

MACOUPIN COUNTY, ILLINOIS
AGREED UPON PROCEDURES REPORT
MARCH 22, 2011



Certified Public Accountants

Richard C. Scheffel, CPA
Dennis E. Ulrich, CPA
Ronald C. Schneider, CPA
Michael E. Fitzgerald, CPA
Kimberly S. Loy, CPA
Steven P. Langendorf, CPA
Steven C. Pembroke, CPA
Scott A. Weber, CPA
Mark J. Korte, CPA

March 22, 2011

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by Macoupin County, Illinois (the "County") management and County Board, in the establishment of additional policies, validation of certain cash receipts and disbursements, calculations of various amounts and testing the accuracy of some existing calculations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained lists of all County active and terminated employees, health insurance plan document, health insurance invoices, payroll registers, and COBRA receipt amounts from September 1, 2009 through December 31, 2010. We used this information to calculate the amount of insurance premiums paid in error and the amount of over/under withholding of employee paid insurance premiums when compared to the insurance invoices. For all terminated employees during the period, we noted a retroactive premium adjustment on a subsequent invoice to correct for any over billings of premiums beyond an employee's termination date, with the exceptions stated on Exhibit A. See Exhibit A
2. We requested a copy of an employee termination policy to determine that such policy is in existence and that the policy has been adopted by the County Board. Termination policies for union members are addressed in the applicable contract agreements. As of the date of this report, no County-wide policy for non-union employees is in existence. We recommend the County adopt such policy to address the termination of non-union employees.

322 State Street • Alton, IL 62002 • o 618.465.4288 • f 618.462.3818
 143 North Kansas • P.O. Box 633 • Edwardsville, IL 62025 • o 618.656.1206 • f 618.656.3536
 #2 Woodcrest Professional Park • P.O. Box 374 • Highland, IL 62249 • o 618.654.9895 • f 618.654.9898
 106 County Road • Jerseyville, IL 62052 • o 618.498.6841 • f 618.498.6842
 RR 3, Box 129BA • US Hwy 267 N • Carrollton, IL 62016 • o 217.942.3821 • f 217.942.6614



www.scheffelpc.com

3. We obtained supporting documentation related to the 3 attached payment claim forms and analyzed the information. See Exhibit B
4. We calculated the amount owed by the Social Security Fund to the General Fund at August 31, 2010 to be \$75,409.77. During December 2010, the County Clerk's office began correcting this matter through a series of repayments. As of March 1, 2011, the repayments from the Social Security Fund to the General Fund have now resulted in an overpayment to the General Fund of \$4,560.26.
5. We obtained a list of all cash payments received by the County Clerk's office during the month of May 2010. We traced each receipt to subsequent bank deposit and noted timeliness thereof. All cash receipts that are received through the systematic receipt process were agreed to the deposit detail report and the bank statement without exception. The only exception of timeliness was the recording of the interest in the middle of the following month rather than in the month earned. A separate analysis of the May Tax Redemption receipts was required, as they are manually receipted rather than receipted through the systematic receipt process. Two discrepancies totaling \$1,209.58 were found with the Tax Redemption receipts, which were previously noted in step three. No other discrepancies were noted, and receipts were deposited timely.
6. We requested a copy of the of the policy which addresses the procedures for the Revolving Loan Funds #1 and #2 to determine that such policy is in existence and that the policy has been adopted by the County Board. No such policy existed previously, thus the County Board drafted and approved such policy as of February 8, 2011. We reviewed the policy, noting existence, approval, and subject matter addressing accountability of revolving loans.
7. We requested a copy of the of the policy which addresses the procedures for the lease of County owned properties to determine that such policy is in existence and that the policy has been adopted by the County Board. As of the date of this report, no such policy is in existence. We recommend the County adopt such policy to document the collection and monitoring processes for various lease payments.
8. We obtained a listing of all disbursements from the Recorder's Microfilm Fund from September 1, 2009 through December 31, 2010. We requested the list of disbursements in order to determine if the disbursements were made in accordance with state statutes, as provided by the Macoupin County State's Attorney's office Illinois State Statute number 55ILCSS 5/3-5018 dictates that "necessary expenses incurred to help defray the costs of implementing and maintaining such a document records system" are permitted. Expenditures were traced to supporting documentation, primarily invoices, with exceptions noted for two missing invoices and the disbursement reference in Exhibit B item 3.
9. We obtained a listing of all disbursements from the Real Estate Transfer Fund from September 1, 2009 through August 31, 2010. We requested the list of disbursements in order to determine if the disbursements were made in accordance with state statutes, as provided by the Macoupin County State's Attorney's office.. Illinois State Statute number 55ILCSS 5/5-51031 states no guidance on expenditures of the Real Estate Transfer Stamp Fund. Expenditures were traced to supporting documentation, primarily invoices, with an exception noted for one missing invoice and the disbursements referenced in Exhibit B items 1 and 2.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Rather, we were engaged to perform agreed-upon procedures determined by you to satisfy your specific needs. An agreed-upon procedures engagement is one in which a practitioner is engaged by a client to perform specific procedures and only report the findings.

