



McLean County
FINANCE COMMITTEE AGENDA
Room 400, Government Center
Wednesday, November 7, 2007
7:30 a.m.

1. Roll Call
2. Approval of Minutes: October 3, 2007
 September 18, 2007 Stand-Up Meeting
3. Departmental Matters
 - A. Phil Dick, Director, Building and Zoning
 - 1) Items to be Presented for Action:
 - a) Request Approval of a Consolidated Vehicle Procurement Application for the Purchase of Two Vehicles for SHOWBUS 1-13
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other
 - B. Will Scanlon, Trial Court Administrator, Circuit Court
 - 1) Items to be Presented for Information:
 - a) McLean County Bar Association Law Library Contribution 14
 - b) General Report
 - c) Other
 - C. Robert Keller, Administrator, Health Department
 - 1) Items to be Presented for Action:
 - a) Request Approval of an Ordinance of the McLean County Board Amending the 2007 Combined Appropriation and Budget Ordinance for Fund 0112 15-17
 - b) Request Approval of an Amendment to McLean County Revised Code, Chapter 26, Food Service, and Chapter 28, Health and Sanitation 18-26
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other

- D. Don Lee, Director, Nursing Home
- 1) Items to be Presented for Information:
 - a) Monthly Reports 27-29
 - b) General Report
 - c) Other
- E. Lee Newcom, County Recorder
- 1) Items to be Presented for Information:
 - a) General Report 30-50
 - b) Other
- F. Robert Kahman, Supervisor of Assessments
- 1) Items to be Presented for Information:
 - a) Assessment Status Report 51
 - b) General Report
 - c) Other
- G. Jennifer Ho, Risk Management
- 1) Items to be Presented for Information:
 - a) Third Quarter Risk Management Fund Report FY'2007 52-53
 - b) General Report
 - c) Other
- H. Jackie Dozier, County Auditor
- 1) Items to be Presented for Information:
 - a) Audit Summary – McLean County Clerk's Accuvote Optical Scan Tabulators 54
 - b) Audit – SHOWBUS 55-57
 - c) Audit – Sheriff's Office Imprest Checking Account 58
 - d) Audit – State's Attorneys Office Imprest Checking Account 59-60
 - e) General Report
 - f) Other
- I. Peggy Ann Milton, County Clerk
- 1) Items to be Presented for Information:
 - a) Monthly Activity Report (to be distributed at meeting)
 - b) General Report
 - c) Other
- J. 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 October 31, 2007
 - b) General Report
 - c) Other

K. John M. Zeunik, County Administrator

1) Items to be Presented for Action:

- a) Request Approval of Position Reclassification and Salary Upgrades recommended as part of Fiscal Year 2008 Recommended Budget 61-68
- b) Request for Approval of a Resolution to Establish Rates for Health and Life Insurance Coverage for Fiscal Year 2008 69-70
- c) Request for Approval of Recommendation for Outside Auditing Services 71-73
- d) EXECUTIVE SESSION: Collective Bargaining

2) Items to be Presented for Information:

- a) General Report
- b) Other

4. Recommend Payment of Bills and Transfers, if any, to County Board

5. Other Business and Communication

6. Adjournment



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

TO: David. Selzer and Finance Committee
FROM: *MSB* Mike Behary, County Planner
DATE: October 29, 2007
RE: **SHOWBUS**

The attached is a Consolidated Vehicle Procurement application for the purchase of two vehicles for SHOWBUS. SHOWBUS will use the vehicles for public rural transportation for McLean, Livingston, Iroquois and Ford counties. A public hearing, a requirement of the application process, will take place at the County Board meeting on November 20, 2007. This application is with the Illinois Department of Transportation for two medium duty 14 passenger paratransit vehicles and each vehicle costs \$60,000 and the total project costs \$120,000.

Laura Dick the Director of SHOWBUS and I will be present at the November 6th Finance Committee meeting to answer any questions or concerns. Please call me if I can be of further assistance.

Enclosure: 2007 Consolidated Vehicle Procurement application

GENERAL INFORMATION

A. INTRODUCTION

The Illinois Department of Transportation - Division of Public & Intermodal Transportation (Division) makes grants to municipalities, mass transit districts, counties and private non-profit organizations for vehicles and equipment. Funding for these grants comes from the Federal Transit Administration's (FTA) Section 5311 program, as well as State Resources.

All qualified agencies applying for FTA Section 5311 Rural & Small Urban funding must complete this application.

The Division will acknowledge receipt of your application by letter or e-mail, following a preliminary review. The acknowledgement will advise your contact of any missing or supplemental information required for full review. Any missing or delayed items or required documentation must be noted at submission. The Division may require additional information during the full review. Only when all information needed for full evaluation has been received, will the full review be completed.

The acknowledgement assures Division review of your application, though it does not ensure approval of the project. The Division considers that the submission represents the applicant's intent to undertake or continue the proposed transportation project promptly, with the receipt of the approved vehicle.

When final review of the application is complete, the Division will make its recommendation to the Governor. Following his approval, vehicles will be ordered and grant contracts forwarded to you for signature. When both copies are returned, the agreement will be executed and dated at the Division. Only then can we deliver vehicles. The Division, on behalf of the grantees, develops the vehicle specifications, purchases the vehicles, and assures that the procurement conforms to all state and federal requirements. This constitutes the Consolidated Vehicle Procurement process.

B. Submittal Deadline Address

ALL APPLICATIONS MUST BE RECEIVED AT THE ADDRESS BELOW BY THE END OF BUSINESS ON FRIDAY, NOVEMBER 1, 2007 (BY 4:00PM).

Note change of address from previous Years!

CVP PROGRAM MANAGER
Illinois Department of Transportation
Division of Public & Intermodal
Transportation
300 West Adams Street, 2nd Floor
Chicago, IL 60606

If you have any questions or need additional information, including information on the classes to assist in application preparation, contact Mr. Chuck Kadlec at 312-793-2184, by fax at 312-793-1251 or at E-Mail; charles.kadlec@illinois.gov

**PART I
REQUIRED SUBMITTALS
MUST BE COMPLETED BY ALL APPLICANTS**

| |
|---------------------------------|
| Applicant Name McLean County |
|---------------------------------|

Use this matrix (A) and checklist (B) to help you meet all submission requirements of the application process.

A. Submittal Matrix Each "X" represents the information that must be submitted by each type of agency.

| Type of Applicant | Part I | Part II | Part III | Part IV | Appendices | | |
|---------------------------------|--------|---------|----------|---------|------------|---|------------------------|
| | | | | | A | B | C |
| Federal Section 5311 Grantee | X | X | X | X(a) | X | X | Paratransit Catalog |

(a) This information is required ONLY if you are applying for a vehicle for new or expanded service.

B. Submittal Checklist Check the appropriate boxes. All items are required unless otherwise indicated.

| ITEM | ENCLOSED |
|--------------------------------------------------------------------------------------------------|----------|
| • Application, Signed by Board authorized representative (front cover, page 1) | X |
| • Part I Submittal Matrix(A) and Application Checklist Completed (B), (page 3) | X |
| • Part II Current Vehicle Inventory (page 4) | X |
| • Part III Vehicle Request Form and Budget (pages 5-6) | X |
| • Part IV Proposing New or Expanded Service (pages 7-8) | |
| • 2nd- Signed and dated Attorney's Affirmation (page 9) | X |
| • Appendix A Public hearing: Published notice, hearing report and public comments (page 11) | X |
| • Appendix B Executed Board Resolution authorizing applicant's Official Representative (page 12) | X |
| • Appendix C Paratransit Vehicle Catalog (page 13) | Retain |
| • Letter of support from Certified Public Provider or local Transit Authority (if applicable) | N/A |
| • Letters of Support from local Legislators, others (not a requirement) | N/A |

Note: When submitting your application: (1) **Remove:** instructions, vehicle catalog, other guidance and informational material; (2) **Include this Checklist** (Indicate any missing items, noting whether pending, subject to third party submittal /approval, or delayed, and when expected.); and (3) Refer to all enclosed support materials.

PART III
VEHICLE REQUEST FORM & BUDGET
MUST BE COMPLETED BY ALL APPLICANTS

NOTE: Attach one (1) completed copy of this form for EACH vehicle requested

A. Applicant Agency Name
 McLean County

Form 1 of 2

B. Vehicle Type Requested: Use the vehicle catalog to select the unit type to meet your passengers' needs:

- Mini-Van w/ramp (2 wheelchairs/5 passengers)
- Light Duty Paratransit w/lift (3 wheelchairs/ 11 passengers)
- Medium Duty Gas Paratransit w/lift (5 wheelchairs/ 14 passengers) **OR**
- Medium Duty Diesel Paratransit w/lift (5 wheelchairs/ 14 passengers)
- Super Medium Duty Paratransit w/lift (5 wheelchairs/ 22 pass.)

C. Category of Request (Check appropriate category)

- Replacement of owned vehicle
- Replacement of leased vehicle
- Service Expansion (see p.7)
- New Service (see p. 7)

D. Vehicle Request Priority (among all vehicle request forms submitted)

Based on needs, the requested vehicle on this form is to be considered for funding (1st, 2nd, etc.)1st.

Note: No two requested vehicles may have the same priority ranking.

E. Vehicle Replacement Criteria (enclose all justification/documentation)

To be eligible current vehicles must meet the criteria AT TIME OF APPLICATION.

| TYPE | CRITERIA 1 | CRITERIA 2 |
|---------------------------------------|---------------|-------------------------------------------------------------------|
| Autos/Mini-Vans/Raised Roof Vans | 95,000 Miles | OR 5 yrs, in documented unsafe & poor operating condition |
| Light Duty Paratransit Vehicle | 95,000 Miles | OR 6 yrs, in documented unsafe & poor operating condition |
| Medium Duty Paratransit/School Bus | 120,000 Miles | OR 8 yrs, in documented unsafe & poor operating condition |
| Super Medium Duty Paratransit Vehicle | 180,000 Miles | OR 9 yrs, in documented unsafe & poor operating condition |
| Heavy Duty Transit Vehicle | 280,000 Miles | OR 10 yrs, in documented unsafe & poor operating condition |

• Any 1991 or 1993 MST heavy-duty vehicle regardless of mileage or condition.

F. Please provide Replacement Vehicle Identification Information for the vehicle being replaced:

| Yr | Manufacturer | Type | Date/Mileage | VIN # | (if applicable) IDOT Contract # |
|----|--------------|------------|----------------|-------------------|------------------------------------|
| 00 | Nat'l Mob | R Roof Van | 9/07 / 101,997 | 2B7LB31Z7YK168458 | |

Criteria 2 Justification (i.e., documentation vehicle is unsafe or in poor condition –include, photos, receipts)

Note: Raised roof vans are less stable than the rest of the fleet on rural roads; they are a high priority for replacement as resources allow.

CRITERIA FOR DISPOSAL OF IDOT FUNDED VEHICLES: General: Consumer Vans, RR or Mini – 120,000 miles;
Light Duty- 120,000 miles; Medium Duty Vehicles – 150,000 miles; Super Medium – 200,000 miles; Heavy Duty Transit Vehicle – 300,000 miles.

Any questions: Contact the Program Manager at IDOT.

PART III
VEHICLE REQUEST FORM & BUDGET
MUST BE COMPLETED BY ALL APPLICANTS

NOTE: Attach one (1) completed copy of this form for EACH vehicle requested

A. Applicant Agency Name
 McLean County

Form 2 of 2

B. Vehicle Type Requested: Use the vehicle catalog to select the unit type to meet your passengers' needs:

- Mini-Van w/ramp (2 wheelchairs/5 passengers)
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- Medium Duty Gas Paratransit w/lift (5 wheelchairs/ 14 passengers) **OR**
- Medium Duty Diesel Paratransit w/lift (5 wheelchairs/ 14 passengers)
- Super Medium Duty Paratransit w/lift (5 wheelchairs/ 22 pass.)

C. Category of Request (Check appropriate category)

- Replacement of owned vehicle Service Expansion (see p.7)
- Replacement of leased vehicle New Service (see p. 7)

D. Vehicle Request Priority (among all vehicle request forms submitted)

Based on needs, the requested vehicle on this form is to be considered for funding (1st, 2nd, etc.) 2nd.

Note: No two requested vehicles may have the same priority ranking.

E. Vehicle Replacement Criteria (enclose all justification/documentation)

To be eligible current vehicles must meet the criteria AT TIME OF APPLICATION.

| TYPE | CRITERIA 1 | CRITERIA 2 |
|---------------------------------------|---------------|-------------------------------------------------------------------|
| Autos/Mini-Vans/Raised Roof Vans | 95,000 Miles | OR 5 yrs, in documented unsafe & poor operating condition |
| Light Duty Paratransit Vehicle | 95,000 Miles | OR 6 yrs, in documented unsafe & poor operating condition |
| Medium Duty Paratransit/School Bus | 120,000 Miles | OR 8 yrs, in documented unsafe & poor operating condition |
| Super Medium Duty Paratransit Vehicle | 180,000 Miles | OR 9 yrs, in documented unsafe & poor operating condition |
| Heavy Duty Transit Vehicle | 280,000 Miles | OR 10 yrs, in documented unsafe & poor operating condition |

• Any 1991 or 1993 MST heavy-duty vehicle regardless of mileage or condition.

F. Please provide Replacement Vehicle Identification Information for the vehicle being replaced:

| Yr | Manufacturer | Type | Date/Mileage | VIN # | (if applicable) IDOT Contract # |
|----|--------------|-----------|----------------|-------------------|------------------------------------|
| 00 | ElDorado | Med. Duty | 9/07 / 156,015 | 1FDXE45F0YHC01202 | |

Criteria 2 Justification (i.e., documentation vehicle is unsafe or in poor condition –include, photos, receipts)

CRITERIA FOR DISPOSAL OF IDOT FUNDED VEHICLES: General: Consumer Vans, RR or Mini – 120,000 miles;
 Light Duty- 120,000 miles; Medium Duty Vehicles – 150,000 miles; Super Medium – 200,000 miles; Heavy Duty Transit Vehicle – 300,000 miles.

Any questions: Contact the Program Manager at IDOT.

Applicant Name
McLean County

**ESTIMATED PROJECT BUDGET
MUST BE COMPLETED BY ALL APPLICANTS**

G. Estimated CVP Budget

| Vehicle Type | Capacity (Approx | Number of Units Requested | | | (d) Line Total (a+b+c) | (e) Estimated Unit Cost | Estimated Total Cost (Line Total X Unit Co (d x e) |
|--------------------------------------------------------|---------------------|---------------------------|------------------|------------|---------------------------------|-------------------------------|------------------------------------------------------------|
| | | Replace (a) | Expansion (b) | New (c) | | | |
| Mini-Van Paratransit (w/ ramp) MV | 6 pass. | | | | | \$35,000 | \$ |
| Light Duty Paratransit Vehicle (w/lift) LD | 11 pass. | | | | | \$48,000 | \$ |
| Medium Duty Gas Paratransit Vehicle (w/lift) LD | 14 pass. | | | | | \$55,000 | \$ |
| Medium Duty Diesel Paratransit Vehicle (w/lift) MD | 14 pass. | 2 | | | 2 | \$60,000 | \$120,000 |
| Super Medium Duty Para- Transit Vehicle (w/lift) SD | 22 pass. | | | | | \$85,000 | \$ |

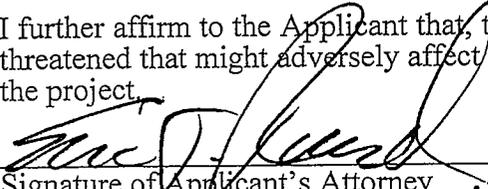
Total CVP Request \$120,000

AFFIRMATION OF APPLICANT'S ATTORNEY

For McLean County

As the undersigned Attorney for the above named Applicant, I hereby affirm to the Applicant that it has authority under state and local law to make and comply with the certifications and assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the certifications and assurances have been legally made and constitute legal and binding obligations on the Applicant.

I further affirm to the Applicant that, to the best of my knowledge, there is no legislation or litigation pending or threatened that might adversely affect the validity of these certifications and assurances, or of the performance of the project.



Signature of Applicant's Attorney

Eric T. Ruud

Print Name of Applicant's Attorney

10/23/07

Date at Signature

3157656

ARDC Registration Number

APPENDICES

Appendix A

Public Hearing Notice

NOTE: To be published locally 14 days before the scheduled hearing

Notice of Public Hearing

McLean County

RE: State of Illinois Paratransit Vehicle Grant for all of Ford, Iroquois and Livingston Counties and the rural areas of McLean County

Notice is hereby given that a public hearing will be held by: McLean County

On: November 20, 2007 at 9:00 am

Where: McLean County Government Center, 115 E Washington St, Bloomington, IL, Room 400

- I. For the purpose of considering a project for which financial assistance is being sought from the Illinois Department of Transportation, pursuant to the Illinois Department of Transportation's general authority to make such Grants, and which is generally described as follows:
 - A. Description of Project To purchase two replacement medium duty 14 passenger paratransit vehicles to be used in the provision of rural public transportation. Each vehicle is projected to cost \$60,000, and the total project cost is \$120,000.

