



McLean County

FINANCE COMMITTEE AGENDA
Room 400, Government Center

Wednesday, April 8, 2009
4:00 p.m.

1. Roll Call
2. Approval of Minutes: March 4, 2009
 February 17, 2009 Stand-up Meeting
3. Departmental Matters
 - A. Phil Dick, Director, Building and Zoning
 - 1) Items to be Presented for Action:
 - a) Request Approval to Amend the Current Intergovernmental Agreement with Ford, Iroquois, Livingston, and DeWitt Counties to Incorporate a name change from SHOWBUS to SHOW BUS Public Transportation NFP 1-7
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other
 - B. Peggy Ann Milton, County Clerk
 - 1) Items to be Presented for Information:
 - a) Monthly Activity Report, February, 2009 8
 - b) General Report
 - c) Other
 - C. Don Lee, Director, Nursing Home
 - 1) Items to be Presented for Information:
 - a) Retirement Letter 9
 - b) Monthly Reports 10-12
 - c) General Report
 - d) Other
 - D. Lee Newcom, County Recorder
 - 1) Items to be Presented for Information:
 - a) General Report 13-15
 - b) Other

- E. Robert Kahman, Supervisor of Assessments
 - 1) Items to be Presented for Information:
 - a) Bank and Foreclosure Sale Report for Northern Illinois and McLean County 16-18
 - b) General Report
 - c) Other

- F. Becky McNeil, County Treasurer
 - 1) Items to be Presented for Information:
 - a) Accept and place on file County Treasurer's Monthly Financial Reports as of March 31, 2009
 - b) Employee Benefit Fund Quarterly Report
 - c) CDAP Revolving Loan Fund Quarterly Report
 - d) General Report
 - e) Other

- G. Jackie Dozier, County Auditor
 - 1) Items to be Presented for Information:
 - a) Personnel Audit Reports
 - (1) Highway Department 19-20
 - (2) Health Department 21-26
 - (3) Sheriff's Office 27-28
 - (4) State's Attorneys Office 29-31
 - b) General Report
 - c) Other

- H. Bill Yoder, McLean County State's Attorney
 - 1) Items to be Presented for Action:
 - a) EXECUTIVE SESSION: Personnel Matters
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other

- I. John M. Zeunik, County Administrator
 - 1) Items to be Presented for Action:
 - a) Request Approval of a Resolution of the McLean County Board Setting forth Specific Recommendations for the Fiscal Year 2009 General Fund Annual Appropriation and Budget Ordinance 32-33
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other

- 4. Recommend Payment of Bills and Transfers, if any, to County Board
- 5. Other Business and Communication
- 6. Adjournment



INTER-OFFICE COMMUNICATION
DEPARTMENT OF BUILDING AND ZONING
Phone: 888-5160

TO: Chairman Ben Owens and Finance Committee
FROM: Mike Behary, County Planner *MJB*
DATE: March 24, 2009
RE: **SHOW BUS – Amend the Current Intergovernmental Agreement with Ford, Iroquois, Livingston, and Dewitt Counties**

SHOW BUS would like to amend the intergovernmental agreement to provide for public transportation in DeWitt, Ford, Iroquois, Livingston and McLean Counties. SHOW BUS has for many years been a part of the Mennonite Retirement Community, Inc., a non profit corporation. SHOW BUS has grown and expanded its operation over recent years. Therefore, as of July 1, 2009 SHOW BUS will separate from the Mennonite Retirement Community and will be a stand alone entity known as SHOW BUS Public Transportation NFP.

SHOW BUS now needs to amend the intergovernmental agreement to incorporate the name change. The amendment is to change the name of the service provider from Meadows Mennonite Retirement Community, d/b/a SHOW BUS to SHOW BUS Public Transportation NFP.

I have attached a letter from SHOWBUS, a copy of the existing intergovernmental agreements, and a copy of the proposed amendment.

Laura Dick the Director of SHOW BUS and I will be present at the April 1st Finance Committee meeting to answer any questions or concerns. Please call me if I can be of further assistance.

Enclosures: 1) Current Intergovernmental Agreements, 2) Proposed Amendment to the Intergovernmental Agreement, 3) Memo from the Director of SHOWBUS

SHOW BUS Public Transportation
24883 Church Street
Chenoa, IL 61726-9705

Business # 309-747-2454

Reservation # 800-525-2454

March 23, 2009

Mr. Benjamin Owens
Chair, Finance Committee, McLean County Board
115 East Washington
Bloomington, IL 61701

Dear Mr. Owens:

For many years, SHOW BUS has operated as a program under Meadows Mennonite Retirement Community, Inc., a not for profit corporation. Since SHOW BUS has continued to expand services over the years, it now appears to be in the best interests of the program, Meadows Mennonite Retirement Community and the populations they serve for SHOW BUS to become a separate entity.

Therefore, as of July 1, 2009, Meadows Mennonite Retirement Community, d/b/a SHOW BUS will become SHOW BUS Public Transportation NFP.

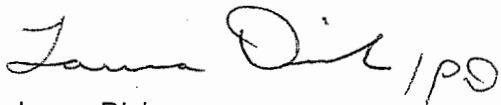
If acceptable to all parties, the current Intergovernmental Agreement to Provide for Public Transportation in DeWitt, Ford, Iroquois, Livingston and McLean Counties will need to be amended to reflect the name change of the service provider.

I am attaching a copy of the current agreement, the two previous addenda allowing for application for funding through the Downstate Operating Assistance Program and adding DeWitt County and a sample addendum changing the name of the service provider.

I will attend any meetings and hearings you deem appropriate to discuss the new amendment, and I will arrange for delivery of the original amendment for signatures as appropriate.

Thank you so much for your ongoing support of rural public transportation, and please telephone me if you have any questions or concerns.

Sincerely,

Handwritten signature of Laura Dick in black ink, followed by the initials "LPD".

Laura Dick

cc: McLean County Building and Zoning Dept.

AMENDMENT TO AN INTERGOVERNMENTAL AGREEMENT
TO PROVIDE FOR PUBLIC TRANSPORTATION
IN DEWITT, FORD, IROQUOIS, LIVINGSTON AND MCLEAN COUNTIES

WHEREAS, the above named Agreement stipulated that public transit service is essential to the transportation of persons in non-urbanized areas; and

WHEREAS, the Participants of the above named Agreement wish to provide public transportation for their citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof; and

WHEREAS, the above named Agreement stipulated that any revisions to the Agreement must be agreed to by the Participants as evidenced by an addendum signed by the authorized representatives of each

THEREFORE BE IT RESOLVED BY THE PARTICIPANTS

1. That since the service provider currently named as Meadows Mennonite Retirement Community, a not-for-profit corporation d/b/a SHOW BUS, will become (effective July 1, 2009) a not-for-profit corporation SHOW BUS Public Transportation NFP that the above named Participants amend the Intergovernmental Agreement to reflect this change in the name of the service provider.

2. That only one original copy of this Amendment shall be signed and executed by the Participants and that any photocopies of the executed Amendment shall be deemed to be duplicate originals.

APPROVED by the Ford County Board on the _____ day of _____, 2009

Ford County Board Chair
ATTEST: _____
Date: _____

APPROVED by the Iroquois County Board on the _____ day of _____, 2009

Iroquois County Board Chair
ATTEST: _____
Date: _____

APPROVED by the Livingston County Board on the _____ day of _____, 2009

Livingston County Board Chair
ATTEST: _____
Date: _____

APPROVED by the McLean County Board on the _____ day of _____, 2009

McLean County Board Chair
ATTEST: _____
Date: _____

APPROVED by the DeWitt County Board on the _____ day of _____, 2009

DeWitt County Board Chair
ATTEST: _____
Date: _____

**AN INTERGOVERNMENTAL AGREEMENT
TO PROVIDE FOR PUBLIC TRANSPORTATION**

IN FORD, IROQUOIS, LIVINGSTON AND MCLEAN COUNTIES

This Agreement is entered into by and between Ford, Iroquois, Livingston and McLean Counties (hereinafter referred to as the "Participants") for the provision of public transportation in said counties.

