



McLean County
FINANCE COMMITTEE AGENDA
Room 404, Government Center
Wednesday, July 11, 2007
4:00 p.m.

1. Roll Call
2. Approval of Minutes: June 5, 2007
3. Departmental Matters
 - A. Jackie Dozier, County Auditor
 - 1) Items to be Presented for Information:
 - a) Site Visit Audit – Task Force Six 1
 - b) Petty Cash Audit Reports 2-16
 - c) General Report
 - d) Other
 - B. Becky McNeil, County Treasurer
 - 1) Items to be Presented for Information:
(Documents to be provided at meeting)
 - a) Accept and place on file County Treasurer's Monthly Financial Reports as of June 30, 2007
 - b) Employee Benefit Fund Quarterly Report
 - c) CDAP Revolving Loan Fund Quarterly Report
 - d) General Report
 - e) Other
 - C. Robert Kahman, Supervisor of Assessments
 - 1) Items to be Presented for Information:
 - a) 2008 Farmland Assessment Review Committee (FARC) 17
 - b) General Report
 - c) Other
 - D. Lee Newcom, County Recorder
 - 1) Items to be Presented for Information:
 - a) MAXIMUS, Inc. Report on Recorder's Office (To be sent under separate cover)
 - b) General Report 18-38
 - c) Other

- E. Don Lee, Director, Nursing Home
- 1) Items to be Presented for Information:
 - a) Monthly Reports 39-41
 - b) General Report
 - c) Other

- F. John M. Zeunik, County Administrator
- 1) Items to be Presented for Action:
 - a) Presentation of Fiscal Year 2006 Audit and Comprehensive Annual Financial Report – Clifton Gunderson LLP (*Documents Enclosed*)
 - (1) Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2006
 - (2) Management Letter of Advisory Comments
 - (3) Single Audit Report for the Fiscal Year Ended December 31, 2006
 - b) Review of Recommendation – Reorganization of Staff in the County Auditor's Office 42-49
 - c) EXECUTIVE SESSION: Pending Litigation
 - 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. Adjournment

Site Visit Audit Date: 06/21/2007

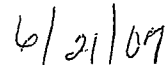
Findings:

- The grant agreement is between the Illinois Criminal Justice Information Authority for Expanding Multi-Jurisdictional Narcotics Units and McLean County on behalf of **Task Force Six**. The current grant year is October 1, 2006 through September 30, 2007. The Catalog of Federal Domestic Assistance (CFDA) Number and Title are: #16.579 Byrne Formula Grant Program.
- As stated in the title, this is a multi-jurisdictional grant with agencies from the McLean County Sheriff's Department, the Bloomington Police Department, the Illinois State Police Department, the Illinois State University Police Department, the DeWitt County Sheriff's Department, and the Clinton Police Department all participating.
- The federal grant dollars are used to partially fund the operating portion of Task Force Six. No payroll or asset purchase expenses are included.
- All quarterly fiscal reports have been filed within the appropriate filing deadlines. Once the reports have been filed, reimbursements from the granting agency are made to the McLean County Sheriff's Department. The Sheriff's Department, in turn, requests a check made payable to Task Force Six.
- Expenditures for the quarter January 1, 2007 through March 31, 2007 were tested. All expenditures were properly authorized for payment and appropriately billed to the grant based on the approved budget.
- Task Force Six uses Quicken as their accounting system. Individual sub accounts are used to distinguish all deposits made within the checking account. Separate excel spreadsheets are also kept to identify between grant dollars and Task Force Six dollars. These spreadsheets are sent quarterly, as documentation, to the Auditor's Office along with a copy of the submitted quarterly fiscal report.
- No issues were noted with internal controls. The Office Administrator submits the expenses for reimbursement. The Master Sergeant examines the expenses for accuracy and appropriateness. He then authorizes them for payment. Two signatures are required on all checks.
- Within the Interagency agreement, an operational consideration states, that an individual of the McLean County State's Attorney's Office who is the drug prosecutor for Task Force Six will be provided a vehicle from Task Force Six.

After reviewing all the above, it is my opinion that, Task Force Six is operating in compliance with the grant agreement between the Illinois Criminal Justice Information Authority and McLean County (Agreement #405020).



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 28, 2007

An audit of McLean County Animal Control's petty cash account was conducted by the Auditor's Office on June 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

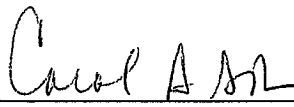
1. The Animal Control petty cash has a General Ledger balance of \$145.00.
2. The petty cash box is kept in a locked safe within their secured area.
3. Peggy Gibson is the primary contact.
4. The amount of cash on hand totaled \$145.00.

Discussion:

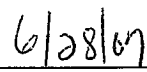
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 25, 2007

An audit of the McLean County Auditor's petty cash account was conducted by the Auditor's Office on June 25, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

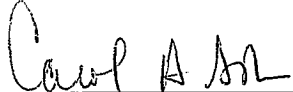
1. The County Auditor's Office has a General Ledger balance of \$200.00.
2. The petty cash box is kept in a locked safe.
3. Julie Osborn is the primary contact. She reconciles the account on a monthly basis.
4. The cash on hand totaled \$182.45.
5. The receipts on hand totaled \$17.55, and had the appropriate authorization attached.
6. Total verified was \$200.00.

Discussion:

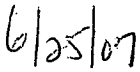
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 25, 2007

An audit of the McLean County Building and Zoning Department petty cash account was conducted by the Auditor's Office on June 25, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

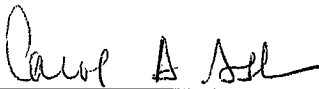
1. The Building and Zoning Department has a General Ledger balance of \$25.00.
2. The petty cash box is kept in a locked cabinet.
3. There was \$14.00 in cash and an authorized receipt in the amount of \$11.00 for a total of \$25.00.

Discussion:

1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. The receipt for \$11.00 is almost half of the total balance of the petty cash account. The receipt needs to be processed for reimbursement.



Carol A. Ash

6/25/07

Date

McLean County
Petty Cash Audit
June 27, 2007

An audit of the McLean County Clerk's petty cash account was conducted by the Auditor's Office on June 27, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The County Clerk's Office has a General Ledger balance of \$100.00.
2. The petty cash box is kept in a locked drawer within their secured area.
3. The primary contact is Sally Scornavacco, Program Administrator in the County Clerk's Office. Maria Pascua is the back up.
4. The cash is balanced down to the \$100.00 every night after close of business by the Program Administrator.
5. Program Administrator balances to the previous day's receipts the next business day.
6. The Program Administrator is also responsible for the daily bank deposits.
7. The cash on hand totaled \$177.00.
8. Total cash receipts totaled \$72.00.
9. There is a \$5.00 overage in the cash drawer.

Discussion:

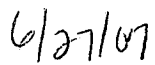
1. All County Clerk employees have access to the cash drawer.
2. Proper segregation of duties needs to be established.

Recommendations:

1. A individual, separate from the Program Administrator, needs to be responsible for either balancing the previous days' receipts, or making the daily bank deposits. This will promote better fiscal integrity of the account.
2. The \$5.00 overage needs to be turned over to the Treasurer's Office.



Carol A. Ash



Date

McLean County
Cash On Hand Audit
June 29, 2007

An audit of the McLean County Circuit Clerk's cash on hand account was conducted by the Auditor's Office on June 29, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

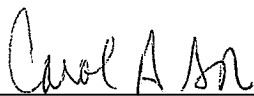
1. The Circuit Clerk's cash on hand account has a General Ledger balance of \$2,310.00.
2. There are four drawers, a reserve kept in the safe, and a checking account held at Heartland Bank and Trust.
3. Becky Gaither and Phyllis Nelson are primary contacts.
4. Two drawers are for civil cases. Total amount verified equaled \$400.00.
5. Two drawers for Criminal and Traffic. Total amount verified equaled \$600.00.
6. A \$500.00 reserve for Criminal and Traffic is kept in the safe. Total amount verified equaled \$500.00.
7. A checking account at Heartland Bank and Trust contains \$810.00. This account is used strictly for child support payments. This account is balanced monthly by Becky Gaither.
8. There are six signors allowed on the account. Sandra Parker, Phyllis Nelson, Becky Gaither, and three others in the accounting department.
9. The total verified in the account for June, 2007, was \$810.00.
10. Total amount verified equaled \$2,310.00.

Discussion:

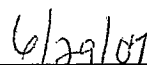
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 27, 2007

An audit of the McLean County EMA Office's petty cash account was conducted by the Auditor's Office on June 27, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The EMA Office has a General Ledger balance of \$125.00.
2. The petty cash box is kept in a locked drawer.
3. Bob Clark is the primary contact. He reconciles the account monthly.
4. Curt Hawk, the EMA Director, periodically balances the account to ensure accuracy.
5. The amount of cash on hand was \$125.00.

Discussion:

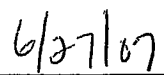
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 28, 2007

An audit of the McLean County Highway Department's petty cash account was conducted by the Auditor's Office on June 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The Highway Department has a General Ledger balance of \$200.00.
2. The petty cash box is kept in a locked safe. Denise Witherell is the primary contact. Karen Swick is the backup.
3. The amount of cash on hand was \$166.79.
4. The receipts for reimbursement totaled \$33.21 and had proper authorization.
5. The total amount equals \$200.00.

Discussion:

1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash

6/28/07

Date

McLean County
Petty Cash Audit
June 29, 2007

An audit of McLean County's Juvenile Court Services petty cash account was conducted by the Auditor's Office on June 29, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The Juvenile Court Services Office is not listed as a separate General Ledger account. It is in the total of the Juvenile Detention Center.
2. The petty cash box is kept in a locked drawer, with Debbie Harris having primary control of the account. Roxanne Castleman is the backup.
3. The amount of cash on hand was \$13.04.
4. The receipts for reimbursement totaled \$36.96.
5. The total balanced to \$50.00.