This project will be included in a Consolidated Vehicle Procurement Program undertaken by the State of Illinois on behalf of McLean County, with State and Federal Funds.
 - B. Relocation Relocation Assistance will not be required.
 - C. Environment This project is being implemented to minimize environmental impact.
 - D. Comprehensive Planning This project is in conformance with comprehensive transportation planning in the area.
 - E. Elderly and Disabled All new equipment included in this project will meet ADA accessibility rules for the elderly and persons with disabilities.
- II. At the hearing McLean County will afford an opportunity for interested persons or agencies to be heard with respect to the social, economic and environmental aspects of the project. Interested persons may submit orally or in writing, evidence and recommendations with respect to said project.
- III. A copy of the application for a state grant for the proposed project for the intended service area will be made available for public inspection at the McLean County Government Center, 115 East Washington, Bloomington, IL 61701. Contact Mike Behary, Planner, Room M102, Phone 309-888-5160

* **Note to Applicants:** Please Submit public hearing minutes, as well as written and verbal comments from the proceedings, with your completed Application to IDOT-DPIT.

COUNTY NOTICE

NOTICE is given that a public hearing will be held by McLean County on Tuesday, November 20, 2007 at 9 a.m. in Room 400, Government Center, 115 E. Washington St., Bloomington, IL regarding a State of Illinois Paratransit Vehicle Grant for all of Ford, Iroquois and Livingston Counties and the rural areas of McLean County.

- I. For the purpose of considering a project for which financial assistance is being sought from the Illinois Department of Transportation, pursuant to the Illinois Department of Transportation's general authority to make such Grants, and which is generally described as follows:
 - A. Description of Project - To purchase two replacement medium duty 14 passenger paratransit vehicles to be used in the provision of rural public transportation. Each vehicle is projected to cost \$60,000, and the total project cost is \$120,000. This project will be included in a Consolidated Vehicle Procurement Program undertaken by the State of Illinois on behalf of McLean County, with State and Federal Funds.
 - B. Relocation Assistance will not be required.
 - C. This project is being implemented to minimize environmental impact.
 - D. This project is in conformance with comprehensive transportation planning in the area.
 - E. All new equipment included in this project will meet ADA accessibility rules for the elderly and persons with disabilities.
- II. At the hearing, McLean County will afford an opportunity for interested persons or agencies to be heard with respect to the social, economic and environmental aspects of the project. Interested persons may submit orally or in writing, evidence and recommendations with respect to said project.
- III. A copy of the application for a state grant for the proposed project for the intended service area will be made available for public inspection at the McLean County Government Center, 115 East Washington, Bloomington, IL 61701. Contact Mike Behary, Planner, Room M102, Phone 309-888-5160.

Published in Pantagraph Oct. 27, 2007

Appendix B
BOARD RESOLUTION/ORDINANCE

NO. _____

Resolution authorizing application for and execution of a Public Transportation Capital Assistance Grant under the Illinois Department of Transportation's general authority to make such Grants.

WHEREAS, the provision of general public and specialized paratransit service is essential to the transportation of elderly, disabled and other transportation disadvantaged persons; and

WHEREAS, The Illinois Department of Transportation's general authority to make such Grants, makes funds available to offset certain capital costs of a general public transportation system; and

WHEREAS, grants for said funds will impose certain obligations upon the recipient.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF MCLEAN COUNTY:

Section 1. That an application be made to the Division of Public and Intermodal Transportation, Department of Transportation, State of Illinois, for a financial assistance grant under The Illinois Department of Transportation's general authority to make such Grants, for the purpose of off-setting certain general public transportation capital costs of McLean County.

Section 2. That the Board Chairman of McLean County (or, in the absence of the Chairman or by the Chairman's request, the Vice Chairman) is hereby authorized and directed to execute and file such application on behalf of McLean County.

Section 3. That the Board Chairman of McLean County (or, in the absence of the Chairman or by the Chairman's request, the Vice Chairman) is authorized to furnish such additional information as may be required by the Division of Public Transportation in connection with the aforesaid application for said grant.

Section 4. That the Board Chairman of McLean County (or, in the absence of the Chairman or by the Chairman's request, the Vice Chairman) is hereby authorized and directed to execute and file on behalf of McLean County any grant agreement pursuant to said application

PRESENTED and ADOPTED this 20th day of November, 2007
ATTEST:

APPROVED:

Peggy Ann Milton
County Clerk
McLean County, IL

Matt Sorensen
Chairman
McLean County Board

McLEAN COUNTY CIRCUIT COURT
ELEVENTH JUDICIAL CIRCUIT

Chief Judge Elizabeth A. Robb
Law & Justice Center RM 511
104 W. Front Street
Bloomington, IL 61701
(309) 888-5254
(309) 888-5602 FAX



COUNTIES
Ford
Livingston
Logan
McLean
Woodford

October 24, 2007

Mr. John Zeunik
County Administrator
County of McLean
Government Center
Bloomington, IL 61701

RE: McLean County Bar Association Law Library Contribution

Dear Mr. Zeunik:

I serve on the Board of Governors of the McLean County Bar Association. The McLean County Bar Association Board of Governors has voted to contribute the sum of \$1,800 to the McLean County Law Library for FY 2008.

If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Elizabeth A. Robb".

Elizabeth A. Robb
Chief Circuit Judge

cc: Mr. William Scanlon, Trial Court Administrator
Mr. Darrell Hartweg, President, McLean County Bar Association



Health Department

200 W. Front St. Room 304 Bloomington, Illinois 61701 (309) 888-5450

Memorandum

To: Honorable Members of the McLean County Board Finance Committee

From: Robert J. Keller, Director *Robert J. Keller*

Date: October 26, 2007

Re: Budget Amendment to Health Fund 0112, Program 0063

Please find attached a budget amendment and accompanying narrative for a \$52,631 add-on to the department's Local Health Protection Grant. During the closing days of the spring session of the Illinois General Assembly, a one-time \$5 million increase in the FY08 (July 1, 2007 through June 30, 2008) Local Health Protection Grant was proposed by Senator Frank Watson. Senator Watson clearly outlined that the appropriation was a one-time only and that it could be used for significant one-time expenses. Many local health departments are using the appropriation for capital expenses or equipment purchases.

An assessment of our local circumstances resulted in a determination of a need to repaint meeting rooms on the third floor of the Health Department, remove the vinyl wallpaper from the first floor hall and repaint the walls, remodel the clinic intake and waiting areas to enhance flow, purchase new copiers for animal control and vital records, and construct a security fence for the Animal Control Center. A contingent expense resulting from an outage and subsequent replacement of a network switch was also added. A narrative detailing the expenditures associated with each of these items is included. The department has worked with the County's Facilities Management Department on all of the capital improvements.

An Ordinance of the McLean County Board
 Amending the 2007 Combined
 Appropriation and Budget Ordinance for Fund 0112

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2007 appropriation in Fund 0112 Health Fund, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. The Treasurer is requested to increase revenue line 0112-0061-0063-0407-0030 Local Health protection Grant from \$27,355 to \$79,986.
2. That the County Auditor is requested to increase the appropriations of the following line item accounts in Fund 0112, Department 0061, Program 0063, Health Department Administrative and Support Program as follows:

| LINE | DESCRIPTION | PRESENT AMOUNT | INCREASE (DECREASE) | NEW AMOUNT |
|-----------|-----------------------------|-------------------|------------------------|---------------|
| 0744-0001 | Repair/Maint. of Bldgs. | \$ -0- | \$ 45,733 | \$ 45,733 |
| 0832-0001 | Purchase of Office Equip. | \$ 6,719 | \$ 2,598 | \$ 9,317 |
| 0833-0002 | Purchase of Computer Equip. | \$ 5,000 | \$ 4,300 | \$ 9,300 |
| TOTALS: | | \$ 11,719 | \$ 52,631 | \$ 64,350 |

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

Adopted by the County Board of McLean County this _____ day of _____, 2007.

ATTEST:

APPROVED:

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

 Matt Sorensen Chairman of the
 McLean County Board

F:\adm\budg\07LHPgrantamend

Budget Amendment Narrative
Fund 0112
Health Fund: Administration

The Health Department has been notified by the Illinois Department of Public Health that it has been awarded a one time amendment to the Local Health Protection Grant for SFY08 in the amount of \$52,631. The one time award is to be utilized to support the operations of certified local health departments in Illinois. The one time funding is designed to be utilized to support the public health infrastructure of health departments in accordance with the provisions of Public Act 095-0348.

Since this is one time funding to support the service structure of the Health Department, it is determined to utilize the funds to off-set the costs associated with several capital projects and assist in the purchase of some necessary data processing and office equipment. Approximately \$45,733 has been earmarked repair and maintenance projects at the Health Department including \$14,680 for painting of the first floor corridor and third floor conference rooms. Approximately \$4,530 will be used to erect a fence at the Animal Control Center to protect vehicles parked overnight at the facility from vandalism. An additional \$26,525 will be used to reconfigure the clinic space on the first floor to more efficiently handle the intake and service provision of client services for WIC, Family Case Management, Dental and Immunizations. The computer network of the Health Department is requiring the replacement of a network switch costing \$4,300 and two replacement copiers will be purchased for the vital records program and animal control.



Health Department

200 W. Front St. Room 304 Bloomington, Illinois 61701 (309) 888-5450

Memorandum

TO: Honorable Members of the McLean County Board Finance Committee

FROM: Tom Anderson, Director of Environmental Health 

DATE: October 17, 2007

RE: Proposed amendments to McLean County Revised Code, Chapter 26, Food Service, and Chapter 28, Health and Sanitation.

Attached are the proposed amendments to the above referenced County Code chapters regarding the regulation of food service establishments, private sewage disposal systems, and constructed water wells. This proposed amendment was reviewed and approved by the Board of Health on September 5, 2007.

The proposed changes consist of the following:

1. A 3% increase for all food permit fees included in Chapter 26 of the McLean County Revised Code.
2. Eliminating an exemption as a potentially hazardous food for shell eggs under the definition of potentially hazardous foods within Chapter 26 to maintain the minimum standards set by the Illinois Department of Public Health's Food Service Sanitation Code.
3. A cold holding temperature change for potentially hazardous foods stored in Bed and Breakfast establishments within Chapter 26 to maintain the minimum standards set by the Illinois Department of Public Health's Food Service Sanitation Code.
4. A 3% increase for all permit fees in Chapter 28 of the McLean County Revised Code covering private sewage disposal systems and installer and pumper license fees.
5. A change in the definition for a water well as defined within Chapter 28 to maintain the minimum standards set by the Illinois Department of Public Health's Illinois Water Well Construction Code and Drinking Water System's Code.
6. A change in code and section references to maintain the minimum standards set by the Illinois Department of Public Health's Illinois Water Well Construction Code and Drinking Water System's Code.

Honorable Members of the McLean County Board Finance Committee
October 17, 2007
Page 2

7. Additional requirements for information submitted in an application to the health department for a water well construction permit. The additional information required in an application aligns Chapter 28 of the McLean County Revised Code with the minimum requirements set by the Illinois Department of Public Health's Water Well Construction Code.

TJA:lm

TA-1901-07 FC Memo Ord Amend

**AMENDING CHAPTER 26 OF THE MCLEAN COUNTY CODE
FOOD SERVICE**

WHEREAS, the McLean County Board has certain ordinances which promulgate certain rules and regulations pertaining to the regulation of food service establishments, retail food stores, and bed and breakfast establishments for the promotion and protection of health and the control of disease; and

WHEREAS, the McLean County Board wishes to maintain those ordinances in accordance to state requirements for the promotion and protection of health and the control of disease; and

WHEREAS, the McLean County Board of Health has recommended on September 5, 2007, that permit and license fees be increased, and the county code be amended as proposed to meet state requirements; and

WHEREAS, the Finance Committee at their _____, 2007 meeting has concurred with such recommendations, now, therefore

BE IT ORDAINED by the County Board of McLean County, now in regular session, that the aforesaid Chapter 28 is and hereby is amended to read as follows:

Chapter 26, Food Service

Article I
Definitions and Jurisdiction

26.02 GENERAL DEFINITIONS

Potentially hazardous food - any food that consists in whole or in part of milk or milk products, eggs, meat, poultry, fish, shellfish, edible crustacea, or other ingredients, including synthetic ingredients, in a form capable of supporting rapid and progressive growth of infectious or toxigenic micro-organisms. The term does not include ~~clean, whole, uncracked, odor free shell eggs~~ or foods which have a pH level of 4.6 or below or a water activity (aw) value of 0.85 or less. (Amended 11-??-07)

Article II
Food Service Establishments

26.08-6 Food Service Establishment Permit Fees. The annual fees for food permits shall be:

- Class A Permit - ~~\$402.00~~ **\$414.00**
- Class B Permit - ~~\$303.00~~ **\$312.00**
- Class C Permit - ~~\$203.00~~ **\$209.00**
- Class D Permit - Reserved for future use.
- Class E Permit - Reserved for future use.

Class F Permit - No Fee
(Amended 11-19-91, 11-17-92, 09-20-94, 09-19-95, 09-17-96, 09-16-97, 10-20-98, 09-14-99, 10-17-00, 10-16-01, 11-19-02, 10-21-03, 11-16-04, 11-15-05, 11-21-06, 11-??-07)

Article III
Retail Food Stores

26.26-6 Retail Food Store Permit Fees. The annual fees for food permits shall be:

Class A Permit - ~~\$402.00~~ **\$414.00**
Class B Permit - ~~\$303.00~~ **\$312.00**
Class C Permit - ~~\$203.00~~ **\$209.00**
Class D Permit - ~~\$203.00~~ **\$209.00**
Class E Permit - ~~\$100.00~~ **\$103.00**
Class F Permit - No Fee
(Amended 11-17-92, 09-20-94, 9-19-95, 09-17-96, 09-16-97, 10-20-98, 09-14-99, 10-17-00, 10-16-01, 11-19-02, 10-21-03, 11-16-04, 11-15-05, 11-21-06, 11-??-07)

Article IV
Bed and Breakfast Establishments

26.52 FOOD SANITATION REQUIREMENTS

- (2) Food shall be protected from contamination while being stored, prepared and served, and during transportation. Perishable foods shall be stored at temperatures that will protect them against spoilage. Potentially hazardous food shall be maintained at safe temperatures of 45 41 degrees F. or below, or 140 degrees F. or above, as appropriate, except during necessary periods of preparation and serving. Frozen food shall be kept at temperatures that will keep them frozen, except when being thawed for preparation. Potentially hazardous frozen food shall be thawed at refrigeration temperatures or below, quick thawed as part of the cooking process, or thawed by another method approved by the local Health Department. An indicating thermometer shall be located in each refrigerator. Raw fruits and vegetables shall be washed thoroughly before use. Stuffing, poultry, and pork products shall be cooked to heat all parts of the food at least 165 degrees F. before being served. Salads made of meat, poultry, potatoes, fish, shellfish, or eggs and other potentially hazardous prepared food, shall be prepared from chilled products with a minimum of manual contact. Portions of food once served to an individual may not be served again. Laundry facilities shall be separated from food preparation areas. Live animals shall be excluded from food preparation areas. (Amended 11-??-07)

26.58-1 Bed and breakfast permit fees. The annual fees for the permit shall be:

Class H Permit - ~~\$303.00~~ **\$312.00**
Class I Permit - ~~\$203.00~~ **\$209.00**
(Amended 11-17-92, 09-20-94, 9-19-95, 09-17-96, 09-16-97, 10-20-98, 09-14-99, 10-17-00, 10-16-01, 11-19-02, 10-21-03, 11-16-04, 11-15-05, 11-21-06, 11-??-07)

This amendment shall become effective and in full force on _____, 2007. Adopted by the County Board of McLean County, Illinois, this ____ day of November 2007.

