



**FINANCE COMMITTEE AGENDA**  
**Room 400, Government Center**  
**Wednesday, July 2, 2008**  
**7:30 a.m.**

1. Roll Call
2. Approval of Minutes: June 4, 2008  
May 20, 2008 Stand-up Committee meeting
3. Departmental Matters
  - A. Don Lee, Director, Nursing Home
    - 1) Items to be Presented for Information:
      - a) Monthly Reports 1-3
      - b) General Report
      - c) Other
  - B. Will Scanlon, Court Administrator, Circuit Court
    - 1) Items to be Presented for Action:
      - a) Request Approval of a Resolution Amending the Funded Full-Time Equivalent Positions Resolution for 2008 – Law Library 4-5
      - b) Request Approval of Memorandum of Agreement between McLean County and The McLean County Bar Association for Administrative and Clerical Services – Law Library 6-9
    - 2) Items to be Presented for Information:
      - a) General Report
      - b) Other
  - C. Lee Newcom, County Recorder
    - 1) Items to be Presented for Information:
      - a) General Report 10-11
      - b) Other
  - D. Jackie Dozier, County Auditor
    - 1) Items to be Presented for Information:
      - a) Auditor's Quarterly Report 12-19
      - b) Disaster Recovery Plan Audit 20-21
      - c) Fixed Asset Compliance Audit 22
      - d) General Report
      - e) Other

- E. Peggy Ann Milton, County Clerk
  - 1) Items to be Presented for Action:
    - a) Request Approval of the List of Judges of Election 23-193
  - 2) Items to be Presented for Information:
    - a) General Report
    - b) Other
  
- F. Bill Yoder, State's Attorney
  - 1) Items to be Presented for Action:
    - a) Request Approval of a Resolution Amending the Funded Full-Time Equivalent Positions Resolution for 2008, State's Attorneys Office Fund 0001, Department 0020 194-199
  - 2) Items to be Presented for Information:
    - a) General Report
    - b) Other
  
- G. Eric Schmitt, County Engineer
  - 1) Items to be Presented for Action:
    - a) EXECUTIVE SESSION: Personnel Matter
    - b) Request Approval of a Resolution of the McLean County Board Authorizing the County Engineer to Offer a Salary above the Maximum Salary 200
  - 2) Items to be Presented for Information:
    - a) General Report
    - b) Other
  
- H. County Administrator's Office
  - 1) Items to be Presented for Information:
    - a) Report on the Early Retirement Incentive Program, May 31-June 31, 2008 201
    - b) Change in Internal Revenue Service Mileage Rate 202-204
    - c) General Report
    - d) Other
  
- 4. Recommend Payment of Bills and Transfers, if any, to County Board
- 5. Other Business and Communication
- 6. Adjournment

**McLEAN COUNTY NURSING HOME**

**ACCRUED EXPENDITURE**

Pr Date: June 25, 2008

	2008 BUDGET	2008 MONTHLY ALLOC	MAY, 2008 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/08
SALARIES	3,695,035	313,481	326,760	1,536,955	1,603,961	2,091,074	67,006	43.41%	3,851,616
IMRF	289,321	24,572	25,585	120,484	125,590	163,731	5,106	43.41%	301,582
MED/LIFE	438,940	14,178	37,280	182,791	182,791	256,149	-0	41.64%	438,940
SOC/SEC	282,670	24,008	24,997	117,715	122,703	159,967	4,988	43.41%	294,649
VAC LIAB	30,000	2,548	2,548	12,493	12,493	17,507	0	41.64%	30,000
SELLBACK	0	0	0	0	0	0	0	0.00%	#DIV/0!
PERSONNEL	4,735,966	378,788	417,170	1,970,439	2,047,538	2,688,428	77,100	43.23%	4,916,786
COMMODITIES	841,321	71,455	52,771	350,358	314,552	526,769	(35,806)	37.39%	755,338
CONTRACTUAL	4,295,650	363,579	264,878	1,788,873	1,319,865	2,975,785	(469,008)	30.73%	3,169,413
CAPITAL	772,120	65,577	53,940	321,540	57,312	714,808	(264,228)	7.42%	137,625
<b>GRAND TOTAL</b>	<b>10,645,057</b>	<b>879,399</b>	<b>788,759</b>	<b>4,431,211</b>	<b>3,739,288</b>	<b>6,905,789</b>	<b>(691,943)</b>	<b>35.13%</b>	<b>8,979,163</b>

**McLEAN COUNTY NURSING HOME**

**ACCRUED REVENUE**

Pr Date: June 25, 2008

	2008 BUDGET	2008 MONTHLY ALLOC	MAY, 2008 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/08
MEDICARE REVENUE	766,500	65,100	66,152	319,200	291,266	475,234	(27,934)	38.00%	699,422
IDPA REVENUE	3,153,600	267,840	525,406	1,313,280	2,608,008	545,592	1,294,728	82.70%	6,262,650
SCHOOLING REIMB	0	0	0	0	219	(219)	219	#DIV/0!	526
JDC LAUNDRY	8,439	717	760	3,514	5,543	2,896	2,028	65.68%	13,310
JDC FOOD	35,000	2,973	2,727	14,575	8,904	26,096	(5,671)	25.44%	21,382
MEALS	600	51	102	250	361	239	111	60.17%	867
PVT PAY REVENUE	2,151,675	182,745	129,532	896,040	730,008	1,421,667	(166,032)	33.93%	1,752,979
UNCLASS	12,000	1,019	261	4,997	1,449	10,551	(3,549)	12.07%	3,479
INTEREST EARNED	97,990	8,322	7,780	40,807	35,652	62,338	(5,155)	36.38%	85,612
SALE OF ASSETS	0	0	0	0	850	(850)	850	#DIV/0!	2,041
TRANSFER IN	579,004	49,176	62,441	241,119	306,371	272,633	65,252	52.91%	735,694
TELEPHONE REIMB	0	0	1,020	0	4,800	(4,800)	4,800	#DIV/0!	11,526
<b>TOTAL ACC REVENUE</b>	<b>6,804,808</b>	<b>577,943</b>	<b>796,181</b>	<b>2,833,783</b>	<b>3,993,431</b>	<b>2,811,377</b>	<b>1,159,648</b>	<b>58.69%</b>	<b>9,589,489</b>
<b>TOTAL ACC REVENUE</b>	<b>6,804,808</b>	<b>577,943</b>	<b>796,181</b>	<b>2,833,783</b>	<b>3,993,431</b>	<b>2,811,377</b>	<b>1,159,648</b>	<b>58.69%</b>	<b>9,589,489</b>
<b>LESS ACCRUED EXPENS</b>	<b>(10,645,057)</b>	<b>(879,399)</b>	<b>(788,759)</b>	<b>(4,431,211)</b>	<b>(3,739,288)</b>	<b>(6,905,789)</b>	<b>691,943</b>	<b>35.13%</b>	<b>(8,979,163)</b>
<b>ACC REV - (ACC EXP)</b>	<b>(3,840,249)</b>	<b>(301,456)</b>	<b>7,422</b>	<b>(1,597,428)</b>	<b>254,163</b>	<b>(4,094,412)</b>	<b>1,851,591</b>		<b>610,325</b>
<b>PLUS CAP EXP</b>	<b>0</b>	<b>65,577</b>	<b>53,940</b>	<b>321,540</b>	<b>57,312</b>	<b>714,808</b>	<b>(264,228)</b>		<b>137,625</b>
<b>ACC BALANCE</b>	<b>(3,840,249)</b>	<b>(235,879)</b>	<b>61,362</b>	<b>(1,275,888)</b>	<b>311,475</b>	<b>(3,379,605)</b>	<b>1,587,363</b>		<b>747,950</b>

