



FINANCE COMMITTEE AGENDA
Room 400, Government Center
Wednesday, September 5, 2007
7:30 a.m.

1. Roll Call
2. Approval of Minutes: August 8, 2007
July 24, 2007 Stand-up Meeting
3. Departmental Matters
 - A. Robert Keller, Administrator, Health Department
 - 1) Items to be Presented for Information:
 - a) General Report
 - b) Other
 - B. Don Lee, Director, Nursing Home
 - 1) Items to be Presented for Information:
 - a) Monthly Reports 1-3
 - b) General Report
 - c) Other
 - C. Lee Newcom, County Recorder
 - 1) Items to be Presented for Action:
 - a) Request Approval of a Resolution Amending the Funded Full-Time Equivalent Positions Resolution for 2007 4
 - b) Request Approval of an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2007 Combined Annual Appropriation and Budget Ordinance, County Recorder's Document Storage Fund 0137, County Recorder's Office 0006 5-6
 - 2) Items to be Presented for Information:
 - a) General Report 7-27
 - b) Other
 - D. Peggy Ann Milton, County Clerk
 - 1) Items to be Presented for Action:
 - a) Request Approval of Polling Place Changes/Additions resulting from Precinct Changes 28

2) Items to be Presented for Information:

- a) General Report
- b) Other

E. Becky McNeil, County Treasurer

1) Items to be Presented for Action:

- a) Request Approval of a Resolution to Authorize the Chairman of the Board of McLean County to Execute a Quit Claim Deed of Re-conveyance to Robert J. Watkins on Parcel #21-08-253-004 29-30

2) Items to be Presented for Information:

- a) Accept and place on file County Treasurer's Monthly Financial Reports as of August 31, 2007
- b) General Report
- c) Other

F. John M. Zeunik, County Administrator

1) Items to be Presented for Information:

- a) Management Letter of Advisory Comments, County Treasurer's Office 31
- b) Management Letter of Advisory Comments, County Highway Department 32
- c) Plan of Action to the Single Audit Report – Finding No. 2006-02 and Finding No. 2006-03, Court Services 33
- d) Single Audit Report – Findings No. 2006-04 and Finding No. 2006-05, Health Department 34-53
- e) Single Audit Report - Finding 2006-01, Auditor's Office 54-55
- f) General Report
- g) Other

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

5. Adjournment

McLEAN COUNTY NURSING HOME

ACCRUED EXPENDITURE

Prt Date: August 24, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	JULY, 2007 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/07
SALARIES	3,583,075	303,975	320,433	2,078,641	2,153,790	1,429,285	75,149	60.11%	3,708,176
IMRF	286,646	24,345	25,635	166,490	172,303	114,343	5,813	60.11%	296,654
MED/LIFE	397,110	12,664	33,727	230,650	230,650	166,460	0	58.08%	397,110
SOC/SEC	274,105	23,280	24,513	159,206	164,765	109,340	5,559	60.11%	283,675
VAC LIAB	30,000	2,548	2,548	17,425	17,425	12,575	0	58.08%	30,000
SELLBACK	0	0	0	0	0	0	0	0.00%	#DIV/0!
PERSONNEL	4,570,936	366,813	406,856	2,652,412	2,738,933	1,832,004	86,521	59.92%	4,715,615
COMMODITIES	765,711	65,033	84,478	444,742	456,791	308,920	12,049	59.66%	786,456
CONTRACTUAL	1,529,375	128,635	330,054	888,295	2,256,690	(727,315)	1,368,396	147.56%	3,885,339
CAPITAL	179,240	15,223	1,832	104,107	32,682	146,558	(71,424)	18.23%	56,269
GRAND TOTAL	7,045,262	575,704	823,220	4,089,555	5,485,097	1,560,166	1,395,542	77.86%	9,443,681

McLEAN COUNTY NURSING HOME

ACCRUED REVENUE

Prt Date: August 24, 2007

	2007 BUDGET	2007 MONTHLY ALLOC	JULY, 2007 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/07
MEDICARE REVENUE	766,500	65,100	53,242	445,200	380,057	386,443	(65,143)	49.58%	654,343
IDPA REVENUE	3,153,600	267,840	554,628	1,831,680	3,914,220	(760,620)	2,082,540	124.12%	6,739,105
SCHOOLING REIMB	0	0	0	0	45	(45)	45	#DIV/0!	77
JDC LAUNDRY	8,439	717	896	4,902	4,996	3,443	94	59.20%	8,601
JDC FOOD	35,000	2,973	3,249	20,329	18,803	16,197	(1,526)	53.72%	32,373
MEALS	600	51	111	348	1,079	(479)	731	179.83%	1,858
PVT PAY REVENUE	2,151,675	182,745	167,306	1,249,740	1,013,248	1,138,427	(236,492)	47.09%	1,744,508
UNCLASS	12,000	1,019	32	6,970	1,105	10,895	(5,865)	9.21%	1,903
INTEREST EARNED	97,990	8,322	34,796	56,915	74,283	23,707	17,369	75.81%	127,894
SALE OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0
TRANSFER IN	579,004	49,176	51,287	336,298	346,326	232,678	10,028	59.81%	596,268
TELEPHONE REIMB	0	0	1,290	0	8,100	(8,100)	8,100	#DIV/0!	13,946
TOTAL ACC REVENUE	6,804,808	577,943	866,837	3,952,382	5,762,263	1,042,545	1,809,881	84.68%	9,920,877
TOTAL ACC REVENUE	6,804,808	577,943	866,837	3,952,382	5,762,263	1,042,545	1,809,881	84.68%	9,920,877
LESS ACCRUED EXPENSE	(7,045,262)	(575,704)	(823,220)	(4,089,555)	(5,485,097)	(1,560,166)	(1,395,542)	77.86%	(9,443,681)
ACC REV - (ACC EXP)	(240,454)	2,238	43,617	(137,173)	277,166	(517,620)	414,339		477,196
PLUS CAP EXP	0	15,223	1,832	104,107	32,682	146,558	(71,424)		56,269
ACC BALANCE	(240,454)	17,462	45,449	(33,067)	309,848	(371,063)	342,915		533,465

MGLEAN COUNTY NURSING HOME
 JULY 31 DAYS
 2007
 DAILY CENSUS

DAY OF MONTH 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 TOT AVG

CERT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT	AVG
MEDICARE	8	8	7	7	7	7	7	7	7	6	6	6	5	4	4	4	4	4	5	5	5	4	5	5	5	4	5	5	5	5	5	172	
PA SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PA INT	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	7	8	8	8	8	8	8	8	8	8	8	8	8	8	8	216
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	77	
SUB TOTAL	17	17	16	16	16	16	16	16	16	15	15	14	13	13	14	14	15	15	15	14	14	14	15	15	15	14	15	15	15	15	15	465	

NON-CERT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT	AVG
PA SKILL	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
PA INT	93	93	92	92	92	92	92	92	92	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	93	2876	
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	1011	
SUB TOTAL	127	127	126	126	126	126	127	127	127	127	127	127	127	127	127	127	127	128	128	128	128	128	128	128	128	128	128	128	128	128	128	3949	

TOTAL	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT	AVG
MEDICARE	7	8	7	7	7	7	7	7	7	6	6	6	5	4	4	4	4	4	5	5	5	4	5	5	5	4	5	5	5	5	5	171	
PA SKILL	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	62	
PA INT	99	99	98	98	98	98	98	98	98	99	99	99	99	99	99	99	100	100	101	101	101	101	101	101	101	101	101	101	101	101	101	3092	
PP SKILL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PP INT	35	35	35	35	35	35	36	36	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	1088	
SUB TOTAL	144	144	142	142	142	143	143	143	142	142	142	141	140	140	140	142	142	142	143	143	142	142	142	143	143	143	142	143	143	143	143	4414	

TOT IN HOUSE	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
PP BED HOLD	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
PA BED HOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CENSUS	144	144	143	143	143	143	143	142	142	142	141	140	140	140	142	142	142	142	143	143	142	142	142	143	143	142	143	143	143	143	143	4417	
VACANCIES	6	6	7	7	7	7	7	7	8	8	8	9	10	10	10	8	8	8	7	7	8	8	8	7	7	7	8	7	7	7	7	7	

McLEAN COUNTY NURSING HOME

CENSUS Report - 2007

MONTH	AVG MEDICARE	AVG PVT PAY	AVG IDPA	AVG IN HOUSE	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	7.71	37.39	99.23	144.32	1.52	145.84	4.16
FEBRUARY	5.64	34.64	99.71	140.00	1.57	141.57	8.43
MARCH	4.55	35.32	98.55	138.42	1.16	139.58	10.42
APRIL	4.93	34.63	102.73	142.30	0.87	143.17	6.83
MAY	7.29	34.71	102.16	144.16	2.06	146.23	3.77
JUNE	5.67	35.03	100.50	141.20	1.00	142.20	7.80
JULY	5.52	35.10	101.74	142.35	0.10	142.45	7.55
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							

YTD AVERAGE 5.90 35.26 100.66 141.82 1.18 143.00 7.00
 % OF CAPACITY 3.93% 23.51% 67.11% 94.55% 0.79% 95.34% 4.66%

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

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

WHEREAS, the County Recorder's authorized Full-Time Equivalent position level in the Recorder's Document Storage fund includes 1.42 seasonal employees; and,

WHEREAS, a recent consulting study by Maximus, Inc. recommends that 1.00 FTE of the seasonal positions be converted to a permanent full-time position; and,

WHEREAS, the Finance Committee, at the meeting on September 5, 2007, recommended the approval of this change in the Full-Time Equivalent Positions Resolution for the remainder of the 2005 Fiscal Year; now, therefore,

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

<u>Fund-Dept-Program</u>	<u>Pay Grade</u>	<u>Position Classification</u>	<u>Full-Time</u>		
			<u>Now</u>	<u>Amend</u>	<u>New</u>
0137-0006-0008	02	0515.0010 (part-time) Clerical Assistant	1.42	(0.34)	1.08
0137-0006-0008	04	0503.0011 (full-time) Office Support Specialist I	2.00	0.34	2.34
		TOTAL	3.42	0.00	3.42

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

ADOPTED by the McLean County Board this 18th day of September, 2007.

ATTEST:

APPROVED:

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

Matt Sorensen, Chairman
McLean County Board

An EMERGENCY APPROPRIATION Ordinance
Amending the McLean County Fiscal Year 2007
Combined Annual Appropriation and Budget Ordinance
County Recorder's Document Storage Fund 0137, County Recorder's Office 0006

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

WHEREAS, the Combined Annual Appropriation and Budget Ordinance includes the operating budget for the County Recorder's Document Storage Fund; and,

WHEREAS, the Finance Committee, at a meeting on September 5, 2007, approved and recommended to the County Board a request by the County Recorder to amend the 2007 Full-Time Equivalent Positions Resolution reclassify a position from seasonal to full-time, based on a recommendation from Maximus, Inc.; and,

WHEREAS, the Finance Committee, at a meeting on September 5, 2007, approved and recommended to the County Board an Emergency Appropriation Ordinance from the County Recorder's Document Storage Fund to reflect the change in the FTE resolution; now, therefore,

BE IT ORDAINED by the McLean County Board as follows:

1. That the County Auditor is directed to amend the fiscal year 2004 Combined Annual Appropriation and Budget Ordinance by adjusting the following line-item appropriations:

	<u>ADOPTED</u>	<u>CHANGE</u>	<u>AMENDED</u>
0137-0006-0008-0515.0001 Seasonal Employee Salaries	\$ 25,000.00	\$ 7,883.00	\$ 17,117.00
0137-0006-0008-0503.0002 Full-time Employee Salaries	\$ 63,923.00	\$ 7,883.00	\$ 71,806.00

2. That the County Clerk shall provide a Certified Copy of this Ordinance to the County Recorder, County Treasurer, County Auditor, and the County Administrator.