APPROVED:

Matt Sorensen, Chairman of the
McLean County Board

ATTEST:

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

TA-0401-2007 FFA

**AMENDING CHAPTER 28 OF THE MCLEAN COUNTY CODE
HEALTH AND SANITATION**

WHEREAS, the McLean County Board has certain ordinances which promulgate certain rules and regulations pertaining to the regulation of sewage and water well construction for the promotion and protection of health and the control of disease; and

WHEREAS, the McLean County Board wishes to maintain those ordinances in accordance to state requirements for the promotion and protection of health and the control of disease; and

WHEREAS, the McLean County Board of Health has recommended on September 5, 2007, that permit and license fees be increased, and the county code be amended as proposed to meet state requirements; and

WHEREAS, the Finance Committee at their _____, 2007 meeting has concurred with such recommendations, now, therefore

BE IT ORDAINED by the County Board of McLean County, now in regular session, that the aforesaid Chapter 28 is and hereby is amended to read as follows:

Chapter 28 Health and Sanitation

Article II

Private Sewage Disposal Systems

28.60 PERMIT FEE

The non-refundable permit application fees for the following private sewage disposal systems or components of systems are:

| | |
|------------------------------------------|-----------------------------|
| (A) Septic tank or Imhoff Tank | \$ 76.00 78.00 |
| (B) Aerobic treatment plant | \$ 76.00 78.00 |
| (C) 1. Subsurface seepage field | \$ 112.00 115.00 |
| 2. Seepage bed | \$ 112.00 115.00 |
| 3. Sand filter (buried or recirculating) | \$ 112.00 115.00 |
| 4. Waste stabilization pond | \$ 112.00 115.00 |
| 5. 8" or 10" gravel-less seepage field | \$ 112.00 115.00 |
| 6. Chamber systems | \$ 112.00 115.00 |

- | | | |
|-----|------------------------------------------------------------------------------------------------------------------|----------------------------|
| (D) | Treatment unit(s) and waste stabilization pond. | \$149.00 153.00 |
| (E) | Privies, chemical toilet, recirculating toilet, incinerator toilet, compost toilet | \$149.00 153.00 |
| (F) | Private Sewage Mound (77 Ill. Adm. Code 906) | \$149.00 153.00 |
| (G) | Holding Tank(s) | \$149.00 153.00 |
| (H) | Dump Station | \$149.00 153.00 |
| (I) | Any other system for which a variance in accordance with Section 28.60, of this Ordinance has been issued. | \$149.00 153.00 |

(Entire section amended 10-21-86, 12-15-87, 10-19-93, 9-20-94, 9-19-95, 9-17-97, 10-20-98, 9-14-99, 10-17-00, 10-16-01, 11-19-02, 10-21-03, 11-16-04, 11-15-05, 11-21-06, 11-??-07)

28.60-1 LICENSE FEES

The non-refundable fees for the following licenses are:

- | | | |
|-----|-------------------|----------------------------|
| (A) | Installer license | \$214.00 220.00 |
| (B) | Pumper license | \$214.00 220.00 |

(Section added 11-19-96, Amended 9-16-97, 10-20-98, 9-14-99, 10-17-00, 10-16-01, 11-19-02, 10-21-03, 11-16-04, 11-15-05, 11-21-06, 11-??-07)

Article III
Water Wells

28.69 DEFINITIONS

Water Well – any excavation that is drilled, cored, bored, washed, driven, dug, jetted or otherwise constructed when the intended use of such excavation is for the location, diversion, artificial recharge or acquisition of ground water, but does not include wells an excavation for the purpose of obtaining or prospecting for oil, natural gas, minerals or products or of mining or quarrying or for inserting media to repressure oil or natural gas bearing formations or for storing petroleum, natural gas or other products, or for observation or any other purpose in connection with the development or operation of a gas storage project monitoring wells. (Amended 11-??-07)

28.73 DISINFECTION AND ANALYSIS OF SEMI-PRIVATE WATER SYSTEMS

Owners of newly constructed wells or other types of water supplies which supply a semi-private water system shall have the water from their semi-private water supply analyzed and approved by either the laboratory of the Illinois Department of Public Health or a laboratory approved by the Illinois Department of Public Health before the well or other water supply is placed into service. A copy of the analysis shall be filed with the Board of Health. The water obtained from a surface supply shall meet the nitrate, turbidity, and bacteriological requirements contained in Sections 900.50 611.301, 900.60 611.250 and 900.70 611.325 of the Illinois Department of Public Health Primary Drinking Water Systems Standards Code (~~77~~ 35 Ill. Admin. Code 900 611), and the water obtained from a well shall meet the nitrate and bacteriological requirements of Section 900.50 611.301 and 900.70 611.325 of the Primary Drinking Water Systems Standards Code. (Amended 11-??-07)

28.75 APPLICATION FOR PERMIT

Applications for permits shall be in writing and in such form that shall be prescribed by the Board of Health. Every such application shall be completed and signed by the installer.

(A) The application shall be accompanied by a plan showing **including:** ~~the location of all existing structures, septic tanks, subsurface seepage systems, cesspools, privies, sewers, other wells, lakes, ponds or streams on the applicant's property and on neighboring property, if they are within 200 feet of the proposed water well.~~

- 1) a drawing indicating lot size, direction of slope, location of property lines and distances from proposed well construction to septic tanks, abandoned wells, property lines, seepage fields, sewers, and all other sources of contamination, and an indication of the type of contamination source;
- 2) water well driller's license number and name;
- 3) estimated daily pumping capacity if greater than 100,000 gallons per day;
- 4) the location of the water well including, county, city, street address or lot number, township, range, directions to the site (i.e., subdivision lot number, highway number, secondary roads, signs to follow, etc.), and section;
- 5) name and address of the owner of the well;
- 6) type of well to be constructed (bored, dug, drilled or driven);
- 7) an estimate of the depth of the well;
- 8) type of well (i.e., non-potable use well such as an irrigation, livestock or industrial water well, private water well, semi-private water well, or non-community public water well); and
- 9) proposed aquifer.

(Amended 11-??-07)

This amendment shall become effective and in full force on _____, 2007. Adopted by the County Board of McLean County, Illinois, this ____ day of November 2007.

APPROVED:

Matt Sorensen, Chairman of the
McLean County Board

ATTEST:

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

TA-0601-2007 SFA

McLEAN COUNTY NURSING HOME

ACCRUED EXPENDITURE

Pt Date: October 31, 2007

| | 2007 BUDGET | 2007 MONTHLY ALLOC | SEPT, 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 | 294,170 | 325,533 | 2,676,740 | 2,796,804 | 786,271 | 120,064 | 78.06% | 3,739,317 |
| IMRF | 286,646 | 23,560 | 26,043 | 214,396 | 223,744 | 62,902 | 9,349 | 78.06% | 299,145 |
| MED/LIFE | 397,110 | 12,256 | 32,639 | 297,017 | 297,017 | 100,093 | 0 | 74.79% | 397,110 |
| SOC/SEC | 274,105 | 22,529 | 24,903 | 205,016 | 213,956 | 60,150 | 8,940 | 78.06% | 286,058 |
| VAC LIAB | 30,000 | 2,466 | 2,466 | 22,438 | 22,438 | 7,562 | 0 | 74.79% | 30,000 |
| SELLBACK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | #DIV/0! |
| PERSONNEL | 4,570,936 | 354,980 | 411,584 | 3,415,606 | 3,553,959 | 1,016,978 | 138,352 | 77.75% | 4,751,630 |
| COMMODITIES | 765,711 | 62,935 | 51,979 | 572,710 | 547,354 | 218,357 | (25,356) | 71.48% | 731,810 |
| CONTRACTUAL | 1,529,375 | 124,486 | 308,310 | 1,143,889 | 2,885,421 | (1,356,046) | 1,741,532 | 188.67% | 3,857,797 |
| CAPITAL | 179,240 | 14,732 | 0 | 134,062 | 32,682 | 146,558 | (101,379) | 18.23% | 43,696 |
| GRAND TOTAL | 7,045,262 | 557,133 | 771,874 | 5,266,266 | 7,019,416 | 25,847 | 1,753,149 | 99.63% | 9,384,933 |

McLEAN COUNTY NURSING HOME

ACCRUED REVENUE

Pt Date: October 31, 2007

| | 2007 BUDGET | 2007 MONTHLY ALLOC | SEPT, 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 | 63,000 | 46,847 | 573,300 | 477,656 | 288,844 | (95,644) | 62.32% | 638,624 |
| IDPA REVENUE | 3,153,600 | 259,200 | 559,614 | 2,358,720 | 5,061,524 | (1,907,924) | 2,702,804 | 160.50% | 6,767,239 |
| SCHOOLING REIMB | 0 | 0 | 0 | 0 | 45 | (45) | 45 | #DIV/0! | 60 |
| JDC LAUNDRY | 8,439 | 694 | 914 | 6,312 | 6,777 | 1,662 | 465 | 80.31% | 9,061 |
| JDC FOOD | 35,000 | 2,877 | 3,366 | 26,178 | 25,402 | 9,598 | (776) | 72.58% | 33,963 |
| MEALS | 600 | 49 | 67 | 449 | 1,260 | (660) | 811 | 210.00% | 1,685 |
| PVT PAY REVENUE | 2,151,675 | 176,850 | 140,534 | 1,609,335 | 1,298,325 | 863,350 | (311,010) | 60.34% | 1,735,856 |
| UNCLASS | 12,000 | 986 | 551 | 8,975 | 2,082 | 9,918 | (6,893) | 17.35% | 2,784 |
| INTEREST EARNED | 97,990 | 8,054 | 17,098 | 73,291 | 176,894 | (78,904) | 103,603 | 180.52% | 236,507 |
| SALE OF ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | 0 |
| TRANSFER IN | 579,004 | 47,589 | 51,444 | 433,063 | 448,710 | 130,294 | 15,647 | 77.50% | 599,924 |
| TELEPHONE REIMB | 0 | 0 | 1,110 | 0 | 10,410 | (10,410) | 10,410 | #DIV/0! | 13,918 |
| TOTAL ACC REVENUE | 6,804,808 | 559,299 | 821,546 | 5,089,624 | 7,509,085 | (704,277) | 2,419,462 | 110.35% | 10,039,619 |
| TOTAL ACC REVENUE | 6,804,808 | 559,299 | 821,546 | 5,089,624 | 7,509,085 | (704,277) | 2,419,462 | 110.35% | 10,039,619 |
| LESS ACCRUED EXPENS | (7,045,262) | (557,133) | (771,874) | (5,266,266) | (7,019,416) | (25,847) | (1,753,149) | 99.63% | (9,384,933) |
| ACC REV - (ACC EXP) | (240,454) | 2,166 | 49,672 | (176,643) | 489,670 | (730,124) | 666,313 | | 654,686 |
| PLUS CAP EXP | 0 | 14,732 | 0 | 134,062 | 32,682 | 146,558 | (101,379) | | 43,696 |
| ACC BALANCE | (240,454) | 16,898 | 49,672 | (42,581) | 522,352 | (583,566) | 564,933 | | 698,383 |

McLEAN COUNTY NURSING HOME

SEPTEMBER 30 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

SEPTEMBER

| 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 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 6 | 6 | 6 | 0 | 143 | |
| 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 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 211 | | |
| PP SKILL | 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 | 0 | 30 | | |
| PP INT | 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 | 3 | 3 | 3 | 0 | 64 | | |
| SUB TOTAL | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 14 | 14 | 14 | 14 | 12 | 12 | 14 | 15 | 16 | 16 | 0 | 448 | | |

| 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 | 0 | 60 | |
| PA INT | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 91 | 91 | 91 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 91 | 91 | 91 | 91 | 91 | 0 | 2741 | | |
| PP SKILL | 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 | 0 | 27 | | |
| PP INT | 33 | 32 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 32 | 32 | 32 | 32 | 32 | 32 | 31 | 32 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 0 | 955 | | |
| SUB TOTAL | 129 | 128 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 126 | 126 | 126 | 126 | 125 | 125 | 124 | 124 | 124 | 124 | 124 | 124 | 123 | 124 | 124 | 125 | 125 | 125 | 125 | 0 | 3783 | | |

| 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 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 6 | 6 | 6 | 0 | 143 | |
| 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 | 0 | 60 | |
| PA INT | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 99 | 99 | 99 | 99 | 98 | 98 | 98 | 98 | 98 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 0 | 2952 | | |
| PP 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 | 0 | 57 | | |
| PP INT | 35 | 34 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 34 | 34 | 34 | 34 | 34 | 34 | 33 | 34 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 34 | 34 | 34 | 0 | 1019 | | | |

| TOTAL CENSUS | 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 |
|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|------|-----|-----|
| TOT IN HOUSE | 144 | 143 | 143 | 144 | 144 | 144 | 144 | 144 | 143 | 143 | 143 | 142 | 142 | 142 | 141 | 141 | 140 | 141 | 139 | 138 | 138 | 137 | 136 | 136 | 136 | 139 | 140 | 141 | 141 | 0 | 4231 | | |
| PP BED HOLD | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | |
| PA BED HOLD | 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 | 3 | | |
| TOTAL CENSUS | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 143 | 143 | 143 | 143 | 143 | 142 | 142 | 141 | 141 | 141 | 141 | 140 | 139 | 139 | 139 | 138 | 138 | 138 | 140 | 141 | 141 | 0 | 4250 | | |
| VACANCIES | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 9 | 9 | 9 | 10 | 11 | 11 | 11 | 11 | 12 | 12 | 11 | 10 | 9 | 9 | 150 | | |

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 | 5.10 | 35.10 | 102.45 | 142.65 | 1.32 | 143.97 | 6.03 |
| SEPTEMBER | 4.77 | 35.87 | 100.40 | 141.03 | 0.63 | 141.67 | 8.33 |
| OCTOBER | | | | | | | |
| NOVEMBER | | | | | | | |
| DECEMBER | | | | | | | |

| | | | | | | | |
|---------------|-------|--------|--------|--------|-------|--------|-------|
| YTD AVERAGE | 5.69 | 35.31 | 100.83 | 141.83 | 1.14 | 142.96 | 7.04 |
| % OF CAPACITY | 3.79% | 23.54% | 67.22% | 94.55% | 0.76% | 95.31% | 4.69% |

Year-to-date Totals through September, 2007

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 |
|---------------------|--------------------------------|---------------------|-----------------|-----------------|------------------|---------------------|-----------------------|-------------------|-------------------|------------------|-----------------------|
| 01-0-0-201-070-034 | Due Idor-Rental Hsg Prog | \$19,143.00 | \$0.00 | \$0.00 | \$0.00 | \$19,143.00 | \$216,450.00 | \$0.00 | \$0.00 | \$0.00 | \$216,450.00 |
| 01-6-8-410-008-034 | Copy Fees | \$1,147.35 | \$0.00 | \$8.75 | \$0.00 | \$1,138.60 | \$12,774.65 | \$42.30 | \$47.05 | \$0.00 | \$12,769.90 |
| 01-6-8-410-029-035 | Recording Fees | \$36,179.00 | \$290.00 | \$262.00 | \$0.00 | \$36,207.00 | \$409,367.00 | \$3,002.00 | \$3,166.00 | \$0.00 | \$409,203.00 |
| 01-6-8-410-032-036 | County Revenue Stamps | \$43,065.00 | \$0.00 | \$0.00 | \$0.00 | \$43,065.00 | \$340,941.00 | \$0.00 | \$0.00 | \$0.00 | \$340,841.00 |
| 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 |
| 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 |
| 01-6-8-410-132-100 | Data Sales | \$280.00 | \$0.00 | \$0.00 | \$0.00 | \$280.00 | \$3,940.00 | \$0.00 | \$0.00 | \$0.00 | \$3,940.00 |
| 01-6-8-410-195-035 | Rental Hsg Support Program | \$2,127.00 | \$0.00 | \$0.00 | \$0.00 | \$2,127.00 | \$24,050.00 | \$0.00 | \$0.00 | \$0.00 | \$24,050.00 |
| 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 |
| 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 |
| 37-6-8-410-089-284 | Document Storage | \$7,131.00 | \$168.00 | \$150.00 | \$0.00 | \$7,149.00 | \$80,370.00 | \$1,713.00 | \$1,803.00 | \$0.00 | \$80,280.00 |
| 37-6-8-410-181-100 | Gis Document Storage | \$2,377.00 | \$56.00 | \$50.00 | \$0.00 | \$2,383.00 | \$26,790.00 | \$571.00 | \$601.00 | \$0.00 | \$26,760.00 |
| 51-0-0-126-001-903 | State Revenue Stamps | \$86,130.00 | \$0.00 | \$0.00 | \$0.00 | \$86,130.00 | \$681,682.00 | \$0.00 | \$0.00 | \$0.00 | \$681,682.00 |
| 67-6-8-410-181-100 | Gis Fund | \$11,735.00 | \$115.00 | \$100.00 | \$0.00 | \$11,750.00 | \$132,150.00 | \$1,166.00 | \$1,223.00 | \$0.00 | \$132,093.00 |
| Final Total: | | \$209,314.35 | \$629.00 | \$570.75 | \$0.00 | \$209,372.60 | \$1,928,414.65 | \$6,494.30 | \$6,840.05 | \$0.00 | \$1,928,068.90 |