WHEREAS, the provision of public transit service is essential to the transportation of persons in non-urbanized areas; and

WHEREAS, the Participants wish to provide public transportation for their citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof; and

WHEREAS, it is the mutual desire of the Participants that McLean County be designated as the "Primary Participant"

THEREFORE BE IT RESOLVED BY THE PARTICIPANTS

1. That application be made by McLean County, the Primary Participant, to the Division of Public Transportation, Department of Transportation, State of Illinois, for financial assistance grants under Section 5311 of the Federal Transit Act of 1991, for the purpose of off-setting a portion of the Public Transportation Program operating deficits of the Participants.
2. That the McLean County Board Chairman is hereby authorized and directed to execute and file on behalf of the Participants the grant applications named above.
3. That the McLean County Board Chairman is hereby authorized and directed to execute and file on behalf of the Participants all required Grant Agreements with the Illinois Department of Transportation.
4. That it shall be the responsibility of the Primary Participant to receive all Section 5311 funds from the Illinois Department of Transportation and disburse them to Meadows Mennonite Retirement Community, a not-for-profit corporation d/b/a SHOW BUS, the service provider under the terms and conditions of the agreement.
5. That the delivery of services by the service provider will be made in accordance with agreements entered into by the service provider and the Primary Participant.
6. That any revisions to this Agreement must be agreed to by the Participants as evidenced by an addendum signed by the authorized representative of each.

7. That this Agreement or any part thereof may be renegotiated where changes are required by State or Federal law, rules, regulations or court action, or when Participants agree that a new Agreement would meet their particular needs.

8. That this Agreement is binding upon the Participants, their successors and assigns.

9. That if any section, sentence, clause, phrase or portion of this Intergovernmental Agreement is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of this Agreement. It is hereby declared the intent of the Participants that this Agreement shall remain valid and enforceable, notwithstanding the invalidity of any part hereof.

10. That this Agreement will be ongoing unless a Participant chooses to withdraw from the Agreement.

11. That only one original copy of this Intergovernmental Agreement shall be signed and executed by Participants and that any photocopies of the executed Intergovernmental Agreement shall be deemed to be duplicate originals.

APPROVED by the Ford County Board on the 12th day of March, 1996

J. Stewart
Ford County Board Chairman

ATTEST:

Ronald Rasmus

Date

March 12, 1996

APPROVED by the Iroquois County Board on the 12th day of March, 1996

Dee Waldhorn
Iroquois County Board Chairman

ATTEST:

John M. Keute

Date

March 12, 1996

APPROVED by the Livingston County Board on the 12th day of March, 1996

Roger D. Brown
Livingston County Board Chairman

ATTEST:

Ronald E. Hayes

Date

March 14, 1996

APPROVED by the McLean County Board on the 19th day of March, 1996

Jay Clark
McLean County Board Chairman

ATTEST:

Janette Barrett

Date

March 19, 1996

AMENDMENT TO AN INTERGOVERNMENTAL AGREEMENT
TO PROVIDE FOR PUBLIC TRANSPORTATION
IN FORD, IROQUOIS, LIVINGSTON AND MCLEAN COUNTIES

WHEREAS, the above named Agreement stipulated that public transit service is essential to the transportation of persons in non-urbanized areas; and

WHEREAS, the Participants of the above named Agreement wish to provide public transportation for their citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof; and

WHEREAS, the above named Agreement stipulated that any revisions to the Agreement must be agreed to by the Participants as evidenced by an addendum signed by the authorized representatives of each

THEREFORE BE IT RESOLVED BY THE PARTICIPANTS

1. That funding through the Downstate Operating Assistance Program be sought by McLean County, the Primary Participant, through an appropriation secured and approved by the General Assembly and that any/all applications and verifications deemed necessary by the Illinois Department of Transportation will be submitted in order to access such funds.
2. That the McLean County Board Chairman is hereby authorized and directed to execute and file on behalf of the participants the above described documentation.
3. That all provisions for receipt and disbursement of such funds and for the delivery of the resultant services will follow in accordance with the Intergovernmental Agreement for which this serves as an Amendment.
4. That only one original copy of this Amendment shall be signed and executed by Participants and that any photocopies of the executed Amendment shall be deemed to be duplicate originals.

APPROVED by the Ford County Board on the 12th day of February, 2007

Abbie Smith
Ford County Board Chair

ATTEST: Linda Kellehals

Date: February 12, 2007

APPROVED by the Iroquois County Board on the 13th day of February 2007

Ronald Schweder
Iroquois County Board Chair

ATTEST: Mark R. Henn

Date: February 13, 2007

APPROVED by the Livingston County Board on the 15 day of Feb, 2007

Bill Holt
Livingston County Board Chair

ATTEST: Kristy A. Masching

Date: Feb 16, 2007

APPROVED by the McLean County Board on the 20th day of Feb. 2006

[Signature]
McLean County Board Chair

ATTEST: [Signature]

Date: Feb 21, 2006

B+2

AMENDMENT TO AN INTERGOVERNMENTAL AGREEMENT
TO PROVIDE FOR PUBLIC TRANSPORTATION
IN FORD, IROQUOIS, LIVINGSTON AND MCLEAN COUNTIES

WHEREAS, the above named Agreement stipulated that public transit service is essential to the transportation of persons in non-urbanized areas; and

WHEREAS, the Participants of the above named Agreement wish to provide public transportation for their citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof; and

WHEREAS, the above named Agreement stipulated that any revisions to the Agreement must be agreed to by the Participants as evidenced by an addendum signed by the authorized representatives of each

THEREFORE BE IT RESOLVED BY THE PARTICIPANTS

1. That since DeWitt County also has stipulated that public transit service is essential to the transportation of persons in non-urbanized areas and wishes to provide public transportation for their citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof, that the above named Participants amend the Intergovernmental Agreement to include DeWitt County as a Participant, bound by conditions in the Agreement and all Amendments to the Agreement.
2. That all future Amendments shall list the Participants as: DeWitt, Ford, Iroquois, Livingston and McLean Counties.
3. That only one original copy of this Amendment shall be signed and executed by the original Participants and DeWitt County and that any photocopies of the executed Amendment shall be deemed to be duplicate originals.