ADOPTED by the McLean County Board this 18th day of September, 2007.

ATTEST:

APPROVED:

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

Matt Sorensen, Chairman
McLean County Board

Ea_recorder_docstorep07.fin.doc

FOR THE MONTH OF JULY 2007

Description	Revenue Account #	GL Balance As Of 07/31/2007	Recorder's Rpts For the Month Of July 2007	PLUS 06/29/2007 Rec Rpts Dep To GL 07/02/2007	Less 07/31/2007 Rec Rpts Dep To GL 08/02/2007	Total	Difference
							(A-E)
Copy Fees	0001-0006-0008 0410-0008	1,859.85	1,782.60	100.75	(23.50)	1,859.85	-
Recording Fees	0001-0006-0008 0410-0029	57,535.00	57,531.00	2,616.00	(2,612.00)	57,535.00	-
County Revenue Stamps	0001-0006-0008 0410-0032	48,095.25	45,431.75	5,253.50	(2,590.00)	48,095.25	-
Micro Film Sales	0001-0006-0008 0410-0128	-	-	-	-	-	-
Data Sales	0001-0006-0008 0410-0132	180.00	180.00	-	-	180.00	-
Rental HSG Support Program	0001-0006-0008 0410-0195	3,417.00	3,415.00	150.00	(148.00)	3,417.00	-
Document Storage	0137-0006-0008 0410-0089	11,259.00	11,265.00	480.00	(486.00)	11,259.00	-
GIS Document Storage	0137-0006-0008 0410-0181	3,753.00	3,755.00	160.00	(162.00)	3,753.00	-
GIS Fund	0167-0006-0008 0410-0181	18,591.00	18,586.00	800.00	(795.00)	18,591.00	-
							Sum(B:D)=E
							(A-E)

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

Note:

DON EVERHART
CHIEF DEPUTY RECORDER



Year-to-date Totals through July, 2007

Month-to-date Totals

Account #	Account Description	Cash/Check/		Charges		Other Pay		Total	Cash/Check/	Charges		Other Pay		Total
		Change	Charge	Paid	Method	Method	Method			Change	Charge	Paid	Method	
101-0-0-201-070-034	Due Idor-Rental Hsg Prog	\$30,735.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,735.00	\$172,584.00	\$0.00	\$0.00	\$0.00	\$0.00	\$172,584.00
101-6-8-410-008-034	Copy Fees	\$1,780.85	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,782.60	\$9,873.85	\$36.55	\$0.00	\$0.00	\$0.00	\$9,870.85
101-6-8-410-029-035	Recording Fees	\$57,805.00	\$323.00	\$397.00	\$0.00	\$0.00	\$0.00	\$57,531.00	\$326,638.00	\$2,353.00	\$2,469.00	\$0.00	\$0.00	\$326,522.00
101-6-8-410-032-036	County Revenue Stamps	\$45,431.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,431.75	\$261,968.50	\$0.00	\$0.00	\$0.00	\$0.00	\$261,968.50
101-6-8-410-111-111	Payment On Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-6-8-410-128-100	Microfilm Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-6-8-410-132-100	Data Sales	\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	\$3,280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,280.00
101-6-8-410-195-035	Rental Hsg Support Program	\$3,415.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,415.00	\$19,176.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,176.00
116-8-4-102-222-222	Balance Brought Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
116-8-4-102-222-222	Balance Brought Forward/Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-6-8-410-089-284	Document Storage	\$11,286.00	\$189.00	\$210.00	\$0.00	\$0.00	\$0.00	\$11,265.00	\$64,065.00	\$1,335.00	\$1,401.00	\$0.00	\$0.00	\$63,999.00
37-6-8-410-181-100	Gis Document Storage	\$3,762.00	\$63.00	\$70.00	\$0.00	\$0.00	\$0.00	\$3,755.00	\$21,355.00	\$445.00	\$467.00	\$0.00	\$0.00	\$21,333.00
51-0-0-126-001-903	State Revenue Stamps	\$90,863.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,863.50	\$523,937.00	\$0.00	\$0.00	\$0.00	\$0.00	\$523,937.00
67-6-8-410-181-100	Gis Fund	\$18,609.00	\$126.00	\$149.00	\$0.00	\$0.00	\$0.00	\$18,586.00	\$105,380.00	\$911.00	\$955.00	\$0.00	\$0.00	\$105,336.00
Final Total :		\$263,668.10	\$702.75	\$826.00	\$0.00	\$0.00	\$0.00	\$263,544.85	\$1,508,257.35	\$5,077.55	\$5,328.55	\$0.00	\$0.00	\$1,508,006.35

8/03/07	RECORDER	REVENUE ACCOUNTS	7/01/2007	8/02/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPT1	
G/L DATE	JOURNAL	TYPE	SOURCE				REVENUES	
ACCOUNT 0001-0006-0008	0410-0029				DESCRIPTION: Recording Fees	600,000.00		
2007/07/02	702526	RA	Recorder		BEGINNING BALANCE		266,375.00-	
2007/07/03	702546	RA	Recorder		Recording Fees		2,616.00-	
2007/07/03	702546	RA	Recorder		Recording Fee Charges		2,584.00-	
2007/07/05	702576	RA	Recorder		Recording Fees		20.00-	
2007/07/06	702604	RA	Recorder		Recording Fee Charges		2,918.00-	
2007/07/06	702604	RA	Recorder		Recording Fees		3,168.00-	
2007/07/09	702622	RA	Recorder		Recording Fees		41.00-	
2007/07/10	702640	RA	Recorder		Recording Fees		2,972.00-	
2007/07/11	702672	RA	Recorder		Recording Fee Charges		3,875.00-	
2007/07/11	702672	RA	Recorder		Recording Fees		1,941.00-	
2007/07/12	702712	RA	Recorder		Recording Fee Charges		31.00-	
2007/07/12	702712	RA	Recorder		Recording Fees		2,762.00-	
2007/07/13	702725	RA	Recorder		Recording Fee Charges		5.00-	
2007/07/16	702734	RA	Recorder		Recording Fees		2,111.00-	
2007/07/16	702734	RA	Recorder		Recording Fee Charges		1,858.00-	
2007/07/17	702756	RA	Recorder		Recording Fees		5.00-	
2007/07/18	702786	RA	Recorder		Recording Fee Charges		2,183.00-	
2007/07/18	702786	RA	Recorder		Recording Fees		2,870.00-	
2007/07/18	703036	JE	Recorder		Recording Fee Charges		5.00-	
2007/07/18	703036	JE	Recorder		Recording Fees		2,797.00	
2007/07/19	703036	JE	Recorder		Crt Turn in		2,761.00-	
2007/07/19	702798	RA	Recorder		Recording Fees		2,797.00-	
2007/07/20	702828	RA	Recorder		Recording Fee Charges		2,833.00-	
2007/07/20	702828	RA	Recorder		Recording Fees		130.00-	
2007/07/23	702840	RA	Recorder		Recording Fee Charges		2,724.00-	
2007/07/24	702853	RA	Recorder		Recording Fees		3,395.00-	
2007/07/25	702886	RA	Recorder		Recording Fee Charges		2,363.00-	
2007/07/25	702886	RA	Recorder		Recording Fees		55.00-	
2007/07/26	702900	RA	Recorder		Recording Fee Charges		3,158.00-	
2007/07/30	702954	RA	Recorder		Recording Fees		3,203.00-	
2007/07/30	702954	RA	Recorder		Recording Fee Charges		5.00-	
2007/07/30	702954	RA	Recorder		Recording Fees		1,622.00-	
2007/07/31	702970	RA	Recorder		Recording Fees		3,321.00-	
ACCOUNT 0001-0006-0008	0410-0029		JULY TOTAL				57,535.00-	
2007/08/02	703038	RA	Recorder		Recording Fees		2,586.00-	
2007/08/02	703038	RA	Recorder		Recording Fee Charges		2,389.00-	
2007/08/02	703038	RA	Recorder		Recording Fees		26.00-	
ACCOUNT 0001-0006-0008	0410-0029		AUGUST TOTAL				5,001.00-	
ENDING BALANCE								
							328,911.00-	

8/03/07	REORDER REVENUE ACCOUNTS	7/01/2007	8/02/2007	TRANSACTION DESCRIPTION	BUDGET	RECEIPT REVENUES
G/L DATE	JOURNAL TYPE	SOURCE				
ACCOUNT 0001-0006-0008 0410-0032				DESCRIPTION: Sale Of Revenue Stamps	425,000.00	211,283.25-
				BEGINNING BALANCE		5,253.50-
				County Rev Stamp Sales		2,250.50-
				County Rev Stamp Sales		3,117.00-
				County Rev Stamp Sales		2,911.75-
				County Rev Stamp Sales		1,570.25-
				County Rev Stamp Sales		3,386.75-
				County Rev Stamp Sales		1,285.25-
				County Rev Stamp Sales		2,944.75-
				County Rev Stamp Sales		2,455.25-
				County Rev Stamp Sales		1,051.75-
				County Rev Stamp Sales		1,566.50-
				County Rev Stamp Sales		1,206.75-
				County Rev Stamp Sales		1,599.25-
				County Rev Stamp Sales		4,357.75-
				County Rev Stamp Sales		1,447.00-
				County Rev Stamp Sales		4,060.50-
				County Rev Stamp Sales		1,153.50-
				County Rev Stamp Sales		2,376.75-
				County Rev Stamp Sales		1,384.50-
				County Rev Stamp Sales		1,063.25-
				County Rev Stamp Sales		1,652.75-
						48,095.25-
ACCOUNT 0001-0006-0008 0410-0032 / JULY TOTAL						2,590.00-
				County Rev Stamp Sales		2,906.50-
				County Rev Stamp Sales		5,496.50-
ACCOUNT 0001-0006-0008 0410-0032 / AUGUST TOTAL						264,875.00-
				ENDING BALANCE		

8/03/07	RECORDER REVENUE ACCOUNTS	7/01/2007	-	8/02/2007	TRANSACTION DESCRIPTION	BUDGET	RRECRPT1
	G/L DATE	JOURNAL TYPE	SOURCE				REVENUES
ACCOUNT 0001-0006-0008	0410-0128				DESCRIPTION: Microfilm Roll Sales	.00	.00
					BEGINNING BALANCE		
ACCOUNT 0001-0006-0008	0410-0128				MAY TOTAL		.00
					ENDING BALANCE		.00

8/03/07	RECORDER REVENUE ACCOUNTS	7/01/2007	- 8/02/2007	TRANSACTION DESCRIPTION	BUDGET	RECEIPT1 REVENUES
G/L DATE	JOURNAL TYPE SOURCE					
ACCOUNT 0001-0006-0008 0410-0132				DESCRIPTION: Data Sales		
				BEGINNING BALANCE		
2007/07/12	702712 RA	Recorder		Data Sales	3,000.00	3,100.00-
2007/07/17	702756 RA	Recorder		Data Sales		100.00-
						80.00-
ACCOUNT 0001-0006-0008 0410-0132 / JULY TOTAL						180.00-
				ENDING BALANCE		3,280.00-

