



McLean County

FINANCE COMMITTEE AGENDA
Room 400, Government Center
Wednesday, October 3, 2007
7:30 a.m.

1. Roll Call
2. Approval of Minutes: September 5, 2007
3. Departmental Matters
 - A. Robert Keller, Administrator, Health Department
 - 1) Items to be Presented for Information:
 - a) Status of NACo Drug Assistance Program
 - b) General Report
 - c) Other
 - B. Don Lee, Director, Nursing Home
 - 1) Items to be Presented for Information:
 - a) Monthly Reports 1-3
 - b) General Report
 - c) Other
 - C. Lee Newcom, County Recorder
 - 1) Items to be Presented for Information:
 - a) General Report 4-24
 - b) Other
 - D. Peggy Ann Milton, County Clerk
 - 1) Items to be Presented for Action:
 - a) Request Approval to Correct the Legal Description for Precinct 29 25
 - 2) Items to be Presented for Information:
 - a) Pilot Electronic Death Registration System 26
 - b) General Report
 - c) Other

- E. Joan Naour, Director, Correctional Health Care
- 1) Items to be Presented for Action:
 - a) Request Approval of an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2007 Combined Annual Appropriation and Budget Ordinance, Tort Judgment Fund 0135, Tort Judgment Department 0077, Correctional Health Services Program 0073 27-28
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other
- F. Robert Kahman, Supervisor of Assessments
- 1) Items to be Presented for Information:
 - a) Assessment Status Report 29
 - b) General Report
 - c) Other
- G. Jackie Dozier, County Auditor
- 1) Items to be Presented for Information:
 - a) Audit – Fee Collections
 - (1) Building & Zoning 30
 - (2) County Recorder’s Office 31-33
 - b) Illinois Mandated Audits
 - (1) Children’s Waiting Room Fund 34
 - (2) Court Automation Fund 35
 - (3) Court Documentation Storage Fund 36
 - (4) Law Library Fund 37
 - c) General Report
 - d) Other
- H. 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 September 30, 2007
 - b) Employee Benefit Fund Quarterly Report
 - c) CDAP Revolving Loan Fund Quarterly Report
 - d) General Report
 - e) Other
- I. John M. Zeunik, County Administrator
- 1) Items to be Presented for Action:
 - a) Review of Fiscal Year 2008 Recommended Budget:
 - (1) County Treasurer 0001-0004 38-40
 - (2) Collector Automation Fund – 0168-0004 41-42
 - (3) County Clerk – 0001-0005 43-47
 - (4) County Clerk Document Storage Fund – 0137-0006 48-50
 - (5) Supervisor of Assessments – 0001-0049 51-54

- | | | | |
|----|-----|---|-------|
| | (6) | Historical Museum – 0134-0072 | 55-56 |
| | (7) | Veterans Assistance
Commission – 0136-0065 | 57-59 |
| 2) | | <u>Items to be Presented for Information:</u> | |
| | a) | General Report | |
| | b) | Other | |

4. Recommend Payment of Bills and Transfers, if any, to County Board
5. Other Business and Communication: Finance Committee Special Meeting to review FY'2008 Recommended Budget – Tuesday, October 9, 2007, 7:30 a.m.
6. Adjournment

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McLEAN COUNTY NURSING HOME
ACCRUED EXPENDITURE

Pri Date: September 17, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	AUG. 2007 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/07
SALARIES	3,583,075	303,975	318,529	2,382,593	2,472,053	1,111,022	89,461	68.99%	3,713,167
IMRF	286,646	24,345	25,482	190,836	197,764	88,882	6,929	68.99%	297,053
MED/LIFE	397,110	12,664	33,727	264,377	264,377	132,733	0	66.58%	397,110
SOC/SEC	274,105	23,280	24,367	182,487	189,112	84,993	6,626	68.99%	284,057
VAC LIAB	30,000	2,548	2,548	19,973	19,973	10,027	0	66.58%	30,000
SELLBACK	0	0	0	0	0	0	0	0.00%	#DIV/0!
PERSONNEL	4,570,936	366,813	404,654	3,040,265	3,143,280	1,427,656	103,015	68.77%	4,721,387
COMMODITIES	765,711	65,033	38,583	509,775	495,374	270,337	(14,401)	64.69%	744,081
CONTRACTUAL	1,529,375	128,635	322,420	1,018,187	2,577,111	(1,047,736)	1,558,924	168.51%	3,870,969
CAPITAL	179,240	15,223	0	119,330	32,682	146,558	(86,647)	18.23%	49,091
GRAND TOTAL	7,045,262	575,704	765,657	4,687,556	6,248,447	796,815	1,560,891	88.69%	9,385,528

McLEAN COUNTY NURSING HOME
ACCRUED REVENUE

Pri Date: September 17, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	AUG. 2007 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/07
MEDICARE REVENUE	766,500	65,100	50,752	510,300	430,809	335,691	(79,491)	56.20%	647,099
IDPA REVENUE	3,153,600	267,840	587,690	2,099,520	4,501,910	(1,348,310)	2,402,390	142.75%	6,762,128
SCHOOLING REIMB	0	0	0	0	45	(45)	45	#DIV/0!	68
JDC LAUNDRY	8,439	717	867	5,618	5,862	2,577	244	69.47%	8,806
JDC FOOD	35,000	2,973	3,233	23,301	22,036	12,964	(1,265)	62.96%	33,099
MEALS	600	51	114	399	1,193	(593)	794	198.83%	1,792
PVT PAY REVENUE	2,151,675	182,745	144,543	1,432,485	1,157,791	993,884	(274,694)	53.81%	1,739,069
UNCLASS	12,000	1,019	426	7,989	1,531	10,469	(6,458)	12.76%	2,300
INTEREST EARNED	97,990	8,322	85,513	65,237	159,796	(61,806)	94,559	163.07%	240,023
SALE OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0
TRANSFER IN	579,004	49,176	51,063	385,474	397,358	181,646	11,884	68.63%	596,854
TELEPHONE REIMB	0	0	1,200	0	9,300	(9,300)	9,300	#DIV/0!	13,969
TOTAL ACC REVENUE	6,804,808	577,943	925,400	4,530,324	6,687,631	117,177	2,157,307	98.28%	10,045,207
TOTAL ACC REVENUE	6,804,808	577,943	925,400	4,530,324	6,687,631	117,177	2,157,307	98.28%	10,045,207
LESS ACCRUED EXPENS	(7,045,262)	(575,704)	(765,657)	(4,687,556)	(6,248,447)	(796,815)	(1,560,891)	88.69%	(9,385,528)
ACC REV - (ACC EXP)	(240,454)	2,238	159,743	(157,232)	439,184	(679,638)	596,416		659,680
PLUS CAP EXP	0	15,223	0	119,330	32,682	146,558	(86,647)		49,091
ACC BALANCE	(240,454)	17,462	159,743	(37,902)	471,867	(533,081)	509,769		708,771

McLEAN COUNTY NURSING HOME

AUGUST 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 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	4	4	4	5	5	6	6	5	5	5	5	5	5	6	5	5	6	6	6	6	6	6	5	5	5	4	5	5	5	4	159		
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	0	
PA INT	8	8	7	8	8	9	9	9	9	9	9	9	9	9	10	10	9	9	9	8	8	8	8	7	7	8	8	7	7	7	258		
PP SKILL	0	0	0	0	0	0	0	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	42		
PP INT	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	35		
SUB TOTAL	14	14	12	14	14	16	16	16	16	17	17	17	17	18	18	18	18	18	18	17	17	17	17	15	15	14	16	15	14	14	494		

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	AVG
PA SKILL	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
PA INT	93	93	93	93	93	93	93	92	92	92	92	92	92	92	91	90	92	91	92	91	92	91	91	92	92	93	92	92	93	93	93	2856	
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	0	
PP INT	33	33	33	33	33	33	33	33	33	32	32	32	32	32	32	32	32	32	32	32	32	32	32	33	33	33	32	32	33	33	33	1007	
SUB TOTAL	128	128	128	128	128	128	128	127	127	126	126	126	126	126	125	124	126	125	126	125	126	125	125	127	127	128	126	127	129	129	3929		

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	AVG
MEDICARE	4	4	4	5	5	6	6	5	5	5	5	5	5	6	5	5	6	6	6	6	6	6	5	5	5	4	5	5	5	4	159		
PA SKILL	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
PA INT	101	101	100	101	101	102	102	101	101	101	101	101	101	101	101	100	101	100	101	100	100	99	99	99	99	100	100	100	100	100	100	3114	
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	0	
PP INT	35	35	34	34	34	34	34	34	34	33	33	33	33	33	33	33	33	33	33	33	33	33	33	34	34	34	33	33	34	35	1042		
TOT IN HOUSE	142	142	140	142	142	144	144	143	143	143	143	143	143	144	144	143	144	143	144	143	143	142	142	142	142	142	142	142	143	143	4423		
PP BED HOLD	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
PA BED HOLD	0	0	1	0	0	0	0	0	0	1	1	1	1	1	1	2	1	2	1	2	2	2	2	2	2	2	1	1	1	1	1	33	
TOTAL CENSUS	142	142	142	143	143	145	145	145	144	144	144	144	144	145	144	144	145	145	145	145	144	144	144	144	144	143	144	144	144	144	4464		
VACANCIES	8	8	8	7	7	5	5	5	5	6	6	6	6	6	5	6	5	5	5	5	5	6	6	6	6	7	6	6	6	6	6	6	6

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	5.67	35.03	100.50	141.20	1.00	142.20	7.80
JULY	5.52	35.10	101.74	142.35	0.10	142.45	7.55
AUGUST	5.13	35.10	102.45	142.68	1.32	144.00	6.00
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							

YTD AVERAGE 5.80 35.24 100.88 141.93 1.20 143.13 6.87
 % OF CAPACITY 3.87% 23.49% 67.26% 94.62% 0.80% 95.42% 4.58%

FOR THE MONTH OF AUGUST 2007

Description	Revenue Account #	GL Balance As Of 08/31/2007	Recorder's Rcpts For the Month Of August 2007	PLUS 07/31/2007 Rec Rcpts Dep To GL 08/01/2007	Less 08/31/2007 Rec Rcpts Dep To GL 09/04/2007	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	1,778.95	1,760.45	23.50	(5.00)	1,778.95	-
Recording Fees	0001-0006-0008 0410-0029	47,470.00	46,474.00	2,612.00	(1,616.00)	47,470.00	-
County Revenue Stamps	0001-0006-0008 0410-0032	36,079.50	35,807.50	2,590.00	(2,318.00)	36,079.50	-
Micro Film Sales	0001-0006-0008 0410-0128	-	-	-	-	-	-
Data Sales	0001-0006-0008 0410-0132	280.00	380.00	-	(100.00)	280.00	-
Rental HSG Support Program	0001-0006-0008 0410-0195	2,801.00	2,747.00	148.00	(94.00)	2,801.00	-
Document Storage	0137-0006-0008 0410-0089	9,306.00	9,132.00	486.00	(312.00)	9,306.00	-
GIS Document Storage	0137-0006-0008 0410-0181	3,102.00	3,044.00	162.00	(104.00)	3,102.00	-
GIS Fund	0167-0006-0008 0410-0181	15,282.00	15,007.00	795.00	(520.00)	15,282.00	-
						Sum(B:D)=E	(A-E)