Discussion:

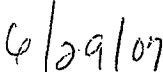
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.
2. The General Ledger balance of \$150.00 is a combination of \$100.00 located at the Juvenile Detention Center and \$50.00 located in the Juvenile Court Services office.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 28, 2007

An audit of McLean County's Juvenile Detention Center petty cash account was conducted by the Auditor's Office on June 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

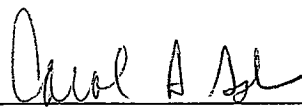
1. The JDC Office has a General Ledger balance of \$100.00.
2. The petty cash box is kept in a locked drawer.
3. Pam Eyer is the primary contact. Kathy Waltz is the designated backup.
4. The amount of cash on hand was \$61.35.
5. There were receipts in the amount of \$38.65. Proper authorization had been obtained.
6. The total balanced to \$100.00.

Discussion:

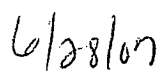
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.
2. The General Ledger balance of \$150.00 is a combination of \$100.00 located at the Juvenile Detention Center and \$50.00 located in the Juvenile Court Services office.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 28, 2007

An audit of the Metcom petty cash account was conducted by the Auditor's Office on June 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded. Additionally, an analysis of the types of expenses was investigated in order to determine the propriety of their nature.

Findings:


1. The Metcom petty cash has a General Ledger balance of \$300.00.
2. The petty cash box is kept in a locked drawer.
3. Patsy Mayer is the primary contact.
4. There was \$164.80 in total cash.
5. There was \$135.20 in total receipts for reimbursement.
6. The total cash and receipts equaled \$300.00.
7. There was one receipt for reimbursement of meal expenses associated with a seminar.

Discussion:

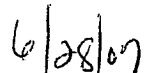
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.
2. The petty cash account is not to be used for reimbursement of travel and/or meal expenses.

Recommendations:

1. Submit expenses for meals and travel through the normal payment channels.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 28, 2007

An audit of the McLean County Nursing Home's petty cash account was conducted by the Auditor's Office on June 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

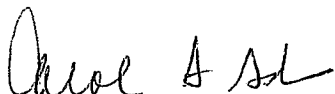
1. The Nursing Home has a General Ledger balance of \$250.00.
2. The petty cash box is kept in a locked safe.
3. Leslie Nickum is the primary contact. Karen Quiram is the designated backup.
4. The amount of cash on hand was \$220.00.
5. There was one receipt for \$30.00. Proper authorization had been obtained.
6. The total cash and receipts on hand was \$250.00.

Discussion:

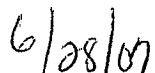
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 29, 2007

An audit of McLean County Parks and Recreation's petty cash account was conducted by the Auditor's Office on June 29, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

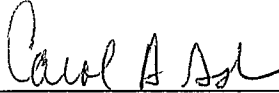
1. The Parks & Recreation petty cash has a General Ledger balance of \$900.00.
2. The petty cash box is kept in a locked safe within their secured area.
3. Michael Steffa is the primary contact. Bill Wasson is the backup.
4. The amount of cash and checks on hand totaled \$1,246.00.
5. Total receipts were \$358.20.
6. The total of the account is \$887.80.
7. The account has a shortage of \$12.20.

Discussion:

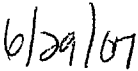
1. There is \$150.00 assigned to the boat rental area.
2. There is \$150.00 assigned to the beach area.
3. The cash drawer in the main office has \$200.00.

Recommendations:

1. Daily balancing of all cash drawers after each individual's shift.
2. Daily balancing by full time employee of cash box in the locked safe.
3. Reimburse the petty cash account in the amount of \$12.20 to balance back to the \$900.00.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 25, 2007

An audit of the McLean County Recorder's petty cash account was conducted by the Auditor's Office on June 25, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The County Recorder's Office has a General Ledger balance of \$50.00.
2. The petty cash box is kept in a locked drawer.
3. Total cash verified was \$50.00.

Discussion:

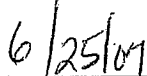
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 27, 2007

An audit of the McLean County Sheriff Office's petty cash account was conducted by the Auditor's Office on June 27, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:


1. The Sheriff's Office has a General Ledger balance of \$100.00.
2. \$75.00 is kept in a locked safe within the Accounting Specialist's Office. She is the primary contact.
3. \$25.00 is kept in a locked drawer by the Sheriff's Executive Secretary. This amount is used to make change.
4. The amount of cash on hand was \$80.87.
5. There were a total of three receipts that totaled \$20.13. Of those three, one did not have proper approval.
6. The total amount of cash on hand was \$101.00.

Discussion:

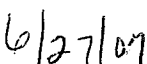
1. Jennifer Miller stated that she is the only individual that has a key to the locked safe, and also has no designated backup in her absence.
2. The Sheriff's Executive Secretary is the primary contact for the \$25.00. However, in her absence, all front office staff have access to the locked drawer and are able to make change.

Recommendations:

1. Proper authorization needs to be on all receipts.
2. A designated backup needs to be assigned as a secondary contact in the absence of either the Executive Secretary and /or the Accounting Specialist.
3. A separate individual needs to be assigned to also balance the account on a monthly basis. This will ensure accuracy and fiscal integrity.
4. The \$1.00 overage in the account needs to be turned into the Treasurer's Office.



Carol A. Ash



Date

McLean County
Petty Cash Audit
June 26, 2007

An audit of the McLean County Treasurer's Office petty cash account was conducted by the Auditor's Office on June 26, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that the assets are adequately safeguarded.

Findings:

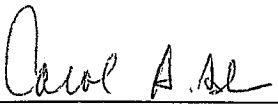
1. The Treasurer's Office has a General Ledger balance of \$600.00.
2. They have a total of four cash drawers. Two are kept in the locked vault and two are kept within locked drawers in the office's secured area.
3. The two locked drawers in the secured area are balanced and verified daily by two individuals. The two drawers in the vault are balanced monthly.
4. The amount of cash verified was \$600.00.

Discussion:

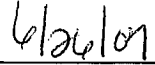
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

Memo

To: Finance Committee Members
From: Robert T. Kahman
CC: file
Date: July 2, 2007
Re: 2008 Farmland Assessment Review Committee (FARC)

The McLean County Farmland Assessment Review Committee held their annual public meeting on Friday, June 29, 2006, at 9:00 AM, in Room 400 of the Government Center.

The purpose of the meeting was to receive the 2008 farmland EAV's as certified by the Illinois Department of Revenue, review the Supervisor of Assessments plan for implementation and to take public comment.

RTK

FOR THE MONTH OF MAY 2007

Description	Revenue Account #	GL Balance As Of 05/31/2007	Recorder's Rcpts For the Month Of May 2007	PLUS 04/30/2007 Rec Rcpts Dep To GL 05/01/2007	Less 05/31/2007 Rec Rcpts Dep To GL 06/01/2007	Total	Difference
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)
Copy Fees	0001-0006-0008 0410-0008	1,426.40	1,241.40	217.00	(32.00)	1,426.40	-
Recording Fees	0001-0006-0008 0410-0029	46,861.00	44,885.00	4,091.00	(2,115.00)	46,861.00	-
County Revenue Stamps	0001-0006-0008 0410-0032	40,489.75	37,742.00	3,477.00	(729.25)	40,489.75	-
Micro Film Sales	0001-0006-0008 0410-0128	-	-	-	-	-	-
Data Sales	0001-0006-0008 0410-0132	280.00	180.00	100.00	-	280.00	-
Rental HSG Support Program	0001-0006-0008 0410-0195	2,752.00	2,637.00	245.00	(130.00)	2,752.00	-
Document Storage	0137-0006-0008 0410-0089	9,108.00	8,763.00	804.00	(459.00)	9,108.00	-
GIS Document Storage	0137-0006-0008 0410-0181	3,036.00	2,921.00	268.00	(153.00)	3,036.00	-
GIS Fund	0167-0006-0008 0410-0181	15,033.00	14,422.00	1,340.00	(729.00)	15,033.00	-

Adjustments are made to column C & D because the Recorder's daily receipts are not turned into the General Ledger until the next business day. These adjustments must be made in order to balance to the General Ledger.

Note:

DON EVERHART
CHIEF DEPUTY RECORDER



Account #	Account Description	Month-to-date Totals			Year-to-date Totals through May, 2007					
		Cash/Check/Change	Charges	Other Pay Method	Total	Cash/Check/Change	Charge	Charges	Other Pay Method	Total
101-0-0-201-070-034	Due Idor-Rental Hsg Prog	\$23,733.00	\$0.00	\$0.00	\$23,733.00	\$110,061.00	\$0.00	\$0.00	\$0.00	\$110,061.00
101-6-8-410-008-034	Copy Fees	\$1,241.95	\$4.25	\$0.00	\$1,241.40	\$6,511.75	\$31.80	\$0.00	\$0.00	\$6,511.25
101-6-8-410-029-035	Recording Fees	\$44,743.00	\$330.00	\$188.00	\$44,885.00	\$209,235.00	\$1,548.00	\$0.00	\$0.00	\$209,011.00
101-6-8-410-032-036	County Revenue Stamps	\$37,742.00	\$0.00	\$0.00	\$37,742.00	\$155,070.00	\$0.00	\$0.00	\$0.00	\$155,070.00
101-6-8-410-111-111	Payment On Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-6-8-410-128-100	Microfilm Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-6-8-410-132-100	Data Sales	\$180.00	\$0.00	\$0.00	\$180.00	\$2,720.00	\$0.00	\$0.00	\$0.00	\$2,720.00
101-6-8-410-195-035	Rental Hsg Support Program	\$2,637.00	\$0.00	\$0.00	\$2,637.00	\$12,229.00	\$0.00	\$0.00	\$0.00	\$12,229.00
116-8-4-102-222-222	Balance Brought Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
116-8-4-102-222-222	Balance Brought Forward/Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-6-8-410-089-284	Document Storage	\$8,685.00	\$186.00	\$108.00	\$8,763.00	\$41,049.00	\$888.00	\$0.00	\$0.00	\$40,917.00
37-6-8-410-181-100	Gis Document Storage	\$2,895.00	\$62.00	\$36.00	\$2,921.00	\$13,683.00	\$296.00	\$0.00	\$0.00	\$13,639.00
51-0-0-126-001-903	State Revenue Stamps	\$75,484.00	\$0.00	\$0.00	\$75,484.00	\$310,140.00	\$0.00	\$0.00	\$0.00	\$310,140.00
67-6-8-410-181-100	Gis Fund	\$14,367.00	\$127.00	\$72.00	\$14,422.00	\$67,389.00	\$604.00	\$0.00	\$0.00	\$67,304.00
Final Total :		\$211,707.95	\$709.25	\$408.80	\$212,008.40	\$928,087.75	\$3,367.80	\$3,853.30	\$0.00	\$927,602.25

