

**NOTICE REGARDING WEBSITE INFORMATION:**

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2001 through August 31, 2002.

Due to the size of the audit document, the audit in its entirety cannot be placed on the website at this time. The following pages do not represent the complete audit document though the pages presented come directly from the audit document. The information presented has been compiled to be easily and readily accessible to the general public through the internet.

The audit was performed by Scheffel & Company, P.C.

For more information, please contact the office of County Board Chairman Andy Manar at 217.854.3341.

**MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITIES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Receipts</b>			
<b>Taxes</b>			
Property	\$ 725,000	\$ 715,581	\$ (9,419)
Sales, Use and Photo Taxes	2,275,000	2,269,485	(5,515)
Income Tax	1,275,000	1,016,338	(258,662)
Personal Property Replacement Tax	150,000	118,993	(31,007)
Inheritance Tax-County Share	50,000	58,025	8,025
<b>Total Taxes</b>	<u>\$ 4,475,000</u>	<u>\$ 4,178,422</u>	<u>\$ (296,578)</u>
<b>Intergovernmental Reimbursements</b>			
Probation Officer Salary		\$ 172,917	
States Attorney Salary		112,260	
Election Judges Salary		7,725	
Supervisor of Assessments Salary		18,368	
Emergency Service Disaster Assistance		17,235	
South Central Illinois Drug Task Force		54,372	
Probation Domestic Violence/County Detention		67,784	
<b>Total Intergovernmental</b>	<u>\$ 539,959</u>	<u>\$ 450,661</u>	<u>\$ (89,298)</u>
<b>Charges For Services</b>			
Fees-Circuit Clerk	\$ 550,000	\$ 286,552	\$ (263,448)
Fees-County Clerk	235,000		(235,000)
Fees-States Attorney	20,000	21,495	1,495
Fees-Sheriff	90,000		(90,000)
Miscellaneous Fees		28,276	28,276
<b>Total Charges For Services</b>	<u>\$ 895,000</u>	<u>\$ 336,323</u>	<u>\$ (558,677)</u>
<b>Licenses and Permits</b>			
Liquor Licenses	<u>\$ 0</u>	<u>\$ 8,800</u>	<u>\$ 8,800</u>
<b>Fines &amp; Forfeitures</b>	<u>\$ 0</u>	<u>\$ 567,594</u>	<u>\$ 567,594</u>
<b>Interest Income</b>	<u>\$ 0</u>	<u>\$ 68,200</u>	<u>\$ 68,200</u>
<b>Miscellaneous</b>			
Reimbursements		\$ 313,416	
Costs and Interest on Property Taxes		75,738	
Miscellaneous		24,902	
<b>Total Miscellaneous</b>	<u>\$ 210,000</u>	<u>\$ 414,056</u>	<u>\$ 204,056</u>
<b>Total Receipts</b>	<u>\$ 6,119,959</u>	<u>\$ 6,024,056</u>	<u>\$ (95,903)</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Disbursements</b>			
<b>General Government</b>			
<b>County Clerk</b>			
Salaries	\$ 296,970	\$ 296,970	
Office Supplies	7,445	7,445	
Postage	8,340	6,396	\$ 1,944
Travel	1,500		1,500
Telephone	7,072	6,165	907
Insurance	500	40	460
Miscellaneous	5,000	657	4,343
Equipment	10,000	1,212	8,788
<b>Total County Clerk</b>	<u>\$ 336,827</u>	<u>\$ 318,885</u>	<u>\$ 17,942</u>
<b>County Treasurer</b>			
Salaries	\$ 155,735	\$ 147,973	\$ 7,762
Office Supplies	1,600	1,430	170