McLEAN COUNTY NURSING HOME  
MAY 31 DAYS

2008

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	9	9	8	8	8	8	8	8	8	8	8	7	6	5	5	5	6	7	5	5	5	5	5	5	5	6	6	6	6	6	198
MEDICARE	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 SKILL	5	5	6	6	6	6	7	7	6	7	7	7	8	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	9	232
PA INT	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	1	1	31	
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	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	
SUB TOTAL	15	15	15	15	15	15	16	16	15	16	15	14	14	14	14	14	14	14	14	14	14	15	15	15	15	16	16	16	16	461	

NON-CERT	1	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	57	
PA SKILL	85	85	84	84	84	84	85	85	84	85	85	85	85	85	85	85	84	84	84	84	83	83	82	82	82	82	83	83	82	81	2588
PA INT	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 SKILL	33	33	33	33	33	33	33	33	33	31	31	32	32	32	32	32	32	32	32	30	30	30	30	32	31	32	32	32	32	31	989
PP INT	119	120	119	119	119	119	119	119	120	117	118	119	119	119	119	119	118	117	117	116	114	114	114	115	115	116	116	116	115	113	3634
SUB TOTAL	119	120	119	119	119	119	119	120	117	118	119	119	119	119	119	118	117	117	116	114	114	114	115	115	116	116	116	115	113	3634	

TOTAL	9	9	8	8	8	8	8	8	8	8	8	7	6	5	5	5	6	7	5	5	5	5	5	5	5	6	6	6	6	198	
MEDICARE	1	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	57	
PA SKILL	90	90	90	90	90	90	91	92	90	92	92	92	92	93	93	92	92	92	92	89	89	91	91	90	91	91	92	92	91	90	2820
PA INT	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	1	1	31	
PP SKILL	33	33	33	33	33	33	33	33	33	31	31	32	32	32	32	32	32	32	30	30	30	30	32	31	32	32	32	32	31	989	
PP INT	33	33	33	33	33	33	33	33	33	31	31	32	32	32	32	32	31	31	31	32	30	30	30	32	31	32	32	32	31	989	
SUB TOTAL	134	135	134	134	134	134	135	136	132	134	134	133	133	133	133	133	131	130	129	129	129	130	130	130	132	132	131	129	4095		
TOT IN HOUSE	0	0	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	16	
PP BED HOLD	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	1	1	16	
PA BED HOLD	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	1	1	16	
TOTAL CENSUS	135	135	135	135	135	135	136	136	136	135	135	134	133	133	133	133	131	130	129	129	129	130	130	132	132	131	129	4095			
VACANCIES	15	15	15	15	15	15	14	14	14	15	15	16	17	17	17	17	18	18	18	17	17	17	16	15	16	15	16	16	17	17	
AVG																															6.4

TOTAL CENSUS	135	135	135	135	135	135	136	136	135	135	134	133	133	133	133	131	130	129	129	129	130	130	132	132	131	129	4095			
VACANCIES	15	15	15	15	15	15	14	14	14	15	15	16	17	17	17	17	18	18	18	17	17	17	16	15	16	15	16	16	17	17

# McLEAN COUNTY NURSING HOME

CENSUS Report - 2008

MONTH	AVG MEDICARE	AVG PVT PAY.	AVG IDPA	AVG IN HOUSE	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	7.10	35.81	99.06	141.97	0.68	142.65	7.35
FEBRUARY	5.41	37.31	97.10	139.83	1.38	141.21	8.79
MARCH	4.45	33.55	93.19	131.19	1.55	132.74	17.26
APRIL	6.30	33.47	91.13	130.90	0.77	131.67	18.33
MAY	6.39	32.90	92.81	132.10	2.03	134.13	15.87
JUNE							
JULY							
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							

YTD AVERAGE 5.93 34.61 94.66 135.20 1.28 136.48 13.52  
 % OF CAPACITY 3.95% 23.07% 63.11% 90.13% 0.85% 90.99% 9.01%

**RESOLUTION AMENDING THE FUNDED  
FULL-TIME EQUIVALENT POSITIONS RESOLUTION  
FOR 2008**

WHEREAS, the McLean County Board adopted a Funded Full-Time Equivalent Positions (FTE) Resolution on November 20, 2007 which became effective on January 1, 2008; and,

WHEREAS, the Circuit Court has been the recipient of a grant to staff the position of Law Library Navigator for 20 hours per week; and,

WHEREAS, the grant funding for the Law Library Navigator position will be exhausted on August 31, 2008 and the Circuit Court and the McLean County Bar Association desire that this position be continued; and,

WHEREAS, the Circuit Court has recommended that the fees collected for the Law Library be used to continue staffing the position of Law Library Navigator for 20 hours per week; and,

WHEREAS, the McLean County Bar Association has agreed to reimburse the County to pay for an additional five (5) hours per week for the position of Law Library Navigator; and,

WHEREAS, the Circuit Court has recommended an increase in the full-time equivalent staffing to recognize the additional hours; and,

WHEREAS, the Finance Committee, at its regular Committee meeting on July 2, 2008, recommended the approval of this change in the Full-Time Equivalent Positions Resolution for the remainder of the 2008 Fiscal Year; now, therefore,

BE IT RESOLVED, by the County Board of McLean County, Illinois, now 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>
0001-0016-0016	04	0515.0011 Office Support Specialist	0.53	0.13	0.66

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 Trial Court Administrator of the Circuit Court, the County Treasurer and the County Administrator's Office.

(2)

ADOPTED by the McLean County Board this 22nd day of July, 2008.

ATTEST:

APPROVED:

---

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

---

Matt Sorensen, Chairman  
McLean County Board

e:john/cobd/fteres\_circt\_July2008.cbd

OFFICE OF THE CHIEF JUDGE  
ELEVENTH JUDICIAL CIRCUIT

Elizabeth A. Robb  
Chief Judge

William Scanlon  
Trial Court Administrator  
Kay Mitchell  
Administrative Assistant



Law & Justice Center  
104 W. Front Street RM 511  
Bloomington, IL 61701  
(309) 888-5254  
(309) 888-5266 (TCA)  
(309) 888-5602 FAX

Counties of:  
Ford, Livingston, Logan,  
McLean, and Woodford

June 20, 2008

TO: McLean County Finance Committee  
John Zeunik, County Administrator

In RE: Supplementing Hours for Law Library Navigator Position

Dear Sirs/Madam:

The McLean County Bar Association has approached the Judge Kevin Fitzgerald with a proposal to supplement the hours of the Navigator position in the McLean County Law Library in order to secure clerical assistance for the Association. As a member of the Bar Association Board of Governors, I have agreed to present this to the County.

Currently, grant funding is paying for 20 hours per week for this position. On or about August 31, 2008, that grant funding will be exhausted and the Law Library fees will pay the personnel costs. The position is a grade 5 (step 1) with an hourly pay rate of \$12.19 per hour.

The proposal from the Bar Association is that the Bar would reimburse the County for an additional 5 hours of time for the position (10 hours per pay period) and would ask the Navigator to provide an equivalent time to the Bar in support of various projects. This additional time would result in the County paying for 25 hours per week for the position. The Bar would make a monthly contribution to the County for these expenses.