ACCOUNT 0137-0006-0008 0410-0089		BUDGET	
		120,000.00	
DESCRIPTION: Document Storage Fees			
BEGINNING BALANCE			
2007/07/02	RA	Recorder	52,254.00-
2007/07/03	RA	Recorder	480.00-
2007/07/03	RA	Recorder	504.00-
2007/07/05	RA	Recorder	12.00-
2007/07/06	RA	Recorder	561.00-
2007/07/06	RA	Recorder	633.00-
2007/07/09	RA	Recorder	24.00-
2007/07/10	RA	Recorder	597.00-
2007/07/11	RA	Recorder	726.00-
2007/07/11	RA	Recorder	18.00-
2007/07/11	RA	Recorder	492.00-
2007/07/12	RA	Recorder	3.00-
2007/07/12	RA	Recorder	438.00-
2007/07/13	RA	Recorder	375.00-
2007/07/16	RA	Recorder	3.00-
2007/07/16	RA	Recorder	399.00-
2007/07/17	RA	Recorder	507.00-
2007/07/18	RA	Recorder	3.00-
2007/07/18	RA	Recorder	561.00-
2007/07/18	JE	pw080307	555.00-
2007/07/18	JE	pw080307	561.00-
2007/07/19	RA	Recorder	78.00-
2007/07/20	RA	Recorder	555.00-
2007/07/20	RA	Recorder	651.00-
2007/07/23	RA	Recorder	468.00-
2007/07/24	RA	Recorder	30.00-
2007/07/25	RA	Recorder	615.00-
2007/07/25	RA	Recorder	585.00-
2007/07/26	RA	Recorder	3.00-
2007/07/30	RA	Recorder	324.00-
2007/07/30	RA	Recorder	669.00-
2007/07/31	RA	Recorder	11,259.00-

ACCOUNT 0137-0006-0008 0410-0089 / JULY TOTAL			
2007/08/02	RA	Recorder	471.00-
2007/08/02	RA	Recorder	429.00-
2007/08/02	RA	Recorder	15.00-

ACCOUNT 0137-0006-0008 0410-0089 / AUGUST TOTAL			
		ENDING BALANCE	
		64,428.00-	

8/03/07	RECORDER REVENUE ACCOUNTS	7/01/2007	8/02/2007	TRANSACTION DESCRIPTION	BUDGET	RECRPT1 REVENUES
G/L DATE	JOURNAL TYPE SOURCE					
ACCOUNT 0137-0006-0008 0410-0181				DESCRIPTION: GIS Document Fees	.00	17,418.00-
				BEGINNING BALANCE		160.00-
2007/07/02	702526 RA	Recorder		Recorder-GIS Doc Storage		168.00-
2007/07/03	702546 RA	Recorder		Recorder-GIS Doc Storage		4.00-
2007/07/03	702546 RA	Recorder		GIS Document Storage Char		187.00-
2007/07/05	702576 RA	Recorder		Recorder-GIS Doc Storage		211.00-
2007/07/06	702604 RA	Recorder		Recorder-GIS Doc Storage		8.00-
2007/07/06	702604 RA	Recorder		GIS Document Storage Char		199.00-
2007/07/09	702622 RA	Recorder		Recorder-GIS Doc Storage		242.00-
2007/07/10	702640 RA	Recorder		Recorder-GIS Doc Storage		134.00-
2007/07/11	702672 RA	Recorder		Recorder-GIS Doc Storage		6.00-
2007/07/11	702672 RA	Recorder		GIS Document Storage Char		164.00-
2007/07/12	702712 RA	Recorder		Recorder-GIS Doc Storage		1.00-
2007/07/12	702712 RA	Recorder		GIS Document Storage Char		146.00-
2007/07/13	702725 RA	Recorder		Recorder-GIS Doc Storage		125.00-
2007/07/16	702734 RA	Recorder		Recorder-GIS Doc Storage		1.00-
2007/07/16	702734 RA	Recorder		GIS Document Storage Char		133.00-
2007/07/17	702756 RA	Recorder		Recorder-GIS Doc Storage		169.00-
2007/07/18	702786 RA	Recorder		Recorder-GIS Doc Storage		1.00-
2007/07/18	702786 RA	Recorder		GIS Document Storage Char		187.00-
2007/07/18	703036 JE	pw080307		Crt Turn in		185.00-
2007/07/18	703036 JE	pw080307		Crt Turn in		187.00-
2007/07/19	702798 RA	Recorder		Recorder-GIS Doc Storage		183.00-
2007/07/20	702828 RA	Recorder		Recorder-GIS Doc Storage		26.00-
2007/07/20	702828 RA	Recorder		GIS Document Storage Char		185.00-
2007/07/23	702840 RA	Recorder		Recorder-GIS Doc Storage		217.00-
2007/07/24	702853 RA	Recorder		Recorder-GIS Doc Storage		156.00-
2007/07/25	702886 RA	Recorder		Recorder-GIS Doc Storage		10.00-
2007/07/25	702886 RA	Recorder		GIS Document Storage Char		205.00-
2007/07/26	702900 RA	Recorder		Recorder-GIS Doc Storage		195.00-
2007/07/30	702954 RA	Recorder		Recorder-GIS Doc Storage		1.00-
2007/07/30	702954 RA	Recorder		GIS Document Storage Char		108.00-
2007/07/30	702954 RA	Recorder		Recorder-GIS Doc Storage		223.00-
2007/07/31	702970 RA	Recorder		Recorder-GIS Doc Storage		
ACCOUNT 0137-0006-0008 0410-0181				JULY TOTAL		3,753.00-
2007/08/02	703038 RA	Recorder		Recorder-GIS Doc Storage		157.00-
2007/08/02	703038 RA	Recorder		Recorder-GIS Doc Storage		143.00-
2007/08/02	703038 RA	Recorder		GIS Document Storage Char		5.00-
ACCOUNT 0137-0006-0008 0410-0181				AUGUST TOTAL		305.00-
				ENDING BALANCE		21,476.00-

RECORD DATE	JOURNAL	TYPE	SOURCE	TRANSACTION DESCRIPTION	BUDGET	RECEIPT REVENUES
				DESCRIPTION: GIS Document Fees		
				BEGINNING BALANCE	220,000.00	85,950.00-
2007/07/02	702526	RA	Recorder	Recorder-GIS Fund		800.00-
2007/07/03	702546	RA	Recorder	Recorder-GIS Fund		840.00-
2007/07/03	702546	RA	Recorder	GIS Fund Charges		8.00-
2007/07/05	702576	RA	Recorder	Recorder-GIS Fund		935.00-
2007/07/06	702604	RA	Recorder	Recorder-GIS Fund		1,055.00-
2007/07/06	702604	RA	Recorder	GIS Fund Charges		16.00-
2007/07/09	702622	RA	Recorder	Recorder-GIS Fund		995.00-
2007/07/10	702640	RA	Recorder	Recorder-GIS Fund		1,210.00-
2007/07/11	702672	RA	Recorder	Recorder-GIS Fund		670.00-
2007/07/11	702672	RA	Recorder	GIS Fund Charges		12.00-
2007/07/12	702712	RA	Recorder	Recorder-GIS Fund		820.00-
2007/07/12	702712	RA	Recorder	GIS Fund Charges		2.00-
2007/07/13	702725	RA	Recorder	Recorder-GIS Fund		730.00-
2007/07/16	702734	RA	Recorder	Recorder-GIS Fund		625.00-
2007/07/16	702734	RA	Recorder	GIS Fund Charges		2.00-
2007/07/17	702756	RA	Recorder	Recorder-GIS Fund		665.00-
2007/07/18	702786	RA	Recorder	Recorder-GIS Fund		845.00-
2007/07/18	702786	RA	Recorder	GIS Fund Charges		2.00-
2007/07/18	703036	JE	pw080307	Crt Turn in		932.00
2007/07/18	703036	JE	pw080307	Crt Turn in		925.00-
2007/07/19	702798	RA	Recorder	Recorder-GIS Fund		932.00-
2007/07/20	702828	RA	Recorder	Recorder-GIS Fund		915.00-
2007/07/20	702828	RA	Recorder	GIS Fund Charges		52.00-
2007/07/23	702840	RA	Recorder	Recorder-GIS Fund		925.00-
2007/07/24	702853	RA	Recorder	Recorder-GIS Fund		1,085.00-
2007/07/25	702886	RA	Recorder	Recorder-GIS Fund		780.00-
2007/07/25	702886	RA	Recorder	GIS Fund Charges		20.00-
2007/07/26	702900	RA	Recorder	Recorder-GIS Fund		1,025.00-
2007/07/30	702954	RA	Recorder	Recorder-GIS Fund		975.00-
2007/07/30	702954	RA	Recorder	GIS Fund Charges		2.00-
2007/07/30	702954	RA	Recorder	Recorder-GIS Fund		540.00-
2007/07/31	702970	RA	Recorder	Recorder-GIS Fund		1,115.00-
ACCOUNT 0167-0006-0008 0410-0181 / JULY TOTAL						18,591.00-
2007/08/02	703038	RA	Recorder	Recorder-GIS Fund		785.00-
2007/08/02	703038	RA	Recorder	Recorder-GIS Fund		715.00-
2007/08/02	703038	RA	Recorder	GIS Fund Charges		10.00-
ACCOUNT 0167-0006-0008 0410-0181 / AUGUST TOTAL						1,510.00-
ENDING BALANCE						106,051.00-

STATE STAMP INVENTORY AND RECEIPTS TO GENERAL LEDGER FOR JULY 2007

RECORDER		GENERAL LEDGER		Acct# 0151-0126-0001
Inventory as of 06/29/07	75,900.75	A	General ledger inventory as of 06/29/07	86,408.60
Inventory purchases for July 2007	72,577.00	B	Inventory purchases	71,592.00
Less stamps damaged or issued in error for July 2007	(1,218.50)	C		
Less inventory as of 07/31/07	(56,395.75)	D	Less general ledger as of 07/31/07	(61,810.10)
Total Receipts for July 2007	90,863.50	E=SUM(A:D)		
Plus 06/29/07 receipts	10,507.00	F		
Less 07/31/07 receipts	(5,180.00)	G		
Total	96,190.50	H=SUM(E:G)	Total	96,190.50
M=SUM(I:L)				
<p>B = Amount includes an IDOR credit of \$985.00 C = Stamps were voided and will be or have been submitted to IDOR for credit F = Receipts for the last business day of previous month G = Receipts for the last business day of report month Adjustments are made by F & G because the Recorder's daily receipts are not turned into the General Ledger until the next business day. These adjustments must be made in order to balance to the General Ledger.</p>				
DON EVERHART				
CHIEF DEPUTY RECORDER				