This report is intended solely for the information and use of Macoupin County, Illinois (the "County") management and County Board and is not intended to be and should not be used by anyone other than those specified parties.

Scheffel & Company, P.C.
Scheffel & Company, P.C.

Macoupin County
Agreed Upon Procedures Engagement
March 22, 2011
Exhibit A

County Courthouse		County Health Department		County Highway Department	
Group Health Participants		Group Health Participants		Group Health Participants	
Employee Amount Under Withheld Union Sheriff's Department	310,126.22 (305,858.89) ①	Employee Amount Over Withheld	560.02 ④	Employee Amount Over Withheld	249.37 ⑤
Net Under Withheld	4,267.33	Insurance Premiums Paid in Error	- ⑥	Insurance Premiums Paid in Error	- ⑥
Insurance Premiums Paid in Error	6,168.52 ②				
 COBRA Insurance Participants					
Retirees/Terms Underpaid to County	1,843.40 ③				

- ① [REDACTED] the Sheriff's Department union employees have been under contract negotiations and amounts are not being withheld until the contract is settled.
- ② Carolyn Heyen's termination date was September 16, 2010 and was still enrolled in the County's group health insurance as of December 31, 2010. Insurance premiums paid in error due to this occurrence were calculated to be \$3,606.57. In addition, Susan Lewis' termination date was September 28, 2010 and reported as terminated to Blue Cross Blue Shield as of September 25, 2010. However, per letter to the County Clerk from the Sheriff, the employee was placed on unpaid leave with no employee benefits as of April 1, 2010. Thus, benefits should have ceased on April 1, 2010 rather than September 25, 2010, resulting in insurance premiums paid in error of \$2,561.95.
- ③ According to the record of payments received from the County Clerk, there are some participants that are behind in making payments to the County. All payments made after December 31, 2010 were netted against the premiums to reach this amount, even though the participant may be behind in paying the County for coverage. In addition, the County is not charging Vincent Moreth the correct amount for health insurance under the Voluntary Severance program adopted by the County Board. He is currently paying the Employee 5% instead of the Retiree Tier of 20%. One employee could not be verified, as their insurance is paid by the Regional Office of the Superintendent and the checks are written directly to Blue Cross/Blue Shield. A second employee could not be verified as a portion of their insurance is employee paid and the checks are written directly to Blue Cross/Blue Shield. The County Clerk's office keeps no record of the payments received in these two scenarios, as they are acting only as a pass-through entity.
- ④ The amount over withheld by the County Health Department appears to be due to rate increases and policy changes.
- ⑤ The amount over withheld by the County Highway Department appears to be due to rate increases and policy changes. Although the County Highway Department is over withheld, a few of the employees are under withheld due to the 5% employee rate not being changed when the rates increased in September 2010. The Highway Department is now aware of the matter and is going to resolve the issue.
- ⑥ It appears that no insurance benefits were paid in error by the County Health Department or the County Highway Department

