund balances				109,881	18,023,674
Total liabilities and fund balances	\$	-	-	109,881	19,337,059

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 Year ended November 30, 2006

	Special Revenue Funds			
	Illinois Municipal Retirement Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund
Revenues:				
Taxes	\$ 1,336,500	960,300	356,400	297,000
Intergovernmental				
Fines, fees, forfeitures				
Licenses and permits				
Interest on investments	65,321	17,356	63,953	148,947
Miscellaneous			9,229	1,938
Total revenues	<u>1,401,821</u>	<u>977,656</u>	<u>429,582</u>	<u>447,885</u>
Expenditures:				
Current:				
General control and administration	1,604,894	1,050,141	381,127	266,093
Public safety				
Judiciary and court-related				40,003
Public health and welfare				
Transportation				
Capital outlay				2,115
Debt service:				
Principal				
Interest				
Total expenditures	<u>1,604,894</u>	<u>1,050,141</u>	<u>381,127</u>	<u>308,211</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(203,073)</u>	<u>(72,485)</u>	<u>48,455</u>	<u>139,674</u>
Other financing sources (uses):				
Operating transfers in				
Operating transfers out	(80,225)	(20,498)	(160,000)	(66,362)
Total other financing sources (uses)	<u>(80,225)</u>	<u>(20,498)</u>	<u>(160,000)</u>	<u>(66,362)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(283,298)</u>	<u>(92,983)</u>	<u>(111,545)</u>	<u>73,312</u>
Fund balances, beginning of year	<u>2,120,389</u>	<u>527,407</u>	<u>3,309,433</u>	<u>3,330,662</u>
Fund balances, end of year	<u>\$ 1,837,091</u>	<u>434,424</u>	<u>3,197,888</u>	<u>3,403,974</u>

(Continued)

Special Revenue Funds

Working Cash Fund	Regional Planning Commission Fund	Women, Infants, and Children Grant Fund	Federal Aid Matching Fund	County Motor Fuel Tax Fund	Special Bridge Fund	State-Township Bridge Fund	Circuit Clerk Automation Fund	Circuit Clerk Document Storage Fund
		478,346	391,050 103,865	2,648,353	460,350	170,000	139,963	105,450
13,955	826	5,583	101,518	112,918 27,627	15,751 157,332	7,882	1,265	10,748
13,955	826	483,929	596,433	2,788,898	633,433	177,882	141,228	116,198
		427,206	649,060	1,111,222 88,622	552,848	336,501	103,492	59,802
-	-	427,206	649,060	1,199,844	552,848	336,501	103,492	59,802
13,955	826	56,723	(52,627)	1,589,054	80,585	(158,619)	37,736	56,396
(17,374)		(60,508)		(600,000)				
(17,374)	-	(60,508)	-	(600,000)	-	-	-	-
(3,419)	826	(3,785)	(52,627)	989,054	80,585	(158,619)	37,736	56,396
296,901	449	85,489	2,084,275	2,101,110	312,178	191,973	24,265	217,623
293,482	1,275	81,704	2,031,648	3,090,164	392,763	33,354	62,001	274,019

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2006

	Special Revenue Funds			
	State's Attorney Drug Fund	State's Attorney Forfeited Federal Funds	County Clerk Automation Fund	Treasurer Automation Fund
Revenues:				
Taxes	\$			
Intergovernmental				
Fines, fees, forfeitures	11,268	26,377	48,572	37,639
Licenses and permits				
Interest on investments	2,810	5,123	1,260	2,125
Miscellaneous			1,687	
Total revenues	14,078	31,500	51,519	39,764
Expenditures:				
Current:				
General control and administration			15,768	33,515
Public safety				
Judiciary and court-related	28,911	53,654		
Public health and welfare				
Transportation				
Capital outlay	5,081		8,975	
Debt service:				
Principal				
Interest				
Total expenditures	33,992	53,654	24,743	33,515
Excess (deficiency) of revenues over (under) expenditures	(19,914)	(22,154)	26,776	6,249
Other financing sources (uses):				
Operating transfers in				
Operating transfers out			(42,000)	
Total other financing sources (uses)	-	-	(42,000)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(19,914)	(22,154)	(15,224)	6,249
Fund balances, beginning of year	75,325	105,941	13,521	56,405
Fund balances, end of year	\$ 55,411	83,787	(1,703)	62,654

(Continued)

Special Revenue Funds

GIS Automation Fund	Courtroom Security Fund	Sheriff's Drug Fund	Animal Control Fund	Historical Museum Fund	Law Library Fund	Probation and Court Services Fund	Automation Fund	Solid Waste Management Fund	Veterans Assistance Commission Fund
31,408			199,867	31,680 22,650				23,041	91,080
208,372		69,794	356,952		64,417	239,912	161,521	193,181	
6,924 113	74		6,126 29,606	107	1,328 355	9,711	12,753	73,754 4,661	5,849
246,817	74	69,794	592,551	54,437	66,100	249,623	174,274	294,637	96,929
37,425		78,006	536,434	53,477	47,438		143,712	296,249	73,832
29,302			24,833		21,196		27,177	37,739	1,314
66,727	-	78,006	561,267	53,477	68,634	-	170,889	333,988	75,146
180,090	74	(8,212)	31,284	960	(2,534)	249,623	3,385	(39,351)	21,783
(109,800)			(19,600)	(533)		(200,000)		(25,500)	(4,667)
(109,800)	-	-	(19,600)	(533)	-	(200,000)	-	(25,500)	(4,667)
70,290	74	(8,212)	11,684	427	(2,534)	49,623	3,385	(64,851)	17,116
103,318	82,947	27,577	75,811	5,649	33,588	83,028	240,365	1,661,640	128,657
173,608	83,021	19,365	87,495	6,076	31,054	132,651	243,750	1,596,789	145,773

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2006

	Special Revenue Funds					Total
	Workforce	State's	Sheriff's	ESDA	Probation	
	Investment Solutions Fund	Attorney Grant Fund	Sheriff's Grant Fund	ESDA Grant Fund	Probation Grant Fund	
Revenues:						
Taxes	\$					3,924,360
Intergovernmental	2,034,149	366,472	98,677	28,705	269,433	6,474,966
Fines, fees, forfeitures		60,159				1,723,577
Licenses and permits						
Interest on investments	121				1,017	695,105
Miscellaneous	1,846			270		234,664
Total revenues	2,036,116	426,631	98,677	28,975	270,450	13,052,672
Expenditures:						
Current:						
General control and administration						3,586,152
Public safety						614,440
Judiciary and court-related						333,300
Public health and welfare	2,004,839	441,689	129,508		269,433	3,642,756
Transportation						2,649,631
Capital outlay	3,338	17,084		28,705		295,481
Debt service:						
Principal						
Interest						
Total expenditures	2,008,177	458,773	129,508	28,705	269,433	11,121,760
Excess (deficiency) of revenues over (under) expenditures	27,939	(32,142)	(30,831)	270	1,017	1,930,912
Other financing sources (uses):						
Operating transfers in						
Operating transfers out	(30,215)					(1,437,282)
Total other financing sources (uses)	(30,215)	-	-	-	-	(1,437,282)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,276)	(32,142)	(30,831)	270	1,017	493,630
Fund balances, beginning of year	(34,936)	47,142	94,584	109	17,338	17,420,163
Fund balances, end of year	\$ (37,212)	15,000	63,753	379	18,355	17,913,793

Debt Service Funds			Health	Total
County	Law		Capital	Nonmajor
Building	Facilities		Improvements	Governmental
and Courts	Center		Fund	Funds
Facility Fund	Fund	Total		
				3,924,360
				6,474,966
				1,723,577
			4,199	699,304
				234,664
			4,199	13,056,871
				3,586,152
				614,440
				333,300
			3,000	3,645,756
				2,649,631
			5,873	301,354
			8,873	11,130,633
			(4,674)	1,926,238
(459,485)	(2,930,564)	(3,390,049)		(4,827,331)
(459,485)	(2,930,564)	(3,390,049)	-	(4,827,331)
(459,485)	(2,930,564)	(3,390,049)	(4,674)	(2,901,093)
459,485	2,930,564	3,390,049	114,555	20,924,767
-	-	-	109,881	18,023,674

GENERAL CORPORATE FUND

The General Corporate Fund is used to account for resources traditionally associated with government which are not required legally, or by sound financial management to be accounted for in another fund.

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

BALANCE SHEET

November 30, 2006

Assets

Cash	\$ 1,154,237
Investments, at cost	2,969,849
Taxes receivable	129,788
Accounts receivable	51,479
Inventory	12,391
Due from governmental agencies:	
State of Illinois	1,088,286
Other governmental agencies	85,000
Prepaid items	40,431
Restricted cash	317,935
Due from other funds	646,727
	<hr/>
Total assets	6,496,123
	<hr/> <hr/>

Liabilities

Cash drawn in excess of funds available	62,856
Accounts payable	110,694
Accrued salaries	397,511
Deferred revenue	46,641
Due to other funds	1,305,051
	<hr/>
Total liabilities	1,922,753
	<hr/> <hr/>

Equity

Fund balances:	
Reserved for encumbrances	1,572
Reserved for inventory	12,391
Reserved for prepaid expenditures	40,431
Reserved by statute	319,606
Unreserved:	
Designated for debt repayment	995,000
Undesignated	3,204,370
	<hr/>
Total equity	4,573,370
	<hr/> <hr/>
Total liabilities and equity	\$ 6,496,123
	<hr/> <hr/>

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year ended November 30, 2006

Revenues:		
Taxes	\$	9,060,452
Intergovernmental		2,872,449
Fines, fees, forfeitures		3,782,829
Licenses and permits		120,577
Interest on investments		215,053
Miscellaneous revenue		<u>1,477,098</u>
Total revenues		<u>17,528,458</u>
Expenditures:		
Current:		
General control and administration		3,605,941
Public safety		6,021,279
Judiciary and court-related		5,846,866
Public health and welfare		145,744
Capital outlay		<u>510,314</u>
Total expenditures		<u>16,130,144</u>
Excess of revenues over expenditures		1,398,314
Other financing sources:		
Interfund transfers in		<u>908,595</u>
Excess of revenues and other financing sources over expenditures and other financing uses		2,306,909
Fund balance, beginning of year		<u>2,266,461</u>
Fund balance, end of year	\$	<u><u>4,573,370</u></u>

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Taxes:			
Property taxes	\$ 3,392,398	3,335,782	(56,616)
Retailers' occupational tax	3,146,500	3,478,363	331,863
Illinois State income tax	1,226,120	1,411,274	185,154
Illinois personal property replacement tax	524,755	699,375	174,620
Inheritance tax	94,000	112,966	18,966
Total revenues, taxes	8,383,773	9,037,760	653,987
Intergovernmental:			
Contracts, municipalities	300,000	408,170	108,170
County Clerk Public Health grant	1,361		(1,361)
State Board of Elections	24,220	36,049	11,829
H.A.V.A. Grant - State Board of Elections	1,028,293	793,068	(235,225)
Salary reimbursements	1,056,326	1,094,501	38,175
Illinois Department of Human Services, IV-D:			
Circuit Clerk IV-D	53,842	55,922	2,080
State's Attorney Child Support Enforcement	327,800	301,873	(25,927)
Planning Grant, I.D.O.T.	12,000	6,177	(5,823)
City Mapping contract		114	114
State's Attorney Grants:			
Attorney General Victim Witness	27,000	27,000	
Deferred Prosecution Grant	12,000	7,946	(4,054)
708 Board Victim Witness	23,192	25,129	1,937
Redeploy Illinois Grant	5,850	5,850	
Public Defender Grants:			
Defense services grant	101,250	101,250	
Mental Health Board Grant	10,000	9,400	(600)
Total revenues, intergovernmental	2,983,134	2,872,449	(110,685)

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues (continued):			
Fines, fees, forfeitures:			
Circuit Clerk	\$ 1,517,200	1,809,939	292,739
State's Attorney	480,000	365,797	(114,203)
County Recorder	485,000	558,215	73,215
County Sheriff	345,000	325,597	(19,403)
County Collector	350,000	372,939	22,939
County Clerk	330,000	350,342	20,342
County Coroner	3,500		(3,500)
Total revenues, fines, fees, forfeitures	3,510,700	3,782,829	272,129
Licenses and permits:			
Building, rezoning permits	70,000	111,297	41,297
Liquor license	12,500	9,280	(3,220)
Total revenues, licenses and permits	82,500	120,577	38,077
Interest on investments	36,000	215,053	179,053
Miscellaneous revenues:			
Miscellaneous receipts and refunds	10,000	4,094	(5,906)
States Attorney		1,616	1,616
Probation		2,530	2,530
Sheriff sales and commissions	300,000	361,055	61,055
Health insurance premiums received	1,080,540	1,018,600	(61,940)
Franchise fees	70,000	89,203	19,203
Total miscellaneous revenues	1,460,540	1,477,098	16,558
Total revenues	16,456,647	17,505,766	1,049,119