I have asked Mr. Scanlon to provide an estimate of the additional costs, and his estimate is:

Salary	95.94
Federal Taxes	8.90
State Taxes	3.66
Medicare	1.78
FICA	6.94
IMRF	4.88
<b>TOTAL</b>	<b>121.90 (biweekly)</b>

Based on the Circuit Court's review of the 2007 expenditures, and the FY 2008 budget, it appears that the Law Library will have sufficient revenues to meet the personnel expenditures for this position.

I am proposing the Finance Committee consider this proposal and amend the FTE for the Law Library from 0.50 to 0.667 beginning on August 1, 2008.

Please contact me if you need additional information on this subject. This office will appear before the Committee during the April Board cycle to answer any questions.

Yours truly,

A handwritten signature in black ink, appearing to read 'Elizabeth A. Robb', written over a horizontal line.

Elizabeth A. Robb, Chief Judge  
Eleventh Judicial Circuit

*Memorandum of Agreement  
Between McLean County and the  
McLean County Bar Association for  
Administrative and Clerical Services*

The following agreement is entered into between McLean County (County) and the McLean County Bar Association, an Illinois not-for-profit corporation (Bar Association):

1. Effective August 1, 2008, the Navigator position within the McLean County Law Library (Navigator) shall increase from 20 hours to 25 hours per week (from 0.50 FTE to 0.667 FTE)
2. Effective August 1, 2008, the McLean County Bar Association, through the office of the President of the Bar, or his/her designee, may request the Navigator provide clerical or administrative assistance to the Bar Association. The nature of the work shall be in the sole discretion of the Bar Association or its representative. These duties shall include, but shall not be necessarily limited to, bookkeeping, membership records maintenance, records upkeep, correspondence and contact with the public.
3. The Bar Association shall be responsible for providing any additional equipment or resources (unless said resources are nominal in comparison to the current work of the Navigator) for the completion of the tasks assigned within #2 above.
4. Any review of the performance of the Navigator for the tasks outlined in #2 above shall be in the sole discretion of the Bar Association, but any disciplinary measures or complaints regarding the performance of the Navigator shall be the responsibility of the supervising judge for the Law Library or their designee.
5. On a quarterly basis during the fiscal year, the Bar Association shall reimburse the County for the additional cost of the administrative and clerical services provided by the Navigator for the previous quarter. For FY 2008, those payments shall be as follows:

On October 1, 2008:	792.35
On January 1, 2009:	853.30
Total (FY 2008):	\$1645.65

Payments for each quarter shall be remitted to the McLean County Treasurer within 21 days of the dates listed above to the following address:

McLean County Treasurer  
Government Center RM 105  
115 E. Washington  
P.O. Box 2400  
Bloomington, IL 61701

6. On January 15, 2009, and on January 15 of any subsequent year this agreement is in effect, the Law Library, through the office of the supervising judge of the Law Library, shall provide the Bar Association President an estimate of quarterly payments for the current fiscal year.
7. This agreement may be terminated by either party with 30 days notice, in writing, to the Resident Circuit Judge and/or Bar Association President. Any element of this agreement may be renegotiated on an annual basis with 30 days written notice to the other party.
8. The hiring and/or termination of the Navigator shall be determined by the Supervising Judge of the Law Library and Circuit Court as appropriate. The funding of the Navigator position, except as outlined above, shall be at the discretion of the McLean County Law Library Committee and McLean County Board.

This agreement shall be effective on August 1, 2008.

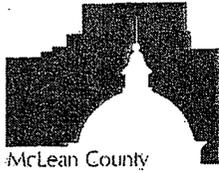
Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
Matt Sorensen, Chair  
McLean County Board

\_\_\_\_\_  
Kevin P. Fitzgerald  
Resident Circuit Judge

\_\_\_\_\_  
Attested by: Peggy Ann Milton  
Clerk of the County Board  
McLean County, IL

\_\_\_\_\_  
Catherine Pratt, President  
McLean County Bar Association



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

July 02, 2008

To: Honorable Members of the Finance Committee

From: Don Everhart, Chief Deputy Recorder

Please be advised for the month of May 2008 that revenue, state stamp inventory and receipts, and receivables reconcile with the general ledger.

A copy of May 2008's "Monthly Account Balances" is attached.

Year-to-date Totals through May, 2008

Month-to-date Totals

Account #	Account Description	Cash/Check/ Change	Charge	Charges Paid	Other Pay Method	Total	Cash/Check/ Change	Charge	Charges Paid	Other Pay Method	Total
1-0-0-201-070-034	Due Idor-Rental Hsg Prog	\$25,767.00	\$0.00	\$0.00	\$126.00	\$25,893.00	\$121,743.00	\$0.00	\$0.00	\$126.00	\$121,869.00
1-6-8-410-008-034	Copy Fees	\$1,387.45	\$0.00	\$1.00	\$0.00	\$1,386.45	\$5,542.40	\$9.75	\$9.75	\$0.00	\$5,542.40
1-6-8-410-029-035	Recording Fees	\$49,062.00	\$398.00	\$889.00	\$230.00	\$48,801.00	\$229,689.00	\$2,480.00	\$2,598.00	\$230.00	\$229,801.00
1-6-8-410-032-036	County Revenue Stamps	\$34,215.75	\$0.00	\$0.00	\$0.00	\$34,215.75	\$134,711.00	\$0.00	\$0.00	\$0.00	\$134,711.00
1-6-8-410-111-111	Payment On Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-6-8-410-128-100	Microfilm Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-6-8-410-132-100	Data Sales	\$180.00	\$0.00	\$0.00	\$0.00	\$180.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
1-6-8-410-195-035	Rental Hsg Support Program	\$2,863.00	\$0.00	\$0.00	\$14.00	\$2,877.00	\$13,527.00	\$0.00	\$0.00	\$14.00	\$13,541.00
6-8-4-102-222-222	Balance Brought Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6-8-4-102-222-222	Balance Brought Forward/Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17-6-8-410-089-284	Document Storage	\$9,990.00	\$225.00	\$489.00	\$42.00	\$9,768.00	\$45,456.00	\$1,242.00	\$1,317.00	\$42.00	\$45,423.00
17-6-8-410-181-100	Gis Document Storage	\$3,330.00	\$75.00	\$163.00	\$14.00	\$3,256.00	\$15,152.00	\$414.00	\$439.00	\$14.00	\$15,141.00
11-0-0-126-001-903	State Revenue Stamps	\$68,431.50	\$0.00	\$0.00	\$0.00	\$68,431.50	\$269,422.00	\$0.00	\$0.00	\$0.00	\$269,422.00
17-6-8-410-181-100	Gis Fund	\$16,158.00	\$153.00	\$326.00	\$70.00	\$16,055.00	\$74,458.00	\$852.00	\$899.00	\$70.00	\$74,481.00
<b>Final Total :</b>		<b>\$211,384.70</b>	<b>\$851.00</b>	<b>\$1,868.00</b>	<b>\$496.00</b>	<b>\$210,863.70</b>	<b>\$910,500.40</b>	<b>\$4,997.75</b>	<b>\$5,262.75</b>	<b>\$496.00</b>	<b>\$910,731.40</b>

McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT  
ALL FUNDS

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Three Months Ended March 31, 2007 and 2008