Macoupin County
Agreed Upon Procedures Engagement
March 22, 2011
Exhibit B

- 1) The tax buyer, Saber, paid taxes on several properties including parcel #17-000-515-00. The taxes for 2008 collected by Saber on this property were \$1,378.37 due to a purchase of subs. The County Clerk's office failed to change the taxes in the computer system to reflect the change and the taxes remained in the system as \$1,278.37. The redemption certificate shows a total redemption of \$2,818.88, which was received by First American Tax Services and can be agreed to the deposit in the Tax Redemption Fund on April 16, 2010 (total deposit being \$8,006.17). Due to the tax not being changed in the system, the County was short \$100 of tax plus \$12 of interest (\$112) that was required to be paid back to Saber once the property was redeemed. Rather than calling the property owner and telling them of the error and requesting an additional \$112, the County Clerk's office made a cash disbursement from the Real Estate Stamp Fund to Saber in the amount of \$112 to cover the error. Illinois State Statutes give no direct guidance on the allowed expenditures in the Real Estate Stamp Fund, thus it does not appear that any acts outside of the Clerk's rights took place. There were \$55,000 of budgeted expenditures which were not exceeded with this transaction.
 - 2) A tax redemption was made on May 21, 2010 on parcel #01-000-143-00 for \$3,979.49 and was paid for in cash. A deposit was made on May 21, 2010 for \$7,694.36, including \$4,819.04 of cash. Included in this deposit was a cash redemption for parcel #01-000-161-02 for \$1,039.57. The total amount of cash that should have been deposited was \$5,019.04, the difference being the \$200 shortfall that was originally noted. The County Clerk's office reimbursed the Tax Redemption Fund for the missing cash with a cash disbursement from the Real Estate Stamp Fund in the amount of \$200.
 - 3) A tax redemption was made on May 24, 2010 on parcel #08-000-798-00 for \$1,009.58. We were unable to locate cancelled check or proof of payment in conjunction with other testing, therefore we assume the payment was made in cash. The County Clerk's office reimbursed the Tax Redemption Fund for the missing cash with a cash disbursement from the Recorder's Microfilm Fund in the amount of \$1,009.58
-

L-TAX

Date: 05/17/2010

REDEMPTION MASTER FILE CALCULATION
MAGOUFIN COUNTY

Time: 12:08 P
Vers: 3.14.00
Change Mode

Op Message:

Property No. 17-000-515-00	Year 2007	Cert. No. 070587	Year 2007
Redemption Date 04152010	Tax Sale Date 11242008		
Base Tax Amount 1,019.88	Extension Date 05242011		
Amount Of Sale			1145.90
Penalty % 5.00 %	No Periods 3 @ .5%	No Months 0	
Date Paid	Amt	= Tot % 15.00	171.89
2008 Sub Taxes 11122009	1278.37	% Sub Pen % 12.00	1431.77
0000 Sub Taxes 00000000	0.00	% Sub Pen % 0.00	0.00
0000 Sub Taxes 00000000	0.00	% Sub Pen % 0.00	0.00

Take Notice Fee	19.32	Advertising Fee	0.00
Clerk's Fee	50.00	Court Fee	0.00
Sheriff Fee	0.00	Petition Fee	0.00
Miscellaneous Fee	0.00	Automation Fee	0.00
		Total Redemption Amount	2819.88

Name of Redeeming Party 1ST AMERICAN RE/T. JOINER

SELECT NEXT ACTION-

- | | | |
|----------------------------|-----------------------|--------------------|
| F5 - Print Certificate | F10 - Scroll Ahead | HOME - Cancel |
| F6 - Print Redemp Estimate | PG UP - Master Screen | END - Exit Program |
| F9 - Scroll Back | ESC - Save Record | |

5-17-10

07 sale

07 sale
100⁰⁰ short

17-00-515-00

subpd 11-12-10 by Salme
\$ 1378.37

co clerk had 1278.37 entered.
Redeemed

He short 100⁰⁰ + 12⁰⁰ entered -

Talked to [redacted] she to
talk to zippy - get back

to me

1-800-782-6709

Ken @ Salme

BANK CHECK MONEY DRAFT CASH MAIL
ORDER

BANK CHECK MONEY DRAFT CASH MAIL
ORDER

PROPERTY NUMBER 17-000-515-00
NAME JOINER TIMOTHY R & SHARI L
TAX CODE 17001 BILL NUMBER 606

PROPERTY NUMBER 17-000-515-00
NAME JOINER TIMOTHY R & SHARI L
TAX CODE 17001 BILL NUMBER 606

111 RETURN STUB WITH PAYMENT
1111
11
11 DELINQUENT DATE 09/30/2009
11 INSTALLMENT 634.90
11 PENALTY/COST
11 TOTAL
11 AMOUNT PAID
11 BALANCE DUE 634.90
111111
111111

222 RETURN STUB WITH PAYMENT
22 22
22 22
22
22 DELINQUENT DATE 11/02/2009
22 INSTALLMENT 634.90
22 PENALTY/COST
22 TOTAL
22 AMOUNT PAID
22 BALANCE DUE 634.90
2222222
2222222