REVENUES
BUDGET
10,000.00

| G/L DATE | JOURNAL TYPE | SOURCE | TRANSACTION DESCRIPTION | REVENUES |
|--------------------------------------------------|--------------|--------|-------------------------|------------|
| ACCOUNT 0001-0006-0008 0410-0008 | | | | 11,626.30- |
| DESCRIPTION: Copy Fees | | | | |
| BEGINNING BALANCE | | | | 5.00- |
| 2007/09/04 | 703457 | RA | Recorder | 41.75- |
| 2007/09/06 | 703553 | RA | Recorder | 10.25- |
| 2007/09/06 | 703553 | RA | Recorder | 35.05- |
| 2007/09/07 | 703567 | RA | Recorder | 22.75- |
| 2007/09/10 | 703576 | RA | Recorder | 18.50- |
| 2007/09/11 | 703594 | RA | Recorder | 90.50- |
| 2007/09/12 | 703635 | RA | Recorder | 183.05- |
| 2007/09/14 | 703671 | RA | Recorder | 24.75- |
| 2007/09/14 | 703671 | RA | Recorder | 32.35- |
| 2007/09/17 | 703689 | RA | Recorder | 89.75- |
| 2007/09/18 | 703715 | RA | Recorder | 35.50- |
| 2007/09/19 | 703751 | RA | Recorder | 13.00- |
| 2007/09/20 | 703801 | RA | Recorder | 73.25- |
| 2007/09/21 | 703826 | RA | Recorder | 29.00- |
| 2007/09/24 | 703851 | RA | Recorder | 26.25- |
| 2007/09/26 | 703909 | RA | Recorder | 84.75- |
| 2007/09/27 | 703944 | RA | Recorder | 75.35- |
| 2007/09/27 | 703944 | RA | Recorder | 47.00- |
| 2007/09/28 | 703958 | RA | Recorder | |
| ACCOUNT 0001-0006-0008 0410-0008 / SEPTEMBER TOT | | | | 937.80- |
| 2007/10/02 | 704004 | RA | Recorder | 205.80- |
| 2007/10/02 | 704004 | RA | Recorder | 46.75- |
| ACCOUNT 0001-0006-0008 0410-0008 / OCTOBER TOTAL | | | | 252.55- |
| ENDING BALANCE | | | | 12,816.65- |

| ACCOUNT 0001-0006-0008 0410-0029 | | JOURNAL TYPE SOURCE | | TRANSACTION DESCRIPTION | | BUDGET | REVENUES |
|--------------------------------------------------|--------|---------------------|----------|-------------------------|--|------------|-------------|
| DESCRIPTION: Recording Fees | | | | BEGINNING BALANCE | | 600,000.00 | 371,380.00- |
| 2007/09/04 | 703457 | RA | Recorder | Recording Fees | | | 1,616.00- |
| 2007/09/06 | 703553 | RA | Recorder | Recording Fees | | | 2,125.00- |
| 2007/09/06 | 703553 | RA | Recorder | Recording Fees | | | 1,784.00- |
| 2007/09/07 | 703567 | RA | Recorder | Recording Fee Charges | | | 2,109.00- |
| 2007/09/07 | 703567 | RA | Recorder | Recording Fee Charges | | | 27.00- |
| 2007/09/10 | 703576 | RA | Recorder | Recording Fees | | | 2,176.00- |
| 2007/09/11 | 703594 | RA | Recorder | Recording Fees | | | 2,424.00- |
| 2007/09/12 | 703635 | RA | Recorder | Recording Fee Charges | | | 1,419.00- |
| 2007/09/12 | 703635 | RA | Recorder | Recording Fee Charges | | | 22.00- |
| 2007/09/14 | 703671 | RA | Recorder | Recording Fee Charges | | | 2,722.00- |
| 2007/09/14 | 703671 | RA | Recorder | Recording Fee Charges | | | 15.00- |
| 2007/09/14 | 703671 | RA | Recorder | Recording Fee Charges | | | 1,606.00- |
| 2007/09/14 | 703671 | RA | Recorder | Recording Fee Charges | | | 1,629.00- |
| 2007/09/17 | 703689 | RA | Recorder | Recording Fees | | | 5.00- |
| 2007/09/17 | 703689 | RA | Recorder | Recording Fee Charges | | | 1,082.00- |
| 2007/09/18 | 703715 | RA | Recorder | Recording Fees | | | 2,953.00- |
| 2007/09/19 | 703751 | RA | Recorder | Recording Fees | | | 1,754.00- |
| 2007/09/20 | 703801 | RA | Recorder | Recording Fee Charges | | | 5.00- |
| 2007/09/20 | 703801 | RA | Recorder | Recording Fee Charges | | | 1,266.00- |
| 2007/09/21 | 703826 | RA | Recorder | Recording Fees | | | 165.00- |
| 2007/09/21 | 703826 | RA | Recorder | Recording Fee Charges | | | 2,622.00- |
| 2007/09/21 | 703851 | RA | Recorder | Recording Fees | | | 26.00- |
| 2007/09/24 | 703909 | RA | Recorder | Recording Fee Charges | | | 2,103.00- |
| 2007/09/26 | 703909 | RA | Recorder | Recording Fees | | | 1,794.00- |
| 2007/09/26 | 703944 | RA | Recorder | Recording Fees | | | 1,487.00- |
| 2007/09/27 | 703944 | RA | Recorder | Recording Fee Charges | | | 25.00- |
| 2007/09/27 | 703944 | RA | Recorder | Recording Fee Charges | | | 1,780.00- |
| 2007/09/28 | 703958 | RA | Recorder | Recording Fees | | | 36,741.00- |
| ACCOUNT 0001-0006-0008 0410-0029 / SEPTEMBER TOT | | | | | | | 1,082.00- |
| 2007/10/02 | 704004 | RA | Recorder | Recording Fees | | | 2,551.00- |
| 2007/10/02 | 704004 | RA | Recorder | Recording Fees | | | 3,633.00- |
| ACCOUNT 0001-0006-0008 0410-0029 / OCTOBER TOTAL | | | | | | | 411,754.00- |
| ENDING BALANCE | | | | | | | |

| 10/05/07 | REORDER REVENUE ACCOUNTS | 9/04/2007 | 9/04/2007 | 9/04/2007 | TRANSACTION DESCRIPTION | BUDGET | RECREPT1 REVENUES |
|--------------------------------------------------|--------------------------|-----------|-------------|-------------|-------------------------------------|------------|-------------------|
| G/L DATE | JOURNAL TYPE | SOURCE | DESCRIPTION | DESCRIPTION | | | |
| ACCOUNT 0001-0006-0008 0410-0032 | | | | | DESCRIPTION: Sale Of Revenue Stamps | 425,000.00 | |
| | | | | | BEGINNING BALANCE | | 295,458.00- |
| | 2007/09/04 | 703457 | RA | Recorder | County Rev Stamp Sales | | 2,318.00- |
| | 2007/09/06 | 703553 | RA | Recorder | County Rev Stamp Sales | | 4,024.50- |
| | 2007/09/06 | 703553 | RA | Recorder | County Rev Stamp Sales | | 1,738.75- |
| | 2007/09/07 | 703567 | RA | Recorder | County Rev Stamp Sales | | 2,392.00- |
| | 2007/09/10 | 703576 | RA | Recorder | County Rev Stamp Sales | | 2,068.25- |
| | 2007/09/11 | 703594 | RA | Recorder | County Rev Stamp Sales | | 2,076.50- |
| | 2007/09/12 | 703635 | RA | Recorder | County Rev Stamp Sales | | 1,291.25- |
| | 2007/09/14 | 703671 | RA | Recorder | County Rev Stamp Sales | | 1,755.00- |
| | 2007/09/14 | 703671 | RA | Recorder | County Rev Stamp Sales | | 453.00- |
| | 2007/09/17 | 703689 | RA | Recorder | County Rev Stamp Sales | | 935.75- |
| | 2007/09/18 | 703715 | RA | Recorder | County Rev Stamp Sales | | 1,847.25- |
| | 2007/09/19 | 703751 | RA | Recorder | County Rev Stamp Sales | | 1,604.25- |
| | 2007/09/20 | 703801 | RA | Recorder | County Rev Stamp Sales | | 710.75- |
| | 2007/09/21 | 703826 | RA | Recorder | County Rev Stamp Sales | | 934.75- |
| | 2007/09/24 | 703851 | RA | Recorder | County Rev Stamp Sales | | 1,823.50- |
| | 2007/09/26 | 703909 | RA | Recorder | County Rev Stamp Sales | | 1,100.50- |
| | 2007/09/27 | 703944 | RA | Recorder | County Rev Stamp Sales | | 2,889.75- |
| | 2007/09/27 | 703944 | RA | Recorder | County Rev Stamp Sales | | 12,634.00- |
| | 2007/09/28 | 703958 | RA | Recorder | County Rev Stamp Sales | | 1,257.25- |
| ACCOUNT 0001-0006-0008 0410-0032 / SEPTEMBER TOT | | | | | | | 43,855.00- |
| | 2007/10/02 | 704004 | RA | Recorder | County Rev Stamp Sales | | 1,528.00- |
| | 2007/10/02 | 704004 | RA | Recorder | County Rev Stamp Sales | | 1,259.00- |
| ACCOUNT 0001-0006-0008 0410-0032 / OCTOBER TOTAL | | | | | | | 2,787.00- |
| | | | | | ENDING BALANCE | | 342,100.00- |

| 10/05/07 | RECORDER REVENUE ACCOUNTS | 9/04/2007 | - 10/02/2007 | TRANSACTION DESCRIPTION | BUDGET | RRECRPT1 |
|------------------------|---------------------------|-----------------------------------|--------------|-------------------------|----------|----------|
| G/L DATE | JOURNAL TYPE SOURCE | | | | REVENUES | |
| ACCOUNT 0001-0006-0008 | 0410-0128 | DESCRIPTION: Microfilm Roll Sales | | | .00 | .00 |
| | | BEGINNING BALANCE | | | | .00 |
| ACCOUNT 0001-0006-0008 | 0410-0128 | / MAY TOTAL | | | | .00 |
| ENDING BALANCE | | | | | | .00 |

| ACCOUNT | G/L DATE | JOURNAL TYPE | SOURCE | TRANSACTION DESCRIPTION | BUDGET | REVENUES |
|----------------|------------|--------------|--------|----------------------------------------|-----------|------------|
| 0001-0006-0008 | 0410-0195 | | | DESCRIPTION: Rental Hsg Support Progra | 35,000.00 | 21,829.00- |
| | | | | BEGINNING BALANCE | | 94.00- |
| | 2007/09/04 | 703457 | RA | Rental Hsg Support Progra | | 125.00- |
| | 2007/09/06 | 703553 | RA | Rental Hsg Support Progra | | 108.00- |
| | 2007/09/06 | 703553 | RA | Rental Hsg Support Progra | | 127.00- |
| | 2007/09/07 | 703567 | RA | Rental Hsg Support Progra | | 129.00- |
| | 2007/09/10 | 703576 | RA | Rental Hsg Support Progra | | 136.00- |
| | 2007/09/11 | 703594 | RA | Rental Hsg Support Progra | | 77.00- |
| | 2007/09/12 | 703635 | RA | Rental Hsg Support Progra | | 165.00- |
| | 2007/09/14 | 703671 | RA | Rental Hsg Support Progra | | 98.00- |
| | 2007/09/14 | 703671 | RA | Rental Hsg Support Progra | | 99.00- |
| | 2007/09/17 | 703689 | RA | Rental Hsg Support Progra | | 52.00- |
| | 2007/09/18 | 703715 | RA | Rental Hsg Support Progra | | 191.00- |
| | 2007/09/19 | 703751 | RA | Rental Hsg Support Progra | | 112.00- |
| | 2007/09/20 | 703801 | RA | Rental Hsg Support Progra | | 75.00- |
| | 2007/09/21 | 703826 | RA | Rental Hsg Support Progra | | 159.00- |
| | 2007/09/24 | 703851 | RA | Rental Hsg Support Progra | | 126.00- |
| | 2007/09/26 | 703909 | RA | Rental Hsg Support Progra | | 108.00- |
| | 2007/09/27 | 703944 | RA | Rental Hsg Support Progra | | 90.00- |
| | 2007/09/27 | 703944 | RA | Rental Hsg Support Progra | | 85.00- |
| | 2007/09/28 | 703958 | RA | Rental Hsg Support Progra | | |
| | | | | | | 2,156.00- |
| 0001-0006-0008 | 0410-0195 | | | SEPTEMBER TOT | | 65.00- |
| | 2007/10/02 | 704004 | RA | Rental Hsg Support Progra | | 152.00- |
| | 2007/10/02 | 704004 | RA | Rental Hsg Support Progra | | |
| | | | | | | 217.00- |
| 0001-0006-0008 | 0410-0195 | | | OCTOBER TOTAL | | |
| | | | | ENDING BALANCE | | 24,202.00- |

| G/L DATE | JOURNAL TYPE | SOURCE | TRANSACTION DESCRIPTION | BUDGET | REVENUES |
|--------------------------------------------------|--------------|--------|-------------------------|------------|------------|
| ACCOUNT 0137-0006-0008 0410-0089 | | | | | |
| 2007/09/04 | 703457 | RA | Recorder | | |
| 2007/09/06 | 703553 | RA | Recorder | | |
| 2007/09/06 | 703553 | RA | Recorder | | |
| 2007/09/07 | 703567 | RA | Recorder | | |
| 2007/09/07 | 703567 | RA | Recorder | | |
| 2007/09/10 | 703576 | RA | Recorder | | |
| 2007/09/11 | 703594 | RA | Recorder | | |
| 2007/09/12 | 703635 | RA | Recorder | | |
| 2007/09/12 | 703635 | RA | Recorder | | |
| 2007/09/14 | 703671 | RA | Recorder | | |
| 2007/09/14 | 703671 | RA | Recorder | | |
| 2007/09/14 | 703671 | RA | Recorder | | |
| 2007/09/17 | 703689 | RA | Recorder | | |
| 2007/09/17 | 703689 | RA | Recorder | | |
| 2007/09/18 | 703715 | RA | Recorder | | |
| 2007/09/19 | 703751 | RA | Recorder | | |
| 2007/09/20 | 703801 | RA | Recorder | | |
| 2007/09/21 | 703826 | RA | Recorder | | |
| 2007/09/21 | 703801 | RA | Recorder | | |
| 2007/09/21 | 703826 | RA | Recorder | | |
| 2007/09/24 | 703851 | RA | Recorder | | |
| 2007/09/26 | 703909 | RA | Recorder | | |
| 2007/09/26 | 703909 | RA | Recorder | | |
| 2007/09/27 | 703944 | RA | Recorder | | |
| 2007/09/27 | 703944 | RA | Recorder | | |
| 2007/09/27 | 703944 | RA | Recorder | | |
| 2007/09/28 | 703958 | RA | Recorder | | |
| DESCRIPTION: Document Storage Fees | | | | | |
| BEGINNING BALANCE | | | | | |
| Recorder Document Storage | | | | 120,000.00 | 72,819.00- |
| Recorder Document Storage | | | | | 312.00- |
| Recorder Document Storage | | | | | 399.00- |
| Recorder Document Storage | | | | | 342.00- |
| Recorder Document Storage | | | | | 402.00- |
| Document Storage Charges | | | | | 15.00- |
| Recorder Document Storage | | | | | 414.00- |
| Recorder Document Storage | | | | | 444.00- |
| Recorder Document Storage | | | | | 270.00- |
| Document Storage Charges | | | | | 9.00- |
| Recorder Document Storage | | | | | 555.00- |
| Document Storage Charges | | | | | 9.00- |
| Recorder Document Storage | | | | | 312.00- |
| Recorder Document Storage | | | | | 312.00- |
| Document Storage Charges | | | | | 3.00- |
| Recorder Document Storage | | | | | 192.00- |
| Recorder Document Storage | | | | | 615.00- |
| Recorder Document Storage | | | | | 348.00- |
| Document Storage Charges | | | | | 3.00- |
| Recorder Document Storage | | | | | 234.00- |
| Document Storage Charges | | | | | 99.00- |
| Recorder Document Storage | | | | | 513.00- |
| Document Storage Charges | | | | | 15.00- |
| Recorder Document Storage | | | | | 414.00- |
| Recorder Document Storage | | | | | 351.00- |
| Recorder Document Storage | | | | | 291.00- |
| Document Storage Charges | | | | | 15.00- |
| Recorder Document Storage | | | | | 366.00- |
| | | | | | ----- |
| | | | | | 7,254.00- |
| ACCOUNT 0137-0006-0008 0410-0089 / SEPTEMBER TOT | | | | | |
| 2007/10/02 | 704004 | RA | Recorder | | |
| 2007/10/02 | 704004 | RA | Recorder | | |
| DESCRIPTION: Document Storage | | | | | |
| Recorder Document Storage | | | | | 207.00- |
| Recorder Document Storage | | | | | 510.00- |
| ACCOUNT 0137-0006-0008 0410-0089 / OCTOBER TOTAL | | | | | |
| | | | | | ----- |
| | | | | | 717.00- |
| ENDING BALANCE | | | | | |
| | | | | | ----- |
| | | | | | 80,790.00- |
| ===== | | | | | |