G/L	DATE	JOURNAL	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
ACCOUNT:0151	0126-0001	Stamp Inventory						
	2007/07/02	702526	RA	JE Recorder	State Rev Stamp Sales		10,507.00	86,408.60
	2007/07/03	702546	RA	JE Recorder	State Rev Stamp Sales		4,501.00	75,901.60
	2007/07/05	702576	RA	JE Recorder	State Rev Stamp Sales		6,234.00	71,400.60
	2007/07/06	702604	RA	JE Recorder	State Rev Stamp Sales		5,823.50	65,166.60
	2007/07/09	702622	RA	JE Recorder	State Rev Stamp Sales		3,140.50	59,343.10
	2007/07/10	702640	RA	JE Recorder	State Rev Stamp Sales		6,773.50	56,202.60
	2007/07/11	702672	RA	JE Recorder	State Rev Stamp Sales		2,570.50	49,429.10
	2007/07/12	702712	RA	JE Recorder	State Rev Stamp Sales		5,889.50	46,858.60
	2007/07/13	702725	RA	JE Recorder	State Rev Stamp Sales		4,910.50	40,969.10
	2007/07/16	702734	RA	JE Recorder	State Rev Stamp Sales		2,103.50	36,058.60
	2007/07/17	702756	RA	JE Recorder	State Rev Stamp Sales		3,133.00	33,955.10
	2007/07/18	702769	AP	JE AcctsPayabl	ILLINOIS D RECORDER/REAL	71,592.00		30,822.10
	2007/07/18	702786	RA	JE Recorder	State Rev Stamp Sales		2,413.50	102,414.10
	2007/07/19	702798	RA	JE Recorder	State Rev Stamp Sales		3,198.50	100,000.60
	2007/07/20	702828	RA	JE Recorder	State Rev Stamp Sales		8,715.50	96,802.10
	2007/07/23	702840	RA	JE Recorder	State Rev Stamp Sales		2,894.00	88,086.60
	2007/07/24	702853	RA	JE Recorder	State Rev Stamp Sales		8,121.00	85,192.60
	2007/07/25	702886	RA	JE Recorder	State Rev Stamp Sales		2,307.00	77,071.60
	2007/07/26	702900	RA	JE Recorder	State Rev Stamp Sales		4,753.50	74,764.60
	2007/07/30	702954	RA	JE Recorder	State Rev Stamp Sales		2,769.00	70,011.10
	2007/07/30	702954	RA	JE Recorder	State Rev Stamp Sales		2,126.50	67,242.10
	2007/07/31	702970	RA	JE Recorder	State Rev Stamp Sales		3,305.50	65,115.60
				JULY TOTAL		71,592.00	96,190.50	61,810.10
ACCOUNT:0151	0126-0001							
	2007/08/02	703038	RA	JE Recorder	State Rev Stamp Sales		5,180.00	56,630.10
	2007/08/02	703038	RA	JE Recorder	State Rev Stamp Sales		5,813.00	50,817.10
				AUGUST TOTAL		.00	10,993.00	50,817.10
ACCOUNT 0151	0126-0001	DATE RANGE TOTALS				71,592.00	107,183.50	50,817.10

Date	End-of-day (EOD) register balance	CREDIT to General Ledger	EOD register +/- (-)	Stamp Purchases
06/01/2007	43,051.75	3,052.00	147.00	
06/04/2007	39,033.25	4,018.50		
06/05/2007	32,341.25	6,692.00		
06/06/2007	29,457.25	2,884.00		
06/07/2007	27,234.25	2,223.00		
06/08/2007	22,049.25	5,185.00		
06/11/2007	17,282.25	4,594.50	172.50	
06/12/2007	14,086.75	3,195.50		
06/13/2007	4,515.25	9,571.50		
06/14/2007	66,763.75	5,409.50		67,658.00
06/15/2007	58,547.25	8,216.50		
06/18/2007	54,486.25	4,061.00		
06/19/2007	48,909.25	5,577.00		
06/20/2007	44,879.25	4,030.00		
06/21/2007	40,001.75	4,877.50		
06/22/2007	20,270.75	19,731.00		
06/25/2007	14,754.75	5,516.00		
06/26/2007	12,916.75	1,838.00		
06/27/2007	10,362.25	2,554.50		
06/28/2007	1,162.75	9,199.50		
06/29/2007	75,900.75	10,507.00		85,245.00
	June Total:	122,933.50	319.50	152,903.00
	Day Average:	5,853.98		

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.
File # 2007-13693

don.everhart:
Stamp issued in error. Stamp voided & will be submitted to IDOR for credit.
File # 2007-14601

don.everhart:
\$ 195.40 IDOR credit (05/09)
\$ 147.00 IDOR credit (06/01)
\$ 67,315.60 purchase (6/15)

don.everhart:
\$ 172.50 IDOR credit (06/11)
\$ 85,072.50 purchase (6/29)

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

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

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

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

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

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

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

19 2007

MONTH OF JUNE

DATE	(A) ASCENDING REGISTER	(B) DESCENDING REGISTER	(C) TOTAL OF COLUMNS (A) AND (B)
6/15	80238625	4305175	
6/4	80640475	3903325	
6/5	81309675	3234125	
6/6	81598675	2945725	
6/5	81820375	223425	
6/8	82338875	2204925	
6/11	82815575	1728225	
6/12	83135725	1408675	
6/13	84092275	451525	
6/15	84289175	7020425	591309600
6/14	84633225	6671375	
6/15	85454875	5854725	
6/18	85860975	5448625	
6/19	86418675	4890925	
6/20	86821675	54487925	
6/21	87309425	4000175	
6/22	88282525	2027075	
6/23	88934125	1475475	
6/24	890017925	1291675	
6/27	890273375	1036225	
6/28	891193325	0116275	
6/29	891193325	8640775	599824100
6/30	892244025	7590075	

MONTH OF JUNE

19 2007

DATE	(A) ASCENDING REGISTER	(B) DESCENDING REGISTER	(C) TOTAL OF COLUMNS (A) AND (B)
7/25	92694125	2139975	
7/3	93330525	450375	
7/5	93912875	5921225	
7/6	94226925	540775	
7/9	94912875	4921275	
7/10	95169875	746425	
7/11	95783075	4051025	
7/12	9627475	359975	
7/13	96537175	3266925	
7/16	96850475	2983625	
7/17	97057625	2742275	
7/18	97411675	2422425	
7/19	98283225	1550875	
7/20	98532625	1261475	
7/23	99384725	449375	
7/24	99384725	7070756	07091800
7/29	99615425	7476375	
7/30	00090775	3001025	
7/31	00391025	6700775	
7/31	00603675	6488125	
7/31	00934225	6157575	
7/31	01452225	58639575	

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

Recorder's Receivable Reconciliation

July 2007

Date		General	Doc Storage	GIS
		0001	0137	0167
7/2/2007	Recorder	1,248.00	936.00	477.00
7/3/2007	General Ledger	1,248.00	936.00	477.00
	Difference	-	-	-
7/3/2007	Recorder	1,248.00	936.00	477.00
7/5/2007	General Ledger	1,248.00	936.00	477.00
	Difference	-	-	-
7/5/2007	Recorder	1,289.00	968.00	493.00
7/6/2007	General Ledger	1,289.00	968.00	493.00
	Difference	-	-	-
7/6/2007	Recorder	1,289.00	968.00	493.00
7/9/2007	General Ledger	1,289.00	968.00	493.00
	Difference	-	-	-
7/9/2007	Recorder	1,289.00	968.00	493.00
7/10/2007	General Ledger	1,289.00	968.00	493.00
	Difference	-	-	-
7/10/2007	Recorder	1,320.00	992.00	505.00
7/11/2007	General Ledger	1,320.00	992.00	505.00
	Difference	-	-	-
7/11/2007	Recorder	1,325.00	996.00	507.00
7/12/2007	General Ledger	1,325.00	996.00	507.00
	Difference	-	-	-
7/12/2007	Recorder	1,301.00	988.00	497.00
7/13/2007	General Ledger	1,301.00	988.00	497.00
	Difference	-	-	-
7/13/2007	Recorder	1,306.00	992.00	499.00
7/16/2007	General Ledger	1,306.00	992.00	499.00
	Difference	-	-	-
7/16/2007	Recorder	1,306.00	992.00	499.00
7/17/2007	General Ledger	1,306.00	992.00	499.00
	Difference	-	-	-
7/17/2007	Recorder	1,311.00	996.00	501.00
7/18/2007	General Ledger	1,311.00	996.00	501.00
	Difference	-	-	-
7/18/2007	Recorder	1,275.00	988.00	494.00
7/19/2007	General Ledger	1,275.00	988.00	494.00
	Difference	-	-	-

Recorder's Receivable Reconciliation

July 2007

Date		General	Doc Storage	GIS
		0001	0137	0167
7/19/2007	Recorder	1,405.00	1,092.00	546.00
7/20/2007	General Ledger	1,405.00	1,092.00	546.00
	Difference	-	-	-
7/20/2007	Recorder	1,405.00	1,092.00	546.00
7/23/2007	General Ledger	1,405.00	1,092.00	546.00
	Difference	-	-	-
7/23/2007	Recorder	1,405.00	1,092.00	546.00
7/24/2007	General Ledger	1,405.00	1,092.00	546.00
	Difference	-	-	-
7/24/2007	Recorder	1,460.00	1,132.00	566.00
7/25/2007	General Ledger	1,460.00	1,132.00	566.00
	Difference	-	-	-
7/25/2007	Recorder	1,460.00	1,132.00	566.00
7/26/2007	General Ledger	1,460.00	1,132.00	566.00
	Difference	-	-	-
7/26/2007	Recorder	1,453.00	1,132.00	566.00
7/27/2007	General Ledger	1,460.00	1,132.00	566.00
	Difference	(7.00)	-	-
7/27/2007	Recorder	1,128.00	872.00	436.00
7/30/2007	General Ledger	1,128.00	872.00	436.00
	Difference	-	-	-
7/30/2007	Recorder	1,128.00	872.00	436.00
7/31/2007	General Ledger	1,128.00	872.00	436.00
	Difference	-	-	-
7/31/2007	Recorder	1,155.75	892.00	446.00
8/2/2007	General Ledger	1,155.75	892.00	446.00
	Difference	-	-	-
		Explanation of differences: 07/26/07 receipts deposited 07/30/07		
DON EVERHART				
CHIEF DEPUTY RECORDER				

ACCOUNT:0167	G/L DATE	JOURNAL	TRAN JRN	TYPE	SOURCE	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	ACTUAL BALANCE
0122-0022	2007/07/02	702526	RA	JE Recorder	Due From Recording Chrgs	GIS Receivable	8.00	58.00	527.00
	2007/07/03	702546	RA	JE Recorder		GIS Fund Charges	16.00		469.00
	2007/07/06	702604	RA	JE Recorder		GIS Fund Charges	12.00		477.00
	2007/07/11	702672	RA	JE Recorder		GIS Fund Charges	2.00		493.00
	2007/07/12	702712	RA	JE Recorder		GIS Fund Charges	2.00		505.00
	2007/07/13	702725	RA	JE Recorder		GIS Receivable	10.00		507.00
	2007/07/16	702734	RA	JE Recorder		GIS Fund Charges	2.00		497.00
	2007/07/18	702786	RA	JE Recorder		GIS Fund Charges	2.00		499.00
	2007/07/18	703036	JE	JE pw080307	Crt Turn in		7.00		501.00
	2007/07/20	702828	RA	JE Recorder		GIS Fund Charges	52.00		494.00
	2007/07/25	702886	RA	JE Recorder		GIS Fund Charges	20.00		546.00
	2007/07/30	702954	RA	JE Recorder		GIS Receivable	2.00		566.00
	2007/07/30	702954	RA	JE Recorder		GIS Fund Charges	2.00		564.00
	2007/07/30	702954	RA	JE Recorder		GIS Receivable	130.00		566.00
							116.00	207.00	436.00
ACCOUNT:0167	0122-0022				JULY TOTAL				
			RA	JE Recorder		GIS Fund Charges	10.00		446.00
ACCOUNT:0167	0122-0022				AUGUST TOTAL		10.00	.00	446.00
ACCOUNT 0167	0122-0022				DATE RANGE TOTALS		126.00	207.00	446.00



PeggyAnn Milton
McLean County Clerk

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

DATE: August 29, 2007
TO: Chairman Selzer
Honorable Members of the Finance Committee
FROM: Maria L. Pascua *Maria L. Pascua*
RE: Polling Place Changes/Additions

Due to re-precincting approved at our June 2007 McLean County Board meeting, I request the following polling place changes/additions:

<u>Precinct</u>	<u>Polling Place and Address</u>
Bloomington 01 (change)	Bloomington Township Fire Department 14880 Old Colonial Road, Bloomington
Danvers 02 (addition)	Danvers Fire Department 208 E Main Street, Danvers
Normal 18 (change)	First Presbyterian Church 2000 E College Avenue, Normal
Normal 27 (addition)	North Bridge Baptist Church 2413 Ziebarth Road, Normal
Normal 28 (addition)	First Presbyterian Church 2000 E College Avenue, Normal
Normal 29 (addition)	Police Sub-Station 623 W Orlando Avenue, Normal
Normal 30 (addition)	ISU Bone Student Center 100 N University Street, Normal
Old Town 02 (addition)	Town Hall 22034 E 1000 North Road, Downs
Randolph 04 (addition)	The Christian Church of Heyworth 308 N Vine Street, Heyworth

We respectfully request your approval of these changes.

