

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, June 4, 2008 at 7:30 a.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Vice Chairman Owens, Members Clark, Butler, Moss and Rackauskas

Members Absent: Chairman Selzer

Other Members Present: None

Staff Present: Mr. John Zeunik, County Administrator; Mr. Terry Lindberg, Assistant County Administrator; Mr. Bill Wasson, Administrative Services Director; and Ms. Judith LaCasse, Recording Secretary, County Administrator's Office

Department Heads/
Elected Officials
Present:

Mr. Phil Dick, Director, Building and Zoning; Mr. Don Lee, Director, Nursing Home; Mr. Robert Keller, Director, Health Department; Mr. Lee Newcom, County Recorder; Ms. Peggy Ann Milton, County Clerk; Ms. Becky McNeil, County Treasurer; Ms. Jennifer Ho, Risk Management

Others Present: Ms. Laura Dick, Executive Director, SHOWBUS; Mr. Kevin Miller, Outside Attorney; Ms. Carol Ash, Internal Auditor, County Auditor's Office; Ms. Michelle Anderson, Financial Reporting Specialist, County Auditor's Office; Ms. Sarah Bohnsack, Engagement Partner, McGladrey and Pullen LLC

Vice Chairman Owens called the meeting to order at 7:30 a.m.

Vice Chairman Owens presented the minutes from the May 7, 2008 Finance Committee Meeting to the Committee for approval. Hearing no corrections to those minutes, Vice Chairman Owens advised that the minutes would stand approved as presented.

Mr. Phil Dick, Director, Building and Zoning, distributed a replacement Resolution for the Fiscal Year 2008 Downstate Operating Assistance Program. He explained that this Resolution is replacing the Resolution in the packet due to a State Senate and House Resolution that was passed late Saturday night.

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Mr. Dick noted that the difference in the Resolutions is that instead of a dollar amount as in the previous Resolution, the replacement Resolution shows that a percentage of 67% of the grant will be received.

Mr. Dick indicated that the other items in this packet relate to the 5311 application which is done annually. These items include an application for a Consolidated Vehicle Procurement to purchase three more buses. Mr. Dick advised that this part of the application will require a Public Hearing at the County Board Meeting on June 17th. He noted that notification of this Public Hearing has been published in *The Pantagraph*. As part of this future contract for purchase of public transportation for the rural area of McLean County, there is a Purchase of Service Agreement. Mr. Dick stated that there is also an amended lease because the vehicles owned by McLean County and used by SHOWBUS changed since two buses were added.

Mr. Dick advised that Ms. Laura Dick with SHOWBUS is available to answer any questions. He noted that the material in the packet is only a portion of the larger contracts, but a complete copy is available upon request.

Ms. Rackauskas asked what is the total amount of the appropriation on the original Resolution. Mr. Clark pointed out that the Resolution is on page 29 of the packet and the amount is \$752,227.00 of the total grant of \$1,122,727.00. Ms. Rackauskas asked if it has been changed to a percentage because there is no longer a fixed number. Ms. Dick replied that when the application was developed, it appeared that the total appropriation would be \$1,122,727.00. Saturday night, the Legislature passed a supplemental appropriation of \$950,000.00. Ms. Dick advised that the appropriation will be between \$950,000.00 and \$1,122,727.00. McLean County will receive 67% of the final amount for FY'2008.

Ms. Rackauskas asked if this appropriation is guaranteed. Ms. Dick replied that she is fairly certain that the funds will be appropriated.

Mr. Dick presented the first request, which is a request for approval of the Fiscal Year 2008 Revised IDOT Application for Section 5311 and Downstate Operating Assistance Program (DOAP) Grant. This revision incorporates DOAP funds for the first time.

Mr. Butler pointed out that the "Agency Total" column on page 23 did not add up correctly. He noted that it appears that the "Federal Cash Grants" amount of \$365,430.00 was not included in the total. Mr. Butler added that the amount did show up on page 26. Ms. Dick explained that the Federal Cash Grants of

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\$365,430.00 is never included in the Agency Total. She added that it does match the expenses on page 26. Mr. Butler recommended that an explanation be included in the material to avoid confusion.

Motion by Clark/Butler to Recommend Approval of the Fiscal Year 2008 Revised IDOT Application for Section 5311 and Downstate Operating Assistance Program (DOAP) Grant.
Motion carried.

