Finance Committee Meeting Report (Submitted 6-8-10)
Courthouse, Room 303C, Monday, June 7, 2010, 8:15 A.M.

Members Present: Pat Ripperger, Dennis Sullivan, Muriel Weber and Jerry Thompson. Member Absent: None. Others Present: Barb Link, County Clerk/Recorder; Kelli Humphrey, Accounting/Payroll/Office Manager; Rich VerHeecke, Treasurer; Jesse Crouch, Jim King and Colleen Gillaspie, County Administrator.

Chairman Ripperger called the meeting to order at 8:15 a.m. Member Thompson moved to approve the agenda with the addition of Item IV. New Business C. RRLF Report, Member Weber seconded, all were in favor and motion carried.

Member Thompson moved to approve the May 10, 2010 Finance Committee meeting minutes as printed, Member Sullivan seconded, all were in favor and motion carried.

Lindi Kernan, Supervisor of Assessments, reported Department activities for the month of May.

The Committee agreed to move to Item III. A.

The Committee reviewed the average out-of-county inmates for the period December 2009 to May 2010 with the Sheriff and Chief Deputy Padilla. Currently there are 8 deputies being paid out of the Business Plan (6080) and there are no vacancies in the Sheriff's Department (6010) or the Business Plan (6080). After discussion, the Committee requested the Sheriff return to the July meeting to explain the continuing expenditure of the Food & Meals, Jail Supplies and Clinic and Medical Expenses out of the Business Plan (6080) at the level of 31.5 out-of-county inmates when the actual average out-of-county inmates is only 27.34.

The Committee discussed the Department Head Workshop and the Voluntary Furlough Day Program.

Barb Link, County Clerk/Recorder and Rich VerHeecke, Treasurer, reported Department activities for the month of May.

The Committee reviewed the Treasurer's Fund Balance Report and the County Clerk's Reconciliation Report. The County Clerk and Treasurer's reports do not balance. The Treasurer's bank statements and fund balances have not been reconciled in over a year. Until the Treasurer's Office has reconciled their account balances the Accounting Office cannot locate possible errors. The Treasurer's Office has begun reconciling the bank statements to their fund balances and have made some changes that will be copied and given to the Accounting Department. Rich VerHeecke indicated he will have the May bank

statements reconciled by June 15th and all discrepancies in bank balances (as verified by the bank statements) vs. Treasurer's fund balances (as verified by their Accounting system) will be researched and reported back to the Finance Committee at their July meeting. Because the Treasurer and County Clerk's reports do not balance the Finance Committee will postpone approving the reports until they are balanced.

The Committee reviewed the May 2010 Revenue and Expenditure Audit Trail Reports as prepared by the Accounting Department. On pace year-to-date revenues and expenditures should be 50%. The Committee reviewed, discussed and questioned various revenue and expenditure entries: 1) Part-Time Salaries over $900 will be moved from 2030-3030 to 8410-3030; 2) There was a correction to a duplicate charge correction that was posted in 2080-5030; 3) It was recommended the State's Attorney's Office create a new revenue line item for copies they are charging for; 4) The Sheriff's salary line item will be researched to verify what amount was used as it is not 50% expended as it should be at this time; 5) Charges for Court Reporters in the 6090 account were questioned; and 6) Revenue in 6010 will be researched to verify two transactions with the same dollar amount was not a duplication.

Member Weber moved to recommend the County Board approve the May County Accounts in the total amount of $1,965,412.30, Member Sullivan seconded, all were in favor and motion carried. (enclosed)

Under old business, it was requested at the May County Board meeting the Committee continue review and discussion of the IMRF Contribution Rates available for calendar year 2011. Jesse Crouch recommended the Committee adopt the IMRF Phase-In rate and discussed reasons for his recommendation. Member Thompson moved to recommend the County Board select the IMRF Phase-In Contribution Rates for 2011 at 9.33% for Regular and 18.31% for SLEP, Member Sullivan seconded, all were in favor and motion carried. (previously attached) The 2011 IMRF Rate for R.O.E. continues to be set at 9.34%.

The Committee received the final copy of the FY09 Audit Report. Member Thompson moved to recommend the County Board approve the final copy of the FY2009 Henry County Financial Statements and Independent Auditors Report, Member Sullivan seconded, all were in favor and motion carried. (see enclosed)

Under new business, Member Thompson moved to recommend to the County Board the adoption of the Resolution authorizing the County Board Chairman to execute the Deeds of Conveyance for parcel number 06-10-204-006, Member Weber seconded, all were in favor and motion carried. (see attached)

The April 30, 2010 RRLF Report was reviewed and placed on file.

The Committee was informed of the recommendation from the Department Head Workshop that IMRF Early Retirement Incentive (ERI) be researched. The Committee authorized Ms. Gillaspie to begin the research process.

The next regular scheduled Finance Committee meeting was set for Monday, July 12, 2010, at 8:15 a.m., Board Conference Room #303C, 3rd floor, Courthouse.

The meeting adjourned at 12:00 p.m.

Respectfully submitted,

Colleen Gillaspie, County Administrator