G/L DATE JOURNAL TYPE SOURCE TRANSACTION DESCRIPTION BUDGET REVENUES

| G/L DATE | JOURNAL TYPE | SOURCE | TRANSACTION DESCRIPTION | BUDGET | REVENUES |
|--------------------------------------------------|--------------|----------|---------------------------|--------|------------|
| ACCOUNT 0137-0006-0008 0410-0181 | | | | | |
| DESCRIPTION: GIS Document Fees | | | | | |
| BEGINNING BALANCE | | | | | |
| 2007/09/04 | RA | Recorder | Recorder-GIS Doc Storage | .00 | 24,273.00- |
| 2007/09/06 | RA | Recorder | Recorder-GIS Doc Storage | | 104.00- |
| 2007/09/06 | RA | Recorder | Recorder-GIS Doc Storage | | 133.00- |
| 2007/09/07 | RA | Recorder | Recorder-GIS Doc Storage | | 114.00- |
| 2007/09/07 | RA | Recorder | Recorder-GIS Doc Storage | | 134.00- |
| 2007/09/10 | RA | Recorder | GIS Document Storage Char | | 5.00- |
| 2007/09/11 | RA | Recorder | Recorder-GIS Doc Storage | | 138.00- |
| 2007/09/12 | RA | Recorder | Recorder-GIS Doc Storage | | 148.00- |
| 2007/09/12 | RA | Recorder | Recorder-GIS Doc Storage | | 90.00- |
| 2007/09/14 | RA | Recorder | GIS Document Storage Char | | 3.00- |
| 2007/09/14 | RA | Recorder | Recorder-GIS Doc Storage | | 185.00- |
| 2007/09/14 | RA | Recorder | GIS Document Storage Char | | 3.00- |
| 2007/09/17 | RA | Recorder | Recorder-GIS Doc Storage | | 104.00- |
| 2007/09/17 | RA | Recorder | Recorder-GIS Doc Storage | | 104.00- |
| 2007/09/17 | RA | Recorder | GIS Document Storage Char | | 1.00- |
| 2007/09/18 | RA | Recorder | Recorder-GIS Doc Storage | | 64.00- |
| 2007/09/19 | RA | Recorder | Recorder-GIS Doc Storage | | 205.00- |
| 2007/09/20 | RA | Recorder | Recorder-GIS Doc Storage | | 116.00- |
| 2007/09/20 | RA | Recorder | GIS Document Storage Char | | 1.00- |
| 2007/09/21 | RA | Recorder | Recorder-GIS Doc Storage | | 78.00- |
| 2007/09/21 | RA | Recorder | Recorder-GIS Doc Storage | | 33.00- |
| 2007/09/24 | RA | Recorder | Recorder-GIS Doc Storage | | 171.00- |
| 2007/09/26 | RA | Recorder | GIS Document Storage Char | | 5.00- |
| 2007/09/26 | RA | Recorder | Recorder-GIS Doc Storage | | 138.00- |
| 2007/09/27 | RA | Recorder | Recorder-GIS Doc Storage | | 117.00- |
| 2007/09/27 | RA | Recorder | Recorder-GIS Doc Storage | | 97.00- |
| 2007/09/27 | RA | Recorder | GIS Document Storage Char | | 5.00- |
| 2007/09/28 | RA | Recorder | Recorder-GIS Doc Storage | | 122.00- |
| ACCOUNT 0137-0006-0008 0410-0181 / SEPTEMBER TOT | | | | | 2,418.00- |
| 2007/10/02 | RA | Recorder | Recorder-GIS Doc Storage | | 69.00- |
| 2007/10/02 | RA | Recorder | Recorder-GIS Doc Storage | | 170.00- |
| ACCOUNT 0137-0006-0008 0410-0181 / OCTOBER TOTAL | | | | | 239.00- |
| ENDING BALANCE | | | | | 26,930.00- |

| ACCOUNT | REVENUE ACCOUNTS | JOURNAL TYPE | SOURCE | TRANSACTION DESCRIPTION | BUDGET | REVENUES |
|----------------|------------------|--------------|--------|--------------------------------|------------|-------------|
| 0167-0006-0008 | 0410-0181 | | | DESCRIPTION: GIS Document Fees | 220,000.00 | 119,823.00- |
| | | | | BEGINNING BALANCE | | 520.00- |
| | | | | Recorder-GIS Fund | | 665.00- |
| | | | | Recorder-GIS Fund | | 570.00- |
| | | | | Recorder-GIS Fund | | 10.00- |
| | | | | Recorder-GIS Fund | | 690.00- |
| | | | | Recorder-GIS Fund | | 740.00- |
| | | | | Recorder-GIS Fund | | 450.00- |
| | | | | Recorder-GIS Fund | | 9.00- |
| | | | | Recorder-GIS Fund | | 925.00- |
| | | | | Recorder-GIS Fund | | 6.00- |
| | | | | Recorder-GIS Fund | | 520.00- |
| | | | | Recorder-GIS Fund | | 520.00- |
| | | | | Recorder-GIS Fund | | 2.00- |
| | | | | Recorder-GIS Fund | | 320.00- |
| | | | | Recorder-GIS Fund | | 1,025.00- |
| | | | | Recorder-GIS Fund | | 580.00- |
| | | | | Recorder-GIS Fund | | 2.00- |
| | | | | Recorder-GIS Fund | | 390.00- |
| | | | | Recorder-GIS Fund | | 66.00- |
| | | | | Recorder-GIS Fund | | 855.00- |
| | | | | Recorder-GIS Fund | | 10.00- |
| | | | | Recorder-GIS Fund | | 690.00- |
| | | | | Recorder-GIS Fund | | 585.00- |
| | | | | Recorder-GIS Fund | | 485.00- |
| | | | | Recorder-GIS Fund | | 10.00- |
| | | | | Recorder-GIS Fund | | 610.00- |
| | | | | Recorder-GIS Fund | | 11,925.00- |

ACCOUNT 0167-0006-0008 0410-0181 / SEPTEMBER TOT
 2007/10/02 RA Recorder 345.00-
 2007/10/02 RA Recorder 850.00-
 =====
 1,195.00-

ACCOUNT 0167-0006-0008 0410-0181 / OCTOBER TOTAL
 =====
 132,943.00-
 =====

ENDING BALANCE

| STATE STAMP INVENTORY AND RECEIPTS TO GENERAL LEDGER FOR SEPTEMBER 2007 | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------|----------------------|
| RECORDER | | GENERAL LEDGER | Acct# 0151-0126-0001 |
| Inventory as of 08/31/07 | 64,229.75 | A | 68,996.60 |
| Inventory purchases for September 2007 | 62,952.00 | B | 62,822.00 |
| Less stamps damaged or issued in error for September 2007 | - | C | |
| Less inventory as of 09/28/07 | (41,051.75) | D | (44,108.60) |
| Total Receipts for September 2007 | 86,130.00 | E=SUM(A:D) | |
| Plus 08/31/07 receipts | 4,636.00 | F | |
| Less 09/28/07 receipts | (3,056.00) | G | |
| Total | 87,710.00 | H=SUM(E:G) | 87,710.00 |
| <p>B = Amount includes an IDOR credit of \$130.00 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> | | | |
| <p>DON EVERHART CHIEF DEPUTY RECORDER</p> | | | |
| <p>Total M=SUM(I:L)</p> | | | |

| G/L DATE JOURNAL | TYPE | DESCRIPTION | DEBIT AMOUNT | CREDIT AMOUNT | ACTUAL BALANCE |
|------------------------|-------------------|---------------|--------------|---------------|----------------|
| ACCOUNT:0151 0126-0001 | Stamp Inventory | | | | |
| 2007/09/04 | RA | JE Recorder | | 4,636.00 | 68,996.60 |
| 2007/09/06 | RA | JE Recorder | | 8,049.00 | 64,360.60 |
| 2007/09/06 | RA | JE Recorder | | 3,477.50 | 56,311.60 |
| 2007/09/07 | RA | JE Recorder | | 4,784.00 | 52,834.10 |
| 2007/09/10 | RA | JE Recorder | | 4,136.50 | 48,050.10 |
| 2007/09/11 | RA | JE Recorder | | 4,153.00 | 43,913.60 |
| 2007/09/12 | AP | JE AcctsPaybl | 62,822.00 | | 39,760.60 |
| 2007/09/12 | RA | JE Recorder | | 2,582.50 | 102,582.60 |
| 2007/09/14 | RA | JE Recorder | | 3,510.00 | 100,000.10 |
| 2007/09/14 | RA | JE Recorder | | 906.00 | 96,490.10 |
| 2007/09/17 | RA | JE Recorder | | 1,871.50 | 95,584.10 |
| 2007/09/17 | RA | JE Recorder | | 3,694.50 | 93,712.60 |
| 2007/09/18 | RA | JE Recorder | | 3,208.50 | 90,018.10 |
| 2007/09/19 | RA | JE Recorder | | 1,421.50 | 86,809.60 |
| 2007/09/20 | RA | JE Recorder | | 1,869.50 | 85,388.10 |
| 2007/09/21 | RA | JE Recorder | | 3,647.00 | 83,518.60 |
| 2007/09/24 | RA | JE Recorder | | 2,201.00 | 79,871.60 |
| 2007/09/26 | RA | JE Recorder | | 5,779.50 | 77,670.60 |
| 2007/09/27 | RA | JE Recorder | | 25,268.00 | 71,891.10 |
| 2007/09/27 | RA | JE Recorder | | 2,514.50 | 46,623.10 |
| 2007/09/28 | RA | JE Recorder | | | 44,108.60 |
| ACCOUNT:0151 0126-0001 | SEPTEMBER TOTAL | | 62,822.00 | 87,710.00 | 44,108.60 |
| 2007/10/02 | RA | JE Recorder | | 3,056.00 | 41,052.60 |
| 2007/10/02 | RA | JE Recorder | | 2,518.00 | 38,534.60 |
| ACCOUNT:0151 0126-0001 | OCTOBER TOTAL | | .00 | 5,574.00 | 38,534.60 |
| ACCOUNT 0151 0126-0001 | DATE RANGE TOTALS | | 62,822.00 | 93,284.00 | 38,534.60 |

| 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.

| Date | End-of-day (EOD) register balance | CREDIT to General Ledger | EOD register +/- (-) | Stamp Purchases |
|-------------------------|-----------------------------------|--------------------------|----------------------|------------------|
| 09/04/2007 | 56,180.75 | 8,049.00 | | |
| 09/05/2007 | 52,703.25 | 3,477.50 | | |
| 09/06/2007 | 47,919.25 | 4,784.00 | | |
| 09/07/2007 | 43,782.75 | 4,136.50 | | |
| 09/10/2007 | 39,629.75 | 4,153.00 | | |
| 09/11/2007 | 37,047.25 | 2,582.50 | | |
| 09/12/2007 | 33,537.25 | 3,510.00 | | |
| 09/13/2007 | 32,631.25 | 906.00 | | |
| 09/14/2007 | 30,759.75 | 1,871.50 | | |
| 09/17/2007 | 27,065.25 | 3,694.50 | | |
| 09/18/2007 | 86,808.75 | 3,208.50 | | |
| 09/19/2007 | 85,387.25 | 1,421.50 | | |
| 09/20/2007 | 83,517.75 | 1,869.50 | | |
| 09/21/2007 | 79,870.75 | 3,647.00 | | |
| 09/24/2007 | 74,091.25 | 5,779.50 | | |
| 09/25/2007 | 71,890.25 | 2,201.00 | | |
| 09/26/2007 | 46,622.25 | 25,268.00 | | |
| 09/27/2007 | 44,107.75 | 2,514.50 | | |
| 09/28/2007 | 41,051.75 | 3,056.00 | | |
| September Total: | | 86,130.00 | - | 62,952.00 |

Day Average: 4,533.16

don.everhart:
 \$ 130.00 IDOR Credit (8/29)
 \$62822.00 Purchase (9/18)

| DATE | (A) ASCENDING REGISTER | (B) DESCENDING REGISTER | (C) TOTAL OF COLUMNS (A) AND (B) |
|------|---------------------------|----------------------------|----------------------------------------|
| 9/18 | 09431625 | 5618075 | |
| 9/19 | 09779375 | 5270325 | |
| 9/20 | 10257725 | 4791925 | |
| 9/21 | 10671425 | 4378275 | |
| 9/22 | 11086225 | 3962975 | |
| 9/23 | 11349725 | 3904725 | |
| 9/24 | 11695975 | 3353725 | |
| 9/25 | 11786575 | 3263125 | |
| 9/26 | 11973725 | 3075975 | |
| 9/27 | 12343175 | 2706525 | |
| 9/28 | 12343175 | 9001725 | 621344900 |
| 9/29 | 12664025 | 8680875 | |
| 9/30 | 12806125 | 8538725 | |
| 9/31 | 12993125 | 8351775 | |
| 9/32 | 13357925 | 7987075 | |
| 9/33 | 13935775 | 7409125 | |
| 9/34 | 14155875 | 7189025 | |
| 9/35 | 16682675 | 5466225 | |
| 9/36 | 16934125 | 4410775 | |
| 9/37 | 17239725 | 4105175 | |

| DATE | (A) ASCENDING REGISTER | (B) DESCENDING REGISTER | (C) TOTAL OF COLUMNS (A) AND (B) |
|------|---------------------------|----------------------------|----------------------------------------|
| 8/1 | 02033525 | 5508275 | |
| 8/2 | 02244625 | 5214875 | |
| 8/3 | 02455725 | 4639225 | |
| 8/4 | 02967025 | 4124775 | |
| 8/5 | 03297025 | 3794725 | |
| 8/6 | 03730975 | 3660825 | |
| 8/7 | 03906325 | 3185475 | |
| 8/8 | 04156225 | 2935575 | |
| 8/9 | 04490925 | 2600875 | |
| 8/10 | 04570175 | 2521625 | |
| 8/11 | 05196375 | 1895425 | |
| 8/12 | 05631025 | 1460775 | |
| 8/13 | 05850475 | 1241325 | |
| 8/14 | 06213925 | 8738775 | |
| 8/15 | 0661025 | 4307775 | |
| 8/16 | 07018775 | 730225 | |
| 8/17 | 07228025 | 78030925 | 615049700 |
| 8/18 | 07315725 | 77316775 | |
| 8/19 | 07536275 | 7339775 | |
| 8/20 | 07846425 | 71573425 | |
| 8/21 | 0895625 | 71540975 | |
| 8/22 | 0916325 | 68865775 | |
| 8/23 | 092725 | 64229775 | |

Recorder's Receivable Reconciliation

Sep 2007

| Date | | General | Doc Storage | GIS |
|-----------|----------------|----------|-------------|--------|
| | | 0001 | 0137 | 0167 |
| 9/4/2007 | Recorder | 1,086.75 | 836.00 | 418.00 |
| 9/5/2007 | General Ledger | 1,086.75 | 836.00 | 418.00 |
| | Difference | - | - | - |
| | | | | |
| 9/5/2007 | Recorder | 1,086.75 | 836.00 | 418.00 |
| 9/6/2007 | General Ledger | 1,086.75 | 836.00 | 418.00 |
| | Difference | - | - | - |
| | | | | |
| 9/6/2007 | Recorder | 1,113.75 | 856.00 | 428.00 |
| 9/7/2007 | General Ledger | 1,113.75 | 856.00 | 428.00 |
| | Difference | - | - | - |
| | | | | |
| 9/7/2007 | Recorder | 1,113.75 | 856.00 | 428.00 |
| 9/10/2007 | General Ledger | 1,113.75 | 856.00 | 428.00 |
| | Difference | - | - | - |
| | | | | |
| 9/10/2007 | Recorder | 1,113.75 | 856.00 | 428.00 |
| 9/11/2007 | General Ledger | 1,113.75 | 856.00 | 428.00 |
| | Difference | - | - | - |
| | | | | |
| 9/11/2007 | Recorder | 1,135.75 | 868.00 | 437.00 |
| 9/12/2007 | General Ledger | 1,135.75 | 868.00 | 437.00 |
| | Difference | - | - | - |
| | | | | |
| 9/12/2007 | Recorder | 1,150.75 | 880.00 | 443.00 |
| 9/13/2007 | General Ledger | 1,135.75 | 868.00 | 437.00 |
| | Difference | 15.00 | 12.00 | 6.00 |
| | | | | |
| 9/13/2007 | Recorder | 1,147.75 | 880.00 | 443.00 |
| 9/14/2007 | General Ledger | 1,147.75 | 880.00 | 443.00 |
| | Difference | - | - | - |
| | | | | |
| 9/14/2007 | Recorder | 1,152.75 | 884.00 | 445.00 |
| 9/17/2007 | General Ledger | 1,152.75 | 884.00 | 445.00 |
| | Difference | - | - | - |
| | | | | |
| 9/17/2007 | Recorder | 1,152.75 | 884.00 | 445.00 |
| 9/18/2007 | General Ledger | 1,152.75 | 884.00 | 445.00 |
| | Difference | - | - | - |
| | | | | |
| 9/18/2007 | Recorder | 1,152.75 | 884.00 | 445.00 |
| 9/19/2007 | General Ledger | 1,152.75 | 884.00 | 445.00 |
| | Difference | - | - | - |
| | | | | |
| 9/19/2007 | Recorder | 1,157.75 | 888.00 | 447.00 |
| 9/20/2007 | General Ledger | 1,157.75 | 888.00 | 447.00 |
| | Difference | - | - | - |
| | | | | |

| ACCOUNT:0001 | G/L DATE | JOURNAL | TYPE | SOURCE | DESCRIPTION | DEBIT AMOUNT | CREDIT AMOUNT | ACTUAL BALANCE |
|--------------|------------|--------------------|-------|-------------------|-----------------------|--------------|----------------------|----------------|
| | 0122-0022 | Due From Recording | Chrgs | | | | FISCAL YEAR TO DATE: | |
| | 2007/09/07 | 703567 | RA | JE Recorder | Recording Fee Charges | 27.00 | | 1,086.75 |
| | 2007/09/12 | 703635 | RA | JE Recorder | Recording Fee Charges | 22.00 | | 1,113.75 |
| | 2007/09/14 | 703671 | RA | JE Recorder | Recording Fee Charges | 15.00 | | 1,135.75 |
| | 2007/09/14 | 703671 | RA | JE Recorder | Recorder Receivable | | 3.00 | 1,150.75 |
| | 2007/09/17 | 703689 | RA | JE Recorder | Recording Fee Charges | 5.00 | | 1,147.75 |
| | 2007/09/20 | 703801 | RA | JE Recorder | Recording Fee Charges | 5.00 | | 1,152.75 |
| | 2007/09/21 | 703826 | RA | JE Recorder | Recorder Receivable | 165.00 | 5.75 | 1,152.00 |
| | 2007/09/21 | 703826 | RA | JE Recorder | Recording Fee Charges | | | 1,317.00 |
| | 2007/09/24 | 703851 | RA | JE Recorder | Recorder Receivable | 26.00 | 70.00 | 1,247.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | Recording Fee Charges | | | 1,273.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | Recorder Receivable | | 10.00 | 1,263.00 |
| | 2007/09/27 | 703944 | RA | JE Recorder | Recording Fee Charges | 25.00 | | 1,288.00 |
| ACCOUNT:0001 | 0122-0022 | | | SEPTEMBER TOTAL | | 290.00 | 88.75 | 1,288.00 |
| | 2007/10/02 | 704004 | RA | JE Recorder | Recorder Receivable | | 182.00 | 1,106.00 |
| ACCOUNT:0001 | 0122-0022 | | | OCTOBER TOTAL | | .00 | 182.00 | 1,106.00 |
| ACCOUNT 0001 | 0122-0022 | | | DATE RANGE TOTALS | | 290.00 | 270.75 | 1,106.00 |