Mr. Dick presented a request for approval of Fiscal Year 2009 IDOT Application for Section 5311 and DOAP.

Motion by Rackauskas/Clark to Recommend Approval of Fiscal Year 2009 IDOT Application for Section 5311 and DOAP.
Motion carried.

Mr. Dick presented a request for approval of Calendar Year 2008 IDOT Consolidated Vehicle Procurement Capital Assistance. This assistance is for three replacement light duty El Dorado vehicles and one super medium vehicle.

Motion by Rackauskas/Butler to Recommend Approval of Calendar Year 2008 IDOT Consolidated Vehicle Procurement Capital Assistance for three replacement light duty El Dorado vehicles and one super medium vehicle.
Motion carried.

Mr. Dick presented a request for approval of Purchase of Services Agreement between Meadows Mennonite Retirement Community d/b/a SHOWBUS and McLean County to provide rural public transportation.

Ms. Rackauskas referred to the section "Public Transportation for Non Urbanized Areas" on page 1 of the Compliance Report. She asked if the two totals (\$138,076.00 and \$141,057.00) are the funds that go to SHOWBUS. Mr. Zeunik replied that the funds go to IDOT and then the funds come back to the County. He pointed out that SHOWBUS operates on the State fiscal year, so the monies they receive come from July 1 to June 30. Ms. Rackauskas asked if the money from DOAP is in addition to these moneys. Mr. Dick responded that the DOAP is additional money. Ms. Dick noted that the two amounts reflect two different years.

Ms. Rackauskas asked how much does this fund the SHOWBUS budget. Ms. Dick replied that percentage-wise the Federal money used to be about 45% and the rest was local match. Now, with the State money, all of the percentages are changing as SHOWBUS expands. Ms. Dick explained that the Federal percentage of the budget will go down as State percent goes up with the expansion. She explained that the State funds are considered a local match.

Motion by Clark/Rackauskas to Recommend Approval of Service Agreement between Meadows Mennonite Retirement Community d/b/a SHOWBUS and McLean County to provide Rural Public Transportation.
Motion carried.

Mr. Dick presented a request for approval of a revised Motor Vehicle Lease Agreement between McLean County and SHOWBUS. This revision is to remove one vehicle and add two new light duty vehicles.

Motion by Butler/Rackauskas to Recommend Approval of a Revised Motor Vehicle Lease Agreement between McLean County and SHOWBUS.
Motion carried.

Mr. Don Lee, Director, Nursing Home, presented his Monthly Report, noting that the Nursing Home ended the month in a positive stance. He pointed out that there continues to be a struggle with the census, but it is building up slowly. Mr. Lee indicated that many of the residents have been going back and forth from the hospital. Residents who are in the hospital are not counted in the census. He stated that the census has not affected the financial status.

Ms. Rackauskas asked if the Nursing Home would be at full census if those five residents were counted. Mr. Lee responded that it would still not be full. Ms. Rackauskas asked what he attributes to the decline in residents. Mr. Lee replied that there is a general trend to provide services in the homes of individuals instead of placing them in nursing homes.

Vice Chairman Owens asked if there were any additional questions or observations. Hearing none, he thanked Mr. Lee.

Mr. Robert Keller, Director, Health Department, presented a request for approval of an Ordinance of the McLean County Board Amending the 2008 Combined Annual Appropriation and Budget Ordinance for Fund 0102 – Dental Sealant

Program. He explained that this appropriation is for the purpose appropriating revenue and expenditures as a result of two outside organizations' donations. The United Way of McLean County provided revenue to purchase infant and toddler toothbrushes as part of a community child oral health coalition initiative. Mr. Keller noted that this is an effort to stimulate parental knowledge and information about early oral health care. He explained that the Health Department purchases the products, which are mailed out along with educational materials to anyone born in McLean County. In addition, the John M. Scott Commission provided a one-time donation of \$13,000.00 to cover the cost of purchasing dental operatory equipment for the Health Department's dental clinic.

Mr. Rackauskas asked if there is any way to measure the effectiveness of the infant and toddler toothbrush program. Mr. Keller replied that it would be difficult to measure the effectiveness without conducting an assessment of the utilization of the toothbrushes, which would require interviewing the parents.

Ms. Rackauskas expressed concern that this program may not be the best use of funds, particularly if no data is available to measure the program. Mr. Keller responded that the program is an attempt to try to instill a value associated with oral healthcare with the infants.