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2008	2007	2008	2007	2008	2007	2008	2007
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	6,005,995	5,785,464	3,269,338	3,009,103	2,266,538	2,223,657	11,541,871	11,018,224
Total revenues	\$ 6,005,995	\$ 5,785,464	\$ 3,269,338	\$ 3,009,103	\$ 2,266,538	\$ 2,223,657	\$ 11,541,871	\$ 11,018,224
Expenditures:								
Personnel	\$ 5,458,707	\$ 5,185,335	\$ 3,440,708	\$ 3,265,741	\$ 955,366	\$ 910,396	\$ 9,854,781	\$ 9,361,472
Commodities	455,104	456,058	183,758	160,378	175,648	150,825	814,510	767,261
Contractual	2,080,993	1,770,100	1,558,290	1,145,878	709,816	679,469	4,349,099	3,595,447
Capital outlay	376,489	268,989	385,572	N/A	3,200	4,525	765,261	273,514
Employee benefits	1,361,311	1,328,060	-	-	-	-	1,361,311	1,328,060
Other	-	-	128,549	162,833	-	-	128,549	162,833
Total expenditures	\$ 9,732,604	\$ 9,008,542	\$ 5,696,877	N/A	\$ 1,844,030	\$ 1,745,215	\$ 17,273,511	\$ 15,488,587
Excess (deficiency) of revenues over expenditures	(3,726,609)	(3,223,078)	(2,427,539)	N/A	422,508	478,442	(5,731,640)	(4,470,363)
Other financing sources (uses) and adjustments:								
Transfers in	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	850	-	850	-
Transfers out	(145,841)	-	(20,250)	(27,668)	-	-	(166,091)	(27,668)
Total other financing sources	(145,841)	-	(20,250)	(27,668)	850	-	(165,241)	(27,668)
Net change in fund balance	\$ (3,872,450)	\$ (3,223,078)	\$ (2,447,789)	N/A	\$ 423,358	\$ 478,442	\$ (5,896,881)	\$ (4,498,031)
Fund balance, beginning of year*	12,830,944	12,036,748	13,725,278	15,912,315	8,450,157	7,062,212	35,006,379	35,011,275
Fund balance, end of period	8,958,494	8,813,670	11,277,489	N/A	8,873,515	7,540,654	29,109,498	30,513,244
Accounts payable at March 31,	(373,495)	(107,791)	(138,058)	(79,594)	(62,014)	(24,614)	(573,567)	(211,999)
Encumbrances at March 31,	(431,782)	-	(988,518)	-	-	-	(1,420,300)	-
Uncommitted cash balances at March 31,	8,153,217	8,705,879	10,150,913	N/A	8,811,501	7,516,040	27,115,631	30,301,245

\*Fund Balance was restated during the year ended 12/31/2007. The number presented is the restated amount. For additional information, please see the 12/31/2007 CAFR.

McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT

ALL FUNDS

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
For the Three Months Ended March 31, 2008

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 9,946,634	\$ -	\$ 19,321,849	\$ -	\$ -	\$ -	\$ 29,268,483	\$ -
Other	23,755,233	6,005,995	12,665,918	3,269,338	9,405,887	2,266,538	45,827,038	11,541,871
Total revenues	\$ 33,701,867	\$ 6,005,995	\$ 31,987,767	\$ 3,269,338	\$ 9,405,887	\$ 2,266,538	\$ 75,095,521	\$ 11,541,871
Expenditures:								
Personnel	\$ 22,981,330	\$ 5,458,707	\$ 13,415,724	\$ 3,440,708	\$ 4,694,416	\$ 955,366	\$ 41,091,470	\$ 9,854,781
Commodities	1,860,113	455,104	1,023,626	183,758	841,320	175,648	3,725,059	814,510
Contractual	7,645,674	2,080,993	10,890,305	1,558,290	3,935,652	709,816	22,471,631	4,349,099
Capital outlay	3,113,021	376,489	7,805,361	385,572	772,120	3,200	11,690,502	765,261
Employee benefits	-	1,361,311	-	-	-	-	-	1,361,311
Other	-	-	319,370	128,549	-	-	319,370	128,549
Total expenditures	\$ 35,600,138	\$ 9,732,604	\$ 33,454,386	\$ 5,696,877	\$ 10,243,508	\$ 1,844,030	\$ 79,298,032	\$ 17,273,511
Excess (deficiency) of revenues over expenditures	(1,898,271)	(3,726,609)	(1,466,619)	(2,427,539)	(837,621)	422,508	(4,202,511)	(5,731,640)
Other financing sources (uses) and adjustments:								
Transfers in	528,380	-	-	-	588,854	-	1,117,234	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	850	-	850
Transfers out	(708,862)	(145,841)	(978,436)	(20,250)	-	-	(1,687,298)	(166,091)
Total other financing sources	(180,482)	(145,841)	(978,436)	(20,250)	588,854	850	(570,064)	(165,241)
Net change in fund balance	(2,078,753)	(3,872,450)	(2,445,055)	(2,447,789)	(248,767)	423,358	(4,772,575)	(5,896,881)
Fund balance, beginning of year*		12,830,944		13,725,278		8,450,157		35,006,379
Fund balance, end of period		8,958,494		11,277,489		8,873,515		29,109,498
Accounts payable at March 31,		(373,495)		(138,058)		(62,014)		(573,567)
Encumbrances at March 31,		(431,782)		(988,518)		-		(1,420,300)
Uncommitted cash balances at March 31,		8,153,217		10,150,913		8,811,501		27,115,631

\*Fund Balance was restated during the year ended 12/31/2007. The number presented is the restated amount. For additional information, please see the 12/31/2007 CAFR.

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**

For the Three Months Ended March 31, 2008

	CURRENT QUARTER	YTD	ANNUAL	ENCUMBRANCES YTD	APPROX LESS	PERCENT
	EXPENDITURES	EXPENDITURES	APPROPRIATION	ENCUMBRANCES	YTD EXP & ENCUMB	USED
	\$ 401,668	\$ 401,668	\$ 1,558,680	\$ 30,000	\$ 1,127,012	28%
County Board	148,500	148,500	529,247	-	380,747	28%
County Administrator	87,665	87,665	357,921	-	270,256	24%
County Auditor	66,814	66,814	350,083	-	283,269	19%
County Treasurer	277,805	277,805	934,502	-	656,697	30%
County Clerk	51,054	51,054	250,535	-	199,481	20%
Recorder of Deeds	356	356	15,400	-	15,044	2%
Merit Board	495,658	495,658	2,144,166	-	1,648,508	23%
Circuit Clerk	202,989	202,989	878,349	-	675,360	23%
Circuit Court	26,813	26,813	109,811	-	82,998	24%
Jury Commission	565,734	565,734	2,549,724	22,681	1,961,309	23%
State's Attorney	381,755	381,755	1,589,127	-	1,207,372	24%
Public Defender	902,919	902,919	3,973,167	-	3,070,248	23%
Court Services	2,045,179	2,045,179	8,006,536	15,437	5,945,920	26%
County Sheriff	117,889	117,889	515,310	-	397,421	23%
Coroner	78,860	78,860	320,734	7,496	234,378	27%
Department of Building and Zoning	102,498	102,498	714,062	84,949	526,615	26%
Department of Parks and Recreation	1,256,905	1,256,905	5,842,249	32,469	4,552,875	22%
Facilities Management	348,845	348,845	1,895,125	238,750	1,307,530	31%
Information Services Department	41,094	41,094	174,507	-	133,413	24%
Emergency Management Agency	23,883	23,883	517,205	-	493,322	5%
City of Bloomington - Election	131,514	131,514	689,510	-	557,996	19%
Assessment Office						
<b>GENERAL FUND TOTAL</b>	<b>\$ 7,756,397</b>	<b>\$ 7,756,397</b>	<b>\$ 33,915,950</b>	<b>\$ 431,782</b>	<b>\$ 25,727,771</b>	<b>24%</b>
Tort Judgment	760,737	760,737	2,393,049	6,500	1,625,812	32%
Employee Benefits Fund	1,361,311	1,361,311	-	-	(1,361,311)	
<b>GRAND TOTAL</b>	<b>\$ 9,878,445</b>	<b>\$ 9,878,445</b>	<b>\$ 36,308,999</b>	<b>\$ 438,282</b>	<b>\$ 25,992,272</b>	<b>28%</b>

