

## **Minutes of the Finance Committee**

The Finance Committee of the McLean County Board met on Wednesday, June 1, 2011 at 4:00 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Owens, Members Butler, Wollrab, Rankin, O'Connor and McIntyre

Members Absent: None

Other Members Present: Member Schafer

Staff Present: Mr. Bill Wasson, County Administrator; and Ms. Judith LaCasse, Recording Secretary, County Administrator's Office

Department Heads/  
Elected Officials

Present: Ms. Kathy Michael, County Clerk; Mr. Matt Riehle, Director, Nursing Home; Ms. Michelle Anderson, County Auditor; Ms. Becky McNeil, County Treasurer; Walt Howe, Health Department Administrator; Mr. Paul Shannon, Director, Bloomington Election Commission

Others Present: Ms. Julie Prandi, and Ms. Sally Rudolph, Representatives of the League of Women Voters of McLean County (LWV), Ms. Michelle Horaney, Partner, McGladrey and Pullen and Mr. David Farmer, McGladrey and Pullen

Chairman Owens called the meeting to order at 4:00 p.m.

Chairman Owens presented the minutes of the May 4, 2011 Finance Committee Meeting for approval. Hearing no additions or corrections to those minutes, Chairman Owens advised that the minutes would stand approved as presented.

Ms. Kathy Michael, County Clerk, reviewed her Monthly Report for April. She noted that today was the first day the County Clerk's Office issued Civil Union licenses. Ms. Michael reported that everything went very smoothly.

Chairman Owens asked how many Civil Union licenses were issued today. Ms. Michael replied that eight Civil Unions were issued today as well as two marriage licenses.

Chairman Owens asked if the price is the same for Civil Unions as Marriage licenses. Ms. Michael responded that the price is the same. She noted that the State Legislature voted to charge the \$5.00 Domestic Violence fee for Civil Unions.

Mr. Butler asked if Civil Unions will be included on her monthly report. Ms. Michael replied that they are keeping the licenses separate from Marriage Licenses for tracking purposes and will include them on the Monthly Report separately.

Ms. Wollrab congratulated Ms. Michael on handling this issue so smoothly and professionally. Ms. Michael expressed her appreciation to the Information Technologies Department for their assistance, as well as the support from the Sheriff's Department.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Michael.

Mr. Matt Riehle, Administrator, McLean County Nursing Home, reviewed the Nursing Home Monthly Report. He pointed out that the Report shows the census in April was 133 residents. Mr. Riehle noted that today there are 137 residents.

Mr. Riehle advised that he will be in Springfield on June 22<sup>nd</sup> for the Intergovernmental Transfer meeting. Hopefully, there will be information that he can forward to the Committee regarding the County's Public Aid reimbursement. Mr. Riehle anticipates that an agreement will be reached by the July Board meeting.

Mr. Butler asked how much does the State of Illinois owe to the Nursing Home. Mr. Riehle replied that payment is due of just over one million dollars, including \$171,000 from 2009, \$671,000 in 2010 and \$228,000 from this year. He noted that this is retro-active back to 2009. Mr. Riehle stated that he did not and will not accrue that money as revenue until it is finalized. Mr. Riehle expects that there will be a lump sum payment to catch the Nursing Home up to current, and then payment will be received in quarterly reimbursements.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Mr. Riehle.

Chairman Owens presented the County Recorder's Monthly Report as submitted by Mr. Lee Newcom, County Recorder. There were no questions on the report.

Chairman Owens advised that Ms. Becky McNeil, County Treasurer, could not attend the meeting today as today is the first installment of Property Taxes. He indicated that the Ms. McNeil will try to be here at the end of the meeting for the Outside Auditors' report. Chairman Owens indicated that the Treasurer's Report will be considered at a Stand-up meeting prior to the Board Meeting on Tuesday, June 21<sup>st</sup>.