Mr. Clark asked if the \$1,600.00 is just for the cost of the toothbrushes. Mr. Keller replied that the \$1,600.00 covers the cost of the materials and the mailing.

Motion by Clark/Butler to Recommend Approval of an Ordinance of the McLean County Board Amending the 2008 Combined Appropriation and Budget Ordinance for Fund 0102 – Dental Sealant Program.
Motion carried with Ms. Rackauskas abstaining.

Mr. Keller presented a request for approval of 2008 amendment to Chapter 21 of the McLean County Code – Animals. The amendments will bring the County's Ordinance into compliance with recent revisions to the Illinois Animal Control Act and comport with changes to the City of Bloomington and the Town of Normal's Ordinances. Mr. Keller advised that the amendments were approved by the McLean County Board of Health at its May meeting. He noted that six general areas of the ordinance are impacted by the amendments, as follows:

- Vaccination of cats;
- Registration of cats;
- Registration differential based upon reproductive status of the animal;

- Dangerous dog requirements;
- Vicious dog requirements;
- Public safety fines.

Mr. Keller introduced Mr. Walt Howe, Assistant Director of the Health Department.

Mr. Howe explained that in August 2006, the State changed the language of the Illinois Animal Control Act in a number of areas with rules to follow. He noted that the rules have still yet to come. Mr. Howe stated the Health Department is bringing its ordinance in line with State Statute.

Mr. Howe presented a summary indentifying the amended sections of the current ordinance and the newly proposed changed language. He noted that the report, which is in the packet, shows the proposed ordinance language for each topic area, as well as the statutory citation identifying the legal authority utilized to make the proposed changes.

Mr. Howe advised that the amended sections of the proposed ordinance identify the changes being proposed and required in amending the ordinance. The County Code Amendment includes changes required in terminology, definitions and phrasing necessary to update the format of the ordinance to incorporate the changes in the six major topic areas.

Mr. Keller mentioned that these ordinance changes are projected to go into effect January 1, 2009. He indicated that there are two choices of what to do with the above mentioned public safety fines. The first is to return the money to the State of Illinois for their use. The second choice is to establish a local pet over-population fund. Mr. Keller indicated that once the fund is established, the funds could be used to subsidize spay and neutering animals adopted out at the Animal Control Center. This would reduce the cost of adopting an animal out of the Animal Control Center.

Ms. Rackauskas asked what is the difference between a vicious dog and a dangerous dog and who determines if a dog is vicious or dangerous. Mr. Howe replied that the State identifies a dangerous dog as "one that poses a serious and unjustified imminent threat of serious physical injury" and a vicious dog as "one that causes serious physical injury." He indicated that home rule entities, such as the City of Bloomington and the Town of Normal, can make a determination on the status of an animal. McLean County must take the issue to court for a Judge's determination.

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Mr. Clark asked if fewer animals will be claimed with the increase in fines. Mr. Keller replied that if more vicious and dangerous dogs are left in the Animal Shelter, it would be an advantage of keeping the animals away from the public.

Ms. Rackauskas asked if the dogs will be destroyed if they are not picked up. Mr. Keller replied that if a dog is considered vicious or dangerous, it will be put down after a certain period of time.

Ms. Rackauskas asked what is the status of determining who will collect the cost of the registration. Mr. Keller replied that, originally, it was proposed to ask the veterinarians to collect the fee up front. He noted that some veterinarians objected to that process. The Health Department, for the time being, put into place a system whereby the Health Department collects the fees.

Motion by Rackauskas/Clark to Recommend Approval
of 2008 Amendment to Chapter 21 of the McLean
County Code - Animals.
Motion carried.

Vice Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Mr. Lee and Mr. Howe.

Vice Chairman Owens presented the Monthly Report as submitted by Mr. Lee Newcom, County Recorder.

Ms. Peggy Ann Milton, County Clerk, presented a report on Cash Policies and Procedures. She stated that this item is part of the outside audit report prepared by McGladrey & Pullen, LLP.

Ms. Milton reviewed a timeline for Tax Extension 2007 payable in 2008. She noted that this timeline is associated with the tax bills and is an attempt to answer questions raised during last month's Finance Committee meeting. Ms. Milton invited Committee members to her office if they wished to go over the timeline in detail.

