

FINANCE AND AUDIT COMMITTEE
McHenry County Government Center – Administration Building
667 Ware Road
Woodstock IL 60098

MINUTES OF TUESDAY, FEBRUARY 22, 2005

Chairman Munaretto called the meeting to order at 9:30 a.m. The following Committee Members were present: Marc Munaretto, Chairman; Ann Kate; Marie Chmiel; and Perry Moy. Don Brewer, John Hammerand and Ann Gilman were absent. Also in attendance: Rick Bernotas, County Administrator; John Labaj, Deputy County Administrator; Ralph Sarbaugh, Associate County Administrator; Phyllis Walters, Recorder; Don Englert, Regional Superintendent of Schools; Mrs. Ellen Wrzeski, Superintendent of Woodstock District 200 and Mr. Rob Gough, Superintendent of Johnsburg, District 12; Representatives from Virchow, outside auditors; Ruth Rooney and Pam Palmer, Auditor; Kathie Schultz, County Clerk and the press.

Marc Munaretto, Chairman	
Don Brewer	Marie Chmiel
Ann Gilman	John Hammerand
Ann Kate	Perry Moy

MINUTES

Mr. Moy made a motion, seconded by Ms. Kate, to approve the Finance and Audit Committee February 8, 2005 minutes. It was noted that Mr. Hammerand made the second to adjourn. Mr. Heisler is not a member of this committee. The minutes were approved as corrected with a unanimous voice vote.

PUBLIC PARTICIPATION

None

OLD BUSINESS

Discussion with Virchow regarding the 04/05 audit: Committee members entered discussions with the representatives from Virchow regarding the 04/05 outside audit. Questions were answered by Virchow representatives regarding the audit process. Committee members requested that representatives attend the Finance Committee meeting prior to issuance of the final audit report. Chairman Munaretto requested the auditors inform Mr. Bernotas of their attendance at the Committee meeting so they could be added to the committee agenda. Committee members thanked the auditors for attending today's committee meeting.

NEW BUSINESS

Resolution authorizing salary adjustment to position #041-5-002-99 in the Circuit Clerk's Department: Ms. Kate made a motion, seconded by Mr. Moy, to recommend the County Board approve a Resolution authorizing salary adjustment to position #041-5-002-99 of the Circuit Clerk's Department. The motion carried with all members present voting aye on a roll call vote (Moy, Kate, Chmiel, and Munaretto).

Resolution authorizing a salary adjustment to the Public Defender: Ms. Chmiel made a motion, seconded by Mr. Moy, to recommend the County Board approve a Resolution authorizing a salary adjustment to the Public Defender. The motion carried with all members present voting aye on a roll call vote (Moy, Kate, Chmiel, and Munaretto).

Resolution authorizing a mid-year salary adjustment to an employee in the County Recorder's office: Ms. Kate made a motion, seconded by Mr. Moy, to recommend the County Board approve a Resolution authorizing a mid-year salary adjustment to an employee in the County Recorder's Office. The motion carried with all members present voting aye on a roll call vote (Moy, Kate, Chmiel, and Munaretto).

Resolution authorizing the purchase of a digital wide format printer/scanner system in the County Recorder's Office: Mr. Moy made a motion, seconded by Ms. Kate, to recommend the County Board approve a Resolution authorizing the purchase of a digital wide format printer/scanner system in the County Recorder's office. The motion carried with all members present voting aye on a roll call vote (Moy, Kate, Chmiel, and Munaretto).

Regional Superintendent of Schools – Taxes (estimate): Don Englert, Regional Superintendent of Schools and Kathie Schultz, County Clerk, Mrs. Ellen Wrzeski, Superintendent of Woodstock District 200 and Mr. Rob Gough, Superintendent of Johnsburg, District 12 joined committee members to enter into a discussion regarding estimated taxes and the need to get funding from taxes into the schools sooner. He noted that there is two ways to get the needed funding; one is through tax anticipation warrants, which is costly to the school/district, or by the county issuing estimated tax bills for the first tax bill payments that are sent out, with the second tax bills

to include the necessary adjustments. This causes an increase of costs to the Treasurers offices for printing, postage and software. Committee members questioned what other counties currently participate in the estimated tax program and requested this information be brought back to committee for discussion. Once the County takes steps to participate in the estimated tax program, you can't go back to not participating. Committee members also questioned what the total cost to the county would be and how this would affect the constituents of the county. This issue will be brought back to committee for further discussion.

EXECUTIVE SESSION

None

OLD BUSINESS

County Board Audit Policy: Committee members reviewed the McHenry County Internal Audit Department Charter and the McHenry County Audit Committee Charter. Chairman Munaretto suggested the committee members review both charters for discussion at a later date.

Formation of a 501 C(3) company for grants: A presentation has been scheduled for the meeting on March 8th

REPORTS TO COMMITTEE

Contingency Report: Mr. Sarbaugh reported that there have been no changes to the Contingency fund.

Mr. Sarbaugh requested direction from committee members; he stated that the Health Department receives vaccines from the State which must be recorded within the budget. He noted that he budgeted \$100,000 for FY04 but the value of the vaccines has been reported at \$131,560. He requested committee permission to override the FY04 budget to get the entry posted correctly. This is a gift from the State that needs to be properly recorded as an asset and to show the increased value to the County. He noted that he needs permission of the County Board to open the FY04 books to allow expensing this as an increase in inventory. Committee members requested Mr. Sarbaugh reopen the FY04 books to take care of this bookkeeping issue.

ADJOURNMENT

Noting no further business, Mr. Moy made a motion, seconded by Ms. Kate, to adjourn the meeting at 10:33 a.m. The motion carried with a unanimous voice vote.

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RECOMMENDED FOR BOARD ACTION:

- Approve a Resolution authorizing salary adjustment to position #041-5-002-99 of the Circuit Clerk's Department
- Approve a Resolution authorizing a salary adjustment to the Public Defender
- Approve a Resolution authorizing a mid-year salary adjustment to an employee in the County Recorder's Office
- Approve a Resolution authorizing the purchase of a digital wide format printer/scanner system in the County Recorder's office