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



Year-to-date Totals through August, 2007

Month-to-date Totals

Account #	Account Description	Cash/Check/		Charges		Other Pay		Total	Cash/Check/	Charges		Other Pay		Total
		Change	Change	Paid	Method	Method	Change			Paid	Method	Method		
01-0-201-070-034	Due Idor-Rental Hsg Prog	\$24,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,723.00	\$197,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,307.00
01-6-8-410-008-034	Copy Fees	\$1,753.45	\$8.75	\$1.75	\$0.00	\$0.00	\$0.00	\$1,760.45	\$11,627.30	\$38.30	\$0.00	\$0.00	\$0.00	\$11,631.30
01-6-8-410-029-035	Recording Fees	\$46,550.00	\$359.00	\$435.00	\$0.00	\$0.00	\$0.00	\$46,474.00	\$373,188.00	\$2,904.00	\$0.00	\$0.00	\$0.00	\$372,996.00
01-6-8-410-032-036	County Revenue Stamps	\$35,807.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,807.50	\$287,776.00	\$0.00	\$0.00	\$0.00	\$0.00	\$287,776.00
01-6-8-410-111-111	Payment On Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-6-8-410-128-100	Microfilm Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-6-8-410-132-100	Data Sales	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$380.00	\$3,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,660.00
01-6-8-410-195-035	Rental Hsg Support Program	\$2,747.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,747.00	\$21,923.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,923.00
16-8-4-102-222-222	Balance Brought Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16-8-4-102-222-222	Balance Brought Forward/Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-6-8-410-089-284	Document Storage	\$9,174.00	\$210.00	\$252.00	\$0.00	\$0.00	\$0.00	\$9,132.00	\$73,239.00	\$1,653.00	\$0.00	\$0.00	\$0.00	\$73,131.00
37-6-8-410-181-100	Gis Document Storage	\$3,058.00	\$70.00	\$84.00	\$0.00	\$0.00	\$0.00	\$3,044.00	\$24,413.00	\$551.00	\$0.00	\$0.00	\$0.00	\$24,377.00
51-0-0-126-001-903	State Revenue Stamps	\$71,615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,615.00	\$595,552.00	\$0.00	\$0.00	\$0.00	\$0.00	\$595,552.00
67-6-8-410-181-100	Gis Fund	\$15,035.00	\$140.00	\$168.00	\$0.00	\$0.00	\$0.00	\$15,007.00	\$120,415.00	\$1,123.00	\$0.00	\$0.00	\$0.00	\$120,343.00
Final Total :		\$210,842.95	\$787.75	\$940.75	\$0.00	\$0.00	\$0.00	\$210,689.95	\$1,719,100.30	\$6,269.30	\$0.00	\$0.00	\$0.00	\$1,718,696.30

G/L DATE JOURNAL TYPE SOURCE TRANSACTION DESCRIPTION REVENUES BUDGET

ACCOUNT 0001-0006-0008 0410-0008		DESCRIPTION: Copy Fees		REVENUES	BUDGET
BEGINNING BALANCE				9,847.35-	10,000.00
2007/08/02	703038	RA	Recorder	21.75-	
2007/08/02	703038	RA	Recorder	50.75-	
2007/08/02	703038	RA	Recorder	1.75-	
2007/08/03	703052	RA	Recorder	59.00-	
2007/08/06	703065	RA	Recorder	44.90-	
2007/08/08	703109	RA	Recorder	32.40-	
2007/08/08	703109	RA	Recorder	81.15-	
2007/08/09	703129	RA	Recorder	38.25-	
2007/08/10	703137	RA	Recorder	89.25-	
2007/08/13	703165	RA	Recorder	37.50-	
2007/08/14	703180	RA	Recorder	79.45-	
2007/08/15	703209	RA	Recorder	60.75-	
2007/08/16	703220	RA	Recorder	27.75-	
2007/08/16	703220	RA	Recorder	3.00-	
2007/08/17	703236	RA	Recorder	354.45-	
2007/08/20	703255	RA	Recorder	31.75-	
2007/08/20	703255	RA	Recorder	1.25-	
2007/08/21	703262	RA	Recorder	81.50-	
2007/08/23	703343	RA	Recorder	43.50-	
2007/08/23	703343	RA	Recorder	145.75-	
2007/08/23	703639	JE	091307bj Recorder Charges	1.25-	
2007/08/24	703357	RA	Recorder	18.00-	
2007/08/27	703367	RA	Recorder	179.85-	
2007/08/27	703367	RA	Recorder	2.25-	
2007/08/29	703425	RA	Recorder	24.15-	
2007/08/30	703440	RA	Recorder	65.50-	
2007/08/31	703453	RA	Recorder	22.25-	
2007/08/31	703453	RA	Recorder	178.85-	
2007/08/31	703453	RA	Recorder	1.00-	
ACCOUNT 0001-0006-0008 0410-0008 / AUGUST TOTAL				1,778.95-	
2007/09/04	703457	RA	Recorder	5.00-	
ACCOUNT 0001-0006-0008 0410-0008 / SEPTEMBER TOT				5.00-	
ENDING BALANCE				11,631.30-	

G/L DATE	JOURNAL	TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	REVENUES
ACCOUNT 0001-0006-0008 0410-0029						
2007/08/02	703038	RA	Recorder	BEGINNING BALANCE	600,000.00	323,910.00-
2007/08/02	703038	RA	Recorder	Recording Fees		2,586.00-
2007/08/02	703038	RA	Recorder	Recording Fee Charges		2,389.00-
2007/08/03	703052	RA	Recorder	Recording Fees		26.00-
2007/08/06	703065	RA	Recorder	Recording Fees		1,764.00-
2007/08/08	703109	RA	Recorder	Recording Fees		1,691.00-
2007/08/08	703109	RA	Recorder	Recording Fee Charges		2,292.00-
2007/08/08	703109	RA	Recorder	Recording Fees		1,954.00-
2007/08/08	703109	RA	Recorder	Recording Fee Charges		5.00-
2007/08/09	703129	RA	Recorder	Recording Fees		2,072.00-
2007/08/10	703137	RA	Recorder	Recording Fees		1,679.00-
2007/08/13	703165	RA	Recorder	Recording Fees		2,309.00-
2007/08/14	703180	RA	Recorder	Recording Fees		2,094.00-
2007/08/14	703180	RA	Recorder	Recording Fee Charges		38.00-
2007/08/15	703209	RA	Recorder	Recording Fees		1,942.00-
2007/08/16	703220	RA	Recorder	Recording Fees		2,153.00-
2007/08/16	703220	RA	Recorder	Recording Fee Charges		142.00-
2007/08/17	703236	RA	Recorder	Recording Fees		2,352.00-
2007/08/20	703255	RA	Recorder	Recording Fees		1,904.00-
2007/08/20	703255	RA	Recorder	Recording Fee Charges		68.00-
2007/08/21	703262	RA	Recorder	Recording Fees		2,177.00-
2007/08/23	703343	RA	Recorder	Recording Fees		2,223.00-
2007/08/23	703343	RA	Recorder	Recording Fee Charges		2,307.00-
2007/08/23	703343	RA	Recorder	Recording Fees		45.00-
2007/08/24	703357	RA	Recorder	Recording Fees		1,714.00-
2007/08/27	703367	RA	Recorder	Recording Fees		1,547.00-
2007/08/27	703367	RA	Recorder	Recording Fee Charges		10.00-
2007/08/29	703425	RA	Recorder	Recording Fees		2,440.00-
2007/08/30	703440	RA	Recorder	Recording Fees		2,235.00-
2007/08/30	703440	RA	Recorder	Recording Fee Charges		51.00-
2007/08/31	703453	RA	Recorder	Recording Fees		1,586.00-
2007/08/31	703453	RA	Recorder	Recording Fees		1,675.00-
ACCOUNT 0001-0006-0008 0410-0029 / AUGUST TOTAL						47,470.00-
2007/09/04	703457	RA	Recorder	Recording Fees		1,616.00-
ACCOUNT 0001-0006-0008 0410-0029 / SEPTEMBER TOT						1,616.00-
ENDING BALANCE						372,996.00-

G/L DATE JOURNAL TYPE SOURCE TRANSACTION DESCRIPTION BUDGET REVENUES

ACCOUNT 0001-0006-0008 0410-0032				DESCRIPTION: Sale Of Revenue Stamps	BUDGET	REVENUES
BEGINNING BALANCE					425,000.00	
2007/08/02	703038	RA	Recorder	County Rev Stamp Sales		259,378.50-
2007/08/02	703038	RA	Recorder	County Rev Stamp Sales		2,590.00-
2007/08/03	703052	RA	Recorder	County Rev Stamp Sales		2,906.50-
2007/08/06	703065	RA	Recorder	County Rev Stamp Sales		1,155.50-
2007/08/08	703109	RA	Recorder	County Rev Stamp Sales		939.75-
2007/08/08	703109	RA	Recorder	County Rev Stamp Sales		2,572.25-
2007/08/09	703129	RA	Recorder	County Rev Stamp Sales		1,650.25-
2007/08/10	703137	RA	Recorder	County Rev Stamp Sales		669.50-
2007/08/13	703165	RA	Recorder	County Rev Stamp Sales		2,376.75-
2007/08/14	703180	RA	Recorder	County Rev Stamp Sales		1,249.50-
2007/08/15	703209	RA	Recorder	County Rev Stamp Sales		1,673.50-
2007/08/16	703220	RA	Recorder	County Rev Stamp Sales		396.25-
2007/08/17	703236	RA	Recorder	County Rev Stamp Sales		3,131.00-
2007/08/20	703255	RA	Recorder	County Rev Stamp Sales		2,173.25-
2007/08/21	703262	RA	Recorder	County Rev Stamp Sales		1,097.25-
2007/08/23	703343	RA	Recorder	County Rev Stamp Sales		1,817.25-
2007/08/23	703343	RA	Recorder	County Rev Stamp Sales		1,788.75-
2007/08/24	703357	RA	Recorder	County Rev Stamp Sales		2,235.50-
2007/08/27	703367	RA	Recorder	County Rev Stamp Sales		1,046.25-
2007/08/29	703425	RA	Recorder	County Rev Stamp Sales		438.50-
2007/08/30	703440	RA	Recorder	County Rev Stamp Sales		1,102.75-
2007/08/31	703453	RA	Recorder	County Rev Stamp Sales		1,550.75-
2007/08/31	703453	RA	Recorder	County Rev Stamp Sales		181.00-
2007/08/31	703453	RA	Recorder	County Rev Stamp Sales		1,337.50-
ACCOUNT 0001-0006-0008 0410-0032 / AUGUST TOTAL					36,079.50-	
2007/09/04	703457	RA	Recorder	County Rev Stamp Sales		2,318.00-
ACCOUNT 0001-0006-0008 0410-0032 / SEPTEMBER TOT						2,318.00-

ENDING BALANCE 297,776.00-

9/13/07	RECORDER REVENUE ACCOUNTS	8/01/2007	9/04/2007			
	G/L DATE	JOURNAL TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	
	ACCOUNT 0001-0006-0008	0410-0128		DESCRIPTION: Microfilm Roll Sales	.00	
				BEGINNING BALANCE		.00
	ACCOUNT 0001-0006-0008	0410-0128		MAY TOTAL		.00
				ENDING BALANCE		.00

9/13/07	RECORDER REVENUE ACCOUNTS	8/01/2007	-	9/04/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPT1 REVENUES
	G/L DATE	JOURNAL TYPE	SOURCE				
ACCOUNT 0001-0006-0008	0410-0132				DESCRIPTION: Data Sales		
					BEGINNING BALANCE		
	2007/08/03	703052	RA	Recorder	Data Sales	3,000.00	3,280.00-
	2007/08/08	703109	RA	Recorder	Data Sales		100.00-
							180.00-
ACCOUNT 0001-0006-0008	0410-0132			AUGUST TOTAL			280.00-
	2007/09/04	703457	RA	Recorder	Data Sales		100.00-
ACCOUNT 0001-0006-0008	0410-0132			SEPTEMBER TOT			100.00-
					ENDING BALANCE		3,660.00-