ACCOUNT	0001-0006-0008	0410-0008	DESCRIPTION	BUDGET	REVENUES
			BEGINNING BALANCE	10,000.00	5,052.85-
2007/05/01	701568	RA	Copy Fees-		135.00-
2007/05/01	701568	RA	Copy Fees-Co. Recorder		82.00-
2007/05/02	701601	RA	Copy Fees-Co. Recorder		32.00-
2007/05/03	701614	RA	Copy Fees-Co. Recorder		46.75-
2007/05/04	701627	RA	Copy Fees-Co. Recorder		31.25-
2007/05/07	701650	RA	Copy Fees-Co. Recorder		88.00-
2007/05/08	701666	RA	Copy Fees-Co. Recorder		23.50-
2007/05/09	701698	RA	Copy Fees-Co. Recorder		25.00-
2007/05/10	701725	RA	Copy Fees-Co. Recorder		50.50-
2007/05/11	701736	RA	Copy Fees-Co. Recorder		73.55-
2007/05/14	701749	RA	Copy Fees-Co. Recorder		115.70-
2007/05/15	701760	RA	Copy Fees-Co. Recorder		34.25-
2007/05/16	701795	RA	Copy Fees-Co. Recorder		25.50-
2007/05/17	701810	RA	Copy Fees-Co. Recorder		36.75-
2007/05/21	701841	RA	Copy Fees-Co. Recorder		9.75-
2007/05/22	701855	RA	Copy Fees-Co. Recorder		21.00-
2007/05/23	701883	RA	Copy Fees-Co. Recorder		23.25-
2007/05/24	701909	RA	Copy Fees-Co. Recorder		140.40-
2007/05/25	701921	RA	Recorder		93.00-
2007/05/29	701931	RA	Recorder		205.25-
2007/05/29	701931	RA	Copy Fee Charges		39.75-
2007/05/30	701964	RA	Recorder		4.25-
2007/05/31	701976	RA	Recorder		21.75-
					68.25-
					1,426.40-
ACCOUNT 0001-0006-0008	0410-0008	/	MAY TOTAL		32.00-
					32.00-
ACCOUNT 0001-0006-0008	0410-0008	/	JUNE TOTAL		6,511.25-
					6,511.25-

RECORDING FEES		BUDGET	REVENUES

DESCRIPTION: Recording Fees			
BEGINNING BALANCE			
		600,000.00	160,035.00-
2007/05/01	701568 RA		Recording Fees
2007/05/01	701568 RA		Recording Fees
2007/05/02	701601 RA		Recording Fees
2007/05/02	701601 RA		Recording Fee Charges
2007/05/03	701614 RA		Recording Fees
2007/05/03	701614 RA		Recording Fee Charges
2007/05/04	701627 RA		Recording Fees
2007/05/07	701650 RA		Recording Fees
2007/05/08	701666 RA		Recording Fees
2007/05/09	701698 RA		Recording Fees
2007/05/09	701698 RA		Recording Fee Charges
2007/05/10	701725 RA		Recording Fees
2007/05/11	701736 RA		Recording Fees
2007/05/11	701736 RA		Recording Fee Charges
2007/05/14	701749 RA		Recording Fees
2007/05/14	701760 RA		Recording Fees
2007/05/15	701760 RA		Recording Fees
2007/05/16	701795 RA		Recording Fees
2007/05/16	701795 RA		Recording Fee Charges
2007/05/17	701810 RA		Recording Fees
2007/05/21	701841 RA		Recording Fees
2007/05/21	701841 RA		Recording Fees
2007/05/22	701855 RA		Recording Fees
2007/05/23	701883 RA		Recording Fees
2007/05/23	701883 RA		Recording Fee Charges
2007/05/24	701909 RA		Recording Fees
2007/05/25	701921 RA		Recorder
2007/05/25	701921 RA		Recorder
2007/05/29	701931 RA		Recorder
2007/05/30	701964 RA		Recorder
2007/05/31	701976 RA		Recorder

ACCOUNT 0001-0006-0008 0410-0029 / MAY TOTAL			46,861.00-

2007/06/01	702002 RA		Recording Fees
2007/06/01	702002 RA		Recording Fee Charges

ACCOUNT 0001-0006-0008 0410-0029 / JUNE TOTAL			2,115.00-

ENDING BALANCE			209,011.00-
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6/08/07	RECORDER REVENUE ACCOUNTS	5/01/2007	6/01/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPTI REVENUES
G/L DATE	JOURNAL TYPE	SOURCE		DESCRIPTION: Sale Of Revenue Stamps		
ACCOUNT 0001-0006-0008 0410-0032				BEGINNING BALANCE	425,000.00	113,851.00-
2007/05/01	701568 RA	CountyRevs		County Rev Stamp Sales		1,632.25-
2007/05/01	701568 RA	CountyRevs		County Rev Stamp Sales		1,844.75-
2007/05/02	701601 RA	CountyRevs		County Rev Stamp Sales		1,006.25-
2007/05/03	701614 RA	CountyRevs		County Rev Stamp Sales		1,867.50-
2007/05/04	701627 RA	CountyRevs		County Rev Stamp Sales		2,246.25-
2007/05/07	701650 RA	CountyRevs		County Rev Stamp Sales		1,446.00-
2007/05/08	701666 RA	CountyRevs		County Rev Stamp Sales		2,441.50-
2007/05/09	701698 RA	CountyRevs		County Rev Stamp Sales		1,957.75-
2007/05/10	701725 RA	CountyRevs		County Rev Stamp Sales		2,037.25-
2007/05/11	701736 RA	CountyRevs		County Rev Stamp Sales		2,806.75-
2007/05/14	701749 RA	CountyRevs		County Rev Stamp Sales		1,824.00-
2007/05/15	701760 RA	CountyRevs		County Rev Stamp Sales		1,365.25-
2007/05/16	701795 RA	CountyRevs		County Rev Stamp Sales		1,085.50-
2007/05/17	701810 RA	CountyRevs		County Rev Stamp Sales		1,348.00-
2007/05/21	701841 RA	CountyRevs		County Rev Stamp Sales		1,061.00-
2007/05/21	701841 RA	CountyRevs		County Rev Stamp Sales		1,356.00-
2007/05/22	701855 RA	CountyRevs		County Rev Stamp Sales		821.50-
2007/05/23	701883 RA	CountyRevs		County Rev Stamp Sales		1,599.00-
2007/05/24	701909 RA	CountyRevs		County Rev Stamp Sales		778.25-
2007/05/25	701921 RA	Recorder		County Rev Stamp Sales		4,347.25-
2007/05/29	701931 RA	Recorder		County Rev Stamp Sales		1,247.75-
2007/05/30	701964 RA	Recorder		County Rev Stamp Sales		2,877.25-
2007/05/31	701976 RA	Recorder		County Rev Stamp Sales		1,492.75-
ACCOUNT 0001-0006-0008 0410-0032 / MAY TOTAL						40,489.75-
2007/06/01	702002 RA	Recorder		County Rev Stamp Sales		729.25-
ACCOUNT 0001-0006-0008 0410-0032 / JUNE TOTAL						729.25-
				ENDING BALANCE		155,070.00-

6/08/07	RECORDER REVENUE ACCOUNTS	5/01/2007	6/01/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPT1 REVENUES
	G/L DATE JOURNAL TYPE SOURCE					
	ACCOUNT 0001-0006-0008 0410-0128			DESCRIPTION: Microfilm Roll Sales	.00	.00
	ACCOUNT 0001-0006-0008 0410-0128 / MAY TOTAL			BEGINNING BALANCE		.00
				ENDING BALANCE		.00

6/08/07	RECORDER REVENUE ACCOUNTS	5/01/2007	6/01/2007	TRANSACTION DESCRIPTION	BUDGET	RRECRPT1 REVENUES
	G/L DATE	JOURNAL TYPE	SOURCE			
	ACCOUNT 0001-0006-0008	0410-0132		DESCRIPTION: Data Sales		
				BEGINNING BALANCE		
	2007/05/01	701568	RA	Data Sales	3,000.00	2,440.00-
	2007/05/10	701725	RA	Data Sales		100.00-
	2007/05/15	701760	RA	Data Sales		80.00-
						100.00-
	ACCOUNT 0001-0006-0008	0410-0132	/	MAY TOTAL		280.00-
				ENDING BALANCE		2,720.00-