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures:			
General Control and Administration:			
County Clerk:			
Salaries	\$ 183,963	200,532	(16,569)
Hospitalization	27,200	27,192	8
	<u>211,163</u>	<u>227,724</u>	<u>(16,561)</u>
Postage	18,000	18,378	(378)
Telephone	4,000	3,373	627
Copy machine	4,361	3,453	908
Supplies	6,000	5,627	373
Legal advertising	400	45	355
EDP	7,900	7,240	660
Miscellaneous	200	555	(355)
	<u>40,861</u>	<u>38,671</u>	<u>2,190</u>
Total County Clerk	<u>252,024</u>	<u>266,395</u>	<u>(14,371)</u>
County Clerk - Elections:			
Salaries	278,040	222,190	55,850
Hospitalization	19,438	19,438	
	<u>297,478</u>	<u>241,628</u>	<u>55,850</u>
Rental polling places	4,000	5,100	(1,100)
Postage	8,420	7,937	483
Legal advertising	41,500	40,882	618
Supplies	226,547	230,196	(3,649)
H.A.V.A. supplies	323,000	203,916	119,084
H.A.V.A. grant expenditures	63,293	21,799	41,494
Miscellaneous drayage	15,000	11,403	3,597
	<u>681,760</u>	<u>521,233</u>	<u>160,527</u>
Total County Clerk - Elections	<u>979,238</u>	<u>762,861</u>	<u>216,377</u>
County Recorder:			
Salaries	172,982	174,664	(1,682)
Hospitalization	37,500	31,878	5,622
	<u>210,482</u>	<u>206,542</u>	<u>3,940</u>
Travel	1,300	1,068	232
Postage	1,400	1,197	203
Telephone	1,600	2,208	(608)
Maintenance of equipment	350	350	
Copy machine	6,300	5,587	713
Supplies	8,000	7,940	60
Book repair	1,000	989	11
	<u>19,950</u>	<u>19,339</u>	<u>611</u>
Total County Recorder	<u>230,432</u>	<u>225,881</u>	<u>4,551</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Treasurer:			
Salaries	\$ 180,112	180,927	(815)
Hospitalization	30,000	27,624	2,376
	<u>210,112</u>	<u>208,551</u>	<u>1,561</u>
Postage	6,130	6,253	(123)
Telephone	4,614	5,000	(386)
Travel	600	571	29
Legal advertising	3,500	2,695	805
Copy machine	400	354	46
EDP	4,851	4,388	463
Maintenance of equipment	140		140
Miscellaneous	165	20	145
Supplies	2,000	1,836	164
Printing	4,000	2,399	1,601
Training	150	129	21
	<u>26,550</u>	<u>23,645</u>	<u>2,905</u>
Total County Treasurer	<u>236,662</u>	<u>232,196</u>	<u>4,466</u>
Auditor:			
Salaries	234,512	232,822	1,690
Hospitalization	33,445	34,247	(802)
	<u>267,957</u>	<u>267,069</u>	<u>888</u>
Postage	3,000	1,828	1,172
Telephone	3,500	3,593	(93)
Travel	150	71	79
Supplies	6,800	3,638	3,162
Legal advertising	250	190	60
EDP	21,250	16,128	5,122
Training	2,000	2,385	(385)
Contractual services	500		500
Copy machine	2,000	2,657	(657)
Professional services	3,500	2,790	710
	<u>42,950</u>	<u>33,280</u>	<u>9,670</u>
Total Auditor	<u>310,907</u>	<u>300,349</u>	<u>10,558</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Board:			
Salaries	\$ 241,560	199,855	41,705
Hospitalization	74,380	70,842	3,538
	<u>315,940</u>	<u>270,697</u>	<u>45,243</u>
Facility lease	45,000	45,000	
Travel	1,050	200	850
Postage	2,500	1,175	1,325
Library	650		650
Telephone	5,600	5,659	(59)
Maintenance of equipment	300		300
Legal advertising	1,500	422	1,078
Copy machine	6,400	1,789	4,611
Contractual services	12,500	7,139	5,361
Training	1,000	504	496
Supplies	6,700	5,469	1,231
Car expense	3,000	3,124	(124)
Miscellaneous	250		250
	<u>86,450</u>	<u>70,481</u>	<u>15,969</u>
Total County Board	<u>402,390</u>	<u>341,178</u>	<u>61,212</u>
Supervisor of Assessments:			
Salaries	213,105	190,166	22,939
Hospitalization	56,072	51,282	4,790
	<u>269,177</u>	<u>241,448</u>	<u>27,729</u>
Travel	2,500	1,538	962
Training	2,500	2,235	265
Legal advertising	14,000	13,313	687
EDP	28,100	24,018	4,082
Copy machine	400	(3,686)	4,086
Supplies	4,000	4,018	(18)
Car expense, field assessors	2,500	745	1,755
Postage	6,500	4,191	2,309
Telephone	2,500	2,441	59
	<u>63,000</u>	<u>48,813</u>	<u>14,187</u>
Total Supervisor of Assessments	<u>332,177</u>	<u>290,261</u>	<u>41,916</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Board of Review:			
Salaries	\$ 45,000	48,375	(3,375)
Hospitalization		670	(670)
	<u>45,000</u>	<u>49,045</u>	<u>(4,045)</u>
Travel	800		800
Training	1,200	661	539
Supplies	200	85	115
Postage	1,000	256	744
Appraisal research	10,000	2,192	7,808
Legal advertising	1,500	1,718	(218)
	<u>14,700</u>	<u>4,912</u>	<u>9,788</u>
Total Board of Review	<u>59,700</u>	<u>53,957</u>	<u>5,743</u>
Miscellaneous:			
Telephone	5,000	1,427	3,573
CPA	72,150	66,450	5,700
Supplies	7,000	9,976	(2,976)
Maintenance of equipment	1,000	95	905
Postage	23,000	(1,898)	24,898
Miscellaneous	1,500	485	1,015
Hospitalization	1,287,844	1,053,730	234,114
Contingency	139,421		139,421
Dues for General	3,500	2,520	980
	<u>1,540,415</u>	<u>1,132,785</u>	<u>407,630</u>
Total Miscellaneous	<u>1,540,415</u>	<u>1,132,785</u>	<u>407,630</u>
Total General Control and Administration	<u>4,343,945</u>	<u>3,605,863</u>	<u>738,082</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety:			
County Sheriff:			
Salaries	\$ 3,026,518	2,953,314	73,204
	<u>3,026,518</u>	<u>2,953,314</u>	<u>73,204</u>
Travel	950	935	15
Autos, gas, oil, repair	74,815	75,268	(453)
Investigation	1,500	1,187	313
Law enforcement training	16,440	16,439	1
Postage	6,390	5,415	975
Maintenance of equipment	2,505	2,167	338
Maintenance of radio equipment	20,475	20,462	13
Supplies	7,845	7,844	1
Supplies, law enforcement	7,125	6,983	142
Copy machine	18,345	18,010	335
Photo supplies, processing	775	217	558
Uniforms and related items	14,680	14,785	(105)
Legal advertising	500	247	253
Merit commission	250	221	29
	<u>172,595</u>	<u>170,180</u>	<u>2,415</u>
Total County Sheriff	<u>3,199,113</u>	<u>3,123,494</u>	<u>75,619</u>
Law Facilities Center:			
Salaries and payroll	2,823,136	2,696,015	127,121
	<u>2,823,136</u>	<u>2,696,015</u>	<u>127,121</u>
Training	35,000	27,723	7,277
Transport prisoners	26,200	26,337	(137)
Testing	1,500	942	558
Maintenance of equipment	2,000	852	1,148
MIS Contract	35,800	35,788	12
Supplies	20,075	62,107	(42,032)
Supplies, law enforcement	2,275	2,269	6
Supplies, laundry	10,105	10,688	(583)
Photo supplies, processing	6,650	6,106	544
Uniforms and related items	12,000	10,105	1,895
Travel	300	186	114
	<u>151,905</u>	<u>183,103</u>	<u>(31,198)</u>
Total Law Facilities Center	<u>2,975,041</u>	<u>2,879,118</u>	<u>95,923</u>
Emergency Management Agency:			
Supplies		185	(185)
Total Public Safety	<u>6,174,154</u>	<u>6,002,797</u>	<u>171,357</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related:			
Circuit Clerk:			
Salaries	\$ 726,279	720,216	6,063
Hospitalization	151,450	114,928	36,522
	<u>877,729</u>	<u>835,144</u>	<u>42,585</u>
Separate maintenance expenses	40,000	17,224	22,776
Travel and dues	1,480	1,404	76
Supplies	45,663	41,649	4,014
Professional services	4,700	4,700	
Postage	10,420	8,000	2,420
Telephone	7,379	7,976	(597)
Maintenance of equipment	3,680	3,480	200
Copy machine	6,497	6,493	4
Legal advertising	1,760	1,833	(73)
Jury fees	3,100	1,465	1,635
	<u>124,679</u>	<u>94,224</u>	<u>30,455</u>
Total Circuit Clerk	<u>1,002,408</u>	<u>929,368</u>	<u>73,040</u>
State's Attorney:			
Salaries	989,294	1,018,628	(29,334)
Hospitalization	199,000	199,279	(279)
	<u>1,188,294</u>	<u>1,217,907</u>	<u>(29,613)</u>
Supplies	18,849	18,900	(51)
Court costs, transcripts, appeals	12,451	12,423	28
Investigations	6,500	6,284	216
Appellate services	27,000	27,000	
Institute training	3,710	3,481	229
Postage	4,826	4,578	248
Telephone	22,304	24,296	(1,992)
Travel	150		150
State's Attorney's library	9,600	11,267	(1,667)
Copy machine	12,540	12,540	
Miscellaneous	500	315	185
Mental exams/court transcribers	650		650
	<u>119,080</u>	<u>121,084</u>	<u>(2,004)</u>
Total State's Attorney	<u>1,307,374</u>	<u>1,338,991</u>	<u>(31,617)</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
State's Attorney, Title IV-D, Public Aid:			
Salaries	\$ 223,000	267,271	(44,271)
Hospitalization	57,500	16,636	40,864
	<u>280,500</u>	<u>283,907</u>	<u>(3,407)</u>
Postage	6,100	6,001	99
Telephone	1,300	1,357	(57)
Grant administration	11,650		11,650
Institute training	2,303	2,556	(253)
Copy machine	1,518	1,518	
Supplies	8,168	7,339	829
Library	7,129	7,774	(645)
Court costs, appeals	3,247	3,247	
Miscellaneous	432	195	237
	<u>41,847</u>	<u>29,987</u>	<u>11,860</u>
Total State's Attorney, Title IV-D, Public Aid	<u>322,347</u>	<u>313,894</u>	<u>8,453</u>
Circuit Court:			
Salaries, jury commission	4,824	4,650	174
Salaries, circuit court	328,292	328,260	32
Hospitalization	50,184	50,184	
	<u>383,300</u>	<u>383,094</u>	<u>206</u>
Mental exams	600	625	(25)
Jury meals	3,700	3,570	130
Postage	5,263	5,263	
Parking - jurors	7,200	7,100	100
Pro rata share of Circuit and Associate Judges' Salaries	4,000	3,845	155
Attorney fees - Court of Appeals	21,950	21,649	301
Telephone	12,066	12,066	
Maintenance of equipment	200	174	26
Supplies	7,000	7,780	(780)
Supplies, automation	3,500	3,066	434
Court and judge law library	13,634	14,955	(1,321)
EDP	13,737	13,422	315
Training	1,500	1,324	176
Contractual services	2,900	2,816	84
Circuit Court Chief Justice	1,750	3,564	(1,814)
	<u>99,000</u>	<u>101,219</u>	<u>(2,219)</u>
Total Circuit Court	<u>482,300</u>	<u>484,313</u>	<u>(2,013)</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Public Defender:			
Salaries	\$ 741,404	737,295	4,109
Hospitalization	110,556	110,556	
	851,960	847,851	4,109
Investigations	2,120	2,120	
Mental exams, court costs	10,000	7,318	2,682
Transcripts	2,170	2,170	
	14,290	11,608	2,682
Total Public Defender	866,250	859,459	6,791
Probation Officers:			
Salaries	1,390,425	1,351,619	38,806
Hospitalization	210,000	173,410	36,590
	1,600,425	1,525,029	75,396
Travel	2,000	1,564	436
Postage	3,000	2,857	143
Telephone	10,000	9,286	714
Supplies	7,000	6,895	105
Gas and oil	8,000	7,849	151
Offender services	143,394	143,574	(180)
Electronic monitoring	2,826	1,532	1,294
EDP	15,000	14,153	847
Institute training	3,000	2,618	382
Private homes	106		106
Contractual services	203,174	203,435	(261)
Dues	2,500	2,049	451
	400,000	395,812	4,188
Total Probation Officers	2,000,425	1,920,841	79,584
Total Judiciary and Court-Related	5,981,104	5,846,866	134,238

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Public Health and Welfare:			
Superintendent, Regional Office of Education:			
Salaries	\$ 103,621	80,921	22,700
Hospitalization		20,479	(20,479)
Unemployment insurance		1,011	(1,011)
	<u>103,621</u>	<u>102,411</u>	<u>1,210</u>
Superintendent travel	1,985	1,985	
Assistant Superintendent travel	1,075	1,076	(1)
Utilities	5,789	5,029	760
Postage	4,135	3,765	370
Telephone	4,549	3,967	582
Building maintenance, lease	24,802	24,802	
Copy machine	2,895	1,630	1,265
Supplies	1,158	1,079	79
	<u>46,388</u>	<u>43,333</u>	<u>3,055</u>
Total Superintendent, Regional Office of Education	<u>150,009</u>	<u>145,744</u>	<u>4,265</u>
Total Public Health and Welfare	<u>150,009</u>	<u>145,744</u>	<u>4,265</u>
Capital Outlay:			
County Administration	22,000	18,972	3,028
County Clerk - Elections	11,100	11,200	(100)
County Clerk - H.A.V.A.	500,000	467,291	32,709
Circuit Clerk	900		900
State's Attorney	5,220	3,218	2,002
State's Attorney IV-D	5,453	3,768	1,685
Supervisor of Assessments	800	596	204
Board of Review	300		300
Probation	600	575	25
Circuit Courts	4,000	3,610	390
Auditor	1,250	1,084	166
	<u>551,623</u>	<u>510,314</u>	<u>41,309</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures (continued):			
Debt Service:			
Interest	4,000		4,000
Total Debt Service	4,000	-	4,000
Total expenditures	17,204,835	16,111,584	1,093,251
Excess (deficiency) of revenue over (under) expenditures	(748,188)	1,394,182	2,142,370
Other financing sources (uses):			
Operating transfers in:			
Fund administration fees	200,000	315,194	115,194
Transfer from GIS	90,000	107,000	17,000
Transfer from Animal Control	30,000		(30,000)
Transfer from Solid Waste	81,100	5,500	(75,600)
Transfer from County Clerk Automation	42,000	42,000	
Probation and Court Services Fund reimbursement	200,000	200,000	
Health Fund reimbursement		20,000	20,000
Interest transfers from:			
Working Cash Fund	6,500	17,374	10,874
Insurance Fund	25,000		(25,000)
Judgment Repayment Fund	2,000	64,362	62,362
Multi-Facilities Lease Fund		36,442	36,442
Social Security Fund	2,100	20,498	18,398
Illinois Municipal Retirement Fund	26,400	80,225	53,825
Total other financing sources (uses)	705,100	908,595	203,495
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (43,088)	2,302,777	2,345,865
Budgetary fund balance, beginning of year		2,139,233	
Budgetary fund balance, end of year		\$ 4,442,010	

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific taxes or other earmarked revenue sources, which by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of the government.

The Illinois Municipal Retirement Fund accounts for revenue, including property tax levies, contributions from employees and charges to other funds, and expenditures to the state administered retirement system for all general service employees.

The Social Security Fund accounts for revenue, including property tax levies and contributions from employees, and expenditures to the federal government for payroll taxes.

The Insurance Liability Fund accounts for a county-wide property tax levy used to pay the cost of providing liability insurance coverage for the entire entity.

The Judgment Repayment Fund accounts for a county-wide property tax levy for judgments against the County, arbitrators for union negotiations and special prosecutors.

The Working Cash Fund provides for short-term loans to other funds.

The Women, Infants, and Children Grant Fund (WIC) accounts for revenue, including grants from the State of Illinois, and expenditures to carry out the directives of the WIC programs.

The Federal Aid Matching Fund accounts for revenue, including project refunds from the State of Illinois and property tax levies, and expenditures for the County's share of highway improvements.

The County Motor Fuel Tax Fund accounts for revenue, including the County's motor fuel tax allotment from the State of Illinois, and expenditures for the purpose of maintenance patrols and payments to the County Highway Fund.

The Special Bridge Fund accounts for revenue, including property tax levies, and expenditures for the County's share of bridge construction and maintenance.

The State-Township Bridge Fund accounts for revenue from the State of Illinois and expenditures to townships for bridge repairs and construction.

The Circuit Clerk Automation Fund accounts for fees collected by the Circuit Clerk and expenditures designated for the computerization of the Circuit Clerk's office.

The Circuit Clerk Document Storage Fund accounts for fees collected for the Circuit Clerk's storage of various documents and expenditures for electronic document storage.

The County Clerk Automation Fund accounts for fees collected by the County Clerk for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (Continued)

The Treasurer Automation Fund accounts for fees collected by the Treasurer for the filing of various documents and expenditures designated for the computerization of this department.

The Geographic Information Systems (GIS) Fund accounts for fees collected by the recorder's office and expenditures for computerization of the County offices.

The Animal Control Fund accounts for revenue, including fees collected by the Animal Shelter and a contract with the City of Decatur, and expenditures relating to Animal Control for the County.

The Historical Museum Fund accounts for revenue, including reimbursements received from the Macon County Historical Society, property tax levies, and expenditures relating to the operation of the Macon County Historical Museum.

The Law Library Fund accounts for revenue, including fees from the Circuit Clerk, and expenditures relating to purchases of law reference material.

The Automation Fund accounts for fees collected by the Recorder for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

The Solid Waste Management Fund accounts for revenue and expenditures relating to solid waste plans and study.

The Veterans Assistance Commissions Fund accounts for revenue, including property tax levies, and expenditures relating to services for veterans.

The Workforce Investment Solutions Fund accounts for revenue, including federal and state grants, and expenditures fulfilling the grant's purposes.

The State's Attorney Grant Fund accounts for revenue, including federal and state grants and expenditures fulfilling the grants purposes.

The Sheriff's Grant Fund accounts for revenue, including federal and state grants and expenditures fulfilling the grants purposes.

The Emergency Management Agency Grant Fund accounts for revenue, including federal and state grants, and expenditures fulfilling the grant's purposes.

The Probation Grant Fund accounts for revenue, including federal and state grants and expenditures fulfilling the grants purposes.

MACON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,350,000	1,316,517	(33,483)
Interest on investments	26,400	65,321	38,921
Total revenues	<u>1,376,400</u>	<u>1,381,838</u>	<u>5,438</u>
Expenditures:			
General Control and Administration:			
Personnel - IMRF Agent Trust Fund	<u>1,843,168</u>	<u>1,604,894</u>	<u>238,274</u>
Excess (deficiency) of revenues over (under) expenditures	(466,768)	(223,056)	243,712
Other financing uses:			
Operating transfer:			
General Corporate Fund	<u>(26,400)</u>	<u>(80,225)</u>	<u>(53,825)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>\$ (493,168)</u>	<u>(303,281)</u>	<u>189,887</u>
Budgetary fund balance, beginning of year		<u>2,094,871</u>	
Budgetary fund balance, end of year		<u>\$ 1,791,590</u>	

MACON COUNTY, ILLINOIS

SOCIAL SECURITY FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 970,000	953,134	(16,866)
Interest on investments	2,100	17,356	15,256
Total revenues	<u>972,100</u>	<u>970,490</u>	<u>(1,610)</u>
Expenditures:			
General Control and Administration:			
Personnel - Payroll taxes	<u>1,071,983</u>	<u>1,050,141</u>	<u>21,842</u>
Excess (deficiency) of revenues over (under) expenditures	(99,883)	(79,651)	20,232
Other financing uses:			
Operating transfer:			
General Corporate Fund	<u>(2,100)</u>	<u>(20,498)</u>	<u>(18,398)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>\$ (101,983)</u>	<u>(100,149)</u>	<u>1,834</u>
Budgetary fund balance, beginning of year		<u>503,472</u>	
Budgetary fund balance, end of year		<u>\$ 403,323</u>	

MACON COUNTY, ILLINOIS

INSURANCE LIABILITY FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006.