ACCOUNT 0001-0006-0008 0410-0195					BUDGET	REVENUES
DESCRIPTION: Rental Hsg Support Progra					35,000.00	19,028.00-
BEGINNING BALANCE						148.00-
2007/08/02	703038	RA	Recorder	Rental Hsg Support Progra		137.00-
2007/08/02	703038	RA	Recorder	Rental Hsg Support Progra		99.00-
2007/08/03	703052	RA	Recorder	Rental Hsg Support Progra		101.00-
2007/08/06	703065	RA	Recorder	Rental Hsg Support Progra		131.00-
2007/08/08	703109	RA	Recorder	Rental Hsg Support Progra		111.00-
2007/08/08	703109	RA	Recorder	Rental Hsg Support Progra		145.00-
2007/08/09	703129	RA	Recorder	Rental Hsg Support Progra		100.00-
2007/08/10	703137	RA	Recorder	Rental Hsg Support Progra		142.00-
2007/08/13	703165	RA	Recorder	Rental Hsg Support Progra		126.00-
2007/08/14	703180	RA	Recorder	Rental Hsg Support Progra		134.00-
2007/08/15	703209	RA	Recorder	Rental Hsg Support Progra		126.00-
2007/08/16	703220	RA	Recorder	Rental Hsg Support Progra		135.00-
2007/08/17	703236	RA	Recorder	Rental Hsg Support Progra		125.00-
2007/08/20	703255	RA	Recorder	Rental Hsg Support Progra		121.00-
2007/08/21	703262	RA	Recorder	Rental Hsg Support Progra		143.00-
2007/08/23	703343	RA	Recorder	Rental Hsg Support Progra		132.00-
2007/08/23	703343	RA	Recorder	Rental Hsg Support Progra		104.00-
2007/08/24	703357	RA	Recorder	Rental Hsg Support Progra		90.00-
2007/08/27	703367	RA	Recorder	Rental Hsg Support Progra		118.00-
2007/08/29	703425	RA	Recorder	Rental Hsg Support Progra		136.00-
2007/08/30	703440	RA	Recorder	Rental Hsg Support Progra		101.00-
2007/08/31	703453	RA	Recorder	Rental Hsg Support Progra		96.00-
2007/08/31	703453	RA	Recorder	Rental Hsg Support Progra		2,801.00-

ACCOUNT 0001-0006-0008 0410-0195 / AUGUST TOTAL Rental Hsg Support Progra 94.00-

2007/09/04 703457 RA Recorder Rental Hsg Support Progra 94.00-

ACCOUNT 0001-0006-0008 0410-0195 / SEPTEMBER TOT 21,923.00-

G/L DATE	JOURNAL	TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	REVENUES
ACCOUNT 0137-0006-0008 0410-0089						
2007/08/02	703038	RA	Recorder	Recorder Document Storage	120,000.00	63,513.00-
2007/08/02	703038	RA	Recorder	Recorder Document Storage		471.00-
2007/08/02	703038	RA	Recorder	Document Storage Charges		429.00-
2007/08/03	703052	RA	Recorder	Recorder Document Storage		15.00-
2007/08/06	703065	RA	Recorder	Recorder Document Storage		330.00-
2007/08/08	703109	RA	Recorder	Recorder Document Storage		324.00-
2007/08/08	703109	RA	Recorder	Recorder Document Storage		420.00-
2007/08/08	703109	RA	Recorder	Document Storage Charges		387.00-
2007/08/09	703129	RA	Recorder	Recorder Document Storage		3.00-
2007/08/09	703137	RA	Recorder	Recorder Document Storage		456.00-
2007/08/13	703165	RA	Recorder	Recorder Document Storage		330.00-
2007/08/14	703180	RA	Recorder	Recorder Document Storage		447.00-
2007/08/15	703209	RA	Recorder	Document Storage Charges		402.00-
2007/08/16	703220	RA	Recorder	Recorder Document Storage		21.00-
2007/08/17	703236	RA	Recorder	Recorder Document Storage		414.00-
2007/08/20	703255	RA	Recorder	Document Storage Charges		414.00-
2007/08/20	703255	RA	Recorder	Recorder Document Storage		84.00-
2007/08/21	703262	RA	Recorder	Recorder Document Storage		441.00-
2007/08/23	703343	RA	Recorder	Document Storage Charges		390.00-
2007/08/23	703343	RA	Recorder	Recorder Document Storage		39.00-
2007/08/23	703343	RA	Recorder	Recorder Document Storage		381.00-
2007/08/24	703357	RA	Recorder	Recorder Document Storage		432.00-
2007/08/27	703367	RA	Recorder	Document Storage Charges		420.00-
2007/08/27	703367	RA	Recorder	Recorder Document Storage		27.00-
2007/08/29	703425	RA	Recorder	Document Storage Charges		333.00-
2007/08/30	703440	RA	Recorder	Recorder Document Storage		312.00-
2007/08/30	703440	RA	Recorder	Document Storage Charges		6.00-
2007/08/31	703453	RA	Recorder	Recorder Document Storage		477.00-
2007/08/31	703453	RA	Recorder	Recorder Document Storage		435.00-
AUGUST TOTAL						
2007/09/04	703457	RA	Recorder	Recorder Document Storage		312.00-
AUGUST TOTAL						
						9,306.00-
SEPTEMBER TOT						
						312.00-
ENDING BALANCE						
						73,131.00-

ACCOUNT	DATE	TYPE	SOURCE	DESCRIPTION	BUDGET	REVENUES
0137-0006-0008	0410-0181			DESCRIPTION: GIS Document Fees		
				BEGINNING BALANCE	.00	21,171.00-
	2007/08/02	RA	703038	Recorder-GIS Doc Storage		157.00-
	2007/08/02	RA	703038	Recorder-GIS Doc Storage		143.00-
	2007/08/02	RA	703038	Recorder-GIS Doc Storage		5.00-
	2007/08/03	RA	703052	Recorder-GIS Doc Storage		110.00-
	2007/08/06	RA	703065	Recorder-GIS Doc Storage		108.00-
	2007/08/08	RA	703109	Recorder-GIS Doc Storage		140.00-
	2007/08/08	RA	703109	Recorder-GIS Doc Storage		129.00-
	2007/08/08	RA	703109	Recorder-GIS Doc Storage		1.00-
	2007/08/09	RA	703129	Recorder-GIS Doc Storage		152.00-
	2007/08/10	RA	703137	Recorder-GIS Doc Storage		110.00-
	2007/08/13	RA	703165	Recorder-GIS Doc Storage		149.00-
	2007/08/14	RA	703180	Recorder-GIS Doc Storage		134.00-
	2007/08/14	RA	703180	Recorder-GIS Doc Storage		7.00-
	2007/08/15	RA	703209	Recorder-GIS Doc Storage		138.00-
	2007/08/16	RA	703220	Recorder-GIS Doc Storage		138.00-
	2007/08/16	RA	703220	Recorder-GIS Doc Storage		28.00-
	2007/08/17	RA	703236	Recorder-GIS Doc Storage		147.00-
	2007/08/20	RA	703255	Recorder-GIS Doc Storage		130.00-
	2007/08/20	RA	703255	Recorder-GIS Doc Storage		13.00-
	2007/08/21	RA	703262	Recorder-GIS Doc Storage		127.00-
	2007/08/23	RA	703343	Recorder-GIS Doc Storage		144.00-
	2007/08/23	RA	703343	Recorder-GIS Doc Storage		140.00-
	2007/08/24	RA	703357	Recorder-GIS Doc Storage		9.00-
	2007/08/27	RA	703367	Recorder-GIS Doc Storage		111.00-
	2007/08/27	RA	703367	Recorder-GIS Doc Storage		104.00-
	2007/08/27	RA	703367	Recorder-GIS Doc Storage		2.00-
	2007/08/29	RA	703425	Recorder-GIS Doc Storage		159.00-
	2007/08/30	RA	703440	Recorder-GIS Doc Storage		145.00-
	2007/08/30	RA	703440	Recorder-GIS Doc Storage		10.00-
	2007/08/31	RA	703453	Recorder-GIS Doc Storage		109.00-
	2007/08/31	RA	703453	Recorder-GIS Doc Storage		103.00-
						3,102.00-

ACCOUNT 0137-0006-0008 0410-0181 / AUGUST TOTAL Recorder-GIS Doc Storage 104.00-

ACCOUNT 0137-0006-0008 0410-0181 / SEPTEMBER TOT Recorder-GIS Doc Storage 104.00-

ENDING BALANCE 24,377.00-

ACCOUNT	G/L DATE	JOURNAL	TYPE	SOURCE	DESCRIPTION	BUDGET	REVENUES
0167-0006-0008	0410-0181				DESCRIPTION: GIS Document Fees		
					BEGINNING BALANCE		104,541.00-
	2007/08/02	703038	RA	Recorder	Recorder-GIS Fund		785.00-
	2007/08/02	703038	RA	Recorder	Recorder-GIS Fund		715.00-
	2007/08/02	703038	RA	Recorder	GIS Fund Charges		10.00-
	2007/08/03	703052	RA	Recorder	Recorder-GIS Fund		550.00-
	2007/08/06	703065	RA	Recorder	Recorder-GIS Fund		540.00-
	2007/08/08	703109	RA	Recorder	Recorder-GIS Fund		700.00-
	2007/08/08	703109	RA	Recorder	Recorder-GIS Fund		645.00-
	2007/08/08	703109	RA	Recorder	GIS Fund Charges		2.00-
	2007/08/09	703129	RA	Recorder	Recorder-GIS Fund		760.00-
	2007/08/10	703137	RA	Recorder	Recorder-GIS Fund		550.00-
	2007/08/13	703165	RA	Recorder	Recorder-GIS Fund		745.00-
	2007/08/14	703180	RA	Recorder	Recorder-GIS Fund		670.00-
	2007/08/14	703180	RA	Recorder	GIS Fund Charges		14.00-
	2007/08/15	703209	RA	Recorder	Recorder-GIS Fund		690.00-
	2007/08/16	703220	RA	Recorder	Recorder-GIS Fund		690.00-
	2007/08/16	703220	RA	Recorder	GIS Fund Charges		56.00-
	2007/08/17	703236	RA	Recorder	Recorder-GIS Fund		735.00-
	2007/08/20	703255	RA	Recorder	Recorder-GIS Fund		650.00-
	2007/08/20	703255	RA	Recorder	GIS Fund Charges		26.00-
	2007/08/21	703262	RA	Recorder	Recorder-GIS Fund		635.00-
	2007/08/23	703343	RA	Recorder	Recorder-GIS Fund		720.00-
	2007/08/23	703343	RA	Recorder	Recorder-GIS Fund		700.00-
	2007/08/23	703343	RA	Recorder	GIS Fund Charges		18.00-
	2007/08/24	703357	RA	Recorder	Recorder-GIS Fund		555.00-
	2007/08/27	703367	RA	Recorder	Recorder-GIS Fund		520.00-
	2007/08/27	703367	RA	Recorder	GIS Fund Charges		4.00-
	2007/08/29	703425	RA	Recorder	Recorder-GIS Fund		795.00-
	2007/08/30	703440	RA	Recorder	Recorder-GIS Fund		725.00-
	2007/08/30	703440	RA	Recorder	GIS Fund Charges		20.00-
	2007/08/31	703453	RA	Recorder	Recorder-GIS Fund		542.00-
	2007/08/31	703453	RA	Recorder	Recorder-GIS Fund		515.00-

							15,282.00-

							520.00-

							520.00-

							120,343.00-

ACCOUNT 0167-0006-0008 0410-0181 / AUGUST TOTAL

Recorder-GIS Fund

ACCOUNT 0167-0006-0008 0410-0181 / SEPTEMBER TOT

ENDING BALANCE

STATE STAMP INVENTORY AND RECEIPTS TO GENERAL LEDGER FOR AUGUST 2007		GENERAL LEDGER	Acct# 0151-0126-0001
RECORDER			
Inventory as of 07/31/07	56,395.75	A	61,810.10
Inventory purchases for August 2007	79,579.00	B	79,345.50
Less stamps damaged or issued in error for August 2007	(130.00)	C	
Less inventory as of 08/31/07	(64,229.75)	D	(68,996.60)
Total Receipts for August 2007	71,615.00	E=SUM(A:D)	
Plus 07/31/07 receipts	5,180.00	F	
Less 08/31/07 receipts	(4,636.00)	G	
Total	72,159.00	H=SUM(E:G)	72,159.00
<p>B = Amount includes an IDOR credit of \$233.50 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.</p>			
DON EVERHART			
CHIEF DEPUTY RECORDER			
Total			
M=SUM(I:L)			