TOTAL TAX 1,269.80

17.00606

17.00606

Adre Group

*run 28.57
supplie 20.00
auto fee 10.00
Lent 52.00
1378.37*

TAX SALE DATE = 11/24/2008

REDEMPTION CERTIFICATE

STATE OF ILLINOIS)
) SS
MACOUPIN COUNTY)

PARCEL # 17-000-515-00
TAX YEAR 2007
CERTIFICATE # 070587

I, MICHELLE A. ZIPPAY, COUNTY CLERK IN AND FOR SAID COUNTY, DO HEREBY CERTIFY THAT 1ST AMERICAN RE/T. JOINER HAS DEPOSITED IN THIS OFFICE THE SUM OF \$ 2,818.88 FOR THE REDEMPTION OF THE FOLLOWING DESCRIBED REAL ESTATE, TO WIT:

LOT 8
LAKE CATATOGA AREA 5
14-35-203-007

WHICH WAS SOLD TO SABRE GROUP FOR TAXES, PENALTIES AND COSTS THEREON, DUE AND UNPAID FOR THE YEAR 2007, ON THE 24TH DAY OF NOVEMBER, A.D. 2008, BY THE COLLECTOR OF SAID COUNTY.

Table with 2 columns: Description and Amount. Rows include AMOUNT OF SALE (1,145.90), PENALTY 15.00 PERCENT (171.89), SUBSEQUENT TAXES 2008 (1,278.37), INTEREST 12.00 PERCENT (153.40), etc., totaling 2,818.88.

Handwritten number: 1,278.37 1378 37

GIVEN UNDER MY HAND AND THE SEAL OF SAID COUNTY, THIS 15TH DAY OF APRIL

A.D. 2010.
(S E A L)

Signature: Michelle A. Zippay
COUNTY CLERK
[Redacted]

Handwritten date: 4/13/10

P.O. Box 1800
Saint Paul, Minnesota 55101-0800

9495 IMG

Y ST01

Account Number
0 096 2000 0100
Statement Period:
Apr. 1, 2010
through
Apr. 30, 2010

Page 1 of 4



000014728 1 AB 0.360 106481577657809 P
MACOUPIN COUNTY CLERK & RECORDER
TAX REDEMPTION FUND
PO BOX 107
CARLINVILLE IL 62626-0107



To Contact U.S. Bank

Commercial Customer Service: 1-800-706-4727
Telecommunications Device for the Deaf: 1-800-685-5065
Internet: usbank.com

MUNICIPAL INVESTOR CHECKING

U.S. Bank National Association

Member FDIC

Account Number 0-096-2000-0100

Account Summary

Beginning Balance on Apr. 1		\$	175,781.65	Interest Paid this Year	\$	51.92
Customer Deposits	20		141,809.12	Number of Days in Statement Period		30
Other Deposits	2		17.15			
Checks Paid	10		72,630.50			
Ending Balance on Apr. 30, 2010		\$	244,977.42			

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Apr. 1	2021366053	1,412.19		Apr. 16	2325493450	8,006.17
	Apr. 2	1828480550	5,179.03		Apr. 19	2325770650	8,653.77
	Apr. 6	1820214753	4,914.25		Apr. 20	2423856057	10,155.24
	Apr. 7	2421311693	2,629.02		Apr. 21	2326133788	11,564.41
	Apr. 8	2324016822	3,958.89		Apr. 23	2326603076	557.11
	Apr. 9	2324205648	3,234.64		Apr. 26	2425166424	29,888.91
	Apr. 12	1821083616	5,529.49		Apr. 28	2327212279	8,898.30
	Apr. 13	1821268326	1,850.94		Apr. 29	2425857724	20,984.72
	Apr. 14	2324897286	1,938.52		Apr. 30	2426057305	2,369.16
	Apr. 15	2325070344	3,455.58		Apr. 30	1823545843	6,628.84

Total Customer Deposits \$ 141,809.12

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr. 22	Branch Teller Adjustment		0.00
	Encoding Error		
Apr. 30	Interest Paid	3000004991	51.92