APPROVED by the Ford County Board on the 14th day of January, 2008
Debbie Smith
 Ford County Board Chair
 ATTEST: Liz Kellars
 Date: 1/14/08

APPROVED by the Iroquois County Board on the 8th day of Jan, 2008
Ronald Schroeder By JW
 Iroquois County Board Chair
 ATTEST: Mark R. Hill
 Date: _____

APPROVED by the Livingston County Board on the 17th day of January, 2008
B. Holt
 Livingston County Board Chair
 ATTEST: Kristy A. Masching
 Date: 01-17-08

APPROVED by the McLean County Board on the 18th day of December, 2007
Mark Som
 McLean County Board Chair
 ATTEST: Edmund Milton
 Date: 12/18/07

APPROVED by the DeWitt County Board on the 24 day of Jan, 2008
Steve Pohl
 DeWitt County Board Chair
 ATTEST: Jaime Usher
 Date: 1-24-08

McLean County Clerk
2009 Monthly Activity Report
(For Period Ending February 28, 2009)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2008 YTD	2009 YTD	2009 Percent of Budget
Example	Number Processed	Dollar Amount Generated													
Assumed Names	20	22											54	42	
\$3.00	\$60.00	\$66.00											\$161.00	\$126.00	12.60%
*Birth Record Requests	605	599											1,653	1,203	
\$13.00/\$7.00	\$6,973.00	\$7,208.00											\$13,666.00	\$14,181.00	15.09%
*Death Record Requests	30	71											132	101	
\$11.00/\$5.00	\$276.00	\$640.00											\$776.00	\$916.00	18.32%
Liquor Licenses	0	0											0	0	
Amount Varies	\$0.00	\$0.00											\$0.00	\$0.00	0.00%
Marriage License Applications	37	41											85	78	
\$22.00	\$814.00	\$902.00											\$1,870.00	\$1,716.00	7.80%
*Marriage Record Requests	121	152											326	273	
\$13.00/\$7.00	\$1,371.00	\$1,694.00											\$2,486.00	\$3,065.00	9.01%
Notary Public Commissions	35	33											92	68	
\$10.00/\$5.00	\$200.00	\$200.00											\$550.00	\$400.00	13.33%
Take Notices	268	281											416	549	
\$15.32	\$4,105.76	\$4,304.92											\$6,084.00	\$8,410.68	95.58%
Tax Redemption Fees	86	97											147	183	
\$70.00	\$6,020.00	\$6,790.00											\$10,290.00	\$12,810.00	21.35%
Taxes Redeemed	\$278,927.35	\$393,717.56											\$390,737.58	\$672,644.91	N/A
Voter Registrations/ Address Changes/ Cancellations	524	488											2,791	1,012	N/A

* NOTE: Vital record fees increased per County Board Ordinance on January 1, 2009.



NURSING HOME
(309) 888-5380
901 N. Main Normal, Illinois 61761

March 31, 2009

John Zeunik
McLean County Administrator
Government Center
Bloomington, Illinois 61701

Dear, John,

As you are aware from our previous conversations, I will be accepting the County's offer of early retirement as Administrator of the McLean County Nursing Home effective May 16, 2009. After serving in this position for 31 plus years, I do so with mixed emotions.

I regard myself as very fortunate to have been a part of McLean County Government and consider the County to be an exemplary employer. While, after 31 years with the County, it would appear on the surface that I have a very limited frame of reference, I am familiar with the working environment of my counterparts in other counties that have, or have had, a county nursing home. I consider McLean County second to none. From the Board, to County Administration, to other County officials, and to my fellow co-workers at the nursing home I have been very proud to be a part of McLean County Government.

Over the years I have had the privilege of working with Board Chairmen and Board members who have steadfastly supported their nursing home. Individuals have changed over time; but with every change the support was always there. I think I stand alone amongst my counterparts when I say I do not recall an instance when the Board did not support a request I made on behalf of the nursing home, its residents or staff. No less important has been the caliber of people in the County Administrator's office and the Administrative staff. Their support and management style have promoted an atmosphere that has allowed for the development of a solid and stable organizational structure at the nursing home.

While I look forward to retirement, I will greatly miss the relationships I have enjoyed with the County and the McLean County Nursing Home. I am confident, however, that the citizens of McLean County will continue to be well served by both.

Sincerely,

A handwritten signature in black ink that reads "Donald Lee". The signature is written in a cursive style with a prominent initial "D".

Donald Lee

McLEAN COUNTY NURSING HOME

ACCRUED EXPENDITURE

Pr Date: March 31, 2009

	2009 BUDGET	2009 MONTHLY ALLOC	FEB, 2009 ACCRUED EXPENSE	2009 MONTHLY ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/09
SALARIES	3,787,221	290,211	309,852	611,477	622,752	3,164,469	11,275	16.44%	3,852,621
IMRF	281,769	21,615	23,053	45,546	46,333	235,436	787	16.44%	286,635
MED/LIFE	490,580	14,313	37,634	79,299	79,299	411,281	0	16.16%	490,580
SOC/SEC	289,722	22,225	23,704	46,832	47,641	242,082	809	16.44%	294,725
VAC LIAB	30,000	2,301	2,301	4,849	4,849	25,151	0	16.16%	30,000
SELLBACK	0	0	0	0	0	0	0	0.00%	#DIV/0!
PERSONNEL	4,879,293	350,666	396,543	788,004	800,874	4,078,419	12,871	16.41%	4,954,561
COMMODITIES	818,708	62,805	54,013	132,339	120,299	698,409	(12,040)	14.69%	744,222
CONTRACTUAL	1,444,659	109,688	253,055	233,520	517,352	927,308	283,831	35.81%	3,200,565
CAPITAL	351,270	26,947	176	56,781	351	350,919	(56,430)	0.10%	2,170
GRAND TOTAL	7,493,930	550,106	703,787	1,210,644	1,438,876	6,055,055	228,232	19.20%	8,901,519

McLEAN COUNTY NURSING HOME

ACCRUED REVENUE

Pr Date: March 31, 2009

	2009 BUDGET	2009 MONTHLY ALLOC	FEB, 2009 ACCRUED REVENUE	2009 MONTHLY ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/09
MEDICARE REVENUE	766,500	58,800	90,299	123,900	156,129	610,371	32,229	20.37%	965,881
IDPA REVENUE	3,153,600	241,920	461,311	509,760	993,643	2,159,957	483,883	31.51%	6,147,111
SCHOOLING REIMB	0	0	0	0	0	0	0	#DIV/0!	0
JDC LAUNDRY	8,439	647	542	1,364	542	7,897	(822)	6.42%	3,351
JDC FOOD	35,000	2,685	2,008	5,658	2,008	32,992	(3,650)	5.74%	12,421
MEALS	600	46	175	97	291	309	194	48.50%	1,800
PVT PAY REVENUE	2,151,675	165,060	103,388	347,805	210,155	1,941,520	(137,650)	9.77%	1,300,112
UNCLASS	12,000	921	214	1,940	252	11,748	(1,688)	2.10%	1,557
INTEREST EARNED	97,990	7,517	10,785	15,839	22,641	75,349	6,801	23.11%	140,066
SALE OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0
TRANSFER IN	579,004	44,417	57,207	93,592	117,130	461,874	23,538	20.23%	724,620
TELEPHONE REIMB	0	0	840	0	1,560	(1,560)	1,560	#DIV/0!	9,651
TOTAL ACC REVENUE	6,804,808	522,013	726,768	1,099,955	1,504,350	5,300,458	404,394	22.11%	9,306,570
TOTAL ACC REVENUE	6,804,808	522,013	726,768	1,099,955	1,504,350	5,300,458	404,394	22.11%	9,306,570
LESS ACCRUED EXPENS	(7,493,930)	(550,106)	(703,787)	(1,210,644)	(1,438,876)	(6,055,055)	(228,232)	19.20%	(8,901,519)
ACC REV - (ACC EXP)	(689,122)	(28,093)	22,981	(110,688)	65,474	(754,596)	176,163		405,052
PLUS CAP EXP	0	26,947	176	56,781	351	350,919	(56,430)		2,170
ACC BALANCE	(689,122)	(1,146)	23,156	(53,908)	65,825	(403,677)	119,733		407,222

McLEAN COUNTY NURSING HOME

CENSUS Report - 2009

MONTH	AVG MEDICARE	AVG HUM/OSF	AVG PVT PAY	AVG IDPA	AVG IN HOUSE	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	6.13	0.00	27.90	87.06	121.10	0.77	121.87	28.12903
FEBRUARY	9.18	0.00	25.93	87.50	122.61	0.79	123.39	26.60714
MARCH								
APRIL								
MAY								
JUNE								
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								

YTD AVERAGE 7.65 0.00 26.92 87.28 121.85 0.78 122.63 27.36809
 % OF CAPACITY 5.10% 0.00% 17.94% 58.19% 81.23% 0.52% 81.75% 0.182454



H. Lee Newcom
McLean County Recorder
115 E. Washington Street, Room M-104
Post Office Box 2400
Bloomington, IL 61702-2400
(309) 888-5170
(309) 888-5927 Fax

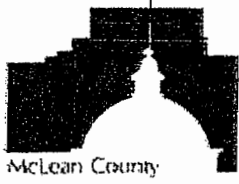
March 23, 2009

To: Honorable Members of the Finance Committee

From: Lee Newcom, McLean County Recorder

Please be advised for the month of February 2009 that revenue, state stamp inventory and receipts, and receivables reconcile with the general ledger.