ACCOUNT: 0151	G/L DATE JOURNAL	TYPE	TRN	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
					FISCAL YEAR TO DATE:		
2007/08/01	Stamp Inventory	RA		State Rev Stamp Sales		5,180.00	61,810.10
2007/08/02	703038	RA	JE Recorder	State Rev Stamp Sales		5,813.00	56,630.10
2007/08/02	703038	RA	JE Recorder	State Rev Stamp Sales		2,311.00	50,817.10
2007/08/03	703052	RA	JE Recorder	State Rev Stamp Sales		1,879.50	48,506.10
2007/08/06	703065	RA	JE Recorder	State Rev Stamp Sales		5,144.50	46,626.60
2007/08/08	703109	RA	JE Recorder	State Rev Stamp Sales		3,300.50	41,482.10
2007/08/08	703109	RA	JE Recorder	State Rev Stamp Sales		1,339.00	38,181.60
2007/08/09	703129	RA	JE Recorder	State Rev Stamp Sales		4,753.50	36,842.60
2007/08/10	703137	RA	JE Recorder	State Rev Stamp Sales		2,499.00	32,089.10
2007/08/13	703165	RA	JE Recorder	State Rev Stamp Sales		3,347.00	29,590.10
2007/08/14	703180	RA	JE Recorder	State Rev Stamp Sales			26,243.10
2007/08/15	703186	AP	JE AcctsPaybl	ILLINOIS D RECORDER/REAL	16,998.00		43,241.10
2007/08/15	703209	RA	JE Recorder	State Rev Stamp Sales		792.50	42,448.60
2007/08/16	703220	RA	JE Recorder	State Rev Stamp Sales		6,262.00	36,186.60
2007/08/17	703236	RA	JE Recorder	State Rev Stamp Sales		4,346.50	31,840.10
2007/08/20	703255	RA	JE Recorder	State Rev Stamp Sales		2,194.50	29,645.60
2007/08/21	703262	RA	JE Recorder	State Rev Stamp Sales		3,634.50	26,011.10
2007/08/23	703343	RA	JE Recorder	State Rev Stamp Sales		3,577.50	22,433.60
2007/08/23	703343	RA	JE Recorder	State Rev Stamp Sales		4,471.00	17,962.60
2007/08/24	703357	RA	JE Recorder	State Rev Stamp Sales		2,092.50	15,870.10
2007/08/27	703367	RA	JE Recorder	State Rev Stamp Sales		877.00	14,993.10
2007/08/29	703425	RA	JE Recorder	State Rev Stamp Sales		2,205.50	12,787.60
2007/08/30	703440	RA	JE Recorder	State Rev Stamp Sales		3,101.50	9,686.10
2007/08/31	703453	RA	JE Recorder	State Rev Stamp Sales		362.00	9,324.10
2007/08/31	703453	RA	JE Recorder	State Rev Stamp Sales		2,675.00	6,649.10
2007/08/31	703598	JE	JE 91207/AUD2	POST ADJ/IL.DEPT.REVENUE	62,347.50		68,996.60
AUGUST TOTAL					79,345.50	72,159.00	68,996.60
2007/09/04	703457	RA	JE Recorder	State Rev Stamp Sales		4,636.00	64,360.60
SEPTEMBER TOTAL					.00	4,636.00	64,360.60
ACCOUNT 0151 0126-0001 DATE RANGE TOTALS					79,345.50	76,795.00	64,360.60

Date	End-of-day (EOD) register balance	CREDIT to General Ledger	EOD register +/- (-)	Stamp Purchases
07/02/2007	71,399.75	4,501.00		
07/03/2007	65,035.75	6,234.00	130.00	
07/05/2007	59,212.25	5,823.50		
07/06/2007	56,071.75	3,140.50		
07/09/2007	49,212.75	6,773.50	85.50	
07/10/2007	46,642.25	2,570.50		
07/11/2007	40,510.25	5,889.50	242.50	
07/12/2007	35,599.75	4,910.50		
07/13/2007	32,969.25	2,103.50	527.00	
07/16/2007	29,836.25	3,133.00		
07/17/2007	27,422.75	2,413.50		
07/18/2007	24,224.25	3,198.50		
07/19/2007	15,508.75	8,715.50		
07/20/2007	12,614.75	2,894.00		
07/23/2007	4,493.75	8,121.00		
07/24/2007	74,763.75	2,307.00		72,577.00
07/25/2007	70,010.25	4,753.50		
07/26/2007	67,007.75	2,769.00	233.50	
07/27/2007	64,881.25	2,126.50		
07/30/2007	61,575.75	3,305.50		
07/31/2007	56,395.75	5,180.00		
July Total:		90,863.50	1,218.50	72,577.00
Day Average:		4,326.83		

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.

don.everhart:
Stamp damaged due to machine malfunction. Stamp voided & will be submitted to IDOR for credit.

don.everhart:
Stamp damaged due to machine malfunction. Stamp voided & will be submitted to IDOR for credit.

don.everhart:
Stamps issued in error. Stamps voided & will be submitted to IDOR for credit.
File # 2007-19185
File # 2007-19192

don.everhart:
\$ 130.00 IDOR credit (07/03)
\$ 85.50 IDOR credit (07/09)
\$ 242.50 IDOR credit (07/11)
\$ 527.00 IDOR credit (07/13)
\$ 71,592.00 purchase (07/24)

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.

Date	End-of-day (EOD) register balance	CREDIT to General Ledger	EOD register +/- (-)	Stamp Purchases
08/01/2007	50,582.75	5,813.00		
08/02/2007	48,271.75	2,311.00		
08/03/2007	46,392.25	1,879.50		
08/06/2007	41,247.75	5,144.50		
08/07/2007	37,947.25	3,300.50		
08/08/2007	36,608.25	1,339.00		
08/09/2007	31,854.75	4,753.50		
08/10/2007	29,355.75	2,499.00		
08/13/2007	26,008.75	3,347.00		
08/14/2007	25,216.25	792.50		
08/15/2007	18,954.25	6,262.00		
08/16/2007	14,607.75	4,346.50		
08/17/2007	12,413.25	2,194.50		
08/20/2007	8,778.75	3,634.50		
08/21/2007	4,307.75	4,471.00		
08/22/2007	730.25	3,577.50		
08/23/2007	78,216.75	2,092.50		79,579.00
08/24/2007	77,339.75	877.00		
08/27/2007	75,134.25	2,205.50		
08/28/2007	72,032.75	3,101.50		
08/29/2007	71,540.75	362.00	130.00	
08/30/2007	68,865.75	2,675.00		
08/31/2007	64,229.75	4,636.00		
August Total:		71,615.00	130.00	79,579.00

Day Average: 3,113.70

don.everhart:
\$ 233.50 IDOR credit (07/26)
\$ 79345.50 purchase (08/23)

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.

MONTH OF July 19 2007

ASCENDING REGISTER

DESCENDING REGISTER

TOTAL OF COLUMNS (A) AND (B)

DATE	ASCENDING REGISTER	DESCENDING REGISTER	TOTAL OF COLUMNS (A) AND (B)
7/1	02033525	5058295	
7/2	02244625	541627175	
7/3	02452575	566943925	
7/4	02967025	54421275	
7/5	03297075	544663725	
7/6	03430975	53660825	
7/7	03906325	5185475	
7/8	04156225	52935575	
7/9	04490925	52600875	
7/10	04570175	52521625	
7/11	05196375	51895425	
7/12	05631025	5460775	
7/13	05850475	5241325	
7/14	06213925	5738775	
7/15	06661025	530775	
7/16	07018775	53025	
7/17	07018775	53025	
7/18	07018775	53025	
7/19	07018775	53025	
7/20	07018775	53025	
7/21	07018775	53025	
7/22	07018775	53025	
7/23	07018775	53025	
7/24	07018775	53025	
7/25	07018775	53025	
7/26	07018775	53025	
7/27	07018775	53025	
7/28	07018775	53025	
7/29	07018775	53025	
7/30	07018775	53025	
7/31	07018775	53025	

01-8236070187758020925615049700

MONTH OF July 19 2007

ASCENDING REGISTER

DESCENDING REGISTER

TOTAL OF COLUMNS (A) AND (B)

DATE	ASCENDING REGISTER	DESCENDING REGISTER	TOTAL OF COLUMNS (A) AND (B)
7/1	92694125	7139975	
7/2	93330525	6503575	
7/3	93912875	5921225	
7/4	94226925	5407175	
7/5	94912875	541627175	
7/6	95119875	5246425	
7/7	95783075	54051025	
7/8	9627425	55995	
7/9	96537175	5269625	
7/10	96940425	52983625	
7/11	97091825	5272275	
7/12	97411675	5242425	
7/13	98283225	5480875	
7/14	98572625	5261475	
7/15	99384725	549375	
7/16	99384725	549375	
7/17	99384725	549375	
7/18	99384725	549375	
7/19	99384725	549375	
7/20	99384725	549375	
7/21	99384725	549375	
7/22	99384725	549375	
7/23	99384725	549375	
7/24	99384725	549375	
7/25	99384725	549375	
7/26	99384725	549375	
7/27	99384725	549375	
7/28	99384725	549375	
7/29	99384725	549375	
7/30	99384725	549375	
7/31	99384725	549375	

METER RECORD BOOK (STATE REVENUE STAMPS) FOR JULY 2007 AND AUGUST 2007

Recorder's Receivable Reconciliation

Aug 2007

Date		General	Doc Storage	GIS
		0001	0137	0167
8/1/2007	Recorder	1,155.75	892.00	446.00
8/2/2007	General Ledger	1,155.75	892.00	446.00
	Difference	-	-	-
8/2/2007	Recorder	1,155.75	892.00	446.00
8/3/2007	General Ledger	1,155.75	892.00	446.00
	Difference	-	-	-
8/3/2007	Recorder	905.75	700.00	350.00
8/6/2007	General Ledger	905.75	700.00	350.00
	Difference	-	-	-
8/6/2007	Recorder	905.75	700.00	350.00
8/7/2007	General Ledger	905.75	700.00	350.00
	Difference	-	-	-
8/7/2007	Recorder	910.75	704.00	352.00
8/8/2007	General Ledger	910.75	704.00	352.00
	Difference	-	-	-
8/8/2007	Recorder	910.75	704.00	352.00
8/9/2007	General Ledger	910.75	704.00	352.00
	Difference	-	-	-
8/9/2007	Recorder	910.75	704.00	352.00
8/10/2007	General Ledger	910.75	704.00	352.00
	Difference	-	-	-
8/10/2007	Recorder	910.75	704.00	352.00
8/13/2007	General Ledger	910.75	704.00	352.00
	Difference	-	-	-
8/13/2007	Recorder	948.75	732.00	366.00
8/14/2007	General Ledger	948.75	732.00	366.00
	Difference	-	-	-
8/14/2007	Recorder	948.75	732.00	366.00
8/15/2007	General Ledger	948.75	732.00	366.00
	Difference	-	-	-
8/15/2007	Recorder	1,092.00	844.00	422.00
8/16/2007	General Ledger	1,092.00	844.00	422.00
	Difference	-	-	-
8/16/2007	Recorder	1,055.00	816.00	408.00
8/17/2007	General Ledger	1,055.00	816.00	408.00
	Difference	-	-	-

Recorder's Receivable Reconciliation

Aug 2007

<u>Date</u>		<u>General</u> <u>0001</u>	<u>Doc Storage</u> <u>0137</u>	<u>GIS</u> <u>0167</u>
8/17/2007	Recorder	1,124.25	868.00	434.00
8/20/2007	General Ledger	1,124.25	868.00	434.00
	Difference	-	-	-
8/20/2007	Recorder	1,124.25	868.00	434.00
8/21/2007	General Ledger	1,124.25	868.00	434.00
	Difference	-	-	-
8/21/2007	Recorder	1,169.25	904.00	452.00
8/22/2007	General Ledger	1,169.25	904.00	452.00
	Difference	-	-	-
8/22/2007	Recorder	1,170.50	904.00	452.00
8/23/2007	General Ledger	1,170.50	904.00	452.00
	Difference	-	-	-
8/23/2007	Recorder	1,170.50	904.00	452.00
8/24/2007	General Ledger	1,170.50	904.00	452.00
	Difference	-	-	-
8/24/2007	Recorder	1,182.75	912.00	456.00
8/27/2007	General Ledger	1,182.75	912.00	456.00
	Difference	-	-	-
8/27/2007	Recorder	1,182.75	912.00	456.00
8/28/2007	General Ledger	1,182.75	912.00	456.00
	Difference	-	-	-
8/28/2007	Recorder	1,233.75	952.00	476.00
8/29/2007	General Ledger	1,233.75	952.00	476.00
	Difference	-	-	-
8/29/2007	Recorder	1,085.75	836.00	418.00
8/30/2007	General Ledger	1,233.75	952.00	476.00
	Difference	(148.00)	(116.00)	(58.00)
8/30/2007	Recorder	1,086.75	836.00	418.00
8/31/2007	General Ledger	1,086.75	836.00	418.00
	Difference	-	-	-
8/31/2007	Recorder	1,086.75	836.00	418.00
9/4/2007	General Ledger	1,086.75	836.00	418.00
	Difference	-	-	-
Explanation of differences: 08/29/07 receipts deposited 08/31/07				
DON EVERHART				
CHIEF DEPUTY RECORDER				