Ms. Michelle Anderson, County Auditor, presented a request for approval to amend the Commerce Bank Corporate Resolution to obtain Credit Card Account. She explained that this resolution is to remove the retired County Administrator and to add the new County Administrator. Ms. Anderson noted that another amendment will be done next month in order to include the new Chief Deputy Auditor.

Motion by McIntyre/O'Connor to Recommend Approval to Amend the Commerce Bank Corporate Resolution to Obtain Credit Card Account.  
Motion carried.

Ms. Anderson introduced Ms. Monica Paul, the new Chief Deputy Auditor. She noted that Ms. Paul has a public accounting background. Ms. Anderson indicated that Ms. Paul and she worked together at Clifton Gunderson. She added that Ms. Paul will be taking over the grant management responsibilities as well as internal auditing.

Mr. Wasson presented a request for approval of a Resolution of the McLean County Board to establish a County Election Commission, if and when a Referendum question on rejection of the City of Bloomington Election Law passes with a "yes" vote in the March 20, 2012 Election as submitted by the League of Women Voters. He introduced Ms. Julie Prandi and Ms. Sally Rudolph, representatives of the League of Women Voters.

Chairman Owens informed the Committee that Ms. Prandi spoke to the Executive Committee in April regarding this issue. He noted that, at that time, Chairman Sorensen asked the League to make their request to the Finance Committee.

Ms. Prandi stated that the goal of the League of Women Voters is to establish a County-wide Election Commission. She indicated that this would take away the confusion of voters dealing with two election authorities in this County. Ms. Prandi pointed out that another way to bring unity to the election authorities in the County is to consolidate the authorities into the County Clerk's Office. She advised that the League of Women Voters of McLean County discussed these two possibilities. The consensus of the participating members was in favor of creating a County Election Commission (CEC). The League does not support consolidation into the County Clerk's Office.

Ms. Prandi stated that because of state law, it is more complicated to establish a CEC. She indicated that it would be nice to be able to have a County Referendum and let the voters choose whether they want to do this or not. However, the way the state law is written, it makes it very difficult because if you have a city election commission, you can't just pass a referendum until the city election commission is abolished. Ms. Prandi noted that the two actions have to be considered at two separate elections.

Ms. Prandi explained that a referendum to eliminate the Bloomington Election Commission must be considered and passed during one election cycle and, if successful, it would be necessary to wait until the next election cycle to submit a referendum to establish a County Election Commission. Both referendums cannot be placed on the same ballot.

Ms. Prandi advised that the League believes that the most feasible way to meet their goal is for the County Board to pass a resolution establishing a County Election Commission after the Bloomington Election Commission is rejected by the Bloomington voters. She indicated that this action should take place before November 2012.

Mr. Butler asked what the advantage is of having a County-wide Election Commission versus having it all be folded into the County Clerk's Office. Ms. Rudolph responded that the League supports the position that policy administrators, such as those supervising election activities, should be appointed in contract to policy-makers, such as legislators. She indicated that there is no way to evaluate the performance of people who stand for election or re-election because they don't set policy.

Mr. Butler asked how many Election Commissions there are in the state. Ms. Prandi replied that there are eight City Election Commissions and one County Election Commission. The rest of the Election Commissions are run by County Clerks.

Ms. Prandi pointed out that County Clerk offices have other duties besides elections, including records, taxes, etc. She noted that employees in the County Clerk's Office can be cross-trained to include elections, but the League does not believe this is an efficient way to run an election. Ms. Prandi indicated that the County Clerk's Office requires a great deal of overtime during elections. She stated that the Bloomington Election Commission has temporary fulltime workers during elections, few part-time workers and no overtime expenses. Mr. Butler asked how the Bloomington Election Commission can avoid overtime when the hours are expanded during elections. Ms. Prandi replied that they must have some overtime, but she noted that it was difficult to compare the money spent on elections in the County Clerk's Office per voter.