Postage	10,000	9,953	47
Travel	1,085	826	259
Publishing	3,900	3,839	61
Telephone	1,250	1,056	194
Equipment Repairs	1,400	988	412
Insurance	1,150	880	270
Equipment	800	706	94
Miscellaneous	700	395	305
<b>Total County Treasurer</b>	<u>\$ 177,620</u>	<u>\$ 168,046</u>	<u>\$ 9,574</u>
<b>Coroner's Expenses</b>			
Salaries	\$ 41,400	\$ 41,400	
Office Supplies	1,407	1,393	\$ 14
Medical Exams	23,334	23,334	
Deputy Coroner Fees	661	661	
Education and Training	1,000	770	230
Telephone	2,132	2,132	
Insurance Premiums	50		50
Coroners Jurors Fees	1,500	360	1,140
<b>Total Coroner's Expense</b>	<u>\$ 71,484</u>	<u>\$ 70,050</u>	<u>\$ 1,434</u>
<b>Burial Of Soldiers</b>			
Miscellaneous	<u>\$ 1,000</u>	<u>\$ 0</u>	<u>\$ 1,000</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>General Government - Continued</b>			
<b>County Board</b>			
Salaries	\$ 77,408	\$ 77,408	
Office Supplies	3,676	3,665	\$ 11
Postage	776	776	
Travel	10,653	10,653	
Printing	1,054	1,054	
Telephone	1,053	1,053	
<b>Total County Board</b>	<u>\$ 94,620</u>	<u>\$ 94,609</u>	<u>\$ 11</u>
<b>Courthouse</b>			
Supplies	\$ 8,953	\$ 4,680	\$ 4,273
Utilities	48,440	48,440	
Equipment Repair	34,000	32,182	1,818
Miscellaneous	4,106	4,106	
Equipment	3,000		3,000
<b>Total Courthouse</b>	<u>\$ 98,499</u>	<u>\$ 89,408</u>	<u>\$ 9,091</u>
<b>Elections</b>			
Salaries	\$ 46,802	\$ 46,802	
Office Supplies	35,897	35,897	
Printing	10,000		\$ 10,000
Election Setup and Rent	15,000	14,105	895
Publishing	15,000	11,251	3,749
System Updates and Programming	23,198	20,100	3,098
Election Expense	15,892	15,892	
Capital Outlay	8,210	1,559	6,651
<b>Total Elections</b>	<u>\$ 169,999</u>	<u>\$ 145,606</u>	<u>\$ 24,393</u>
<b>Supervisor of Assessments</b>			
Salaries	\$ 137,777	\$ 135,470	\$ 2,307
Office Supplies	1,000	410	590
Postage	8,000	1,191	6,809
Travel	6,000	2,683	3,317
Printing	17,000	9,860	7,140
Education and Training	3,000	1,301	1,699
Telephone	3,800	2,908	892
Equipment	2,000	483	1,517
<b>Total Supervisor of Assessments</b>	<u>\$ 178,577</u>	<u>\$ 154,306</u>	<u>\$ 24,271</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>General Government - Continued</b>			
<b>Audit</b>			
Cost of Audit	\$ 18,000	\$ 24,600	\$ (6,600)
<b>Cemetery</b>			
Grants to Cemeteries	\$ 2,500	\$ 600	\$ 1,900
<b>Capital Improvements</b>			
Capital Project Expense	\$ 243,400	\$ 38,067	\$ 205,333
<b>Copy Room</b>			
Salaries	\$ 28,442	\$ 28,442	
Office Supplies	3,689	3,134	\$ 555
Machine Rent	7,811	7,811	
<b>Total Copy Room</b>	<u>\$ 39,942</u>	<u>\$ 39,387</u>	<u>\$ 555</u>
<b>Tax Assessment and Collection</b>			
Office Supplies	\$ 28,369	\$ 28,369	
System Updates and Programming	8,000	858	\$ 7,142
Equipment Repair	17,630	17,630	
Equipment	29,001	5,741	23,260
Miscellaneous	4,000		4,000
<b>Total Tax Assessment and Collections</b>	<u>\$ 87,000</u>	<u>\$ 52,598</u>	<u>\$ 34,402</u>
<b>Transportation</b>			
Miscellaneous	\$ 500	\$ 0	\$ 500