Thank you.

We look forward to serving you."



REBECCA C. McNEIL
McLEAN COUNTY TREASURER

(309) 888-5180 Fax (309) 888-5176

www.mclean.gov

Government Center

115 E. Washington Room M-101 P.O. Box 2400 Bloomington, Illinois 61702-2400

Date: August 29, 2007

To: Members of the Finance Committee

From: Rebecca McNeil
McLean County Treasurer

On May 18, 1999, the McLean County Board entered into a service agreement with Joseph Meyer and Associates to create a Delinquent Real Estate Tax Liquidation Program. This agreement was entered into in conjunction with the specifications in section 35ILCS 200/21-90 of the property tax code. The primary goal of the program is to recover delinquent real estate taxes for the benefit of all taxing districts. The second goal is to return unproductive and abandoned parcels back to productive use and subsequently, the tax rolls of the County.

The property taxes on parcel #21-08-253-004 owned by Robert J. Watkins were not paid for tax year 2003 and were sold at the 2004 annual tax sale. The subsequent taxes were also left unpaid for tax year 2004. The parcel owner failed to redeem these taxes in accordance with the Illinois property tax code. As a result, the County of McLean acquired title in 2007 through the Delinquent Real Estate Tax Liquidation Program. The former owner, Robert J. Watkins, has now paid \$902.78 to the County's delinquent tax agent to re-acquire title in his name. This amount represents the full amount due to redeem this delinquency if it had been timely paid. The amount paid will be distributed proportionately.

A resolution is being presented to the committee and board for approval to authorize the Chairman of the McLean County Board to execute a quit claim deed of re-conveyance to Robert J. Watkins. Approval of this resolution will eliminate the County's formal interest in this parcel and return it to the active tax rolls.

Thank you for your consideration of this matter.

WHEREAS, The County of McLean has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of McLean has acquired an interest in the following described real estate:

E 38.9' LOT 114 PARKVIEW ADD

PERMANENT PARCEL NUMBER: 21-08-253-004

As described in certificate(s): [03]0837 Sold on November 5, 2004

Commonly known as: 1209 S BARKER ST and it appearing to the Finance Committee that it would be to the best interest of the County to dispose of its interest in said property, by reconveyance, to the owner of a former interest in said property.

WHEREAS, ROBERT J WATKINS, has paid \$902.78 for the full amount of taxes involved and a request for reconveyance has been presented to the Finance Committee and at the same time it having been determined that the County shall receive \$358.99 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$80.00 for cancellation of Certificate(s) and to reimburse the Revolving Account the charges advanced from this account, and the Recorder of Deeds shall receive \$31.00 for recording. The remainder being the monies due the Agent for his services. The total paid by Purchaser is \$902.78.

THEREFORE, Your Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF McLEAN COUNTY, ILLINOIS, that the Chairman of the Board of McLean County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$358.99 to be paid to the Treasurer of McLean County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____.

ATTEST:

CLERK

CHAIRMAN

RECONVEYANCE



REBECCA C. McNEIL
McLEAN COUNTY TREASURER
(309) 888-5180 Fax (309) 888-5176
www.mcleancountyil.gov
Government Center

115 E. Washington Room M-101 P.O. Box 2400 Bloomington, Illinois 61702-2400

August 14, 2007

Memo to: Mr. John M. Zeunik
County Administrator

From: Rebecca McNeil
County Treasurer

Re: Management Letter of Advisory Comments

The Management Letter of Advisory Comments from the Comprehensive Annual Audit for Fiscal Year 2006 included a suggested improvement to our current payroll process.

As noted in the Auditors comments, a Senior Accountant in the Treasurer's Office has the responsibility of performing the payroll calculation process subsequent to entering the changes. There are currently a variety of procedures to ensure the internal control of this process. This includes department head responsibility for reviewing payroll reports and verifying information related to the employees current rate, distribution and status. Additional controls exist between the Treasurer's office and the Administrator's Office for approval of employee changes and pay rates. The Senior Accountant primarily enters changes based on a step that already has pre-determined rate. The annual testing of these controls have revealed no discrepancies.

In addition to these controls, the Treasurer has implemented an audit report which identifies all changes made to the status of an employee or to the step that their rate of pay is based upon. Currently, the Treasurer is using this report to perform audit checks against the payroll changes that have occurred in each payroll cycle. This additional check by the Treasurer ensures that the changes that the Senior Accountant has entered are according to the request approved by the County Administrator's Office and departmental management. The Treasurer is reviewing other areas of payroll processing to assess the current controls that are in place and determine if additional improvements should be considered.

At this time, there are no additional resources needed. The Treasurer is grateful to Information Services for their assistance in creating this report which integrates with the payroll system software to produce the intended results.



HIGHWAY DEPARTMENT

John E. Mitchell, County Engineer
Eric S. Schmitt, Assistant County Engineer
102 S. Towanda-Barnes Rd, Bloomington, IL 61704
(309) 663-9445 FAX (309) 662-8038
highway@mcleancountyil.gov

DATE: August 29, 2007

TO: Chairman David FW Selzer & Members of the McLean County Finance Committee

FROM: John E Mitchell, McLean County Engineer

RE: Outside Auditor's Comments Regarding the McLean County Highway Department's Capital Asset Additions

This memo is in response to Clifton Gunderson, LLP Certified Public Accountants' letter to the McLean County Board along with the 2006 Financial Statement for McLean County. Clifton Gunderson made comments concerning the Highway Department's capital asset additions. This is part of the GASB 34 Requirements that have been instituted the last several years.

Yesterday, Eric Schmitt and I, from the Highway Department, met with McLean County Administrator, John Zeunik, McLean County Auditor, Jackie Dozier and Accounting Specialist, II, Connie Johnson to discuss the Outside Auditor's recommendations. This discussion led to Jackie's suggestion that we establish several new Capital Asset Accounting Numbers so that we can keep the larger equipment purchases (over \$10,000) separate from the smaller equipment purchases (under \$10,000), and also separate the larger Road & Bridge Projects (over \$250,000) from those smaller Road & Bridge Projects (under \$250,000). This will also help distinguish between Construction Projects that increase Infrastructure Capital Assets and Maintenance Work that does not increase the value of the Capital Assets.

This will be put in place for the next budget year. We feel that this will address the concerns of the Outside Auditor.



COURT SERVICES

Roxanne K. Castleman, Director

Law & Justice Center, 104 W. Front Street, 7th Floor

P.O. Box 2400 Bloomington, IL 61702

Adult Division

Room 700

Ph: (309) 888-5360

Fax: (309) 888-5434

Juvenile Division

Room 701

Ph: (309) 888-5370

Fax: (309) 888-5831

Extended Day

Room 703

Ph: (309) 888-5370

Fax: (309) 888-5831

To: Honorable Members of the Finance Committee
From: Roxanne K. Castleman *RKC*
Date: 8/14/2007
Re: Plan of Action to the Single Audit Report – Finding No. 2006-02 and Finding No. 2006-03

As director of McLean County Court Services I have reviewed the outside auditor's findings in regards to the Single Audit Report for the Domestic Violence Multi-Disciplinary Grant - Finding No. 2006-02 and Finding No. 2006-03. I have outlined below the department's plan of action.

Finding No. 2006-01

All quarterly fiscal reports expenditures are obtained directly from the county's AS400 accounting system. Once the quarterly fiscal report has been completed it will be forwarded to the county's Grant Coordinator for review. She will compare this report to the appropriate general ledger amounts before sending it to the granting agency for reimbursement.

The department has worked with Information Services to obtain a statistical report via EJS which will provide support for the statistics submitted in the data report.

Finding No. 2006-02

The Administrative Office of the Illinois Courts (AOIC) monthly vouchers, which provides documentation for part of the matching funds, will be supplied to the county's Grant Coordinator for review. In addition bi-monthly time cards will be maintained which outline the number of hours and description of activities performed by the supervisor of the probation domestic violence program. This will provide documentation for the additional matching funds allowed in the grant.

The court services department is committed to addressing and correcting any future concerns the outside auditor indicates, for the duration of the grant. The probation's involvement of the grant will end September 1, 2007.

I will be available at the finance committee meeting to address any questions you may have.



Health Department

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

Memorandum

To: John M. Zeunik, County Administrator

From: Robert J. Keller, Director

Date: August 21, 2007

Re: Single Audit Report – Findings No. 2006-04 and Finding No. 2006-05

Finding 2006-04

Finding 2006-04 cited the department for not maintaining records to substantiate employees' time working in the WIC program in accordance with OMB-87. The department's response, found on 21 of the report, noted that the department does have documentation to support time but that it is not maintained in a single location in an easily auditable form.

Please find attached a copy of the revised procedures that will be used by the department to provide an easily auditable trail. Daily Activity Reports will be used to capture time on a continuous time-study basis. Those reports will be run on a monthly basis and compared to the FTE distribution tied to the payroll system. If DAR reports show a significant departure from the default distribution, general journal entries will be made to adjust time. Employee FTE's will serve as the cost-driver for most of the expenses incurred for federal grant programs. Items such as space (square footage utilization) and travel (actual miles driven as recorded on the DAR) will be directly apportioned. A manual that describes each of the cost-drivers and their allocation methodology will be available for review. A significant number of expenditures, as is the case now, will be driven by direct invoice coding.

Finding 2006-05

Finding 2006-05 did not contain a recommendation for action from the outside auditors. The audit found one in twenty-five records did not contain a copy of the VOC on file. Staff reiterated to staff the importance of assuring that the card is copied and placed in the client's file.

Methodology/Documentation Summary on the Allocation of Indirect Costs for the
McLean County Health Department

Allocation methodology for personal Services and Fringe Benefits:

Several grant programs awarded to the McLean County Health Department require the allocation of staff resources between programs utilizing Federal awards. The allocation methodology for salaries and wages is based upon time and effort records that document participation in the grant program. The McLean County Health Department utilizes continual time study documentation via a Daily Activity Report (DAR). The DAR is utilized by all staff of the Health Department. Specific instruction on the completion of the DAR is provided to each employee upon starting at the Health Department (see attachment A). The DAR program can be used to reflect an after-the-fact distribution of the actual program activity for each employee. The report requires each employee to account for the total activity for which each employee is compensated. The DAR is completed and stored electronically. The paper copy of the DAR completed by the employee is signed by each employee and submitted to designated staff for entry into an Access data base. DAR data is maintained in accordance with the guidelines of the Illinois Local Records Act.

WIC:

Greater delineation is required from the State pertaining to employees that work in the WIC program. In order to comply with the reporting requirement of the Illinois Department of Human Services each staff position funded out of the Supplemental Nutrition Program for Women, Infants, and Children (WIC) must report position allocation by four distinct activity categories. These categories are 1) General Administration, 2) Client Services, 3) Nutrition Education, and 4) Breastfeeding. A definition of each category along with a short list of examples of the conduct that comprises each category is included in Appendix B.

Utilizing the DAR system, each staff member funded out of the WIC Grant documents the amount of work time spent in grant related activities by the four cost categories requested by the Department of Human Services. Each of the four categories is designed to capture the total range of activities for each position within the grant. The staff member documents the total amount of time spent in each of the four categories daily. Non-worked time is allocated across the four categories on a prorated basis based upon the total amount of time actually worked. The total percentage for all categories combined is designed to total 100% of the employees' time dedicated to the WIC program. The total of the categories only reflects staff time working in WIC. If a staff position is allocated across several different programs, this exercise is only designed to capture the time specifically working in the WIC Grant. All non-WIC activities are captured in the program codes associated with those other activities.