Ms. Milton advised that she just received a request from Mr. Richard Farr, Supervisor, Town of Normal, to move the polling place for Precinct #7 from Epiphany School to the Normal Township Hall, 304 E. Mulberry Street, Normal, IL. She noted that Normal Township Hall is not within the actual precinct boundaries. Ms. Milton added that she is allowed, by law, to have a precinct in a different location. She stated that Epiphany School has indicated that when their new community building is complete they will welcome Precinct #7 back.

Ms. Milton asked that a stand-up committee be held on June 17th to review this request and make a recommendation to the Board.

Vice Chairman Owens asked if there were any questions or concerns. Hearing none, he thanked Ms. Milton.

Ms. Becky McNeil, County Treasurer, reviewed her Financial Reports for the period ending May 31, 2008, as distributed.

Ms. McNeil reviewed the Summary of Retailers Occupation Tax, State Income Tax and Personal Property Replacement Tax Revenue Report for the month ending May 31, 2008, as follows:

- Retailers Occupation Tax Revenue Year to Date is \$2,344,456.14, which is 1.44% above last year and 39.73% of budget.
- State Income Tax Revenue is \$975,767.44, which is 13.42% above last year and 52.73% of budget.
- Personal Property Replacement Tax Revenue is \$995,722.49, which is 5.13% above last year and 58.89% of budget.

Ms. McNeil announced that there are four more distributions of Personal Property Replacement Tax for 2008.

Ms. McNeil indicated that there is typically a distribution for Property Tax Revenue in May, but there is not a distribution in May this year. She added that the Treasurer's Office will try to get a distribution out next week. Ms. McNeil noted that some of the taxing bodies have called expressing their concern. There will be another distribution just before the due date and two more after the due date.

Ms. McNeil reviewed the Treasurer's Investment Report. She noted that two CD's matured this month. The first was at First State Bank of Bloomington, which was renewed at 2.99% (previously was 4.0%). The second was a CD at Flanagan State Bank that was cashed out for \$250,000.00. Ms. McNeil stated that last month this report had a CD balance of \$4,490,000.00. She pointed out that the only reduction to the balance was for the \$250,000.00 that was cashed out. Ms. McNeil advised that overall the CD's are doing very well with rates between 4%-5%. She indicated that this will help offset the County throughout 2008.

Ms. McNeil reported that the total of Pooled Cash Funds is \$4,752,015.83. She noted that last month this total was \$6.8 million. Ms. McNeil pointed out that May was a big month of using cash out of the pooled accounts. She noted that May had three payrolls, which contributed to the large drop in cash.

Ms. McNeil stated that the Total of all Funds is \$23,651,044.71. Last month the total was approximately \$25,000,000.00. She indicated that, at this time, expenses are exceeding revenue.

A recap of the Statement of Revenues, Expenditures and Fund Balance for the General Fund as of May 31, 2008 is as follows:

- The Fund Balance at the beginning of the year was \$12,835,005.35;
- The total Revenue as of May 31, 2008 was \$8,337,548.55, which is 26.18% of budget;
- Expenditures are \$13,239,021.23, which is 41.58% of budget;
- The Fund Balance as of May 31, 2008 was \$7,933,532.67

Ms. McNeil noted that the \$4,901,472.68 on the bottom of the page is the fund balance that the County used during the first five months of 2008. She said that it is expected that the revenue will be less than expenses because the largest source of revenue has not yet started coming in.

Ms. McNeil informed the Committee that the revenue is down slightly compared to last year. She pointed out that there has been a reduction in Inheritance Tax from last year, which was very strong. Ms. McNeil also noted that the Interest in Investments is down by \$130,000.00 due to the reduction in rates.

Vice Chairman Owens asked if there were any questions. Hearing none, he thanked Ms. McNeil.

Vice Chairman Owens called for a motion to go into Executive Session to discuss Pending Litigation.

Motion by Clark/Rackauskas to Recommend the Finance Committee go into Executive Session at 8:30 a.m. to discuss Pending Litigation with the Committee Members, the Administrator's Office Staff, Jennifer Ho, Risk Manager, Mr. Don Lee, Director, Nursing Home, and legal counsel.
Motion carried.

Motion by Butler/Clark to recommend the Finance Committee return to Open Session at 9:00 a.m.
Motion carried.

Mr. John Zeunik, County Administrator, introduced Ms. Sarah Bohnsack, Engagement Partner, McGladrey and Pullen, LLC, and Ms. Michelle Anderson, Financial Reporting Specialist, County Auditor's Office for the outside Audit review.