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Cash Balances - Actual**

For the Three Months Ended March 31, 2008

	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant	Women's, Infants, and Children	Preventive Block Grant	Family Case Management	AIDS Counseling and Testing Grant	Persons With Developmental Disabilities
<b>REVENUES</b>								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	900	77,466	95,233	144,064	417,100	23,532	-
Total revenues	-	900	77,466	95,233	144,064	417,100	23,532	-
<b>EXPENDITURES</b>								
Personnel	-	-	17,635	74,996	23,342	185,722	31,815	-
Commodities	-	360	5,103	4,173	2,348	4,221	4,318	-
Contractual	-	-	41,240	10,206	10,966	30,738	5,608	150,059
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenditures	-	360	63,978	89,375	36,656	220,681	41,741	150,059
Excess (deficiency) of revenues over expenditures	-	540	13,488	5,858	7,408	196,419	(18,209)	(150,059)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	-	-	(1,500)	-	-	(15,000)	-	-
Total other financing sources (uses)	-	-	(1,500)	-	-	(15,000)	-	-
Net change in fund balances	-	540	11,988	5,858	7,408	181,419	(18,209)	(150,059)
<b>FUND BALANCES (DEFICIT)</b>								
Beginning of year	-	-	-	-	-	-	-	-
End of year	\$ -	\$ 540	\$ 11,988	\$ 5,858	\$ 7,408	\$ 181,419	\$ (18,209)	\$ (150,059)

MCLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT

Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual

For the Three Months Ended March 31, 2008

	Tuberculosis Care and Treatment	County Health		County Highway		County Bridge		County Matching Tax		County Motor Fuel Tax		Children's Advocacy Center		Social Security		Illinois Municipal Retirement		Co-operative Extension		Historical Museum		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
REVENUES																						
General property taxes																						
Miscellaneous	92	336,259	(8,700)	-	-	-	-	-	-	602,580	81,301	-	-	-	-	22,446	-	-	-	-	-	
Total revenues	92	336,259	(8,700)	-	-	-	-	-	-	602,580	81,301	-	-	-	22,446	-	-	-	-	-	-	
EXPENDITURES																						
Personnel	37,276	562,877	271,432	58,220	-	212,541	91,585	546,650	564,158	-	-	-	-	-	-	-	-	-	-	-	-	-
Commodities	286	16,680	104,918	-	-	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	13,564	329,479	262,191	54,182	-	416,458	15,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,730	21,348	208,538	-	98,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	51,126	910,766	659,889	320,940	-	727,129	107,383	546,650	564,158	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	(51,034)	(574,507)	(668,589)	(320,940)	-	(124,549)	(26,082)	(546,650)	(541,712)	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)																						
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(3,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(54,784)	(574,507)	(668,589)	(320,940)	-	(124,549)	(26,082)	(546,650)	(541,712)	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICIT)																						
Beginning of year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
End of year	\$ (54,784)	\$ (574,507)	\$ (668,589)	\$ (320,940)	\$ -	\$ (124,549)	\$ (26,082)	\$ (546,650)	\$ (541,712)	\$ -	\$ -	\$ (26,082)	\$ (546,650)	\$ (541,712)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT**

**Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual**

For the Three Months Ended March 31, 2008

	Veterans' Assistance Commission	Recorder Document Storage	Circuit Clerk Oper & Admin	Circuit Clerk Automation	Court Security	Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease	Asset Forfeiture Program	D.A.R.E.
<b>REVENUES</b>											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	34,312	3,384	32,460	70,578	31,955	37,580	30,881	-	14,072	1,102
Total revenues	-	34,312	3,384	32,460	70,578	31,955	37,580	30,881	-	14,072	1,102
<b>EXPENDITURES</b>											
Personnel	18,985	24,839	-	-	107,979	20,202	8,419	11,972	327	-	-
Commodities	640	2,656	-	-	920	11,536	-	16,941	-	500	12
Contractual	14,877	59,244	-	930	1,071	5,482	10,600	-	-	1,754	-
Capital outlay	-	5,706	-	17,075	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	34,502	92,445	-	18,005	109,970	37,220	19,019	28,913	327	2,254	12
Excess (deficiency) of revenues over expenditures	(34,502)	(58,133)	3,384	14,455	(39,392)	(5,265)	18,561	1,968	(327)	11,818	1,090
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(34,502)	(58,133)	3,384	14,455	(39,392)	(5,265)	18,561	1,968	(327)	11,818	1,090
<b>FUND BALANCES (DEFICIT)</b>											
Beginning of year	-	-	-	-	-	-	-	-	-	-	-
End of year	\$ (34,502)	\$ (58,133)	\$ 3,384	\$ 14,455	\$ (39,392)	\$ (5,265)	\$ 18,561	\$ 1,968	\$ (327)	\$ 11,818	\$ 1,090

McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT

Special Revenue Funds

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual

For the Three Months Ended March 31, 2008

	Sheriff Donation Trust	IDPA IV-D Project	Waste Management	Multi- disciplinary Domestic Violence Grant	Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees Automation
<b>REVENUES</b>									
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	91,799	23,661	31,241	-	-	4,538	-	42,155
Total revenues	-	91,799	23,661	31,241	-	-	4,538	-	42,155
<b>EXPENDITURES</b>									
Personnel	-	68,965	-	34,180	-	-	7,613	-	-
Commodities	-	3,514	-	-	-	-	-	-	-
Contractual	-	15,024	26,425	211	-	-	-	-	-
Capital outlay	-	289	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	42,107
Total expenditures	-	87,792	26,425	34,391	-	-	7,613	-	42,107
Excess (deficiency) of revenues over expenditures	-	4,007	(2,764)	(3,150)	-	-	(3,075)	-	48
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	4,007	(2,764)	(3,150)	-	-	(3,075)	-	48
<b>FUND BALANCES (DEFICIT)</b>									
Beginning of year	-	-	-	-	-	-	-	-	-
End of year	\$ -	\$ 4,007	\$ (2,764)	\$ (3,150)	\$ -	\$ -	\$ (3,075)	\$ -	\$ 48

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Cash Balances - Actual**

For the Three Months Ended March 31, 2008

	Metro										Total
	Children's Waiting Room	Fairview Building Fund	Nursing Home Employee Vending	McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Nonmajor Governmental Funds	
<b>REVENUES</b>											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	5,780	16,409	-	565,611	523,700	144	15,703	-	-	-	3,269,338
Total revenues	5,780	16,409	-	565,611	523,700	144	15,703	-	-	-	3,269,338
<b>EXPENDITURES</b>											
Personnel	-	3,587	-	453,975	-	-	1,416	-	-	-	3,440,708
Commodities	-	497	-	1,485	-	-	2,364	-	-	-	183,758
Contractual	8,250	11,725	-	62,420	-	-	74	-	-	-	1,558,290
Capital outlay	-	-	-	32,756	-	-	-	-	-	-	385,572
Other	-	-	-	-	85,042	1,400	-	-	-	-	128,549
Total expenditures	8,250	15,809	-	550,636	85,042	1,400	3,854	-	-	-	5,696,877
Excess (deficiency) of revenues over expenditures	(2,470)	600	-	14,975	438,658	(1,256)	11,849	-	-	-	(2,427,539)
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(20,250)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(20,250)
Net change in fund balances	(2,470)	600	-	14,975	438,658	(1,256)	11,849	-	-	-	(2,447,789)
<b>FUND BALANCES (DEFICIT)</b>											
Beginning of year	-	-	-	-	-	-	-	-	-	-	-
End of year	(2,470)	600	-	14,975	438,658	(1,256)	11,849	-	-	-	(2,447,789)