Mr. Butler advised that the main drive should be to strive to have one central election authority, whether it is a County Election Commission or under the auspices of the County Clerk's Office.

Chairman Owens pointed out that the overtime budget in the County Clerk's Office is less than \$8,000, but it is not all used for elections.

Mr. McIntyre asked for an explanation of the process to establish a County Election Commission, and why the Board is being asked to pass this Resolution now. Ms. Rudolph responded that the League wants the County Board to agree to establish a County Election Commission before they ask the voters to agree to get rid of the Bloomington Election Commission. She explained that the League needs time to print materials and prepare a campaign to educate the voters prior to the election.

Ms. Prandi reiterated that the League's stance is that a County Election Commission is desirable, but consolidation into the County Clerk's Office is not. The League needs to collect signatures to put the issue on the ballot and to inform the voters in Bloomington.

Ms. O'Connor pointed out that the citizens of Bloomington get to voice their opinion at an election, but the rest of the County does not. Ms. Prandi responded that the County Board would establish the County Election Commission. Ms. Rudolph noted that the County did not vote when the Bloomington Election Commission was formed either.

Ms. O'Connor expressed concern that the voters of the County do not get to vote on whether a County Election Commission is established or whether it is consolidated into the County Clerk's Office.

Mr. Rankin expressed his appreciation of the work of the League of Women Voters and believes that they fulfill an important role in the community. He stated that he agrees, in part, with the League's suggestion to go to a single election body. However, Mr. Rankin advised that he believes the responsibility should roll into the County Clerk's Office. He felt that if the County Clerk does not engage the job as it should be done, the County Clerk can be held accountable by being voted out of office.

Mr. Rankin stated that he doesn't believe that the League has provided sufficient rationale for not consolidating the function into the County Clerk's Office.

The discussion continued between Committee members and the League representatives regarding the merits of establishing a County Election Commission and consolidating the function into the County Clerk's Office. Ms. Prandi stated that the League supports establishing a County Election Commission for the following reasons:

1. Eliminating Confusion: Having a single election authority would eliminate confusion about registration and voting; and make maintaining voter registration after moving, for example from Normal to Bloomington, easier. Many voters move within the County and do not realize that they need to register and there may be a delay if the election authority is different. This would not be necessary if our County had only one election authority.

2. Appointed rather than elected officials: Elections should be run by a County Election Commission, which appoints the director, instead of by an elected official like the County Clerk. Experience in running elections is important for smooth functioning, and appointed directors are more likely to have and maintain this experience than County Clerks, who have to run for office every four years.
3. Cost Aspects: LWV is convinced that one authority would save a significant sum for the County.

Ms. Wollrab advised that she is in favor of having one election authority. However, she believes that the League has not sufficiently convinced her that a County Election Commission is the right way to go.

Ms. Schafer asked if the election equipment is the same for both election authorities and, if not, will there be a significant expense associated with establishing a single election authority. Ms. Prandi responded that she does not know what the cost would be as she was unable to obtain that information from the County Administrator's Office. Mr. Wasson responded that currently there is no standardization of voting equipment between Bloomington Election Commission and the County Clerk's Office. He added that the County Clerk's Office has started using similar computer software for tabulation of votes.

Mr. Wasson stated that previous reviews of the cost relative to combining the efforts between the County Clerk's election processes and the Bloomington Election Commission were discussed during meetings with Ms. Prandi and Ms. Rudolph. He indicated that it was believed there would be more savings by consolidating it into the County Clerk's Office rather than a County Election Commission. Mr. Wasson added that no further review of costs and cost analysis would benefit the position of the League.

Chairman Owens stated that if, any time, the League feels that the County Administrator's Office needs to provide additional assistance; the League should let the County Board know.

Mr. McIntyre asked if the League would consider removing the restriction that the Bloomington Election Commission should not be incorporated into the County Clerk's Office. Ms. Prandi responded that the League will not change its stance at this time.