<b>Contingency</b>			
Miscellaneous	\$ 21,475	\$ 27,210	\$ (5,735)
<b>Insurance</b>			
Employee Health Insurance	\$ 720,000	\$ 712,585	\$ 7,415
State Unemployment Insurance	15,000	12,195	2,805
<b>Total Insurance</b>	<u>\$ 735,000</u>	<u>\$ 724,780</u>	<u>\$ 10,220</u>
<b>Total General Government Disbursements</b>	<u>\$ 2,276,443</u>	<u>\$ 1,948,152</u>	<u>\$ 328,291</u>
<b>Public Works and Transportation</b>			
<b>Matching Funds</b>			
County Match to Highway	\$ 1,200	\$ 0	\$ 1,200
<b>Total Public Works and Transportation</b>	<u>\$ 1,200</u>	<u>\$ 0</u>	<u>\$ 1,200</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>Judiciary</b>			
<b>Appellate Assistant Service</b>			
Payment For Services	\$ 15,000	\$ 13,000	\$ 2,000
<b>Circuit Court</b>			
Salaries	\$ 58,288	\$ 58,288	
Office Supplies	6,000	3,755	\$ 2,245
Postage	500	110	390
Court Appointed Attorneys	55,000	44,272	10,728
Court Reporter Services	17,500	11,239	6,261
Psychological Evaluations	4,000	1,445	2,555
Telephone	2,200	1,915	285
Witness and Investigations	1,000	665	335
Equipment Repairs	3,500	2,170	1,330
Reimbursement to State	2,000	1,703	297
Blood Tests	500		500
Petit Jurors Expense	23,000	17,453	5,547
Grand Jurors Expense	3,000	2,634	366
Equipment	3,500	1,397	2,103
<b>Total Circuit Court</b>	<u>\$ 179,988</u>	<u>\$ 147,046</u>	<u>\$ 32,942</u>
<b>Public Defender</b>			
Salaries	\$ 94,120	\$ 93,613	\$ 507
Office Expense	26,400	26,400	
Office Supplies	1,500		1,500
Travel	1,600		1,600
Publishing	100		100
Psychological Evaluations	4,400	3,295	1,105
Equipment	500		500
Witness and Investigation	2,599		2,599
<b>Total Public Defender</b>	<u>\$ 131,219</u>	<u>\$ 123,308</u>	<u>\$ 7,911</u>
<b>Jury Commission</b>			
Office Supplies	\$ 900	\$ 900	
Postage	3,200	3,200	
Telephone	1,100	991	\$ 109
Jury Commission Expense	300	300	
<b>Total Jury Commission</b>	<u>\$ 5,500</u>	<u>\$ 5,391</u>	<u>\$ 109</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>Judiciary - Continued</b>			
<b>Circuit Clerk</b>			
Salaries	\$ 379,609	\$ 364,522	\$ 15,087
Office Supplies	20,000	17,773	2,227
Postage	18,528	18,336	192
Travel	1,500	295	1,205
Telephone	3,500	2,720	780
Office Machine Rent	5,000	4,816	184
Insurance	500	405	95
Equipment	2,000		2,000
Miscellaneous	500		500
<b>Total Circuit Clerk</b>	<u>\$ 431,137</u>	<u>\$ 408,867</u>	<u>\$ 22,270</u>
<b>States Attorney</b>			
Salaries	\$ 351,658	\$ 351,299	\$ 359
Office Supplies	5,304	5,304	
Postage	3,700	2,365	1,335
Travel	2,580	2,580	
Publishing	1,000	1,388	(388)
Psychological Evaluations	1,030	1,030	
Witness and Investigation	7,500	6,184	1,316
Telephone	6,286	5,330	956
Machine Rent	3,760	3,760	
Miscellaneous	2,100	1,914	186
Equipment	8,480	8,480	
Book, Transcript and Periodicals	5,626	5,626	
<b>Total States Attorney</b>	<u>\$ 399,024</u>	<u>\$ 395,260</u>	<u>\$ 3,764</u>
<b>Total Judiciary</b>	<u>\$ 1,161,868</u>	<u>\$ 1,092,872</u>	<u>\$ 68,996</u>