A copy of February 2009's "Monthly Account Balances" is attached.



H. LEE NEWCOM
COUNTY RECORDER

115 East Washington Street, Room M-104 • PO Box 2400 • Bloomington, Illinois 61702-2400
Phone (309) 888-5170 • Fax (309) 888-5927
Email: recorder@mcleancountyil.gov • Website: www.mcleancountyil.gov/recorder

MONTHLY REPORT
OF
OFFICIAL RECEIPTS

TO THE COUNTY BOARD OF MCLEAN COUNTY

I, H. Lee Newcom, Recorder, in and for the County of McLean and the State of Illinois, respectfully present the following report of all fees received for the Recorder's office, for and during the period of **February 2, 2008** through **February 28, 2008**

RECEIPTS:

Due IDOR-Rental Housing Program	\$	24,795.00
Copy Fees	\$	769.85
Recording Fees	\$	47,047.00
County Revenue Stamps	\$	10,002.25
Microfilm Sales	\$	-
Data Sales	\$	125.00
Recorder Receivable	\$	124.00
Rental Housing Support Program	\$	2,755.00
Document Storage	\$	8,844.00
GIS Document Storage	\$	2,948.00
Document Storage Receivable	\$	96.00
State Revenue Stamps	\$	20,004.50
GIS Fund	\$	14,740.00
GIS Receivable	\$	48.00
Unclassified Revenue	\$	1.00
Total Receipts	\$	132,299.60

Deposited with County Treasurer \$ 132,299.60

Balance on hand:

Cash	\$	50.00
Accounts Receivable	\$	992.00
Total	\$	1,042.00

#N/A January 1900

H. Lee Newcom
McLean County Recorder

FILED
McLEAN COUNTY, ILLINOIS

MAR 23 2009

Regina S. Milton
COUNTY CLERK

Year-to-date Totals through February, 2009

Month-to-date Totals

Account #	Account Description	Cash/Check/ Change	Charge	Charges Paid	Other Pay Method	Total	Cash/Check/ Change	Charge	Charges Paid	Other Pay Method	Total
0-201-070-034	Due Idor-Rental Hsg Prog	\$24,597.00	\$0.00	\$0.00	\$198.00	\$24,795.00	\$44,739.00	\$0.00	\$0.00	\$612.00	\$45,351.00
8-410-008-034	Copy Fees	\$769.85	\$0.00	\$0.00	\$0.00	\$769.85	\$1,710.20	\$0.00	\$0.00	\$0.00	\$1,710.20
8-410-029-035	Recording Fees	\$46,865.00	\$524.00	\$124.00	\$306.00	\$47,571.00	\$85,036.00	\$943.00	\$867.00	\$1,020.00	\$86,132.00
8-410-032-036	County Revenue Stamps	\$10,002.25	\$0.00	\$0.00	\$0.00	\$10,002.25	\$27,873.25	\$0.00	\$0.00	\$0.00	\$27,873.25
8-410-111-111	Payment On Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8-410-128-100	Microfilm Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8-410-132-100	Data Sales	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	\$205.00	\$0.00	\$0.00	\$0.00	\$205.00
8-410-195-035	Rental Hsg Support Program	\$2,733.00	\$0.00	\$0.00	\$22.00	\$2,755.00	\$4,971.00	\$0.00	\$0.00	\$68.00	\$5,039.00
4-102-222-222	Balance Brought Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4-102-222-222	Balance Brought Forward/Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8-410-089-284	Document Storage	\$8,850.00	\$192.00	\$72.00	\$66.00	\$9,036.00	\$16,521.00	\$426.00	\$483.00	\$207.00	\$16,671.00
8-410-181-100	Gis Document Storage	\$2,950.00	\$64.00	\$24.00	\$22.00	\$3,012.00	\$5,507.00	\$142.00	\$161.00	\$69.00	\$5,557.00
0-126-001-903	State Revenue Stamps	\$20,004.50	\$0.00	\$0.00	\$0.00	\$20,004.50	\$55,746.50	\$0.00	\$0.00	\$0.00	\$55,746.50
8-410-181-100	Gis Fund	\$14,678.00	\$212.00	\$48.00	\$110.00	\$14,952.00	\$27,043.00	\$368.00	\$328.00	\$345.00	\$27,428.00
Final Total :		\$131,574.60	\$992.00	\$268.00	\$724.00	\$133,022.60	\$269,351.95	\$1,879.00	\$1,839.00	\$2,321.00	\$271,712.95

County	Year	PTAX-203	Number of Ordered 10d	Court		In Lieu of Foreclose		Condemn		Auction Sale		Total	
				10d	% of Total	10e	% of Total	10f	% of Total	10g	% of Total	10d, 10e, 10f, & 10g	% of Total
Boone	2006	2,088	42	2.01%	3	0.14%	0	0.00%	5	0.24%	50	2.39%	
	2007	1,383	29	2.10%	9	0.65%	0	0.00%	4	0.29%	42	3.04%	
	* 2008	805	49	6.09%	0	0.00%	0	0.00%	2	0.25%	51	6.34%	
Bureau	2006	1,111	15	1.35%	1	0.09%	3	0.27%	10	0.90%	29	2.61%	
	2007	938	20	2.13%	4	0.43%	0	0.00%	20	2.13%	44	4.69%	
	2008	590	2	0.34%	1	0.17%	3	0.51%	13	2.20%	19	3.22%	
Carroll	2006	732	10	1.37%	1	0.14%	0	0.00%	7	0.96%	18	2.46%	
	2007	679	5	0.74%	1	0.15%	1	0.15%	6	0.88%	13	1.91%	
	2008	494	4	0.81%	0	0.00%	0	0.00%	2	0.40%	6	1.21%	
DeKalb	2006	3,000	30	1.00%	2	0.07%	3	0.10%	11	0.37%	46	1.53%	
	2007	2,248	21	0.93%	2	0.09%	3	0.13%	21	0.93%	47	2.09%	
	* 2008	1,446	39	2.70%	4	0.28%	0	0.00%	22	1.52%	65	4.50%	
DuPage	2006	21,767	67	0.31%	14	0.06%	18	0.08%	18	0.08%	117	0.54%	
	2007	16,369	115	0.70%	18	0.11%	3	0.02%	24	0.15%	160	0.98%	
	* 2008	11,064	218	1.97%	31	0.28%	8	0.07%	38	0.34%	295	2.67%	
Grundy	2006	1,753	5	0.29%	1	0.06%	7	0.40%	2	0.11%	15	0.86%	
	2007	1,296	16	1.23%	3	0.23%	1	0.08%	2	0.15%	22	1.70%	
	* 2008	939	34	3.62%	4	0.43%	11	1.17%	7	0.75%	56	5.96%	
Henry	2006	1,610	20	1.24%	3	0.19%	0	0.00%	20	1.24%	43	2.67%	
	2007	1,372	24	1.75%	1	0.07%	0	0.00%	35	2.55%	60	4.37%	
	* 2008	1,310	19	1.45%	0	0.00%	0	0.00%	49	3.74%	68	5.19%	
JoDavies	2006	1,238	14	1.13%	4	0.32%	0	0.00%	5	0.40%	23	1.86%	
	2007	930	6	0.65%	0	0.00%	0	0.00%	3	0.32%	9	0.97%	
	2008	633	12	1.90%	0	0.00%	0	0.00%	1	0.16%	13	2.05%	
Kane	2006	15,080	113	0.75%	22	0.15%	1	0.01%	8	0.05%	144	0.95%	
	2007	11,546	173	1.50%	22	0.19%	1	0.01%	14	0.12%	210	1.82%	
	2008	3,637	110	3.02%	14	0.38%	0	0.00%	12	0.33%	136	3.74%	
Kendall	2006	6,179	26	0.42%	5	0.08%	18	0.29%	5	0.08%	54	0.87%	
	2007	4,718	40	0.85%	3	0.06%	6	0.13%	4	0.08%	53	1.12%	
	2008	2,552	86	3.37%	3	0.12%	18	0.71%	5	0.20%	112	4.39%	