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 360,000	366,163	6,163
Interest on investments	25,000	63,953	38,953
Miscellaneous	5,000	9,229	4,229
Total revenues	<u>390,000</u>	<u>439,345</u>	<u>49,345</u>
Expenditures:			
General Control and Administration:			
Personnel - Salaries	20,000	21,859	(1,859)
Supplies and materials - Insurance expense	396,050	359,268	36,782
Total expenditures	<u>416,050</u>	<u>381,127</u>	<u>34,923</u>
Excess (deficiency) of revenues over (under) expenditures	(26,050)	58,218	84,268
Other financing uses:			
Operating transfer:			
Self Insurance Fund	(265,000)	(160,000)	105,000
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>\$ (291,050)</u>	<u>(101,782)</u>	<u>189,268</u>
Budgetary fund balance, beginning of year		<u>3,291,550</u>	
Budgetary fund balance, end of year		<u>\$ 3,189,768</u>	

MACON COUNTY, ILLINOIS

JUDGMENT REPAYMENT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 300,000	300,067	67
Interest on investments	6,500	148,947	142,447
Miscellaneous	3,324	1,938	(1,386)
Total revenues	309,824	450,952	141,128
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	169,000	104,713	64,287
Supplies and materials:			
Contractual	140,000	33,868	106,132
Arbitration		2,310	(2,310)
Special prosecutor	5,000	2,219	2,781
Payments of judgments	435,000	66,713	368,287
Interest and costs	50	1,208	(1,158)
Judiciary and court related:			
Payment of jurors	85,000	95,065	(10,065)
Total general control and administration	834,050	306,096	527,954
Capital Outlay	95,000	13,691	81,309
Total expenditures	929,050	319,787	609,263
Excess (deficiency) of revenues over (under) expenditures	(619,226)	131,165	750,391
Other financing uses:			
Operating transfer:			
General Fund	(2,000)	(66,362)	(64,362)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	\$ (621,226)	64,803	686,029
Budgetary fund balance, beginning of year		3,318,950	
Budgetary fund balance, end of year		\$ 3,383,753	

MACON COUNTY, ILLINOIS

WORKING CASH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL

Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Interest on investments	\$ 6,500	13,955	7,455
Other financing uses:			
Operating transfer:			
General Corporate Fund	(6,500)	(17,374)	(10,874)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(3,419)</u>	<u>(3,419)</u>
Budgetary fund balance, beginning of year		<u>296,901</u>	
Budgetary fund balance, end of year		<u>\$ 293,482</u>	

MACON COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Federal grant payments	\$ 458,500	478,346	19,846
Interest on investments	5,500	5,583	83
Total revenues	464,000	483,929	19,929
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	289,890	294,129	(4,239)
Group hospitalization	43,649	44,143	(494)
Fringes, retirement, FICA	47,543	45,261	2,282
Supplies and materials:			
Travel	1,000	773	227
Supplies	18,500	24,670	(6,170)
Contractual services	12,000	8,377	3,623
Dues and fees		1,549	(1,549)
Telephone		2,750	(2,750)
Postage		1,705	(1,705)
Printing		1,144	(1,144)
Incentives		2,705	(2,705)
Total Public Health and Welfare	412,582	427,206	(14,624)
Capital Outlay	1,420		1,420
Total expenditures	414,002	427,206	(13,204)
Excess of revenues over expenditures	49,998	56,723	6,725
Other financing sources (uses):			
Transfer to Health Fund	(44,500)	(60,508)	(16,008)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	\$ 5,498	(3,785)	(9,283)
Budgetary fund balance, beginning of year		85,489	
Budgetary fund balance, end of year		\$ 81,704	

MACON COUNTY, ILLINOIS

FEDERAL AID MATCHING FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 395,000	388,321	(6,679)
Intergovernmental	200,000	103,865	(96,135)
Interest on investments	20,250	101,518	81,268
Contract project refund	10,000		(10,000)
Total revenues	625,250	593,704	(31,546)
Expenditures:			
Transportation:			
Supplies and materials:			
Matching projects - County share	1,592,000	639,790	952,210
Payment of other share	500,000	9,270	490,730
Total expenditures	2,092,000	649,060	1,442,940
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,466,750)</u>	<u>(55,356)</u>	<u>1,411,394</u>
Budgetary fund balance, beginning of year		<u>2,075,232</u>	
Budgetary fund balance, end of year		<u>\$ 2,019,876</u>	

MACON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Motor fuel tax allotment	\$ 2,400,000	2,600,753	200,753
State of Illinois salary reimbursement	47,600	47,600	
Interest on investments	50,100	112,918	62,818
Miscellaneous	10,000	27,627	17,627
Total revenues	<u>2,507,700</u>	<u>2,788,898</u>	<u>281,198</u>
Expenditures:			
Transportation:			
Personnel:			
Salaries - reimburse highway	742,808	687,967	54,841
Supplies and materials:			
Maintenance patrols, material	800,000	423,465	376,535
Project expense	400,000	88,622	311,378
Miscellaneous	400,000	(210)	400,210
Total expenditures	<u>2,342,808</u>	<u>1,199,844</u>	<u>1,142,964</u>
Excess of revenues over expenditures	164,892	1,589,054	1,424,162
Other financing sources (uses):			
Operating transfer:			
Equipment rental, County Highway Fund	(600,000)	(600,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (435,108)</u>	<u>989,054</u>	<u>1,424,162</u>
Budgetary fund balance, beginning of year		<u>2,101,110</u>	
Budgetary fund balance, end of year		<u>\$ 3,090,164</u>	

MACON COUNTY, ILLINOIS

SPECIAL BRIDGE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 465,000	457,181	(7,819)
Interest on investments	15,014	15,751	737
Miscellaneous	100,000	157,332	57,332
Total revenues	580,014	630,264	50,250
Expenditures:			
Transportation:			
Supplies and materials:			
County's share of bridges	445,000	388,224	56,776
Payment of other share	85,000	164,624	(79,624)
Total expenditures	530,000	552,848	(22,848)
Excess of revenues over expenditures	\$ 50,014	77,416	27,402
Budgetary fund balance, beginning of year		301,170	
Budgetary fund balance, end of year		\$ 378,586	

MACON COUNTY, ILLINOIS

STATE-TOWNSHIP BRIDGE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
State of Illinois	\$ 165,449	170,000	4,551
Interest on investments	3,300	7,882	4,582
Miscellaneous	30,000		(30,000)
Total revenues	198,749	177,882	(20,867)
Expenditures:			
Transportation:			
Supplies and materials - Township bridges	330,000	339,340	(9,340)
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (131,251)</u>	<u>(161,458)</u>	<u>(30,207)</u>
Budgetary fund balance, beginning of year		<u>191,973</u>	
Budgetary fund balance, end of year		<u>\$ 30,515</u>	

MACON COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Circuit Clerk automation fees	\$ 189,750	139,963	(49,787)
Interest on investments	1,540	1,265	(275)
Total revenues	<u>191,290</u>	<u>141,228</u>	<u>(50,062)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Court technology administrator	60,000	60,000	
Supplies and materials:			
Circuit Clerk - EDP	110,000	11,460	98,540
Circuit Courts - EDP	35,000	32,032	2,968
Total expenditures	<u>205,000</u>	<u>103,492</u>	<u>101,508</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (13,710)</u>	<u>37,736</u>	<u>51,446</u>
Budgetary fund balance, beginning of year		<u>24,265</u>	
Budgetary fund balance, end of year		<u>\$ 62,001</u>	

MACON COUNTY, ILLINOIS

CIRCUIT CLERK DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Document storage fees	\$ 99,000	105,450	6,450
Interest on investments	2,200	10,748	8,548
Total revenues	101,200	116,198	14,998
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries - Microfilmer	34,653	34,402	251
Hospitalization	10,010	11,818	(1,808)
Supplies and materials:			
Circuit Clerk - EDP	40,000	13,508	26,492
Miscellaneous		74	(74)
Total expenditures	84,663	59,802	24,861
Excess of revenues over expenditures	\$ 16,537	56,396	39,859
Budgetary fund balance, beginning of year		217,623	
Budgetary fund balance, end of year		\$ 274,019	

MACON COUNTY, ILLINOIS

COUNTY CLERK AUTOMATION FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
County Clerk automation fees	\$ 50,000	48,572	(1,428)
Interest on investments		1,260	1,260
Miscellaneous		1,687	1,687
Total revenues	<u>50,000</u>	<u>51,519</u>	<u>1,519</u>
Expenditures:			
General Control and Administration:			
Supplies and materials - Automation expense	13,500	15,768	(2,268)
Capital Outlay	<u>8,000</u>	<u>8,975</u>	<u>(975)</u>
Total expenditures	<u>21,500</u>	<u>24,743</u>	<u>(3,243)</u>
Excess of revenues over expenditures	28,500	26,776	(1,724)
Other financing sources (uses):			
Operating transfer:			
Administration expense - General Fund	<u>(42,000)</u>	<u>(42,000)</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (13,500)</u>	<u>(15,224)</u>	<u>(1,724)</u>
Budgetary fund balance, beginning of year		<u>13,521</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (1,703)</u>	

MACON COUNTY, ILLINOIS

TREASURER AUTOMATION FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Treasurer automation fees	\$ 32,000	37,639	5,639
Interest on investments	1,410	2,125	715
Total revenues	<u>33,410</u>	<u>39,764</u>	<u>6,354</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries - Extra help	25,000	12,628	12,372
Supplies and materials:			
Treasurer - EDP	8,149		8,149
Postage	26,000	20,887	5,113
Total expenditures	<u>59,149</u>	<u>33,515</u>	<u>25,634</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (25,739)</u>	<u>6,249</u>	<u>31,988</u>
Budgetary fund balance, beginning of year		<u>56,405</u>	
Budgetary fund balance, end of year		<u>\$ 62,654</u>	

MACON COUNTY, ILLINOIS

GIS AUTOMATION FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
I.D.O.T. Planning Grant	\$ 58,000	31,408	(26,592)
Fines, fees and forfeitures:			
GIS automation fees	225,000	208,372	(16,628)
Mapping fees	1,550	113	(1,437)
Interest on investments	1,500	6,924	5,424
Total revenues	<u>286,050</u>	<u>246,817</u>	<u>(39,233)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	73,295	21,447	51,848
Group hospitalization	20,000	5,081	14,919
Supplies and materials:			
Consulting fees	35,000	10,305	24,695
Training	7,000	515	6,485
Supplies	5,000	77	4,923
Total General Control and Administration	<u>140,295</u>	<u>37,425</u>	<u>102,870</u>
Capital Outlay	<u>75,000</u>	<u>25,815</u>	<u>49,185</u>
Total expenditures	<u>215,295</u>	<u>63,240</u>	<u>152,055</u>
Excess of revenues over expenditures	<u>70,755</u>	<u>183,577</u>	<u>112,822</u>
Other financing sources (uses):			
Operating transfer:			
Highway Fund	15,000		(15,000)
General Fund:			
Administrative fee	(2,800)	(2,800)	
Planning supervisor	(20,000)	(20,000)	
Supervisor of Assessments	(48,000)	(48,000)	
Treasurer	(3,000)	(3,000)	
Recorder	(28,000)	(28,000)	
County Clerk	(8,000)	(8,000)	
Total other financing sources (uses)	<u>(94,800)</u>	<u>(109,800)</u>	<u>(15,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (24,045)</u>	<u>73,777</u>	<u>97,822</u>
Budgetary fund balance, beginning of year		<u>92,067</u>	
Budgetary fund balance, end of year		<u>\$ 165,844</u>	

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
City-County contract	\$ 62,000	199,867	137,867
Fines, fees and forfeitures:			
Sales tags	450,000	276,487	(173,513)
Board	7,800	7,357	(443)
Impound fees, destruction	9,000	6,581	(2,419)
Animal adoptions	15,000	3,763	(11,237)
Warden	6,000	5,307	(693)
Offense	12,000	12,598	598
Avid chip fee	10,000	6,565	(3,435)
Citations	100,000		(100,000)
Rabies vaccination and observation	10,000	8,713	(1,287)
Spay neuter fees	25,000	15,090	(9,910)
Owner release	8,000	4,438	(3,562)
Trap rental	500	4	(496)
Disposal fee	5,000	968	(4,032)
Animal care fee	5,000	9,081	4,081
Interest on investments	3,200	6,126	2,926
Miscellaneous donations	17,000	29,606	12,606
Total revenues	745,500	592,551	(152,949)
Expenditures:			
Public Safety:			
Personnel:			
Salaries	431,500	351,571	79,929
Group hospitalization and fringes	61,000	40,970	20,030
Supplies and materials:			
Vehicle maintenance, gas, and insurance	25,000	16,838	8,162
Contractual services - building	1,000	600	400
Supplies	30,000	35,007	(5,007)
Telephone	7,500	7,353	147
Travel	4,500		4,500
Postage	300	113	187
Printing	10,000	557	9,443
Maintenance of equipment	500	270	230
Utilities	6,000	9,913	(3,913)
Maintenance of building	1,000	413	587

(Continued)

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Supplies and materials, continued:			
Computer/software	45,000	16,961	28,039
Training	5,500		5,500
Professional services	25,000	19,772	5,228
Animal disposal	3,000	2,950	50
Drug testing	1,000	265	735
Spay/neuter	25,000	14,957	10,043
Avid chip	7,000	2,625	4,375
Rabies vaccination	9,000	3,906	5,094
Stock claims	100		100
Uniforms	10,000	10,718	(718)
Attorney fees	30,000		30,000
Miscellaneous	2,000	675	1,325
Total Public Safety	740,900	536,434	204,466
Capital Outlay:			
Equipment	60,000	24,833	35,167
Total expenditures	800,900	561,267	239,633
Excess (deficiency) of revenues over (under) expenditures	(55,400)	31,284	86,684
Other financing sources (uses):			
Operating transfer:			
Administration expense - General Fund	(19,600)	(19,600)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (75,000)	11,684	86,684
Budgetary fund balance, beginning of year		75,811	
Budgetary fund balance, end of year		\$ 87,495	

MACON COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 32,000	27,240	(4,760)
Interest on investments		107	107
Payroll refund, Historical Society	30,100	22,650	(7,450)
Total revenues	62,100	49,997	(12,103)
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	51,000	43,140	7,860
Retirement/fringes	6,200	6,713	(513)
Group hospitalization	4,000	3,547	453
Supplies and materials:			
Miscellaneous	100	77	23
Total expenditures	61,300	53,477	7,823
Excess (deficiency) of revenues over (under) expenditures	800	(3,480)	(4,280)
Other financing uses:			
Operating transfer out:			
General Corporate Fund	(800)	(533)	267
Excess (deficiency) of revenues over (under) expenditures and other financing uses	\$ -	(4,013)	(4,013)
Budgetary fund balance, beginning of year		1,464	
Budgetary fund balance (deficit), end of year		\$ (2,549)	

MACON COUNTY, ILLINOIS

LAW LIBRARY FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Law Library fees	\$ 59,500	64,417	4,917
Interest on investments	620	1,328	708
Miscellaneous	500	355	(145)
Total revenues	<u>60,620</u>	<u>66,100</u>	<u>5,480</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Law librarian	22,000	21,508	492
Group hospitalization	4,000	3,744	256
Supplies and materials:			
Election research	21,000	20,940	60
Supplies	550	264	286
Telephone	300	506	(206)
Copy machine	500	476	24
Total Judiciary and Court-Related	<u>48,350</u>	<u>47,438</u>	<u>912</u>
Capital Outlay	<u>21,270</u>	<u>21,196</u>	<u>74</u>
Total expenditures	<u>69,620</u>	<u>68,634</u>	<u>986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (9,000)</u>	<u>(2,534)</u>	<u>6,466</u>
Budgetary fund balance, beginning of year		<u>33,588</u>	
Budgetary fund balance, end of year		<u>\$ 31,054</u>	

MACON COUNTY, ILLINOIS

AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL

Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Fines, fees and forfeitures:			
Recorder automation fees	\$ 135,000	161,521	26,521
Interest on investments	3,800	12,753	8,953
Total revenues	<u>138,800</u>	<u>174,274</u>	<u>35,474</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Recorder salaries	67,326	37,112	30,214
Employee benefits	7,000	3,461	3,539
Supplies and materials:			
Recorder automation expense	102,800	102,172	628
Miscellaneous		967	(967)
Total General Control and Administration	<u>177,126</u>	<u>143,712</u>	<u>33,414</u>
Capital Outlay	<u>17,200</u>	<u>27,177</u>	<u>(9,977)</u>
Total expenditures	<u>194,326</u>	<u>170,889</u>	<u>23,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (55,526)</u>	<u>3,385</u>	<u>58,911</u>
Budgetary fund balance, beginning of year		<u>240,365</u>	
Budgetary fund balance, end of year		<u>\$ 243,750</u>	

