

**NOTICE REGARDING WEBSITE INFORMATION:**

The following pages are taken from the audit of Macoupin County for the fiscal year beginning September 1, 2002 through August 31, 2003.

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

### Management's Discussion and Analysis Year Ended August 31, 2003

This section of Macoupin County, Illinois, annual financial report presents the County's discussion and analysis of its financial performance during the fiscal year that ended on August 31, 2003. The Management's Discussion and Analysis is a new element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 issued in June 1999. Certain comparative information between the audit year and the prior year is required to be presented in the MD&A. However, since this is the first year of implementation of the new reporting model contained in GASB Statement No. 34, and the Statement permits the omission of prior data in the year of implementation, the County has elected not to prepare comparative data due to the lack of comparable financial statements.

The Management's Discussion and Analysis contains six different sections. The first section presents a brief overview of the County's financial highlights for the year ended August 31, 2003. The second section discusses the basic financial statements presented in the pages following the Management's Discussion and Analysis. The third section presents an analysis of the overall financial position of the County as a whole. The fourth section presents an analysis of the County's individual funds. The fifth section discusses the capital assets and long-term debt activity of the County. The final section discusses factors, decisions, and conditions that may have an impact on the County's financial future.

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

#### **FINANCIAL HIGHLIGHTS**

The County received \$264,000 more in revenues than expected in its major operating fund, the General Fund. The County's General Fund expenditures were \$127,000 less than budgeted, and net other financing sources (uses) were \$447,000 less than budgeted. This resulted in a decreased fund balance of over \$478,000, as compared to the budgeted decrease of \$422,000.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

- The first two statements are county-wide financial statements. These statements report information about the County as a whole using the modified cash basis of accounting. The County's activities are shown as one category – Governmental Activities.
- The Statement of Net Assets, found on page 11, includes all of the County's assets and liabilities. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or position. Over time, increases or

decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.

- The Statement of Activities, found on page 12, includes all of the County's revenues received and expenses paid in the fiscal year September 1, 2002 – August 31, 2003. The relationship between revenues and expenses is the County's operating results. It is important to keep in mind that the primary goal of a county is to provide services to its residents, not to generate profits as commercial entities do. It is necessary to consider many non-financial factors such as changes in the County's property tax base and the conditions of the buildings and roads to assess the overall health of the County.
  
- The remaining statements are fund financial statements. These statements begin on page 13 and provide more detailed information about the County's individual funds. State law requires some funds, while some are established by the County to control and manage money for particular purposes. Macoupin County, Illinois has two kinds of funds:
  - Governmental funds – All of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows in and out of funds and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
  - Fiduciary funds – The County is the trustee, or fiduciary, for assets that belong to others. All of the County's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities found on page 17. These monies are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

### **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The County's net assets were \$24.8 million at August 31, 2003. This is an increase of \$178,000 from the beginning of the year. Of the \$24.8 million, \$13.3 million, is invested in capital assets and, \$11.5 million is considered unreserved. The County's Statement of Net Assets can be found on page 11.

The results of this year's operations for the County as a whole are reported in the Statement of Activities on page 12. The report shows the County spent less than it collected in revenue for the year ended August 31, 2003 resulting in an increase in net assets of \$178,000. The Table below takes the data presented in the Statement of Activities and rearranges it slightly to group all the revenue items together.

**Table 1**  
**Changes in Net Assets**  
**Year Ended August 31, 2003**

Revenue:	
General	
Property Taxes	\$ 3,184,929
Intergovernmental	4,635,104
Earnings on Investments	205,110
Miscellaneous	<u>725,165</u>
Sub Total	<u>\$8,750,308</u>
Program	
Charges for Services	\$ 3,139,182
Operating Grants & Contributions	<u>3,022,422</u>
Sub Total	<u>\$ 6,161,604</u>
Grand Total Revenue	<u>\$14,911,912</u>
Expenses	
General Government	\$ 3,947,365
Public Safety	3,005,729
Corrections	868,178
Judiciary	1,137,792
Education	105,717
Development	58,449
Public Works & Transportation	2,183,706
Health & Welfare	3,039,575
Development-Capital Outlay	362,200
Depreciation-Unallocated	<u>24,510</u>
Grand Total Expenses	<u>\$14,733,221</u>
Increase in Net Assets	<u>\$ 178,691</u>

Property taxes and intergovernmental accounted for 52% of the total revenue for the year. Another 41% came from charges for services and operating grants and contributions while the remaining 7% came from other general revenues. The total cost of all programs and services was \$14,733,221. The County's expenses are predominantly related to general government, public safety, transportation, and health and welfare 83%. The County taxpayers and the taxpayers of the State of Illinois paid for a large portion of the County's costs (\$7.8 million). The federal and state government subsidized certain programs with grants and contributions (\$3 million). Some of the costs were paid by the users of the County's programs (\$3.1 million).