* Indicates county has been completely edited for 2008

County	Year	Number of PTAX-203	Court Ordered 10d	In Lieu of Foreclose		Condemn		Auction Sale		Total 10d, 10e, 10f, & 10g	% of Total	
				% of Total	10e	% of Total	10f	% of Total	10g			
Lake	2006	17,907	193	1.08%	23	0.13%	11	0.06%	48	0.27%	275	1.54%
	2007	13,730	235	1.71%	42	0.31%	16	0.12%	39	0.28%	332	2.42%
	2008	9,240	329	3.56%	26	0.28%	9	0.10%	50	0.54%	414	4.48%
LaSalle	2006	4,907	40	0.82%	7	0.14%	22	0.45%	21	0.43%	90	1.83%
	2007	4,475	38	0.85%	2	0.04%	11	0.25%	26	0.58%	77	1.72%
	2008	4,190	49	1.17%	7	0.17%	38	0.91%	30	0.72%	124	2.96%
Lee	2006	1,366	20	1.46%	3	0.22%	0	0.00%	9	0.66%	32	2.34%
	2007	1,318	14	1.06%	0	0.00%	0	0.00%	5	0.38%	19	1.44%
	* 2008	1,036	18	1.74%	3	0.29%	0	0.00%	8	0.77%	29	2.80%
McHenry	2006	9,207	63	0.68%	14	0.15%	0	0.00%	10	0.11%	87	0.94%
	2007	6,802	92	1.35%	11	0.16%	1	0.01%	12	0.18%	116	1.71%
	2008	4,190	135	3.22%	23	0.55%	16	0.38%	6	0.14%	180	4.30%
McLean	2006	5,169	53	1.03%	6	0.12%	47	0.91%	46	0.89%	152	2.94%
	2007	4,436	51	1.15%	5	0.11%	0	0.00%	15	0.34%	71	1.60%
	2008	3,961	58	1.46%	4	0.10%	2	0.05%	20	0.50%	84	2.12%
Marshall	2006	528	6	1.14%	3	0.57%	4	0.76%	2	0.38%	15	2.84%
	2007	432	4	0.93%	2	0.46%	0	0.00%	11	2.55%	17	3.94%
	* 2008	421	7	1.66%	1	0.24%	0	0.00%	12	2.85%	20	4.75%
Mercer	2006	560	8	1.43%	1	0.18%	0	0.00%	48	8.57%	57	10.18%
	2007	546	16	2.93%	1	0.18%	1	0.18%	75	13.74%	93	17.03%
	2008	366	10	2.73%	1	0.27%	0	0.00%	44	12.02%	55	15.03%
Ogle	2006	1,802	20	1.11%	2	0.11%	0	0.00%	13	0.72%	35	1.94%
	2007	1,438	28	1.95%	2	0.14%	0	0.00%	28	1.95%	58	4.03%
	* 2008	1,066	21	1.97%	1	0.09%	0	0.00%	18	1.69%	40	3.75%
Putnam	2006	256	4	1.56%	0	0.00%	4	1.56%	2	0.78%	10	3.91%
	2007	210	2	0.95%	0	0.00%	0	0.00%	1	0.48%	3	1.43%
	2008	39	2	5.13%	0	0.00%	0	0.00%	1	2.56%	3	7.69%
Rock Island	2006	3,570	82	2.30%	3	0.08%	0	0.00%	15	0.42%	100	2.80%
	2007	3,394	104	3.06%	5	0.15%	0	0.00%	25	0.74%	134	3.95%
	2008	2,693	86	3.19%	4	0.15%	1	0.04%	21	0.78%	112	4.16%

* Indicates county has been completely edited for 2008

County	Year	Number of PTAX-203	Court Ordered 10d	In Lieu of Foreclose		Condemn		Auction Sale		Total 10d, 10e, 10f, & 10g	% of Total	
				% of Total	10e	% of Total	10f	% of Total	10g			
Stephenson	2006	1,387	54	3.89%	3	0.22%	0	0.00%	14	1.01%	71	5.12%
	2007	1,200	35	2.92%	2	0.17%	0	0.00%	12	1.00%	49	4.08%
	* 2008	988	41	4.15%	1	0.10%	0	0.00%	17	1.72%	59	5.97%
Whiteside	2006	1,659	44	2.65%	0	0.00%	0	0.00%	4	0.24%	48	2.89%
	2007	1,607	40	2.49%	5	0.31%	0	0.00%	7	0.44%	52	3.24%
	* 2008	1,306	26	1.99%	4	0.31%	0	0.00%	3	0.23%	33	2.53%
Will	2006	22,518	224	0.99%	32	0.14%	22	0.10%	21	0.09%	299	1.33%
	2007	15,039	181	1.20%	31	0.21%	30	0.20%	14	0.09%	256	1.70%
	* 2008	9,896	288	2.91%	29	0.29%	12	0.12%	18	0.18%	347	3.51%
Winnebago	2006	10,138	301	2.97%	19	0.19%	0	0.00%	36	0.36%	356	3.51%
	2007	8,275	290	3.50%	18	0.22%	0	0.00%	25	0.30%	333	4.02%
	2008	5,562	183	3.29%	13	0.23%	3	0.05%	13	0.23%	212	3.81%

* Indicates county has been completely edited for 2008

McLean County Auditor's Office
Personnel Audit of the McLean County Highway Department
August 2008

A Personnel Audit was conducted by the Auditor's Office during the month of August 2008. The audit was conducted to ensure that individuals listed as County employees in the payroll system are actual people. One hundred percent (100%) of the Highway Payroll was selected for testing. Each individual was asked to show a photo id to a representative of the Auditor's Office. A reason for the absence of individuals not available on the first day of testing was noted. Follow-up visits were done to verify each employee.

After all employees had been verified, or noted as a terminated employee, verification of reason noted was compared to the employee's timecard for the pay period(s) tested. Our findings are listed below.