Total Other Deposits \$ 51.92

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
5658	Apr. 30	9097500073	2,156.71	5676*	Apr. 28	9392323953	15,207.50
5659	Apr. 2	8995583175	882.47	5679*	Apr. 27	9392154666	28,799.10
5669*	Apr. 13	9397099190	3,277.24	5689*	Apr. 26	9194755787	4,518.80
5671*	Apr. 29	9392609523	7,537.22	5690	Apr. 26	9391500614	1,572.90
5673*	Apr. 29	9392599490	2,848.45	5691	Apr. 26	2425166545	5,830.00

* Gap in check sequence

Conventional Checks Paid (10) \$ 72,630.50

MACOUPIN COUNTY, ILLINOIS

8/24, 2010

To: County Clerk Redemption Acct, Debtor
(Claimant) (Address)

	Parcel # 01-000-143-00			200	-
	short				
	acc Acct # 060003				
	Total 3979.47				
	- 200.00				
	<u>3779.47</u>				
	40.000.0000				

RP
427
8/26/10

STATE OF ILLINOIS }
County of Macoupin } ss.

The undersigned, being duly sworn, on oath states that the above account against the County of Macoupin, in the amount of —

_____ DOLLARS
as indicated above, is just and true; that the services charged therein, or articles furnished, were rendered or furnished as therein charged; that the amount claimed is due and unpaid after allowing all just credits.

Subscribed and sworn to before me this

_____ day of _____, 20

By Nichele A. Zippay
Claimant

County Clerk - Notary Public

8

TAX SALE DATE - 11/19/2007

REDEMPTION CERTIFICATE

STATE OF ILLINOIS)
) SS
MACOUPIN COUNTY)

PARCEL # 01-000-143-00
TAX YEAR 2006
CERTIFICATE # 060003

I, MICHELE ZIPPAY, COUNTY CLERK IN AND FOR SAID COUNTY, DO HEREBY CERTIFY THAT staunton property HAS DEPOSITED IN THIS OFFICE THE SUM OF \$ 3,979.47 FOR THE REDEMPTION OF THE FOLLOWING DESCRIBED REAL ESTATE, TO WIT:

S22 T7 R6
OFF BAL SW NW

24-22-100-015

WHICH WAS SOLD TO RAVEN SECURITIES INC. FOR TAXES, PENALTIES AND COSTS THEREON, DUE AND UNPAID FOR THE YEAR 2006, ON THE 19TH DAY OF NOVEMBER, A.D. 2007, BY THE COLLECTOR OF SAID COUNTY.

Table with 2 columns: Description and Amount. Rows include AMOUNT OF SALE (1,148.72), PENALTY 108.00 PERCENT (1,240.62), SUBSEQUENT TAXES 2007 (1,226.55), INTEREST 24.00 PERCENT (294.37), etc., totaling 3,979.47.

GIVEN UNDER MY HAND AND THE SEAL OF SAID COUNTY, THIS 21ST DAY OF MAY

A.D. 2010.
(S E A L)

Handwritten signature of Michele A. Zippay

COUNTY CLERK





Five Star Service Guaranteed

usbank.com

SHORT
200
Out # 00
060003

DATE 5-20-10

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	DOLLARS	CENTS
CURRENCY	7,819	34
COIN		
CHECKS LIST EACH SEPARATELY		
1 Prairie State	2,875	32
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE RE-ENTER TOTAL HERE	7694	36

⑆541210032⑆ 9620000100⑈

\$ 7694 36

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

post tickets, and all known despite careful inspections, verify, checking your name, supplier immediately in the 1. All orders are furnished on incorrectly printed order.

IMPORTANT: inspect deposit tickets before using

Commercial agreement.

P.O. Box 1800
Saint Paul, Minnesota 55101-0800

9495 IMG

Y ST01

Account Number:
0 096 2000 0100
Statement Period:
May 3, 2010
through
May 31, 2010

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000016449 1 AB 0.360 106481612166750 P
MACOUPIN COUNTY CLERK & RECORDER
TAX REDEMPTION FUND
PO BOX 107
CARLINVILLE IL 62626-0187



To Contact U.S. Bank

Commercial Customer Service: 1-800-706-4727

Telecommunications Device for the Deaf: 1-800-685-5065

Internet: usbank.com

MUNICIPAL INVESTOR CHECKING

Member FDIC

U.S. Bank National Association

Account Number 0-096-2000-0100

Account Summary

	# Items	\$		\$
Beginning Balance on May 3			244,977.42	
Customer Deposits	19		193,099.68	Interest Paid this Year 60.59
Other Deposits	1		8.67	Number of Days in Statement Period 31
Checks Paid	26		253,994.65	
Ending Balance on May 31, 2010		\$	184,091.12	