ACCOUNT	RECORDING DATE	REVENUE ACCOUNT	JOURNAL TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	REVENUES
0001-0006-0008	0410-0195				DESCRIPTION: Rental Hsg Support Progra	35,000.00	9,347.00-
					BEGINNING BALANCE		116.00-
	2007/05/01	701568	RA	Hsg sppt	Rental Hsg Support Progra		129.00-
	2007/05/01	701568	RA	Hsg sppt	Rental Hsg Support Progra		119.00-
	2007/05/02	701601	RA	Hsg sppt	Rental Hsg Support Progra		115.00-
	2007/05/03	701614	RA	Hsg sppt	Rental Hsg Support Progra		121.00-
	2007/05/04	701627	RA	Hsg sppt	Rental Hsg Support Progra		122.00-
	2007/05/07	701650	RA	Hsg sppt	Rental Hsg Support Progra		102.00-
	2007/05/08	701666	RA	Hsg sppt	Rental Hsg Support Progra		139.00-
	2007/05/09	701698	RA	Hsg sppt	Rental Hsg Support Progra		129.00-
	2007/05/10	701725	RA	Hsg sppt	Rental Hsg Support Progra		135.00-
	2007/05/11	701736	RA	Hsg sppt	Rental Hsg Support Progra		113.00-
	2007/05/14	701749	RA	Hsg sppt	Rental Hsg Support Progra		108.00-
	2007/05/15	701760	RA	Hsg sppt	Rental Hsg Support Progra		129.00-
	2007/05/16	701795	RA	Hsg sppt	Rental Hsg Support Progra		119.00-
	2007/05/17	701810	RA	Hsg sppt	Rental Hsg Support Progra		122.00-
	2007/05/21	701841	RA	Hsg sppt	Rental Hsg Support Progra		107.00-
	2007/05/21	701841	RA	Hsg sppt	Rental Hsg Support Progra		110.00-
	2007/05/22	701855	RA	Hsg sppt	Rental Hsg Support Progra		132.00-
	2007/05/23	701883	RA	Hsg sppt	Rental Hsg Support Progra		114.00-
	2007/05/24	701909	RA	Hsg sppt	Rental Hsg Support Progra		119.00-
	2007/05/25	701921	RA	Recorder	Rental Hsg Support Progra		85.00-
	2007/05/29	701931	RA	Recorder	Rental Hsg Support Progra		145.00-
	2007/05/30	701964	RA	Recorder	Rental Hsg Support Progra		122.00-
	2007/05/31	701976	RA	Recorder	Rental Hsg Support Progra		2,752.00-
ACCOUNT 0001-0006-0008	0410-0195				MAY TOTAL		
	2007/06/01	702002	RA	Recorder	Rental Hsg Support Progra		130.00-
ACCOUNT 0001-0006-0008	0410-0195				JUNE TOTAL		130.00-
					ENDING BALANCE		12,229.00-

6/08/07	RECORDER REVENUE ACCOUNTS	5/01/2007	6/01/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPT1 REVENUES
G/L DATE	JOURNAL TYPE SOURCE					
ACCOUNT 0137-0006-0008 0410-0089				DESCRIPTION: Document Storage Fees	120,000.00	31,350.00-
				BEGINNING BALANCE		
2007/05/01	701568 RA	Recorder D		Recorder Document Storage		372.00-
2007/05/01	701568 RA	Recorder D		Recorder Document Storage		432.00-
2007/05/02	701601 RA	Recorder D		Recorder Document Storage		402.00-
2007/05/02	701601 RA	Doc St Ch		Document Storage Charges		18.00-
2007/05/03	701614 RA	Recorder D		Recorder Document Storage		372.00-
2007/05/03	701614 RA	Doc St Ch		Document Storage Charges		18.00-
2007/05/04	701627 RA	Recorder D		Recorder Document Storage		384.00-
2007/05/07	701650 RA	Recorder D		Recorder Document Storage		411.00-
2007/05/08	701666 RA	Recorder D		Recorder Document Storage		339.00-
2007/05/09	701698 RA	Recorder D		Recorder Document Storage		441.00-
2007/05/09	701698 RA	Doc St Ch		Document Storage Charges		6.00-
2007/05/10	701725 RA	Recorder D		Recorder Document Storage		411.00-
2007/05/11	701736 RA	Recorder D		Recorder Document Storage		408.00-
2007/05/11	701736 RA	Doc St Ch		Document Storage Charges		15.00-
2007/05/14	701749 RA	Recorder D		Recorder Document Storage		372.00-
2007/05/14	701749 RA	Doc St Ch		Document Storage Charges		6.00-
2007/05/15	701760 RA	Recorder D		Recorder Document Storage		369.00-
2007/05/16	701795 RA	Recorder D		Recorder Document Storage		408.00-
2007/05/17	701795 RA	Doc St Ch		Document Storage Charges		15.00-
2007/05/17	701810 RA	Recorder D		Recorder Document Storage		387.00-
2007/05/21	701841 RA	Recorder D		Recorder Document Storage		399.00-
2007/05/21	701841 RA	Recorder D		Recorder Document Storage		342.00-
2007/05/22	701855 RA	Recorder D		Recorder Document Storage		351.00-
2007/05/23	701883 RA	Recorder D		Recorder Document Storage		441.00-
2007/05/23	701883 RA	Doc St Ch		Document Storage Charges		18.00-
2007/05/24	701909 RA	Recorder D		Recorder Document Storage		366.00-
2007/05/25	701921 RA	Recorder		Recorder Document Storage		387.00-
2007/05/25	702086 JE	pw060807		Crt Turn in Rct 70006152		54.00-
2007/05/29	701931 RA	Recorder		Recorder Document Storage		282.00-
2007/05/30	701964 RA	Recorder		Recorder Document Storage		459.00-
2007/05/31	701976 RA	Recorder		Recorder Document Storage		423.00-
ACCOUNT 0137-0006-0008 0410-0089 / MAY TOTAL						9,108.00-
2007/06/01	702002 RA	Recorder		Recorder Document Storage		423.00-
2007/06/01	702002 RA	Recorder		Document Storage Charges		36.00-
ACCOUNT 0137-0006-0008 0410-0089 / JUNE TOTAL						459.00-
				ENDING BALANCE		40,917.00-

6/08/07 RECORDER REVENUE ACCOUNTS 5/01/2007 - 6/01/2007 RRECRPT1 REVENUES

ACCOUNT	G/L DATE	JOURNAL TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	REVENUES
0137-0006-0008	0410-0181			DESCRIPTION: GIS Document Fees		
				BEGINNING BALANCE	.00	10,450.00-
	2007/05/01	701568	RA	Recorder-GIS Doc Storage		124.00-
	2007/05/01	701568	RA	Recorder-GIS Doc Storage		144.00-
	2007/05/02	701601	RA	Recorder-GIS Doc Storage		134.00-
	2007/05/02	701601	RA	GIS Doc Ch		6.00-
	2007/05/03	701614	RA	Recorder-GIS Doc Storage		124.00-
	2007/05/03	701614	RA	GIS Doc Ch		6.00-
	2007/05/04	701627	RA	Recorder-GIS Doc Storage		128.00-
	2007/05/07	701650	RA	Recorder-GIS Doc Storage		137.00-
	2007/05/08	701666	RA	Recorder-GIS Doc Storage		113.00-
	2007/05/09	701698	RA	Recorder-GIS Doc Storage		147.00-
	2007/05/09	701698	RA	GIS Doc Ch		2.00-
	2007/05/10	701725	RA	Recorder-GIS Doc Storage		137.00-
	2007/05/11	701736	RA	Recorder-GIS Doc Storage		136.00-
	2007/05/11	701736	RA	GIS Doc Ch		5.00-
	2007/05/14	701749	RA	Recorder-GIS Doc Storage		124.00-
	2007/05/14	701749	RA	GIS Doc Ch		2.00-
	2007/05/15	701760	RA	Recorder-GIS Doc Storage		123.00-
	2007/05/16	701795	RA	Recorder-GIS Doc Storage		136.00-
	2007/05/16	701795	RA	GIS Doc Ch		5.00-
	2007/05/17	701810	RA	Recorder-GIS Doc Storage		129.00-
	2007/05/21	701841	RA	Recorder-GIS Doc Storage		133.00-
	2007/05/21	701841	RA	GIS Doc Ch		114.00-
	2007/05/22	701855	RA	Recorder-GIS Doc Storage		117.00-
	2007/05/23	701883	RA	Recorder-GIS Doc Storage		147.00-
	2007/05/23	701883	RA	GIS Doc Ch		6.00-
	2007/05/24	701909	RA	Recorder-GIS Doc Storage		122.00-
	2007/05/25	701921	RA	Recorder-GIS Doc Storage		129.00-
	2007/05/25	701921	RA	Recorder		18.00-
	2007/05/29	701931	RA	Recorder		94.00-
	2007/05/30	701964	RA	Recorder		153.00-
	2007/05/31	701976	RA	Recorder		141.00-
				MAY TOTAL		3,036.00-
	2007/06/01	702002	RA	Recorder-GIS Doc Storage		141.00-
	2007/06/01	702002	RA	Recorder		12.00-
				JUNE TOTAL		153.00-
				ENDING BALANCE		13,639.00-