G/L DATE JOURNAL	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
ACCOUNT:0001 0122-0022	FISCAL YEAR TO DATE:					
2007/08/02	RA	JE Recorder	Copy Fee Charges	1.75		1,128.00
2007/08/02	RA	JE Recorder	Recording Fee Charges	26.00		1,129.75
2007/08/06	RA	JE Recorder	Recorder Receivable		250.00	1,155.75
2007/08/08	RA	JE Recorder	Recording Fee Charges	5.00		905.75
2007/08/08	RA	JE Recorder	Recording Fee Charges	38.00		910.75
2007/08/14	RA	JE Recorder	Recorder Receivable		1.75	948.75
2007/08/16	RA	JE Recorder	7009 Fee. Charges	3.00		947.00
2007/08/16	RA	JE Recorder	Recording Fee Charges	142.00		950.00
2007/08/17	RA	JE Recorder	Recorder Receivable		37.00	1,092.00
2007/08/20	RA	JE Recorder	Copy Fee Charges	1.25		1,055.00
2007/08/20	RA	JE Recorder	Recording Fee Charges	68.00		1,056.25
2007/08/23	RA	JE Recorder	Recording Fee Charges	45.00		1,124.25
2007/08/23	JE	JE 091307bj	Recorder Charges	1.25		1,169.25
2007/08/27	RA	JE Recorder	Copy Fee Charges	2.25		1,170.50
2007/08/27	RA	JE Recorder	Recording Fee Charges	10.00		1,172.75
2007/08/30	RA	JE Recorder	Recording Fee Charges	51.00		1,182.75
2007/08/31	RA	JE Recorder	Recorder Receivable		148.00	1,233.75
2007/08/31	RA	JE Recorder	Copy Fee Charges	1.00		1,085.75
ACCOUNT:0001 0122-0022	AUGUST TOTAL				395.50	1,086.75
ACCOUNT 0001 0122-0022	DATE RANGE TOTALS				436.75	1,086.75

G/L DATE	JOURNAL	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
ACCOUNT:0137	0122-0022						
				FISCAL YEAR TO DATE:			
2007/08/02	703038	RA	JE Recorder	Document Storage Charges	15.00		872.00
2007/08/02	703038	RA	JE Recorder	GIS Document Storage Char			887.00
2007/08/06	703065	RA	JE Recorder	Storage Receivable	5.00		892.00
2007/08/08	703109	RA	JE Recorder	Document Storage Charges		192.00	700.00
2007/08/08	703109	RA	JE Recorder	Document Storage Char	3.00		703.00
2007/08/08	703180	RA	JE Recorder	GIS Document Storage Char	1.00		704.00
2007/08/14	703180	RA	JE Recorder	Document Storage Charges	21.00		725.00
2007/08/14	703180	RA	JE Recorder	Document Storage Char	7.00		732.00
2007/08/16	703220	RA	JE Recorder	Document Storage Charges	84.00		816.00
2007/08/16	703220	RA	JE Recorder	Document Storage Char	28.00		844.00
2007/08/17	703236	RA	JE Recorder	Storage Receivable		28.00	816.00
2007/08/20	703255	RA	JE Recorder	Document Storage Charges	39.00		855.00
2007/08/20	703255	RA	JE Recorder	GIS Document Storage Char	13.00		868.00
2007/08/23	703343	RA	JE Recorder	Document Storage Charges	27.00		895.00
2007/08/23	703343	RA	JE Recorder	Document Storage Char	9.00		904.00
2007/08/27	703367	RA	JE Recorder	Document Storage Charges	6.00		910.00
2007/08/27	703367	RA	JE Recorder	GIS Document Storage Char	2.00		912.00
2007/08/30	703440	RA	JE Recorder	Document Storage Charges	30.00		942.00
2007/08/30	703440	RA	JE Recorder	Document Storage Char	10.00		952.00
2007/08/31	703453	RA	JE Recorder	Storage Receivable		116.00	836.00
ACCOUNT:0137	0122-0022				300.00	336.00	836.00
				AUGUST TOTAL			
ACCOUNT 0137	0122-0022				300.00	336.00	836.00
				DATE RANGE TOTALS			

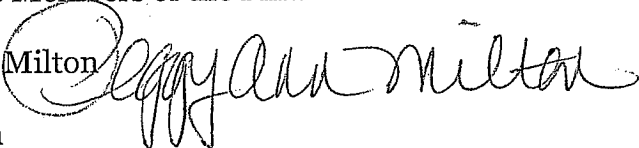
RECORDER	TRANSACTIONS LISTING	DATE	FROM	TO	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
TRAN JRN	TYPE	DATE	JOURNAL	TYPE	SOURCE			
ACCOUNT: 0167	0122-0022	2007/08/02	Due From Recording Chrgs	RA	JE Recorder	10.00		436.00
		2007/08/06	703038	RA	JE Recorder		96.00	446.00
		2007/08/08	703065	RA	JE Recorder			350.00
		2007/08/14	703109	RA	JE Recorder			352.00
		2007/08/16	703180	RA	JE Recorder			366.00
		2007/08/17	703220	RA	JE Recorder			422.00
		2007/08/20	703236	RA	JE Recorder		14.00	408.00
		2007/08/20	703255	RA	JE Recorder			434.00
		2007/08/23	703343	RA	JE Recorder			452.00
		2007/08/27	703367	RA	JE Recorder			456.00
		2007/08/30	703440	RA	JE Recorder		58.00	476.00
		2007/08/31	703453	RA	JE Recorder			418.00
AUGUST TOTAL						150.00	168.00	418.00

ACCOUNT: 0167 0122-0022

ACCOUNT 0167 0122-0022 DATE RANGE TOTALS



PeggyAnn Milton
McLean County Clerk
(309) 888-5190
Fax (309) 888-5932
115 E Washington Street, Room 102
PO Box 2400
Bloomington, IL 61702-2400
Website: www.mcleancountyil.gov/countyclerk

DATE: September 26, 2007
TO: Chairman Selzer
Honorable Members of the Finance Committee
FROM: PeggyAnn Milton 
RE: Correction

We presented proposed Precinct Splits to you at your June meeting. It has come to our attention that one legal description given to us had an error. Please note the correction below:

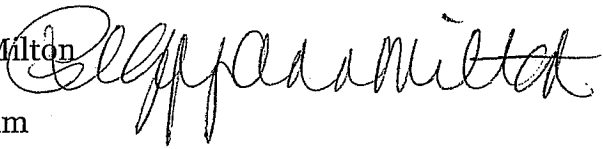
PRECINCT 29: PT SECS 21 & 28-24-2E – BEG INT C/L'S GREGORY & MAIN STS, N TO C/L ~~ORLANDO AVE~~, **RAAB ROAD**, W TO EXT C/L ADELAIDE ST, S TO C/L GREGORY ST, SE ALG C/L GREGORY ST TO POB.

Thank you.



PeggyAnn Milton
McLean County Clerk

(309) 888-5190
Fax (309) 888-5932
115 E Washington Street, Room 102
PO Box 2400
Bloomington, IL 61702-2400
Website: www.mcleancountyil.gov/countyclerk

DATE: September 26, 2007
TO: Chairman Selzer
Honorable Members of the Finance Committee
FROM: PeggyAnn Milton 
RE: Pilot Program

Our office has been chosen by Springfield Vital Statistics to be one of eleven County Clerk's Offices state-wide to participate in the pilot Electronic Death Registration System. It is very exciting to be trusted with the pilot program. The State has indicated they think we will have good input for them along the way. They will not release to the entire State until they have all eleven offices satisfied with the program.

This system provides that all death records from January 2008 forward will be printed from automated system. We will no longer need to make copies of the originals. Death records from 1916 to present that are not needed for genealogical purposes will be able to be printed from the system as well.

We are thrilled to accept this great honor.

"We look forward to serving you."

**An EMERGENCY APPROPRIATION Ordinance
Amending the McLean County Fiscal Year 2007
Combined Annual Appropriation and Budget Ordinance
Tort Judgment Fund 0135, Tort Judgment Department 0077
Correctional Health Services Program 0073**

WHEREAS, the McLean County Board, on November 21, 2006, adopted the Combined Annual Appropriation and Budget Ordinance, which sets forth the revenues and expenditures deemed necessary to meet and defray all legal liabilities and expenditures to be incurred by and against the County of McLean for the 2007 Fiscal Year beginning January 1, 2007 and ending December 31, 2007; and,

WHEREAS, the Combined Annual Appropriation and Budget Ordinance includes the operating budget for the Tort Judgment Fund 0135, Tort Judgment Department 0077, Correctional Health Services Program 0073; and,

WHEREAS, to date, Correctional Health Services has experienced a significant increase in the number of inmates who required extensive hospitalizations; and,

WHEREAS, to date, Correctional Health Services has exceeded the Non-Employee: Medical Expense line-item appropriation by \$84,668.99; and,

WHEREAS, the County Auditor's Office has advised Correctional Health Services that it is necessary to prepare a Budget Amendment to cover the extraordinary expenses incurred to date and to provide additional budget authority for future expenses to be incurred in the Non-Employee: Medical Expense line-item appropriation; and,

WHEREAS, the Finance Committee, at its regular meeting on Wednesday, October 3, 2007, approved and recommended to the County Board an Emergency Appropriation Ordinance to cover the extraordinary expenses incurred to date and to provide additional budget authority for future expenses to be incurred in the Non-Employee: Medical Expense line-item appropriation; now therefore,

BE IT ORDAINED by the McLean County Board as follows:

1. That the County Treasurer is directed to make an Emergency Appropriation from the unappropriated fund balance of the General Fund 0001 in the amount of \$135,000.00 as follows:

	<u>ADOPTED</u>	<u>INCREASE</u>	<u>AMENDED</u>
County Board			
0001-0001-0001-0400.0000	\$ 0.00	\$135,000.00	\$ 135,000.00

(2)

2. That the County Auditor is directed to add to the appropriated budget of the General Fund 0001, County Board 0001 the following appropriation:

	<u>ADOPTED</u>	<u>INCREASE</u>	<u>AMENDED</u>
Transfer to Other Funds 0001-0001-0001-0999.0001	\$ 0.00	\$ 135,000.00	\$135,000.00

3. That the County Auditor is directed to add to the appropriated budget of the Tort Judgment Fund 0135, Tort Judgment Department 0077, Correctional Health Services Program 0073 the following appropriations:

	<u>ADOPTED</u>	<u>INCREASE</u>	<u>AMENDED</u>
Transfer from Other Funds 0135-0077-0073-450.0011	\$ 197,863.00	\$ 135,000.00	\$332,863.00
Non-Employee: Medical Expense 0135-0077-0073-0757.0001	\$ 134,000.00	\$ 135,000.00	\$ 269,000.00

4. That the County Clerk shall provide a certified copy of this ordinance to the County Administrator, County Auditor, County Treasurer, and the Director of Correctional Health Services.

ADOPTED by the County Board of McLean County this 16th day of October, 2007.