<b>Health and Welfare</b>			
<b>Aid To Dependent Children</b>			
Miscellaneous	\$ 1,000	\$ 0	\$ 1,000
<b>Solid Waste Management</b>			
Salaries	\$ 1,500		\$ 1,500
Office Supplies	500		500
Travel	500		500
<b>Total Solid Waste Management</b>	<u>\$ 2,500</u>	<u>\$ 0</u>	<u>\$ 2,500</u>
<b>Total Health and Welfare</b>	<u>\$ 3,500</u>	<u>\$ 0</u>	<u>\$ 3,500</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>Public Safety</b>			
<b>Sheriff</b>			
Salaries	\$ 1,868,575	\$ 1,868,549	\$ 26
Salaries Reimbursed by Drug Task Force	36,750	36,783	(33)
Office Supplies	38,682	38,627	55
Travel	2,535	2,535	
Education and Training	3,882	3,882	
Lodging and Meals Conveying Prisoners	5,460	5,460	
Equipment Repair	10,520	10,520	
Vehicle Expense	90,366	90,366	
Insurance	25,832	25,832	
Miscellaneous	457	457	
Equipment	120,137	120,137	
Employee Uniforms	23,070	23,070	
Investigation Division Supplies	4,408	4,408	
Investigation Division Equipment	6,992	6,992	
Deputy Equipment	30,180	30,180	
Employee Uniforms and Equipment Damage	438	438	
Radio Purchase and Maintenance Agreement	8,275	8,275	
<b>Total Sheriff</b>	<u>\$ 2,276,559</u>	<u>\$ 2,276,511</u>	<u>\$ 48</u>
<b>Civil Defense - ESDA</b>			
Salaries	\$ 39,914	\$ 39,914	
Office Supplies	16,772	16,669	\$ 103
Postage	133	133	
Travel	505	505	
Telephone	3,124	3,124	
Vehicle Expense	2,849	2,849	
Office Rent	3,900	3,900	
<b>Total Civil Defense-ESDA</b>	<u>\$ 67,197</u>	<u>\$ 67,094</u>	<u>\$ 103</u>
<b>Animal Control</b>			
Salaries	\$ 55,531	\$ 55,125	\$ 406
Equipment	20,000	18,561	1,439
Miscellaneous	4,324	2,735	1,589
<b>Total Animal Control</b>	<u>\$ 79,855</u>	<u>\$ 76,421</u>	<u>\$ 3,434</u>
<b>Total Public Safety Disbursements</b>	<u>\$ 2,423,611</u>	<u>\$ 2,420,026</u>	<u>\$ 3,585</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>Corrections</b>			
<b>Jail</b>			
Leads	\$ 6,000		\$ 6,000
Food	64,857	\$ 70,688	(5,831)
Supplies	28,619	28,619	
Utilities	64,850	64,850	
Equipment Repair	54,827	54,827	
Housing Inmates in Other Counties	10,810	10,810	
Medical Expenses of Inmates	107,698	107,698	
<b>Total Jail</b>	<u>\$ 337,661</u>	<u>\$ 337,492</u>	<u>\$ 169</u>
<b>Probation</b>			
Salaries	\$ 300,226	\$ 283,119	\$ 17,107
Office Supplies	9,000	8,818	182
Detention Grant	6,539	6,539	
Travel	4,000	2,346	1,654
Domestic Violence/Sex Offender	68,420	64,830	3,590
Purchase of Equipment	19,428	15,428	4,000
<b>Total Probation</b>	<u>\$ 407,613</u>	<u>\$ 381,080</u>	<u>\$ 26,533</u>
<b>Total Corrections Disbursements</b>	<u>\$ 745,274</u>	<u>\$ 718,572</u>	<u>\$ 26,702</u>
<b>Education</b>			
<b>Superintendent of Education</b>			
Salaries	\$ 67,830	\$ 65,496	\$ 2,334
Office Supplies	2,800	461	2,339
Postage	2,407	2,293	114
Travel	5,097	5,097	
Printing	1,795	1,583	212
Telephone	4,942	4,942	
Equipment Repairs	3,848	3,848	
Office Rent	19,012	19,012	
Machine Rent	3,900	3,900	
Insurance	800	793	7
Miscellaneous	400		400