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount	
	May 5	2328343311	1,648.50		May 20	2320948519	11,430.86	
	May 6	2426570394	2,048.39		May 21	2526367539	7,169.36	
	May 7	1824531010	3,259.54		May 21	2526355321	31,240.56	
	May 11	2427588327	1,793.41		May 24	2026917950	7,929.79	
	May 12	1825381911	1,165.97		May 25	2321636767	2,706.16	
	May 13	2427962389	72,381.77		May 26	1827527230	7,366.58	
	May 14	2428170494	1,985.80		May 27	2321999121	3,917.35	
	May 17	2428601514	3,683.74		May 28	2322293340	662.77	
	May 18	2320536738	12,446.14		May 28	2322293342	2,749.93	
	May 19	2320706204	6,966.12					
			Total Customer Deposits	\$				193,099.68

Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 28	Interest Paid	2800004600	8.67
Total Other Deposits			\$ 8.67

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
5668	May 18	8997284118	3,134.96	5693	May 17	9198853883	17,161.77
5670*	May 18	8997348398	550.70	5694	May 18	9398193762	16,745.14
5672*	May 6	9196878972	29,938.83	5695	May 24	8892233190	19,160.13
5674*	May 11	9396130532	3,960.76	5696	May 14	9397139728	15,223.82
5675	May 7	8897374964	14,256.95	5698*	May 18	9398396934	11,837.52
5680*	May 6	9094102867	18,459.63	5699	May 20	9098582375	7,156.15
5681	May 21	9390333917	2,079.99	5702*	May 28	8896633847	599.37
5683*	May 10	8898613626	7,719.60	5703	May 17	9397195732	1,347.80
5685	May 14	9397123999	395.26	5704	May 20	8890542462	11,322.79
5686	May 11	8991590650	366.48	5705	May 10	2427103344	3,530.00
5688*	May 4	9393700009	927.29	5706	May 10	9395625204	1,714.07
5692*	May 6	8896719369	12,895.66	5707	May 10	9197473762	4,333.72
	May 18	9397644823	27,932.57	5708	May 20	2320948593	21,243.69

* Gap in check sequence

Conventional Checks Paid (26) \$ 253,994.65

P

TAX SALE DATE = 11/19/2007

REDEMPTION CERTIFICATE

STATE OF ILLINOIS)
) SS
MACOUPIN COUNTY)

PARCEL # 08-000-798-00
TAX YEAR 2006
CERTIFICATE # 060291

I, MICHELE ZIPPAY, COUNTY CLERK IN AND FOR SAID COUNTY,
DO HEREBY CERTIFY THAT RICHARD HAMPTON HAS DEPOSITED IN THIS
OFFICE THE SUM OF \$ 1,009.58 FOR THE REDEMPTION OF THE FOLLOWING
DESCRIBED REAL ESTATE, TO WIT:

E 66' LOT 6 BLK 33
HICKOX ADDN
66 X 60
04-09-179-005

WHICH WAS SOLD TO MACOUPIN COUNTY, AS TRUSTEE FOR TAXES, PENALTIES AND
COSTS THEREON, DUE AND UNPAID FOR THE YEAR 2006, ON THE 19TH DAY OF NOVEMBER,
A.D. 2007, BY THE COLLECTOR OF SAID COUNTY.

AMOUNT OF SALE.....	211.86
PENALTY 108.00 PERCENT....	228.81
SUBSEQUENT TAXES 2007.....	202.00
INTEREST 24.00 PERCENT...	48.48
SUBSEQUENT TAXES 2008.....	164.58
INTEREST 12.00 PERCENT...	19.75
SUBSEQUENT TAXES 0000.....	0.00
INTEREST 0.00 PERCENT...	0.00
TAKE NOTICE FEE.....	19.21
ADVERTISING FEE.....	7.40
AUTOMATION FEE.....	0.00
CLERK'S FEE.....	50.00
COURT FEE.....	0.00
SHERIFF FEE.....	11.41
PETITION FEE.....	35.00
MISCELLANEOUS FEE.....	11.08
TOTAL.....	1,009.58

GIVEN UNDER MY HAND AND THE SEAL OF SAID COUNTY, THIS 24TH DAY OF MAY

A.D. 2010.
(S E A L)

Michele A Zippay

COUNTY CLERK



*The
clerk*