**McLean County Information Technology  
Disaster Recovery Plan Audit  
May 20, 2008**

**Introduction**

The McLean County Information Technology Department is responsible for the development and maintenance of the McLean County Disaster Recovery Plan, which will provide necessary guidance in the event of a catastrophic event, be it accidental, man-made, or natural. It is expected that with this plan in place, management will be able to successfully restore essential business operations in an efficient manner. Additionally, it is expected that the Information Technology Department staff will be able to safely and effectively carry out their responsibilities.

The Plan is applicable regardless of when a catastrophic event might occur. It is understood that the probability of a severe disaster is low; however the plan is vital should such an emergency occur.

**Objectives**

The objectives of this audit were to determine:

1. The Disaster Recovery Plan was up-to-date and distributed to all Disaster Recovery team members;
2. There were defined locations where the plan could be executed; and
3. The Disaster Recovery Plan was periodically tested and necessary adjustments were incorporated into the plan.

**Statement of Scope**

The scope of the audit was limited to the Information Technology Department and their ability to carry out the existing plan.

**Methodology**

A copy of the McLean County Information Technology Disaster Recovery Plan was obtained and interviews with Information Technology employees were conducted.

**Findings**

1. The Information Technology Disaster Recovery Plan is up-to-date and had been distributed to all team members.
2. The Disaster Recovery Plan is comprehensive in nature.
3. There were defined locations where the plan could be executed. Also included is the Systems Restoration Priority protocol.

McLean County Information Technology  
Disaster Recovery Plan Audit  
May 20, 2008  
Page 2

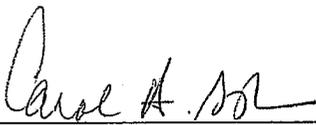
4. The Disaster Recovery Plan has not been periodically tested to see if the established procedures are adequate or need any adjustments.

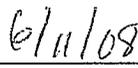
**Recommendation**

In the Disaster Recovery Plan, it states that team exercises will take place throughout the year in order to focus on the recovery strategies. An activity schedule will be kept on file to document the exercises. The table top exercises have not taken place and the activity schedule not documented according to Information Technology personnel. These periodic exercises need to be performed and documented in order to assess the appropriateness of each recovery strategy.

**Management Response**

Management is in agreement and researching the best way to execute disaster/recovery rehearsal scenarios.

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Date

**MCLEAN COUNTY FINANCE COMMITTEE  
COMPLIANCE AUDIT OF FIXED ASSET DISPOSAL  
DATED: MAY 16, 2008**

**Background:** McLean County Fixed Asset Resolution 11.41-3b states that, "No County office or department shall transfer, release, discard, or dispose of any asset recorded in the County's fixed assets inventory without obtaining the necessary authorization from the County Auditor. A completed Capital Item Release Request form must be submitted to the County Auditor before approval may be given."

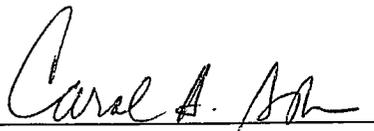
**Objective:** The objective of this audit was to provide assurance that County departments were in compliance with this policy resolution therefore, minimizing the risk of financial loss and misstatement.

**Scope:** The scope of this audit included the County's fiscal year 2007 and fixed assets having a value greater than \$1,000.00, but less than \$10,000.00.

**Methodology:** The methodology included the individual county department's fixed asset files located in the Auditor's office. Interviews with county employees were conducted, and verification that Capital Item Release Request Forms were completed properly and appropriately authorized.

**Findings:** Testing of the total deleted assets revealed that 24% did not have the Capital Item Release Request Form completed.

**Recommendation:** The McLean County Auditor's Office, along with management, should direct more emphasis to the departments that are not following the prescribed policy, thus strengthening the overall asset management process. (i.e.; working with the individual department heads to establish a primary contact within the department who will be responsible for the fixed assets.)

  
Signature

6/9/08  
Date

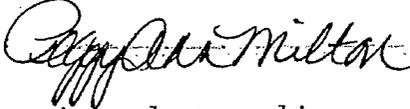


**PeggyAnn Milton**  
**McLean County Clerk**

(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](http://www.mcleancountyil.gov/countyclerk)

DATE: June 25, 2008

TO: Honorable Dave Selzer, Finance Committee Chairman  
Honorable Members of the Finance Committee

FROM: PeggyAnn Milton 

RE: 10 ILCS 5/13-2 Counties under township organization  
Appointment of Judges of Election

Pursuant to the referenced statute, the County Board shall at its meeting in July in each even-numbered year select in each election precinct in the County, five capable and discreet electors (two Democratic and three Republican per precinct) to be judges of election. Each elector shall possess the qualifications required for such judges.

Election judges will serve for a period of two years or until their successor(s) have been duly appointed as provided by law. Some precincts do not have a sufficient amount of judges. We will continually work with each Central Committee in an attempt to fill each precinct with the appropriate judges. Some precincts have more than the required number of judges. The extra judges will be used as alternates to fill vacancies as needed. Also, there are supplemental lists that provide individuals residing in the City of Bloomington. The judges listed on the supplemental lists will also be used as alternate election judges if needed.

Enclosed please find a certified List of Candidates for Election Judges submitted by the respective Chairmen of the Democratic and Republican Central Committees. We respectfully request you review the lists and recommend approval by the County Board and confirmation by the Circuit Court as provided in Section 13-3.

Thank you.

Enclosures

*We look forward to serving you."*

STATE OF ILLINOIS

COUNTY OF McLEAN

CERTIFIED LIST OF CANDIDATES FOR ELECTION JUDGES - DEMOCRATIC PARTY

TO THE COUNTY BOARD:

The following-named persons are hereby submitted by the undersigned Chairman of the Democratic Central Committee of said party as capable and duly qualified electors, residing in the respective precincts of said County, to be considered by your body on July 2, 2008 for the purpose of serving as Election Judges within their respective precincts for a period of two years or until their successors have been duly appointed as provided by law.

I hereby certify that this list has been approved by me in compliance with the law.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008

24

\_\_\_\_\_  
(Chairman of the Democratic Central Committee)

I certify that said party is entitled to the number of Election Judges in each precinct as specified, and the selection of these candidates has been made by the McLean County Board on July 2, 2008.