MACON COUNTY, ILLINOIS

SOLID WASTE MANAGEMENT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Enforcement grant	\$ 46,471	23,041	(23,430)
Fines, fees and forfeitures:			
Tipping fee surcharge	200,000	190,381	(9,619)
Disposal fee	6,000	2,800	(3,200)
Interest on investments	45,250	73,754	28,504
Miscellaneous	2,000	4,661	2,661
Total revenues	299,721	294,637	(5,084)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	232,079	177,849	54,230
Fringe benefits	27,432	28,324	(892)
Group hospitalization	22,258	22,271	(13)
Supplies and materials:			
Grant, Clean Community System	5,000	4,636	364
Grant, Health EPA		(5)	5
Grant, City of Decatur	13,000	4,527	8,473
Recycling program	11,000	10,090	910
Consultant	20,000		20,000
Solid waste sundry	20,000	19,298	702
Computer tech support	840	467	373
Travel	3,406	2,040	1,366
Library	750	589	161
Education expense	10,000	6,415	3,585
Promotional materials	4,000	2,780	1,220
Equipment maintenance	2,500	644	1,856
Telephone	3,640	3,833	(193)
Car mileage	750	539	211
Vehicle gas, oil tires	2,723	1,702	1,021
Postage	1,375	427	948

(Continued)

MACON COUNTY, ILLINOIS

SOLID WASTE MANAGEMENT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures, continued:			
Public Health and Welfare, continued:			
Supplies and materials, continued:			
Printing	1,913	889	1,024
Legal advertising	500	127	373
Dues	750	580	170
Training	3,380	2,668	712
Waste animal disposal	15,000	5,009	9,991
Rural clean up	4,000		4,000
Fines - EPA	2,000	500	1,500
Advertising	2,788		2,788
Supplies	2,927	2,429	498
Miscellaneous	8,750	9,887	(1,137)
Total Public Health and Welfare	422,761	308,515	114,246
Capital Outlay	41,190	37,839	3,351
Total expenditures	463,951	346,354	117,597
Excess (deficiency) of revenues over (under) expenditures	(164,230)	(51,717)	112,513
Other financing sources (uses):			
Administration expense - General Fund	(20,600)	(25,500)	(4,900)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (184,830)</u>	<u>(77,217)</u>	<u>107,613</u>
Budgetary fund balance, beginning of year		<u>1,661,640</u>	
Budgetary fund balance, end of year		<u>\$ 1,584,423</u>	

MACON COUNTY, ILLINOIS

VETERANS ASSISTANCE COMMISSION FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 92,000	90,558	(1,442)
Interest on investments	2,515	5,849	3,334
Total revenues	<u>94,515</u>	<u>96,407</u>	<u>1,892</u>
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	67,765	59,810	7,955
Group hospitalization	15,700	6,907	8,793
Supplies and materials:			
Dues	200		200
Supplies	4,550	3,010	1,540
Printing	300		300
Insurance	700		700
Service charge	300	(45)	345
Copy machine	900	537	363
Maintenance of equipment	500		500
Travel	1,500	537	963
Telephone	1,500	1,830	(330)
Postage	650	679	(29)
Veteran's burials	1,000		1,000
Miscellaneous	1,680	567	1,113
Total Public Health and Welfare	<u>97,245</u>	<u>73,832</u>	<u>23,413</u>
Capital Outlay	<u>9,500</u>	<u>1,314</u>	<u>8,186</u>
Total expenditures	<u>106,745</u>	<u>75,146</u>	<u>31,599</u>
Excess (deficiency) of revenues over (under) expenditures	(12,230)	21,261	33,491
Other financing sources (uses):			
Administration expense - General Fund	<u>(7,400)</u>	<u>(4,667)</u>	<u>2,733</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (19,630)</u>	<u>16,594</u>	<u>36,224</u>
Budgetary fund balance, beginning of year		<u>127,248</u>	
Budgetary fund balance, end of year		<u>\$143,842</u>	

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Illinois Department of Commerce and Economic Opportunity	\$ 1,748,904	2,034,149	285,245
Interest on investments		121	121
Miscellaneous		1,846	1,846
 Total revenues	 1,748,904	 2,036,116	 287,212
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	563,394	532,922	30,472
Group hospitalization	97,038	84,189	12,849
Retirement and fringes	61,253	84,665	(23,412)
Supplies and materials:			
Maintenance agreement	20,513	23,399	(2,886)
Telephone	17,407	11,824	5,583
Workforce Investment Board expenses	13,394	5,939	7,455
Travel	15,688	39,044	(23,356)
Utilities	6,705	5,964	741
Rent	27,987	9,000	18,987
Marketing	15,200	19,460	(4,260)
Staff capacity building	42,051	15,379	26,672
Program expense	3,371		3,371
Vocational training	334,872	576,728	(241,856)
On-the-job training	33,500	6,900	26,600
Annual membership fees	3,150	4,816	(1,666)
Equipment rental	9,015	17,423	(8,408)
Facility costs	13,194	46,839	(33,645)
SDA Contracts	313,815	315,494	(1,679)
Child care and transportation expenses	50,000	66,867	(16,867)
Periodicals/subscriptions	3,250	9,038	(5,788)
Liability	4,565	2,240	2,325
Payroll processing	1,500	2,664	(1,164)
Work experience stipends	36,298	35,073	1,225
CSSI RN program expense		43,103	(43,103)
CSSI Medical Coding Program		5,754	(5,754)
Supplies	25,001	40,115	(15,114)
 Total Public Health and Welfare	 1,712,161	 2,004,839	 (292,678)

(Continued)

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures, continued:			
Capital Outlay	10,000	3,338	6,662
Total expenditures	1,722,161	2,008,177	(286,016)
Excess of revenues over expenditures	26,743	27,939	1,196
Other financing sources (uses):			
Administration expense General Fund	(30,215)	(30,215)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (3,472)</u>	<u>(2,276)</u>	<u>1,196</u>
Budgetary fund balance (deficit), beginning of year		<u>(34,936)</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (37,212)</u>	

MACON COUNTY, ILLINOIS

STATE'S ATTORNEY GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Child Advocacy Center:			
Department of Children and Family Services	\$ 81,357	88,357	7,000
Attorney General	16,000	16,000	
Macon County Mental Health Board	13,027	13,060	33
National Children's Alliance	10,000	10,251	251
Hidden Victims Grant	15,975	15,952	(23)
Safe from the Start Grant	135,700	148,200	12,500
Computer Tracking Grant	135,217	56,135	(79,082)
Redeploy Grant	15,310	15,310	
Illinois Criminal Justice Information Authority	5,076	3,207	(1,869)
Circuit Clerk fees	60,000	60,159	159
Miscellaneous	3,000		(3,000)
Total revenues	490,662	426,631	(64,031)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	275,026	276,749	(1,723)
Group hospitalization	9,898	316	9,582
Fringes, retirement, FICA	47,341	37,862	9,479
Supplies and materials:			
Phone	5,068	5,238	(170)
Travel	15,578	5,510	10,068
Training	15,589	15,910	(321)
Utilities	7,872	7,176	696
Building lease	15,000	15,800	(800)
Postage	1,587	1,317	270
Printing	2,989	2,623	366
Hidden Victims Grant	14,302	15,716	(1,414)
Reference materials	301	300	1
Advertising	4,100	4,435	(335)
Liability insurance	4,700	4,695	5
Client assistance	400	400	
Supplies	11,728	7,063	4,665
Contractual services	65,771	40,380	25,391

(Continued)

MACON COUNTY, ILLINOIS

STATE'S ATTORNEY GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2006

	Budget	Actual	Variance
Expenditures, continued:			
Public Health and Welfare, continued:			
Supplies and materials, continued:			
Contingent grant expense	9,000		9,000
Copy machine	600	198	402
Total Public Health and Welfare	506,850	441,688	65,162
Capital Outlay	14,152	17,085	(2,933)
Total expenditures	521,002	458,773	62,229
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (30,340)</u>	<u>(32,142)</u>	<u>(1,802)</u>
Budgetary fund balance, beginning of year		<u>47,142</u>	
Budgetary fund balance, end of year		<u>\$ 15,000</u>	

MACON COUNTY, ILLINOIS

SHERIFF GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Local Law Enforcement Block Grant	\$	13,130	13,130
Curfew Violation Grant	43,170	29,096	(14,074)
IEMA Buffer Zone Grant	28,922	28,922	
Traffic Safety		6,353	6,353
Liquor Sting Grant		10,670	10,670
Sheriff Jail Drug Grant	10,300	10,506	206
Secure Our Schools Grant	3,216		(3,216)
Total revenues	85,608	98,677	13,069
Expenditures:			
Public Health and Welfare:			
Personnel:			
LLEBG - Salaries	15,570	17,122	(1,552)
Supplies and materials:			
LLEBG - Vehicle expense		6,725	(6,725)
Curfew Violation Grant	55,170	36,527	18,643
Liquor Sting Grant	14,000	14,848	(848)
Prisoner Transport Grant	4,000	629	3,371
Traffic Safety	8,000	7,963	37
DARE donations and sales	2,290	3,168	(878)
Sheriff Jail Drug Grant	18,000	13,604	4,396
IEMA Buffer Zone Grant	28,922	28,922	
Total Public Health and Welfare	145,952	129,508	16,444
Capital Outlay	3,216		3,216
Total expenditures	149,168	129,508	19,660
Excess (deficiency) of revenues over (under) expenditures	\$ (63,560)	(30,831)	32,729
Budgetary fund balance, beginning of year		94,584	
Budgetary fund balance, end of year		\$ 63,753	

MACON COUNTY, ILLINOIS

EMERGENCY MANAGEMENT AGENCY GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
State grant	\$ 28,705	28,705	
Miscellaneous income		270	270
Total revenues	<u>28,705</u>	<u>28,975</u>	<u>270</u>
Expenditures:			
Capital Outlay	<u>28,705</u>	<u>28,705</u>	
Excess of revenues over expenditures	<u>\$ -</u>	<u>270</u>	<u>270</u>
Budgetary fund balance, beginning of year		<u>109</u>	
Budgetary fund balance, end of year		<u>\$ 379</u>	

MACON COUNTY, ILLINOIS

PROBATION GRANT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Redeploy Illinois Grant	\$ 369,246	269,433	(99,813)
Interest on investments		1,017	1,017
Total revenues	<u>369,246</u>	<u>270,450</u>	<u>(98,796)</u>
Expenditures:			
Public Health and Welfare:			
Supplies and materials:			
Travel	3,333	1,096	2,237
Substance Abuse	123,715	21,397	102,318
Residential Placement	15,556		15,556
Home intervention	59,800	89,081	(29,281)
Home detention	32,200	5,850	26,350
Mental Health	32,600	19,215	13,385
Psychological testing	667		667
Secure Residential	29,467	18,205	11,262
Mentoring	8,000	6,001	1,999
Technical Assistance	19,173	25,857	(6,684)
Training and education	10,000	18,078	(8,078)
Teen Court	10,000	15,310	(5,310)
Community ACCESS Coordinator	2,778	26,094	(23,316)
ACCESS Project Manager	8,333		8,333
CRB Coordinator and other expenses	8,333	5,591	2,742
Supplies	5,291	17,658	(12,367)
Total Public Health and Welfare	<u>369,246</u>	<u>269,433</u>	<u>99,813</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>1,017</u>	<u>1,017</u>
Budgetary fund balance, beginning of year		<u>17,338</u>	
Budgetary fund balance, end of year		<u>\$ 18,355</u>	

MACON COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Health Capital Improvement Fund accounts for revenue and expenditures designated for construction of the Health Department facility.

MACON COUNTY, ILLINOIS

HEALTH CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2006

	Budget	Actual	Variance
Revenues:			
Interest on investments	\$ 2,250	4,199	1,949
Expenditures:			
Public Health and Welfare:			
Supplies and materials - Contracts		3,000	(3,000)
Capital Outlay:			
Building construction	10,000	5,873	4,127
Total expenditures	10,000	8,873	1,127
Excess (deficiency) of revenues over (under) expenditures	\$ (7,750)	(4,674)	3,076
Budgetary fund balance, beginning of year		114,555	
Budgetary fund balance, end of year		\$ 109,881	

MACON COUNTY, ILLINOIS

AGENCY FUNDS

Agency Funds are used to account for resources received and held by the County as agent or trustee for individuals, private organizations, and other governmental units. The resources are expended or invested in accordance with the fiduciary agreement or applicable legislative enactment for each fund.

COUNTY COLLECTOR'S FUND -

The County Collector's Fund accounts for property tax collections and disbursements to taxing authorities.

COUNTY TREASURER'S FUNDS -

The Inheritance Tax Fund accounts for all collections for inheritance tax. The Treasurer's office transfers moneys to the State of Illinois.

The General Assistance Fund accounts for all collections from the State of Illinois for General Assistance. Warrants are issued to transfer moneys to the Decatur Township Office.

The Trust Fund accounts for wage deductions, moneys for condemnation suits, and court ordered deposits. Warrants are issued based on court orders.

COUNTY CLERK'S FUND -

The Trust Fund accounts for deposits from delinquent taxpayers for the portion of the tax bill that is for tax buyers. Warrants are then issued to tax buyers after tax sales.

CIRCUIT CLERK'S FUNDS -

The Trust Fund charges and collects fees incurred from court cases and distributes the proceeds to the applicable governmental agencies and funds.

The Support Fund accounts for moneys collected for child support and disbursed on court order.

COUNTY SHERIFF'S FUND -

The County Sheriff's Trust Fund is used only for reimbursements for overpayments on warrant billing, sheriff sale, and civil process fees.

The Correctional Center Resident Trust Fund accounts for monies, held by the Sheriff as trustee for jail detainees, that can be used for commissary purchases. Any balance remaining is returned to the detainees upon release or transfer.

TOWNSHIP ROAD FUND

The Township Road Fund - Motor Fuel Tax provides for disbursements to Township in Macon County for road repairs. The Highway Department is custodian of funds provided by state motor fuel tax designed for each township.