This allocation is applied by the Accounting Clerk responsible for the grant monitoring for each staff member charged in the grant. The allocation percentages for each staff are modified quarterly if necessary based upon the most current DAR review results.

FCM:

In order to comply with the reporting requirement of the Illinois Department of Human Services each staff position utilized in the Federal Financial Participation (FFP) claiming methodology identified as support staff out of the Family Case Management program (FCM) must demonstrate the amount of time spent providing FCM related activity. This corresponds directly with the allocation between federally funded programs.

The FFP claim process requires staff members to document the amount of work time spent in claimable Health Department program activities. All identified program categories are designed to capture the total range of activities for each support staff position. The staff member documents the total amount of time in minutes spent in each of the program categories for all compensated time. Non-worked time is allocated across the program categories on a prorated basis based upon the total amount of time actually worked in defined program categories. The total percentage for all categories combined must total 100%. The percentage for each category is designed to reflect the approximate prorated share of total time spent in support activities for Health Department programs.

The Accounting Clerk responsible for monitoring the FCM program and generating the FFP claim utilizes the time study percentage devoted to FCM to allocate the corresponding support staff salary to the program. These costs are utilized in capturing the total costs associated with operating the FCM program. The FFP claim allows for a Local Health Department to request reimbursement for local resources used to support the provision of FCM services to Medicaid eligible clients at a rate of \$.50 on the \$1.00. A copy of the Cornerstone Agency Staff Expense Report is included in Attachment C.

Direct Service Staff time is captured by time and activity logs entered by direct service staff into the Cornerstone reporting system. Agency Administrative Staff Expense only reflects the actual salary paid to Agency identified administrative staff. No Health Department allocation methodology is utilized for these two staff categories. Allocation is based on total FTE's reported on the staff expense report for the entire health Department. Total FTE value is determined by the actual worked hours from the payroll hours report (see Attachment D) divided by the corresponding hours for a 1.0 FTE based upon a 1,950 hour annual schedule.

Non-Personnel Operating Expense Methodology:

WIC:

Non-Personnel operating expenses for the Supplemental Nutrition Program for Women, Infants, and Children (WIC) must also be allocated and documented into the four activity categories listed previously in the personnel section. Those categories are 1) General

Administration, 2) Client Services, 3) Nutrition Education, and 4) Breastfeeding. This allocation process is not an indirect cost allocation but is a cost categorization based upon the relationship between the expense and the cost category. A tracking methodology has been established whereby the four activity categories will be referenced on the purchase order at the time it is prepared. Program managers responsible for generating a purchase request will categorize the purchase request when preparing the purchase order. The purchase order will then be referenced at the time the invoice is coded for payment and the corresponding activity category will be listed on the invoice. The Accounting Clerk responsible for the tracking and monitoring of the grant will utilize the invoice coding explicitly identifying the activity category to allocate the expense into the proper reporting category. This process will be used for all not-personnel operating expense in the WIC grant program.

The only indirect cost allocations utilized in the WIC grant program would be expenses spread across multiple programs of the Department utilizing one of two allocation methodologies. These would include Rent and Utilities/Maintenance costs allocated by square feet of the health Department occupied by the grant program and other general expenses that benefit the agency as a whole. The second category of expenses is allocated using the generally accepted FTE allocation methodology.

FCM:

Federal Financial Participation requires the documentation of non-personal expenses in accordance with the Medicaid Claim and Case Management Cost Report HSPR1010 (Attachment E). Direct costs are those items expressly identified with expenses incurred directly on behalf of the grant. Indirect expenses are based upon an agreed upon formula for the allocation of indirect expenses between the State of Illinois Office of Community Health and the Federal Government via HHS formally HCFA. The definition of indirect expenses is those expenses that benefit the agency as a whole. These include: Food; Books/ Newspapers/Publications; Employee Service Awards; Paper Supplies; Copy/Microfilm; Advertising/Legal Notices; Temporary Employees; Garbage Disposal; Computer Services; Dues/Memberships; Instruction/Schooling; Office Equipment, Maintenance & Repair; Computer Repair/Service, Outside Vendors; Software Licenses; Employee Medical Expense; Data Processing User Fees; Administrative Surcharge; Equipment Rental; Furnishing Purchases; Office Equipment Lease; Computer Equipment Purchase; and Computer Software Purchase.

DAR GUIDELINES

What is a DAR?

DAR's or Daily Activity Reports are forms filled out by each employee to track their activities on a daily or weekly basis, **turn in on a daily basis if you do daily DAR's and on a weekly basis if you do weekly.** Turning in DAR's in a reasonable time frame are crucial to maintaining the overall integrity of the system. DAR's are used to calculate how funds from Health Department are allocated to different programs. It is very important in determining program costs and calculating how much money is required for funding programs from year to year. The DAR system is also used for employee travel reimbursement. DAR's are usually entered on a form that looks similar to this:

Name:		McLean County Health Department						Date:				
Employee Number:		Reviewed By:		Date:	Entered By:	Date:	Days of the Week: S M T W T F S					
Comments	Code	Act.	Time	Odometer		Total Time	Program	Activity		Total Count	Total Miles	Travel Location
				Start	End			Site	Code			
							Total Time For Pay Type (100)					
							Total Time For Pay Type (025)					

Or this:

Name:		McLean County Health Department Weekly Activity Report								Start Date:		
Employee Number:		Reviewed By:		Date:	Entered By:	Date:	End Date:					
Date	Time	Program	ACTIVITY		Count	Mileage	Travel Location	Pay Type	Daily Total	ODOMETER READING		Comments
			Site	Code						Start	End	

Check with your supervisor to find out the proper form to use according to your department's guidelines.

GENERAL ENTRIES:

Make sure to fill in all applicable information including date, time, program code, site code, activity code, count (if applicable), and pay type (comments are helpful as well).

Time is entered by quarters. In other words:

1 hour and 15 minutes is 1.25

2 hours and 30 minutes is 2.5

3 hours and 45 minutes is 3.75 etc...

Date	Time	Program	ACTIVITY		Count	Milage	Travel Location	Pay Type	Daily Total	ODOMETER READING		Comments
			Site	Code						Start	End	
07/09/01	7.5	1420	1	54				100				Data Entry
07/09/01	3.0	1119	1	57				100				Paper Work

TRAVEL DATA:

Travel information is the very important information to enter (especially to you), because it is used to calculate the amount of reimbursement you will receive for your travel expenses. Travel can only be entered with activity codes 21 (instruction/schooling and out of county travel), or 22 (work-related in county travel). The site code must always be 2.

Date	Time	Program	ACTIVITY		Count	Milage	Travel Location	Pay Type	Daily Total	ODOMETER READING		Comments
			Site	Code						Start	End	
07/09/01	.5	1901	2	22	3	14	BLX2 NO	100		32,000	32,014	3 Home Visits
07/09/01	2.5	1119	2	21		150	SP BL	100		14,100	14,250	Training in Springfield

FLEXTIME/COMP TIME/ADMINISTRATIVE OVERTIME:

The DAR system should be utilized to capture the time that you are authorized to work over and above your regular work schedule. Not all employees are approved to use flex or comp time. However, if you accumulate more than 7.5 hours in a day it should be reported using pay type 025. All employees with flex earned and flex used need to have supervisory approval. Flextime utilized during the same payroll period is reported on the DAR as 01 authorized time off. Comp time that is booked for future use is reported on the comp time/overtime sheet as 166 time. Check with your supervisor on the use of flex and comp time for you division.

Here is an example of flextime captured on the DAR under pay type 025:

Daily

Comments	Code	Act.	Time	Odometer		Total Time	Program	Activity		Total Count	Total Miles	Travel Location
				Start	End			Site	Code			
Paperwork						7.5	2001	1	57			
Flextime Evening Clinic						2.5	2001	1	99			
						7.5	Total Time For Pay Type (100)					
						2.5	Total Time For Pay Type (025)					

PINK SHEETS:

Pink sheets are used to calculate all time off other than flex and holiday. Pink sheets look like this:

McLean County Health Department			Leave Slip Request Form			
Name Jane Doe		FOR OFFICIAL USE ONLY			Div. App.	
Employee Number 90000					Dept. App.	
Reviewed By	Date					
Entered By	Date					
Date	Div	Time	Program	Site	Code	Pay Type
				3		
				3		

...except they're pink.

All you have to do is enter the date, division number, time, program code, activity code, and pay type. The appropriate codes are listed below.

Leave Type	Activity Code	Pay Type Full Time	Pay Type Part Time
Vacation	00	150	250
Sick	00	155	255
Personal	00	160	N/A
Comp Used	00	165	N/A
Holiday	19	N/A	009
Bereavement	17	100	200
Jury Duty	18	100	200
Military Leave	18	100	200

MCHD Division Numbers:

- 1 Administration
- 2 Environmental Health
- 3 Personal Health Services
- 4 Health Promotions
- 5 Animal Control

WIC Local Agency Cost Categories
(Columns on the Expenditure Documentation Form)

Category	All Costs Necessary to Conduct the Following Activities:
1. General Administration All costs generally considered to be overhead or management costs.	<ul style="list-style-type: none"> • Outreach • Food Instrument Control • Program Reporting • General Management • Payroll and personnel systems • Accounting and audits • Financial or legal services
2. Client Services All costs expended to issue food benefits and other client services and benefits	<ul style="list-style-type: none"> • Diet and health assessments for certification. • Issuance of food instruments • Training participants on food instrument use. • WIC related Cornerstone data entry. • Referrals services for other health care and social services. • Coordination activities
3. Nutrition Education All costs directly related to general nutrition education.	<ul style="list-style-type: none"> • Nutrition education sessions (group or individual), to include preparation. • Prepare and provide nutrition education materials. • Equipment for Nutrition Education. • Interpreter or translator services to facilitate nutrition education. • Evaluation or monitoring of nutrition education.
4. Breastfeeding All costs expended for promotion and support of breastfeeding	<ul style="list-style-type: none"> • Educational sessions (group or individual) to promote or support breastfeeding. • Peer counseling • Providing breastfeeding educational materials.

Please note that the examples listed above are not all inclusive. All costs to be reimbursed from WIC funds must be allocated to one of the four categories. Costs such as rent and utilities may be prorated to the applicable functional category.

ILLINOIS DEPARTMENT OF PUBLIC HEALTH
CASE MANAGEMENT INFORMATION SYSTEM
Agency Staff Expense Report

Agency: McLean County Health Department Month & Year: Jun-07

Note: All wages and salaries listed should be the gross amounts, not including fringe benefits.