6/08/07	RECORDER REVENUE ACCOUNTS	5/01/2007	6/01/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPTI REVENUES
G/L DATE	JOURNAL TYPE	SOURCE		DESCRIPTION		
ACCOUNT 0167-0006-0008 0410-0181				DESCRIPTION: GIS Document Fees	220,000.00	
				BEGINNING BALANCE		51,542.00-
2007/05/01	701568	RA	Rec GIS Fu	Recorder-GIS Fund		620.00-
2007/05/01	701568	RA	Rec GIS Fu	Recorder-GIS Fund		720.00-
2007/05/02	701601	RA	Rec GIS Fu	Recorder-GIS Fund		670.00-
2007/05/02	701601	RA	GIS Fd Ch	GIS Fund Charges		12.00-
2007/05/03	701614	RA	Rec GIS Fu	Recorder-GIS Fund		620.00-
2007/05/03	701614	RA	GIS Fd Ch	GIS Fund Charges		12.00-
2007/05/04	701627	RA	Rec GIS Fu	Recorder-GIS Fund		640.00-
2007/05/07	701650	RA	Rec GIS Fu	Recorder-GIS Fund		685.00-
2007/05/08	701666	RA	Rec GIS Fu	Recorder-GIS Fund		565.00-
2007/05/09	701698	RA	Rec GIS Fu	Recorder-GIS Fund		735.00-
2007/05/09	701698	RA	GIS Fd Ch	GIS Fund Charges		4.00-
2007/05/10	701725	RA	Rec GIS Fu	Recorder-GIS Fund		685.00-
2007/05/11	701736	RA	Rec GIS Fu	Recorder-GIS Fund		680.00-
2007/05/11	701736	RA	GIS Fd Ch	GIS Fund Charges		10.00-
2007/05/14	701749	RA	Rec GIS Fu	Recorder-GIS Fund		620.00-
2007/05/14	701749	RA	GIS Fd Ch	GIS Fund Charges		4.00-
2007/05/15	701760	RA	Rec GIS Fu	Recorder-GIS Fund		615.00-
2007/05/16	701795	RA	Rec GIS Fu	Recorder-GIS Fund		680.00-
2007/05/16	701795	RA	GIS Fd Ch	GIS Fund Charges		10.00-
2007/05/17	701810	RA	Rec GIS Fu	Recorder-GIS Fund		645.00-
2007/05/21	701841	RA	Rec GIS Fu	Recorder-GIS Fund		665.00-
2007/05/21	701841	RA	Rec GIS Fu	Recorder-GIS Fund		570.00-
2007/05/22	701855	RA	Rec GIS Fu	Recorder-GIS Fund		585.00-
2007/05/23	701883	RA	Rec GIS Fu	Recorder-GIS Fund		735.00-
2007/05/23	701883	RA	GIS Fd Ch	GIS Fund Charges		12.00-
2007/05/24	701909	RA	Rec GIS Fu	Recorder-GIS Fund		610.00-
2007/05/25	701921	RA	Recorder	Recorder-GIS Fund		645.00-
2007/05/25	701921	RA	Recorder	GIS Fund Charges		39.00-
2007/05/29	701931	RA	Recorder	Recorder-GIS Fund		470.00-
2007/05/30	701964	RA	Recorder	Recorder-GIS Fund		765.00-
2007/05/31	701976	RA	Recorder	Recorder-GIS Fund		705.00-
ACCOUNT 0167-0006-0008 0410-0181 / MAY TOTAL						15,033.00-
2007/06/01	702002	RA	Recorder	Recorder-GIS Fund		705.00-
2007/06/01	702002	RA	Recorder	GIS Fund Charges		24.00-
ACCOUNT 0167-0006-0008 0410-0181 / JUNE TOTAL						729.00-
				ENDING BALANCE		67,304.00-

STATE STAMP INVENTORY AND RECEIPTS TO GENERAL LEDGER FOR MAY 2007		GENERAL LEDGER	Acct# 0151-0126-0001
RECORDER			
Inventory as of 04/30/07	36,943.15	A	44,828.50
Inventory purchases for May 2007	84,987.00	B	84,056.50
Less stamps damaged or issued in error for May 2007	(195.40)	C	
Less inventory as of 05/31/07	(46,250.75)	D	(47,905.50)
Total Receipts for May 2007	75,484.00	E=SUM(A:D)	
Plus 04/30/07 receipts	3,689.50	F	
Less 05/31/07 receipts	(1,458.50)	G	
Total	77,715.00	H=SUM(E:G)	77,715.00
M=SUM(I:L)			
Total			
B = Amount includes an IDOR credit of \$930.50			
C = Stamps were voided and will be or have been submitted to IDOR for credit			
F = Receipts for the last business day of previous month			
G = Receipts for the last business day of report month			
Adjustments are made by F & G because the Recorder's daily receipts are not turned into the General Ledger until the next business day. These adjustments must be made in order to balance to the General Ledger.			
DON EVERHART			
CHIEF DEPUTY RECORDER			

TRAN JRN G/L DATE JOURNAL TYPE SOURCE DESCRIPTION

ACCOUNT: 0151 0126-0001	Stamp Inventory	JE State Revs	State Rev Stamp Sales	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
2007/05/01	701568	RA	JE State Revs	3,264.50	44,828.50	44,828.50
2007/05/01	701568	RA	JE State Revs	3,689.50	41,564.00	41,564.00
2007/05/02	701601	RA	JE State Revs	2,012.50	37,874.50	37,874.50
2007/05/03	701614	RA	JE State Revs	3,735.00	35,862.00	35,862.00
2007/05/04	701627	RA	JE State Revs	4,492.50	32,127.00	32,127.00
2007/05/07	701650	RA	JE State Revs	2,892.00	27,634.50	27,634.50
2007/05/08	701666	RA	JE State Revs	4,883.00	24,742.50	24,742.50
2007/05/09	701672	AP	JE AcctsPaybl ILLINOIS D REORDER/REAL	84,056.50	19,859.50	19,859.50
2007/05/09	701698	RA	JE State Revs	3,915.50	103,916.00	103,916.00
2007/05/10	701725	RA	JE State Revs	4,074.50	100,000.50	100,000.50
2007/05/11	701736	RA	JE State Revs	5,613.50	95,926.00	95,926.00
2007/05/14	701749	RA	JE State Revs	3,648.00	90,312.50	90,312.50
2007/05/15	701760	RA	JE State Revs	2,730.50	86,664.50	86,664.50
2007/05/16	701795	RA	JE State Revs	2,171.00	83,934.00	83,934.00
2007/05/17	701810	RA	JE State Revs	2,696.00	81,763.00	81,763.00
2007/05/21	701841	RA	JE State Revs	2,122.00	79,067.00	79,067.00
2007/05/21	701841	RA	JE State Revs	2,712.00	76,945.00	76,945.00
2007/05/22	701855	RA	JE State Revs	1,643.00	74,233.00	74,233.00
2007/05/23	701883	RA	JE State Revs	3,198.00	72,590.00	72,590.00
2007/05/24	701909	RA	JE State Revs	1,556.50	69,392.00	69,392.00
2007/05/25	701921	RA	JE Recorder	8,694.50	67,835.50	67,835.50
2007/05/29	701931	RA	JE Recorder	2,495.50	59,141.00	59,141.00
2007/05/30	701964	RA	JE Recorder	5,754.50	56,645.50	56,645.50
2007/05/31	701976	RA	JE Recorder	2,985.50	50,891.00	50,891.00
MAY TOTAL						
ACCOUNT: 0151 0126-0001				84,056.50	80,979.50	47,905.50
JUNE TOTAL						
ACCOUNT: 0151 0126-0001				.00	1,458.50	46,447.00
DATE RANGE TOTALS						
ACCOUNT 0151 0126-0001				84,056.50	82,438.00	46,447.00

Date	End-of-day (EOD) register balance	CREDIT to General Ledger	EOD register +/- (-)	Stamp Purchases
05/01/2007	34,930.65	2,012.50		
05/02/2007	31,195.65	3,735.00		
05/03/2007	26,703.15	4,492.50		
05/04/2007	23,811.15	2,892.00		
05/07/2007	18,928.15	4,883.00		
05/08/2007	15,012.65	3,915.50		
05/09/2007	10,742.75	4,074.50	195.40	
05/10/2007	5,129.25	5,613.50		
05/11/2007	86,468.25	3,648.00		84,987.00
05/14/2007	83,737.75	2,730.50		
05/15/2007	81,566.75	2,171.00		
05/16/2007	78,870.75	2,696.00		
05/17/2007	76,748.75	2,122.00		
05/18/2007	74,036.75	2,712.00		
05/21/2007	72,393.75	1,643.00		
05/22/2007	69,195.75	3,198.00		
05/23/2007	67,639.25	1,556.50		
05/24/2007	58,944.75	8,694.50		
05/25/2007	56,449.25	2,495.50		
05/29/2007	50,694.75	5,754.50		
05/30/2007	47,709.25	2,985.50		
05/31/2007	46,250.75	1,458.50		
May Total:		75,484.00	195.40	84,987.00

Day Average: 3,431.09

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.
File # 2007-11619

don.everhart:
\$ 673.50 IDOR credit (02/07)
\$ 257.00 IDOR credit (04/07)
\$ 84,056.50 purchase

Date	End-of-day (EOD) register balance	CREDIT to General Ledger	EOD register +/- (-)	Stamp Purchases
04/02/2007	85,211.65	928.50		
04/03/2007	81,977.15	3,234.50		
04/04/2007	81,392.15	585.00		
04/05/2007	77,951.15	3,441.00		
04/06/2007	73,904.15	4,047.00		
04/09/2007	70,187.65	3,716.50		
04/10/2007	68,159.65	2,028.00		
04/11/2007	66,439.65	1,720.00		
04/12/2007	65,945.15	494.50		
04/13/2007	65,210.15	735.00		
04/16/2007	63,907.65	1,302.50		
04/17/2007	62,658.65	1,249.00		
04/18/2007	60,431.15	2,227.50		
04/19/2007	60,061.15	370.00		
04/20/2007	57,074.65	2,729.50	257.00	
04/23/2007	55,770.15	1,304.50		
04/24/2007	51,443.15	4,327.00		
04/25/2007	49,248.15	2,195.00		
04/26/2007	43,897.15	5,351.00		
04/27/2007	40,632.65	3,264.50		
04/30/2007	36,943.15	3,689.50		
April Total:		48,940.00	257.00	
	Day Average:	2,330.48		

don.everhart:
 Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.
 File # 2007-9901

Don Everhart
Chief Deputy Recorder

19 2007 MONTH OF APRIL

DATE	(A) ASCENDING REGISTER	(B) DESCENDING REGISTER	(C) TOTAL OF COLUMNS (A) AND (B)
4/3	67523935	8521165	
4/3	67847345	8197715	
4/4	67905845	8739215	
4/5	68240945	87795115	
4/6	68654685	8390415	
4/9	69026335	8018765	
4/10	69229135	815965	
4/11	69401135	8643965	
4/12	69450585	8594515	
4/13	69524045	8521015	
4/16	69654335	8390765	
4/17	69779235	8265865	
4/18	70001945	8043115	
4/19	70038945	8006115	
4/20	70337635	8707465	
4/23	70468085	85577015	
4/24	70900745	8144315	
4/25	71120285	84924815	
4/26	71655385	8389715	
4/29	71981835	84063265	
4/30	72350785	83694315	