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES

FIDUCIARY FUNDS

November 30, 2006

	County Collector's Fund	County Treasurer's Funds	County Clerk's Fund
Assets			
Cash	\$ 5,907,425	3,250	634,103
Investments	540,494	27,592	
Accrued interest receivable			
Due from State of Illinois - allotment			
Total assets	6,447,919	30,842	634,103
Liabilities			
Due to other governmental agencies		4,867	
Accounts payable			
Deposits payable	226,745	25,975	3,156
Due to taxing districts	6,221,174		
Due to tax buyers			630,947
Total liabilities	\$ 6,447,919	30,842	634,103

Circuit Clerk's Funds	County Sheriff's Funds	Township Road Fund	Total
1,283,248	14,699	211,663	8,054,388
502,987		1,702,477	2,773,550
3,610			3,610
		100,252	100,252
1,789,845	14,699	2,014,392	10,931,800
34,893		1,975,978	2,015,738
	3,156	38,414	41,570
1,754,952	11,543		2,022,371
			6,221,174
			630,947
1,789,845	14,699	2,014,392	10,931,800

MACON COUNTY, ILLINOIS

COUNTY COLLECTOR'S FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
Assets				
Cash	\$ 4,314,306	3,155,810	1,562,691	5,907,425
Investments	599,793	114,797,513	114,856,812	540,494
Total assets	4,914,099	117,953,323	116,419,503	6,447,919
Liabilities				
Due to other funds		433,145	433,145	
Deposits payable	653,292	542,802	969,349	226,745
Due to taxing districts	4,260,807	116,977,376	115,017,009	6,221,174
Total liabilities	\$ 4,914,099	117,953,323	116,419,503	6,447,919

MACON COUNTY, ILLINOIS

COUNTY TREASURER'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
<u>Inheritance Tax Fund</u>				
Assets				
Cash	\$ 487,359	1,457,186	1,944,172	373
Investments	2,798	135		2,933
Total assets	490,157	1,457,321	1,944,172	3,306
Liabilities				
Due to other funds		3,126	3,126	
Due to other governmental agencies	490,157	1,454,195	1,941,046	3,306
Total liabilities	490,157	1,457,321	1,944,172	3,306
<u>General Assistance Fund</u>				
Assets				
Cash	1,511	238,462	238,412	1,561
Liabilities				
Due to other governmental agencies	1,511	238,462	238,412	1,561
<u>Trust Fund</u>				
Assets				
Cash	13,826	8,442	20,952	1,316
Investments	17,535	7,124		24,659
Total assets	31,361	15,566	20,952	25,975
Liabilities				
Deposits payable	31,361	14,359	19,745	25,975
Due to other funds		1,207	1,207	
Total liabilities	31,361	15,566	20,952	25,975
<u>Total Funds</u>				
Assets				
Cash	502,696	1,704,090	2,203,536	3,250
Investments	20,333	7,259		27,592
Total assets	523,029	1,711,349	2,203,536	30,842
Liabilities				
Due to other governmental agencies	491,668	1,692,657	2,179,458	4,867
Due to other funds		4,333	4,333	
Deposits payable	31,361	14,359	19,745	25,975
Total liabilities	\$ 523,029	1,711,349	2,203,536	30,842

MACON COUNTY, ILLINOIS

COUNTY CLERK'S FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
<hr/>				
<u>Trust Fund</u>				
Assets				
Cash	\$ 154,779	2,804,301	2,324,977	<u>634,103</u>
Liabilities				
Deposits payable	6,675	79,007	82,526	3,156
Due to tax buyers	148,104	2,725,294	2,242,451	<u>630,947</u>
Total liabilities	\$ 154,779	2,804,301	2,324,977	<u>634,103</u>

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
<u>Trust Fund</u>				
Assets				
Cash	\$ 1,038,694	6,348,123	6,118,327	1,268,490
Certificates of deposit	404,390	603,776	505,179	502,987
Accrued interest	1,378	3,610	1,378	3,610
Total assets	1,444,462	6,955,509	6,624,884	1,775,087
Liabilities				
Deposits payable	1,405,503	2,795,279	2,460,588	1,740,194
Due to other governmental agencies	38,959	507,888	511,954	34,893
Due to other funds		3,652,342	3,652,342	
Total liabilities	1,444,462	6,955,509	6,624,884	1,775,087
<u>Support Fund</u>				
Assets				
Cash	(1,135)	4,521,675	4,505,782	14,758
Liabilities				
Deposits payable	(1,135)	4,521,675	4,505,782	14,758
<u>Total Circuit Clerk's Funds</u>				
Assets				
Cash	1,037,559	10,869,798	10,624,109	1,283,248
Certificates of deposit	404,390	603,776	505,179	502,987
Accrued interest	1,378	3,610	1,378	3,610
Total assets	1,443,327	11,477,184	11,130,666	1,789,845
Liabilities				
Due to other governmental agencies	38,959	507,888	511,954	34,893
Due to other funds		3,652,342	3,652,342	
Deposits payable	1,404,368	7,316,954	6,966,370	1,754,952
Total liabilities	\$ 1,443,327	11,477,184	11,130,666	1,789,845

MACON COUNTY, ILLINOIS

COUNTY SHERIFF'S FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
<u>County Sheriff's Trust Fund</u>				
Assets				
Cash	\$ 1,160	2,692	2,771	1,081
Liabilities				
Deposits payable	1,160	2,692	2,771	1,081
<u>Correctional Center Resident Trust Fund</u>				
Assets				
Cash	15,406	238,226	240,014	13,618
Liabilities				
Accounts payable	3,052	180,441	180,337	3,156
Due to other funds		47,323	47,323	
Deposits payable	12,354	10,462	12,354	10,462
Total liabilities	15,406	238,226	240,014	13,618
<u>Total Sheriff's Funds</u>				
Assets				
Cash	16,566	240,918	242,785	14,699
Liabilities				
Accounts payable	3,052	180,441	180,337	3,156
Due to other funds		47,323	47,323	
Deposits payable	13,514	13,154	15,125	11,543
Total liabilities	\$ 16,566	240,918	242,785	14,699

MACON COUNTY, ILLINOIS

TOWNSHIP ROAD FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
<u>Township Road Fund - Motor Fuel Tax</u>				
Assets				
Cash	\$ 91,029	1,169,734	1,049,100	211,663
Investment	1,729,062	103,415	130,000	1,702,477
Accrued interest receivable	1,719		1,719	
Due from State of Illinois - allotment	102,098	100,252	102,098	100,252
	<u>1,923,908</u>	<u>1,373,401</u>	<u>1,282,917</u>	<u>2,014,392</u>
Liabilities				
Accounts payable	818	38,414	818	38,414
Due to other governmental agencies	1,923,090	1,334,987	1,282,099	1,975,978
	<u>1,923,908</u>	<u>1,373,401</u>	<u>1,282,917</u>	<u>2,014,392</u>

MACON COUNTY, ILLINOIS

TOTAL ALL AGENCY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 November 30, 2006

	Balance November 30, 2005	Additions	Deductions	Balance November 30, 2006
Assets				
Cash	\$ 6,116,935	19,944,651	18,007,198	8,054,388
Investments	2,753,578	115,511,963	115,491,991	2,773,550
Accrued interest receivable	3,097	3,610	3,097	3,610
Due from State of Illinois - allotment	102,098	100,252	102,098	100,252
	<hr/>			
Total assets	8,975,708	135,560,476	133,604,384	10,931,800
<hr/>				
Liabilities				
Due to other governmental agencies	2,453,717	3,535,532	3,973,511	2,015,738
Accounts payable	3,870	218,855	181,155	41,570
Due to other funds		4,137,143	4,137,143	
Deposits payable	2,109,210	7,966,276	8,053,115	2,022,371
Due to taxing districts	4,260,807	116,977,376	115,017,009	6,221,174
Due to tax buyers	148,104	2,725,294	2,242,451	630,947
	<hr/>			
Total liabilities	\$ 8,975,708	135,560,476	133,604,384	10,931,800
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STATISTICAL SECTION
(Unaudited)

MACON COUNTY, ILLINOIS

STATISTICAL SECTION

This part of Macon County, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help readers understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help readers assess the County's most significant local revenue source - its property tax.

Debt Capacity

These schedules present information to help readers assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help readers understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help readers understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Except where noted, the information in these schedules is derived from Macon County, Illinois' comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning that year.

MACON COUNTY, ILLINOIS

NET ASSETS BY COMPONENT
LAST FOUR FISCAL YEARS

(Prepared using the accrual basis of accounting)

	2006	2005	2004	2003
Governmental activities:				
Invested in capital assets, net of related debt	\$ 12,699,438	12,984,934	6,658,161	6,380,924
Restricted	429,487	6,402,105	3,736,880	3,333,021
Unrestricted	33,852,391	21,694,693	23,577,294	23,168,978
Total governmental activities net assets	46,981,316	41,081,732	33,972,335	32,882,923
Primary government:				
Invested in capital assets, net of related debt	12,699,438	12,984,934	6,658,161	6,380,924
Restricted	429,487	6,402,105	3,736,880	3,333,021
Unrestricted	33,852,391	21,694,693	23,577,294	23,168,978
Total primary government net assets	\$ 46,981,316	41,081,732	33,972,335	32,882,923

MACON COUNTY, ILLINOIS

CHANGES IN NET ASSETS
LAST FOUR FISCAL YEARS

(Prepared using the accrual basis of accounting)

	2006	2005	2004	2003
Expenses:				
Governmental activities:				
General control and administration	\$ 10,384,209	8,830,625	8,391,661	8,958,859
Public safety	9,715,600	11,444,061	11,532,508	9,470,243
Judiciary and court-related	6,299,870	6,190,711	6,287,988	5,663,855
Public health and welfare	8,954,194	8,745,459	8,510,230	7,961,185
Transportation	4,877,917	5,027,838	8,657,610	3,977,462
Interest on long-term debt	51,688	414,085	433,837	433,567
Total governmental activities expenses	40,283,478	40,652,779	43,813,834	36,465,171
Total primary government expenses	40,283,478	40,652,779	43,813,834	36,465,171
Program revenues:				
Governmental activities:				
Charges for services:				
General government	2,103,590	2,102,326	2,296,057	2,042,848
Public safety	1,370,284	1,323,488	1,304,160	1,227,747
Judiciary and court-related	2,480,065	2,490,949	2,382,172	2,004,940
Other activities	686,144	656,019	520,797	454,994
Operating grants and contributions	13,164,103	16,303,449	12,690,489	12,801,276
Total governmental activities program revenues	19,804,186	22,876,231	19,193,675	18,531,805
Total primary government program revenues	19,804,186	22,876,231	19,193,675	18,531,805
Net (expense)/revenue governmental activities	(20,479,292)	(17,776,548)	(24,620,159)	(17,933,366)
Total primary government net expense	(20,479,292)	(17,776,548)	(24,620,159)	(17,933,366)
General revenues and other changes in net assets:				
Governmental activities:				
Taxes:				
Property taxes	15,507,295	14,420,074	16,052,100	15,686,659
Sales taxes	5,902,593	5,757,499	5,266,907	3,722,735
Other taxes	2,223,615	2,039,441	1,599,709	1,610,643
Investment earnings	1,199,480	566,649	323,540	203,226
Miscellaneous	1,820,732	1,890,985	2,467,316	1,500,168
Total governmental activities	26,653,715	24,674,648	25,709,572	22,723,431
Total primary government	26,653,715	24,674,648	25,709,572	22,723,431
Change in net assets, governmental activities	6,174,423	6,898,100	1,089,413	4,790,065
Total primary government	\$ 6,174,423	6,898,100	1,089,413	4,790,065

MACON COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

	2006	2005	2004
General Fund:			
Reserved	\$ 374,000	335,580	344,028
Unreserved	4,199,370	1,930,881	513,469
Total general fund	<u>4,573,370</u>	<u>2,266,461</u>	<u>857,497</u>
All Other Governmental Funds:			
Reserved	4,875,463	7,140,198	3,326,728
Unreserved, reported in:			
Special revenue funds	25,231,682	18,953,264	20,507,992
Capital projects funds	109,881	114,555	409,730
Total all other governmental funds	<u>\$ 30,217,026</u>	<u>26,208,017</u>	<u>24,244,450</u>

2003	2002	2001	2000	1999	1998	1997
325,342	52,541	62,546	55,153	229,972	33,072	358,794
(310,780)	(968,055)	(1,095,577)	(309,112)	746,896	1,496,563	1,528,943
14,562	(915,514)	(1,033,031)	(253,959)	976,868	1,529,635	1,887,737
2,852,857	26,159	4,648	132,207	85,721	58,830	11,506
21,105,874	21,499,359	21,421,759	21,646,789	21,066,434	18,821,636	16,939,455
214,778						
24,173,509	21,525,518	21,426,407	21,778,996	21,152,155	18,880,466	16,950,961

MACON COUNTY, ILLINOIS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

	2006	2005	2004
Revenues:			
Taxes	\$ 23,633,503	22,217,014	22,918,716
Intergovernmental	13,572,273	16,674,267	13,030,618
Fines, fees and forfeitures	5,977,479	5,947,761	5,964,843
Licenses and permits	254,434	254,203	198,214
Investment earnings	1,198,017	565,332	322,822
Miscellaneous revenues	1,820,732	1,888,737	2,465,857
Total revenues	46,456,438	47,547,314	44,901,070
Expenditures:			
General control and administration	9,815,467	8,027,914	7,480,110
Public safety	9,323,558	10,984,285	11,283,184
Judiciary and court-related	6,180,166	6,049,224	6,203,159
Public health and welfare	8,632,064	8,348,134	8,103,792
Transportation	3,785,442	3,745,609	7,267,977
Capital outlay	2,164,129	6,491,796	2,700,159
Debt service:			
Principal	54,954	692,275	511,557
Interest	51,688	413,237	436,135
Total expenditures	40,007,468	44,752,474	43,986,073
Excess (deficiency) of revenues over (under) expenditures	6,448,970	2,794,840	914,997
Other financing sources (uses):			
Capital lease proceeds			182,879
Loan proceeds			
Refinancing payments			
Transfers in	4,959,152	2,147,121	1,977,160
Transfers out	(5,088,152)	(2,266,121)	(2,161,160)
Total other financing sources (uses)	(129,000)	(119,000)	(1,121)
Net change in fund balances	\$ 6,319,970	2,675,840	913,876
Debt service as a percentage of noncapital expenditures	0.28%	2.89%	2.30%

2003	2002	2001	2000	1999	1998	1997
21,020,037	19,315,963	18,798,749	18,991,581	18,758,464	18,191,984	18,278,621
13,135,830	13,553,447	11,835,066	9,624,963	10,155,010	8,559,364	7,776,417
5,276,095	6,339,340	5,761,317	5,743,207	5,631,176	5,688,599	5,162,834
119,880	90,953	96,596	83,457	58,609	73,535	51,225
202,805	437,313	1,108,432	1,513,110	1,027,157	1,197,696	1,044,576
1,500,168	1,252,459	2,936,883	4,126,463	3,067,879	2,384,948	2,181,372
41,254,815	40,989,475	40,537,043	40,082,781	38,698,295	36,096,126	34,495,045
8,251,404	7,492,415	10,731,437	10,850,766	9,583,524	8,735,458	7,867,052
9,466,188	9,863,964	9,888,752	10,070,210	9,136,630	9,065,536	8,472,846
5,550,206	6,756,603	6,831,218	7,133,910	5,566,739	4,830,567	4,295,055
7,705,262	8,380,261	6,588,511	6,027,061	6,372,417	5,662,906	5,574,698
5,267,006	5,514,115	5,063,696	4,691,800	3,857,572	4,164,571	3,784,388
3,938,078	1,535,835	1,222,204	793,677	985,285	702,744	6,374,591
614,183	487,624	461,172	414,285	505,045	381,569	393,616
444,422	444,331	462,671	469,019	503,133	644,267	267,741
41,236,749	40,475,148	41,249,661	40,450,728	36,510,345	34,187,618	37,029,987
18,066	514,327	(712,618)	(367,947)	2,187,950	1,908,508	(2,534,942)
106,093						
2,589,202			190,667			
(1,309,191)						
1,699,967	216,655	1,217,423	1,576,699	919,209	816,182	811,299
(1,809,467)	(514,354)	(1,572,168)	(2,038,004)	(1,388,237)	(1,256,317)	(1,358,939)
1,276,604	(297,699)	(354,745)	(270,638)	(469,028)	(440,135)	(547,640)
1,294,670	216,628	(1,067,363)	(638,585)	1,718,922	1,468,373	(3,082,582)
2.84%	2.39%	2.31%	2.23%	2.84%	3.06%	2.16%

MACON COUNTY, ILLINOIS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

Fiscal Year Ended November 30	Property	Retailer's occupational	Other	Total
1997	\$ 13,139,531	2,724,888	2,414,202	18,278,621
1998	13,487,874	2,835,226	1,868,884	18,191,984
1999	13,845,752	2,982,512	1,930,200	18,758,464
2000	13,738,288	3,091,739	2,161,554	18,991,581
2001	14,032,760	3,041,468	1,724,521	18,798,749
2002	14,467,514	3,020,464	1,827,985	19,315,963
2003	15,686,659	3,722,735	1,610,643	21,020,037
2004	16,052,100	5,266,907	1,599,709	22,918,716
2005	14,420,074	5,757,499	2,039,441	22,217,014
2006	15,507,295	5,902,593	2,223,615	23,633,503

MACON COUNTY, ILLINOIS

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUATION
LAST TEN TAX LEVY YEARS

Tax Levy Year	Real Estate		Railroads		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1996	\$ 987,259,060	2,964,741,921	13,774,039	41,363,780	1,001,033,099	3,006,105,701
1997	1,039,456,138	3,118,680,282	14,309,408	42,932,517	1,053,765,546	3,161,612,799
1998	1,286,998,463	3,860,999,250	14,318,217	42,954,694	1,301,316,680	3,903,953,944
1999	1,087,345,909	3,515,600,327	14,689,302	44,112,018	1,102,035,211	3,559,712,345
2000	1,124,646,483	3,620,285,295	11,201,302	32,583,006	1,135,847,785	3,652,868,301
2001	1,206,961,765	3,582,095,677	11,263,206	33,789,618	1,218,224,971	3,615,885,295
2002	1,257,587,721	3,738,040,602	11,574,187	34,722,561	1,269,161,908	3,772,763,163
2003	1,332,089,906	3,960,081,273	12,062,815	36,188,445	1,344,152,721	3,996,269,718
2004	1,310,728,120	3,932,184,360	11,780,781	35,342,343	1,322,508,901	3,967,526,703
2005	1,374,064,456	4,122,193,368	12,117,906	36,353,718	1,386,182,362	4,158,547,086

Source: Macon County Clerk's Office

Note: Property in the County of Macon, Illinois is reassessed every year. The County assesses property at approximately 33.3% of actual value. Estimated actual value is calculated by dividing taxable value by that percentage.

Includes tax-exempt property.