ATTEST:

APPROVED:

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

Matt Sorensen, Chairman
McLean County Board

Assessment Status Report
 TODAY IS: 09/25/2007

Township	Preliminary Submittal	Book to S/A	Printer/Publisher	To	Newspaper	Date of Publication	Final Filing Date	2006 Factor	2007 Factor	Complaints Filed	Books Closed
Allin					Pantagraph			1.0000			
Anchor	09/04/07				Ridgeview Review			1.0000			
Arrowsmith	06/07/07				Pantagraph			1.0000			
Bellflower	09/04/07				LeRoy Journal			1.0000			
Bloomington	07/30/07				Pantagraph			1.0346			
Blue Mound	06/13/07	09/19/07	09/21/07		Ridgeview Review	09/27/07	10/29/07	1.0000	1.0000		
Cheney's Grove	09/04/07				Ridgeview Review			1.0581			
Chenoa					Chenoa Town Crier			1.0000			
City					Pantagraph			1.0210			
Cropsey	08/06/07				Ridgeview Review			1.0800			
Dale					Pantagraph			1.0691			
Danvers	09/06/07				Quill			1.0426			
Dawson	08/20/07				Pantagraph			1.0000			
Downs	05/21/07				Pantagraph			1.0080			
Dry Grove	09/06/07				Quill			1.0092			
Empire					LeRoy Journal			1.0247			
Funk's Grove					Heyworth Star			1.0370			
Gridley					Gridley Village Times			1.0000			
Hudson	08/09/07	09/21/07	09/21/07		Quill	09/27/07	10/29/07	1.0599	1.0000		
Lawndale	09/04/07				Ridgeview Review			1.0000			
Lexington					Lexingtonian			1.0377			
Martin	06/13/07				Ridgeview Review			1.0000			
Money Creek	05/21/07				Lexingtonian			1.0946			
Mount Hope					Heyworth Star			1.0083			
Normal					Normalite			1.0398			
Old Town	05/21/07				Pantagraph			1.0271			
Randolph	05/21/07				Heyworth Star			1.0589			
Towanda					Pantagraph			1.0495			
West	09/04/07				LeRoy Journal			1.0380			
White Oak	09/06/07				Quill			1.0370			
Yates	09/06/07				Chenoa Town Crier			1.0900			

**MCLEAN COUNTY FINANCE COMMITTEE
AUDIT OF BUILDING & ZONING FEE COLLECTION
DATED: SEPTEMBER 4, 2007**

Background: The Building and Zoning Department is charged with regulating the division of land in the unincorporated areas of McLean County. Permits for construction projects are required before construction begins. Also, on residentially used land, permits are required for construction of new homes, additions to homes, small storage buildings and swimming pools. Occupancy permits are also collected, as well as other miscellaneous fees.


Objective: The objective of this audit was to 1.) identify the fee collection process, 2.) ensure that all fees are deposited promptly and correctly, and 3.) determine if adequate controls exist within the department regarding cash handling and fee collection.

Scope: The audit was performed as part of the ongoing audit plan with regards to county offices that receive fees for service.

Methodology: The methodology included interviews with the department's director and secretary to review the fee collection process and turn in procedure. Two months worth of fee transactions were tested and confirmed for accuracy and timeliness.

Recommendations: Adequate controls exist within the department with regards to fee collection and cash handling. Fees are deposited promptly and accurately. Due to the new reporting requirements on Internal Controls, the only recommendation needed is that written procedures be maintained for all fee collection and turn ins.

Management Response: The Building and Zoning Department will provide written procedures as suggested.



Signature

9/4/07

Date

**MCLEAN COUNTY FINANCE COMMITTEE
AUDIT OF MCLEAN COUNTY RECORDER'S OFFICE OF FEE PROCESSING
AND INTERNAL CONTROL
DATED: SEPTEMBER 14, 2007**

Background: The McLean County Recorder's Office is the official land records office for all real estate located in the county. The primary responsibility of the office is the accurate and timely maintenance of indexing of title of land in McLean County. In addition, the office also records for public record UCC's, military discharges, and other contracts which may require public recording. The Recorder's Office is allowed to charge fees for these services as stated in the Illinois Compiled Statutes, Chapter 55, Act 5, Section 3-5018.

Objectives: The objectives of this audit were to 1.) identify the fee collection process, 2.) ensure that all fees are deposited promptly and correctly, and 3.) determine if adequate controls exist within the department regarding cash handling and fee collection.

Scope: The audit was performed as part of the ongoing audit plan with regards to county offices that receive fees for service.

Methodology: The methodology included interviews with the McLean County Recorder, the Chief Deputy, and the fee entry employee to review the daily fee processing of the Recorder's Office and the procedures and timeliness of the turn ins to the Treasurer's Office. Observations were done during daily processing. A sampling of three months worth of daily deposits and corresponding turn ins were tested for accuracy and timeliness. A listing of accounts receivable at the end of three months were also tested for timeliness of payment.

Findings, Recommendations, and Management Response

1. Written procedures for the fee collection process do not exist.

Mr. Newcom provided me with his written procedures of the fee collection process, but stated that they were not written down in a centralized manual for the office. Each employee within the Recorder's Office has specific duties associated with their position. Procedures for all these processes need to be in writing to help ensure the integrity of the internal control process.

Recommendation: Written procedures need to be established for all processes and and job descriptions performed in the Recorder's Office.

Management Response:

This will be completed within 30 days.

2. Endorsement of checks with "H Lee Newcom, McLean County Recorder" stamp.

During testing of the daily turn ins, some checks were made payable to "H Lee Newcom, McLean County Recorder. This stamped name appeared on some of the checks being deposited. The checks were endorsed correctly by the endorsement machine and included with the daily deposit. Nothing else out of the ordinary was noted.

Recommendation: Purchase of new stamp reading "McLean County Recorder."

Management Response:

This stamp was ordered my first day in office and simply copied, as all stamps were, from my predecessor. I have moved to gradually remove my name and place simply "McLean County Recorder" on several items. We missed this one and it has now been accomplished.

3. Acceptance of checks for payments over six months old.

During testing of the daily turn ins, checks dated earlier than six months had been accepted for payment of fees. Mr. Newcom stated that when documents come in for recording, if the check that is included is not enough to pay for the necessary recordings, the Recorder's Office sends the entire packet back to the company. The company may then resend the original check, along with a check for the additional fee, back to the Recorder's Office for recording.

Recommendation: If documents are sent back for improper fees, etc., include a letter signed by the Recorder requesting that a new check be issued for the correct amount.

Management Response:

This conclusion is a misunderstanding of the standard working procedures of the title and banking customers that submit documents to our office.

1. Rejection letters accompany all rejected documents in our office.

Rejections are common to all recorders offices and are industry standard between 2-5% of all documents. Common practice for Recorder's offices is that a pre-printed rejection form accompanies the documents, with the reasons given by check box or hand written with no record kept the rejection once mailed out. Other than our additional step of photocopying all rejection letters in this office, this was the practice in the McLean County Recorders office until about 9 months ago. We now have a computer generated rejection letter programmed by Information Services at my request. Our employee now enters the inventory of documents to be returned and selects the rejection reasons from screen options. The resulting "Rejection Letter", printed on goldenrod paper from our office, details the inventory of documents, reasons for rejection, including fees, and instructions to correct the problems. The letter is held in a database and is searchable. This gives us one of the most professional rejection letters in the industry and a rejection

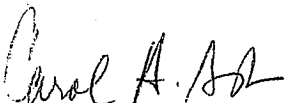
letter history which can tracked . Returned with the documents, it also speeds our processing on the return.

2. Industry check practices. When real estate documents arrive at the recorders office they are usually in a package of several documents together that were from a real estate closing. A typical package includes one or two satisfactions, a deed, property transfer tax P-TAX 203 form, powers-of-attorney, first and sometimes second mortgages. These packages may be from a bank, title company, attorney or individual. By the practice of the submitter there may be one check covering all the documents (this is typical of our local title companies, although not always true) or several checks that make up the total fee amount. At the most extreme (this is not typical but can happen) we may receive one bank check for the release, another from a different bank for the mortgage(s), personal check for the P-TAX or Power-of-Attorney and a title company check to make up any short fees from the previous checks. The total of the checks will equal our fees. Because each check was generated at a stage of the process, the dates may all be different, sometimes by weeks. Should the package be returned from a rejection for fees, there may be yet another check from a different title company (the submitting and generating title company can be different) for the additional fees with the additional problem of making the original checks even older. This was an extreme, although plausible, example. Packages of several checks from different entities, with different dates, are common.

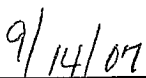
Because of the way the title business and recorder's offices operate it is impractical and outside of normal business practices to request an updated check in most instances. In addition, with the nature of rejections being common for recorder's offices nationwide, probably numbering in the hundreds of thousands annually for the larger title firms, generating a new check for rejected documents would be of enormous cost and probably an accounting nightmare.

For these reasons I will not be routinely requesting a replacement check because of age. The differing and older dates on checks is common to this business, is standard operating procedure industry wide and has never presented a problem for this or other recorders offices.

I understand that from an accounting perspective a cautionary note on finding an older check is in order. However, this is the nature of the beast in recorder's offices nationwide.



Signature



Date

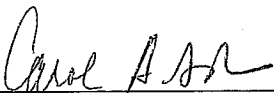
Children's Waiting Room Fund

An audit of the Children's Waiting Room Fund has been completed by the county auditor's office on September 10, 2007, as mandated by the Illinois Compiled Statutes, Chapter 705, Act 105, Section 27.7.


Findings

- On June 20, 2006, the McLean County Board adopted an ordinance to increase the filing fee in all civil cases by \$5.00 in order to offset the cost of establishing and operating a Children's Waiting Room. The ordinance became effective July 1, 2006.
- The Circuit Clerk's office has been authorized to charge the maximum Children's Waiting Room fee of \$5.00.
- Fees collected are banked daily and then transferred monthly to the treasurer.
- The Circuit Clerk's Office confirmed collecting \$18,355.00 through 06/30/2007.
- To date, there have been no expenditures.
- Mr. Scanlon stated that due to the renovations at the Law and Justice Building, construction on the Children's Waiting Room should probably begin around December 1, 2007.
- The year to date fund balance for the account is \$42,384.00.

The scope of this examination consisted of reviewing financial transactions and financial documents related to the Children's Waiting Room Fund. An interview with Will Scanlon, Trial Court Administrator, was also conducted. After reviewing the information gathered, we noted nothing that would indicate the Circuit Clerk's office is not in compliance with statutory requirements regarding the fund account.



Carol A. Ash



Date

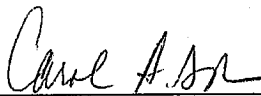
Court Automation Fund

An audit of the Court Automation Fund has been completed by the county auditor's office on September 10, 2007, as mandated by the Illinois Compiled Statutes, Chapter 705, Act 105, Section 27.3a.

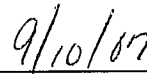
Findings

- The Circuit Clerk's Office has been authorized to charge a maximum Court Automation Fee of \$5.00 by the county board.
- The fee for adoptions has been capped at \$65.00. The Court Automation Fee collected for adoptions is \$3.00.
- Fees collected are banked daily and then transferred monthly to the treasurer.
- Any expense against the fund is approved by the clerk and the chief judge of the circuit court.
- The Circuit Clerk's Office confirmed collecting \$111,311.05 in Court Automation Fees as of 06/30/07.
- A copy of the semi-annual report filed with the McLean County Clerk's Office was obtained and is in balance through June 30, 2007.
- Per Phyllis Nelson, the majority of the civil data migration project is completed. There is still some balancing and clean up taking place.
- Phyllis Nelson also explained that there are fee patterns set up for all the fees applicable to the Circuit Clerk's Office. These fee patterns are in the Circuit Clerk's fee processing procedures manual.
- All expenditures were tested and required approvals were verified.
- The year to date fund balance for the account is \$197,150.31.

The scope of this examination consisted of reviewing financial transactions and financial documents related to the Court Automation Fund. An interview with Phyllis Nelson, Chief Deputy Circuit Clerk, was also conducted. After reviewing the information gathered, we noted nothing that would indicate the Circuit Clerk's office is not in compliance with statutory requirements regarding this fund.