19 2007 MONTH OF MAY

DATE	(A) ASCENDING REGISTER	(B) DESCENDING REGISTER	(C) TOTAL OF COLUMNS (A) AND (B)
5/1	72552035	8493065	
5/2	72925535	8119565	
5/3	73374785	8670315	
5/4	73663985	8381115	
5/5	74152285	892845	
5/8	74543835	8501265	
5/9	74970825	8074275	
5/10	75532175	8512925	
5/11	75532175	9011625	584543800
5/11	75896975	8646825	
5/14	76170025	8373775	
5/15	76387125	8156675	
5/16	76656725	8870775	
5/17	76868925	8674875	
5/18	77140125	8403675	
5/21	77304425	8239375	
5/22	77624225	8919575	
5/23	77798775	8639225	
5/24	78649325	8944925	
5/25	78898875	8649225	
5/29	79474325	8694775	
5/30	79722875	8470925	
5/31	79918725	8505775	

METER RECORD BOOK (STATE REVENUE STAMPS) FOR APRIL 2007 AND MAY 2007

Recorder's Receivable Reconciliation

May 2007

<u>Date</u>		<u>General</u> <u>0001</u>	<u>Doc Storage</u> <u>0137</u>	<u>GIS</u> <u>0167</u>
5/1/2007	Recorder	938.80	724.00	362.00
5/2/2007	General Ledger	938.80	724.00	362.00
	Difference	-	-	-
5/2/2007	Recorder	968.80	748.00	374.00
5/3/2007	General Ledger	968.80	748.00	374.00
	Difference	-	-	-
5/3/2007	Recorder	941.80	728.00	364.00
5/4/2007	General Ledger	941.80	728.00	364.00
	Difference	-	-	-
5/4/2007	Recorder	941.80	728.00	364.00
5/7/2007	General Ledger	941.80	728.00	364.00
	Difference	-	-	-
5/7/2007	Recorder	941.80	728.00	364.00
5/8/2007	General Ledger	941.80	728.00	364.00
	Difference	-	-	-
5/8/2007	Recorder	951.80	736.00	368.00
5/9/2007	General Ledger	951.80	736.00	368.00
	Difference	-	-	-
5/9/2007	Recorder	949.00	736.00	368.00
5/10/2007	General Ledger	949.00	736.00	368.00
	Difference	-	-	-
5/10/2007	Recorder	979.00	756.00	378.00
5/11/2007	General Ledger	979.00	756.00	378.00
	Difference	-	-	-
5/11/2007	Recorder	989.00	764.00	382.00
5/14/2007	General Ledger	989.00	764.00	382.00
	Difference	-	-	-
5/14/2007	Recorder	989.00	764.00	382.00
5/15/2007	General Ledger	989.00	764.00	382.00
	Difference	-	-	-
5/15/2007	Recorder	1,016.00	784.00	392.00
5/16/2007	General Ledger	1,016.00	784.00	392.00
	Difference	-	-	-
5/16/2007	Recorder	1,016.00	784.00	392.00
5/17/2007	General Ledger	1,016.00	784.00	392.00
	Difference	-	-	-

Recorder's Receivable Reconciliation

May 2007

<u>Date</u>		<u>General</u> <u>0001</u>	<u>Doc Storage</u> <u>0137</u>	<u>GIS</u> <u>0167</u>
5/17/2007	Recorder	1,016.00	784.00	392.00
5/18/2007	General Ledger	1,016.00	784.00	392.00
	Difference	-	-	-
5/18/2007	Recorder	1,016.00	784.00	392.00
5/21/2007	General Ledger	1,016.00	784.00	392.00
	Difference	-	-	-
5/21/2007	Recorder	1,016.00	784.00	392.00
5/22/2007	General Ledger	1,016.00	784.00	392.00
	Difference	-	-	-
5/22/2007	Recorder	1,047.00	808.00	404.00
5/23/2007	General Ledger	1,047.00	808.00	404.00
	Difference	-	-	-
5/23/2007	Recorder	1,047.00	808.00	404.00
5/24/2007	General Ledger	1,047.00	808.00	404.00
	Difference	-	-	-
5/24/2007	Recorder	1,144.00	880.00	443.00
5/25/2007	General Ledger	1,144.00	880.00	443.00
	Difference	-	-	-
5/25/2007	Recorder	1,148.25	880.00	443.00
5/29/2007	General Ledger	1,148.25	880.00	443.00
	Difference	-	-	-
5/29/2007	Recorder	987.25	756.00	381.00
5/30/2007	General Ledger	987.25	756.00	381.00
	Difference	-	-	-
5/30/2007	Recorder	987.25	756.00	381.00
5/31/2007	General Ledger	987.25	756.00	381.00
	Difference	-	-	-
5/31/2007	Recorder	1,050.25	804.00	405.00
6/1/2007	General Ledger	1,050.25	804.00	405.00
	Difference	-	-	-
	DON EVERHART			
	CHIEF DEPUTY			

ACCOUNT:0001	G/L DATE	JOURNAL	TRAN JRN	TYPE	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
	2007/05/01	701568	RA	JE	Record Rec	Recording Chrgs	Recorder Receivable			1,051.80
	2007/05/02	701601	RA	JE	Rec FeeCH	Recording Fee Charges		30.00	143.00	908.80
	2007/05/03	701614	RA	JE	Rec FeeCH	Recording Fee Charges		30.00		938.80
	2007/05/04	701627	RA	JE	Record Rec	Recorder Receivable			27.00	968.80
	2007/05/09	701698	RA	JE	Rec FeeCH	Recording Fee Charges		10.00		941.80
	2007/05/10	701725	RA	JE	Record Rec	Recorder Receivable			2.80	951.80
	2007/05/11	701736	RA	JE	Record Rec	Recorder Receivable			2.00	949.00
	2007/05/11	701736	RA	JE	Rec FeeCH	Recording Fee Charges		32.00		947.00
	2007/05/14	701749	RA	JE	Rec FeeCH	Recording Fee Charges		10.00		979.00
	2007/05/16	701795	RA	JE	Rec FeeCH	Recording Fee Charges		27.00		989.00
	2007/05/23	701883	RA	JE	Rec FeeCH	Recording Fee Charges		31.00		1,016.00
	2007/05/25	701921	RA	JE	Recorder	Recording Fee Charges		97.00		1,047.00
	2007/05/29	701931	RA	JE	Recorder	Copy Fee Charges		4.25		1,144.00
	2007/05/30	701964	RA	JE	Recorder	Recorder Receivable			161.00	1,148.25
								271.25		987.25
ACCOUNT:0001	0122-0022						MAY TOTAL			
	2007/06/01	702002	RA	JE	Recorder	Recording Fee Charges		63.00		1,050.25
ACCOUNT:0001	0122-0022						JUNE TOTAL			
								63.00	.00	1,050.25
ACCOUNT 0001	0122-0022						DATE RANGE TOTALS			
								334.25	335.80	1,050.25

G/L	DATE	JOURNAL	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
ACCOUNT:0137	0122-0022	Due From Recording Chrgs						812.00
	2007/05/01	701568	RA	JE Stg Rec	Storage Receivable			700.00
	2007/05/02	701601	RA	JE Doc St Ch	Document Storage Charges	18.00		718.00
	2007/05/02	701601	RA	JE GIS Doc Ch	GIS Document Storage Char	6.00		724.00
	2007/05/03	701614	RA	JE Doc St Ch	Document Storage Charges	18.00		742.00
	2007/05/03	701614	RA	JE GIS Doc Ch	GIS Document Storage Char	6.00		748.00
	2007/05/04	701627	RA	JE Stg Rec	Storage Receivable		20.00	728.00
	2007/05/09	701698	RA	JE Doc St Ch	Document Storage Charges	6.00		734.00
	2007/05/09	701698	RA	JE GIS Doc Ch	GIS Document Storage Char	2.00		736.00
	2007/05/11	701736	RA	JE Doc St Ch	Document Storage Charges	15.00		751.00
	2007/05/11	701736	RA	JE GIS Doc Ch	GIS Document Storage Char	5.00		756.00
	2007/05/14	701749	RA	JE Doc St Ch	Document Storage Charges	6.00		762.00
	2007/05/14	701749	RA	JE GIS Doc Ch	GIS Document Storage Char	2.00		764.00
	2007/05/16	701795	RA	JE Doc St Ch	Document Storage Charges	15.00		779.00
	2007/05/16	701795	RA	JE GIS Doc Ch	GIS Document Storage Char	5.00		784.00
	2007/05/23	701883	RA	JE Doc St Ch	Document Storage Charges	18.00		802.00
	2007/05/23	701883	RA	JE GIS Doc Ch	GIS Document Storage Char	6.00		808.00
	2007/05/25	701921	RA	JE Recorder	GIS Document Storage Char	18.00		826.00
	2007/05/25	702086	JE	JE pw060807	Crt Turn in Rct 70006152	54.00		880.00
	2007/05/30	701964	RA	JE Recorder	Storage Receivable		124.00	756.00
ACCOUNT:0137	0122-0022	MAY TOTAL				200.00		756.00
	2007/06/01	702002	RA	JE Recorder	Document Storage Charges	36.00		792.00
	2007/06/01	702002	RA	JE Recorder	GIS Document Storage Char	12.00		804.00
ACCOUNT:0137	0122-0022	JUNE TOTAL				48.00	.00	804.00
ACCOUNT 0137	0122-0022	DATE RANGE TOTALS				248.00	256.00	804.00