Name	Actual Gross Pay This Month	Actual Hours Paid This Month	Name	Actual Gross Pay This Month	Actual Hours Paid This Month
J. Adelekan	\$3,465.02	172.5	J. Lanier	\$3,396.49	172.5
W. Bardwell	\$3,312.59	172.5	S. Lawrence	\$2,917.03	172.5
C. Bucher	\$3,710.25	172.5	M. McCurdy	\$3,177.40	172.5
C. Cramer	\$2,410.17	172.5	N. Dolan	\$3,106.33	172.5
M. Griffin	\$3,032.65	172.5	S. Rebert	\$3,204.72	172.5
V. Hall	\$3,931.21	172.5	S. Rutherford	\$3,209.43	172.5
C. Herring	\$2,370.24	172.5	T. Thoennes	\$3,245.83	172.5
M. Hill	\$3,611.93	172.5	B. Basterling Last day 6/1!	\$1,066.50	86.25
J. Jesse	\$3,901.74	172.5	R. Zimmerman	\$3,209.43	172.5
Direct Service Staff Full Time Equivalence as Agency Employees:				17.50	\$56,278.95

Program Secretarial and Clerical and Other Support Staff

Name	Actual Gross Pay	% Time on Program	Name	Actual Gross Pay	% Time on Program		
B. Castaneda	\$2,050.90	24%	C. Gaspardo	\$3,057.86	15%	\$492.22	\$458.68
L. Castillo	\$2,050.90	45%	B. Hansen	\$2,143.28	37%	\$922.91	\$793.01
R. Cavallo	\$2,091.94	15%	S. Mayberry	\$395.13	100%	\$313.79	\$395.13
M. Currie	\$2,133.00	8%	A. McCambridge	\$2,225.39	22%	\$170.64	\$489.59
J. Detmers Last Day 6/1	\$370.72	100%	V. Price	\$2,968.60	50%	\$370.72	\$1,484.30
D. Doub	\$2,050.90	24%	D. Roberson	\$2,091.94	0%	\$492.22	\$0.00
M. Eckert	\$2,204.83	45%	J. Sullivan	\$2,844.53	96%	\$992.17	\$2,730.74
H. Emerson	\$2,512.43	36%				\$904.47	
				\$31,192.34			

Staff Supervising Direct Services Full Time

D. Hunt	\$4,554.35		\$4,554.35
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Agency Administrative Staff

B. Davis	\$3,076.87	K. Mayes	\$6,553.83	\$41,615.37
N. Hannah	\$2,808.94	H. Sauer	\$2,317.76	
W. Howe	\$6,539.37	D. Voss	\$3,697.92	
S. Jackson	\$2,194.58	J. Weber	\$5,475.15	
B. Keller	\$8,950.96			

Length of Agency's regular work day (in hours)	7.5	
Total Number of Agency F.T.E. Employees:	85.16	
Agency Fringe Benefit Rate:	16.23	\$113,459.25
I certify this to be an accurate account of the agency's staff expenses.		\$127,868.57

06/28/07

Authorized Official _____ Date _____

IMPORTANT NOTICE: This state agency is requesting disclosure of information that is necessary to accomplish the statutory purpose outlined by Ill. Rev. Stat. 1989, ch 23 par. 5-11. Failure to disclose this information will prevent the claiming of federal funds. This form has been approved by the Forms Management Center. Form Number 482-0741

reworked

8/08/07
14:45:47

HEALTH DEPARTMENT PAYROLL HOURS BY FUND
PAY PERIOD ENDING DATE 8/04/2007 CHECK DATE: 8/10/2007

PAGE: 1
HRCUSTOM/HOURS

NAME	EMP #	0102	0103	0104	0105	0106	0107	0110	0111	0112	0113	EMPLOYEES TOTAL
Adekoya, Deborah Y-T-D	9699								36.00	52.50		88.50
Adelekan, Abosede Y-T-D	7887					75.00			533.00	537.50		1,070.50
Albee, Susan Y-T-D	9000	3.75				1,200.00						75.00
Anderson, Kimberly Y-T-D	7546	60.00								71.25		75.00
Anderson, Thomas Y-T-D	6190		75.00							1,111.00		1,171.00
Bardwell, Wendy Y-T-D	11289		1,200.00									75.00
Beoletto, Holly Y-T-D	11620									75.00		75.00
Beyers, Ryan Y-T-D	10054									67.50		67.50
Bourgond, Alana Y-T-D	11113									996.00		996.00
Brunswick, Randy Y-T-D	7537									3.25		3.25
Bucher, Carol Y-T-D	8457		30.00							548.75		548.75
Bumpus, Shane Y-T-D	11621		480.00			15.00				699.40		699.40
Carius, Larry Y-T-D	157					240.00				4.00		4.00
Castaneda, Vanessa Y-T-D	11543	7.50			7.50					99.00		99.00
Castillo, Lilia Y-T-D	11535	88.50			58.50	22.50				30.00		75.00
Cavallo, Robyn Y-T-D	11402		37.50			205.50				480.00		75.00
Cavinder, Heather Y-T-D	9951		476.25			30.00				37.50		1,200.00
Clark, William Y-T-D	2374		15.00			381.00				532.50		885.00
										7.50		75.00
										95.25		952.50
										52.50		75.00
												1,200.00
												203.41
										75.50		75.50
										1,202.75		1,202.75

Medicaid Claim and Case Management Cost Report
HSPR1010 (48 Line Report)

Medicaid Claim and Case Management Cost Report
DEC 6 7 2006

Purpose of the Report

- Is a Cost Report for HCFA matching funds
 - It is based on an administrative allocation
 - Using agency FTE allocation
- Information is based on what is entered by the agency in Cornerstone on the:
 - Operating Expense screen (AD23) – 3 mos. average
 - Staff Expense Screen (AD22) – 3 mos. average
 - Time and Activity Logs (T&A logs) from time study mos.
- This report is run on a quarterly basis. Reporting month listed on the report is the first month of the quarter (i.e., July is for July, Aug., Sept.)
- Report is generated 30 days after the end of the quarter (i.e., if the report was run in November, it reflects information from July, August, and September.)
- If any whole section has zeros, the agency is most likely missing data in one of the three areas:
 - operating expenses
 - staff expenses or
 - Direct service staff time and activity
- HSPR1010 Quick Review
 - **Line 45 and 46**
 - Reflects agency's "cost" for case managing each type of family.
 - Per FCM contract, the agencies should "spend" \$26.25 per month to case manage a family with a PW &/or I and \$12.50 for older children.
 - On the Agency Status Report (ASR), we use \$26.25 and \$12.50 in determining "cost" for FCM.
 - If line 45 and 46 are >\$26.25 and \$12.50, the agency is utilizing other funds (i.e., county money) to pay for the cost of managing these families, which is O.K.
 - If agency has less than \$26.25 for line 45 or less than \$12.50 for line 46, then the data is missing (most likely). The agency will be required to pay back the difference.
 - It is a major problem if lines 45 and 46 have zeros, or are below \$26.25 or \$12.50, respectively.
 - Cost for older children in all of Cook County and for the St. Clair County Health Department is \$16.75
 - **Lines 25-29**
 - Based on information from the Staff Expense Report.

- **Line 28**
 - Calculates FCM FTEs
 - **Agency FTE's**
 - Must be calculated correctly for total agency.
 - Total agency FTE's are on the OER.
 - Must look at total employees working full-time (2 part-time employees .05 = 1 FTE)
 - **FCM FTE's**
 - Are calculated by Cornerstone.
 - After putting agency FTEs in and time study done, the system calculates the FCM FTEs.
 - Administrative costs are calculated based on FTE ratio.

- **Line 30**
 - If they did not submit any OERs for the quarter, you will see a "0." This means they did not enter data for this quarter.
 - If the amount is low, ask if they entered all three months of data on the OER.

- **Line 32**
 - Tells how many days of the month the agency does the time study, i.e., Starbuck Co. did a whole month time study (100 percent).

Medicaid Claim and Case Management Cost Report HSPR1010

Purpose of the Report

- Calculate the amount of FFP for IDPA to claim for case management for the quarter
- Calculate the amount of FFP for IDPA to claim on our behalf for outreach for the quarter
- Calculate the average cost of serving each type of family for a month

The report is designed to calculate totals based upon a user-selected month. The staff and operating expenses are averages for the quarter in which the user selected month falls. These quarters are January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31.

There are five sections of the report:

- Results of the time study
- Analysis of the time study
- Costs used in calculating the claim
- Calculating the claim
- Calculating the average cost of Case Management

The methods used to calculate the values on the report are described below and are divided into the five sections.

Results of the time study - This section of the report processes all activity records that have activity dates whose month is equal to the report month, year equal to the report year and the time spent hours & minutes fields are greater than 0. An attempt to locate a staff expense record that corresponds to the activity record being processed is made based upon the activity clinic ID, employee ID and past processing date month & year. If a record is found and the salary percent field is equal to 100%, no further processing is performed on this activity record.

For lines 1 through 4, the activity records being processed are further refined to where the clinic ID is equal to a clinic assigned to the agency being processed.

Each participant being processed is checked to see if they are program eligible and Medicaid eligible. The first step in determining eligibility is to determine if the participant was a member of a group at the time of the activity, based upon the activity date. Program eligibility is determined by attempting to find a category history record for the participant whose "effective from date" is less than or equal to the last day of the quarter being processed, the "effective through date" is greater than or equal to the first day of the quarter being processed (or the "effective through date" is empty), and has a category code of "P" (pregnant), "I" (infant), "C" (child), "G" (guardian case management infant or child), "CFSP" (children family services pregnant), "CFSI" (children family services infant), "CFSC" (children family services child), "TXXP" (title 20 pregnant), "TXXI" (title 20 infant), or "TXXC" (title 20 child).

Medicaid eligibility is determined by attempting to find a Medicaid insurance record for the participant whose Medicaid approved date is less than or equal to the last day of the quarter being processed (or the approved date is empty), the coverage expiration date greater than or equal to the first day of the quarter being processed (or empty), and has coverage type code of "M" (Medicaid).

NOTES:

- Some calculations perform a check to see if a value of another field is greater than zero before performing the calculation. When the value of the required field is equal to zero, the field being calculated is set to zero.
- Many calculations are surrounded by parenthesis signifying that the calculations contained within the parenthesis are performed before the remaining calculation is performed. They are performed "inside out," which means that the calculation residing within the innermost set of parenthesis is calculated first, then the calculation within the next set of parenthesis is next, etc. For example, if the calculation is line 19 - (amount1 * (.01 * amount2)) + line 3, the .01 * amount2 calculation is performed first, with the result multiplied by amount1. Line 3 is then added to the result.
- The following mathematical symbols are used to describe the calculations performed:
 - "/" - divided by
 - "*" - multiplied by
 - "+" - plus

REPT. LINE

- 1. Case management of medicaid-enrolled families**
The total of activity time spent (hours and minutes) for program and Medicaid eligible participants and does not meet the program and Medicaid eligible criteria for number 3 or 4 below.
- 2. Case management of medically-indigent families**
The total number of activity time spent (hours and minutes) for program eligible (but not Medicaid eligible) records whose activity code is not equal to 110 (case finding attempts).
- 3. Medicaid case finding**
The total of activity time spent (hours and minutes) for program and Medicaid eligible records whose activity code is equal to 110 (case finding attempts).
- 4. Other case management activities**
The total of activity time spent (hours and minutes) for program and Medicaid eligible records whose activity code is equal to 103 (referral or advocacy for services), 104 (follow-up with participant) or 105 (referral, advocacy, follow-up) and whose Medicaid claimable indicator - "N" (no).
If the participant is not Medicaid eligible, then total the number of activity time spent (hours and minutes) for program eligible records whose activity code is equal to 110 (case finding attempts).
If the participant is neither program nor Medicaid eligible, then total the number of activity time spent (hours and minutes).
- 5. Outreach**
The total of activity time spent (hours and minutes) for activity records with an activity code that begins with 2 (case management outreach).
- 6. Case management program administration**
The total of activity time spent (hours and minutes) for activity records with an activity code that begins with 3 (case management administration).

7. **Other direct services**
The total of activity time spent (hours and minutes) for activity records with an activity code that begins with 5 (other direct services).
8. **Benefits**
The total of activity time spent (hours and minutes) for activity records with an activity code that begins with 4 (accrued benefit time).
9. **Training**
The total of activity time spent (hours and minutes) for activity records with an activity code that begins with 6 (staff training and evaluation).
10. **Total**
The grand total of lines 1 through 9.