Carol A. Ash



Date


Court Documentation Storage Fund

An audit of the Court Documentation Storage Fund has been completed by the county auditor's office as of September 10, 2007, as mandated by the Illinois Compiled Statutes, Chapter 705, Act 105, Section 27.3c.


Findings

- The Circuit Clerk's Office has been authorized to charge a maximum Court Document Storage Fee of \$5.00 by the county board.
- The fees for adoptions have been capped at \$65.00. The Court Document Storage Fee on adoptions is \$3.00.
- Fees collected are banked daily and then transferred monthly to the treasurer.
- Any expense against the fund is approved by the circuit clerk.
- The Circuit Clerk's Office confirmed collecting \$109,741.09 in Court Document Storage Fees through June 30, 2007.
- A copy of the semi-annual report filed with the McLean County Clerk's Office was obtained and is in balance through June 30, 2007.
- Per Phyllis Nelson, the majority of the civil data migration project is completed. There is still some balancing and clean up taking place.
- Phyllis Nelson also explained that there are fee patterns set up for all the fees applicable to the Circuit Clerk's Office. These fee patterns are in the Circuit Clerk's fee processing procedures manual.
- All expenditures were tested and required approvals verified.
- The year to date fund balance for the account is \$445,512.46.

The scope of this examination consisted of reviewing financial transactions and financial documents related to the Court Document Storage Fund. An interview with Phyllis Nelson, Chief Deputy Circuit Clerk, was also conducted. After reviewing the information gathered, we noted nothing that would indicate the Circuit Clerk's Office is not in compliance with statutory requirements regarding this fund.



 Carol A. Ash



 Date

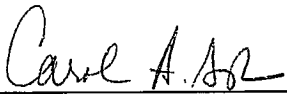
Law Library Fund

An audit of the McLean County Law Library Fund has been completed by the County Auditor's Office as mandated by the Illinois Compiled Statutes, Chapter 55, Act 5, Section 5-39001.

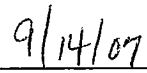
Findings

- An amendment to an amendment to the resolution establishing a Law Library fee was passed by the McLean County Board on August 22, 2006. It states that the \$10.00 filing fee will be permanent on all civil case filings.
- The fees for adoptions have been capped at \$65.00. The Law Library Fund fee on adoptions is \$6.00.
- Fees collected are banked daily and then transferred monthly to the treasurer.
- A copy of the semi-annual report filed with the McLean County Clerk's Office was obtained and is in balance through June 30, 2007.
- All expenses for this fund must be approved by the Chief Judge of the Circuit Court.
- All expenditures were tested and all necessary approvals obtained.
- Mr. Scanlon stated that the construction had moved the Law Library for a little while, but it is now reopened.
- A grant was obtained through Prairie State Legal Services for a part-time Computer Navigator to assist in the Legal Self-Help Center.
- The year to date fund balance for the account is \$18,177.59.

The scope of this examination consisted of reviewing financial transactions and financial documents related to the Law Library Fund and conducting an interview with Will Scanlon, Trial Court Administrator. After reviewing the information gathered, we noted nothing that would indicate the McLean County Law Library Fund is not in compliance with statutory requirements regarding the fund account.



Carol A. Ash



Date

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	General 0001	Department:	County Treasurer 0004	Pages:	13 -- 16
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 660,175	\$ 1,035,175	\$ 1,193,200	\$ 158,025	15.27%
Salaries	\$ 234,097	\$ 245,669	\$ 254,683	\$ 9,014	3.67%
Fringe Benefits	\$ 15,000	\$ 15,500	\$ 17,000	\$ 1,500	9.68%
Materials & Supplies	\$ 47,350	\$ 50,500	\$ 52,700	\$ 2,200	4.36%
Contractual	\$ 28,350	\$ 27,850	\$ 24,400	\$ (3,450)	-12.39%
Capital Outlay	\$ 1,250	\$ 1,200	\$ 1,300	\$ 100	8.33%
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL:	\$ 326,047	\$ 340,719	\$ 350,083	\$ 9,364	2.75%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: General 0001

Department: County Treasurer 0004

Highlights of the Recommended Budget

REVENUE:

415.0001 Interest on Investments: This revenue line item account has increased from \$380,000 in the FY'2007 Adopted Budget to \$418,000 in the FY'2008 Recommended Budget. This increase is attributable to the increase in interest rates on money market accounts and certificates of deposit.

415.0003 Costs/Interest on Delinquent Taxes: This revenue line item account has increased from \$500,000 in the FY'2007 Adopted Budget to \$525,000 in the FY'2008 Recommended Budget. This increase is based on a review of the actual revenues received in FY'2006 (\$521,365).

415.0400 Interest on Certificates of Deposit: This revenue line item account has increased from \$150,000 in the FY'2007 Adopted Budget to \$245,000 in the FY'2008 Recommended Budget. This increase is based on the higher interest rates on Certificate of Deposit investments offered by financial institutions.

EXPENDITURES:

Personnel:

There is No Change in the staffing level in the FY'2008 Recommended Budget.

(2)

Materials and Supplies:

All Materials and Supplies line item accounts in the FY'2008 Recommended Budget have been budgeted at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

620.0001 Operating/Office Supplies: This line item account has increased from \$1900 in the FY'2007 Adopted Budget to \$2400 in the FY'2008 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared. This line item account includes copy paper expenses that were previously expensed in line item 628.0001.

630.0001 Postage: This line item account has increased from \$32,000 in the FY'2007 Adopted Budget to \$34,000 in the FY'2008 Recommended Budget. This increase is based on the anticipated increase in the number of items mailed at the higher first class postage rate.

Contractual:

All Contractual line item accounts in the FY'2008 Recommended Budget have been budgeted at the same levels or less as in the FY'2007 Adopted Budget with the following exceptions:

718.0001 Schooling & Conferences: This line item account has increased from \$1750 in the FY'2007 Adopted Budget to \$4500 in the FY'2008 Recommended Budget. This increase is based on the finding in the Outside Auditor's Single Audit Report. In order for the County's professional financial staff to be able to handle all of the financial reporting requirements issued by the Government Accounting Standards Board ("GASB"), professional staff in the Treasurer's Office and the Auditor's Office will need to attend additional continuing education classes. In response to the Outside Auditor's finding, the County stated that, beginning in FY'2008, additional funds would be budgeted for continuing education and training in the County Treasurer's Office.

Capital Outlay:

832.0002 Lease/Purchase Office Equipment: This line item account includes the principal payment due for the lease-purchase agreement for the copier in the office.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Collector Automation Fund 0168	Department: County Treasurer 0004	Pages: 17 -- 18		
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Salaries	\$ -	\$ -	\$ -	\$ -	-
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	-
Contractual	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
TOTAL:	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: County Collector Automation Fund 0168

Department: County Treasurer 0004

Highlights of the Recommended Budget:

Pursuant to Illinois law, the County Board established the County Collector's Automation Fund. This Special Revenue Fund was established to assist the County Treasurer's Office with automation and document storage. Through the collection of an Automation fee, the County Treasurer's Office has available funds which can be used to purchase automated document storage systems, contract for services, purchase capital equipment, and purchase computer hardware and software. As a Special Revenue Fund, the fund must be balanced within the fund.

REVENUE:

410.7001 Collector Automation Fee: This revenue line item account has been budgeted at \$25,000 in the FY'2008 Recommended Budget. This revenue figure is based on a review of last year's actual revenue.

EXPENDITURES:

Transfer to Other Funds:

999.0001 Interfund Transfer: This line item account has been budgeted at \$25,000 in the FY'2008 Recommended Budget. Since Information Services provides full support to the Treasurer's Office, the County Treasurer has recommended that the Collector's Automation Fee revenue be transferred to the County's General Fund to help offset the expenses incurred by Information Services.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	General 0001	Department:	County Clerk 0005	Pages:	19 -- 22
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 568,100	\$ 227,595	\$ 344,460	\$ 116,865	51.35%
Salaries	\$ 313,996	\$ 330,485	\$ 341,172	\$ 10,687	3.23%
Fringe Benefits	\$ 24,001	\$ 24,801	\$ 27,200	\$ 2,399	9.67%
Materials & Supplies	\$ 53,620	\$ 54,420	\$ 98,830	\$ 44,410	81.61%
Contractual	\$ 292,375	\$ 309,040	\$ 328,000	\$ 18,960	6.14%
Capital Outlay	\$ 416,143	\$ 81,365	\$ 139,300	\$ 57,935	71.20%
Other	\$ -	\$ -	\$ -	\$ -	-
TOTAL:	\$ 1,100,135	\$ 800,111	\$ 934,502	\$ 134,391	16.80%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: General 0001 Department: County Clerk 0005

Highlights of the Recommended Budget:

REVENUE:

410.0529 Notary Registrations: This line item account has increased from \$2700 in the FY'2007 Adopted Budget to \$3000 in the FY'2008 Recommended Budget. This increase is based on a review of last year's actual revenue and the year-to-date revenue as of the date the Recommended Budget was prepared.

410.0530 Assumed Name Fees: This line item account has decreased from \$1335 in the FY'2007 Adopted Budget to \$1000 in the FY'2008 Recommended Budget. This decrease is based on a review of last year's actual revenues and the year-to-date revenues as of the date the Recommended Budget was prepared.

410.0550 Take Notice Fees: This line item account has decreased from \$10,100 in the FY'2007 Adopted Budget to \$8800 in the FY'2008 Recommended Budget. This decrease is based on a review of last year's actual revenues and the year-to-date revenues as of the date the Recommended Budget was prepared.

0404.0200 Help America Vote Act Grant: This line item account has been budgeted at \$104,100 in the FY'2008 Recommended Budget. This is based on the Help America Vote Act grant funding to be received by the Clerk's Office for the purchase of election equipment for the 2008 primary and general election.

407.0011 Reimbursement Special Services: This line item account has increased from \$5400 in the FY'2007 Adopted Budget to \$17,750 in the FY'2008 Recommended Budget. The FY'2008 Recommended Budget figure reflects the reimbursement to be received from the State Board of Elections for Election Judges' expense. In FY'2008, the number of election judges required to be present is higher than in an odd-year election.

(2)

415.0001 Interest on Investments: This line item account has increased from \$5750 in the FY'2007 Adopted Budget to \$7250 in the FY'2008 Recommended Budget. This increase is attributable to higher interest rates that are available from local financial institutions. This increase is based on a review of last year's actual revenues and the year-to-date revenues as of the date the Recommended Budget was prepared.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2008 Recommended Budget.

PLEASE NOTE: There is a typographical error on page 22. The FTE Staffing level for the elected position of County Clerk is budgeted at 5.50 FTE in FY'2008. The FTE Staffing level should be listed as 1.0 FTE. The budgeted salary amount is correct.

Materials and Supplies:

621.0001 Non-Major Equipment: This line item account has increased from \$2625 in the FY'2007 Adopted Budget to \$3725 in the FY'2008 Recommended Budget. This increase is based on the need to purchase a new FAX machine and an electronic file stamp.

628.0001 Copy/Microfilm Expenses: This line item account has increased from \$1430 in the FY'2007 Adopted Budget to \$2150 in the FY'2008 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared.

629.0001 Letterhead/Printed Forms: This line item account has increased from \$12,550 in the FY'2007 Adopted Budget to \$53,950 in the FY'2008 Recommended Budget. This increase is a reallocation of Election Expenses that were previously budgeted in line item 773.0001. Printing expenses for the 2008 Election are now budgeted in this line item account.

(3)

Contractual:

All Contractual Services line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

701.0001 Advertising/Legal Notices: This line item account has increased from \$22,000 in the FY'2007 Adopted Budget to \$28,000 in the FY'2008 Recommended Budget. This increase is based on the increased expense for advertising/legal notices publication during an even year election.

706.0001 Contract Services: This line item account has decreased from \$7500 in the FY'2007 Adopted Budget to \$ 0 in the FY'2008 Recommended Budget. This expense has now been budgeted in line item 750.0004 Software Maintenance expense for the Fidar/Doubleday Election system.