TRAN JRN

G/L DATE JOURNAL	TYPE	TYPE SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE	
ACCOUNT:0167 0122-0022	Due From Recording Chrgs						
2007/05/01	RA	JE GIS Rec	GIS Receivable			406.00	
2007/05/02	RA	JE GIS Fd Ch	GIS Fund Charges	12.00	56.00	350.00	
2007/05/03	RA	JE GIS Fd Ch	GIS Fund Charges	12.00		362.00	
2007/05/04	RA	JE GIS Rec	GIS Receivable			374.00	
2007/05/09	RA	JE GIS Fd Ch	GIS Fund Charges	4.00	10.00	364.00	
2007/05/11	RA	JE GIS Fd Ch	GIS Fund Charges	10.00		368.00	
2007/05/14	RA	JE GIS Fd Ch	GIS Fund Charges	4.00		378.00	
2007/05/16	RA	JE GIS Fd Ch	GIS Fund Charges	10.00		382.00	
2007/05/23	RA	JE GIS Fd Ch	GIS Fund Charges	12.00		392.00	
2007/05/25	RA	JE Recorder	GIS Fund Charges	39.00		404.00	
2007/05/30	RA	JE Recorder	GIS Receivable		62.00	443.00	
ACCOUNT:0167 0122-0022	MAY TOTAL				103.00	128.00	381.00
2007/06/01	RA	JE Recorder	GIS Fund Charges	24.00		405.00	
ACCOUNT:0167 0122-0022	JUNE TOTAL				24.00	.00	405.00
ACCOUNT 0167 0122-0022	DATE RANGE TOTALS				127.00	128.00	405.00

McLEAN COUNTY NURSING HOME

ACCRUED EXPENDITURE

Prt Date: June 28, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	MAY, 2007 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PERCENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/07
SALARIES	3,583,075	303,975	323,833	1,480,541	1,530,525	2,052,550	49,983	42.72%	3,699,613
IMRF	286,646	24,345	25,907	118,585	122,442	164,204	3,857	42.72%	295,969
MED/LIFE	397,110	12,664	33,727	164,284	164,284	232,826	0	41.37%	397,110
SOC/SEC	274,105	23,280	24,773	113,397	117,085	157,020	3,688	42.72%	283,020
VAC LIAB	30,000	2,548	2,548	12,411	12,411	17,589	0	41.37%	30,000
SELLBACK	0	0	0	0	0	0	0	0.00%	#DIV/0!
PERSONNEL	4,570,936	366,813	410,788	1,889,218	1,946,747	2,624,190	57,528	42.59%	4,705,712
COMMODITIES	765,711	65,033	80,538	316,774	325,928	439,783	9,154	42.57%	787,838
CONTRACTUAL	1,529,375	128,635	330,184	632,700	1,600,451	(71,076)	967,750	104.65%	3,868,639
CAPITAL	179,240	15,223	25,635	74,151	30,850	148,390	(43,301)	17.21%	74,572
GRAND TOTAL	7,045,262	575,704	847,145	2,912,843	3,903,975	3,141,287	991,132	55.41%	9,436,761

McLEAN COUNTY NURSING HOME

ACCRUED REVENUE

Prt Date: June 28, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	MAY, 2007 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PERCENT OF BUDGET	PROJECTED REVENUE 12/31/07
MEDICARE REVENUE	766,500	65,100	72,808	317,100	277,164	489,336	(39,936)	36.16%	669,967
IDPA REVENUE	3,153,600	267,840	570,555	1,304,640	2,763,004	390,596	1,458,364	87.61%	6,678,783
SCHOOLING REIMB	0	0	0	0	0	0	0	#DIV/0!	0
JDC LAUNDRY	8,439	717	1,164	3,491	3,450	4,989	(41)	40.88%	8,339
JDC FOOD	35,000	2,973	4,412	14,479	12,989	22,011	(1,490)	37.11%	31,398
MEALS	600	51	261	248	868	(268)	620	144.67%	2,098
PVT PAY REVENUE	2,151,675	182,745	148,409	890,145	731,407	1,420,268	(158,738)	33.99%	1,767,971
UNCLASS	12,000	1,019	232	4,964	617	11,383	(4,347)	5.15%	1,493
INTEREST EARNED	97,990	8,322	15,854	40,538	24,036	73,954	(16,502)	24.53%	58,101
SALE OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0
TRANSFER IN	579,004	49,176	51,576	239,533	246,260	332,744	6,726	42.53%	595,263
TELEPHONE REIMB	0	0	1,110	0	5,670	(5,670)	5,670	#DIV/0!	13,706
TOTAL ACC REVENUE	6,804,808	577,943	866,380	2,815,140	4,065,465	2,739,343	1,250,326	59.74%	9,827,118
TOTAL ACC REVENUE	6,804,808	577,943	866,380	2,815,140	4,065,465	2,739,343	1,250,326	59.74%	9,827,118
LESS ACCRUED EXPENSE	(7,045,262)	(575,704)	(847,145)	(2,912,843)	(3,903,975)	(3,141,287)	(991,132)	55.41%	(9,436,761)
ACC REV - (ACC EXP)	(240,454)	2,238	19,235	(97,704)	161,490	(401,944)	259,194		390,357
PLUS CAP EXP	0	15,223	25,635	74,151	30,850	148,390	(43,301)		74,572
ACC BALANCE	(240,454)	17,462	44,870	(23,552)	192,340	(253,555)	215,893		464,929

McLEAN COUNTY NURSING HOME

MAY 31 DAYS

2007

DAILY CENSUS

DAY OF MONTH 1 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 29 30 31 TOT MAY AVG

CERT	1	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	29	30	31	TOT	AVG
MEDICARE	8	8	7	8	8	8	8	8	7	7	8	8	8	8	7	6	8	8	8	7	7	7	7	7	7	7	7	7	7	7	5	226	
PA SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
PA INT	10	10	10	9	9	9	9	9	9	9	9	8	9	9	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	264		
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
PP INT	0	1	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	4	4	3	3	4	4	4	4	3	1	78			
SUB TOTAL	18	19	19	19	19	19	19	18	18	18	19	18	19	19	19	17	17	19	19	19	19	18	18	18	19	19	19	19	18	16	14	588	

NON-CERT	1	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	29	30	31	TOT
PA SKILL	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	2	2	2	85
PA INT	91	91	91	92	92	92	93	92	93	92	92	92	92	90	90	90	90	91	90	90	90	92	92	90	91	90	90	90	90	89	89	2818
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	32	32	33	33	33	33	33	33	33	33	32	31	31	31	32	32	32	32	32	32	32	33	33	32	32	32	31	29	30	34	998	
SUB TOTAL	126	126	127	128	128	128	128	129	128	128	127	126	126	124	124	124	124	125	124	124	125	126	128	128	126	126	125	124	122	122	125	3901

TOTAL	1	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	29	30	31	TOT
MEDICARE	8	8	7	8	8	8	8	8	7	7	8	8	8	8	8	7	6	8	8	8	7	7	7	7	7	7	7	7	7	5	226	
PA SKILL	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	2	2	2	85
PA INT	101	101	101	101	101	101	102	101	101	101	101	100	101	99	98	98	98	98	99	98	98	100	100	98	99	98	98	98	97	97	3082	
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	32	33	35	35	35	35	35	35	35	35	34	33	33	33	34	35	35	35	35	36	36	36	36	36	36	36	35	33	33	35	1076	
SUB TOTAL	144	145	146	147	147	147	147	147	147	146	146	144	145	143	141	141	143	144	143	144	144	146	146	144	145	144	144	143	141	140	141	4469
PP BED HOLD	1	1	0	0	0	0	0	0	0	0	0	2	2	2	1	1	1	1	0	0	0	0	0	0	0	0	1	3	3	1	20	
PA BED HOLD	0	0	0	0	0	0	0	0	0	1	1	2	1	3	5	5	4	3	4	3	3	3	1	1	0	0	0	1	2	2	44	
TOTAL CENSUS	145	146	147	147	147	147	147	147	147	147	147	148	148	148	148	147	147	147	147	147	147	147	147	145	145	144	144	144	144	142	4533	
VACANCIES	5	4	4	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	5	5	6	6	6	6	8	8	

TOTAL	1	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	29	30	31	TOT
MEDICARE	8	8	7	8	8	8	8	8	7	7	8	8	8	8	8	7	6	8	8	8	7	7	7	7	7	7	7	7	7	5	226	
PA SKILL	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	2	2	2	85
PA INT	101	101	101	101	101	101	102	101	101	101	101	100	101	99	98	98	98	99	98	98	98	100	100	98	99	98	98	98	97	97	3082	
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	32	33	35	35	35	35	35	35	35	35	34	33	33	33	34	35	35	35	35	36	36	36	36	36	36	36	35	33	33	35	1076	
SUB TOTAL	144	145	146	147	147	147	147	147	147	146	146	144	145	143	141	141	143	144	143	144	144	146	146	144	145	144	144	143	141	140	141	4469
PP BED HOLD	1	1	0	0	0	0	0	0	0	0	0	2	2	2	1	1	1	1	0	0	0	0	0	0	0	0	1	3	3	1	20	
PA BED HOLD	0	0	0	0	0	0	0	0	0	1	1	2	1	3	5	5	4	3	4	3	3	3	1	1	0	0	0	1	2	2	44	
TOTAL CENSUS	145	146	147	147	147	147	147	147	147	147	147	148	148	148	148	147	147	147	147	147	147	147	147	145	145	144	144	144	144	142	4533	
VACANCIES	5	4	4	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	5	5	6	6	6	6	8	8	

McLEAN COUNTY NURSING HOME

CENSUS Report - 2007

MONTH	AVG MEDICARE	AVG PVT PAY	AVG IDPA	AVG IN HOUSE	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	7.71	37.39	99.23	144.32	1.52	145.84	4.16
FEBRUARY	5.64	34.64	99.71	140.00	1.57	141.57	8.43
MARCH	4.55	35.32	98.55	138.42	1.16	139.58	10.42
APRIL	4.93	34.63	102.73	142.30	0.87	143.17	6.83
MAY	7.29	34.71	102.16	144.16	2.06	146.23	3.77
JUNE							
JULY							
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							