| G/L DATE JOURNAL | | TRAN JRN | | DESCRIPTION | | DEBIT AMOUNT | | CREDIT AMOUNT | | ACTUAL BALANCE | |
|-------------------|------------|--------------------|-------|-------------|---------------------------|--------------|--------|---------------|--------|----------------|----------|
| ACCOUNT:0137 | 0122-0022 | Due From Recording | Chrgs | TYPE | SOURCE | DATE | AMOUNT | DATE | AMOUNT | DATE | AMOUNT |
| | 2007/09/07 | 703567 | RA | JE Recorder | Document Storage Charges | | 15.00 | | | | 836.00 |
| | 2007/09/07 | 703567 | RA | JE Recorder | GIS Document Storage Char | | 5.00 | | | | 851.00 |
| | 2007/09/12 | 703635 | RA | JE Recorder | Document Storage Charges | | 9.00 | | | | 856.00 |
| | 2007/09/12 | 703635 | RA | JE Recorder | GIS Document Storage Char | | 3.00 | | | | 865.00 |
| | 2007/09/14 | 703671 | RA | JE Recorder | Document Storage Charges | | 9.00 | | | | 877.00 |
| | 2007/09/14 | 703671 | RA | JE Recorder | GIS Document Storage Char | | 3.00 | | | | 880.00 |
| | 2007/09/17 | 703689 | RA | JE Recorder | Document Storage Charges | | 3.00 | | | | 883.00 |
| | 2007/09/17 | 703689 | RA | JE Recorder | GIS Document Storage Char | | 1.00 | | | | 884.00 |
| | 2007/09/20 | 703801 | RA | JE Recorder | Document Storage Charges | | 3.00 | | | | 887.00 |
| | 2007/09/20 | 703801 | RA | JE Recorder | GIS Document Storage Char | | 1.00 | | | | 888.00 |
| | 2007/09/21 | 703826 | RA | JE Recorder | Document Storage Charges | | 99.00 | | | | 987.00 |
| | 2007/09/21 | 703826 | RA | JE Recorder | GIS Document Storage Char | | 33.00 | | | | 1,020.00 |
| | 2007/09/21 | 703851 | RA | JE Recorder | Storage Receivable | | | 52.00 | | | 968.00 |
| | 2007/09/24 | 703909 | RA | JE Recorder | Document Storage Charges | | 15.00 | | | | 983.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | GIS Document Storage Char | | 5.00 | | | | 988.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | Storage Receivable | | | 8.00 | | | 980.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | Document Storage Charges | | 15.00 | | | | 995.00 |
| | 2007/09/27 | 703944 | RA | JE Recorder | GIS Document Storage Char | | 5.00 | | | | 1,000.00 |
| | 2007/09/27 | 703944 | RA | JE Recorder | | | | | | | |
| SEPTEMBER TOTAL | | | | | | | 224.00 | | 60.00 | | 1,000.00 |
| ACCOUNT:0137 | 0122-0022 | | RA | JE Recorder | Storage Receivable | | | 140.00 | | | 860.00 |
| OCTOBER TOTAL | | | | | | | .00 | | 140.00 | | 860.00 |
| DATE RANGE TOTALS | | | | | | | 224.00 | | 200.00 | | 860.00 |

TRAN JRN

G/L DATE JOURNAL TYPE SOURCE DESCRIPTION

DEBIT AMOUNT CREDIT AMOUNT ACTUAL BALANCE

FISCAL YEAR TO DATE:

| ACCOUNT | DATE | JOURNAL | TYPE | SOURCE | DESCRIPTION | DEBIT AMOUNT | CREDIT AMOUNT | ACTUAL BALANCE |
|---------|------------|--------------------------|------|-------------|------------------|--------------|---------------|----------------|
| 0167 | 0122-0022 | Due From Recording Chrgs | | | | | | |
| | 2007/09/07 | 703567 | RA | JE Recorder | GIS Fund Charges | 10.00 | | 418.00 |
| | 2007/09/12 | 703635 | RA | JE Recorder | GIS Fund Charges | 9.00 | | 428.00 |
| | 2007/09/14 | 703671 | RA | JE Recorder | GIS Fund Charges | 6.00 | | 437.00 |
| | 2007/09/17 | 703689 | RA | JE Recorder | GIS Fund Charges | 2.00 | | 443.00 |
| | 2007/09/20 | 703801 | RA | JE Recorder | GIS Fund Charges | 2.00 | | 445.00 |
| | 2007/09/21 | 703826 | RA | JE Recorder | GIS Fund Charges | 66.00 | | 447.00 |
| | 2007/09/24 | 703851 | RA | JE Recorder | GIS Receivable | | 26.00 | 513.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | GIS Fund Charges | 10.00 | | 487.00 |
| | 2007/09/26 | 703909 | RA | JE Recorder | GIS Receivable | | 4.00 | 497.00 |
| | 2007/09/27 | 703944 | RA | JE Recorder | GIS Fund Charges | 10.00 | | 493.00 |
| | | | | | | | | 503.00 |
| 0167 | 0122-0022 | SEPTEMBER TOTA | | | | 115.00 | 30.00 | 503.00 |
| | | | | | | | | |
| | | | | | | | | |
| 0167 | 0122-0022 | 704004 | RA | JE Recorder | GIS Receivable | | 70.00 | 433.00 |
| | | | | | | | | |
| 0167 | 0122-0022 | OCTOBER TOTAL | | | | .00 | 70.00 | 433.00 |
| | | | | | | | | |
| 0167 | 0122-0022 | DATE RANGE TOTALS | | | | 115.00 | 100.00 | 433.00 |

Assessment Status Report
 TODAY IS: 10/31/2007

| 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 | 09/28/07 | 10/04/07 | | Ridgeview Review | 10/11/07 | 11/13/07 | 1.0000 | 1.0585 | | |
| Arrowsmith | 06/07/07 | | | | Pantagraph | | | 1.0000 | | | |
| Bellflower | 09/04/07 | 10/30/07 | 10/30/07 | | LeRoy Journal | 11/07/07 | 12/07/07 | 1.0000 | 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 | 6 | |
| Cheney's Grove | 09/04/07 | 10/01/07 | 10/04/07 | | Ridgeview Review | 10/11/07 | 11/13/07 | 1.0581 | 1.0480 | 7 | |
| Chenoa | 09/13/07 | 09/28/07 | 10/16/07 | | Chenoa Town Crier | 10/25/07 | 11/26/07 | 1.0000 | 1.0602 | 5 | |
| City | | | | | Pantagraph | | | 1.0210 | | | |
| Cropsey | 08/06/07 | 09/27/07 | 10/09/07 | | Ridgeview Review | 10/18/07 | 11/19/07 | 1.0800 | 1.0693 | | |
| Dale | | | | | Pantagraph | | | 1.0691 | | | |
| Danvers | 09/06/07 | | | | Quill | | | 1.0426 | | | |
| Dawson | 08/20/07 | | | | Pantagraph | | | 1.0000 | | | |
| Downs | 05/21/07 | 09/25/07 | 10/02/07 | | Pantagraph | 10/10/07 | 11/09/07 | 1.0080 | 1.0329 | | |
| Dry Grove | 09/06/07 | | | | Quill | | | 1.0092 | | | |
| Empire | 10/04/07 | | | | LeRoy Journal | | | 1.0247 | | | |
| Funk's Grove | | | | | Heyworth Star | | | 1.0370 | | | |
| Gridley | 09/27/07 | | | | 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 | 5 | |
| Lawndale | 09/04/07 | 09/27/07 | 10/09/07 | | Ridgeview Review | 10/18/07 | 11/19/07 | 1.0000 | 1.0000 | | |
| Lexington | | | | | Lexingtonian | | | 1.0377 | | | |
| Martin | 06/13/07 | 10/29/07 | | | Ridgeview Review | | | 1.0000 | | | |
| Money Creek | 05/21/07 | 09/27/07 | 10/10/07 | | Lexingtonian | 10/18/07 | 11/19/07 | 1.0946 | 1.0000 | 1 | |
| Mount Hope | | | | | Heyworth Star | | | 1.0083 | | | |
| Normal | 10/11/07 | 10/23/07 | 10/24/07 | | Normalite | 11/01/07 | 12/03/07 | 1.0398 | 1.0090 | | |
| Old Town | 05/21/07 | | | | Pantagraph | | | 1.0271 | | | |
| Randolph | 05/21/07 | 10/25/07 | 10/26/07 | | Heyworth Star | 10/31/07 | 11/30/07 | 1.0589 | 1.0174 | | |
| Towanda | 10/17/07 | 10/29/07 | 10/30/07 | | Pantagraph | 11/02/07 | 12/03/07 | 1.0495 | 1.0000 | | |
| West | 09/04/07 | 10/29/07 | 10/29/07 | | LeRoy Journal | 11/07/07 | 12/07/07 | 1.0380 | 1.0000 | | |
| White Oak | 09/06/07 | | | | Quill | | | 1.0370 | | | |
| Yates | 09/06/07 | 10/01/07 | 10/04/07 | | Chenoa Town Crier | 10/11/07 | 11/13/07 | 1.0900 | 1.0574 | 1 | |



RISK MANAGEMENT OFFICE

TEL: (309) 888-5940
104 West Front Street

FAX: (309) 888-5949
P. O. Box 2400

E-MAIL: riskmgt@mclean.gov
Bloomington, IL 61702-2400

Memo To: Matt Sorensen, Chairman, Finance Committee
Members, Finance Committee

From: Jennifer Ho, Risk Manager

Date: October 31, 2007

Subject: Third Quarter Risk Management Fund Report FY 2007

The cumulative claims report as of September 30, 2007 is presented in Table 1, with the comparative new claims experience for the third quarter being presented in Table 2.

Since the last quarter report, we have 15 new workers compensation claims, 7 new general liability claims, and no new auto claims. We have also closed 5 general liability claims and 4 workers compensation claims. Workers compensation reserves were increased for 5 claims to reflect an increase in medical and indemnity costs which would necessitate an increase in case reserves. We have no settled any claim in excess of \$ 10,000 that was not previously approved by you.

As indicated by Table 2, incurred new claims costs for the third quarter of FY 2007 remain the lowest for the past five years inclusive of FY 2007.

I will be available for questions. Thank you.

McLEAN COUNTY RISK MANAGEMENT FUND
AS OF September 31, 2007

Table I: Cumulative Claims Summary - All Years

| CLAIMS TYPE | ALL | OPN | PD LOSSES | RESERVES | RECOVRS | INCRD LOSSES |
|--------------------------------|-----|-----|-----------|----------|-----------|--------------|
| A. AUTO PHYSICAL DAMAGE | | | | | | |
| PY 2002 | 8 | 0 | 52,866 | 0 | 32,046 | 20,820 |
| PY 2003 | 11 | 0 | 33,596 | 0 | 700 | 32,896 |
| PY 2004 | 13 | 0 | 31,720 | 0 | 3,490 | 28,230 |
| PY 2005 | 15 | 3 | 43,370 | 0 | 9,653 | 33,717 |
| PY 2006 | 4 | 0 | 1,462 | 0 | 582 | 880 |
| PY 2007 | 4 | 0 | 4,993 | 0 | 0 | 4,993 |
| B. AUTO LIABILITY | | | | | | |
| PY 2002 | 3 | 0 | 2,474 | 0 | - | 2,474 |
| PY 2003 | 5 | 0 | 22,476 | 0 | - | 22,476 |
| PY 2004 | 2 | 0 | 15,415 | 0 | 200 | 15,215 |
| PY 2005 | 3 | 0 | 10,064 | 0 | - | 10,064 |
| PY 2006 | 1 | 0 | 0 | - | - | - |
| PY 2007 | 1 | 0 | 1,790 | - | - | 1,790 |
| C. GENERAL LIABILITY | | | | | | |
| PY 2000-2001 | 19 | 2 | 72,468 | 1,721 | - | \$74,189 |
| PY 2002 | 7 | 0 | 3,304 | - | - | \$3,304 |
| PY 2003 | 15 | 0 | 62,619 | 1,097 | 2747.5 | \$63,716 |
| PY 2004 | 9 | 2 | 84,774 | 10,838 | - | \$95,612 |
| PY 2005 | 11 | 0 | 26,840 | 0 | - | \$26,840 |
| PY 2006 | 1 | 0 | 13,313 | 0 | 4,830 | 18,144 |
| PY 2007 | 9 | 1 | 3945 | 0 | 7408 | 881 |
| D. WORKERS COMPENSATION | | | | | | |
| PY 1992-99* | 704 | 4 | 4,866,629 | 58,065 | 2,003,999 | 2,920,695 |
| PY 2000 | 64 | 2 | 267,479 | 92,111 | - | 359,590 |
| PY 2001 | 71 | 1 | 314,380 | 1 | 8,500 | 305,881 |
| PY 2002 | 76 | 1 | 354,648 | 112,735 | - | 467,383 |
| PY 2003 | 65 | 3 | 126,262 | 300,996 | 659 | 426,599 |
| PY 2004 | 68 | 5 | 166,127 | 244,234 | 1,216 | 409,145 |
| PY 2005 | 65 | 4 | 284,184 | 142,404 | 358 | 426,230 |
| PY 2006 | 71 | 11 | 405,413 | 407,877 | 854 | 812,436 |
| PY 2007 | 42 | 16 | 30,638 | 85,725 | - | 116,363 |

* Includes catastrophic incident of 2/16/93 and fatality of 8/15/97

Table 2: Third Quarter Loss Experience FY 2003 – FY 2007

| COVERAGES: | FY 2003 | | FY 2004 | | PY 2005 | | FY 2006 | | PY 2007 | |
|-----------------------|---------|----------|---------|----------|---------|---------|---------|----------|---------|----------|
| | # | INCRD \$ | # | INCRD \$ | # | INCRD\$ | # | INCRD \$ | # | INCRD \$ |
| Auto Physical Damage | 6 | 5,998 | 6 | 14,418 | 12 | 15,862 | 5 | 6,247 | 4 | 4,993 |
| Auto Liability | 1 | 2,506 | 1 | 8,300 | 3 | 3,618 | 1 | 15,692 | 1 | 1,790 |
| General Liability | 2 | 769 | 3 | 7,898 | 9 | 1,989 | 13 | 21,960 | 9 | 1,353 |
| Worker's Compensation | 48 | 67,434 | 51 | 48,335 | 49 | 141,826 | 52 | 502,896 | 42 | 16,363 |
| TOTAL: | 57 | 76,707 | 61 | 78,951 | 73 | 163,295 | 71 | 546,795 | 56 | 134,499 |

McLean County

An audit of the McLean County Clerk's Accuvote Optical Scan Tabulators was performed on September 24, 2007. This audit was conducted to ensure that all assets were properly identified, stored in a secure location, and in good working order. These machines were purchased with grant funds from the Illinois State Board of Elections for accessible voting equipment. Sixty-two machines were purchased in total.

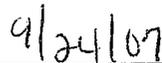
Findings

- Sixty-one machines were properly identified. Fifty-nine machines are located in a locked vault across from the County Clerk's office. Two machines are located in the clerk's office in order to allow the public to become familiar with how the new machines work.
- One machine has been sent in for repairs to the manufacturer and identification could not be made.
- Three machines were listed as broken and need to be sent in for repairs.

The scope of this examination consisted of physical review of the Accuvote Optical Scan Tabulators. Megan Nelson, Deputy County Clerk, assisted.



Carol A. Ash



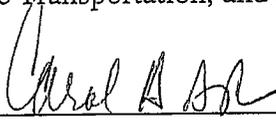
Date

Management Interview Date: 10/15/07

Findings:

- The grant agreement is between the Federal Transit Authority through the Illinois Department of Transportation and the Meadows Mennonite Retirement Community, d/b/a SHOWBUS. SHOWBUS is a private, non-profit agency, and therefore must utilize McLean County as the pass through agent to access this grant award. The grant year runs July 1 through June 30th.
- There were no purchases made for either new vehicles or non-vehicle assets during the grant year.
- On November 30, 2006, one of the vehicles was damaged in an accident. It was declared a total loss by the insurance company. It was removed from the vehicle inventory and released by the Illinois Department of Transportation. The insurance proceeds were deposited in January 2007 for the purpose of purchasing another vehicle or for expenses that are beyond the operating grant.
- The *Request for Payment Requisitions* for the grant year were all submitted in a timely manner.
- All federal dollars were not requested for reimbursement. The SHOWBUS Director stated that fuel is considered an operating expense by the grant, and only reimbursed at fifty percent. By SHOWBUS having to spend more money on the fuel expense, this in turn, lowered the amount of local match dollars available. Thus, the lower the local match, the lower the federal dollar amount that can be claimed.
- Ms. Laura Dick, the SHOWBUS Director, stated that she is still waiting for the State of Illinois to approve additional funding for the downstate area. However, this funding is tied to the Chicago Transit Authority funding that is hung up in Springfield. If approved, there will be an additional \$1,000,000.00 in state funding available for the downstate area.
- The fourth quarter Profit and Loss Statement was compared with the fourth quarter *Request for Payment*. All income and expenses agree with what was requested. The Profit and Loss Statement did reflect the accrual of the fourth quarter grant payment. However, the payment was not received by SHOWBUS until September, 2007, which falls into the new grant fiscal year of 2008.
- A site visit was performed on October 15, 2007 at the SHOWBUS location in Chenoa, Illinois. Vehicle inventory was compared to the vehicle asset listing. Two of the vehicles were being taken in for repairs. One vehicle needs a new serpentine belt and the other, the transmission is failing. The other five vehicles were in good running condition. A site visit was also performed on October 18, 2007 at the Watseka, Illinois location. Three vehicles were in good running condition. One vehicle was having an engine revving problem. See the attached Asset Vehicle Listing.