750.0001 Equipment Maintenance Contract: This line item account has decreased from \$42,175 in the FY'2007 Adopted Budget to \$27,905 in the FY'2008 Recommended Budget. This decrease reflects the actual equipment maintenance expense of the "Lock and Load" for the optical scan and touch screen voting machines and the maintenance contract for the copiers.

762.0001 Election Judges' Expense: This line item account has increased from \$89,000 in the FY'2007 Adopted Budget to \$134,000 in the FY'2008 Recommended Budget. This increase is based on 2008 being an even year election. In an even year election, more election judges are needed in each precinct. In addition, because of Early Voting, more election judges will be needed than in FY'2007, the last odd year election.

769.0001 Interest Expense: This line item account represents the interest expense on the lease-purchase agreement for the optical scan voting equipment and the copiers.

773.0001 Non Contractual Services: This line item account has decreased from \$115,000 in the FY'2007 Adopted Budget to \$102,000 in the FY'2008 Recommended Budget. This line item includes the expense to be incurred to program the touch screen voting machines. This line item accounts for the professional services provided by the third party vendor used by the County Clerk to prepare the ballots for the primary and general election and to program the optical scan voting machines.

(4)

795.0003 Telephone Service: This line item account has increased from \$9750 in the FY'2007 Adopted Budget to \$10,400 in the FY'2008 Recommended Budget. This increase reflects the addition of one phone line in the office plus the monthly cost for the multi-line phones in the office.

Capital Outlay:

831.0001 Purchase of Election Equipment: This line item account includes the following capital expenses: Purchase of five Accu-Vote and five Touch Screen voting machines for five new precincts in 2008. This expense will be reimbursed with Help America Vote Act grant funds.

832.0002 Lease/Purchase Office Equipment: This line item account includes the following capital expenses:
(1) Lease/Purchase expense for the photocopier in the County Clerk's Office and (2) Lease/Purchase expense for 62 optical scan voting machines to replace the punch card voting machines.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

CATEGORY	Fund:	County Clerk	Department:	County Clerk 0005	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
	Document Storage 0164	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 BUDGET			
Revenue	\$	44,756	\$	47,117	\$	(902)	-1.91%
Salaries	\$	27,326	\$	29,430	\$	(1,026)	-3.49%
Fringe Benefits	\$	7,201	\$	7,451	\$	116	1.56%
Materials & Supplies	\$	-	\$	-	\$	-	
Contractual	\$	10,229	\$	10,236	\$.8	0.08%
Capital Outlay	\$	-	\$	-	\$	-	
Other	\$	-	\$	-	\$	-	
TOTAL:	\$	44,756	\$	47,117	\$	(902)	-1.91%

Pages: 23 -- 26

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: County Clerk Document Storage Fund 0164

Department: County Clerk 0005

Highlights of the Recommended Budget:

Pursuant to Illinois law, the County Board established the County Clerk's Document Storage Fund. This Special Revenue Fund was established to assist the County Clerk's Office with automation and document storage. Through the collection of a Document Storage fee, the County Clerk's Office has available funds which can be used to purchase automated document storage systems, contract for services, purchase capital equipment, and purchase computer hardware and software. As a Special Revenue Fund, the fund must be balanced within the fund.

REVENUE:

410.0089 Document Storage Fee: This revenue line item account has been budgeted at \$27,500 in the FY'2008 Recommended Budget. This revenue figure is based on a review of last year's actual revenue and the year to date revenue, as of the date the Recommended Budget was prepared.

400.0000 Unappropriated Fund Balance: This revenue line item has been budgeted at \$18,715 in the FY'2008 Recommended Budget to balance the total expenditures with the revenue. Per the outside auditor's Fiscal Year 2006 audit, the end of year fund balance as of December 31, 2006, totaled \$45,158.00.

(2)

EXPENDITURES:

Salaries:

There is No Change in the FTE Staffing level in the FY'2008 Recommended Budget.

Fringe Benefits:

The Fringe Benefit expenses attributable to the 1.0 FTE Deputy County Clerk position have been budgeted in the Clerk's Document Storage Fund.

Contractual Services:

773.0001 Non-Contract Services: This line item account has been budgeted at \$10,000 in the FY'2008 Recommended Budget. The funding will be available to assist the County Clerk's Office with microfilming and indexing of the permanent vital records that must be retained by the office.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	General 0001	Department: Supervisor of Assessments 0049	Pages: 163 -- 166		
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 69,207	\$ 68,380	\$ 70,057	\$ 1,677	2.45%
Salaries	\$ 412,487	\$ 429,891	\$ 433,512 \$405,654	\$ 3,621	0.84%
Fringe Benefits	\$ 33,000	\$ 34,100	\$ 34,000	\$ (100)	-0.29%
Materials & Supplies	\$ 63,975	\$ 72,490	\$ 78,925	\$ 6,435	8.88%
Contractual	\$ 152,466	\$ 192,127	\$ 154,611	\$ (37,516)	-19.53%
Capital Outlay	\$ 993	\$ 2,113	\$ 16,320	\$ 14,207	672.36%
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL:	\$ 662,921	\$ 730,721	\$ 689,510	\$ (41,211)	-5.64%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: General 0001
Department: Supervisor of Assessments 0049

Highlights of the Recommended Budget

REVENUES:

The Revenue line item accounts are budgeted at the same dollar amount as in the FY'2007 Adopted Budget with the following exceptions:

407.0006 Supervisor of Assessments Salary Reimbursement: This revenue line-item account reflects the anticipated reimbursement to be received from the State for a portion of the Supervisor of Assessments salary.

450.0011 Transfer from Other Funds: The transfer in the amount of \$32,536 is to cover the salary expense of a GIS Technician position. The transfer of funds from the GIS fees collected by the Recorder's Office will cover 100% of the salary and fringe benefit expense for the GIS Technician position.

EXPENDITURES:

Personnel:

There is an error in the FTE Staffing level in the FY'2008 Recommended Budget. The Supervisor of Assessments Office has reduced the FTE Staffing level by 1.00 FTE. The FY'2008 FTE Staffing level should be corrected as follows:

Delete 1.00 FTE Senior Field Inspector - (\$27,857.00)

503.0001 Full-Time Employees: This line item should be decreased from \$405,012 in the FY'2008 Recommended Budget to \$377,155. This reduction reflects the deletion of the 1.00 FTE Senior Field Inspector.

(2)

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

628.0001 Copy/Microfilm Expenses: This line item account has increased from \$750 in the FY'2007 Adopted Budget to \$800 in the FY'2008 Recommended Budget. This increase is attributable to the fee being assessed by the Recorder for copies of documents requested by the Assessor's Office and the GIS Technician.

629.0001 Letterhead/Printed Forms: This line item account has increased from \$34,510 in the FY'2007 Adopted Budget to \$37,250 in the FY'2008 Recommended Budget. This increase is attributable to the increase in the number of parcels and the resulting increase in the expense for printing the assessment notices.

630.0001 Postage: This line item account has increased from \$33,355 in the FY'2007 Adopted Budget to \$37,000 in the FY'2008 Recommended Budget. This increase covers the increase in the postage rate and the costs of mailing the Senior Citizen Assessment Freeze notices by first class mail in 2008 and other mailing expenses incurred by the office in sending out assessment notices.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

706.0001 Contract Services: This line item account has increased from \$80,500 in the FY'2007 Adopted Budget to \$103,700 in the FY'2008 Recommended Budget. This line item account includes funding for the following contract services: GIS Intergovernmental Agreement with Regional Planning Commission, Sidwell Map Services Agreement, and contract appraisal services for the Assessment Office and the Board of Review.

718.0001 Schooling & Conferences: This line item account has increased from \$10,100 in the FY'2007 Adopted Budget to \$11,500 in the FY'2008 Recommended Budget. This increase is based on the increased registration expense for classes, the higher mileage reimbursement rate and the need to send two new employees to the Basic Assessment Classes.

(3)

795.0003 Telephone Expense: This line item has increased from \$4900 in the FY'2007 Adopted Budget to \$5750 in the FY'2008 Recommended Budget. This increase reflects the added monthly expense for the Blackberry assigned to the Supervisor of Assessments and the Chief Deputy.

Capital Outlay:

832.0001 Purchase of Furnishings/Office Furniture: This line item account includes funding for the following capital expense:
Purchase of ten (10) new desks.

832.0002 Lease/Purchase Office Equipment: This line item account is for the principal expense on the Lease-Purchase agreement for the two copiers in the office.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund: Historical Museum 0134 Department: Historical Museum 0072

Pages: 232 -- 233

CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 58,410	\$ 61,235	\$ 63,807	\$ 2,572	4.20%
Salaries	\$ -	\$ -	\$ -	\$ -	-
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	-
Contractual	\$ 58,410	\$ 61,235	\$ 63,807	\$ 2,572	4.20%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	-
TOTAL:	\$ 58,410	\$ 61,235	\$ 63,807	\$ 2,572	4.20%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: Historical Museum 0134

Department: Historical Museum 0072

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$61,235.00 in the FY'2007 Adopted Budget to \$63,807.00 in the FY'2008 Recommended Budget. Pursuant to Chap. 55, Illinois Compiled Statutes (2006), Section 5/6-23001, the County Board is authorized to levy a property tax not to exceed 2/10ths of one cent per \$100 of equalized assessed valuation to support the operation of the McLean County Historical Museum.

EXPENDITURES:

Contractual:

774.0001 Historical Museum: Pursuant to Chap. 55, Illinois Compiled Statutes (2006), Section 5/6-23001, the County Board is authorized to levy a property tax not to exceed 2/10ths of one cent per \$100 of equalized assessed valuation to support the operation of the McLean County Historical Museum.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Veterans Assistance Commission 0136	Department: Veterans Assistance Commission 0065	Pages: 246 -- 249		
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 156,153	\$ 160,876	\$ 159,109	\$ (1,767)	-1.10%
Salaries	\$ 64,613	\$ 67,022	\$ 71,945	\$ 4,923	7.35%
Fringe Benefits	\$ 16,487	\$ 16,689	\$ 6,800	\$ (9,889)	-59.25%
Materials & Supplies	\$ 2,450	\$ 2,350	\$ 3,000	\$ 650	27.66%
Contractual	\$ 72,603	\$ 74,815	\$ 77,364	\$ 2,549	3.41%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL:	\$ 156,153	\$ 160,876	\$ 159,109	\$ (1,767)	-1.10%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: Veterans Assistance Commission Fund 0136 Department: Veterans Assistance 0065

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has decreased from \$160,876 in the FY'2007 Adopted Budget to \$159,109 in the FY'2008 Recommended Budget. Pursuant to Chapter 55, Illinois Compiled Statutes (2006, 5/5-2006, the County Board is permitted to levy a property tax in an amount not to exceed \$0.03 per \$100 of equalized assessed valuation in counties where a Veterans Assistance Commission has been established.

EXPENDITURES:

Personnel:

There is No Change in the staffing level in the FY'2008 Recommended Budget.

Materials and Supplies:

All of the Materials and Supplies line item accounts have been budgeted at the same amount or less as in the FY'2007 Adopted Budget with the following exception:

621.0001 Non-Major Equipment: This line item account has increased from \$300 in the FY'2007 Adopted Budget to \$800 in the FY'2008 Recommended Budget. This increase is based on the need to purchase a new desktop printer for the office.

(2)

630.0001 Postage: This line item account has increased from \$650 in the FY'2007 Adopted Budget to \$800 in the FY'2008 Recommended Budget. This increase is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared. This increase also reflects the anticipated increase in the first class postage rate.

Contractual:

All of the Contractual line item accounts have been budgeted at the same amount or less as in the FY'2007 Adopted Budget with the following exceptions:

779.0002 Veterans Emergency: This line item account has increased from \$59,000 in the FY'2007 Adopted Budget to \$61,000 in the FY'2008 Recommended Budget. This increase is based on the number of veterans seeking emergency assistance increases when employers reduce payrolls and when military personnel return to the community from active duty.

795.0003 Telephone Service: This line item account has decreased from \$1600 in the FY'2007 Adopted Budget to \$1400 in the FY'2008 Recommended Budget. This decrease is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared.