McLean County

FINANCE COMMITTEE AGENDA

Room 700, Law and Justice Center

Tuesday, September 2, 2003

9:00 A.M.

1. Roll Call

2. Approval of Minutes – August 5, 2003

3. Departmental Matters:

   A. Bob Keller, Health Department
      1) Items to be presented for Action:
         a) Request Approval of an Ordinance amending the Combined Appropriation Budget Ordinance – Grant Fund 0103 - WIC Obesity Grant 1-2
         b) Resolution amending the Fiscal Year 2003 Full-Time Equivalent Position Resolution – Grant Fund 103 – WIC Obesity Grant 3
      2) Items to be presented for Information:
         a) General Report
         b) Other

   B. Becky McNeil, County Treasurer
      1) Items to be presented for Action:
         a) Request Approval to Establish a Sale in Error Fee and Fund 4-9
      2) Items to be presented for Information:
         (Documents to be provided at meeting)
         a) Accept and place on file the County Treasurer's Report as of August 30, 2003
         b) Accept and place on file the County Treasurer's Investment Report as of August 30, 2003
         d) General Report
         e) Other

C. Don Lee, Nursing Home Administrator

1) Items to be presented for Information:

a) Monthly Report 10-12

b) General Report

c) Other

D. Ruth Weber, Recorder

1) Items to be presented for Action:

a) Request Approval of Emergency Appropriation Ordinance Amending FY 2003 Combined Annual Appropriation and Budget Ordinance, County General Fund 0001, Recorder's Department 0006, Program 008 13-14

b) Request Approval of a Resolution Amending the FY 2003 FTE Positions Resolution for the McLean County Recorder's Office 15

2) Items to be presented for Information

a) General Report

b) Other

E. John M. Zeunik, County Administrator

1) Items to be presented for Action:

a) Response to Outside Auditor's Management Letter of Advisory Comments 16-19

1) Circuit Court – McLean County Law Library 20-22

2) Recorder's Office – Reconciliation Process 23-72

b) EXECTIVE 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. Adjournment

Budget Amendment Narrative
Grant Fund 0103
WIC Obesity Grant

The McLean County Health Department was awarded a $10,000 increase in its FY04 (July 1, 2003 through June 30, 2004) to provide resource for prevention of childhood obesity among WIC enrollees. $5,000 of the grant award will be expended during County budget year 2003. The promotion of physical activity is a component of nutrition education for WIC clients. The program will utilize a portion of a part-time nutritionist to carry out the program through 48 classes. The goal of the program is to increase time spent in family physical activity, decrease time watching television, decrease time spent playing computer games, and increase the intake of fruits and vegetables. Pre and post-test will be utilized to measure the success of the program. The part-time WIC nutritionist will identify children at-risk for childhood obesity and provide a comprehensive educational and motivational program geared to achieve the program's goals.

An Ordinance of the McLean County Board
Amending the 2003 Combined
Appropriation and Budget Ordinance for Fund 0103

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 2003 appropriation in Fund 0103 Women, Infants, and Children (WIC) program, 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. That the Treasurer is requested to increase revenue line 0407-0031 Obesity Prevention grant within the WIC program - in Fund 0103, Department 0061, Program 0062, and creating an appropriation of $5,000.00.

2. That the County Auditor is requested to increase the appropriations of the following line - item accounts in Fund 0103, Department 0061, Program 0062, WIC Grant as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	INCREASE	NEW AMOUNT
0515-0001	Part Time Employees	$ 10,876	$ 3,878	$ 14,759
0599-0001	County IMRF Contrib.	$ 8,911	$ 254	$ 9,165
0599-0003	Social Security Contrib.	$ 14,557	$ 306	$ 14,863
0612-0001	Books/Videos/Publications	$ 1,200	$ 325	$ 1,525
0629-0001	Printed Forms	$ 3,000	$ 125	$ 3,125
0630-0001	Postage	$ 2,150	$ 112	$ 2,262
	TOTALS:	$ 40,694	$5,000	$ 45,644

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 _____, 2003.

ATTEST:

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

APPROVED:

_____
Michael F. Sweeney Chairman of the McLean County Board

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A Resolution Amending the Fiscal Year 2003 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2003 McLean County Combined Appropriation and Budget Ordinance for Fund 0103.

WHEREAS, the County Board adopted a funded Full-Time Equivalent Position Resolution on November 19, 2002 which became effective on January 1, 2003; and,

WHEREAS, it becomes necessary to increase the Funded Full-Time Equivalent Position Resolution to authorize position changes associated with additional grant resources for an Obesity Prevention Grant from the Illinois Department of Public Health to be used to decrease obesity rates among families served by the McLean County WIC program.

Therefore, Be it resolved by the McLean County Board, now in regular session, that the said funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

Action	Fund	Program	Position Classification	Annual FTE	Months	Now	New
Increase	0103-0061	0062	0515-8041	.31	6.0	.35	.51

This Amendment shall become effective and be in full force immediately upon adoption.

Adopted by the County Board of McLean County this _____day of _____ 2003.

APPROVED

_____

Michael F. Sweeney, Chairman
McLean County Board

ATTEST:

_____

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

adm\budg\03fteobesity

McLean County

REBECCA C. McNEIL
COUNTY TREASURER
(309) 888-5180
104 W. Front Room 706 P.O. Box 2400 Bloomington, Illinois 61702-2400

DATE: 08/25/03

TO: Members of the Finance Committee

FROM: Rebecca McNeil, McLean County Treasurer

RE: Request to Establish Sale In Error Fee and Fund

Attached are two citations from the Illinois Property Tax Code. The first citation is 35 ILCS 200/21-310, which details the provisions that determine when the sale of a parcel meets the criteria to be deemed a Sale In Error. The second citation is 35 ILCS 200/21-330, which allows Counties of under 3,000,000 inhabitants to impose a fee of up to $60 for each parcel sold at the tax sale. These fees are to be deposited into a special Sale In Error fund. The use of the amounts collected is only permitted if the County is ordered by the court to satisfy payment of interest, fees and costs in the event of a Sale In Error.

A general survey conducted by my office of counties that are comparable in size to McLean County as well as those counties that geographically surround McLean County. The fee that each county charges tends to vary from $20.00-$60.00. Counties that are much smaller in size tend to charge a smaller fee because they have a lower volume of parcels sold in the tax sale. The lower volume of parcels sold at the tax sale makes the potential for a Sale In Error much lower. Counties that are comparable in size to McLean County are typically charging the maximum fee of $60.00 per parcel for two reasons. The potential for a Sale In Error is higher due to the higher volume of sales and the fee could be a future source of revenue to the General Fund. Per the sec. 21-330, any fees accrued over $500,000.00 shall be paid to the General Fund of the County.

After reviewing our prior Sale In Error cases, a lower fee of $20.00 is recommended. This is a reasonable fee that would be sufficient to maintain such a fund and meet the needs of its intended purpose. The taxpayer already must pay $54.00 in statutory fees and costs as a result of the sale as well as a $70.00 to the County Clerk's Office at the time of redemption.

In 2002, the McLean County Collector billed $177.9 million in real estate property taxes and collected approximately 99.1% prior to the tax sale. At the tax sale, 974 parcels totaling $1.6 million in delinquency were sold. A tremendous amount of work and expense is incurred by the Treasurer's Office in preparing and conducting the tax sale on those delinquent parcels.

Based on these numbers, a fee of $20.00 would generate over $19,000.00 into the fund each year. In the past, payment on interest, fees and costs in the case of a Sale In Error were withheld from the Collector's Indemnity Fund. In reviewing the guidelines for the Indemnity Fund, I have found that fund is not intended for this use. Therefore, if we do not establish the Sale In Error Fee to build up the fund, satisfying the judgements against the County would be at our expense.

(2) fraudulently induces a party to forego bringing an action for the recovery of the property;

(3) makes a deceptive misrepresentation during the course of negotiating an agreement under subsection (c) of Section 21-305; or

(4) conspires to violate any of the provisions of this subsection.

(b) Commission of any one act described in subsection (a) is a Class A misdemeanor. Commission of more than one act described in subsection (a) during a single course of conduct is a Class 4 felony. A second or subsequent conviction for violation of any portion of this Section is a Class 4 felony.

(c) The State's Attorney of the county in which a judgment for indemnity under Section 21-305 is entered may bring a civil action in the name of the People of the State of Illinois against a person who violates paragraph (1), (2), or (3) of subsection (a). Upon a finding of liability in the action the court shall enter judgment in favor of the People in a sum equal to three times the amount of the judgment for indemnity, together with costs of the action and reasonable attorney's fees. The proceeds of any judgment under this subsection shall be paid into the general fund of the county.

(Source: P.A. 91-564, eff. 8-14-99.)

Sec. 21-310. Sales in error.

(a) When, upon application of the county collector, the owner of the certificate of purchase, or a municipality which owns or has owned the property ordered sold, it appears to the satisfaction of the court which ordered the property sold that any of the following subsections are applicable, the court shall declare the sale to be a sale in error:

(1) the property was not subject to taxation, or all or any part of the lien of taxes sold has become null and void pursuant to Section 21-95,

(2) the taxes or special assessments had been paid prior to the sale of the property,

(3) there is a double assessment,

(4) the description is void for uncertainty,

(5) the assessor, chief county assessment officer, board of review, board of appeals, or other county official has made an error (other than an error of judgment as to the value of any property),

(5.5) the owner of the homestead property had tendered timely and full payment to the county collector that the owner reasonably believed was due and owing on the homestead property, and the county collector did not apply the payment to the homestead property; provided that this provision applies only to homeowners, not their agents or third-party payors,

(6) prior to the tax sale a voluntary or involuntary petition has been filed by or against the legal or beneficial owner of the property requesting relief under the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13, or

(7) the property is owned by the State of Illinois, a municipality, or a taxing district.

(b) When, upon application of the owner of the certificate of purchase only, it appears to the satisfaction of the court which ordered the property sold that any of the following subsections are applicable, the court shall declare the sale to be a sale in error:

(1) A voluntary or involuntary petition under the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been filed subsequent to the tax sale and prior to the issuance of the tax deed.

(2) The improvements upon the property sold have been substantially destroyed or rendered uninhabitable or otherwise unfit for occupancy subsequent to the tax sale and prior to the issuance of the tax deed.

(3) There is an interest held by the United States in the property sold which could not be extinguished by the tax deed.

(4) The real property contains a hazardous substance, hazardous waste, or underground storage tank that would require cleanup or other removal under any federal, State, or local law, ordinance, or regulation, only if the tax purchaser purchased the property without actual knowledge of the hazardous substance, hazardous waste, or underground storage tank. This paragraph (4) applies

only to tax purchases occurring after January 1, 1990 and if the owner of the certificate of purchase has made application for a sale in error at any time before the issuance of a tax deed.

If a sale is declared to be a sale in error, the county clerk shall make entry in the tax judgment, sale, redemption and forfeiture record, that the property was erroneously sold, and the county collector shall, on demand of the owner of the certificate of purchase, refund the amount paid, pay any interest and costs as may be ordered under Sections 21-315 through 21-335, and cancel the certificate so far as it relates to the property. The county collector shall deduct from the accounts of the appropriate taxing bodies their pro rata amounts paid.

(Source: P.A. 91-177, eff. 1-1-00; 91-357, eff. 7-29-99; 91-924, eff. 1-1-01; 92-224, eff. 1-1-02.)

Sec. 21-315. Refund of costs; interest on refund.

(a) The court which orders a sale in error under Section 21-310, 22-35, or 22-50 shall also award a refund of all costs paid by the owner of the certificate of purchase or his or her assignor which were posted to the tax judgment, sale, redemption and forfeiture record.

(b) In those cases which arise solely under grounds set forth in Section 21-310, the court shall also award interest on the refund of the amount paid for the certificate of purchase, except as otherwise provided in this Section. Interest shall be awarded and paid to the tax purchaser at the rate of 1% per month from the date of sale to the date of payment, or in an amount equivalent to the penalty interest which would be recovered on a redemption at the time of payment pursuant to the order for sale in error, whichever is less. Interest shall not be paid when the sale in error is made pursuant to paragraph (2) or (4) of subsection (b) of Section 21-310, Section 22-35, Section 22-50, any ground not enumerated in Section 21-310, or in any other case where the court determines that the tax purchaser had actual knowledge prior to the sale of the grounds on which the sale is declared to be erroneous.

(c) When the county collector files a petition for sale in error under Section 21-310 and mails a notice thereof by certified or registered mail to the tax purchaser, any interest otherwise payable under this Section shall cease to accrue as of the date the petition is filed, unless the tax purchaser agrees to an order for sale in error upon the presentation of the petition to the court. Notices under this subsection may be mailed to the original owner of the certificate of purchase, or to the latest assignee, if known. When the owner of the certificate of purchase contests the collector's petition solely to determine whether the grounds for sale in error are such as to support a claim for interest, the court may direct that the principal amount of the refund be paid to the owner of the certificate of purchase forthwith. If the court thereafter determines that a claim for interest lies under this Section, it shall award such interest from the date of sale to the date the principal amount was paid.

(Source: P.A. 89-69, eff. 6-30-95; 90-655, eff. 7-30-98; 92-224, eff. 1-1-02.)

Sec. 21-320. Refund of other taxes paid by holder of certificate of purchase.

The court which orders a sale in error shall order the refund of all other taxes paid or redeemed by the owner of the certificate of purchase or his or her assignor subsequent to the tax sale, together with interest on those other taxes under the same terms as interest is otherwise payable under Section 21-315. The interest under this subsection shall be calculated at the rate of 1% per month from the date the other taxes were paid and not from the date of sale. The collector shall take credit in settlement of his or her accounts for the refund of the other taxes as in other cases of sale in error under Section 21-310. (Source: P.A. 86-286; 86-415; 87-669; 88-455; 92-224, eff. 1-1-02.)

Sec. 21-325. Orders for payment of interest - Counties of 3,000,000 or more.

In counties with 3,000,000 or more inhabitants, all orders for payment of interest or costs under Sections 21-315 and 21-320 shall be paid as provided in Sections 21-330, 21-335 and 21-340. In all other counties, the county treasurer may determine in his or her discretion whether payment of interest and costs shall be made as

provided in Sections 21-330, 21-335 and 21-340. In the other counties, where the treasurer determines not to make payment as provided in those subsections, the treasurer shall pay any interest or costs awarded under this Section pro rata from those accounts where the principal refund of the tax sale purchase price under Section 21-310 is taken. (Source: P.A. 86-286; 86-415; 87-669; 88-455.)

Sec. 21-330. Fund for payment of interest.
In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to $60, which shall be paid to the county collector, upon each person purchasing any property at a sale held under this Code, prior to the issuance of any certificate of purchase. Each person purchasing any property at a sale held under this Code in a county with 3,000,000 or more inhabitants shall pay to the county collector, prior to the issuance of any certificate of purchase, a fee of $100 for each item purchased. That amount shall be included in the price paid for the certificate of purchase and the amount required to redeem under Section 21-355.

All sums of money received under this Section shall be paid by the collector to the county treasurer of the county in which the property is situated for deposit into a special fund. It shall be the duty of the county treasurer, as trustee of the fund, to invest the principal and income of the fund from time to time, if not immediately required for payments under this Section, in investments as are authorized by Sections 3-10009 and 3-11002 of the Counties Code. The fund shall be held to satisfy orders for payment of interest and costs obtained against the county treasurer as trustee of the fund. No payment shall be made from the fund except by order of the court declaring a sale in error under Section 21-310, 22-35, or 22-50. Any moneys accumulated in the fund by the county treasurer in excess of $500,000 shall be paid each year prior to the commencement of the annual tax sale, first to satisfy any existing unpaid judgments entered pursuant to Section 21-295, and any funds remaining thereafter shall be paid to the general fund of the county. (Source: P.A. 88-455; 88-676, eff. 12-14-94; 89-342, eff. 1-1-96; 92-224, eff. 1-1-02.)

Sec. 21-335. Claims for interest and costs.
Any person claiming interest or costs under Sections 21-315 through 21-330 shall include the claim in his or her petition for sale in error under Section 21-310, 22-35, or 22-50. Any claim for interest or costs which is not included in the petition is waived, except interest or costs may be awarded to the extent permitted by this Section upon a sale in error petition filed by the county collector, without requiring a separate filing by the claimant. Any order for interest or costs upon the petition for sale in error shall be deemed to be entered against the county treasurer as trustee of the fund created by this Section. The fund shall be the sole source for payment and satisfaction of orders for interest or costs, except as otherwise provided in this subsection. If the court determines that the fund has been depleted and will not be restored in time to pay an award with reasonable promptness, the court may authorize the collector to pay the interest portion of the award pro rata from those accounts where the principal refund of the tax sale purchase price under Section 21-310 is taken. (Source: P.A. 86-286; 86-415; 87-669; 88-455; 92-224, eff. 1-1-02.)

Sec. 21-340. Recovery of amount of tax or special assessment paid by purchaser at erroneous sale.
In addition to all other remedies, when the purchaser or assignee of a certificate of purchase that has been declared an erroneous sale, has paid any tax or special assessment upon the property sold, which was not paid by the owner of the property and was not refunded to the tax purchaser or assignee by the county, the purchaser or assignee may recover from the owner the amount he or she paid, with 10% interest, as money paid for the owner's use. (Source: P.A. 84-644; 88-455.)

Division 7. Redemption procedures and notice requirements

Sec. 21-345. Right of redemption.
(a) Property sold under this Code may be redeemed only by those persons having a right of redemption as defined in this Section and only in accordance with this Code.

An Ordinance of the McLean County Board
Providing for an Additional Tax Sale in Error Fee for Payment of Interest and Costs
Obtained in a Sale in Error Transaction and
Establishing a Special Revenue Fund for Deposit and Investment of such Fees

WHEREAS, 35 *ILCS* 200/21-330 provides that, in counties of under 3,000,000 inhabitants, the McLean County Board may impose a fee of up to $60.00, which shall be paid to the County Collector, upon each person purchasing any parcel of property at the tax sale, prior to the issuance of any certificate of purchase; and,

WHEREAS, 35 *ILCS* 200/21-330 provides that all sums of money received under this Section shall be deposited by the County Treasurer into a Special Revenue Fund; and,

WHEREAS, this Special Revenue Fund shall be used by the County Treasurer to satisfy orders for payment of interest and costs obtained against the County Treasurer as trustee of this Special Revenue Fund; and,

WHEREAS, the McLean County Treasurer has recommended that the County Board enact an Ordinance providing for an additional tax sale in error fee of $20.00 to be paid by each person purchasing any parcel of property at the tax sale; and,

WHEREAS, the McLean County Treasurer has recommended that the County Board establish a Special Revenue Fund for the deposit and investment of all fees collected pursuant to this Ordinance; and,

WHEREAS, the Finance Committee, at its regular meeting on September 2, 2003, recommended that the additional tax sale in error fee of $20.00 to be paid by each person purchasing any parcel of property at the tax sale; and,

WHEREAS, the Finance Committee, at its regular meeting on September 2, 2003, recommended that the County Board establish a Special Revenue Fund for the deposit and investment of all fees collected pursuant to this Ordinance; and,

WHEREAS, the Finance Committee, at its regular meeting on September 2, 2003, recommended that the County Board establish this additional tax sale in error fee of $20.00 and this Special Revenue Fund to satisfy orders for payment of interest and costs obtained against the County Treasurer; now, therefore,

BE IT ORDAINED by the McLean County Board as follows:

(1) In accordance with the provisions of 35 *ILCS* 200/21-330, the McLean County Board hereby approves and adopts an additional tax sale in error fee of $20.00 to be paid by each person purchasing any parcel of property at the tax sale.

(2) In accordance with the provisions of 35 *ILCS* 200/21-330, the McLean County Board hereby approves and directs that the additional tax sale in error fee of $20.00 shall be deposited into a Special Revenue Fund set up by the County Treasurer and any moneys collected pursuant to this Ordinance and deposited into this Special Fund must be used solely to satisfy orders for payment of interest and costs obtained against the County Treasurer.

(3) The additional tax sale in error fee of $20.00 to be paid by each person purchasing any parcel of property at the tax sale shall become effective on October 1, 2003.

(4) The McLean County Board directs the County Clerk to forward a certified copy of this Ordinance to the County Treasurer, the County Clerk, the County Auditor, the First Civil Assistant State's Attorney and the County Administrator.

ADOPTED by the McLean County Board this 16th day of September, 2003.

ATTEST:

APPROVED:

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

Michael F. Sweeney, Chairman
McLean County Board

N COUNTY NURSING HOME
ED EXPENDITURE
gust 27, 2003

	2003 BUDGET	2003 MONTHLY ALLOC	JULY,2003 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 37986	PROJECTED VARIANCE 37986
ES	3,038,047	258,026	268,168	1,764,564	1,824,126	1,213,921	59,562	1	3,140,594	102,547
	141,573	12,024	12,497	82,229	83,727	57,846	1,498	1	144,152	2,579
FE	324,233	10,212	27,538	188,322	188,322	135,911	0	1	324,233	0
EC	232,411	19,739	20,515	134,989	137,448	94,962	2,459	1	236,645	4,234
AB	25,000	2,123	2,123	14,521	14,521	10,479	0	1	25,000	0
ACK	0	0	0	0	0	0	0	#DIV/0!	0	0
NNEL	3,761,264	302,124	330,841	2,184,624	2,248,143	1,513,120	63,519	1	3,870,624	109,360
DDITIES	609,731	51,785	54,396	354,145	327,486	282,245	(26,659)	1	563,832	(45,899)
ACTUAL	1,187,805	100,695	85,164	689,903	619,392	568,413	(70,511)	1	1,066,407	(121,398)
L	168,370	14,300	0	97,793	59,811	108,559	(37,982)	0	102,976	(65,394)
TOTAL	5,727,170	468,904	470,401	3,326,466	3,254,832	2,472,337	(71,633)	1	5,603,838	(123,331)

N COUNTY NURSING HOME
ED REVENUE
ugust 27, 2003

	2003 BUDGET	2003 MONTHLY ALLOC	JULY,2003 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 37,986	PROJECTED VARIANCE 37,986
ARE REVENUE	775,400	65,856	80,973	450,369	497,303	278,097	46,934	1	856,205	80,805
EVENUE	2,454,698	208,481	211,070	1,425,742	1,379,441	1,075,257	(46,301)	1	2,374,981	(79,717)
OLING REIMB	0	0	0	0	0	0	0	#DIV/0!	0	0
UNDRY	7,100	603	589	4,124	4,019	3,081	(104)	1	6,920	(180)
OOD	31,501	2,675	2,822	18,296	19,145	12,356	849	1	32,962	1,461
	500	42	21	290	285	215	(5)	1	491	(9)
AY REVENUE	1,766,600	150,040	177,784	1,026,080	1,189,179	577,421	163,099	1	2,047,408	280,808
SS	7,300	620	205	4,240	1,029	6,271	(3,211)	0	1,772	(5,528)
EST EARNED	60,000	5,096	2,088	34,849	17,486	42,514	(17,363)	0	30,106	(29,894)
OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0	0
FER IN	373,723	31,741	32,991	217,067	222,179	151,544	5,113	1	382,526	8,803
NONE REIMB	0	0	750	0	5,250	(5,250)	5,250	#DIV/0!	9,039	9,039
ACC REVENUE	5,476,822	465,155	509,292	3,181,058	3,335,317	2,141,505	154,259	1	5,742,409	265,587
ACC REVENUE	5,476,822	465,155	509,292	3,181,058	3,335,317	2,141,505	154,259	1	5,742,409	265,587
ACCRUED EXPENS	(5,727,170)	(468,904)	(470,401)	(3,326,466)	(3,254,832)	(2,472,337)	71,633	1	(5,603,838)	(123,331)
EV - (ACC EXP)	(250,348)	(3,750)	38,891	(145,407)	80,485	(330,832)	225,892		138,571	
S CAP EXP	0	14,300	0	97,793	59,811	108,559	(37,982)		102,976	
ALANCE	(250,348)	10,550	38,891	(47,614)	140,296	(222,273)	187,910		241,547	

N COUNTY NURSING HOME

31 DAYS

2003

ENSUS

JULY

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
E	7	7	7	6	6	6	6	6	6	4	5	4	4	4	4	4	4	4	4	4	5	5	4	4	4	4	4	4	4	5	5	150	
	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
	2	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	108	
	1	1	2	2	2	2	2	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	65	
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	1	1	1	1	1	2	2	37	
AL	13	14	14	14	14	14	14	14	14	13	14	13	13	13	13	13	13	13	13	13	13	13	14	14	13	13	13	13	13	13	13	423	
T																																	
	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
	78	78	77	77	77	78	78	78	78	78	77	77	77	77	78	78	78	78	78	78	78	78	77	77	77	77	77	77	77	77	76	2401	
	5	5	5	5	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	148	
	42	42	41	42	42	42	42	42	42	42	42	42	41	41	41	41	41	41	41	41	40	40	41	41	42	42	42	42	42	42	42	1287	
AL	127	127	125	125	125	126	126	126	126	126	126	126	125	125	126	126	126	126	126	126	125	125	125	125	126	126	126	126	126	126	125	3898	
E	7	7	7	6	6	6	6	6	6	4	5	4	4	4	4	4	4	4	4	4	5	5	4	4	4	4	4	4	4	5	5	150	4.84
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	124	4.00
	80	81	80	80	80	81	81	81	81	81	80	80	80	80	82	82	82	82	82	82	82	82	81	81	81	81	81	81	81	81	79	2509	80.94
	6	6	7	7	6	6	6	6	6	7	7	8	8	8	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	213	6.87
AL	43	43	42	43	43	43	43	43	43	43	43	43	42	42	42	42	42	42	42	42	41	42	43	43	43	43	43	43	43	44	44	1324	42.71
OUSE	140	141	140	140	139	140	140	140	140	139	139	139	138	138	139	139	139	139	139	139	139	140	139	139	139	139	139	139	140	141	139	4320	139.35
OE	0	0	1	0	1	0	0	0	0	1	1	1	2	2	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	28	0.90
ENSUS	140	141	141	141	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	141	140	141	140	140	140	140	141	142	140	4346	140.26
ES	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	10	9	10	10	10	10	9	8	10		
Y	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		

McLEAN COUNTY NURSING HOME

CENSUS Report - 2003

MONTH	AVG MEDICARE	AVG PVT PAY	AVG IDPA	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	10.06	47.29	78.29	0.55	136.19	13.81
FEBRUARY	10.68	48.36	76.14	1.50	136.68	13.32
MARCH	7.13	50.29	76.42	1.65	135.49	14.51
APRIL	7.53	52.97	78.13	1.53	140.16	9.84
MAY	7.32	51.58	81.94	1.23	142.06	7.94
JUNE	9.40	47.57	83.80	0.87	141.63	8.37
JULY	4.84	49.58	84.94	0.90	140.25	9.75
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
YTD AVERAGE	8.14	49.66	79.95	1.17	138.92	11.08
% OF CAPACITY	5.42%	33.11%	53.30%	0.78%	92.62%	7.38%

An EMERGENCY APPROPRIATION Ordinance
Amending the McLean County Fiscal Year 2003
Combined Annual Appropriation and Budget Ordinance
County General Fund 0001, Recorder's Department 0006
Program 0008

WHEREAS, the McLean County Board, on November 19, 2002, adopted the Combined Annual Appropriation and Budget Ordinance, which sets forth the revenues and expenditures deemed necessary to meet and defray all legal liabilities and expenditures to be incurred by and against the County of McLean for the 2003 Fiscal Year beginning January 1, 2003 and ending December 31, 2003; and,

WHEREAS, the Combined Annual Appropriation and Budget Ordinance includes the operating budget for the General Fund 0001, the County Recorder Department 0006, Legal Recordings Program 0008; and,

WHEREAS, the Finance Committee, at its meeting on Tuesday, September 2, 2003, recommended approval of the proposed change in the Full-Time Equivalent Positions Resolution to the Recorder's Office; and,

WHEREAS, the Finance Committee, at a regular meeting on Tuesday, September 2, 2003, recommended approval of an Emergency Appropriation Ordinance amending the McLean County Fiscal Year 2003 Combined Annual Appropriation and Budget Ordinance, now, therefore,

BE IT ORDAINED by the McLean County Board as follows:

(1) That the County Treasurer is hereby directed to make an Emergency Appropriation from the unappropriated fund balance of the County Recorder's Document Storage Fund 0137 in the amount of $8,524 and to amend the Fiscal Year 2003 Combined Annual Appropriation and Budget Ordinance as follows:

	ADOPTED	ADD	AMENDED
County Recorder Department 0006			
0001-0006-0008-0450.0011			
Transfer from other funds	$8,524.00	$8,524.00	$17,048.00

(2) That the County Auditor is hereby directed to add to the appropriated budget of the County Recorder's Department 0006, Legal Recordings Program 0008 the following appropriation:

	ADOPTED	ADD	AMENDED
Occasional/Seasonal Employees Salaries 0001-0006-0008-0516.0001	$8,524.00	$8,524.00	$17,048.00
TOTAL:		$8,524.00	

(3) That the County Clerk shall provide a certified copy of this ordinance to the County Administrator, County Auditor, County Treasurer, and the County Recorder.

ADOPTED by the County Board of McLean County, Illinois, this 16th day of September, 2003.

ATTEST:

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

APPROVED:

Michael F Sweeney, Chairman
McLean County Board

E://john/Cobd/EA_Recorder_Seasonal.doc

RESOLUTION AMENDING THE FISCAL YEAR 2003
FUNDED FULL-TIME EQUIVALENT POSITIONS RESOLUTION
FOR THE McLEAN COUNTY RECORDER'S OFFICE

WHEREAS, the McLean County Board adopted a Funded Full-Time Equivalent (FTE) Position's Resolution on November 21, 2002 which became effective on January 1, 2003; and,

WHEREAS, the Recorder's Office has recommended that the present staffing in the Recorder's Legal Recordings Division be increased by one-half full-time equivalent position in order to process the indexing of land titles in a timely manner; and,

WHEREAS, the Finance Committee, at its meeting on September 2, 2003, recommended approval of the proposed change in the Full-Time Equivalent Positions Resolution to the Recorder's Office; now, therefore,

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

Fund-Dept-Prog	Pay Grade	Position Classification	Full-Time Now	Full-Time Amend	Full-Time New
0001-0006-0008	0M	0516.0010 Clerical Assistant - Seasonal	.5	.5	1.0

The County Clerk is hereby directed to provide a certified copy of this Resolution to the County Recorder, the County Treasurer, and the County Administrator.

ADOPTED by the County Board of McLean County, Illinois, this 16th day of September, 2003.

ATTEST:

APPROVED:

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

Michael F. Sweeney,
Chairman of the County Board
McLean County Illinois

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Clifton Gunderson LLP
Certified Public Accountants & Consultants

May 2, 2003

CONFIDENTIAL

Chairman and County Board
McLean County, Illinois
Bloomington, Illinois

In planning and performing our audit of the general-purpose financial statements of McLean County, Illinois (County) for the year ended December 31, 2002, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control. Our consideration of the internal control was only a part of our overall audit plan and was not intended to be a complete review of all of the County's accounting procedures, therefore, it would not necessarily disclose all reportable conditions or other comments for improvement. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

As a result of the procedures described above, we have the following comments and recommendations for improvement.

RECORDER'S OFFICE

The Recorder's office collects various fees which are deposited on a daily basis with the Treasurer's office. During the year, the Recorder's office purchased an upgraded computerized receipts system which records the different types of fees by category. We were informed by personnel in the Recorder's office that the receipts per the Recorder's system (subsidiary records) are being reconciled to the general ledger daily. However, these reconciliations are not maintained and therefore, there is no evidence provided to us that indicates that the appropriate reconciliations are performed throughout the year. For the year ended December 31, 2002 unreconciled differences between the subsidiary records and the general ledger exist for the various revenue categories and could not be reconciled.

Additionally, the Recorder's office purchases and uses revenue stamps and thereby maintains a physical inventory of revenue stamps at any given point in time. No less than monthly, the physical inventory of revenue stamps should be reconciled to the descending stamp meter ledger. The verified physical inventory of stamps should be accounted for in the reconciled analysis of sales and purchases of revenue stamps that are reflected in the general ledger of McLean County.

Additionally, we noted that the revenues reported to the County Board in the Recorder's Semi-Annual reports do not agree to the revenue actually recorded in the general ledger. In discussing this issue with the Recorder, it was suggested that the differences are most likely due to problems with the office's old software system. In reviewing a sample of reports generated by the new system, it appears that it's capabilities are more enhanced and should provide a more accurate means of accounting for the office's revenues.

Although this new system should provide improved operational reporting and thereby reduce the amount of discrepancies in the future, performing regular reconciliations between the system and the general ledger will allow the Recorder's office to more effectively monitor the revenue received and will provide them with a formal means of verifying that the general ledger accurately reflects the actual revenue at any given point in time.

The reconciliation process is a key part of detective controls including identification of errors or possibly misappropriations and adds validity to the integrity of recorded transactions. Each office should be responsible for the respective review and reconciliation of the revenue recognized, purchases made, and inventory carried.

We recommend that the Recorder's office reconcile transactions per their computer system and inventory process to the County general ledger on a monthly basis and maintain appropriate documentation of such reconciliations. Any differences should be investigated and corrected immediately. Documentation should be retained by the Recorder's office reflecting the reconciliation and evidence of review of such.

SHERIFF'S OFFICE

We noted that the software system utilized by this department for its inmate refund account does not have the capability to generate subsidiary detail information itemizing balances and to whom the amounts are owed as of a given date for any prior time period (other than real time). Although monthly reconciliations are being performed, with all receipts and disbursements accounted for, the inability of the system to produce a detail listing results in the office not being able to substantiate the balance at year end or other specific times, such as monthly in the refund account with an underlying subsidiary listing.

We recommend that the County discuss this circumstance with the software vendor to determine a solution to correct this deficiency. If this problem cannot be corrected, an individual independent of the receipt and disbursement process should be assigned to generate such a report on the last day of every month and then perform the reconciliation process.

SPECIAL REVENUE FUNDS

During the course of the audit, we noted that several special revenue funds (Case Coordination Unit, Community Policing Domestic Violence, Probation Early Intervention, and Violent Crime Defense Grant) had no activity during the year. At December 31, 2002, some of the funds had sizeable cash balances remaining.

Some of these funds appear to be grant funds that the grant period has expired. We recommend that the County investigate the source of these funds and determine the proper disposition of any remaining funds.

LAW LIBRARY FUND

Over the past two years, expenditures have exceeded revenues by a total of $40,792 ($11,162 in 2002 and $29,630 in 2001) in the Law Library Fund. At December 31, 2002, this fund has a deficit fund balance of $74,651 and has effectively "borrowed" from other funds to cover this deficit.

We recommend that the County either increase revenues, decrease expenditures, and implement controls to limit expenditures that are in excess of available funds, in order to eliminate the fund deficit.

YEAR END REVENUE ACCRUALS

During our testing of various revenue accruals, particularly in the grant-related areas, we noted that there were still several amounts that required adjustment at year-end. In most cases, the adjustments related to areas where revenue is recognized only to the extent that it is expended.

At cut-off periods, and specifically at year-end when accruals are booked, all expenditures should be accrued and then the revenue position should be analyzed. Funds that have been received in advance of expenditure should be deferred to the extent unexpended. For grants that have expended funds in advance of receipt, receivables/revenue should be recognized to the extent that the expenditures do not exceed the grant funding availability.

Our adjustments were not significant, however, various adjustments were necessary to appropriately match the grant revenues with expenditures. We recommend that the County continually monitor expenditure accruals as they are made at year-end for impact to the revenue accruals.

ACCOUNTS RECEIVABLE – PUBLIC BUILDING COMMISSION

At December 31, 2002, a receivable from the Public Building Commission (PBC) of approximately $197,000 was recorded in the general fund. This balance represents an excess of expenditures over revenue received for maintenance performed on the Law and Justice building in 1991, 1992, and 1993.

The Law and Justice Additional Rent fund levies taxes to pay the PBC an additional monthly rental amount. The PBC will then reimburse the McLean County general fund for maintenance performed on the Law and Justice building.

Governmental accounting standards specify that revenues are recognized only when they become measurable and available as net current assets. As this receivable balance has been outstanding for nine or more years, it does not meet the criteria for accrual. Due to the length of time this receivable has been outstanding, we recommend that the County consider each year whether the balance or portion thereof will be collected in the next fiscal year and appropriately classify the portion which is deemed long-term.

NEW ACCOUNTING STANDARDS

Financial Reporting Model

The Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, in June 1999. This statement establishes new financial reporting standards for state and local governments that will create new information and will restructure much of the information that governments have presented in the past. The new basic financial statements and required supplemental information will include the following: (1) management's discussion and analysis; (2) basic financial statements which consist of (a) government-wide financial statements, (b) fund financial statements, and (c) notes to the financial statements; and (3) other required supplemental information. This statement will be effective for the County's year ending December 31, 2003.

In order to ensure that the reporting requirements under Statement No. 34 are effectively and efficiently implemented for its December 31, 2003 financial statements, we recommend that the County continue to monitor the progress made toward achieving the steps outlined in its GASB #34 implementation plan and that the timetable for completion of these specific tasks is adhered to.

* * * * * * * *

This report is intended solely for the information and use of the County Board, management and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

* * * * * * * *

We would be please to discuss these comments and recommendations with you at any time.

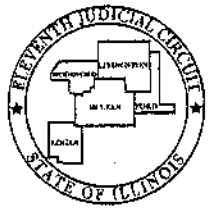
Sincerely,

Clifton Gunderson LLP

TRIAL COURT ADMINISTRATOR

ELEVENTH JUDICIAL CIRCUIT

William J. Scanlon
Trial Court Administrator
Law & Justice Center RM 305
Bloomington, IL 61701
(309) 888-5288
(309) 888-5602 FAX



COUNTIES
Ford
Livingston
Logan
McLean
Woodford

July 16, 2003

TO: Finance Committee
John Zeunik

FROM: William J. Scanlon

RE: Meeting with Finance Committee regarding the McLean County Law Library

In regard to the July 11 letter outlining the management letter from Clifton Gunderson, detailing a deficit fund balance in the Law Library, the Circuit Court will be responding in detail by July 30. The Court would request that the meeting with the Finance Committee be postponed until September. Judge Ronald Dozier is the supervising judge for the Law Library, and he will be unable to attend the August 5th meeting.

Please contact this office when the revised meeting date is available, or if you have questions regarding this request.

Cc: Chief Judge John Freese
Judge Ronald Dozier

RONALD
Circuit Judge
LAW & JUSTICE CENTER
BLOOMINGTON, IL 61701
(309) 888-5215

CIRCUIT COURT OF ILLINOIS

ELEVENTH JUDICIAL CIRCUIT

McLEAN COUNTY

COUNTIES:
FORD
LIVINGSTON
LOGAN
McLEAN
WOODFORD

July 24, 2003

TO: Members of the Finance Committee
McLean County Board

FROM: Judge Ron Dozier, Law Library Trustee

RE: McLean County Law Library

In December, 1987, the McLean County Board established the McLean County Law Library and set a filing fee in all civil cases to finance its operation. In May, 1988, the McLean County Bar Association merged its law library into the County law library, and the Bar agreed to pay the County $6,000 per year to help support the library. Many, if not most of the McLean County Bar Association's law books were a gift from the estate of the late Robert C. Underwood, former Chief Justice of the Illinois Supreme Court.

Over the next several years, the McLean County Law Library was housed in various locations in downtown Bloomington. At a subsequent time, a fire destroyed most of the books, and there was a substantial insurance settlement. After the replacement of the lost books, there was a large surplus left from the proceeds of the insurance settlement.

The current Act governing County law libraries is found in 55 ILCS 5/5-39 under the Powers and Duties section of County Boards. In counties such as McLean, disbursements from the County Law Library fund shall be on the order of a majority of the Resident Circuit Judges of the County. The tradition in McLean County has been for the Senior Resident Circuit Judge to be the Law Library Trustee. In late 2001, the Senior Resident Circuit Judge retired, and I assumed his duties as Trustee of the McLean County Law Library.

In the late 1990s, Law Library expenditures began to exceed revenues. Apparently surplus insurance funds from the previously mentioned fire insurance settlement were used to cover the deficit, but those funds were soon exhausted. As you can see from the Law Library budget chart prepared by Court Administrator Will Scanlon, the Library had major deficits in 2000 and 2001, resulting in a total deficit of over $76,000 at the end of 2001.

As soon as I discovered that the Law Library was in a deficit situation, I began working with Chief Judge John Freese and the other judges of McLean County, with the Bar Association, and with the County Auditor to try to bring the deficit under control.

On May 1, 2002, we began a three-year contract with West Publishing Company to develop an on-line electronic library, allowing us to substantially decrease the number of actual law books that we purchase each year, resulting in major savings. We literally gave away thousands of volumes of hardback law

books (there is no market for such books). However, it took some time to cancel existing contracts and to sort though which legal services and publications were essential to the operation of a viable law library, and which were luxuries that could be cut. Thus, while there were substantial savings, it took the better part of 12 months for those savings to be fully realized. Also, on the expenditure side, we made a one-time purchase of two new computers, two workstations, and a printer, all necessary to transition to the electronic law library.

Because the Law Library is supported primarily by the filing fee on civil cases, it must be open to the public, and because we cannot afford a librarian to assist members of the public and lawyers who are not versed in electronic legal research, it has been necessary to maintain a core of hardbound volumes in addition to the electronic law library. At present, we maintain Illinois law plus U.S. Supreme Court law in hardback version.

Current law allows the County Board to set the filing fee on civil cases at anywhere from a minimum of $2.00 to a maximum of $10.00 per case. The fee has not been changed since it was raised to $6.00 in 1991. Although I anticipate the Law Library to break even or run at a slight surplus for the next two or three years, we will not be able to repay the deficit to the County or meet future price increases without an increase in the filing fee at some point. Will Scanlon has checked with the Circuit Clerk, who indicates that each $1.00 increase in the fee would result in an additional $5,000-$6,000 in revenue per year. I believe an increase in the filing fee is justified and would invite discussion with the Board concerning an appropriate fee increase.

Thank you.

RCD:prn

McLean County

Ruth Weber
County Recorder
(309) 888-5171 Fax (309) 888-5927 e-mail: ruth@mclean.gov
104 W. Front, Room 708 P.O. Box 2400 Bloomington, Illinois 61702-2400

August 28, 2003

To: Finance Committeeman and Members

From: Ruth Weber, Recorder Ruth Weber

Attached are the six month Recorder Reconciliation Sheets to the General Ledger for January, 2003 through July, 2003. Listed are the breakdown of the filing fees: Copy Fees, Recording Fees, County Revenue Stamps, Micro Film Sales, Document Storage, GIS Document Storage, and GIS Fund. Note that some adjustments are made because the daily receipts are turned into the Treasurer's Office the next business day. The adjustments are made to balance the General Ledger. The papers include an account of the transactions for each month plus the Revenue Ledge printout from the Treasurer's Office. Kindly note that all of these were reviewed by the McLean County Treasurer.

A Spread Sheet for the month of August is enclosed. Deposits shown cover August 1 through August 27. These reconcile with the Treasurer's General Ledger. Lines 2 through 12 contain the monies, checks and cash, deposited in the Treasurer's Office on that day. Deposits are always made on the morning after the day payments were received.

Also enclosed are information sheets which are available on a daily basis from the current office Software System. It is realized that there were problems with the previous category basis system, but the current accruable basis system is working accurately.

The Daily Account Balances sheet contains Daily Totals for Cash/Check, Charges and month-to-date Totals for Cash/Check and Charges.

The Daily Receipt Journal contains a breakdown of each of the four Workstations in the office. This shows number of Checks Check Amount, Cash Amount, and Charge Amount for each Workstation. At the end of each day, the monies received are reconciled to the accounts.

The Transaction Summary Report shows Daily, Monthly and Yearly Totals for County, Cash, and Charges.

The Daily Receipts Report lists a detailed report of each transaction for that specific day.

The Daily Check Journal lists Check Number and $ Amount for each check received on a daily basis.

The Customer Aging Report shows Current Charges plus past due on a 30 day, 60 day, and 90 day basis, plus the Total $ amount.

State Revenue Stamps and County Revenue Stamps are separate and handled individually. A daily record of State Revenue transactions are kept in a separate book; sample page is enclosed.

Enclosures

Recorder's Reconciliation
To The General Ledger
For The Month Of
January 2003

Description	Revenue Account #	GL Balance As Of January 2003	Recorder's Rcpts For the Month Of Jan/31/2003	Plus 12/31/2002 Rec Rcpts Dep To GL 1/2/2003	Less 1/31/2003 Rec Rcpts Dep To GL 2/3/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	3567.70	4,232.70	1.00	666.00	3567.70	0
Recording Fees	0001-0006-0008 0410-0029	78,302.00	79,632.00	2040.00	3,370.00	78,302.00	0
County Revenue Stamps	0001-0006-0008 0410-0032	31,294.00	24,634.50	8656.00	1996.50	31,294.00	0
Micro Film Sales	0001-0006-0008 0410-0128	330.00	330.00	0	0		0
Document Storage	0137-0006-0008 0410-0089	15,314.00	15,641.00	345.00	672.00	15,314.00	0
GIS Document Storage	0137-0006-0008 0410-0181	5086.00	5,195.00	115.00	224.00	5,086.00	0
GIS Fund	0167-0006-0008 0410-0181	10,200.00	10,418.00	230.00	448.00	10,200.00	0
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

A- Turn in on 1/2/2003 reflects Recorder's Receipts from 12:00 - 4:30 PM on 12/31/2002

B- Work from 8:00 - 12:00 noon and all Charges were turned in to GL as of 12/31/2002.

Prepared 8/27/2003 by Sharon K. [illegible]
Chief Deputy [illegible]

Reviewed 8/27 by Rebecca McNeil
Treasurer

Ruth Weber

Recorder

McLean County

Daily Account Balances

Final For: 1/31/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 1/31/2003 Cash/Check/ Change	Month-to-date Totals thru 1/31/2003 Charge	Month-to-date Totals thru 1/31/2003 Total
001-6-8-410-008-03	COPY FEES	$139.00	$527.00	$666.00	$1,099.00	$3,133.70	$4,2
001-6-8-410-029-03	RECORDING FEES	$2,167.00	$1,203.00	$3,370.00	$51,602.00	$28,030.00	$79,6
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,996.50	$0.00	$1,996.50	$24,634.50	$0.00	$24,6
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$0.00	$0.00	$0.00	$61,237.40	$0.00	$61,2
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$330.00	$0.00	$3
137-6-8-410-089-28	DOCUMENT STORAGE	$447.00	$225.00	$672.00	$10,658.00	$4,983.00	$15,6
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$149.00	$75.00	$224.00	$3,545.00	$1,650.00	$5,1
151-0-0-126-001-90	STATE REVENUE STAMPS	$3,993.00	$0.00	$3,993.00	$49,269.00	$0.00	$49,2
167-6-8-410-181-10	GIS FUND	$298.00	$150.00	$448.00	$7,095.00	$3,323.00	$10,4
	Final Totals :	$9,189.50	$2,180.00	$11,369.50	$209,469.90	$41,119.70	$250,5

D

B

MCLEAN COUNTY RECORDER

DATE Jan. 2, 2003

12/31/2002 - 12 noon to 4:30 PM

TURN - IN

COPY FEES	0001-0006-0008-0410-0008	0340	1.00
RECORDING FEES	0001-0006-0008-0410-0029	0350	2040.00
COUNTY REVENUE STAMPS	0001-0006-0008-0410-0032	0360	8656.00 ~~1731.75~~
MICROFILM SALES	0001-0006-0008-0410-0128	1001	—
RECORDER RECEIVABLE	0001-0122-0022	xxxx	—
DOCUMENT STORAGE	0137-0006-0008-0410-0089	2840	345.00
GIS DOCUMENT STORAGE	0137-0006-0008-0410-0181	1003	115.00
DOCUMENT STORAGE RECEIVABLE	0137-0122-0022	xxxx	—
STATE REVENUE STAMPS	0151-0126-0001	9032	1731.20
GIS FUND	0167-0006-0008-0410-0181	1002	230.00
GIS RECEIVABLE	0167-0122-0022	xxxx	—
TOTAL			28,699.00

Currency 42.00
Coin —
Checks 28,657.00
105

REVENUE ACCRUALS FOR CHARGES

COPY FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0008	135.00
RECORDING FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0029	1682.00
MICROFILM SALES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0128	—
DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0089	291.00
GIS DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0181	97.00
GIS FUND	DR 0167-0122-0022 CR 0167-0006-0008-0410-0181	194.00

JE 206352

Charges accrued to PL

Ruth Weber

Recorder

Daily Account Balances

Preliminary For: 12/31/2002

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 12/31/2002 Cash/Check/ Change	Month-to-date Totals Charge	Month-to-date Totals Total
001-6-8-410-008-03	COPY FEES	$4.00	$234.00	$238.00	$1,144.25	$2,526.30	$3,
001-6-8-410-029-03	RECORDING FEES	$3,763.00	$5,160.00	$8,923.00	$51,469.00	$43,319.00	$94,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$9,787.75	$0.00	$9,787.75	$39,551.00	$0.00	$39,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$1,222.90	$0.00	$1,222.90	$59,583.20	$0.00	$59,
137-6-8-410-089-28	DOCUMENT STORAGE	$681.00	$906.00	$1,587.00	$10,353.00	$7,710.00	$18,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$226.00	$303.00	$529.00	$3,442.00	$2,548.00	$5,
151-0-0-126-001-90	STATE REVENUE STAMPS	$19,575.50	$0.00	$19,575.50	$79,102.00	$0.00	$79,
167-6-8-410-181-10	GIS FUND	$452.00	$606.00	$1,058.00	$6,886.00	$5,139.00	$12,
	Final Totals :	**$35,712.15**	**$7,209.00**	**$42,921.15**	**$251,530.45**	**$61,242.30**	**$312,**

* All Charges Turned into GL as of 12/31/02

Recorders total Receipts for 12/31/02

	Total 12/31	12/31 Rept Portion Turned in on 12/31	12/31 Portio in on
Copy Fees	4.00	(3.00)	1.00
Rec Fees	3763.00	(1723.00)	2040
Co Rev Stamps	9787.75	(1131.75)	8656
Doc Storage	681.00	(336.00)	345
GIS Doc Storage	226.00	(111.00)	115.
GIS Fund	452.00	(222.00)	23

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Reconcilia

MCLEAN COUNTY RECORDER

DATE December 31, 2

through 12 noon for
12/31/2002

TURN - IN

COPY FEES	0001-0006-0008-0410-0008	0340	3.00
RECORDING FEES	0001-0006-0008-0410-0029	0350	1,723.00
COUNTY REVENUE STAMPS	0001-0006-0008-0410-0032	0360	1,131.75
MICROFILM SALES	0001-0006-0008-0410-0128	1001	—
RECORDER RECEIVABLE	0001-0122-0022	xxxx	1132.90
DOCUMENT STORAGE	0137-0006-0008-0410-0089	2840	336.00
GIS DOCUMENT STORAGE	0137-0006-0008-0410-0181	1003	111.00
DOCUMENT STORAGE RECEIVABLE	0137-0122-0022	xxxx	45.00
STATE REVENUE STAMPS	0151-0126-0001	9032	2,263.50
GIS FUND	0167-0006-0008-0410-0181	1002	222.00
GIS RECEIVABLE	0167-0122-0022	xxxx	45.00
TOTAL			7,013.15

Currency 3.00
Coin —
Checks 7,010.15
110

REVENUE ACCRUALS FOR CHARGES

COPY FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0008	99.00
RECORDING FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0029	3,478.00
MICROFILM SALES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0128	—
DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0089	615.00
GIS DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0181	206.00
GIS FUND	DR 0167-0122-0022 CR 0167-0006-0008-0410-0181	412.00

JL 206 343

Entered 12/31/02

Ruth Weber

Recorder

Preliminary For: 12/31/2002

Account #	Account Description	Daily Totals: Cash/Check/ Change	Daily Totals: Charge	Daily Totals: Total	Month-to-date Totals thru 12/31/2002: Cash/Check/ Change	Month-to-date Totals thru 12/31/2002: Charge	Month-to-date Totals thru 12/31/2002: Total
001-6-8-410-008-03	COPY FEES	$3.00	$99.00	$102.00	$1,143.25	$2,391.30	$3,53
001-6-8-410-029-03	RECORDING FEES	$1,723.00	$3,478.00	$5,201.00	$49,429.00	$41,637.00	$91,06
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,131.75	$0.00	$1,131.75	$30,895.00	$0.00	$30,89
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$1,222.90	$0.00	$1,222.90	$59,583.20	$0.00	$59,58
137-6-8-410-089-28	DOCUMENT STORAGE	$336.00	$615.00	$951.00	$10,008.00	$7,419.00	$17,42
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$111.00	$206.00	$317.00	$3,327.00	$2,451.00	$5,77
151-0-0-126-001-90	STATE REVENUE STAMPS	$2,263.50	$0.00	$2,263.50	$61,790.00	$0.00	$61,7
167-6-8-410-181-10	GIS FUND	$222.00	$412.00	$634.00	$6,656.00	$4,945.00	$11,6
	Final Totals :	**$7,013.15**	**$4,810.00**	**$11,823.15**	**$222,831.45**	**$58,843.30**	**$281,6**

* Turned into JL on 12/31/02

Recorder Receipts taken through 12:00 noon on 12/31/02

MCLEAN COUNTY RECORDER

DATE Jan. 2, 2003
total for December 3
2003

TURN - IN

COPY FEES	0001-0006-0008-0410-0008	0340	4.00
RECORDING FEES	0001-0006-0008-0410-0029	0350	3,763.00
COUNTY REVENUE STAMPS	0001-0006-0008-0410-0032	0360	9,781.75
MICROFILM SALES	0001-0006-0008-0410-0128	1001	—
RECORDER RECEIVABLE	0001-0122-0022	xxxx	1,132.90
DOCUMENT STORAGE	0137-0006-0008-0410-0089	2840	681.00
GIS DOCUMENT STORAGE	0137-0006-0008-0410-0181	1003	226.00
DOCUMENT STORAGE RECEIVABLE	0137-0122-0022	xxxx	45.00
STATE REVENUE STAMPS	0151-0126-0001	9032	19,575.50
GIS FUND	0167-0006-0008-0410-0181	1002	452.00
GIS RECEIVABLE	0167-0122-0022	xxxx	45.00
TOTAL			35,712.15

Currency 45.00
Coin —
Checks 35,667.15
215

REVENUE ACCRUALS FOR CHARGES

COPY FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0008	234.00
RECORDING FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0029	5,160.00
MICROFILM SALES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0128	—
DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0089	906.00
GIS DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0181	303.00
GIS FUND	DR 0167-0122-0022 CR 0167-0006-0008-0410-0181	606.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0001-0006-0008 0410-0008	Copy Fees		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		25,000.00	3,567.
Base Acct#/Detl Acct# TOTAL: Copy Fees		25,000.00	3,567.
0001-0006-0008 0410-0029	Recording Fees		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		560,000.00	78,302.
Base Acct#/Detl Acct# TOTAL: Recording		560,000.00	78,302.
0001-0006-0008 0410-0032	Sale Of Revenue Stamps		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		355,000.00	31,294.
Base Acct#/Detl Acct# TOTAL: Rev.Stamps		355,000.00	31,294.
0001-0006-0008 0410-0128	Microfilm Roll Sales		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		5,000.00	330.
Base Acct#/Detl Acct# TOTAL: Microfilm		5,000.00	330.
0001-0006-0008 0415-0001	Interest On Investments		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		1,000.00	
Base Acct#/Detl Acct# TOTAL: Int Invest		1,000.00	
0001-0006-0008 0450-0011	Transfer From Other Funds		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		8,524.00	
Base Acct#/Detl Acct# TOTAL: Trans Fund		8,524.00	
Sub-Dept. TOTAL . . . . . : LEGAL REC.		954,524.00	113,493
Department TOTAL . . . . . : CO.RECORDR		954,524.00	113,493
Fund TOTAL . . . . . : GEN. FUND		954,524.00	113,493

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0137-0006-0008 0400-0000	Unapprop Fund Balance		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		79,499.00	.
Base Acct#/Detl Acct# TOTAL: Unappro Fd		79,499.00	.
0137-0006-0008 0410-0089	Document Storage Fees		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		125,000.00	15,314.
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	15,314.
0137-0006-0008 0410-0181	GIS Document Fees		
	BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		.00	5,086.
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	5,086.
Sub-Dept. TOTAL . . . . . :	LEGAL REC.	204,499.00	20,400.
Department TOTAL . . . . . :	CO.RECORDE	204,499.00	20,400.
Fund TOTAL . . . . . :	RECORD DOC	204,499.00	20,400.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0167-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	.00	
MONTH TOTAL: JANUARY 2003		80,000.00	10,200.
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		80,000.00	10,200.
Sub-Dept TOTAL . . . . . : LEGAL REC.		80,000.00	10,200.
Department TOTAL . . . . . : CO.RECORDR		80,000.00	10,200.
Fund TOTAL . . . . . : GIS FEES		80,000.00	10,200.

Recorder's Reconciliation
To The General Ledger
For The Month Of
February 2003

Description	Revenue Account #	GL Balance As Of 2/28/2003	Recorder's Rcpts For the Month Of 2/28/2003	Plus 1/31/2003 Rec Rcpts Dep To GL 2/1/2003	Less 2/28/2003 Rec Rcpts Dep To GL 3/2/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	3,522.20	3,386.10	666.00	(529.90)	3522.20	0
Recording Fees	0001-0006-0008 0410-0029	73,404.00	73,493.00	3,370.00	(3,459.00)	73,404.00	0
County Revenue Stamps	0001-0006-0008 0410-0032	22,127.50	21,610.50	1,996.50	(1,479.50)	22,127.50	0
Micro Film Sales	0001-0006-0008 0410-0128	495.00	495.00	0			0
Document Storage	0137-0006-0008 0410-0089	14,516.00	14,528.00	672.00	(684.00)	14,516.00	0
GIS Document Storage	0137-0006-0008 0410-0181	4,812.00	4,816.00	224.00	(228.00)	4,812.00	0
GIS Fund	0167-0006-0008 0410-0181	9,664.00	9,672.00	448.00	(456.00)	9,664.00	0
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

Prepared 8/27/2003 by Sharon K. Durham
Chief Deputy Recorder

Reviewed 8/27/03 by Rebecca McNeil
Treasurer

Ruth Weber
Recorder

Daily Account Balances
Final For: 2/28/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 2/28/2003 Cash/Check/ Change	Month-to-date Charge	Month-to-date Total
001-6-8-410-008-03	COPY FEES	$30.50	$499.40	$529.90	$761.00	$2,625.10	$3
001-6-8-410-029-03	RECORDING FEES	$2,310.00	$1,149.00	$3,459.00	$46,427.00	$27,066.00	$73
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,479.50	$0.00	$1,479.50	$21,610.50	$0.00	$21
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$76.00	$0.00	$76.00	$40,091.10	$0.00	$40
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$495.00	$0.00	$
137-6-8-410-089-28	DOCUMENT STORAGE	$465.00	$219.00	$684.00	$9,631.00	$4,897.00	$14
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$154.00	$74.00	$228.00	$3,202.00	$1,614.00	$4
151-0-0-126-001-90	STATE REVENUE STAMPS	$2,959.00	$0.00	$2,959.00	$43,221.00	$0.00	$43
167-6-8-410-181-10	GIS FUND	$310.00	$146.00	$456.00	$6,413.00	$3,259.00	$9
	Final Totals :	$7,784.00	$2,087.40	$9,871.40	$171,851.60	$39,461.10	$211

D

E

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 1/31/2003 Cash/Check/ Change	Month-to-date Totals thru 1/31/2003 Charge	Month-to-date Totals thru 1/31/2003 Total
001-6-8-410-008-03	COPY FEES	$139.00	$527.00	$666.00	$1,099.00	$3,133.70	$4,23
001-6-8-410-029-03	RECORDING FEES	$2,167.00	$1,203.00	$3,370.00	$51,602.00	$28,030.00	$79,63
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,996.50	$0.00	$1,996.50	$24,634.50	$0.00	$24,63
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$0.00	$0.00	$0.00	$61,237.40	$0.00	$61,23
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$330.00	$0.00	$33
137-6-8-410-089-28	DOCUMENT STORAGE	$447.00	$225.00	$672.00	$10,658.00	$4,983.00	$15,64
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$149.00	$75.00	$224.00	$3,545.00	$1,650.00	$5,19
151-0-0-126-001-90	STATE REVENUE STAMPS	$3,993.00	$0.00	$3,993.00	$49,269.00	$0.00	$49,26
167-6-8-410-181-10	GIS FUND	$298.00	$150.00	$448.00	$7,095.00	$3,323.00	$10,41
	Final Totals :	**$9,189.50**	**$2,180.00**	**$11,369.50**	**$209,469.90**	**$41,119.70**	**$250,56**

C

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVEN
0001-0006-0008 0410-0008	Copy Fees	BEGINNING BALANCE	25,000.00	3,567
MONTH TOTAL: FEBRUARY 2003			.00	3,522
Base Acct#/Detl Acct# TOTAL: Copy Fees			25,000.00	7,089
0001-0006-0008 0410-0029	Recording Fees	BEGINNING BALANCE	560,000.00	78,302
MONTH TOTAL: FEBRUARY 2003			.00	73,404
Base Acct#/Detl Acct# TOTAL: Recording			560,000.00	151,706
0001-0006-0008 0410-0032	Sale Of Revenue Stamps	BEGINNING BALANCE	355,000.00	31,294
MONTH TOTAL: FEBRUARY 2003			.00	22,127
Base Acct#/Detl Acct# TOTAL: Rev.Stamps			355,000.00	53,421
0001-0006-0008 0410-0128	Microfilm Roll Sales	BEGINNING BALANCE	5,000.00	330
MONTH TOTAL: FEBRUARY 2003			.00	495
Base Acct#/Detl Acct# TOTAL: Microfilm			5,000.00	825
Sub-Dept. TOTAL . . . . . : LEGAL REC.			945,000.00	213,042
Department TOTAL . . . . . : CO.RECORDR			945,000.00	213,042
Fund TOTAL . . . . . : GEN. FUND			945,000.00	213,042

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0137-0006-0008 0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	15,314
MONTH TOTAL: FEBRUARY 2003		.00	14,515
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	29,830
0137-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	.00	5,086
MONTH TOTAL: FEBRUARY 2003		.00	4,812
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	9,898
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	39,728
Department TOTAL . . . . . : CO.RECORDR		125,000.00	39,728
Fund TOTAL . . . . . : RECORD DOC		125,000.00	39,728

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0167-0008-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	80,000.00	10,200.
MONTH TOTAL: FEBRUARY 2003		.00	9,664.
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		80,000.00	19,864.
Sub-Dept. TOTAL . . . . . : LEGAL REC.		80,000.00	19,864.
Department TOTAL . . . . . : CO.RECORDR		80,000.00	19,864.
Fund TOTAL . . . . . : GIS FEES		80,000.00	19,864.

Recorder's Reconciliation
To The General Ledger
For The Month Of
March 2003

Description	Revenue Account #	GL Balance As Of 3/31/2003	Recorder's Rcpts For the Month Of 3/31/2003	Plus 2/28/2003 Rec Rcpts Dep To GL 4/1/2003	Less 3/31/2003 Rec Rcpts Dep To GL 4/1/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	4030.15	4,176.85	529.90	(676.60)	4,706.75	0
Recording Fees	0001-0006-0008 0410-0029	77,415.00	78,248.00	3,459.00	(4,292.00)	77,415.00	0
County Revenue Stamps	0001-0006-0008 0410-0032	30,195.50	29,732.25	1,479.50	(1,016.25)	30,195.50	0
Micro Film Sales	0001-0006-0008 0410-0128	220.00	220.00		(220.00)		0
Document Storage	0137-0006-0008 0410-0089	15,032.00	15,241.00	684.00	(888.00)	15,037.00	0
GIS Document Storage	0137-0006-0008 0410-0181	4,995.00	5,063.00	228.00	(296.00)	4,995.00	0
GIS Fund	0167-0006-0008 0410-0181	10,016.00	10,152.00	456.00	(592.00)	10,016.00	0
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

Prepared 8/27/2003 by Sharon K. Dunlap
Chief Deputy Rec

Reviewed 8/27/03 by Rebecca McNeil
Treasurer

Ruth Weber

Recorder

Daily Account Balances

Final For: 3/31/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 3/31/2003 Cash/Check/ Change	Month-to-date Totals thru 3/31/2003 Charge	Month-to-date Totals thru 3/31/2003 Total
001-6-8-410-008-03	COPY FEES	$26.00	$650.60	$676.60	$738.25	$3,438.60	$4,
001-6-8-410-029-03	RECORDING FEES	$2,758.00	$1,534.00	$4,292.00	$49,376.00	$28,872.00	$78,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,016.25	$0.00	$1,016.25	$29,732.25	$0.00	$29,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$98.10	$0.00	$98.10	$41,125.20	$0.00	$41,
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$220.00	$0.00	$
137-6-8-410-089-28	DOCUMENT STORAGE	$590.00	$298.00	$888.00	$10,093.00	$5,148.00	$15,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$195.00	$101.00	$296.00	$3,354.00	$1,709.00	$5,
151-0-0-126-001-90	STATE REVENUE STAMPS	$2,032.50	$0.00	$2,032.50	$59,464.50	$0.00	$59,
167-6-8-410-181-10	GIS FUND	$391.00	$201.00	$592.00	$6,710.00	$3,442.00	$10,
	Final Totals :	**$7,106.85**	**$2,784.60**	**$9,891.45**	**$200,813.20**	**$42,609.60**	**$243,**

D

Ruth Weber

Recorder

Daily Account Balances

Final For: 2/28/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 2/28/2003 Cash/Check/ Change	Month-to-date Totals thru 2/28/2003 Charge	Month-to-date Totals thru 2/28/2003 Total
001-6-8-410-008-03	COPY FEES	$30.50	$499.40	$529.90	$761.00	$2,625.10	$3,
001-6-8-410-029-03	RECORDING FEES	$2,310.00	$1,149.00	$3,459.00	$46,427.00	$27,066.00	$73,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,479.50	$0.00	$1,479.50	$21,610.50	$0.00	$21,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$76.00	$0.00	$76.00	$40,091.10	$0.00	$40,
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$495.00	$0.00	$
137-6-8-410-089-28	DOCUMENT STORAGE	$465.00	$219.00	$684.00	$9,631.00	$4,897.00	$14,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$154.00	$74.00	$228.00	$3,202.00	$1,614.00	$4,
151-0-0-126-001-90	STATE REVENUE STAMPS	$2,959.00	$0.00	$2,959.00	$43,221.00	$0.00	$43,
167-6-8-410-181-10	GIS FUND	$310.00	$146.00	$456.00	$6,413.00	$3,259.00	$9,
	Final Totals :	**$7,784.00**	**$2,087.40**	**$9,871.40**	**$171,851.60**	**$39,461.10**	**$211,**

C

McLean County
DATE 8/27/03
TIME 20:03:02

F I N A N C I A L M A N A G E M E N T
REVENUE LEDGER - SUMMARY LISTING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENU
0001-0006-0008 0410-0008	Copy Fees	BEGINNING BALANCE	25,000.00	7,089.
MONTH TOTAL: MARCH 2003			.00	4,030.
Base Acct#/Detl Acct# TOTAL: Copy Fees			25,000.00	11,120.
0001-0006-0008 0410-0029	Recording Fees	BEGINNING BALANCE	560,000.00	151,706.
MONTH TOTAL: MARCH 2003			.00	77,415.
Base Acct#/Detl Acct# TOTAL: Recording			560,000.00	229,121
0001-0006-0008 0410-0032	Sale Of Revenue Stamps	BEGINNING BALANCE	355,000.00	53,421
MONTH TOTAL: MARCH 2003			.00	30,195
Base Acct#/Detl Acct# TOTAL: Rev.Stamps			355,000.00	83,617
0001-0006-0008 0410-0128	Microfilm Roll Sales	BEGINNING BALANCE	5,000.00	825
MONTH TOTAL: MARCH 2003			.00	220
Base Acct#/Detl Acct# TOTAL: Microfilm			5,000.00	1,045
Sub-Dept. TOTAL . . . . . : LEGAL REC.			945,000.00	324,903
Department TOTAL . . . . . : CO.RECORDR			945,000.00	324,903
Fund TOTAL . . . . . : GEN. FUND			945,000.00	324,903

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0137-0006-0008 0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	29,830.00
MONTH TOTAL: MARCH 2003		.00	15,037.00
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	44,867.00
0137-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	.00	9,898.00
MONTH TOTAL: MARCH 2003		.00	4,995.00
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	14,893.00
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	59,760.00
Department TOTAL . . . . . : CO.RECORDR		125,000.00	59,760.00
Fund TOTAL . . . . . : RECORD DOC		125,000.00	59,760.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENU
0167-0005-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	80,000.00	19,864.
		.00	10,016.
MONTH TOTAL: MARCH 2003			
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		80,000.00	29,880.
Sub-Dept. TOTAL . . . . . : LEGAL REC.		80,000.00	29,880.
Department TOTAL . . . . . : CO.RECORDR		80,000.00	29,880.
Fund TOTAL . . . . . : GIS FEES		80,000.00	29,880.

Recorder's Reconciliation
To The General Ledger
For The Month Of
April 2003

Description	Revenue Account #	GL Balance As Of 4/30/2003	Recorder's Rcpts For the Month Of 4/30/2003	Plus 3/31/2003 Rec Rcpts Dep To GL 4/01/2003	Less 4/30/2003 Rec Rcpts Dep To GL 5/1/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	4562.00	4,638.80	676.60	(753.40)	4562.00	-0-
Recording Fees	0001-0006-0008 0410-0029	89,241.00	88,393.00	4292.00	(3408.00)	89,277.00	36.00
County Revenue Stamps	0001-0006-0008 0410-0032	29,961.75	29,751.25	1016.25	(805.75)	29961.75	-0-
Micro Film Sales	0001-0006-0008 0410-0128	-0-	-0-	-0-	-0-	-0-	-0-
Document Storage	0137-0006-0008 0410-0089	17,159.00	16,883.00	888.00	(612.00)	17,159.00	-0-
GIS Document Storage	0137-0006-0008 0410-0181	5,701.00	5,609.00	296.00	(204.00)	5701.00	-0-
GIS Fund	0167-0006-0008 0410-0181	11,430.00	11,246.00	592.00	(408.00)	11,430.00	-0-
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

General Ledger is $36.00* less than Recorders Receipts for the month of April. This is a result of an adjusting entry made on 4/18/2003 for uncollectable NSF checks

Prepared 8/27/2003 by
Sharon K. Durham
Chief Deputy Recor

Reviewed 8/27/03 by Ra
Tr

Ruth Weber

Recorder

Daily Account Balances

Final For: 4/30/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 4/30/2003 Cash/Check/ Change	Month-to-date Totals thru 4/30/2003 Charge	Month-to-date Totals thru 4/30/2003 Total
001-6-8-410-008-03	COPY FEES	$3.00	$750.40	$753.40	$814.50	$3,824.30	$4,63
001-6-8-410-029-03	RECORDING FEES	$2,128.00	$1,280.00	$3,408.00	$53,956.00	$34,437.00	$88,39
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$805.75	$0.00	$805.75	$29,751.25	$0.00	$29,75
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$879.00	$0.00	$879.00	$42,962.40	$0.00	$42,96
137-6-8-410-089-28	DOCUMENT STORAGE	$393.00	$219.00	$612.00	$10,855.00	$6,028.00	$16,88
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$130.00	$74.00	$204.00	$3,605.00	$2,004.00	$5,60
151-0-0-126-001-90	STATE REVENUE STAMPS	$1,611.50	$0.00	$1,611.50	$59,502.50	$0.00	$59,50
167-6-8-410-181-10	GIS FUND	$262.00	$146.00	$408.00	$7,218.00	$4,028.00	$11,24
	Final Totals :	**$6,212.25**	**$2,469.40**	**$8,681.65**	**$208,664.65**	**$50,321.30**	**$258,98**

D B

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 3/31/2003 Cash/Check/ Change	Month-to-date Totals thru 3/31/2003 Charge	Month-to-date Totals thru 3/31/2003 Total
001-6-8-410-008-03	COPY FEES	$26.00	$650.60	$676.60	$738.25	$3,438.60	$4,17
001-6-8-410-029-03	RECORDING FEES	$2,758.00	$1,534.00	$4,292.00	$49,376.00	$28,872.00	$78,24
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,016.25	$0.00	$1,016.25	$29,732.25	$0.00	$29,73
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$98.10	$0.00	$98.10	$41,125.20	$0.00	$41,12
001-6-8-410-126-10	MICROFILM SALES	$0.00	$0.00	$0.00	$220.00	$0.00	$22
137-6-8-410-089-28	DOCUMENT STORAGE	$590.00	$298.00	$888.00	$10,093.00	$5,148.00	$15,24
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$195.00	$101.00	$296.00	$3,354.00	$1,709.00	$5,0
151-0-0-126-001-90	STATE REVENUE STAMPS	$2,032.50	$0.00	$2,032.50	$59,464.50	$0.00	$59,4
167-6-8-410-181-10	GIS FUND	$391.00	$201.00	$592.00	$6,710.00	$3,442.00	$10,1
	Final Totals :	**$7,106.85**	**$2,784.60**	**$9,891.45**	**$200,813.20**	**$42,609.60**	**$243,4**

C

McLean County
8/27/03
Revenue Account
0001-0006-0008 0410-0029
Recording Fees

General Ledger Inquiry
Account Status . . . . . : **ACTIVE**
Budgeted Account/Org. Level: **Base Account**
Fiscal Start Month/Year End: **01 2003**

GL1520S5

General Ledger Transaction Inquiry

Transaction Type(s): **REVENUES** Date Range: **4/01/2003 - 4/30/2003**

Type option, press Enter.
5=Display 9=Source Information 24=Documents

Reset: _____ +
More: + - >

Opt	Date	Journal	TT	JT	Source	Description	Amount
	4/18/03	0301541	JE	JE	041803cd	Uncollectable NSF ck	18.00 *
—	4/18/03	0301541	JE	JE	041803cd	Uncollectable NSF ck	18.00 *
—	4/17/03	0301538	RA	JE	Recording	Recording Fees	2085.00-
—	4/17/03	0301528	JE	JE	041703cd	Recorder Charges	1834.00-
—	4/16/03	0301527	RA	JE	Recording	Recording Fees	2053.00-
—	4/16/03	0301505	JE	JE	041603cd	Recorder Charges	1125.00-
—	4/15/03	0301526	RA	JE	Recording	Recording Fees	3366.00-
—	4/15/03	0301494	JE	JE	041503cd	Recorder Charges	1480.00-
—	4/14/03	0301525	RA	JE	Recording	Recording Fees	2106.00-
—							**More...**

F3=Exit F4=Prompt F12=Cancel F17=Print F19=Left F20=Right

A

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENUES
0001-0006-0008 0410-0008	Copy Fees	BEGINNING BALANCE	25,000.00	11,120.05
MONTH TOTAL: APRIL 2003			.00	4,562.00
Base Acct#/Detl Acct# TOTAL: Copy Fees			25,000.00	15,682.05
0001-0006-0008 0410-0029	Recording Fees	BEGINNING BALANCE	560,000.00	229,121.00
MONTH TOTAL: APRIL 2003			.00	89,241.00
Base Acct#/Detl Acct# TOTAL: Recording			560,000.00	318,362.00
0001-0006-0008 0410-0032	Sale Of Revenue Stamps	BEGINNING BALANCE	355,000.00	83,617.00
MONTH TOTAL: APRIL 2003			.00	29,961.75
Base Acct#/Detl Acct# TOTAL: Rev.Stamps			355,000.00	113,578.75
Sub-Dept. TOTAL	: LEGAL REC.		940,000.00	447,622.80
Department TOTAL	: CO.RECORDR		940,000.00	447,622.80
Fund TOTAL	: GEN. FUND		940,000.00	447,622.80

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0137-0006-0008 0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	44,867.00
MONTH TOTAL: APRIL 2003		.00	17,159.00
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	62,026.00
0137-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	.00	14,893.00
MONTH TOTAL: APRIL 2003		.00	5,701.00
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	20,594.00
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	82,620.00
Department TOTAL . . . . . CO RECORDR		125,000.00	82,620.00
Fund TOTAL . . . . . RECORD DOC		125,000.00	82,620.00

F I N A N C I A L M A N A G E M E N T
REVENUE LEDGER - SUMMARY LISTING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENUES
0167-0006-0008 0410-0181	GIS Document Fees	BEGINNING BALANCE	80,000.00	29,880.00
			.00	11,430.00
MONTH TOTAL: APRIL 2003			80,000.00	41,310.00
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe			80,000.00	41,310.00
Sub-Dept. TOTAL . . . . . : LEGAL REC.			80,000.00	41,310.00
Department TOTAL . . . . . : CO.RECORDR			80,000.00	41,310.00
Fund TOTAL . . . . . : GIS FEES				

Recorder's Reconciliation
To The General Ledger
For The Month Of
May 2003

Description	Revenue Account #	GL Balance As Of 5/30/2003	Recorder's Rcpts For the Month Of 5/30/2003	Plus 4/30/2003 Rec Rcpts Dep To GL 5/1/2003	Less 5/30/2003 Rec Rcpts Dep To GL 6/1/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	4,130.55	4052.75	753.40	(675.60)	4,130.55	-0-
Recording Fees	0001-0006-0008 0410-0029	86,029.00	85,308.00	3,408.00	(2,687.00)	86,029.00	-0-
County Revenue Stamps	0001-0006-0008 0410-0032	33,600.00	34,426.00	805.75	(1,631.75)	33,600.00	-0-
Micro Film Sales	0001-0006-0008 0410-0128	742.00	742.00		-0-	742.00	-0-
Document Storage	0137-0006-0008 0410-0089	16,500.00	16,365.00	612.00	(477.00)	16,500.00	-0-
GIS Document Storage	0137-0006-0008 0410-0181	5,485.00	5,440.00	204.00	(159.00)	5,485.00	-0-
GIS Fund	0167-0006-0008 0410-0181	10,991.00	10,901.00	408.00	(318.00)	10,991.00	-0-
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

Prepared 8/27/2003 by Sharon K. Dunham
Chief Deputy Recorder

Reviewed 8/27/03 by Rebecca McNeil
Treasurer

Ruth Weber

Recorder

Daily Account Balances

Final For: 5/30/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 5/30/2003 Cash/Check/ Change	Month-to-date Charge	Month-to-date Total
001-6-8-410-008-03	COPY FEES	$81.50	$594.10	$675.60	$604.90	$3,447.85	$4,
001-6-8-410-029-03	RECORDING FEES	$1,512.00	$1,175.00	$2,687.00	$52,011.00	$33,297.00	$85,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,631.75	$0.00	$1,631.75	$34,426.00	$0.00	$34,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$747.00	$0.00	$747.00	$50,944.90	$0.00	$50,
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$742.00	$0.00	$
137-6-8-410-089-28	DOCUMENT STORAGE	$279.00	$198.00	$477.00	$10,519.00	$5,846.00	$16,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$92.00	$67.00	$159.00	$3,493.00	$1,947.00	$5,
151-0-0-126-001-90	STATE REVENUE STAMPS	$3,263.50	$0.00	$3,263.50	$68,852.00	$0.00	$68,
167-6-8-410-181-10	GIS FUND	$185.00	$133.00	$318.00	$6,992.00	$3,909.00	$10,
	Final Totals :	$7,791.75	$2,167.10	$9,958.85	$228,584.80	$48,446.85	$277,

D

Ruth Weber

Recorder

Daily Account Balances

Final For: 4/30/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 4/30/2003 Cash/Check/ Change	Month-to-date Totals thru 4/30/2003 Charge	Month-to-date Totals thru 4/30/2003 Total
001-6-8-410-008-03	COPY FEES	$3.00	$750.40	$753.40	$814.50	$3,824.30	$4,
001-6-8-410-029-03	RECORDING FEES	$2,128.00	$1,280.00	$3,408.00	$53,956.00	$34,437.00	$88,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$805.75	$0.00	$805.75	$29,751.25	$0.00	$29,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$879.00	$0.00	$879.00	$42,962.40	$0.00	$42,
137-6-8-410-089-28	DOCUMENT STORAGE	$393.00	$219.00	$612.00	$10,855.00	$6,028.00	$16,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$130.00	$74.00	$204.00	$3,605.00	$2,004.00	$5,
151-0-0-126-001-90	STATE REVENUE STAMPS	$1,611.50	$0.00	$1,611.50	$59,502.50	$0.00	$59,
167-6-8-410-181-10	GIS FUND	$262.00	$146.00	$408.00	$7,218.00	$4,028.00	$11,
	Final Totals :	**$6,212.25**	**$2,469.40**	**$8,681.65**	**$208,664.65**	**$50,321.30**	**$258,**

C

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENUES
0001-0006-0008 0410-0008	Copy Fees	BEGINNING BALANCE	25,000.00	15,682.05
MONTH TOTAL: MAY 2003			.00	4,130.55
Base Acct#/Detl Acct# TOTAL: Copy Fees			25,000.00	19,812.60
0001-0006-0008 0410-0029	Recording Fees	BEGINNING BALANCE	560,000.00	318,362.00
MONTH TOTAL: MAY 2003			.00	85,029.00
Base Acct#/Detl Acct# TOTAL: Recording			560,000.00	404,391.00
0001-0006-0008 0410-0032	Sale Of Revenue Stamps	BEGINNING BALANCE	355,000.00	113,578.75
MONTH TOTAL: MAY 2003			.00	33,600.00
Base Acct#/Detl Acct# TOTAL: Rev.Stamps			355,000.00	147,178.75
0001-0006-0008 0410-0128	Microfilm Roll Sales	BEGINNING BALANCE	5,000.00	1,045.00
MONTH TOTAL: MAY 2003			.00	742.00
Base Acct#/Detl Acct# TOTAL: Microfilm			5,000.00	1,787.00
Sub-Dept. TOTAL	: LEGAL REC.		945,000.00	573,169.35
Department TOTAL	: CO.RECORDR		945,000.00	573,169.35
Fund TOTAL	: GEN. FUND		945,000.00	573,169.35

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0137-0006-0008 0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	62,076.00-
		.00	15,500.00-
MONTH TOTAL: MAY 2003			
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	78,576.00-
0137-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	.00	20,594.00-
		.00	5,485.00
MONTH TOTAL: MAY 2003			
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	26,079.00-
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	104,605.00
Department TOTAL . . . . . : CO.RECORDR		125,000.00	104,605.00
Fund TOTAL . . . . . : RECORD DOC		125,000.00	104,605.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0167-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	80,000.00	41,310.00
MONTH TOTAL: MAY 2003		.00	10,991.00
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		80,000.00	52,301.00
Sub Dept. TOTAL	: LEGAL REC.	80,000.00	52,301.00
Department TOTAL	: CO.RECORDR	80,000.00	52,301.00
Fund TOTAL	: GIS FEES	80,000.00	52,301.00

Recorder's Reconciliation
To The General Ledger
For The Month Of
June 2003

Description	Revenue Account #	GL Balance As Of 6/30/2003	Recorder's Rcpts For the Month Of 6/30/2003	Plus 5/31/2003 Rec Rcpts Dep To GL 6/1/2003	Less 6/30/2003 Rec Rcpts Dep To GL 7/1/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	4,050.90	4,077.90	675.60	(702.60)	4050.90	0
Recording Fees	0001-0006-0008 0410-0029	84,845.00	87,894.00	2,687.00	(5,736.00)	84,845.00	0
County Revenue Stamps	0001-0006-0008 0410-0032	40,432.00	39,729.00	1,631.75	(928.75)	40,432.00	0
Micro Film Sales	0001-0006-0008 0410-0128	660.00	660.00			660.00	0
Document Storage	0137-0006-0008 0410-0089	16,337.00	16,949.00	477.00	(1,089.00)	16,337.00	0
GIS Document Storage	0137-0006-0008 0410-0181	5,407.00	5,611.00	159.00	(363.00)	5,407.00	0
GIS Fund	0167-0006-0008 0410-0181	10,872.00	11,280.00	318.00	(726.00)	10,872.00	0
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

Prepared 8/27/2003 by Sharon K. Dunham
Chief Deputy Recorder

Reviewed 8/27/03 by Rebecca McNeil
Treasurer

Ruth Weber

Recorder

Daily Account Balances

Final For: 6/30/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 6/30/2003 Cash/Check/ Change	Month-to-date Totals thru 6/30/2003 Charge	Month-to-date Totals thru 6/30/2003 Total
001-6-8-410-008-03	COPY FEES	$25.00	$677.60	$702.60	$385.50	$3,692.40	$
001-6-8-410-029-03	RECORDING FEES	$4,291.00	$1,445.00	$5,736.00	$52,448.00	$35,446.00	$8
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$928.75	$0.00	$928.75	$39,729.00	$0.00	$3
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$345.00	$0.00	$345.00	$46,566.25	$0.00	$4
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$660.00	$0.00	
137-6-8-410-089-28	DOCUMENT STORAGE	$825.00	$264.00	$1,089.00	$10,553.00	$6,396.00	$1
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$274.00	$89.00	$363.00	$3,508.00	$2,103.00	$
151-0-0-126-001-90	STATE REVENUE STAMPS	$1,857.50	$0.00	$1,857.50	$79,458.00	$0.00	$7
167-6-8-410-181-10	GIS FUND	$548.00	$178.00	$726.00	$7,020.00	$4,260.00	$1
	Final Totals :	**$9,094.25**	**$2,653.60**	**$11,747.85**	**$240,327.75**	**$51,897.40**	$29

D

Ruth Weber

Recorder

Daily Account Balances

Final For: 5/30/2003

Account #	Account Description	Daily Totals: Cash/Check/ Change	Daily Totals: Charge	Daily Totals: Total	Month-to-date Totals thru 5/30/2003: Cash/Check/ Change	Month-to-date Totals thru 5/30/2003: Charge	Month-to-date Totals thru 5/30/2003: Total
001-6-8-410-008-03	COPY FEES	$81.50	$594.10	$675.60	$604.90	$3,447.85	$4,
001-6-8-410-029-03	RECORDING FEES	$1,512.00	$1,175.00	$2,687.00	$52,011.00	$33,297.00	$85,
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$1,631.75	$0.00	$1,631.75	$34,426.00	$0.00	$34,
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$747.00	$0.00	$747.00	$50,944.90	$0.00	$50,
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$742.00	$0.00	$
137-6-8-410-089-28	DOCUMENT STORAGE	$279.00	$198.00	$477.00	$10,519.00	$5,846.00	$16,
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$92.00	$67.00	$159.00	$3,493.00	$1,947.00	$5,
151-0-0-126-001-90	STATE REVENUE STAMPS	$3,263.50	$0.00	$3,263.50	$68,852.00	$0.00	$68,
167-6-8-410-181-10	GIS FUND	$185.00	$133.00	$318.00	$6,992.00	$3,909.00	$10,
	Final Totals :	$7,791.75	$2,167.10	$9,958.85	$228,584.80	$48,446.85	$277,

C

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0001-0006-0008 0410-0008	Copy Fees		
	BEGINNING BALANCE	25,000.00	19,812.60
MONTH TOTAL: JUNE 2003		.00	4,050.90
Base Acct#/Detl Acct# TOTAL: Copy Fees		25,000.00	23,863.50
0001-0006-0008 0410-0029	Recording Fees		
	BEGINNING BALANCE	560,000.00	404,391.00
MONTH TOTAL: JUNE 2003		.00	84,845.00
Base Acct#/Detl Acct# TOTAL: Recording		560,000.00	489,236.00
0001-0006-0008 0410-0032	Sale Of Revenue Stamps		
	BEGINNING BALANCE	355,000.00	147,178.75
MONTH TOTAL: JUNE 2003		.00	40,432.00
Base Acct#/Detl Acct# TOTAL: Rev.Stamps		355,000.00	187,610.75
0001-0006-0008 0410-0128	Microfilm Roll Sales		
	BEGINNING BALANCE	5,000.00	1,787.00
MONTH TOTAL: JUNE 2003		.00	660.00
Base Acct#/Detl Acct# TOTAL: Microfilm		5,000.00	2,447.00
Sub-Dept. TOTAL	: LEGAL REC.	945,000.00	703,157.25
Department TOTAL	: CO.RECORDR	945,000.00	703,157.25
Fund TOTAL	: GEN. FUND	945,000.00	703,157.25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0137-0006-0008-0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	78,526.00-
MONTH TOTAL: JUNE 2003		.00	16,337.00-
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	94,863.00-
0137-0006-0008-0410-0181	GIS Document Fees BEGINNING BALANCE	.00	26,079.00-
MONTH TOTAL: JUNE 2003		.00	5,407.00-
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	31,486.00-
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	126,349.00-
Department TOTAL . . . . . : CO.RECORDR		125,000.00	126,349.00-
Fund TOTAL . . . . . : RECORD DOC		125,000.00	126,349.00-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0157-0006-0008 0410-0181	GIS Document Fees BEGINNING BALANCE	80,000.00	52,301.00-
MONTH TOTAL: JUNE 2003		.00	10,872.00-
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		80,000.00	63,173.00-
Sub-Dept. TOTAL . . . . . : LEGAL REC.		80,000.00	63,173.00-
Department TOTAL . . . . . : CO.RECORDR		80,000.00	63,173.00-
Fund TOTAL . . . . . : GIS FEES		80,000.00	63,173.00-

Recorder's Reconciliation
To The General Ledger
For The Month Of
July 2003

Description	Revenue Account #	GL Balance As Of 7/31/2003	Recorder's Rcpts For the Month Of 7/31/2003	Plus 6/30/2003 Rec Rcpts Dep To GL 7/1/2003	Less 7/31/2003 Rec Rcpts Dep To GL 8/1/2003	Total	Difference
Copy Fees	0001-0006-0008 0410-0008	3810.55	3857.55	702.60	(749.60)	3810.55	0
Recording Fees	0001-0006-0008 0410-0029	96,924.00	97,318.00	5,736.00	(6,137.00)	96,917.00	7.00
County Revenue Stamps	0001-0006-0008 0410-0032	41,130.50	43,669.00	938.75	(3,467.25)	41,130.50	0
Micro Film Sales	0001-0006-0008 0410-0128	0	0	0	0	0	0
Document Storage	0137-0006-0008 0410-0089	17,970.00	17,991.00	1,089.00	(1,110.00)	17,970.00	0
GIS Document Storage	0137-0006-0008 0410-0181	5,958.00	5,965.00	363.00	(370.00)	5,958.00	0
GIS Fund	0167-0006-0008 0410-0181	11,964.00	11,978.00	726.00	(740.00)	11,964.00	0
		(A)	(B)	(C)	(D)	Sum(B:D)=E	(A-E)

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

Explanation of Differences:

Prepared 8/27/2003 by Sharon K. Quenham
Chief Deputy Recorder

Reviewed 8/27/03 by Rebecca McNeil
Treasurer

Ruth Weber

Recorder

Daily Account Balances

Final For: 7/31/2003

Account #	Account Description	Daily Totals Cash/Check/ Change	Daily Totals Charge	Daily Totals Total	Month-to-date Totals thru 7/31/2003 Cash/Check/ Change	Month-to-date Totals thru 7/31/2003 Charge	Month-to-date Totals thru 7/31/2003 Total
004-6-8-410-008-03	COPY FEES	$43.00	$706.60	$749.60	$537.75	$3,319.80	$3,857.55
001-6-8-410-029-03	RECORDING FEES	$2,552.00	$3,585.00	$6,137.00	$58,281.00	$39,037.00	$97,318.00
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$3,467.25	$0.00	$3,467.25	$43,669.00	$0.00	$43,669.00
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$891.00	$0.00	$891.00	$51,676.70	$0.00	$51,676.70
137-6-8-410-089-28	DOCUMENT STORAGE	$495.00	$615.00	$1,110.00	$11,321.00	$6,670.00	$17,991.00
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$164.00	$206.00	$370.00	$3,762.00	$2,203.00	$5,965.00
151-0-0-126-001-90	STATE REVENUE STAMPS	$6,934.50	$0.00	$6,934.50	$87,338.00	$0.00	$87,338.00
167-6-8-410-181-10	GIS FUND	$328.00	$412.00	$740.00	$7,529.00	$4,449.00	$11,978.00
	Final Totals :	$14,874.75	$5,524.60	$20,399.35	$264,114.45	$55,678.80	$319,793.25

D B

Ruth Weber

Recorder

Daily Account Balances

Final For: 6/30/2003

Account #	Account Description	Daily Totals: Cash/Check/ Change	Daily Totals: Charge	Daily Totals: Total	Month-to-date Totals thru 6/30/2003: Cash/Check/ Change	Month-to-date Totals thru 6/30/2003: Charge	Month-to-date Totals thru 6/30/2003: Total
001-6-8-410-008-03	COPY FEES	$25.00	$677.60	$702.60	$385.50	$3,692.40	$4,077.90
001-6-8-410-029-03	RECORDING FEES	$4,291.00	$1,445.00	$5,736.00	$52,448.00	$35,446.00	$87,894.00
001-6-8-410-032-03	COUNTY REVENUE STAMPS	$928.75	$0.00	$928.75	$39,729.00	$0.00	$39,729.00
001-6-8-410-111-11	PAYMENT ON ACCOUNT	$345.00	$0.00	$345.00	$46,566.25	$0.00	$46,566.25
001-6-8-410-128-10	MICROFILM SALES	$0.00	$0.00	$0.00	$660.00	$0.00	$660.00
137-6-8-410-089-28	DOCUMENT STORAGE	$825.00	$264.00	$1,089.00	$10,553.00	$6,396.00	$16,949.00
137-6-8-410-181-10	GIS DOCUMENT STORAGE	$274.00	$89.00	$363.00	$3,508.00	$2,103.00	$5,611.00
151-0-0-126-001-90	STATE REVENUE STAMPS	$1,857.50	$0.00	$1,857.50	$79,458.00	$0.00	$79,458.00
167-6-8-410-181-10	GIS FUND	$548.00	$178.00	$726.00	$7,020.00	$4,260.00	$11,280.00
	Final Totals :	$9,094.25	$2,653.60	$11,747.85	$240,327.75	$51,897.40	$292,225.15

C

McLean County
DATE 8/27/03
TIME 20:03:06

F I N A N C I A L M A N A G E M E N T
REVENUE LEDGER - SUMMARY LISTING

Column A

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET
0001-0006-0008 0410-0008	Copy Fees BEGINNING BALANCE	25,000.00
MONTH TOTAL: JULY 2003		.00
Base Acct#/Detl Acct# TOTAL: Copy Fees		25,000.00
0001-0006-0008 0410-0029	Recording Fees BEGINNING BALANCE	560,000.00
MONTH TOTAL: JULY 2003		.00
Base Acct#/Detl Acct# TOTAL: Recording		560,000.00
0001-0006-0008 0410-0032	Sale Of Revenue Stamps BEGINNING BALANCE	355,000.00
MONTH TOTAL: JULY 2003		.00
Base Acct#/Detl Acct# TOTAL: Rev.Stamps		355,000.00
Sub-Dept. TOTAL . . . . . : LEGAL REC.		940,000.00
Department TOTAL . . . . . : CO.RECORDER		940,000.00
Fund TOTAL . . . . . : GEN. FUND		940,000.00

Corporate Express K3-1402-90 2/13 1

McLean County
DATE 8/27/03
TIME 20:03:06

F I N A N C I A L M A N A G E M E N T
REVENUE LEDGER - SUMMARY LISTING

GL1450
TAX19

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENUES
0167-0006-0008 0410-0181	GIS Document Fees	BEGINNING BALANCE	80,000.00	63,173.00-
MONTH TOTAL: JULY 2003			.00	11,964.00-
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe			80,000.00	75,137.00-
Sub-Dept. TOTAL		: LEGAL REC.	80,000.00	75,137.00-
Department TOTAL		: CO RECORDR	80,000.00	75,137.00-
Fund TOTAL		: GIS FEES	80,000.00	75,137.00-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	REVENUES
0137-0006-0008-0410-0089	Document Storage Fees BEGINNING BALANCE	125,000.00	94,863.00
MONTH TOTAL: JULY 2003		.00	17,970.00
Base Acct#/Detl Acct# TOTAL: Doc Storag		125,000.00	112,833.00
0137-0006-0008-0410-0181	GIS Document Fees BEGINNING BALANCE	.00	31,486.00
MONTH TOTAL: JULY 2003		.00	5,958.00
Base Acct#/Detl Acct# TOTAL: GIS Doc Fe		.00	37,444.00
Sub-Dept. TOTAL . . . . . : LEGAL REC.		125,000.00	150,277.00
Department TOTAL	CO.RECORDR	125,000.00	150,277.00
Fund TOTAL	RECORD DOC	125,000.00	150,277.00

McLean County
DATE 8/27/03
TIME 20:03:06

F I N A N C I A L M A N A G E M E N T
REVENUE LEDGER - SUMMARY LISTING

GL1450
TAX19

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		BUDGET	REVENUES
0001-0006-0008 0410-0008	Copy Fees	BEGINNING BALANCE	25,000.00	23,863.50-
MONTH TOTAL: JULY 2003			.00	3,810.55-
Base Acct#/Detl Acct# TOTAL: Copy Fees			25,000.00	27,674.05-
0001-0006-0008 0410-0029	Recording Fees	BEGINNING BALANCE	560,000.00	489,236.00-
MONTH TOTAL: JULY 2003			.00	96,924.00-
Base Acct#/Detl Acct# TOTAL: Recording			560,000.00	586,160.00-
0001-0006-0008 0410-0032	Sale Of Revenue Stamps	BEGINNING BALANCE	355,000.00	187,610.75-
MONTH TOTAL: JULY 2003			.00	41,130.50-
Base Acct#/Detl Acct# TOTAL: Rev.Stamps			355,000.00	228,741.25-
Sub-Dept. TOTAL	: LEGAL REC.		940,000.00	842,575.30-
Department TOTAL	: CO. RECORDER		940,000.00	842,575.30-
Fund TOTAL	: GEN. FUND		940,000.00	842,575.30-