After reviewing the *Request for Payment* letters, financial records, and looking at the vehicle inventory, it is my opinion that SHOWBUS is operating in compliance with the grant agreement between the State of Illinois Department of Transportation, Division of Public Transportation, and McLean County (Contract #3611).



Carol A. Ash

10/18/07

Date

Vehicle Inventory 2007

| Fleet # | YR. | Manufacturer | VIN | Mileage | Review |
|---------------------------------------------------------------------------|-----|--------------|-------------------|---------|----------|
| 15 | 98 | Ford | 1FDXE40F3WHB91379 | 150,000 | 10/15/07 |
| Showbus Location | | | | | |
| 16 | 98 | Dodge | 2B7LB31Z9WK158253 | 176,437 | 10/15/07 |
| Showbus Location Out on road 10/12/07-then threw a serpentine belt | | | | | |
| 18 | 00 | Dodge | 2B7LB31ZYK168458 | 102,023 | 10/15/07 |
| Showbus Location Transmission is going out | | | | | |
| 19 | 00 | Ford | 1FDXE45F0YHCO1202 | 156,017 | 10/18/07 |
| Watseka Location Some rust on door | | | | | |
| 20 | 00 | Ford | 1FDXE45FYHCO1227 | 108,522 | 10/18/07 |
| Watseka Location Engine Revving Problem | | | | | |
| 22 | 02 | Ford | 1FDXE45F22HB40538 | 113,478 | 10/15/07 |
| Showbus Location | | | | | |
| 23 | 02 | Ford | 1FDXE45F42HB40539 | 117,712 | 10/15/07 |
| Showbus Location | | | | | |
| 24 | 03 | Ford | 1FDXE45FO3HB88038 | 90,557 | 10/18/07 |
| Watseka Location | | | | | |
| 25 | 03 | Ford | 1FDWE35L33HB88076 | 88,006 | 10/15/07 |
| Showbus Location | | | | | |
| 27 | 05 | Ford | 1FDXE45PX5HB31762 | 40,635 | 10/18/07 |
| Watseka Location | | | | | |
| 28 | 05 | Ford | 1FDXE45P15HB26630 | 48,426 | 10/15/07 |
| Showbus Location | | | | | |

Insurance is carried with VanGundy Insurance – Policy expires 10/3/08.

McLean County
Sheriff's Office Imprest Checking Account Audit
October 8, 2007

An audit of the Sheriff's Office Imprest Checking account was conducted by the Auditor's Office on October 5, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that assets are adequately safeguarded. Additionally, an analysis of the types of transactions was investigated in order to determine the propriety of their nature.

The Imprest Checking account is actually a checking account maintained at National City Bank. Jennifer Miller maintains custody of the checkbook and Russell Thomas, the Chief Deputy Sheriff of McLean County, has signature authority. The check register is updated by Jennifer Miller using an Excel spreadsheet. This register reports the book balance and checks issued by the Sheriff's Office. The checking account is replenished by a check issued out of the Auditor's Office and drawn from the General Fund.

The Imprest Checking account is basically used to purchase incidental supplies and cover expenditures that are very minor in nature. The most frequent use of the account involves payment for fuel, alterations, and minor travel expenses.

Findings:

1. The Sheriff's Office Imprest Checking account has a General Ledger balance of \$2,500.00
2. The account is in the sole possession of Jennifer Miller, Accounting Specialist.
3. Checking account balance as of August 31, 2007 is \$2,038.22.
4. Outstanding checks total \$12.00. Outstanding reimbursements total \$461.78.
5. Interest earned to date totals \$5.55.
6. Total checking account balance equals \$2,500.00.

Discussion:

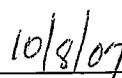
1. Appropriate controls appear to be in place to ensure that the assets are adequately safeguarded.

Recommendations:

1. None.



Carol A. Ash



Date

McLean County
State's Attorney's Office Imprest Checking Account Audit
October 1, 2007

An audit of the State's Attorney Imprest Checking Account was conducted by the Auditor's Office on September 28, 2007. The audit was conducted to determine that the appropriate internal controls are in place to ensure that assets are adequately safeguarded. Additionally, an analysis of the types of expenses was investigated in order to determine the propriety of their nature.

The Imprest Checking Account is maintained at National City Bank. Cindy Outlaw maintains custody of the checkbook and William Yoder, McLean County's State's Attorney, has signature authority. The check register is updated manually by Cindy Outlaw and reconciled to the bank statement on generally a monthly basis. This register reports the book balance and checks issued by the State's Attorney Office. About thirty checks a year are written against the account. The checking account is replenished on an "as needed" basis by a check issued out of the Auditor's office and drawn from the General Fund.

The Imprest Checking Account should be used primarily for investigation expenses, expenditures that occur unexpectedly, the purchase of incidental supplies, or expenses that are of a very minor nature. The most frequent use of this account involves payment to other governmental entities for driving abstracts and transportation expenses for witnesses.

Transportation costs include: Amtrak rail tickets, airline tickets, fuel reimbursements and lodging expenses. Also, a \$20 day per day witness fee is paid as a form of per diem reimbursement.

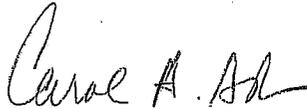
Findings:

1. Reconciliations are done on a monthly basis.
2. There appears to be adequate segregation of duties between the person reconciling the bank statement and the person authorized to sign the checks.
3. A moderate risk is present under the present situation, due to the fact that the person doing the monthly reconciliation, reports to the person who has check signing authority.
4. The reconciled difference between the General Ledger and the bank statement is a negative variance of \$45.36. This was written up as a finding from last year also.
5. The check register is antiquated, and needs to be put onto the computer, perhaps in an Excel spreadsheet that is password protected.
6. There are two checks outstanding from February 14, 2005 and one check outstanding from February 2, 2006.
7. The account is being used for payment to conferences, along with meals for in house trainings. These expenses have no correlation with case investigation.

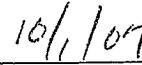
8. A check has been carried as outstanding for eleven months, when in fact, the check was voided but never input back to the checkbook as such.
9. The Imprest Checking Account has never been balanced back to the General Ledger account balance of \$2,000.00 on a monthly basis.

Recommendations:

1. Continue with monthly reconciliations.
2. Maintain present segregation of duties.
3. Allow the Auditor's Office to review the Imprest account on an irregular basis.
4. Submit expenses for conferences, trainings, meals, etc through the normal payment channels.
5. Modernize the check register.
6. Contact per mail, the three vendors, requesting re-issuance of the three stale dated checks. If no response within ten working days, turn over to the McLean County Treasurer's Office as unclaimed property.
7. Request a reimbursement for \$45.36 for the negative variance.
8. Make sure the balance of the Imprest Checking Account balances to the General Ledger amount of \$2,000.00 monthly.



Carol A. Ash
McLean County Internal Auditor



Date



OFFICE OF THE ADMINISTRATOR

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

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

Memorandum

To: Chairman and Members, Finance Committee
From: Terry Lindberg, Assistant County Administrator
Date: 11/2/2007
Re: Proposed Position Reclassifications in FY 2008 Budget

The FY 2008 General Fund Budget includes recommendations to reclassify three (3) job classifications, affecting six (6) positions. With the exception of one recommendation that is driven by a salary compression situation, all requests were evaluated using the Position Appraisal Method (PAM) adopted by McLean County in 2000 as a result of a comprehensive consulting study by Public Administration Service, Inc. The FY 2008 budget impact is shown on the attached table. Funds are included in the recommended departmental budgets.

We recommend an upgrade for an existing Legal Assistant I position in the State's Attorney's Office to the existing title of Legal Assistant II. Since both titles currently exist, this recommendation affects only one incumbent. Additional emphasis on Drug Court and a proliferation of new rules and technologies for interview recording and transcription require a position which scores higher in the Knowledge/Ability and Supervision/Responsibility factors in the PAM scoring system, resulting in an upgrade of one position from salary grade 6 (Legal Assistant I) to salary grade 7 (Legal Assistant II).

We recommend creation of a new job class entitled Inmate Assessment Specialist II. There are currently two (2) incumbents in the Inmate Assessment Specialist job class within the Adult Jail. Due to the addition of several programs intended to provide alternatives to straight time incarceration, the assessment and classification process has become more complicated. This programmatic change resulted in increased job scores in the Knowledge/Ability, Supervision/Responsibility, Authority and Public Contact factors of the PAM scoring system. One incumbent will remain in

the existing Inmate Assessment Specialist I job class at salary grade 9 and one incumbent will be reclassified to the newly created Inmate Assessment Specialist II job class at salary grade 10.

As a result of the recently stipulated Fraternal Order of Police (FOP) contract agreement with the Sheriff's Deputies, Investigators, Lead Process Server and Sergeants, an existing salary compression situation between Sergeant and Command Lieutenant was exacerbated. In order to recognize the value of Command Lieutenants, and to provide financial incentives for experienced Sergeants to accept promotions to Lieutenant, we recommend the Command Lieutenant position be upgraded from a salary grade 12 level to a salary grade 13 level. There are four (4) Command Lieutenants budgeted in the Sheriff's Department.

A complete Proposed FY 2008 Position Classification and Pay Range listing is included for your information.

Fiscal Year 2008 -- General Fund -- Reclassifications

| Department | Position Title | Current | | Proposed | | FTE |
|------------------|-----------------------------------|---------|-------|----------|-------|-----------|
| | | Grade | Grade | Grade | Grade | |
| State's Attorney | Legal Assistant I | 6 | 7 | 1.00 | | \$ 2,070 |
| Sheriff | Inmate Assessment Specialist (II) | 9 | 10 | 1.00 | | \$ 5,144 |
| Sheriff | Command Lieutenant | 12 | 13 | 4.00 | | \$ 13,020 |

| | | | | | | | | |
|----------------------|--------------------------|-----------------------------------|---------------------|------------------------|------------------|-----------------------|----------------------------|--------------|
| Dept | 0020 State's Attorney | | | | | | | |
| Position | Legal Assistant I | | | | | | | |
| Current Grade | 6 | | | | | | | |
| | Knowledge Ability | Supervision Responsibility | Scope Effect | Problem Solving | Authority | Public Contact | Physical Conditions | |
| Weight | 20 | 15 | 20 | 20 | 5 | 15 | 5 | |
| Level | I | II | III | IV | V | VI | VII | Total |
| Current Rate | 3 | 3 | 3 | 3 | 3 | 2 | 2 | |
| Cur. Weight | 60 | 45 | 60 | 60 | 15 | 30 | 10 | 280 |
| Requested Rate | 4 | 4 | 3 | 3 | 3 | 2 | 2 | |
| Req. Weight | 80 | 60 | 60 | 60 | 15 | 30 | 10 | 315 |
| Proposed Rate | | | | | | | | |
| Pro. Weight | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Proposed Grade | | | | | | | 7 |
| | Knowledge | | | | | | | |
| | Supervision | | | | | | | |
| | Scope | | | | | | | |
| | Problem | | | | | | | |
| | Authority | | | | | | | |
| | Contact | | | | | | | |
| | Physical | | | | | | | |

| | | | | | | | | |
|----------------------|--------------------------|-----------------------------------|---------------------|------------------------|------------------|-----------------------|----------------------------|--------------|
| Dept | 0029 Sheriff's Dept. | | | | | | | |
| Position | Inmate Assessment Spec. | | | | | | | |
| Current Grade | 9 | | | | | | | |
| | Knowledge Ability | Supervision Responsibility | Scope Effect | Problem Solving | Authority | Public Contact | Physical Conditions | |
| Weight | 20 | 15 | 20 | 20 | 5 | 15 | 5 | |
| Level | I | II | III | IV | V | VI | VII | Total |
| Current Rate | 4 | 4 | 4 | 5 | 3 | 3 | 2 | |
| Cur. Weight | 80 | 60 | 80 | 100 | 15 | 45 | 10 | 390 |
| Requested Rate | 5 | 5 | 4 | 5 | 4 | 4 | 2 | |
| Req. Weight | 100 | 75 | 80 | 100 | 20 | 60 | 10 | 445 |
| Proposed Rate | | | | | | | | |
| Pro. Weight | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Proposed Grade | | | | | | | 10 |
| | Knowledge | | | | | | | |
| | Supervision | | | | | | | |
| | Scope | | | | | | | |
| | Problem | | | | | | | |
| | Authority | | | | | | | |
| | Contact | | | | | | | |
| | Physical | | | | | | | |

Position Classifications and Pay Ranges for Fiscal Year 2008 (Proposed)

| <u>Pay Grade</u> | <u>Minimum</u> | <u>Maximum</u> | <u>B/W Hrs.</u> | <u>Title</u> | <u>Class Code</u> | |
|------------------|----------------|----------------|-----------------|------------------------------------------------|-----------------------------|------|
| M | \$5.1027 | \$10.5076 | 75 | Assistant | 0004 | |
| | | | | Clerical Assistant | 0010 | |
| | | | | Intern | 0399 | |
| 1 | \$9.8098 | \$14.2245 | | | | |
| | | | | | | |
| 2 | \$10.5454 | \$15.2891 | 80 | Receptionist | 0003 | |
| | | | | Lobby Security Screener | 3301 | |
| | | | | Automotive Servicer | 7301 | |
| | | | | Volunteer Services Coordinator | 8311 | |
| 3 | \$11.3360 | \$16.4364 | 80 | Custodian | 7131 | |
| | | | | CNA Coordinator | 8004 | |
| 4 | \$12.1866 | \$17.6757 | 75 | Commissary Clerk | 0005 | |
| | | | | Office Support Specialist I | 0011 | |
| | | | | Deputy County Clerk | 0023 | |
| | | | | Assistant Clerk-Jury Commission | 1202 | |
| | | | 80 | Mail Processing Clerk | 0007 | |
| | | | | Emergency Communications Addressing Technician | 3107 | |
| | | | | Building Maintenance Worker | 7142 | |
| | | | | Building Maintenance Worker-Nursing Home | 7152 | |
| | | | | Park Maintenance Worker I | 7210 | |
| | | | | | | |
| 5 | \$13.1006 | \$19.0005 | 75 | Accounting Specialist I | 0101 | |
| | | | | Computer Operator | 0201 | |
| | | | | Vision and Hearing Technician | 8101 | |
| | | | | Dental Hygienist | 8103 | |
| | | | 80 | Lead Custodian | 7133 | |
| | | | | Building Maintenance Mechanic I | 7143 | |
| | | | | Building Maintenance Mechanic-Nursing Home | 7153 | |
| | | | | Park Maintenance Mechanic I | 7221 | |
| | | | | Assistant Food Services Supervisor | 9015 | |
| | | | | | | |
| 6 | \$14.0831 | \$20.4261 | 75 | Office Support Specialist II | 0012 | |
| | | | | Safety Coordinator | 0046 | |
| | | | | Computer Operator II | 0202 | |
| | | | | Legal Assistant I | 1101 | |
| | | | | Victims Witness Specialist | 1135 | |
| | | | | Circuit Court Secretary | 1205 | |
| | | | | Animal Control Warden | 2001 | |
| | | | | Assistant Field Inspector | 5001 | |
| | | | | Senior Field Inspector | 5002 | |
| | | | | 80 | Parks Maintenance Worker II | 7211 |
| | | | | | Fleet Mechanic | 7303 |
| | | | | | Activity Director | 8305 |