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As the County completed this year, its governmental funds reported a combined fund balance of \$11.4 million. Total governmental funds experienced a decreased fund balance of \$525,000 or 4.4%. The major reasons for the decrease in fund balance are:

- Decreases in revenues
- Increases in expenditures partially due to increases in salaries, health benefits, & insurance related costs.

**MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Receipts</b>		
<b>Taxes</b>		
Property	\$ 725,000	\$ 764,494
Sales, Use and Photo Taxes	2,275,000	2,172,681
Income Tax	1,275,000	1,047,026
Personal Property Replacement Tax	150,000	109,734
Inheritance Tax-County Share	50,000	14,960
<b>Total Taxes</b>	<u>\$ 4,475,000</u>	<u>\$ 4,108,895</u>
<b>Intergovernmental Reimbursements</b>		
Probation Officer Salary		\$ 154,666
States Attorney Salary		112,260
Election Judges Salary		7,625
Supervisor of Assessments Salary		18,919
Emergency Service Disaster Assistance		19,017
South Central Illinois Drug Task Force		50,980
Probation Domestic Violence/County Detention		62,555
<b>Total Intergovernmental</b>	<u>\$ 539,959</u>	<u>\$ 426,022</u>
<b>Charges For Services</b>		
Fees-Circuit Clerk	\$ 550,000	\$ 281,549
Fees-County Clerk	235,000	
Fees-States Attorney	20,000	18,957
Fees-Sheriff	90,000	
Miscellaneous Fees		22,752
<b>Total Charges For Services</b>	<u>\$ 895,000</u>	<u>\$ 323,258</u>
<b>Licenses and Permits</b>		
Liquor Licenses	<u>\$ 0</u>	<u>\$ 6,755</u>
<b>Fines &amp; Forfeitures</b>	<u>\$ 0</u>	<u>\$ 569,460</u>
<b>Interest Income</b>	<u>\$ 0</u>	<u>\$ 38,382</u>
<b>Miscellaneous</b>		
Reimbursements		\$ 141,460
Costs and Interest on Property Taxes		83,384
Miscellaneous		28,876
<b>Total Miscellaneous</b>	<u>\$ 210,000</u>	<u>\$ 253,720</u>
<b>Total Receipts</b>	<u>\$ 6,119,959</u>	<u>\$ 5,726,492</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements</b>		
<b>General Government</b>		
<b>County Clerk</b>		
Salaries	\$ 311,852	\$ 311,825
Office Supplies	3,225	3,217
Postage	4,520	4,520
Travel	1,213	1,213
Telephone	4,661	4,661
Insurance	362	362
Miscellaneous	2,194	2,194
<b>Total County Clerk</b>	<u>\$ 328,027</u>	<u>\$ 327,992</u>
<b>County Treasurer</b>		
Salaries	\$ 157,704	\$ 157,694
Office Supplies	1,600	1,432
Postage	11,500	11,480
Travel	1,050	776
Publishing	3,600	3,535
Training	250	
Telephone	1,053	762
Equipment Repairs	1,100	941
Insurance	1,150	882
Equipment	500	
Miscellaneous	600	306
<b>Total County Treasurer</b>	<u>\$ 180,107</u>	<u>\$ 177,808</u>
<b>Coroner's Expenses</b>		
Salaries	\$ 41,400	\$ 41,400
Office Supplies	637	622
Medical Exams	21,762	21,512
Deputy Coroner Fees	521	521
Education and Training	600	600
Telephone	2,402	2,313
Coroners Jurors Fees	1,199	1,199
<b>Total Coroner's Expense</b>	<u>\$ 68,521</u>	<u>\$ 68,167</u>
<b>Burial Of Soldiers</b>		
Miscellaneous	<u>\$ 955</u>	<u>\$ 0</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>County Board</b>		
Salaries	\$ 110,538	\$ 110,538
Office Supplies	2,350	1,595
Postage	1,000	845
Travel	10,942	10,514
Printing	900	695
Prescription Discounts	1,500	1,003
Equipment Repair	3,878	2,972
Telephone	2,889	2,744
<b>Total County Board</b>	<u>\$ 133,997</u>	<u>\$ 130,906</u>
<b>Courthouse</b>		
Supplies	\$ 3,124	\$ 3,124
Utilities	43,138	43,138
Equipment Repair	19,600	19,600
Equipment	538	538
<b>Total Courthouse</b>	<u>\$ 66,400</u>	<u>\$ 66,400</u>
<b>Elections</b>		
Salaries	\$ 75,340	\$ 75,340
Office Supplies	12,952	12,952
Printing	5,949	5,949
Election Setup and Rent	5,878	5,878
Publishing	12,628	12,628
System Updates and Programming	61,047	61,047
Election Expense	13,172	13,150
Capital Outlay	9,700	9,700
<b>Total Elections</b>	<u>\$ 196,666</u>	<u>\$ 196,644</u>
<b>Supervisor of Assessments</b>		
Salaries	\$ 132,760	\$ 124,179
Office Supplies	1,000	557
Postage	8,000	5,037
Travel	2,981	976
Printing	17,000	12,968
Education and Training	3,000	587
Telephone	3,800	2,434
Equipment	2,000	1,548
<b>Total Supervisor of Assessments</b>	<u>\$ 170,541</u>	<u>\$ 148,286</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>General Government - Continued</b>		
<b>Audit</b>		
Cost of Audit	\$ 19,100	\$ 17,005
<b>Cemetery</b>		
Grants to Cemeteries	\$ 1,430	\$ 600
<b>Capital Improvements</b>		
Capital Project Expense	\$ 135,000	\$ 134,353
<b>Copy Room</b>		
Salaries	\$ 30,333	\$ 30,333
Office Supplies	3,003	2,957
Machine Rent	6,700	6,610
<b>Total Copy Room</b>	<u>\$ 40,036</u>	<u>\$ 39,900</u>
<b>Tax Assessment and Collection</b>		
Office Supplies	\$ 28,369	\$ 14,768
System Updates and Programming	6,000	1,496
Equipment Repair	17,630	17,521
Equipment	1,001	261
Miscellaneous	4,000	1,292
<b>Total Tax Assessment and Collections</b>	<u>\$ 57,000</u>	<u>\$ 35,338</u>
<b>Transportation</b>		
Miscellaneous	\$ 475	\$ 0
<b>Contingency</b>		
Miscellaneous	\$ 13,959	\$ 374
<b>Insurance</b>		
Employee Health Insurance	\$ 839,908	\$ 800,600
State Unemployment Insurance	12,017	12,017
<b>Total Insurance</b>	<u>\$ 851,925</u>	<u>\$ 812,617</u>
<b>Total General Government Disbursements</b>	<u>\$ 2,264,139</u>	<u>\$ 2,156,390</u>

**MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY (Continued)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>Judiciary</b>		
<b>Appellate Assistant Service</b>		
Payment For Services	\$ 15,000	\$ 13,000
<b>Circuit Court</b>		
Salaries	\$ 60,448	\$ 60,448
Office Supplies	3,800	3,269
Postage	400	204
Court Appointed Attorneys	52,169	52,077
Court Reporter Services	10,340	9,948
Psychological Evaluations	1,310	1,310
Telephone	2,000	1,775
Witness and Investigations	433	433
Equipment Repairs	2,000	1,807
Reimbursement to State	1,742	1,742
Petit Jurors Expense	7,866	7,604
Grand Jurors Expense	(45)	(45)
Equipment	787	787
<b>Total Circuit Court</b>	<u>\$ 143,250</u>	<u>\$ 141,359</u>
<b>Public Defender</b>		
Salaries	\$ 97,583	\$ 97,083
Office Expense	26,400	26,400
Office Supplies	702	
Travel	939	
Publishing	100	
Psychological Evaluations	2,400	2,250
Equipment	500	
Witness and Investigation	599	
<b>Total Public Defender</b>	<u>\$ 129,223</u>	<u>\$ 125,733</u>
<b>Jury Commission</b>		
Office Supplies	\$ 900	
Postage	1,530	
Telephone	2,898	\$ 2,898
Jury Commission Expense	200	
<b>Total Jury Commission</b>	<u>\$ 5,528</u>	<u>\$ 2,898</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>Judiciary - Continued</b>		
<b>Circuit Clerk</b>		
Salaries	\$ 375,848	\$ 370,174
Office Supplies	20,000	19,599
Postage	20,196	19,169
Travel	1,500	544
Telephone	4,330	4,330
Office Machine Rent	5,000	3,767
Insurance	545	545
Periodicals	561	554
Equipment	2,000	
Miscellaneous	500	34
<b>Total Circuit Clerk</b>	<u>\$ 430,480</u>	<u>\$ 418,716</u>
<b>States Attorney</b>		
Salaries	\$ 351,558	\$ 351,558
Office Supplies	5,508	5,363
Postage	3,700	3,443
Travel	1,435	791
Publishing	2,299	2,255
Psychological Evaluations	1,030	
Witness and Investigation	5,000	3,685
Telephone	5,575	5,106
Machine Rent	3,760	3,489
Miscellaneous	2,450	2,450
Equipment	161	161
Book, Transcript and Periodicals	5,626	3,813
<b>Total States Attorney</b>	<u>\$ 388,102</u>	<u>\$ 382,114</u>
<b>Total Judiciary</b>	<u>\$ 1,111,583</u>	<u>\$ 1,083,820</u>
<b>Health and Welfare</b>		
<b>Aid To Dependent Children</b>		
Miscellaneous	<u>\$ 955</u>	<u>\$ 0</u>
<b>Solid Waste Management</b>		
Office Supplies	<u>\$ 4,775</u>	<u>\$ 4,775</u>
<b>Total Solid Waste Management</b>	<u>\$ 4,775</u>	<u>\$ 4,775</u>
<b>Total Health and Welfare</b>	<u>\$ 5,730</u>	<u>\$ 4,775</u>

MACOUPIN COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY (Continued)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2003

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>Public Safety</b>		
<b>Sheriff</b>		
Salaries	\$ 1,993,951	\$ 1,993,297
Salaries Reimbursed by Drug Task Force	36,290	36,424
Office Supplies	34,047	34,047
Travel	3,000	2,596
Education and Training	5,833	5,833
Lodging and Meals Conveying Prisoners	4,000	1,496
Equipment Repair	12,135	12,135
Vehicle Expense	96,445	96,445
Insurance	2,680	172
Miscellaneous	1,446	1,446
Equipment	116,430	111,080
Employee Uniforms	22,000	21,653
Investigation Division Supplies	5,000	4,395
Investigation Division Equipment	6,175	6,174
Deputy Equipment	19,000	16,344
Employee Uniforms and Equipment Damage	785	746
Radio Purchase and Maintenance Agreement	11,000	10,512
<b>Total Sheriff</b>	<u>\$ 2,370,217</u>	<u>\$ 2,354,795</u>
<b>Civil Defense - ESDA</b>		
Salaries	\$ 41,163	\$ 41,163
Office Supplies	106	106
Travel	195	195
Telephone	2,584	2,584
Vehicle Expense	1,417	1,417
Training	110	110
Office Rent	4,566	4,566
<b>Total Civil Defense-ESDA</b>	<u>\$ 50,141</u>	<u>\$ 50,141</u>
<b>Animal Control</b>		
Salaries	\$ 59,550	\$ 57,922
<b>Total Animal Control</b>	<u>\$ 59,550</u>	<u>\$ 57,922</u>
<b>Total Public Safety Disbursements</b>	<u>\$ 2,479,908</u>	<u>\$ 2,462,858</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>Corrections</b>		
<b>Jail</b>		
Food	\$ 73,592	\$ 73,592
Supplies	24,462	24,462
Utilities	62,198	60,745
Equipment Repair	57,515	57,515
Housing Inmates in Other Counties	42,000	36,805
Medical Expenses of Inmates	113,023	108,170
<b>Total Jail</b>	<u>\$ 372,790</u>	<u>\$ 361,289</u>
<b>Probation</b>		
Salaries	\$ 299,436	\$ 295,784
Office Supplies	2,750	2,750
Detention Grant	6,426	6,426
Travel	(25)	(25)
Domestic Violence/Sex Offender	62,422	52,857
Purchase of Equipment		278
<b>Total Probation</b>	<u>\$ 371,009</u>	<u>\$ 358,070</u>
<b>Total Corrections Disbursements</b>	<u>\$ 743,799</u>	<u>\$ 719,359</u>
<b>Education</b>		
<b>Superintendent of Education</b>		
Salaries	\$ 65,041	\$ 65,041
Office Supplies	416	415
Postage	3,450	2,000
Travel	6,380	6,380
Printing	704	704
Telephone	5,171	5,171
Equipment Repairs	1,300	837
Office Rent	19,622	19,622
Machine Rent	4,957	4,957
Insurance	800	590
Miscellaneous	390	
<b>Total Superintendent of Education</b>	<u>\$ 108,231</u>	<u>\$ 105,717</u>
<b>Total Education Disbursements</b>	<u>\$ 108,231</u>	<u>\$ 105,717</u>

**MACOUPIN COUNTY, ILLINOIS**  
**GENERAL FUND**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND EQUITY (Continued)**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budget</u>	<u>Actual</u>
<b>Disbursements - Continued</b>		
<b>Development</b>		
<b>West Central Regional Planning Commission</b>		
Yearly Dues	\$ 10,000	\$ 9,536
<b>Development Commission</b>		
Salaries	\$ 26,740	\$ 26,740
Office Supplies	2,000	1,003
Postage	1,360	1,146
Travel	3,041	2,876
Printing	734	659
Telephone	1,650	1,572
Website Hosting/Maintenance	959	959
Grant Administration	10,500	11,292
Conferences/Training	1,166	1,166
IDNR Com Planning	1,500	1,500
Equipment	960	
Total Development Commission	<u>\$ 50,610</u>	<u>\$ 48,913</u>
<b>Total Development Disbursements</b>	<u>\$ 60,610</u>	<u>\$ 58,449</u>
<b>Total Disbursements</b>	<u>\$ 6,774,000</u>	<u>\$ 6,591,368</u>
(Deficiency) of Receipts Over Disbursements	\$ (654,041)	\$ (864,876)
Other Financing Sources (Uses)		
Operating Transfers Out	(62,075)	(62,075)
Operating Transfers In	<u>225,000</u>	<u>448,295</u>
(Deficiency) of Receipts Over Disbursements And Other Financing Sources (Uses)	<u>\$ (491,116)</u>	\$ (478,656)
<b>Fund Balance - Beginning of Year</b>		<u>2,377,007</u>
<b>Fund Balance - End of Year</b>		<u>\$ 1,898,351</u>

**MACOUPIN COUNTY, ILLINOIS  
COUNTY CLERK - GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND EQUITY  
FOR THE YEAR ENDED AUGUST 31, 2003**

**Receipts**

**Charges for Service**

**Public Service Fees**

Birth Certificates	\$ 5,375
Death Certificates	11,552
Marriage Certificates	2,275
Marriage Licenses	5,055
Notary Commission and Certificate of Magistracy	1,300
Copies, Lien and Searches	1,827
<b>Total Public Service Fees</b>	<u>\$ 27,384</u>

**County Service Fees**

Tax Deeds	\$ 1,858
Recording	475,148
<b>Total County Service Fees</b>	<u>\$ 477,006</u>

**Total Receipts** \$ 504,390

**Disbursements**

Miscellaneous	\$ 121
General Government	1,554
	<u>1,675</u>

**Total Disbursements** \$ 1,675

Excess of Receipts Over Disbursements \$ 502,715

**Other Financing (Uses)**

Operating Transfers Out -

General Fund	(289,915)
Recorder GIS	(10,656)
Assessor GIS	(21,312)
Recorders Microfilm Fund	(59,208)
Real Estate Stamp	<u>(122,700)</u>

(Deficiency) of Receipts Over Disbursements  
And Other Financing (Uses) \$ (1,076)

**Fund Balance - Beginning of Year** 0

**Fund Balance (Deficit) - End of Year** \$ (1,076)

**MACOUPIN COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS,  
TAX EXTENSIONS AND TAX RATES  
FOR TAX YEARS 2002, 2001, 2000, AND 1999**

	<u>2002 Tax Levy</u>		<u>2001 Tax Levy</u>		<u>2000 Tax Levy</u>		<u>1999 Tax Levy</u>	
<b>Total Assessed Valuation</b>	<u>\$421,548,515</u>		<u>\$404,130,512</u>		<u>\$394,917,997</u>		<u>\$376,091,714</u>	
	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>	<u>Extension</u>	<u>Rate</u>
<b>County Funds</b>								
General	\$ 784,924	0.18620	\$ 733,498	0.18150	\$ 718,751	0.18200	\$ 687,120	0.18270
Illinois Municipal Retirement Fund	559,817	0.13280	545,173	0.13490	524,056	0.13270	499,826	0.13290
Courty Highway	414,804	0.09840	404,131	0.10000	394,918	0.10000	376,092	0.10000
County Bridge	160,189	0.03800	160,036	0.03960	162,311	0.04110	165,104	0.04390
Federal Aid to Roads	207,824	0.04930	202,066	0.05000	197,459	0.05000	188,046	0.05000
Mental Deficiency	51,851	0.01230	88,101	0.02180	87,672	0.02220	88,006	0.02340
Mental Health	180,001	0.04270	178,221	0.04410	176,528	0.04470	177,139	0.04710
Public Health	249,979	0.05930	250,157	0.06190	249,588	0.06320	250,101	0.06650
Liability	274,007	0.06500	250,157	0.06190	191,535	0.04850	177,891	0.04730
Social Security	325,014	0.07710	315,222	0.07800	304,482	0.07710	280,188	0.07450
<b>Total</b>	<u>\$ 3,208,410</u>	<u>0.76110</u>	<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>