Dated \_\_\_\_\_, 2008

ATTEST

\_\_\_\_\_  
(Chairman of the Board)

\_\_\_\_\_  
(McLean County Clerk)

**RESOLUTION AMENDING THE FUNDED  
FULL-TIME EQUIVALENT POSITIONS RESOLUTION  
FOR 2008, STATE'S ATTORNEYS OFFICE FUND 0001, DEPARTMENT 0020**

WHEREAS, the McLean County Board adopted a Funded Full-Time Equivalent Positions (FTE) Resolution on November 20, 2007 which became effective on January 1, 2008; and,

WHEREAS, the State's Attorney has determined that there is a need for an independent investigative capability within the State's Attorneys Office to provide investigative support to the Child Advocacy Center and to the Major Case Unit; and,

WHEREAS, the State's Attorney has written a job description for the position of Investigator; and,

WHEREAS, the County Administrator's Office has reviewed the job description and determined the position to have a PAMS score equivalent to a Grade 11 pay range; and,

WHEREAS, the Finance Committee, at the meeting on July 2, 2008, recommended the approval of this change in the Full-Time Equivalent Positions Resolution for the remainder of the 2008 Fiscal Year; now, therefore,

BE IT RESOLVED, by the County Board of McLean County, Illinois, now 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>
0001-0020-0019	11	0503.XXXXX (full-time) State's Attorney Investigator	0.00	0.48	0.48

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 State's Attorneys Office, the County Treasurer, and the County Administrator's Office.

ADOPTED by the McLean County Board this 22<sup>nd</sup> day of July, 2008.

ATTEST:

APPROVED:

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

\_\_\_\_\_  
Matt Sorensen, Chairman  
McLean County Board



**OFFICE OF THE ADMINISTRATOR**

(309) 888-5110 FAX 888-5111

104 W. Front Street, Room 701 P.O. Box 2400 Bloomington, IL 61702-2400

Date: 7/2/2008

To: Chairman and Members of the Finance Committee

From: Chris Behrns and Jason Carter

Subject: State's Attorney Investigator

After review, we developed a PAM score of 450 for the title of State's Attorney Investigator. Our analysis puts the position into a pay grade 11, in which the employee would have a minimum salary of \$47,080 or \$24.1436/hr and a maximum salary of \$68,277 or \$35.0138/hr. The closest States Attorneys position in relation to the State's Attorney Investigator based on their PAM score would be the Assistant State's Attorney II position, which is ranked with a 450 PAM score. What follows is a comparison between the two.

<u>Title</u>	<u>Knowledge/ Ability</u>	<u>Supervision/ Responsibility</u>	<u>Scope/ Effect</u>	<u>Problem Solving</u>	<u>Authority</u>	<u>Contact</u>	<u>Physical</u>	<u>Total</u>
State's Attorney Investigator	4	4	5	6	4	4	2	450
Assistant State's Attorney II	5	5	4	6	4	3	2	450

Pay Grade: 11 (75 hr/week)

Salary Range: \$47,080 - \$68,277; \$24.1437/hr - \$35.0138/hr

Normal Hiring Range -- Steps 1 through 10: \$24.1437/hr - \$25.2308/hr

# McLEAN COUNTY, ILLINOIS

## Job Classification

**Job Title:** State's Attorney Investigator **JC Code:** \_\_\_\_\_

**Reports to:** Attorney's and State's Attorney

**Salary Schedule/Grade** \_\_\_\_\_

---

### Summary

Salaried position under general supervision, will assist in primarily felony cases with an emphasis on cases involving abuse or mistreatment of children, assists attorneys in preparing cases for trial by investigating issues as directed by the assigned attorney such as follow-up interviews with witnesses, witness location and service of subpoenas, observing witness interviews when conducted by law enforcement, conducting special investigations or assignments as directed by State's Attorney, preparing demonstrative evidence for use in trial, assisting with computer and technology issues, participating in trials. At the request of the trial attorney shall be responsible for investigating trial issues as they develop such as alibi evidence or investigating/resolving credibility issues of defense/state witnesses. Work will be performed with considerable independence in accordance with state statute, guidelines, and regulations, and county policies and procedures. Will be authorized at the discretion of the State's Attorney to carry a firearm while performing work duties and will maintain all certifications and comply with all requirements pursuant to state law and county policy necessary to carry a firearm. Work is reviewed by attorneys and State's Attorney for results achieved and conformance to state laws and regulations.

### **SUPERVISORY RESPONSIBILITIES**

This is a non-supervisory job classification.

### **ESSENTIAL DUTIES AND RESPONSIBILITIES:** (May not include all duties performed)

Shall be a peace officer and shall have all the powers possessed by investigators under the State's Attorneys Appellate Prosecutor's Act.

Review and participate in felony cases as directed by the State's Attorney, involving but not limited to abuse or mistreatment of children including observing interviews, participating in case reviews, providing input in charging decisions and in the preparation of search warrants or petitions for eavesdropping orders.

Locating witnesses, service of subpoenas, return of process, and conducting or observing follow-up interviews with witnesses or others as directed by the State's Attorney.

Conducting special investigations as directed by the State's Attorney.

Read and review police reports and offer suggestions to attorneys and law enforcement on possible additional follow-up investigation which may be conducted.

Act as a liaison with law enforcement.

Assist attorneys with trial preparation including discovery, witness preparation, demonstrative evidence, organization of trial evidence, computer programs and evidence.

Visit and document crime scenes as directed, communicate with crime lab regarding forensic testing and facilitate the production of evidence during trial.

Develop and create EJS statistical reports and programs

Attend and participate in Major Crimes Unit meetings

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Extensive knowledge and experience in law enforcement investigative practices and interview strategies and techniques.

Knowledge of law enforcement agency practices and procedures.

Skill in effective listening and communicating, problem solving, and teamwork.

Ability to build and maintain relationships with various outside individuals and agencies.

Ability to interpret medical and psychiatric information and identify prescription and non-prescription drugs.

Ability to interpret and understand police, medical and financial information.

Ability to assess and analyze information obtained from witnesses; ability to talk with people so they feel secure, unthreatened and willing to tell the truth.

Ability to work with and maintain confidential information in an atmosphere of loyalty and trust.

Ability to work independently, effectively, and efficiently.

Ability to deal compassionately and tactfully with witnesses and individuals from varied socio-economic backgrounds.

Knowledge of the principles and techniques of surveillance, laboratory procedures and general investigative techniques.

Ability to establish and maintain effective working relationships with all strata of the population, the legal profession, branches of the criminal justice system, community service personnel, other employees, and supervisors.

### **MINIMUM EDUCATION AND EXPERIENCE**

A bachelor's degree from an accredited college or university, preferably with major course work in criminal justice, and investigative techniques, or a related social science field, and experience (2-3 years) in a criminal law office or police department investigations setting and some experience in public contact work providing guidance and advise to the public; or any equivalent combination of education and experience that would provide the above noted knowledge, skills and abilities.

### **CERTIFICATES, LICENSES, REGISTRATIONS**

Valid Illinois driver's license; safe driving record and proof of insurability.

Shall be fingerprinted and said prints transmitted to the department of State Police for examination related to criminal background. No person shall be appointed as a special investigator if he has been convicted of a felony or other offense involving moral turpitude.

Shall successfully complete the basic police training course mandated and approved by the Illinois Law Enforcement Training Standards Board unless such board waives the training requirement by reason of the special investigator's prior law enforcement experience or training or both.

Shall carry a firearm only with the permission of the State's Attorney and only while carrying appropriate identification indicating his employment and in the performance of his assigned duties as a State's Attorney Investigator unless otherwise authorized pursuant to state law. Shall maintain all required training and licenses required to carry a firearm.

### **PHYSICAL ATTRIBUTES/DEMANDS**

Work requires sitting for long periods of time at a desk or in automobile, standing, walking, running, bending, stooping, climbing stairs, lifting, moving and carrying light objects, and operating standard office equipment. Work also involves manual dexterity while operating computers and photography equipment, using a firearm, and driving a vehicle on city streets and highways.