* = Exempt Position
All positions beyond
Grade 10 are exempt

Position Classifications and Pay Ranges for Fiscal Year 2008 (Proposed)

| <u>Pay Grade</u> | <u>Minimum</u> | <u>Maximum</u> | <u>B/W Hrs.</u> | <u>Title</u> | <u>Class Code</u> | | | | |
|-------------------------------------|-----------------------|-----------------------|-----------------|---------------------------------------------|-----------------------|-----------------------|----|---------------------------------------|------|
| 7 | \$15,1395 | \$21,9579 | 75 | Supervising Office Support Specialist | 0013 | | | | |
| | | | | Administrative Support Supervisor I | 0015 | | | | |
| | | | | Administrative Specialist | 0017 | | | | |
| | | | | Accounting Specialist II | 0102 | | | | |
| | | | | Legal Assistant II | 1102 | | | | |
| | | | | Jury Coordinator | 1207 | | | | |
| | | | | Animal Control Manager | 2005 | | | | |
| | | | | Deputy Coroner | 2103 | | | | |
| | | | | Assessor | 5011 | | | | |
| | | | | Senior Field Inspector-Building and Zoning | 6001 | | | | |
| | | | | Zoning Enforcement Officer | 6003 | | | | |
| | | | | 80 | | | | Engineering Technician I | 6102 |
| | | | | | | | | Custodial Supervisor | 7132 |
| | | | | | | | | Building Maintenance Mechanic II | 7144 |
| | | | | | | | | Park Maintenance Supervisor | 7222 |
| | | | | | | | | Heavy Equipment Mechanic | 7305 |
| | | | | | | | | Licensed Practical Nurse-Nursing Home | 8005 |
| | | | | | | | | Licensed Practical Nurse | 8006 |
| | | | | 8 | \$16,2749 \$31,736 | \$23,6011 \$46,022 | 75 | Administrative Support Supervisor II | 0016 |
| County Administrator's Assistant | 0019 | | | | | | | | |
| Program Administrator, County Clerk | 0025 | | | | | | | | |
| Chief Deputy Recorder* | 0031 | | | | | | | | |
| Human Resources Assistant | 0041 | | | | | | | | |
| Defense Investigator | 1127 | | | | | | | | |
| Victim Witness Program Coordinator* | 1136 | | | | | | | | |
| Circuit Clerk-Division Supervisor I | 1215 | | | | | | | | |
| CASA Coordinator* | 2305 | | | | | | | | |
| Veterans Assistance Officer* | 2403 | | | | | | | | |
| Assistant Director-ESDA | 3203 | | | | | | | | |
| Inmate Program Supervisor | 4109 | | | | | | | | |
| GIS Technician | 5005 | | | | | | | | |
| Senior Assessor | 5012 | | | | | | | | |
| WIC Nutritionist* | 8041 | | | | | | | | |
| Health Promotion Specialist* | 8115 | | | | | | | | |
| Case Manager* | 8123 | | | | | | | | |
| | \$33,852 | \$49,090 | 80 | Engineering Technician II | 6104 | | | | |
| | | | | Domestic Services Director | 7125 | | | | |
| | | | | Assistant to the Nursing Home Administrator | 8131 | | | | |
| 9 | \$17,4950 \$34,115 | \$25,3723 \$49,476 | 75 | Senior Accounting Specialist | 0103 | | | | |
| | | | | Network Support Specialist | 0211 | | | | |
| | | | | Circuit Clerk-Division Supervisor II | 1216 | | | | |
| | | | | Probation Officer I | 1301 | | | | |
| | | | | Inmate Assessment Specialist I* | 4108 | | | | |
| | | | | Clinic Nurse* | 8011 | | | | |
| | | | | Registered Nurse* | 8013 | | | | |
| | | | | Registered Nurse-Nursing Home | 8014 | | | | |
| | | | | Public Health Nurse* | 8015 | | | | |
| | | | | School Health Nurse Consultant* | 8017 | | | | |

Position Classifications and Pay Ranges for Fiscal Year 2008 (Proposed)

| <u>Pay Grade</u> | <u>Minimum</u> | <u>Maximum</u> | <u>B/W Hrs.</u> | <u>Title</u> | <u>Class Code</u> | | | |
|----------------------------------|-------------------------------------|----------------|---------------------------------------------|----------------------------------------------|-------------------|----|--------------------------------------|------|
| 9(cont.) | \$17,4950 | \$25,3723 | 75 | Communicable Disease Investigator* | 8105 | | | |
| | | | | Public Health Communications Specialist* | 8113 | | | |
| | | | | Quality Assurance Specialist* | 8127 | | | |
| | | | | Staff Sanitarian | 8403 | | | |
| | \$36,389 | \$52,774 | 80 | Animal Control Director | 2007 | | | |
| | | | | Emergency Communications Supervisor* | 3104 | | | |
| | | | | Juvenile Detention Officer | 4001 | | | |
| | | | | Juvenile Detention Program Coordinator | 4002 | | | |
| | | | | Detention Training/Accreditation Specialist* | 4011 | | | |
| | | | | Inmate Assessment Specialist II* | 4109 | | | |
| | | | | Operations Officer, Parks and Recreation | 7216 | | | |
| | | | | Fleet Manager | 7307 | | | |
| | | | | Assistant Director of Nursing-LPN | 8031 | | | |
| | | | | Social Services Director | 8325 | | | |
| Food Services Supervisor | 9017 | | | | | | | |
| 10 | \$20,1198 | \$29,1749 | 75 | Staff Accountant* | 0105 | | | |
| | | | | Internal Auditor* | 0106 | | | |
| | \$39,234 | \$56,891 | | Computer Services Coordinator* | 0213 | | | |
| | | | | Assistant States Attorney I* | 1105 | | | |
| | | | | Assistant Public Defender I* | 1112 | | | |
| | | | | Probation Officer II | 1302 | | | |
| | | | | Chief Deputy Coroner* | 2104 | | | |
| | | | | Assistant Chief County Assessment Officer | 5015 | | | |
| | | | | Planner-Building and Zoning* | 6011 | | | |
| | | | | Clinic Supervisor* | 8025 | | | |
| | | | | WIC Nutritionist/Program Coordinator* | 8043 | | | |
| | | | | Communicable Disease Program Coordinator* | 8107 | | | |
| | | | | Health Promotion Program Manager* | 8117 | | | |
| | | | | DCFS Lead Agency Coordinator* | 8121 | | | |
| | | | | Forensic Interviewer* | 8124 | | | |
| | | | | Case Management Supervisor* | 8125 | | | |
| | | | | Birth to Three Assurance Coordinator* | 8141 | | | |
| | | | | Bio-Terrorism/Public Health Planner* | 8128 | | | |
| | | | | \$41,849 | \$60,684 | 80 | Senior Staff Sanitarian* | 8405 |
| | | | | | | | Assistant Director-MMCCC Operations* | 3105 |
| | | | | | | | Facilities Maintenance Foreman | 7145 |
| | Juvenile Detention Shift Supervisor | 4003 | | | | | | |
| | Project Manager | 6101 | | | | | | |
| Highway Maintenance Coordinator | 7015 | | | | | | | |
| Assistant Director of Nursing-RN | 8030 | | | | | | | |
| 11 | \$47,080 | \$68,277 | Chief Deputy County Clerk* | 0027 | | | | |
| | | | Programmer | 0205 | | | | |
| | | | GIS Specialist | 0208 | | | | |
| | | | Network Security Specialist | 0214 | | | | |
| | | | Assistant States Attorney II | 1106 | | | | |
| | | | Assistant Public Defender II | 1113 | | | | |
| | | | Chief Deputy-Circuit Clerk | 1217 | | | | |
| | | | Deputy Director-Court Services | 1305 | | | | |
| | | | Assistant Director-MMCCC Technical Services | 3109 | | | | |
| | | | Assistant Superintendent-JDC | 4005 | | | | |
| | | | Jail Operations Supervisor | 4105 | | | | |
| | | | Civil Engineer I | 6105 | | | | |
| | | | Facilities Maintenance Supervisor | 7147 | | | | |

Position Classifications and Pay Ranges for Fiscal Year 2008 (Proposed)

| <u>Pay Grade</u> | <u>Minimum</u> | <u>Maximum</u> | <u>B/W Hrs.</u> | <u>Title</u> | <u>Class Code</u> |
|------------------|----------------|----------------|-----------------|------------------------------------------------|-------------------|
| 11 (cont.) | \$47,080 | \$68,277 | | Detention Health Supervisor | 8129 |
| 12 | \$51,789 | \$75,093 | | Risk Manager | 0047 |
| | | | | Assistant County Treasurer | 0111 |
| | | | | Systems/Database Coordinator | 0209 |
| | | | | Network Program Manager | 0215 |
| | | | | Director-Children's Advocacy Center | 0327 |
| | | | | Director-ESDA | 0329 |
| | | | | Assistant States Attorney III | 1107 |
| | | | | Assistant Public Defender III | 1114 |
| | | | | Command Lieutenant | 3006 |
| | | | | Civil Engineer II | 6106 |
| | | | | Highway Operations Officer | 6107 |
| | | | | Community Health Services Supervisor | 8021 |
| | | | | Maternal-Child Health Services Supervisor | 8023 |
| | | | | Communicable Disease/Health Program Supervisor | 8109 |
| | | | | Environmental Health Program Supervisor | 8406 |
| 13 | \$56,966 | \$85,459 | | Chief Systems/Database Coordinator | 0210 |
| | | | | Assistant Director, Information Services | 0217 |
| | | | | Director-Building and Zoning | 0325 |
| | | | | Director-Parks and Recreation | 0331 |
| | | | | Emergency Communications Director | 0335 |
| | | | | Supervisor of Assessments | 0345 |
| | | | | Assistant States Attorney IV | 1108 |
| | | | | Assistant Public Defender IV | 1115 |
| | | | | Command Lieutenant | 3006 |
| | | | | Superintendent of JDC | 4007 |
| | | | | Jail Superintendent | 4107 |
| | | | | Facilities Maintenance Director | 7148 |
| | | | | Assistant Administrator-Health Department | 8133 |
| | | | | Environmental Health Director | 8407 |
| 14 | \$61,240 | \$91,863 | | Assistant County Engineer | 6109 |
| | | | | Director of Nursing Services | 8029 |
| | | | | Director Personal Health Services | 8135 |
| 15 | \$65,832 | \$98,750 | | Director-Information Services | 0333 |
| | | | | Assistant Public Defender V | 1116 |
| 16 | \$69,124 | \$103,687 | | Court Services Director | 0323 |
| | | | | Assistant States Attorney V | 1109 |
| | | | | Chief Deputy Sheriff | 3009 |
| 17 | 72,581 | 108,869 | | County Engineer | 0315 |
| | | | | Nursing Home Administrator | 0339 |
| | | | | Public Defender | 0341 |
| 18 | \$74,395 | \$111,592 | | | |
| 19 | \$76,255 | \$114,393 | | Assistant County Administrator | 0301 |
| | | | | Health Department Administrator | 0337 |
| 20 | \$80,068 | \$120,100 | | | |
| 21 | \$92,077 | \$138,117 | | County Administrator | 0305 |

**RESOLUTION
TO ESTABLISH RATES FOR HEALTH AND LIFE INSURANCE COVERAGES
FOR FY 2008**

Whereas, the County of McLean provides group health insurance and offers the Health Alliance Health Alliance Preferred Provider Option (PPO) for employees, and;

Whereas, the County of McLean provides group life insurance and offers the Lincoln National Group Life Policy for employees, and;

Whereas, it is necessary to establish rates for employees and others who participate, in accordance with County policy, in such health and life coverages, now, therefore;

BE IT RESOLVED, by the County Board of McLean County, Illinois, now in regular session:

1. That the monthly rates which employees must provide, for employees on whose behalf the County contributes toward the cost of such coverages and provides 100% of the life insurance cost for the first \$10,000 of coverage, shall be as follows:

| PLAN | EMPLOYEE ONLY | EMPLOYEE +CHILDREN | EMPLOYEE +SPOUSE | FAMILY |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|
| Health Alliance PPO | \$59.52 | \$276.40 | \$301.02 | \$382.67 |
| Health Alliance PPO | \$66.00 | \$299.50 | \$325.20 | \$414.70 |

2. That the monthly rates which employees must provide when required to provide the full cost of health and non-contributory life insurance, such as those on a leave but not disabled, shall be as follows:

| PLAN | EMPLOYEE ONLY | EMPLOYEE +CHILDREN | EMPLOYEE +SPOUSE | FAMILY |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Health Alliance PPO | \$385.60 | \$732.60 | \$730.60 | \$947.60 |
| Health Alliance PPO | \$401.60 | \$763.60 | \$761.60 | \$987.60 |

3. That the monthly rates which employees must provide when required to provide the full cost of health insurance but nothing for life insurance, such as those who are disabled and have the life insurance premium waived or retired who have no life insurance shall be as follows:

| PLAN | EMPLOYEE ONLY | EMPLOYEE +CHILDREN | EMPLOYEE +SPOUSE | FAMILY |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Health Alliance PPO | \$384.00 | \$731.00 | \$729.00 | \$946.00 |
| Health Alliance PPO | \$400.00 | \$762.00 | \$760.00 | \$986.00 |

(2)

4. That the monthly rates which former employees must provide when required to provide the full cost of health insurance but nothing for life insurance, such as those covered by the Public Health Service Act shall be as follows:

| PLAN | EMPLOYEE ONLY | EMPLOYEE +CHILDREN | EMPLOYEE +SPOUSE | FAMILY |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Health Alliance PPO | \$391.70 | \$745.60 | \$743.60 | \$964.90 |
| Health Alliance PPO | \$408.00 | \$777.24 | \$775.20 | \$1,005.72 |

5. That the monthly rates which former employees must provide when required to provide the full cost of health insurance but who are disabled and covered by the Public Health Service Act and, thereby, able to extend their coverage from 18 months to 29 months, for months 19 through 29 shall be as follows:

| PLAN | EMPLOYEE ONLY | EMPLOYEE +CHILDREN | EMPLOYEE +SPOUSE | FAMILY |
|--------------------------------|---------------------|----------------------|----------------------|----------------------|
| Health Alliance PPO | \$576.00 | \$1096.50 | \$1093.50 | \$1419.50 |
| Health Alliance PPO | \$600.00 | \$1,143.00 | \$1,140.00 | \$1,479.00 |

6. That the County Administrator is authorized to sign the contracts and agreements necessary to effectuate this Resolution.

7. That this Resolution shall be effective immediately, with the above health insurance rates effective for coverages on and after January 1, 2008.

Adopted by the County Board of McLean County this 20th day of November, 2007.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board

Matt Sorensen,
Chairman, McLean County Board

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OFFICE OF THE ADMINISTRATOR

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

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

Memorandum

To: Chairman and Members, Finance Committee
From: John M. Zeunik, County Administrator
Date: November 1, 2007
Re: Request for Approval to Retain Outside Audit Firm

Background

Consistent with McLean County's past practices, and in accordance with authoritative guidance, the County Administrator's office worked with the County Auditor and the County Treasurer to develop and issue a Request for Proposals (RFP) for certified public accounting firms to perform audit and related services for fiscal years 2007 through 2009. Although there are no legal requirements to rotate audit firms, due to the fact that our previous firm had served for nine years, we sought proposals from other firms. After determining the level of interest among qualified firms, 10 RFP's were distributed. Five firms attended a pre-proposal conference on October 17th, 2007. Four firms submitted technical and cost proposals on October 29th, 2007.

Technical Proposals

A committee comprised of representatives from the County Auditor's office, the Treasurer's office and the Administrator's office reviewed all technical proposals for compliance with mandatory technical requirements listed in the RFP and determined that all four were qualified. The technical review committee then reviewed the technical proposals based on the proposed scope of services, audit approach, knowledge of recent Governmental Accounting Standards Board (GASB) pronouncements, experience and staff qualifications. The committee agreed that all four firms met the technical requirements set forth in the RFP.

Cost Proposals

After technical and staffing plan reviews were completed, the separate sealed cost proposals were opened and reviewed. We asked all respondents to provide two cost proposals—one cost proposal based on County staff accepting full responsibility for producing the Comprehensive Annual Financial Report (CAFR) and all supporting documents, disclosure notes and reconciliations and adjustments, and one cost proposal based on the audit firm continuing to provide substantial assistance to prepare the CAFR.

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|-------------------------------|-------------|-------------|-------------|
| McGladrey & Pullen | | | |
| No CAFR | \$72,075 | \$75,055 | \$77,565 |
| CAFR Assistance | 77,325 | 80,455 | 83,115 |
| Sikich | | | |
| No CAFR | \$85,775 | \$89,885 | \$94,555 |
| CAFR Assistance | 91,465 | 95,850 | 100,835 |
| Virchow Krause | | | |
| No CAFR | \$86,000 | \$89,000 | \$93,000 |
| CAFR Assistance | 91,000 | 95,000 | 99,000 |
| Crowe Chizek | | | |
| No CAFR | \$123,800 | \$130,000 | \$136,500 |
| CAFR Assistance | 129,800 | 136,500 | 143,000 |

Compliance with Statements on Auditing Standards No. 104 – 111, collectively known as the Risk Assessment Standards, is expected to require additional time and effort by the audit firm as well as County personnel. We anticipated this in our FY 2008 budget planning. As a result, there are sufficient funds budgeted to cover the proposed expense of either cost option.

Recommendations

We recommend the McGladrey & Pullen proposal as the most cost-effective choice for the County. The proposed price for each year of auditing services, whether we rely on County staff do the CAFR or the audit firm provides substantial CAFR preparation assistance, is the lowest of all proposals, and the proposal meets or exceeds all other criteria in the RFP.

Therefore, we request your approval for the County Administrator be authorized to enter into a contract for services with McGladrey & Pullen.

Based on their prior experience with McLean County, particularly with regard to completion of the Circuit Clerk's separate audit, we recommend the County Administrator be authorized to amend the existing contract for Circuit Clerk audit services with Guthoff & Company, LTD to extend their services for the period from FY 2007 through FY 2009.

All proposals and supporting materials are available in our offices for your review.

e:john/cobd/aud_recc2007-2009.doc