Ms. Bohnsack advised that McGladrey & Pullen audited the financial statements of McLean County for the year ended December 31, 2007 and issued their report dated May 12, 2008. McGladrey & Pullen conducted their audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Ms. Bohnsack stated that she prepared a graphical presentation for review of the 2007 Comprehensive Annual Financial Report (CAFR). She noted that the first thing on the Agenda is "Auditor Communication," which she will discuss as well as the December 31, 2007 financial performance. Ms. Bohnsack explained that "Auditor Communication" refers to the letter the Committee received this morning.

Ms. Bohnsack indicated that the letter covers the auditor's responsibilities. She explained that when they do the audit for McLean County they do three different types of audits. The first is a *Financial Statement Audit*. Ms. Bohnsack stated that they do not look at every transaction; rather they base their report on statistical samples. She reported that, based on their audit work, McGladrey and Pullen have issued an unqualified opinion, which is the highest form of opinion that the County can receive.

Ms. Bohnsack noted that the second type of audit performed is the *Government Auditing Standards* audit. This audit documents the internal control systems within the County and tests them to make sure they are functioning as designed. Ms. Bohnsack stated that, within that audit, it is possible to receive three difference levels of findings, as follows.

- A *Material Weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

Ms. Bohnsack advised that the County did not have a material weakness.

- A *Significant Deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affect the entity's ability to authorize, initiate, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

Ms. Bohnsack reported that the County had one significant deficiency in regard to segregation of duties within the County Clerk's Office. The County Clerk has formulated a response and corrective action plan for this deficiency, which is included within the Compliance Report document. This corrective action is acceptable to McGladrey and Pullen.

- A *Control Deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective is not always met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

Ms. Bohnsack advised that three control deficiencies were found. She noted that the County has issued responses to those control deficiencies.

Ms. Bohnsack reported that the final type of audit done is the *Federal Audit*, which is over the Federal awards that the County received. She stated that the County received \$3.2 million in Federal awards this year. Ms. Bohnsack advised that three County programs were audited, namely the Immunization Grant, the WIC Grant and the Domestic Violence Grant. These three grants made up \$1.6 million, or 50%, of the Counties Federal funds. Ms. Bohnsack announced that three findings were found regarding the Federal audit. Two findings related to dock time distribution – corrective action has been taken. The other finding deals with timely filing of reports – corrective action has been taken. Ms. Bohnsack advised that all three of those audits, although there were some

findings, are considered unqualified audits, meaning there was no material deficiencies noted within the audits.

Ms. Bohnsack referred to the next item under Auditor Communications, which is "Accounting Practices." She indicated that the County adopted two new standards this year, namely GASB 43 and GASB 48. Ms. Bohnsack noted that neither of these had a significant affect on the County. She advised that there are several new standards that the County will be required to implement in the upcoming year, most significantly GASB 45. This relates to other post employment benefits. Ms. Bohnsack stated that the County will be required to get an actuarial report to cover that liability.

Ms. Bohnsack reviewed the "Management Judgments and Accounting Estimate." She indicated that the most significant to the County is incurred but not reported for its self-insurance. Ms. Bohnsack stated that they have looked at those coverages and concurred with management's calculations.

Ms. Bohnsack indicated that, under "Financial Statement Disclosures," she called the Committee's attention to "Note 16 – Restatement" on page 46 of the CAFR regarding upper revenue recognition. The restatement was for \$772,000.00.

Ms. Bohnsack noted that the final section under Auditor Communications is "Audit Adjustments." She advised that there were some audit adjustments made to the original trial given to them to begin the audit.

Ms. Bohnsack referred to the first graph on the graphical report, which is "Revenue for all Governmental Funds." She pointed out that, in 2006, the County's total revenues were \$70,020,379.00 and in 2007 they are \$73,132,414.00, which is a 4% increase. The major increase is "Property Taxes," which increased \$754,000.00. This is attributable to an increase in the assessed value of properties. Ms. Bohnsack noted that the other item with an increase was "Charges for Services," which increased approximately 15% due to an increase in revenue related to the Horizon Wind Farm project. She pointed out that "Other Taxes" decreased, which was actually a reclassification of Personal Property Replacement Tax. Ms. Bohnsack noted that the related increase is in the "Intergovernmental" section. This accounts for about \$1.7 million of the increase in the "Intergovernmental" line. She added that there was an increase in Motor Fuel Tax of about \$516,000.00.