YTD AVERAGE	6.02	35.34	100.48	141.84	1.44	143.28	6.72
% OF CAPACITY	4.02%	23.56%	66.98%	94.56%	0.96%	95.52%	4.48%




OFFICE OF THE ADMINISTRATOR

(309) 888-5110 FAX (309) 888-5111

115 E. Washington, Room 401 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 5, 2007

Memo to: The Honorable Chairman and Members of the Finance Committee

From: John M. Zeunik 

Re: Reorganization of Staff in the County Auditor's Office

The County Auditor has met with the Administrator's Office to discuss a reorganization of staff in her office. The proposed reorganization is timely because the following positions are currently vacant in the office:

1.0 FTE Accounting Specialist II at Grade 07 (vacant as of 4/13/07)

0.53 FTE Office Support Specialist I at Grade 04 (vacant as of 4/30/07)

During the completion of the FY'2006 audit, the need to upgrade the professional capability of staff in the Auditor's Office became apparent to the County Auditor and to Clifton Gunderson, the County's outside auditor. As noted in Finding 2006-01 in the Single Audit Report, "In an ideal control setting, the County would have personnel possessing a thorough understanding of applicable generally accepted accounting principles staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that in the preparation of the annual financial statements that such statements, including disclosures, are complete and accurate."

In the last four years, the Governmental Accounting Standards Board ("GASB") has imposed additional financial reporting standards on local government. Beginning with the FY'2003 Comprehensive Annual Financial Report, the County was required to meet the GASB 34 reporting standard. With the FY'2006 Comprehensive Annual Financial Report, the County was required to meet the GASB 44 reporting standard. When the FY'2007 Comprehensive Annual Financial Report is prepared next year, the County will be required to meet the GASB 43 reporting standard. In the FY'2008 Comprehensive Annual Financial Report, the County will be required to meet the GASB 45 reporting standard. The additional reporting requirements imposed on County government by each GASB standard requires more knowledgeable and more experienced financial staff.

The current organization of the staff in the Auditor's Office does not include a professional position that has the necessary education and experience to handle the financial reporting duties related to the preparation of the Comprehensive Annual Financial Report, Single Audit Report, and the new reporting requirements imposed by the GASB. To address this need in the Auditor's Office and to respond to Finding 2006-01 in the Single Audit Report – December 31, 2006, we respectfully recommend that a new position classification of Financial Reporting Specialist be created at a salary grade 10. With the current vacant positions in the Auditor's Office, we respectfully recommend the following reorganization of FTE positions within the office:

Delete 1.0 FTE Accounting Specialist II at grade 07

Add 0.42 FTE Financial Reporting Specialist at grade 10

For your information and review, the job description for this position and a summary of the fiscal impact of this change in the current fiscal year and in fiscal year 2008 is attached.

The part-time position of Office Support Specialist I at grade 04 was previously responsible for the centralized office supply storeroom and the sorting and distribution of telephone invoices to County offices and departments. The Auditor's Office has determined that the reduced cost per item and efficiency of a centralized office supply storeroom has been replaced by the large, discount office supply retailers that accept orders via phone and internet, guarantee same day or next day delivery, and offer significantly lower prices than the County could obtain by maintaining a central office supply storeroom.

With the proposed creation of a Financial Reporting Specialist position, the Auditor has requested that the part-time Office Support Specialist I position be changed to a part-time Accounting Specialist II position. This change would permit this position to assume some of the accounts payable processing workload in the office. With the current vacant positions in the Auditor's Office, we respectfully recommend the following reorganization of FTE positions within the office:

Delete 0.53 FTE Office Support Specialist I at grade 04

Add 0.22 FTE Accounting Specialist I at grade 07

For your information and review, a summary of the fiscal impact of this change in the current fiscal year and in fiscal year 2008 is attached.

The Honorable Chairman and Members of the Finance Committee
July 5, 2007
Page Three

As noted in the attached fiscal analysis, the proposed reorganization of staff positions in the County Auditor's Office will have no fiscal impact on the FY'2007 Adopted Budget. Therefore, the action requested of the Finance Committee is to recommend approval of the Resolution Amending the Fiscal Year 2007 Full-Time Equivalent Positions Resolution.

If you have any questions about this recommendation, please call County Auditor Jackie Dozier at 888-5151 or myself at 888-5110.

Thank you.

MCLEAN COUNTY, ILLINOIS
Job Classification

Job Title:	Financial Reporting Specialist	JC Code: 0107
Reports To:	County Auditor	
Salary Schedule/Grade:	10	

Coordinates financial reporting relating to preparation of the Comprehensive Annual Financial Report (CAFR), Single Audit Report, special financial reports and other reports as directed.

Facilitates reporting of financial information in accordance with County policies and procedures, Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements, statutes and other regulatory bodies.

Works with the external auditors and County personnel to develop timelines and procedures to ensure accurate and timely completion of the CAFR.

Ensures that the County's CAFR is prepared according to the standards and requirements to enable the County to receive the Governmental Finance Officers of America (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award.

Coordinates development of other reports such as the Single Audit Report to ensure timely and accurate completion.

Works with other County officials and employees to collect and analyze financial and related statistical data used to prepare statistical tables required for the CAFR.

Develops and maintains a high level of proficiency in the use of report building and report generating tools within the County's automated financial systems.

Train staff and users in the development, use and maintenance of financial reports and report generation capabilities.

Analyze and research complex accounting issues associated with financial reporting.

Analyze financial reporting proposals promulgated by GASB and other regulatory bodies and make recommendations as to the impact of such proposals on the County.

Coordinate the fixed asset reporting process including the development of policies, procedures, guidelines, forms and other items necessary to ensure complete and accurate fixed asset maintenance in compliance with regulatory requirements.

Prepare audit-related workpapers as directed by the County Auditor.

Work with the Public Building Commission to prepare Preliminary Official Statements and Official Statements in connection with bond issues for County projects.

Coordinate the Request for Proposal process used to select an outside auditor.

Coordinate acquisition and issuance of supporting correspondence required as part of annual audit, such as legal liability and representation letters.

Serve as liaison with component units of government to obtain timely and accurate information required for completion of the CAFR.

Assist County departments in developing meaningful and accurate financial reports for internal and external purposes.

Requires a 4-year degree in accounting or equivalent combination of training and experience, experience in governmental accounting and reporting, and excellent communications skills.

County Auditor's Office - Proposed Reorganization

<u>Current FTE Position</u>	<u>Pay Grade</u>	<u>FY'2007 Annual Salary</u>	<u>FY'2007 Salary Remaining</u>	<u>Proposed FTE Position</u>	<u>Pay Grade</u>	<u>FY'2007 Salary</u>	<u>FY'2008 Annual Salary</u>
Accounting Specialist II 1.0 FTE	7	\$ 29,855.12	\$ 19,903.41	Financial Reporting Specialist 0.42 FTE	10	\$ 15,948.64	\$ 39,425.10
Office Support Specialist I 0.53 FTE	4	\$ 27,128.79	\$ 18,085.86	Accounting Specialist I 0.22 FTE	5	\$ 10,384.64	\$ 25,670.84
Total:		\$ 56,983.91	\$ 37,989.27	Total:		\$ 26,333.28	\$ 65,095.94

**RESOLUTION AMENDING THE FUNDED
FULL-TIME EQUIVALENT POSITIONS RESOLUTION
FOR 2007**

WHEREAS, the McLean County Board adopted a Funded Full-Time Equivalent Positions (FTE) Resolution on November 21, 2006 which became effective on January 1, 2007; and,

WHEREAS, the County Auditor in cooperation with the County Administrator's Office has requested that the existing position of Accounting Specialist II at Grade 7 be replaced with a Financial Reporting Specialist at Grade 10 and that the existing part-time position of Office Support Specialist I at Grade 4 be replaced with an Accounting Specialist I at Grade 5; and,

WHEREAS, the County Administrator's Office has used the Public Administration Service, Inc. (PAS) Position Appraisal Method to review this request and has determined that the proposed organizational changes in the County Auditor's Office merit the change from an Accounting Specialist II at Grade 7 to a Financial Reporting Specialist at Grade 10 and from an Office Support Specialist I at Grade 4 to an Accounting Specialist I at Grade 5; and,

WHEREAS, the Finance Committee, at its regular meeting on July 11, 2007, recommended the approval of this change in the Full-Time Equivalent Positions Resolution for the remainder of the 2007 Fiscal Year; now, therefore,

BE IT RESOLVED, by the County Board of McLean County, Illinois, now meeting in regular session, that the Funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

<u>Fund-Dept-Program</u>	<u>Pay Grade</u>	<u>Position Classification</u>	<u>Full-Time</u>		
			<u>Now</u>	<u>Amend</u>	<u>New</u>
0001-0003-0003	7	0503.0102 Accounting Specialist II County Auditor's Office	1.00	(1.00)	0.00
0001-0003-0003	4	0503.0011 Office Support Specialist I County Auditor's Office	0.53	(0.53)	0.00
0001-0003-0003	10	0503.0107 Financial Reporting Specialist County Auditor's Office	0.00	0.42	0.42
0001-0003-0003	5	0503.0012 Accounting Specialist I County Auditor's Office	0.00	0.22	0.22

(2)

BE IT FURTHER RESOLVED by the County Board of McLean County, Illinois that the County Clerk is hereby directed to provide a certified copy of this Resolution to the County Auditor, County Treasurer, and the County Administrator's Office.

ADOPTED by the McLean County Board this 24th day of July, 2007.

ATTEST:

APPROVED:

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

Michael F. Sweeney, Chairman
McLean County Board