Analysis of the time study

11. **Proportion of total time spent in direct services**
If line 10 is greater than zero, the sum of (the sum of lines 1 through 7) / line 10 is rounded to create the percentage of total time spent in direct services.
12. **Proportion of direct service time spent in case management program**
If the sum of lines 1 through 7 is greater than zero, the sum of (the sum of lines 1 through 6 / the sum of lines 1 through 7) is rounded to create the percentage of direct service time spent in case management program.

Proportion of Healthy Moms, Healthy Kids program time spent in:

13. **Case management of Medicaid-enrolled families**
If the sum of lines 1 through 6 is greater than 0, line 13 is computed by taking the total of line 1 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.
14. **Case management of medically-indigent families**
If the sum of lines 1 through 6 is greater than 0, line 14 is computed by taking the total of line 2 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.
15. **Medicaid case finding**
If the sum of lines 1 through 6 is greater than 0, line 15 is computed by taking the total of line 3 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.
16. **Other case management activities**
If the sum of lines 1 through 6 is greater than 0, line 16 is computed by taking the total of line 4 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.
17. **Outreach**
If the sum of lines 1 through 6 is greater than 0, line 17 is computed by taking the total of line 5 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.

18. Administration

If the sum of lines 1 through 6 is greater than 0, line 18 is computed by taking the total of line 6 / the sum of lines 1 through 6 and rounding the result to create a percentage value to display.

19. Time directly attributable to Medicaid case management

Line 19 is the sum of line 1 + line 3.

20. Time indirectly attributable to Medicaid case management

If line 10 is greater than 0, line 20 is calculated by taking the sum of $(\text{line 6} * (\text{Sum of lines 1 through line 3}) / (\text{the sum of lines 1 through 5})) + ((\text{line 8} + \text{line 9}) * \text{line 12}) * (\text{line 1} + \text{line 3}) / (\text{the sum of lines 1 through 6})$ with the result rounded.

21. Proportion of total time attributable to Medicaid case management

If line 10 is greater than 0, line 20 is the rounded sum of $(\text{line 19} + \text{line 20}) / \text{line 10}$.

22. Time directly attributable to outreach

Line 22 is set to the value of line 5.

23. Time indirectly attributable to outreach.

If the sum of lines 1 through 5 is greater than 0, line 23 is calculated as the sum of $((\text{line 6} * \text{line 5}) / (\text{the sum of lines 1 through 5})) + ((\text{line 8} + \text{line 9}) * \text{line 12}) * (\text{line 5} / (\text{the sum of lines 1 through 6}))$.

24. Proportion of total time attributable to outreach

If line 10 is greater than 0, line 24 is the rounded sum of $(\text{line 5} + \text{line 23}) / \text{line 10}$.

Costs used in calculating the claim

If an agency code is not passed from the HSPSRP01 on-line screen, all clinic table records are processed. If a code is passed, only the clinic table records where the agency indicator is equal to the passed agency ID are processed.

An attempt is made to locate a staff expense record where the clinic ID is equal to the clinic ID in the clinic table and the expense month is equal to the first month of the quarter being processed. All staff expense records with a salary percent of 100% are bypassed. Lines 25, 26, 27 & 29 are calculated by processing all staff expense records that have a clinic ID that match the clinic ID being processed. For every staff expense record found, all operating expense records for the processing clinic and reporting period are processed.

25. Average monthly salary and fringe benefits of Direct Service Staff

If the staff expense staff type code is equal to "D" (direct service), line 25 is calculated by taking $(\text{actual pay amount} * (1 + (.01 * \text{fringe benefit rate})))$. The total for the employee full time equivalency field is summed for use in the calculation of line 28. If the staff expense month is equal to the month from the passed date, the total for actual paid hours for this month is summed for calculation of line 32.

26. Average monthly salary and fringe benefits of Support Staff

If the staff expense staff type code is equal to "C" (support), line 26 is calculated by taking (actual pay amount * (1 + (.01 + fringe benefit rate)) * (.01 * percent of time spent on case management programs). The total for the percent of time spent of C.M. programs is summed for use in the calculation of line 28.

27. Average monthly salary and fringe benefits of Supervisory Staff

If the staff expense staff type code is equal to "S" (supervisor), line 27 is calculated by taking (actual pay amount * (1 + (.01 * the fringe benefit rate))). The total number of records used to calculate line 27 is saved for use in the calculation of line 28.

28. Case Management FTEs: Total FTEs

If line 11 and 12 are greater than 0, line 28 is equal to the sum of (total for employee full time equivalency (calculated during sum of line 25 above) * (line 12 + ((1 - line 11) * line 12)) + (total for percent of time spent on C.M. programs (calculated during sum of line 26 above) + total of number of supervisor staff expense records (calculated during sum of line 27 above)) / 3) / (sum of full time equivalent (calculated during the processing of operating expenses described above) / 3). The calculated total is rounded and displayed on line 28.

29. Average adjusted monthly salary and fringe benefits of Administrative Staff

If the staff expense staff type code is equal to "A" (administration), line 29 is calculated by rounding the total of (actual pay amount * (1 + (.01 * fringe benefit rate)) / 3) * line 28.

30. Adjusted monthly operating expenses

The direct expenses and indirect expenses are summed for all operating expense records for the processing clinic and reporting period. Line 30 is then calculated by taking the rounded sum of ((indirect expenses / 3) * line 28 + sum of direct operating expenses).

31. Total monthly cost

The sum of line 25 through line 30 is rounded and displayed in line 31.

Calculating the claim

32. Proportion of month reported

If line 10 is greater than 0, line 32 is equal to the rounded sum of (line 10 / (number of hours calculated during the calculation of line 25 above) * 60)

33. Amount for Medicaid case management for the time study period

Line 33 is the rounded sum of (line 21 * line 31 * line 32)

34. Estimated amount for Medicaid case management for the quarter

If line 32 and line 33 are greater than 0, line 34 is calculated by rounding the sum of (line 33 * (1 / line 32 * 3))

35. Amount for outreach during the time study period

Line 35 is the rounded sum of (line 24 * line 31) * line 32

36. Estimated amount for outreach for the quarter

If line 32 and line 35 are greater than 0, line 36 is the rounded sum of $(\text{line } 35 * (1 / \text{line } 32)) * 3$.

Calculating the average cost of Case Management

- 37. Unduplicated number of families contacted during the time study**
The total number of participants who have activity records with activity dates in the time study month and activity code is equal to 100 (general case management), 105 (referral, advocacy, follow up) or 110 (case finding attempts).
- 38. Unduplicated number of families - pregnant woman or infant**
The total number of families who have a category history record whose effective from date is less than or equal to the activity record's activity date, effective through date is greater than or equal to the activity record's activity date, (see activity selection criteria above), and have a category code of P (pregnant) or I (infant).
- 39. Unduplicated number of families - older children**
The total number of families who have a category history record whose effective from date is less than or equal to the activity record's activity date, effective through date is greater than or equal to the activity record's activity date, (see activity selection criteria above), and have a category code of C (child).
- 40. Percent of families, pregnant woman or infant**
If the total for line 37 is greater than 0, line 40 is computed by taking $(\text{line } 38 / \text{line } 37) * 100$ and rounding the result to create a percentage value for display.
- 41. Percent families - older children**
If the total for line 37 is greater than 0, line 40 is computed to taking $(\text{line } 39 / \text{line } 37) * 100$ and rounding the result to create a percentage value for display.
- 42. Total time with pregnant women or infants**
The total amount of time spent for families who have a category history record whose effective from date is less than or equal to the activity record's activity date, effective through date is greater than or equal to the activity record's activity date, (see activity selection criteria above), and have a category code of P (pregnant) or I (infant).
- 43. Total time spent with families with only older children**
The total amount of time spent for participants who have a category history record whose effective from date is less than or equal to the activity record's activity date, effective through date is greater than or equal to the activity record's activity date, (see activity selection criteria above), and have a category code of C (child).
- 44. Cost per hour for FTE**
The workday hours and full time equivalent employees fields from the operating expense table whose records are for the processing clinic and reporting period. If the total for line 31 is greater than 0 or the total for the workday hours is greater than 0 or the total for the total full time equivalent employees is greater than zero, then the total for line 44 is calculated rounding the result of $((\text{line } 31 / 21.00) / (\text{total of workday hours} / 3))$ and dividing this by the sum of $(\text{total for employee full time equivalency (calculated during sum of line 25 above)} * (\text{line } 12 + ((1 - \text{line } 11) * \text{line } 12))) + (\text{total for$

percent of time spent of C.M. programs (calculated during sum of line 26 above) + total of number of supervisor staff expense records (calculated during sum of line 27 above)) / 3).

45. Average cost for a family with a pregnant woman or infant

If line 38 is greater than 0, line 45 is calculated by taking $((\text{line } 42 / \text{line } 38) / 60) * \text{line } 44$.

46. Average cost for a family with only older children

If line 39 is greater than 0, line 46 is calculated by taking $((\text{line } 43 / \text{line } 39) / 60) * \text{line } 44$.

47. Blended reimbursement rate per family

The agency rate table is searched looking for a record where the agency ID is equal to the clinic's agency ID, the effective from date is less than or equal to the first day of the month and year passed to this program and the effective through date is either empty or greater than or equal to the first day of the passed month + 1 (for example, if the passed month and year are '01/1997', the date used for the check is '02/01/1997'). If an agency rate record is found, line 47 is calculated by calculating $((\text{line } 40 / 100) * \text{the agency rate table's reimbursement rate for family type P (pregnant) and I (infant)})$. This amount is then added to the sum of $((\text{line } 41 / 100) * \text{the agency rate table's reimbursement rate for family type C (child)})$.

48. Average cost per family

If the total for lines 38 and 39 are greater than 0, line 48 is calculated by taking $((\text{line } 42 + \text{line } 43) / 60) * \text{line } 44 / (\text{line } 38 + 39)$.

McLEAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
Year Ended December 31, 2006

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

FINDING NO. 2006-01

Condition

The Board of Directors and management share the ultimate responsibility for the County's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced to the external auditors. The County engages the external auditors to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, external auditors cannot be considered part of the County's internal control system.

Criteria

In an ideal control setting, the County would have personnel possessing a thorough understanding of applicable generally accepted accounting principles staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that in the preparation of its annual financial statements that such statements, including disclosures, are complete and accurate.

Effect of Finding

It is possible that a misstatement of the County's financial statements could occur and not be prevented or detected by the County's internal control.

Cause of Finding

The County has not made it a practice to send County officials or other personnel to training classes to update them on the on-going changes and complexities of generally accepted accounting principles.

Recommendation by Auditor

We make no recommendation as to whether management should or should not invest in additional personnel or additional training for existing personnel to acquire the capacity to maintain the level of expertise necessary to prepare financial statements in accordance with generally accepted accounting principles including all disclosures.

McLEAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
Year Ended December 31, 2006

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

FINDING NO. 2006-01 (CONTINUED)

Corrective Action Plan/Auditee Response

The County Auditor's Office will be requesting approval of the County Board to change an existing vacant position in the office from an Accounting Specialist – Accounts Payable specialist to a Financial Reporting Specialist. This proposed change is intended to increase and strengthen the office's capability in the following areas: preparation of financial statements and financial information in accordance with County policies and procedures, generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) statements and pronouncements. This position will also be responsible for coordinating financial reporting related to the preparation of the County's Comprehensive Annual Financial Report (CAFR), Single Audit Report, other special financial reports and other statistical reports.

In addition, as a part of the fiscal year 2008 budget for the County Auditor's Office and the County Treasurer's Office, the schooling and conference appropriation will be increased to permit the Auditor and Treasurer to regularly attend training offered by the Government Finance Officers Association on the following topics: GASB Pronouncements: A Comprehensive Survey, Preparing a CAFR, Annual Update on Generally Accepted Accounting Principles (GAAP), Accounting for Capital Assets, Best Practices in Accounting and Financial Reporting.