### **WORK ENVIRONMENT**

The work is performed in a variety of settings, both indoors, in an office setting and outdoors. The work in the office setting is performed indoors in an office environment and involves exposure to normal risks typical to an office setting; however, there is the potential for dangerous situations with contact with members of the public, witnesses, or suspects. Work outside the office may involve some encounters with dangerous situations while visiting crime scenes, individuals in various home settings, witnesses, and suspects in or outside the County Jail.

RESOLUTION OF THE McLEAN COUNTY BOARD  
AUTHORIZING THE COUNTY ENGINEER  
TO OFFER A SALARY ABOVE THE STARTING MAXIMUM SALARY

WHEREAS, the County Engineer has hired an individual with skills, knowledge and experience above the minimum required for the position of Assistant County Engineer; and,

WHEREAS, the County Engineer has requested authorization from the Finance Committee to offer a salary above the starting maximum salary in order to adequately and competitively compensate the person he has chosen for this position; and,

WHEREAS, the Finance Committee, at a meeting on Tuesday, July 2, 2008, approved the request of the County Engineer to offer a salary above the starting maximum salary in order to adequately compensate the person he has hired for the Assistant County Engineer position; now, therefore,

BE IT RESOLVED by the McLean County Board, now in regular session, as follows:

- (1) That the County Engineer is hereby authorized to offer a starting salary at Step 46 of Grade 14 in order to compensate the person he has hired for the position of Assistant County Engineer.
- (2) That the County Engineer is directed to work with the County Administrator's Office in preparing the supporting documents to implement the authorized salary above the starting maximum salary.
- (3) That the County Clerk is hereby directed to provide a certified copy of this Resolution to the County Engineer, the County Treasurer, and the County Administrator.

ADOPTED by the McLean County Board this 22<sup>nd</sup> day of July, 2008.

ATTEST:

APPROVED:

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

\_\_\_\_\_  
Matt Sorensen, Chairman  
McLean County Board

e:john/cobd/res\_highway\_asstctyengnr\_July08



**OFFICE OF THE ADMINISTRATOR**

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

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

TO: John Zeunik, County Administrator  
FROM: Bill Wasson, Director of Administrative Services  
DATE: 06/25/2008  
RE: Early Retirement Incentive Program: May 31-June 31, 2008

Based upon a total of seven(7) retirements through June 31, 2008 and related personnel changes that have taken place to date, the calculated personnel expenditure reduction including estimated IMRF & FICA contributions through year-end 2008 is projected as follows:

FUND 0001 General -	\$67,000
FUND 0120 Highway -	\$20,500
FUND 0141 Court Security-	\$16,500



## IRS Increases Mileage Rates through Dec. 31, 2008

IR-2008-82, June 23, 2008.

WASHINGTON — The Internal Revenue Service today announced an increase in the optional standard mileage rates for the final six months of 2008. Taxpayers may use the optional standard rates to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

The rate will increase to 58.5 cents a mile for all business miles driven from July 1, 2008, through Dec. 31, 2008. This is an increase of eight (8) cents from the 50.5 cent rate in effect for the first six months of 2008, as set forth in [Rev. Proc. 2007-70](#).

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2008. The IRS normally updates the mileage rates once a year in the fall for the next calendar year.

"Rising gas prices are having a major impact on individual Americans. Given the increase in prices, the IRS is adjusting the standard mileage rates to better reflect the real cost of operating an automobile," said IRS Commissioner Doug Shulman. "We want the reimbursement rate to be fair to taxpayers."

While gasoline is a significant factor in the mileage figure, other items enter into the calculation of mileage rates, such as depreciation and insurance and other fixed and variable costs.

The optional business standard mileage rate is used to compute the deductible costs of operating an automobile for business use in lieu of tracking actual costs. This rate is also used as a benchmark by the federal government and many businesses to reimburse their employees for mileage.

The new six-month rate for computing deductible medical or moving expenses will also increase by eight (8) cents to 27 cents a mile, up from 19 cents for the first six months of 2008. The rate for providing services for charitable organizations is set by statute, not the IRS, and remains at 14 cents a mile.

The new rates are contained in [Announcement 2008-63](#) on the optional standard mileage rates.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

### Mileage Rate Changes

Purpose	Rates 1/1 through 6/30/08	Rates 7/1 through 12/31/08
Business	50.5	58.5
Medical/Moving	19	27
Charitable	14	14

Subscribe to IRS Newswire

6/26/2008

RESOLUTION  
OF THE McLEAN COUNTY BOARD  
ESTABLISHING MILEAGE REIMBURSEMENT  
FOR USE OF PRIVATE VEHICLES FOR COUNTY BUSINESS

WHEREAS, the McLean County Board adopted an Ordinance Amending and Establishing the County Officer and Salaried Employee Travel/Expense Reimbursement Policy for McLean County on February 19, 2002; and,

WHEREAS, the McLean County Board annually reviews the issue of appropriate mileage reimbursement for the use of private vehicles for conducting County business; and,

WHEREAS, the increasing costs of operating and maintaining a private vehicle have been recognized by the McLean County Board and the Internal Revenue Service; and,

WHEREAS, pursuant to Section 4.2-1 of the Ordinance Amending and Establishing the County Officer and Salaried Employee Travel/Expense Reimbursement Policy for McLean County the McLean County Board, at its regular meeting on December 20, 2005, recommended that the mileage reimbursement rate for use of private vehicles for conducting County business be set at the rate approved and authorized by the Internal Revenue Service; now, therefore,

BE IT RESOLVED by the McLean County Board as follows:

(1) That the mileage reimbursement rate for use of private vehicles for conducting County business for County officials and employees is hereby set at the rate approved and authorized by the Internal Revenue Service.

(2) That those persons who are eligible for mileage reimbursement in accordance with the Ordinance Amending and Establishing the County Officer and Salaried Employee Travel/Expense Reimbursement Policy for McLean County are hereby to be reimbursed at the rate approved and authorized by the Internal Revenue Service.

(3) That pursuant to 55 *ILCS* 5/4-10001, which provides, in part, that "County board members and the chairman of the county board are also entitled to travel and expense allowances as determined by the county board," County Board members and the Chairman of the County Board shall be reimbursed for mileage in connection with official business, including but not limited to attendance at board and committee meetings, at the rate approved and authorized by the Internal Revenue Service.

(2)

(4) That reimbursement for County Board members shall be determined based on the Resolution Establishing an Accountable Plan for Mileage Reimbursement paid to Members of the McLean County Board for Use of Private Vehicles for County Business that the County Board adopted on October 15, 2005.

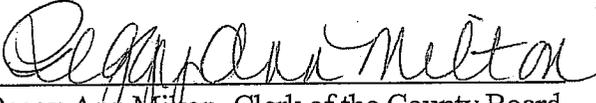
(5) That the mileage reimbursement rate for use of private vehicles for conducting County business for County officials, employees and County Board members shall be reviewed annually by the McLean County Board.

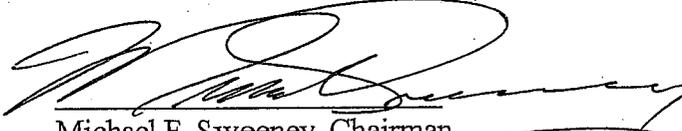
(6) That the County Clerk shall provide a certified copy of this Resolution to the County Auditor and the County Administrator.

ADOPTED by the McLean County Board this 20th day of December, 2005.

ATTEST:

APPROVED:

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

  
Michael F. Sweeney, Chairman  
McLean County Board

mileage\_reimb2006.res