<u>Ratio of Total Assessed to Total Estimated Actual Value</u>	<u>Total Direct Tax Rate</u>
33 1/3	1.4994
33 1/3	1.5768
33 1/3	1.4212
33 1/3	1.4274
33 1/3	1.4098
33 1/3	1.3819
33 1/3	1.4135
33 1/3	1.3829
33 1/3	1.2720
33 1/3	1.3233

MACON COUNTY, ILLINOIS

SCHEDULE OF PROPERTY TAX RATES -
 ALL DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN TAX LEVY YEARS
 (Per \$100 of Assessed Valuation)

Governmental Unit	2005	2004	2003	Year of 2002
County of Macon, direct rates:				
General Corporate Fund	0.2447	0.2500	0.2500	0.2500
County Highway Fund	0.0893	0.0901	0.0853	0.0849
Special Bridge Fund	0.0500	0.0339	0.0316	0.0314
Illinois Municipal Retirement Fund	0.0974	0.0756	0.1098	0.1111
Federal Aid Matching Fund	0.0285	0.0287	0.0269	0.0267
Historical Museum Fund	0.0020	0.0020	0.0020	0.0020
County Health Department Fund	0.1054	0.1070	0.1070	0.1070
Insurance Liability Fund	0.0260	0.0547	0.0581	0.0615
Veterans Commission Fund	0.0066	0.0069	0.0068	0.0070
708 Board Fund	0.1500	0.1500	0.1500	0.1500
Judgment Repayment Fund	0.0216	0.0340	0.0413	0.0585
Law Facilities Center Fund		0.1792	0.2594	0.2679
Social Security Tax Fund	0.0700	0.0699	0.0716	0.0733
Dec Public Bldg Comm Lease Fund	0.4047			
Building Renovation Fund		0.1626	0.1559	0.1594
Macon County Coop Extension	0.0271	0.0274	0.0272	0.0228
	1.3233	1.2720	1.3829	1.4135
Total direct rate				
City of Decatur	1.2699	1.2717	1.1934	1.2796
Conservation District	0.1088	0.1146	0.1146	0.1082
Decatur Park District	1.0141	0.9988	0.9988	0.9988
Decatur Sanitary District	0.2828	0.2964	0.2964	0.2616
Decatur Township	0.2679	0.2664	0.2775	0.2494
Hickory Point Township	0.3006	0.3022	0.2913	0.3010
Richland Community College	0.3889	0.3895	0.3895	0.3839
Decatur School District	4.3201	4.1670	4.1670	4.0734
Mt. Zion School District	3.9851	4.0149	3.9609	3.9901

Note: Taxes are collected during the year following the year taxes are levied.

Source: Macon County Clerk's Office

Levy

2001	2000	1999	1998	1997	1996
0.2400	0.2390	0.2463	0.2500	0.2500	0.2500
0.0960	0.0956	0.0986	0.1000	0.1000	0.1000
0.0339	0.0353	0.0364	0.0400	0.0400	0.0500
0.0771	0.0803	0.0828	0.0867	0.0920	0.1224
0.0289	0.0301	0.0310	0.0500	0.0500	0.0267
0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
0.1034	0.1070	0.1012	0.1070	0.1070	0.1070
0.0610	0.0615	0.0634	0.0066	0.0700	0.0700
0.0070	0.0072	0.0074	0.0075	0.0075	0.0068
0.1500	0.1500	0.1500	0.1463	0.1353	0.1321
0.0610	0.0615	0.0634	0.0660	0.0700	0.0700
0.2729	0.2846	0.2868	0.2895	0.3801	0.3262
0.0643	0.0669	0.0690	0.0750	0.0800	0.0995
0.1608	0.1650	0.1646	0.1694	0.1687	0.1367
0.0236	0.0238	0.0245	0.0252	0.0242	
1.3819	1.4098	1.4274	1.4212	1.5768	1.4994
1.2857	1.3939	1.3716	1.3444	1.3829	1.4098
0.1052	0.1070	0.1097	0.1046	0.1051	0.1102
0.9325	0.9980	0.9910	0.9879	0.9838	0.9979
0.3047	0.3301	0.3380	0.3504	0.3611	0.3800
0.2653	0.2840	0.2686	0.2637	0.2455	0.2443
0.3005	0.3217	0.3311	0.3356	0.3387	0.3436
0.3723	0.3721	0.3328	0.3325	0.2871	0.2824
3.9862	3.6250	3.2946	3.3086	3.2994	3.2600
3.9629	3.9571	3.9896	3.9830	3.9775	3.9775

MACON COUNTY, ILLINOIS

PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business Property	2006 Equalized Assessed Valuation	Percentage of Total 2006 Equalized Assessed Valuation	2006 Rank
Archer Daniels Midland Co.	Commercial	\$ 28,640,744	2.00%	1
Hickory Point, LLC	Retail	13,408,547	0.93%	2
Wal-Mart Stores, Inc.	Retail	8,380,413	0.58%	3
Caterpillar, Inc.	Industrial	7,450,822	0.52%	4
Tate and Lyle North America	Industrial	5,431,650	0.38%	5
Macon County Real Estate, Inc.	Commercial	4,533,191	0.32%	6
Decatur Memorial Health Foundation	Commercial	3,974,358	0.28%	7
Pittsburg Plate Glass Co.	Industrial	3,911,662	0.27%	8
Northgate Ltd. Partnership	Retail	3,747,348	0.26%	9
Brettwood Village Association	Retail	3,481,759	0.24%	10
		<u>\$ 82,960,494</u>	<u>5.78%</u>	

Total 2006 County assessed valuation \$ 1,435,141,676

Taxpayer	Type of Business Property	1997 Equalized Assessed Valuation	Percentage of Total 1997 Equalized Assessed Valuation	1997 Rank
Archer Daniels Midland Co.	Commercial	\$ 28,250,568	2.68%	1
Caterpillar, Inc.	Industrial	10,506,095	1.00%	2
Tate and Lyle North America	Industrial	9,134,147	0.87%	3
CWB Investments	Retail	7,953,752	0.75%	4
Brettwood Village Association	Retail	5,332,098	0.51%	5
Pittsburg Plate Glass Co.	Industrial	5,330,711	0.51%	6
Wal-Mart Stores, Inc.	Retail	4,387,281	0.42%	7
Illinois Power Company	Utility	4,244,458	0.40%	8
Firestone	Mfg-Tires	3,215,351	0.31%	9
Raynor - Holiday Inn	Lodging	3,050,627	0.29%	10
		<u>\$ 81,405,088</u>	<u>7.74%</u>	

Total 1997 County assessed valuation \$ 1,053,765,546

Source: Macon County Supervisor of Assessments

MACON COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS - COUNTY FUNDS
LAST TEN TAX LEVY YEARS

	Tax Levy			
	2005	2004	2003	2002
Tax Extensions:				
General Corporate Fund	\$ 3,392,410	3,309,657	3,330,292	3,144,033
County Highway Fund	1,238,279	1,192,800	1,136,293	1,067,711
Special Bridge Fund	465,065	448,790	420,947	394,889
Illinois Municipal Retirement Fund	1,350,005	1,000,840	1,462,659	1,397,206
Federal Aid Matching Fund	395,063	379,949	358,337	335,782
Historical Museum Fund	27,724	26,477	26,642	25,152
County Health Department Fund	1,461,774	1,416,590	1,425,336	1,397,271
Insurance Liability Fund	360,131	724,153	773,957	773,430
Veterans Commission Fund	92,043	91,347	90,583	88,032
708 Board Fund	2,080,719	1,985,873	1,998,134	1,958,792
Judgment Repayment Fund	300,109	450,113	550,162	735,701
Law Facilities Center Fund		2,372,362	3,455,503	3,369,139
Social Security Tax Fund	970,052	925,380	953,793	921,828
Dec Public Building Commission Lease Fund	5,609,890			
Building Renovation		2,152,601	2,076,764	2,004,631
Macon County Extension	375,612	362,753	362,327	297,737
Total	\$ 18,118,876	16,839,685	18,421,729	17,911,334
Total Collections	\$ 18,047,742	16,801,523	18,410,806	17,843,535
Percentage of extensions collected	99.61%	99.77%	99.94%	99.62%

Year	2001	2000	1999	1998	1997	1996
	2,896,768	2,714,734	2,714,377	2,804,705	2,622,639	2,543,008
	1,158,704	1,085,890	1,086,628	1,100,000	1,039,100	1,010,543
	409,167	400,962	401,148	434,000	409,640	495,272
	930,584	912,101	912,504	964,971	965,130	1,145,357
	348,818	341,896	341,638	556,500	524,550	316,165
	24,139	22,716	22,040	22,260	20,981	20,410
	1,300,121	266,294	1,161,938	1,179,200	1,120,961	1,088,481
	736,260	698,558	698,704	734,580	734,338	713,300
	84,488	81,782	81,551	84,505	78,678	70,046
	1,886,057	1,775,178	1,722,240	1,550,696	1,351,782	1,282,782
	736,260	698,558	698,704	734,338	734,338	713,300
	3,293,860	3,232,681	3,160,701	3,221,943	3,231,793	3,321,899
	776,091	759,895	760,420	834,750	839,244	1,013,906
	1,940,836	1,874,183	1,813,987	1,885,430	1,344,888	1,392,389
	296,740	281,299	281,299	251,634	249,775	
	16,818,893	15,146,727	15,857,879	16,359,512	15,267,837	15,126,858
	16,765,230	16,059,661	15,725,560	15,321,795	15,009,351	14,518,355
	99.68%	106.03%	99.17%	93.66%	98.31%	95.98%

MACON COUNTY, ILLINOIS

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2006	2005	2004	2003
Debt limit	\$ 39,852,743	37,683,433	38,297,585	36,155,646
Total net debt applicable to limit				
Legal debt margin	\$ 39,852,743	37,683,433	38,297,585	36,155,646
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed value (2005 tax year)	\$ 1,386,182,362
Debt limit (2.875% of assessed value)	39,852,743
Debt outstanding applicable to limit: NONE	-
Total net debt applicable to limit	-
Total Legal debt margin	\$ 39,852,743

Illinois Compiled Statutes, 50 ILCS 405/1, provides that no county having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness

Additionally, the limitation "... shall not apply to any indebtedness of any county for the purpose of building a county court house, jail, and other necessary county buildings..." Reference: Illinois Compiled Statutes - 50 ILCS 405/1.10.

2002	2001	2000	1999	1998	1997
34,700,151	32,333,586	33,657,479	37,001,205	29,884,364	28,383,698
34,700,151	32,333,586	33,657,479	37,001,205	29,884,364	28,383,698
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

MACON COUNTY, ILLINOIS

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year Ended November 30,	Governmental Activities			Total	Estimated Actual Value	Percentage of General Bonded Debt to Estimated Actual Value
	Capital Leases	General Obligation Debt	Contractual Obligations			
1997	9,820,594	507,319		10,327,913	3,161,612,799	0.33%
1998	9,923,624	424,784		10,348,408	3,903,953,944	0.27%
1999	9,540,836	297,413		9,838,249	3,559,712,345	0.28%
2000	8,787,712	273,438		9,061,150	3,652,868,301	0.25%
2001	8,380,084	219,896		8,599,980	3,615,885,295	0.24%
2002	7,950,000	162,357		8,112,357	3,772,763,163	0.22%
2003	7,569,651	1,260,875	53,752	8,884,278	3,996,269,718	0.22%
2004	7,140,800	1,396,302	18,498	8,555,600	3,967,526,703	0.22%
2005		1,173,325		1,173,325	4,158,547,086	0.03%
2006		1,118,371		1,118,371	4,348,235,238	0.03%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the schedule of demographic and economic statistics for personal income data.

Population estimates for 2001-2006 are based on the 2000 census per the U.S. Census Bureau.

During 2005, the capital lease applicable to the County buildings was re-negotiated with the Decatur Public Building Commission. It was determined at that time that the lease was an operating lease and no longer a capital lease obligation. Additional details of this agreement can be found in Note 15 to the current financial statements.

Percentage of Personal Income (1)	Population	General Bonded Debt Per Capita
0.45%	117,206	88.12
0.45%	117,643	87.96
0.42%	118,051	83.34
0.29%	114,706	78.99
0.27%	114,706	74.97
0.26%	112,391	72.18
0.28%	111,175	79.91
0.28%	110,502	77.42
0.05%	110,167	10.65
0.04%	109,309	10.23

MACON COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT

As of November 30, 2006

Governmental Unit	Total Debt Outstanding	Percentage Applicable to County	Debt Applicable to County
Direct Debt:			
County	\$ 1,118,371	100.0%	<u>1,118,371</u>
Overlapping Debt:			
City of Decatur	39,362,194	100.0%	39,362,194
Decatur Park District	15,048,728	100.0%	15,048,728
Decatur School District #61	16,488,688	100.0%	16,488,688
Argenta School District	9,245,000	99.8%	9,226,510
Meridian School District #15	615,000	95.5%	587,325
Mt. Zion School District #3	4,165,000	97.8%	4,073,370
Public Building Commission	12,563,794	100.0%	12,563,794
Richland Community College	2,058,535	73.5%	1,513,023
Sangamon Valley School District #9	220,134	58.2%	128,118
Warrensburg School District #11	2,280,000	93.4%	2,129,520
Maroa Forsyth School District #2	308,968	98.8%	305,260
Village of Mt. Zion	689,885	100.0%	<u>689,885</u>
Total overlapping debt			<u>102,116,415</u>
Total debt applicable to County			<u>\$ 103,234,786</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering Macon County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

MACON COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population (1)	Personal Per Capita Income	Personal Income (in thousands)	Median Age (1)	School Enrollment (2)	Unemployment Rates (3)		
						County	State	United States
1997	117,206	19,408	2,274,734	37.7	19,196	7.0	4.7	4.4
1998	117,643	19,408	2,283,215	37.7	18,948	5.5	4.4	4.0
1999	118,051	20,067	2,368,929	38.4	18,742	5.2	4.1	4.0
2000	114,706	27,336	3,129,506	38.0	17,870	5.0	4.4	4.0
2001	114,706	27,336	3,135,603	38.0	17,959	6.3	5.4	4.8
2002	112,391	28,094	3,157,489	38.0	19,874	8.2	6.5	5.8
2003	111,175	28,094	3,123,350	38.0	19,759	7.4	6.7	6.0
2004	110,502	28,094	3,104,443	38.0	19,006	6.7	6.2	5.5
2005	110,167	23,330	2,570,196	38.0	18,589	6.1	5.7	5.1
2006	109,309	23,330	2,550,179	39.3	18,575	5.3	4.5	4.6

(1) U.S. Census Bureau

(2) Macon-Piatt Regional Office of Education

(3) Illinois Department of Employment Security, U.S. Department of Labor

MACON COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS IN THE COUNTY
CURRENT YEAR AND NINE YEARS AGO

Employer	2006		
	Employees	Rank	Percentage of Total County Employment
Archer Daniels Midland Co.	4,000	1	7.57%
Caterpillar, Inc.	3,200	2	6.05%
Decatur Memorial Health System	2,443	3	4.62%
Decatur Public School District	1,500	4	2.84%
St Mary's Hospital	1,100	5	2.08%
Tate and Lyle North America	800	6	1.51%
Mueller Company	750	7	1.42%
City of Decatur	595	8	1.13%
Macon County, Illinois	513	9	0.97%
Millikin University	500	10	0.95%
Richland Community College	500	10	0.95%
Bridgestone/Firestone Inc.			
Illinois Power Company			
Wagner Castings			
Norfolk Southern Corp.			
Total	<u>15,901</u>		<u>30.09%</u>
Total County employment	<u>52,860</u>		

1997

<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
3,100	1	5.61%
2,500	2	4.52%
1,700	5	3.08%
2,261	3	4.09%
1,123	7	2.03%
725	8	1.31%
1,850	4	3.35%
1,420	6	2.57%
700	9	1.27%
700	10	1.27%
<u>16,079</u>		<u>29.10%</u>
<u>55,276</u>		

MACON COUNTY, ILLINOIS

COUNTY EMPLOYMENT STATISTICS
LAST TEN FISCAL YEARS

	2006	2005	2004	2003	2002	2001	2000	1999
<u>Function/Program</u>								
General government:								
Management services	19	22	23	19	23	22	22	23
Finance	19	19	18	19	19	14	20	21
Other	27	27	27	29	19	28	29	28
Public safety:								
Officers	50	49	46	46	47	47	48	49
Civilians	145	149	140	140	169	188	189	167
Judiciary	106	106	96	96	98	104	105	98
Public Health	120	121	113	113	112	97	102	109
Transportation	27	27	25	25	25	32	31	32
Total	513	520	488	487	512	532	546	527

Source: Macon County payroll records

<u>1998</u>	<u>1997</u>
21	22
21	21
26	26
50	49
158	160
101	99
83	86
35	34
<u>495</u>	<u>497</u>

MACON COUNTY, ILLINOIS

OPERATING INDICATORS BY FUNCTION

November 30, 2006

Function

General government:

Accounts payable checks issued	6,684
Payroll checks and direct deposits issued	15,063

Public safety:

Jail bookings	5,638
Year end inmate population	259
Traffic violations	5,023
Calls for service	21,871

Health:

Dental Clinic - patients seen	13,775
Women, Infants and Children Program - active clients	3,084
TB Skin Tests administered	2,849
Influenza Immunizations	5,354

Judicial:

Juvenile Probation Caseload	243
Adult Probation Caseload	815

Highway:

Lane miles of road resurfaced	14
Chip and seal general road maintenance	16
Signs installed or replaced	800
Bridges rebuilt	5
Roadside culverts installed	100

Source: Various County departments

MACON COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program

General government:

Land area (square miles) 581

Public Safety:

Sheriff - marked squad cars 17

Sheriff - unmarked squad cars 5

Highway:

Miles of streets or roads 250

Bridges 63

Traffic signals/warning flashers 2

Source: Various County departments

Notes: Fiscal year 2006 was the initial year of presenting this information. Ten years of data have not yet been completed.

FEDERAL AWARDS - COMPLIANCE SECTION

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
Major Programs				
U.S. Department of Labor:				
Passed Through Illinois Department of Commerce and Economic Opportunity:				
WIA Youth, Adult, Dislocated Worker	17.258	06-681019	\$ 1,466,695	
WIA Youth, Adult, Dislocated Worker	17.258	04-68119	1,513,858	195,525
WIA 5% Statewide Admin-WIB	17.258	04-63119	50,000	(4,626)
WIA 5% Statewide Admin-Local Board Staffing	17.258	05-631019	50,000	
WIA 10% Private Sector Based Training	17.258	05-671191	25,200	
WIA 10% Private Sector Based Training	17.258	05-674001	350,000	
WIA Trade Adjustment Assistance Training	17.258	05-66119	45,320	6,938
WIA Youth, Adult, Dislocated Worker	17.258	05-681019	1,470,638	(152,412)
WIA 10% Statewide Activities Incentive	17.258	03-67219	27,051	(240)
WIA 10% Statewide Activities Training	17.258	05-671004	15,000	1,645
WIA Statewide Administration	17.258	04-63219	14,691	208
WIA Statewide Administration	17.258	05-632019	14,292	
WIA Trade Adjustment Assistance Training	17.258	06-661019	154,427	
WIA Planning Grant	17.258	04-63319	25,000	(967)
WIA Rapid Response Dislocated Worker	17.258	05-651019	150,000	
				46,071
WIA Youth, Adult, Dislocated Worker	17.259	06-681019	1,466,695	
WIA Youth, Adult, Dislocated Worker	17.259	04-68119	1,513,858	
WIA 5% Statewide Admin-WIB	17.259	04-63119	50,000	
WIA 5% Statewide Admin-Local Board Staffing	17.259	05-631019	50,000	
WIA 10% Private Sector Based Training	17.259	05-671191	25,200	
WIA 10% Private Sector Based Training	17.259	05-674001	350,000	
WIA Trade Adjustment Assistance Training	17.259	05-66119	45,320	
WIA Youth, Adult, Dislocated Worker	17.259	05-681019	1,470,638	
WIA 10% Statewide Activities Incentive	17.259	03-67219	27,051	
WIA 10% Statewide Activities Training	17.259	05-671004	15,000	
WIA Statewide Administration	17.259	04-63219	14,691	
WIA Statewide Administration	17.259	05-632019	14,292	
WIA Trade Adjustment Assistance Training	17.259	06-661019	154,427	
WIA Planning Grant	17.259	04-63319	25,000	
WIA Rapid Response Dislocated Worker	17.259	05-651019	150,000	

(Continued)

<u>Receipts/ Revenue Recognized</u>	<u>Federal Expenditures</u>	<u>Deferred Revenue at 11/30/06</u>
60,446	151,479	(91,033)
(142,231)	53,294	
8,330	3,704	
1,291	8,769	(7,478)
6,804	6,804	
42,891	28,520	14,371
(3,715)	3,223	
473,778	199,069	122,297
2,147	1,907	
824	2,469	
(208)		
3,859	3,859	
34,007	39,203	(5,196)
7,456	6,489	
40,500	40,500	
<hr/>	<hr/>	<hr/>
536,179	549,289	32,961
<hr/>	<hr/>	<hr/>
162,700	162,700	
59,215	59,215	
4,116	4,116	
9,743	9,743	
7,560	7,560	
31,689	31,689	
3,581	3,581	
221,187	221,187	
2,112	2,112	
2,743	2,743	
4,288	4,288	
42,107	42,107	
7,210	7,210	
45,000	45,000	
<hr/>	<hr/>	<hr/>
603,251	603,251	-

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
Major Programs, continued				
U.S. Department of Labor, continued:				
Passed Through Illinois Department of Commerce and Economic Opportunity, continued:				
WIA Youth, Adult, Dislocated Worker	17.260	06-681019	\$ 1,466,695	
WIA Youth, Adult, Dislocated Worker	17.260	04-68119	1,513,858	
WIA 5% Statewide Admin-WIB	17.260	04-63119	50,000	
WIA 5% Statewide Admin-Local Board Staffing	17.260	05-631019	50,000	
WIA 10% Private Sector Based Training	17.260	05-671191	25,200	
WIA 10% Private Sector Based Training	17.260	05-674001	350,000	
WIA Trade Adjustment Assistance Training	17.260	05-66119	45,320	
WIA Youth, Adult, Dislocated Worker	17.260	05-681019	1,470,638	
WIA 10% Statewide Activities Incentive	17.260	03-67219	27,051	
WIA 10% Statewide Activities Training	17.260	05-671004	15,000	
WIA Statewide Administration	17.260	04-63219	14,691	
WIA Statewide Administration	17.260	05-632019	14,292	
WIA Trade Adjustment Assistance Training	17.260	06-661019	154,427	
WIA Planning Grant	17.260	04-63319	25,000	
WIA Rapid Response Dislocated Worker	17.260	05-651019	150,000	
				-
Total U.S. Department of Labor				46,071
U.S. Department of Agriculture:				
Passed through Illinois Department of Human Services:				
Supplemental Nutrition Program for Women, Infants and Children	10.557	11G6322000	464,200	(6,864)
Birth to Five Assurance Network	10.557	11G6322000	80,000	(2,458)
Supplemental Nutrition Program for Women, Infants and Children	10.557	11G7322000	415,900	
Birth to Five Assurance Network	10.557	11G7322000	80,000	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	240000115	Non-cash Instruments	
Total U.S. Department of Agriculture				(9,322)

(Continued)

<u>Receipts/ Revenue Recognized</u>	<u>Federal Expenditures</u>	<u>Deferred Revenue at 11/30/06</u>
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246,854	246,854	
84,875	84,875	
5,900	5,900	
13,965	13,965	
10,836	10,836	
45,420	45,420	
5,133	5,133	
317,035	317,035	
2,793	2,793	
3,932	3,932	
6,146	6,146	
63,886	63,886	
10,334	10,334	
64,500	64,500	

<u>881,609</u>	<u>881,609</u>	-
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<u>2,021,039</u>	<u>2,034,149</u>	<u>32,961</u>
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273,200	266,336	
46,500	44,042	
173,500	210,346	(36,846)
40,200	35,270	4,930
852,578	852,578	

<u>1,385,978</u>	<u>1,408,572</u>	<u>(31,916)</u>
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MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
U.S. Election Assistance Commission:				
Passed through Illinois State Board of Elections:				
Help America Vote Act (HAVA)	90.401		\$ 435,000	
Help America Vote Act (HAVA)	90.401		294,775	
Help America Vote Act (HAVA)	90.401		63,293	
Total U.S. Election Assistance Commission				
Non major Programs				
U.S. Department of Agriculture:				
Passed Through Illinois Department of Public Health:				
Summer Food Inspection Program	10.559		N/A	
WIC Farmers Market-admin	10.572	11G7322000	N/A	
Total U.S. Department of Agriculture				
U.S. Department of Transportation:				
Passed through Illinois Department of Transportation:				
Highway Planning and Construction - Feasibility Study-Decatur Beltway	20.205	P-95-042-99	1,200,000	(28,080)
Passed through Macon County Regional Planning Commission:				
Transportation Planning	20.205	600006T0052	291,032	
Transportation Planning and Construction	20.205	700006T0052	232,520	
				(28,080)
Transit Metro Planning	20.505	700006T0052	232,520	
Occupant Protection - Traffic Safety	20.600	6OP5-0058-082	20,254	
Passed through Illinois Emergency Management Agency:				
Hazardous Materials Emergency Preparedness Grant Program	20.703	606HMEPMACN	7,800	(4,900)
Total U.S. Department of Transportation				(32,980)

(Continued)

Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at 11/30/06
435,000	435,000	
294,775	294,775	
63,293	63,293	
793,068	793,068	-
3,700	3,700	
1,000	1,000	
4,700	4,700	-
	98,225	(126,305)
58,512	58,512	
114,300	114,300	
172,812	271,037	(126,305)
17,248	17,248	
6,353	6,353	
7,800	2,900	
204,213	297,538	(126,305)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
U.S. Department of Justice:				
Office on Violence Against Women:				
Computer Tracking Project Grant	16.590	2004-WE-AX-0071	\$ 299,992	<u>(35,585)</u>
Bureau of Justice Assistance:				
Passed through City of Decatur:				
Justice Assistance Grant-Disparate Jurisdiction	16.592	2005F4967-IL-DJ	34,942	<u>21,812</u>
Passed through Illinois Criminal Justice Information Authority:				
Teen Court - Juvenile Scholarship Program	16.523	502405	5,076	
Curfew Violation Grant	16.523	503012	30,281	(15,354)
Curfew Violation Grant	16.523	504012	44,670	<u>(15,354)</u>
Hidden Victims	16.575	203007	31,950	3,068
Hidden Victims	16.575	205159	18,350	<u>3,068</u>
Defense Services	16.579	404028	101,250	
Local Drug Prosecution Support Grant	16.579	404025	47,000	
Local Drug Prosecution Support Grant	16.579	404125	47,000	<u>-</u>
Passed through Illinois Department of Human Services:				
Juvenile Justice Planning	16.548	11G6731000	111,013	
Juvenile Justice Planning	16.540	11G7731000	74,934	
Juvenile Justice and Delinquency Prevention:				
Passed through National Children's Alliance:				
Child Advocacy Program Support	16.543	236-PS05	10,000	(4,621)
Child Advocacy Program Support	16.543	236-PS06	10,000	<u>(4,621)</u>
Total U.S. Department of Justice				<u>(30,680)</u>

(Continued)

Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at 11/30/06
56,135	122,888	(102,338)
13,130	23,847	11,095
3,207	3,207	
18,926	3,572	
10,170	29,302	(19,132)
32,303	36,081	(19,132)
	3,068	
15,952	12,648	3,304
15,952	15,716	3,304
101,250	101,250	
13,708	13,708	
33,292	33,292	
148,250	148,250	-
101,870	101,870	
31,000	31,000	
4,621		
5,630	5,630	
10,251	5,630	-
408,891	485,282	(107,071)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
U.S. Department of Health and Human Services:				
Passed through Illinois Department of Healthcare and Family Services: Medical Assistance Program	93.778		N/A	<u>(142,780)</u>
Passed through Illinois Department of Healthcare and Family Services: Title IV D, Child Support Enforcement	93.563	66KSAO00008	\$ 327,800	11,001
Title IV D, Child Support Enforcement	93.563	76KSAO00008	327,800	
Title IV D, Child Support Enforcement	93.563	66KCC000054	56,676	
Title IV D, Child Support Enforcement	93.563	76KCC000054	56,676	
				<u>11,001</u>
Health Services Assessment	93.991		N/A	
Passed through Illinois Department of Human Services: Maternal Child Health	93.994	11G6322000	15,000	
Passed Through Illinois Department of Public Health: Maternal Child Health	93.994	63780443	3,500	
Passed through Illinois Department of Human Services: Family Case Mgmt Community Grants	93.667	11G6322000	22,000	
Child Care Services	93.575	11G6322000	40,000	
Child Care Services	93.575	11G7322000	40,000	
Healthy Families	93.558	11G6322000	156,000	(14,898)
Healthy Families	93.558	11G7322000	160,680	
				<u>(14,898)</u>

(Continued)

Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at 11/30/06
142,780		
141,668	152,669	
56,619	54,501	2,118
2,239	2,239	
34,669	34,669	
235,195	244,078	2,118
192	192	
15,000	15,000	
100	100	
15,100	15,100	-
22,000	22,000	
14,746	14,746	
29,492	21,500	7,992
44,238	36,246	7,992
74,256	59,358	
46,251	67,963	(21,712)
120,507	127,321	(21,712)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
U.S. Department of Health and Human Services, continued:				
Passed Through Illinois Department of Public Health:				
Bioterrorism Preparedness - Pandemic flu	93.283	67181153	\$ 22,266	
Bioterrorism Preparedness - Pandemic flu	93.283	77181151	37,441	
Bioterrorism Preparedness	93.283	67181056	150,309	(6,474)
Bioterrorism Preparedness	93.283	77181053	84,722	
World Asthma Day Grants	93.283	63283029	1,494	
				<u>(6,474)</u>
Illinois Immunization Program -				
Immunization Action	93.268	55180388	25,156	347
Immunization Action	93.268	55180388	12,656	
Childhood Immunization Grants	93.268	65180339	13,271	
Childhood Immunization Grants	93.268	000399	Non-cash	
				<u>347</u>
Passed Through East Central Illinois Area Agency on Aging:				
Title III B Health Screening	93.044	05-06		
Title III B Health Screening	93.044	06-07		
				<u>-</u>
Title III E Caregiver Services	93.052	05-06		
Title III E Caregiver Services	93.052	06-07		
				<u>-</u>
Passed Through Illinois Department of Children and Family Services:				
Children's Justice Grant	93.643	0645539016	10,000	
				<u>10,000</u>
Total U.S. Department of Health and Human Services				<u>(152,804)</u>

(Continued)

<u>Receipts/ Revenue Recognized</u>	<u>Federal Expenditures</u>	<u>Deferred Revenue at 11/30/06</u>
20,831	20,831	
3,120	3,120	
127,919	121,445	
7,060	9,157	(2,097)
1,494	1,494	
<u>160,424</u>	<u>156,047</u>	<u>(2,097)</u>
	347	
5,330	5,330	
9,229	9,229	
252,122	252,122	
<u>266,681</u>	<u>267,028</u>	<u>-</u>
28,951	28,951	
5,290	5,290	
<u>34,241</u>	<u>34,241</u>	<u>-</u>
29,369	29,369	
6,586	6,586	
<u>35,955</u>	<u>35,955</u>	<u>-</u>
10,000	10,000	
<u>1,087,313</u>	<u>948,208</u>	<u>(13,699)</u>

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at 11/30/05
Environmental Protection Agency:				
Passed Through Illinois Department of Public Health: Potable Water Supply Program	66.605		N/A	<u> </u>
Department of Housing and Urban Development:				
Passed Through Illinois Department of Public Health: Lead-Based Paint Hazard Control	14.900	65380228	\$ 13,050	<u> </u>
U.S. Department of Homeland Security, Office of Domestic Preparedness:				
Passed through Illinois Emergency Management Agency: Emergency Management Preparedness	97.042	600006EMA30	39,049	
Emergency Management Preparedness	97.042	700006EMA30	9,175	<u> </u>
Total U.S. Department of Homeland Security				<u> </u>
Total Expenditures of Federal Awards				<u><u>\$ (179,715)</u></u>

<u>Receipts/ Revenue Recognized</u>	<u>Federal Expenditures</u>	<u>Deferred Revenue at 11/30/06</u>
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1,350	1,350	
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7,070	7,070	
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29,875	29,875	
8,234	8,234	

38,109	38,109	-
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<u>5,951,731</u>	<u>6,018,046</u>	<u>(246,030)</u>
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MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended November 30, 2006

Note 1 - Single Audit Reporting Entity

The County includes expenditures in its Schedule of Expenditures of Federal Awards for all federal programs administered by the same funds, agencies, boards, and commissions included in the County's reporting entity used for its basic financial statements, except for the component unit, Macon County Mental Health Board, for which a separate single audit is conducted.

Note 2 - Basis of Accounting

The Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Accordingly, expenditures are recorded when incurred rather than when paid.

As an agent of the Illinois Department of Human Services, the County is required to determine eligibility and initiate the payment process from the State of Illinois' Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The noncash expenditures of \$ 852,578 reported under CFDA No. 10.557, WIC, represent the dollar value retail WIC Food Instruments redemptions for WIC benefits issued by the County. This value represents the amount of WIC benefits redeemed, net of rebates issued by the County on behalf of individuals determined to be eligible. The Illinois Department of Human Services only issues statements of non-cash transactions for the State fiscal year ending June 30, 2006. The amount included in the Schedule represents the State fiscal year non-cash transaction figures.

The noncash expenditures of \$ 252,122 reported under CFDA No. 93.268, Illinois Immunization Program, represent the value of vaccine doses received from the Illinois Department of Public Health. The cost per dose is based on the State's highest cost per dose found in inventory receipt records.

Note 3 - Categorization of Expenditures

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants which were active during the year. The categorization of expenditures by program included in the schedule is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year.

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year ended November 30, 2006

Note 4 - Subrecipients

Of the federal expenditures presented in the schedule, Macon County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
WIA Youth, Adult, Dislocated Worker	WIA Cluster # 17.258, 17.259 and 17.260	\$ 315,494
Transportation Planning	# 20.205	129,587
Transit Metro Planning	# 20.505	17,248
Juvenile Justice Planning	# 16.548	101,870
	# 16.540	31,000



May, Cocagne & King, 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

Macon County Board
Macon County, Illinois
Decatur, Illinois

Compliance

We have audited the compliance of Macon 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 November 30, 2006. Macon 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 Macon County, Illinois' management. Our responsibility is to express an opinion on Macon County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; 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 Macon 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 of Macon County, Illinois' compliance with those requirements.

In our opinion, Macon 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 November 30, 2006.

Internal Control over Compliance

The management of Macon 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 Macon County, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended solely for the information and use of the audit committee, management, others within the organization, County Board, 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.

May. Coagne & King, P.C.

March 29, 2007

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

November 30, 2006

Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Macon County, Illinois.
2. Reportable conditions in internal control were disclosed during the audit of the financial statements and are reported in the 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*. No reportable conditions were material weaknesses.
3. No instances of noncompliance material to the financial statements of Macon County, Illinois were disclosed during the audit.
4. No reportable conditions in internal control over major programs were disclosed during the audit.
5. The auditor's report on compliance for major programs for Macon County, Illinois expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section .510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included:
 - Workforce Investment Act, CFDA #17.258, 17.259 and 17.260
 - Supplemental Nutrition Program for Women, Infants and Children, CFDA # 10.557
 - Help America Vote Act (HAVA), CFDA # 90.401
8. The threshold for distinguishing Types A and B programs was \$ 300,000.
9. Macon County, Illinois was determined to be a low risk auditee.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2006

Financial Statement Audit Findings

06-1 Finding: Medicare and Medicaid Reimbursement Billings Not Current

Criteria: Internal controls should be in place that provide reasonable assurance that timely billings are prepared and submitted to funding agencies.

Condition: Medicare billings prepared by the Health Department are several months behind, while the Medicaid Claim and Case Management Cost Reports had not been filed for the entire 2006 calendar year.

Context: During our review of billings, we noted that one clerk is responsible for billing all immunizations to Medicare, and there was a backlog of approximately four months where no billings had been prepared. In addition, Medicaid had not been billed for the Family Case Management cost reimbursement for an entire year which is the direct result of inaccurate data entered into the State of Illinois' Cornerstone system.

Effect: Because of a failure in the design and operation of controls over the billing process, significant revenues are unknown and unrecorded at year end.

Recommendation: We recommend implementing procedures requiring the completion of timely and accurate billings with the written approval of management prior to submission. The Medicaid claims are based on the accuracy of information entered in the State of Illinois Cornerstone system and it is imperative that regular reconciliations to the accounting records be prepared to verify the accuracy of this information. Medicare billings could be prepared more frequently if additional personnel resources were made available to timely enter the immunizations in the corresponding software.

County's Response: The following procedures have been implemented since year end or will be implemented in the near future:

- An additional .5 FTE has been added to assist in the billing process and all Medicaid claims are up to date with the exception of WIC and Family Case Management which are soon to be current. We are certain that with the addition of the .5FTE that we will be able to keep the billing up to date, even during flu shot season when a great amount of billing is done to Medicare.
- Before the bills are sent electronically to the State, they will be reviewed by the administrator or his/her designee.
- In regards to the accuracy of the data entered in the Cornerstone system, that issue has been addressed. It appears there was a lack of communication between those entering the data and those using the data. That has been rectified by initiating an email account that when anyone makes a change in payroll, etc., all are notified of the change electronically and in many cases verbally as well.
- Medicaid billing for Family Case Management reimbursement is very difficult and depends on the accuracy of the information received all parties involved, including federal, state and local level agencies. Our procedure is to wait until the end of the following quarter to submit the report in case mistakes have been made at the state or federal level and transmitted to us. If one item is wrong, the entire report must be set up and resubmitted. Once accurate data is obtained, all reports can be submitted for prior periods and, thereafter, kept up to date.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2006

Financial Statement Audit Findings, continued

06-2 Finding: Grant Reports Not Reconciled to Accounting Records

Criteria: Grant reports submitted to grantor agencies should be supported by the actual books and records of the County.

Condition: As noted in prior years, several departments maintain their own accounting records as well as those maintained by the Auditor's office and the Health Department accounting office. When grant reports are prepared from the individual department's records, they cannot be easily reconciled to the Countywide accounting records from which the financial statements are prepared.

Context: During our review of numerous grant reports, there were limited instances where we had difficulty reconciling the amounts reported and claimed as expenditures to the accounting records.

Effect: In one instance, a grantor approved prior year expenditures as proof of timely expenditure of grant funds, but this had not been reflected in the accounting system, and additional funds were spent that were not covered by the grant. In another instance, grant reports were prepared using allocated amounts that were not correctly reflected in the Health Department accounting records, which led to incorrect expenditure allocations to other, tax-supported programs.

Recommendation: We recommend that the County Auditor's office and the Health Department accounting office be the primary sources of all accounting records from which grant reports are prepared. The County has spent a substantial amount of money installing and implementing the current accounting software and related accounting procedures, and it should be used as the primary source of accounting information.

When individual departments prepare grant reports, the reports should be compared with and reconciled to the Countywide accounting records maintained by the County Auditor's office or the Health Department accounting office. The reconciliation would have to be done for a set time frame (i.e., last day of each month, last day of each quarter, etc.) and any discrepancies settled at once. This will ensure that all transactions are accounted for uniformly and within the parameters of the approved budget.

County's Response: The County Auditor's office and the Health Department accounting office will continue providing accounting information to each department or program director, and will assist in reconciling the reports prepared by those offices as recommended and requested by officeholders and/or finance committee. Each grantee department is being encouraged to submit all reports to the Auditor's Office concurrently with submissions to grantor agencies.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2006

Financial Statement Audit Findings, continued

06-3 Finding: Source of Grant Funding Not Identified

Criteria: The County is responsible for identifying all Federal awards received and expended and the Federal programs under which they were received.

Condition: As noted in previous years, we were unable to determine if all federal source revenue and related expenditures were identified and included in the Schedule of Expenditures of Federal Awards. It is the responsibility of the County to monitor all direct or indirect federal monies received and spent by all departments and divisions within the County.

Context: During our audit, we noted that the County does not identify federal source funds. The current process of dealing with grants is decentralized and each department obtaining grants is responsible for their particular grant, as well as reporting and monitoring those grants.

Effect: One grant in particular was not known to be federal source funds until the audit was in process. Because the funds were received from the state, it was believed to be state funds. However, the County was a subrecipient of the award. A subrecipient is a non-Federal entity that expends Federal awards received from a pass-through entity or directly from a Federal awarding agency to carry out a Federal program.

Recommendation: We recommend that all revenue sources be communicated to the County Auditor's office by all departments and identified as federal, state or local source funds. This identification could be noted in the original grant agreement, or in other correspondence or communications with grantors.

County's Response: New grant related accounts are not opened until grant documents are received by the County Auditor either from the department or from the County Board. Grant documents are reviewed to identify the source of funds; revenue account numbers are set to distinguish federal from state funds. Generally, new grants require a revision to the County Budget; it will be recommended to the Finance Committee that action on budgets not be taken until the source of funds has been identified.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
November 30, 2006

Financial Statement Audit Findings, continued

06-4 Finding: Bank Reconciliations Not Reviewed

Criteria: Oversight and monitoring of cash procedures play an important part in internal control.

Condition: While it appears that bank reconciliations are prepared each month, no formal review is noted. This condition was noted at several departments which control County bank accounts outside the scope of the County Treasurer.

Context: During our review of cash procedures, we noted that not all bank account reconciliations were reviewed and approved by appropriate management personnel in a timely manner. This mainly occurred in departments outside the normal accounting function (i.e. Sheriff, Circuit Clerk, Judiciary).

Effect: While bank reconciliations appear to be prepared, a supervisory review is the final step in the reconciliation process. This is when outstanding items can be reviewed for appropriateness, accuracy can be verified, and follow up can be suggested or supervised.

Recommendation: We recommend that the County establish procedures for all County funds that include proper reconciliation and supervisory approval of those reconciliations.

County's Response: Discussions are currently under way to determine the most effective means of supervisory review of bank reconciliations.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
November 30, 2006

Financial Statement Audit Findings, continued

06-5 Finding: Unrecorded Transactions

Criteria: The accounting records should reflect the activity of all funds, departments, boards and agencies that are not legally separate from the County.

Condition: Minor bank accounts exist throughout the County that are not being accounted for on a regular basis. These accounts appear to have been initially set up with donations or other outside revenue sources that were not handled in the customary manner. These transactions have not been subjected to normal approval procedures and are not recorded in the County's financial records.

Context: During our audit, as in the past, we noted that accounts existed, primarily at the Sheriff's department, which recorded deposits and vendor payments which did not go through the established procedures.

Effect: The activity in these accounts was not reflected in the accounting system and, therefore, not in the management reports used by the Board. The activity in these bank accounts mainly stems from drug-related arrests and confiscations, and jail commissary sales and purchases. This activity was accumulated and ultimately recorded in the financial statements.

Recommendation: We recommend that all transactions affecting the County's programs and departments be accounted for and reported in the County's financial records.

County's Response: It will be recommended to the Finance Committee that a review of these accounts be undertaken during 2007 to set policy for accounting for these accounts.

Part III - Major Federal Awards Program Audit Findings and Questioned Costs

None

MACON COUNTY, ILLINOIS

SUMMARY OF SCHEDULE OF PRIOR AUDIT FINDINGS
November 30, 2006

None

**INFORMATION REQUIRED BY THE ILLINOIS
DEPARTMENT OF COMMERCE AND ECONOMIC
OPPORTUNITY FOR WORKFORCE INVESTMENT ACT FUNDS**

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY - COMPLETED
BY NOVEMBER 30, 2006

Year ended November 30, 2006 and
Cumulative from Beginning of Grant

	Budget	Current Year	Cumulative
<u>WIA TAA Training, Grant Number 05-66119</u>			
Revenue:			
Grant funds	\$ 45,320	11,938	45,320
Expenditures:			
Administrative	3,827		
Training	36,493	8,143	41,525
Out of area job search	1,000	640	640
Out of area relocation	4,000	3,155	3,155
Total expenditures	45,320	11,938	45,320
<u>WIA Title I, Grant Number 04-68119</u>			
Revenue:			
Grant funds	1,513,858	197,384	1,513,858
Expenditures:			
Administrative	151,385	41,603	151,385
Youth - in school	238,425	28,117	184,308
Youth - out of school	220,084	55,034	274,201
Adult	401,490	8,515	401,490
Dislocated workers	502,474	64,115	502,474
Total expenditures	1,513,858	197,384	1,513,858
<u>WIA 10% Statewide Activities, Grant Number 03-67219</u>			
Revenue:			
Grant funds	27,051	6,811	27,051
Expenditures:			
Incentive funds	27,051	6,811	27,051
<u>WIA 10% Statewide Activities Training, Grant Number 05-671004</u>			
Revenue:			
Grant funds	15,000	9,145	15,000
Expenditures:			
Training and technical assistance	15,000	9,145	15,000

(Continued)

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY - COMPLETED
BY NOVEMBER 30, 2006 (Continued)

Year ended November 30, 2006 and
Cumulative from Beginning of Grant

	Budget	Current Year	Cumulative
<u>WIA Board Grant, Grant Number 04-63119</u>			
Revenue:			
Grant funds	50,000	13,720	49,346
Expenditures:			
Salaries	27,423	10,523	36,351
Fringe	4,323	1,039	6,055
Travel	6,000		
Contractual	4,254		
Other supplies	8,000	2,158	6,940
Total expenditures	50,000	13,720	49,346
<u>WIA Planning grant, Grant Number 04-63219</u>			
Revenue:			
Grant funds	25,000	24,033	25,000
Expenditures:			
Planning	25,000	24,033	25,000
<u>WIA 5% Statewide Administration, Grant Number 04-63219</u>			
Revenue:			
Grant funds	14,691	14,292	14,292
Expenditures:			
High speed internet	14,691	14,292	14,292
<u>WIA 5% Statewide Administration, Grant Number 05-632019</u>			
Revenue:			
Grant funds	14,292	14,292	14,292
Expenditures:			
High speed internet	14,292	14,292	14,292
<u>WIA 10% Statewide Activities, Grant Number 05-671191</u>			
Revenue:			
Grant funds	25,200	25,200	25,200
Expenditures:			
Training and Technical Assistance	25,200	25,200	25,200
<u>WIA Rapid Response, Dislocated Worker, Grant Number 05-651019</u>			
Revenue:			
Grant funds	150,000	150,000	150,000
Expenditures:			
Administrative	15,000	10,011	10,011
Local program activities	135,000	139,989	139,989
Total expenditures	\$ 150,000	150,000	150,000

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
 ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC
 OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2006
 Year ended November 30, 2006 and
 Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>WIA TAA Training, Grant Number 06-661019</u>			
Revenue:			
Grant funds	\$ 154,427	145,196	145,196
Expenditures:			
Administrative	15,443		
Training	138,984	145,196	145,196
Total expenditures	154,427	145,196	145,196
Excess of revenue over expenditures	-	-	-
Fund balance, beginning of year			-
Fund balance, end of year			-
<u>WIA Title I, Grant Number 06-681019</u>			
Revenue:			
Grant funds	1,466,695	561,033	561,033
Expenditures:			
Administrative	146,668	54,240	54,240
Youth - in school	120,000	75,738	75,738
Youth - out of school	212,222	48,667	48,667
Adult	291,924	149,682	149,682
Dislocated workers	695,881	232,706	232,706
Total expenditures	1,466,695	561,033	561,033
Excess of revenue over expenditures	\$ -	-	-
Fund balance, beginning of year			-
Fund balance, end of year			\$ -

(Continued)

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
 ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC
 OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2006 (Continued)
 Year ended November 30, 2006 and
 Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>WIA Title I, Grant Number 05-681019</u>			
Revenue:			
Grant funds	\$ 1,470,638	1,331,703	737,291
Expenditures:			
Administrative	147,062	108,740	54,977
Youth - in school	232,264	164,080	111,046
Youth - out of school	197,855	198,612	102,393
Adult	372,247	377,195	184,664
Dislocated workers	521,210	483,076	284,211
Total expenditures	1,470,638	1,331,703	737,291
Excess of revenue over expenditures	-	-	-
Fund balance, beginning of year			-
Fund balance, end of year			-
<u>WIA Board Grant, Grant Number 05-631019</u>			
Revenue:			
Grant funds	50,000	32,478	32,478
Expenditures:			
Salaries	28,658	24,685	24,685
Fringe	5,855	5,489	5,489
Travel	8,000	1,148	1,148
Contractual	3,487		
Marketing	1,500		
Other supplies	2,500	1,156	1,156
Total expenditures	50,000	32,478	32,478
Excess of revenue over expenditures	\$ -	-	-
Fund balance, beginning of year			-
Fund balance, end of year			\$ -

(Continued)

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC

OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2006 (Continued)

Year ended November 30, 2006 and
Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>WIA 10% Private Sector Based Training, Grant Number 05-674001</u>			
Revenue:			
Grant funds	\$ 350,000	105,629	105,629
Expenditures:			
Administration	35,000	21,972	21,972
Other	34,800	34,800	34,800
Adult training	69,000	9,654	9,654
Adult supportive services	15,000		
Dislocated worker training	11,700	3,737	3,737
Dislocated worker supportive services	3,000		
Youth	100,000		
Incumbent worker	81,500	35,466	35,466
Total expenditures	350,000	105,629	105,629
Excess of revenue over expenditures	\$ -	-	-
Fund balance, beginning of year			-
Fund balance, end of year			\$ -