<b>Total Superintendent of Education</b>	<u>\$ 112,831</u>	<u>\$ 107,425</u>	<u>\$ 5,406</u>
<b>Total Education Disbursements</b>	<u>\$ 112,831</u>	<u>\$ 107,425</u>	<u>\$ 5,406</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITIES (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Disbursements - Continued</b>			
<b>Development</b>			
<b>Soil Conservation</b>			
County Grant	\$ 5,000	\$ 0	\$ 5,000
<b>West Central Regional Planning Commission</b>			
Yearly Dues	\$ 18,000	\$ 9,536	\$ 8,464
<b>Development Commission</b>			
Salaries	\$ 25,660	\$ 25,660	
Office Supplies	1,502	1,502	
Postage	1,500	342	\$ 1,158
Travel	5,000	3,985	1,015
Printing	1,500	1,094	406
Telephone	2,750	966	1,784
Office Rent	2,400	1,400	1,000
Website Hosting/Maintenance	1,500	1,099	401
Grant Administration	21,098	20,180	918
Conferences/Training	2,000	1,150	850
Equipment	3,750	691	3,059
Total Development Commission	<u>\$ 68,660</u>	<u>\$ 58,069</u>	<u>\$ 10,591</u>
<b>Total Development Disbursements</b>	<u>\$ 91,660</u>	<u>\$ 67,605</u>	<u>\$ 24,055</u>
<b>Total Disbursements</b>	<u>\$ 6,816,387</u>	<u>\$ 6,354,652</u>	<u>\$ 461,735</u>
(Deficiency) of Receipts Over Disbursements	\$ (696,428)	\$ (330,596)	\$ 365,832
<b>Other Financing Sources (Uses)</b>			
Operating Transfers Out		(300,333)	(300,333)
Operating Transfers In	225,000	430,097	205,097
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (471,428)</u>	<u>\$ (200,832)</u>	<u>\$ 270,596</u>
<b>Fund Balance - Beginning of Year</b>		<u>2,577,830</u>	
<b>Fund Balance - End of Year</b>		<u>\$ 2,377,007</u>	

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS,  
TAX EXTENSIONS AND TAX RATES  
FOR TAX YEARS 2001, 2000, 1999, AND 1998**

	<u>2001 Tax Levy</u>		<u>2000 Tax Levy</u>		<u>1999 Tax Levy</u>		<u>1998 Tax Levy</u>	
<b>Total Assessed Valuation</b>	\$404,130,512		\$394,917,997		\$376,091,714		\$349,642,538	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
<b>County Funds</b>								
General	\$ 733,498	0.18150	\$ 718,751	0.18200	\$ 687,120	0.18270	\$ 687,049	0.19650
Illinois Municipal Retirement Fund	545,173	0.13490	524,056	0.13270	499,826	0.13290	449,991	0.12870
County Highway	404,131	0.10000	394,918	0.10000	376,092	0.10000	349,643	0.10000
County Bridge	160,036	0.03960	162,311	0.04110	165,104	0.04390	159,437	0.04560
Federal Aid to Roads	202,066	0.05000	197,459	0.05000	188,046	0.05000	174,822	0.05000
Mental Deficiency	88,101	0.02180	87,672	0.02220	88,006	0.02340	88,110	0.02520
Mental Health	178,221	0.04410	176,528	0.04470	177,139	0.04710	175,871	0.05030
Public Health	250,157	0.06190	249,588	0.06320	250,101	0.06650	237,058	0.06780
Liability	250,157	0.06190	191,535	0.04850	177,891	0.04730	220,625	0.06310
Social Security	315,222	0.07800	304,482	0.07710	280,188	0.07450	301,392	0.08620
<b>Total</b>	<u>\$ 3,126,762</u>	<u>0.77370</u>	<u>\$ 3,007,300</u>	<u>0.76150</u>	<u>\$ 2,889,513</u>	<u>0.76830</u>	<u>\$ 2,843,998</u>	<u>0.81340</u>