Findings:

1. Ten of the forty-three employees were summer help and had been terminated by the end of August. Their termination was verified through the payroll system. No exceptions noted.
2. On an employee's timecard, the employee was recording overtime on each and every day of the week. Per County Policy, "all overtime must be authorized by the Department Head in advance of being worked", *McLean County Policy and Procedures rule 10.55-9.*
 - a. Management Response: The County Engineer took immediate action to change this prior practice. The employee has had their hours changed and no longer receives ½ an hour of overtime per day automatically.
3. On the same employee's timecard (non-union employee), the Auditor's office noted that the employee was paid for ½ hour of overtime, worked 4 ½ hours, then took 3 hours of sick time. The appropriate payment should have been: 5 hours of regular pay and 2 ½ hours of sick time. The employee is a 7 ½ hour a day employee.
 - a. Management Response: The County Engineer addressed this with the employee and it will not happen again.
4. In the five (5) timecards that were tested, we did not see any supervisor authorization. On two of the timecards, the employee signature was a computer signature and on another, it was clearly not the employee's authentic signature. Per County policy, "all County departments shall use internal timecards providing for the recording of all categories of time and requiring signature by the employee and the supervisor" *...McLean County Policy and Procedures rule 10.58-1.*
 - a. Management Response: The County Engineer agreed that all employees should be signing their timecards and that there should be management oversight. It was decided to have the Assistant County Engineer review the timecards for the office staff, engineering staff, and the two foremen. The head foremen will be reviewing the maintenance staff's timecards. The County Engineer will review the Assistant County Engineer's timecard.
 - b. Auditor Follow-up: To verify that the new procedure had been implemented the Auditor's Office did subsequent testing in September, 2008. Ten employee timecards were tested. In all ten instances, the proper member of management initialed the timecard to indicate their review. In one instance, the employee still is using a computer signature. The Assistant County Engineer said he would address that with the employee.

5. During my initial testing, an employee that was absent was noted to be on vacation. The employee's timecard was reviewed and there was no vacation (or other benefit time) taken on their timecard.
 - a. Management Response: The employee is an exempt employee. The County Engineer agrees to adhere to all federal and state requirements regarding time records for exempt employees.
6. Finally, on an employee's timecard, the employee was paid for overtime and took benefit time in the same week. It is the Auditor's Office position that overtime should be calculated on a weekly basis. Employees should not be allowed to be paid for overtime and benefit time in the same week. For instance, the employee was paid overtime on two separate days of the week, then, took 8 hours of comp time to have Friday off. The employee only worked 32 hours that week; overtime should not start until the employee reaches 40 hours (or 37.5 for some departments). The Union Contract also states that "Overtime shall not apply to an employee who calls in sick, or is otherwise on leave, reports to work later in the same day, and does not actually work beyond the full eight (8) hours that day. In such case, paid leave time shall be adjusted to reflect an eight (8) hour day." *Source: AFSCME Local 537 Labor Agreement with the McLean County Board, effective January 1, 2008-December 31, 2010, page 16, article 11 "Overtime", section 1, "Overtime Pay"*.
 - a. Management Response: The same section of the current contract also specifies that "Any employee required to work more than eight (8) hours per day shall be paid at the rate of one and one-half (1-1/2) times the employee's straight time hourly rate for time over eight (8) hours worked in the same day." If an employee who is contacted and asked to return from paid leave to assist in an emergency were to be paid straight time when all other employees were receiving premium time, it would be unlikely that any employees on leave would ever respond to emergency requests to work additional hours. We will make every effort to clarify the relevant language during our next contract negotiation.

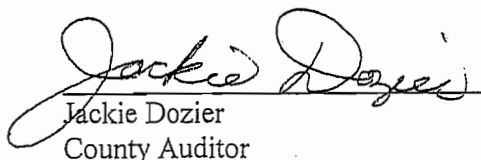
Recommendations:

1. The Auditor's Office recommends that the Highway Department continue with the changes implemented over timecard authorization, exempt employees unofficial comp time, and preauthorization of overtime for the office staff.



Michelle L. Anderson
Financial Reporting Specialist

3/31/2009
Date



Jackie Dozier
County Auditor

3/31/09
Date

McLean County Auditor's Office
Personnel Audit of the McLean County Health Department
September 2008

A Personnel Audit was conducted by the Auditor's Office during the month of September, 2008. The audit was conducted to ensure that individuals listed as County employees in the payroll system are actual people. Eighty-eight percent (88%) of the Health Department's Payroll was selected for testing. Each individual was asked to show a photo id to a representative of the Auditor's Office. A reason for the absence of individuals not available on the first day of testing was noted. Follow-up visits were done to verify each employee.

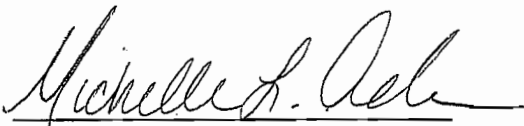
After all employees had been verified, verification of reason noted was compared to the employee's timecard for the pay period(s) tested. Our findings are listed below.

Findings:

1. Per County policy, "all County departments shall use internal timecards providing for the recording of all categories of time and requiring signature by the employee and the supervisor"...*McLean County Policy and Procedures rule 10.58-1*. The Animal Control division of the Health Department has a remote location and generally prints the payroll document to the Admin Support Supervisor's office printer. The Admin Support Supervisor prepares the payroll for the Health Department. Since the document is being printed from a remote location to the Health Department building, it does not have the Animal Control Director's, or the employee's signature. The rest of the Health Department employees have supervisor signatures on their timecards and time off request forms.

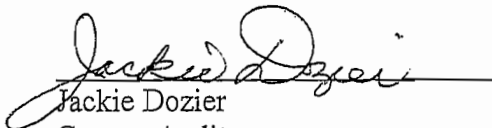
Recommendations:

1. We would recommend that the Animal Control Director print the payroll report in her office, sign it, have the employee's sign it, and fax a copy to the Admin Support Supervisor.



Michelle L. Anderson
Financial Reporting Specialist

3/31/2009
Date


Jackie Dozier
County Auditor

3/31/09
Date

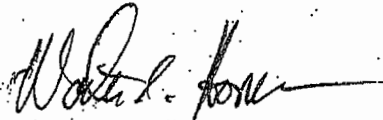
**McLean County Health Department
Management Response to Personnel Audit
September, 2008**

Based upon the recommendation of the McLean County Auditor regarding payroll verification and authorization for the McLean County Animal Control Program, the following revised payroll protocol has been implemented effective with the payroll covering the period March 15 through March 28, 2009:

Revised Payroll Protocol for Animal Control:

The Animal Control Program of the Health Department is located at a separate remote site from the Health Department. Payroll for Animal Control employees is prepared by the Program Manager and submitted to the Administrative Support Supervisor at the Health Department for inclusion with overall Health Department payroll submission. Effective immediately support documentation entitled Hourly Employee Time Sheet (attachment A) which includes the date, hours worked, program designation and signatures of both the employee and supervisor will be submitted along with the County payroll report (attachment D). In addition, employee payroll report forms for compensatory/overtime (attachment B) and time-off requests (attachment C) will be submitted for each payroll including the signature of both the employee and supervisor.

Implementation of these documentation requirements will now position the Animal Control Program's payroll to mirror the Health Department's payroll documentation.



Walter Howe
Assistant Administrator
McLean County Health Department

Attachment A

HOURLY EMPLOYEE TIME SHEET

PAYROLL PERIOD _____ THRU _____

DATE	HOURS	PROGRAM	DATE	HOURS	PROGRAM
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Employee Signature _____

Supervisor's Signature _____

Adm\humanresources\hourly employee time sheet

HOURLY EMPLOYEE TIME SHEET

PAYROLL PERIOD _____ THRU _____

DATE	HOURS	PROGRAM	DATE	HOURS	PROGRAM
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Employee Signature _____

Supervisor's Signature _____

Adm\humanresources\hourly employee time sheet

Attachment B

OSS Comp/Over-Time Form

Employee Name _____

Payroll Period _____ to _____

FIRST WEEK

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
DATE						
COMP-TIME						
OVER-TIME						

SECOND WEEK

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
DATE						
COMP-TIME						
OVER-TIME						

Signature of Employee

Signature of Supervisor

Note: This form must be turned in by 8:30am on the Monday following the end of the payroll period.