Ms. Bohnsack reviewed the "Expenditures by Function all Governmental Funds." She noted that in 2006 the total expenditures were \$67,252,289.00 versus 2007 expenditures of \$73,859,255.00. This is about a \$6.6 million, or 10%, increase. Ms. Bohnsack indicated that Capital Outlay accounts for the majority of the increase, which is attributable to budgeted highway, streets and bridge projects this year. She noted that General Government increased about 2% and Public Safety is up about 4.8%, both of which are attributable to increase in salaries and related benefits.

Ms. Bohnsack referred to the "General Fund Balance," which is the unreserved, undesignated General Fund balance. It is intended to provide an estimate of how many days the County would have in its fund balance should the County cease to get any more revenues to cover expenditures. The graph shows that the County would have about 128 days. Ms. Bohnsack stated that 90 days reserve is recommended. She pointed out that the County's General Fund is unique in that it also has its self-insurance within the General Fund which can be volatile. Ms. Bohnsack advised that she believes that, at 128 days, the County is fiscally responsible.

Ms. Bohnsack reviewed the next two graphs for the Nursing Home. The first graph is the balance sheet. She noted that the cash increased from about \$1.4 million from the prior year. This is a combination of a net income of \$900,000.00 last year and a net income this year of about \$1.4 million. Ms. Bohnsack pointed out that you can see the related increase in the equity as well. The second graph shows the operations for the Nursing Home. She noted that the revenue increased due to the Illinois Public Aid Daily Rate increase from an average of \$117.00 per day to \$183.00 per day. Ms. Bohnsack added that there was an increase in the average monthly census of residents throughout the year, and public aid revenues were up \$2.4 million. She indicated that expenditures also increased due to Illinois Public Aid percentage required to be paid back to the State. This increased from 10% to 30% in the current year. The percentage increase of payback was related to the increase in revenue received.

Vice Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Ms. Bohnsack and Ms. Anderson.

Vice Chairman Owens thanked the Treasurer's Office and the Auditor's Office for their work on the audit. He noted that, this year for the first time, these two offices prepared the financial statements.

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Ms. McNeil advised that the Treasurer's Office involvement in the audit process was much more involved than in previous years. She added that it was a joy to work so intensely on the project.

Ms. Bohnsack expressed her appreciation for all of the cooperation they received from all of the County offices.

Motion by Clark/Butler to accept and place on file the Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2007 and the Single Audit Report for the Fiscal year Ended December 31, 2007.
Motion carried.

Mr. Zeunik presented a request for approval of an Ordinance for Prevailing Rate of Public Works Wages for McLean County. He noted that each year, typically in June, McLean County is required to adopt the prevailing rate of public works wages that governs any construction capital projects with which the County may be involved. Mr. Zeunik added that contractors that the County employs are required to pay the prevailing wage as set by the Illinois Department of Labor.

Motion by Rackauskas/Butler to Recommend Approval of an Ordinance for Prevailing Rate of Public Works Wages for McLean County.
Motion carried.

Ms. Rackauskas referred to Roman Numeral Page XXXIII of the Comprehensive Annual Financial Report. She expressed concern that the report lists the economic development accomplishments of McLean County without qualifying it with the fact that many of these developments get tax incentives and special provisions. Ms. Rackauskas recommended that, when reporting the economic developments, the economic incentives be included in the report.

Vice Chairman Owens presented the May 31, 2008 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee bills include a Pending Total of \$158.34 and a Prepaid Total of \$505,812.34 for a Fund Total of \$505,970.68.

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Motion by Butler/Rackauskas to recommend approval of the Finance Committee bills as of May 31, 2008 as recommended by the County Auditor.
Motion carried.

The Nursing Home bills include a Fund Total of \$372,859.00 with a Prepaid Total the same.

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Motion by Butler/Clark to recommend approval of the Nursing Home bills as of May 31, 2008 as recommended by the County Auditor.
Motion carried.

Vice Chairman Owens reminded the Committee that there will be a Stand-up meeting on Tuesday, June 17th.

There being nothing further to come before the Committee at this time, Vice Chairman Owens adjourned the meeting at 9:25 a.m.

Respectfully Submitted,

Judith A. LaCasse
Recording Secretary

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