Attachment C

McLean County Health Department		Leave Slip Request Form				
Name		FOR OFFICIAL USE ONLY			Div. App.	
Employee Number						
Reviewed By	Date				Dept. App.	
Entered By	Date					
Date	Div.	Time	Program	Site	Code	Pay Type
				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		
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				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		
				3		

Division	Leave Type	Act Code	Pay Type	
			Full-time	Part-time
Administration 1	Vacation	00	150	250
Environmental Health 2	Sick	00	155	255
Personal Health Services 3	Personal	00	180	N/A
Health Ed 4	Comp Used	00	185	N/A
Animal Control 5	Holiday	19	N/A	009
	Bereavement	17	100	200
	Jury Duty	18	100	200
	Military Leave	18	100	200

*Full time employees report Holiday using DAR

Attachment D

PAGE: 331
TINCRDR
RUN DATE: 2/04/09 TIME: 12:59:56

TIME CARD DATA
DEPT 0061

PAY CHECK DATA: 2/20/2009
FROM: 2/01/2009 TO: 2/14/2009

EMPLOYEE # 8479 Morris Janice HOURLY RATE 27.0168 1.0000(\$). 000000% CERT. BONUS APPLIED TO ALL HOURS

TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ	ACCOUNT	05030001	TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ
100	1.50																
	7.50																
100	7.50																

EMPLOYEE # 11654 Payne Teresa HOURLY RATE 17.1825 1.0000(\$). 000000% CERT. BONUS APPLIED TO ALL HOURS

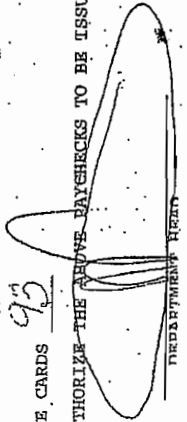
TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ	ACCOUNT	05150001	TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ
100	5.25																

EMPLOYEE # 10022 Rutherford Carolyn HOURLY RATE 20.9372 1.0000(\$). 000000% CERT. BONUS APPLIED TO ALL HOURS

TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ	ACCOUNT	05150001	TYPE	HOURS	SHIFT	FUND	DEPT	SUBD	PROJ	SPRJ
100	6.80																
100	7.00																

NO. OF EMPLOYEES 102 NO. OF TIME CARDS 93

I CERTIFY THE ABOVE TIME RECORDS TO BE TRUE, AND AUTHORIZE THE ABOVE PAYCHECKS TO BE ISSUED FOR THE CURRENT PAY PERIOD AS INDICATED.


 DEPARTMENT HEAD

McLean County Auditor's Office
Personnel Audit of the McLean County Sheriff's Office
November 2008

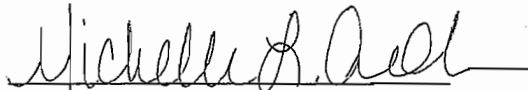
A Personnel Audit was conducted by the Auditor's Office during the month of November, 2008. The audit was conducted to ensure that individuals listed as County employees in the payroll system are actual people. Ninety-six percent (96%) of the Sheriff's Office Payroll was selected for testing. Each individual was asked to show a photo id to a representative of the Auditor's Office. A reason for the absence of individuals not available on the first day of testing was noted. Follow-up visits were done to verify each employee.

After all employees had been verified, verification of reason noted was compared to the employee's timecard for the pay period(s) tested. Our findings are listed below.

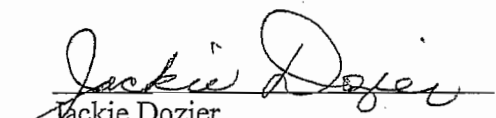
Findings:

1. Per County policy, "all County departments shall use internal timecards providing for the recording of all categories of time and requiring signature by the employee and the supervisor" ...*McLean County Policy and Procedures rule 10.58-1*. During our testing, if an employee was not available for me to physically meet, I asked the reason for their absence and noted it. Upon completion of my testing, I requested copies of timecards for nine employees to verify that the reason noted was reflected in their timecards. I received payroll summaries from the Sheriff's Office, not timecards. Since there are no timecards, they are not able to be reviewed by a supervisor nor are the employees signing anything indicating when they are or are not working.
 - a. Management Response: "...this office is in the process of implementing the use of time sheets that the Auditor's Office is requesting we use. All employees and the supervisors will be putting original signatures on the sheets when they are turned in for payroll."
2. The Sheriff provided "time taken" and "overtime slips" for the patrol staff included in the nine above. It was found that a Sergeant was signing as both the employee and supervisor for his time off and overtime worked.
 - a. Management Response: "...the Sergeants have now been instructed to turn in all of their payroll slips to the appropriate commander to be approved by signature."
3. During testing, an employee was noted as being "off" on Thursday, November 13, 2008. As with everyone else, we requested a copy of the employee's timecard. No benefit time was used for her to be "off" on Thursday, November 13, 2008.
 - a. Management Response: "...it is true that the employee was off on November 13, 2008, but, her timecard did not reflect that. The employee worked on November 11, 2008, Veterans Day, a holiday she should have been off work. She came to work the next day, a Tuesday, which is a commissary day, and a regular work day. She then took off Wednesday, November 13, 2008, in order to correct her weekly time. She failed to correct the timecard apparently by mistake, but the total hours worked that week were correct. Her supervisor is aware of this mistake."

b. NOTE: The holiday, November 11, was on a Tuesday and the day that the employee was off per testing was Thursday, November 13, not Wednesday, November 13th. During 2008, November 13th fell on a Thursday.


Michelle L. Anderson
Financial Reporting Specialist

3/31/2009
Date


Jackie Dozier
County Auditor

3/31/09
Date

McLean County Auditor's Office
Personnel Audit of the McLean County State's Attorney's Office
September 2008

A Personnel Audit was conducted by the Auditor's Office during the month of September, 2008. The audit was conducted to ensure that individuals listed as County employees in the payroll system are actual people. One hundred percent (100%) of the States Attorney's Office Payroll was selected for testing. Each individual was asked to show a photo id to a representative of the Auditor's Office. A reason for the absence of individuals not available on the first day of testing was noted. Follow-up visits were done to verify each employee.

After all employees had been verified, verification of reason noted was compared to the employee's timecard for the pay period(s) tested. Our findings are listed below.

Findings:

1. Per County policy, "all County departments shall use internal timecards providing for the recording of all categories of time and requiring signature by the employee and the supervisor"...*McLean County Policy and Procedures rule 10.58-1*. During our testing, if an employee was not available for me to physically meet, I asked the reason for their absence and noted it. Upon completion of my testing, I requested copies of timecards for three employees to verify that the reason noted was reflected in their timecards. I received attendance records from the State's Attorney's Office, not timecards. Since there are no timecards, they are not able to be reviewed by a supervisor nor are the employees signing anything indicating when they are or are not working.
 - a. Management Response: Under the current system, employees call or email the office manager with the time they are going to be out and how they want that time off designated. She records it by pay period in a stenographer's notebook. At the end of the pay period, the office manager compiles all the notes from the steno notebook by person and transfers that time to each individual employee's annual timesheet. The timesheets are filed in the personnel files at the end of each fiscal year. No member of management was signing a timecard. State's Attorney Bill Yoder does sign and review the bi-weekly payroll report sent to the Treasurer's Office. Prior to the newly implemented system (details below), employees were not required to sign anything.

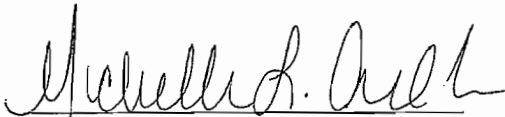
The County policy calls for an internal timecard requiring signature by the employee and the supervisor.

In order to be in compliance with that policy, the SAO has devised an annual timecard to be kept by each support staff (non-professional staff) member. The office manager will continue to record time as it is given to her and transfer those notations to the employees' timesheets. However, in addition, at the end of each pay period, each non-professional employee will complete and sign the appropriate section on their timecard and turn it in to the office manager. The office manager will compare their timecard

- to her notes, talk with the employee to reconcile any discrepancies, sign the timecard for that pay period, and return (a copy of) the timecard to the employee.
- b. Auditor Follow-up: To verify that the new procedure had been implemented the Auditor's Office did subsequent testing in March, 2009. Six non-professional employee timecards were tested. In five instances, the proper member of management initialed the timecard to indicate their review. In one instance, the employee timecard had only the employee's signature, not the supervisors. The Office Manager said that she will be more diligent about it in the future.
2. Per *McLean County Policies and Procedures 10.46-1*, "Personal time leave is granted for discretionary purposes to every full-time County employee in the amount of two (2) days at the beginning of each year". During testing, it was determined that a part-time employee was receiving personal time.
- a. Management Response: Many years ago, it was decided to give our part-time staff informal, pro-rated personal time (which was 1 day for a .5 FTE position). Both part time employees continue to get that 1 personal day each calendar year as an internal "perk".
3. Per *McLean County Policies and Procedures 10.46-2*, "It is not permissible to carry over unused personal leave from one (1) fiscal year to another, therefore, unused personal time shall expire at the end of the fiscal year." On an employee's attendance record, it showed that they had carried forward ½ day of personal time.
- a. Management Response: The employee had 3.75 hours of 2007 personal time left, which was used on January 2, 2008. I thought that carrying personal time over into the first pay period of the new year was an acceptable policy. I mark the time as (for example) "2007 time" so that payroll knows how to deduct it. After that first pay period of the new fiscal year, turning in the previous year's personal time is not accepted.
 - b. Auditor Response: After consultation the payroll clerk, personal time is intended to be used in the year it was earned. Therefore, 2007 personal time must be used between January 1, 2007 and December 31, 2007.
4. During testing, an employee was noted as being out of the office ill. Her attendance record reflects 7.5 hours of sick time, however, the payroll system shows her using 7.5 hours of vacation time.
- a. Management Response: This was simply a coding error. The employee used a sick day (code 155) on September 24; the office manager coded it on the timesheet as a vacation day (code 150). She caught it when she reconciled the accrual hours report that we get each pay period to my book. The office manager told the employee what had happened and I indicated to her that I would simply correct my error the next time she takes a vacation day by reporting it as a sick day. I should have asked the payroll clerk if it was possible to make a correction to the payroll record, but this method just seemed easier to me.
 - b. Auditor Response: After discussing this with the payroll clerk, the preferred method would be for the supervisor or department head to notify her of the error and it would be corrected on the next payroll.


Recommendations:

1. The Auditor's Office recommends that the States Attorney's Office continue with the changes implemented over timecards.
2. We also recommend adhering to McLean County Policies and Procedures, or, provide a list of variances to the County Administrator's Office during the annual budget meetings, as encouraged in Chapter 10 of the County Ordinance.
3. We further recommend that employees be required to use their personal time during the fiscal year in which it is intended.
4. Finally, it is recommended that changes to benefit time be immediately communicated to the payroll clerk for correction in the payroll system.



Michelle L. Anderson
Financial Reporting Specialist

3/31/2009
Date



Jackie Dozier
County Auditor

3/31/09
Date

**A RESOLUTION OF THE McLEAN COUNTY BOARD
SETTING FORTH SPECIFIC RECOMMENDATIONS FOR THE
FISCAL YEAR 2009 GENERAL FUND
ANNUAL APPROPRIATION AND BUDGET ORDINANCE**

WHEREAS, pursuant to Chapter 55, *Illinois Compiled Statutes* (2006), Paragraph 5/6-1002, the County Board of the County of McLean, Illinois, has considered and determined the amount of monies estimated and deemed necessary to meet and defray all legal liabilities and necessary expenditures to be incurred by and against the County of McLean for the 2009 Fiscal Year beginning January 1, 2009 and ending December 31, 2009, and has further listed and specified the several detailed statements of budgeted itemized County expenditures; and

WHEREAS, reductions in revenue received from the State of Illinois for sales and use tax, income tax and personal property tax replacement have caused Fiscal Year 2009 General Fund revenue to decline by \$314,384.00 after the first three months of Fiscal Year 2009; and

WHEREAS, it is necessary and prudent to set forth specific recommendations for the Fiscal Year 2009 General Fund Annual Appropriation and Budget Ordinance to reflect these circumstances; now, therefore,

BE IT RESOLVED by the McLean County Board, now meeting in regular session that the following recommendations for the Fiscal Year 2009 General Fund Annual Appropriation and Budget are hereby approved and adopted:

- (1) The REVISED Fiscal Year 2009 Annual Appropriation and Budget expenditure ceiling for the County offices and departments in the General Fund is hereby set at \$31,884,028.00, as listed on the attached Exhibit #1, which is hereby incorporated and made a part of this Resolution. All Expenditure accounts will be reviewed and all General Fund departments and offices will cooperate with the County Administrator to achieve a targeted spending reduction of at least \$500,000.00.
- (2) For the balance of the fiscal year, all requests to fill Open Positions that become vacant in the County offices and departments in the General Fund shall be reviewed by the County Administrator prior to being filled. The County Administrator will take all necessary steps to manage General Fund salary attrition in order to reach a target savings of \$300,000.00 less than budgeted amounts.
- (3) In order to maintain an adequate Fund Balance, non-essential capital projects that have been encumbered and carried forward from Fiscal Year 2008 will be cancelled and the encumbered funds will be restored to the Fund Balance of the General Fund, except in cases where contractual commitments or emergency needs are deemed by the County Administrator to outweigh the benefits of reversing such encumbrances. The County Administrator will target \$300,000.00 in restorations to the Fund Balance.
- (4) General Fund Revenue accounts will be reviewed in light of current economic circumstances, and reduced or increased as appropriate. The County Administrator will identify \$150,000.00 in specific General Fund revenue increases.

(2)

- (5) County offices and departments in the General Fund are hereby directed to prepare REVISED Fiscal Year 2009 departmental budgets in accordance with the provisions of this Resolution and to submit this REVISED Fiscal Year 2009 departmental budget to the County Administrator's Office on or before April 30, 2009.
- (6) The County Administrator is hereby directed to prepare an AMENDED Fiscal Year 2009 Annual Appropriation and Budget Ordinance for the General Fund for presentation and review by the Finance Committee and Executive Committee during the monthly Committee meeting cycle in May, 2009.
- (7) The County Clerk is hereby directed to forward a certified copy of this Resolution to the County Auditor, County Treasurer, and County Administrator.

ADOPTED by the County Board of the County of McLean, Illinois, this 21st day of April, 2009.

ATTEST:

ADOPTED:

Peggy Ann Milton, Clerk of the County Board,
McLean County, Illinois

Matt Sorensen, Chairman
McLean County Board

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