Chairman Owens advised that it seems as if there is a consensus that there be one election authority, but there is a disagreement over what that authority is. He cautioned the Committee to vote on the Resolution as it is shown in the packet. He called for a motion on the Resolution.

Chairman Owens pointed out that if the Committee does not approve the Resolution, the League has six days prior to the County Board meeting to submit a revised Resolution.

Motion by O'Connor/Rankin to Recommend Approval of a Resolution of the McLean County Board to Establish a County Election Commission, if and when a Referendum Question on Rejection of the City of Bloomington Election Law passes with a "Yes" Vote in the March 20, 2012 Election – League of Women Voters.

Chairman Owens called for a roll call vote, as follows:

McIntyre:	Present
Rankin:	No
Wollrab:	Present
O'Connor:	Yes
Butler:	No
Owens:	No

Chairman Owens announced that the Resolution failed with three "no" votes, two "presents" and one "yes."

Mr. Bill Wasson, County Administrator, presented the request for approval of the Critical Personnel Hiring Requests. He noted that the following is a list of critical personnel position requests which have been received by the County Administrator's Office through May 25. All positions listed below are budgeted and funded through the end of FY 2011.

County Administrator's Office

- 1) Request to fill the 1.0 FTE Assistant County Administrator position that has been vacated.

The County Administrator's Office requests authorization to post and fill the recently vacated position of Assistant County Administrator. The position is a primary member of the County's Administrative team and leads functional areas while generally assisting the County Administrator in the execution of his/her authority and responsibilities in the areas of executive leadership, managerial and organizational effectiveness, fiscal planning and budget accountability, human resource development, public service and communication. The Assistant County Administrator acts for the County Administrator in the County Administrator's absence or as otherwise directed.

Due to the impending transition and with the goal of a complimenting knowledge and skills within the Department, the County Administrator's Office has delayed the filling of the 1.0 FTE Administrative Services Director position authorized for reinstatement as part of the FY 2011 budget until such time as the Assistant County Administrator's Position is filled.

The following positions are identified as falling under the "contracted services-grant funding exemption" section of the hiring freeze guidelines and are budgeted for FY 2011.

Health Department

- 1) Fill 1.0 FTE Maternal-Child Health Director position that has been vacated.

This position is critical to the operation of all maternal-child health programs operated by the Health Department. This position personally manages the largest State funded grant programs of the department. The WIC and Family Case Management programs employ 25.57 FTE's and has revenues of \$1,393,904. The MCH Director is critical to these programs. This management position is critical to assuring the significant number of outcome requirements are managed and attained to maintain the significant amount of revenue coming into these programs that are critical to the medical management of child programs in McLean County. With few to any local physicians taking Medicaid in McLean County, families depend on the WIC and FCM programs to provide nutrition support and medical case management for their infants.

- 2) Fill 1.0 FTE Public Health Register Nurse Position which has been vacated.

The Public Health Nurse positions within the McLean County WIC program fulfill a critical role in the federally funded grant program. Per federal guidelines, anthropometric and hematological data is required for clients to be certified on the WIC program. The WIC program maintains three PHN positions to sustain program growth and client load.

The WIC program funding is dependent on caseload achievement. A reduction in nurse positions within the program would result in seeing fewer clients per day, effectively reducing the caseload achieved rate and putting funding for FY12 in jeopardy.

Mr. Wasson noted that Mr. Walt Howe, Health Department Administrator, is present to answer any questions.

All positions listed below are budgeted and funded through the end of FY 2011 and identified as falling under the "critical patient care exemption" section of the hiring freeze guidelines.



Nursing Home

- 1) Fill 6.0 FTE Certified Nursing Assistant Positions which have been vacated.
- 2) Fill 1.0 FTE Registered Nurse Position which has been vacated.
- 3) Fill 4.0 FTE Domestic Services Assistant Position which has been vacated.
- 4) Fill 1.0 FTE Licensed Practical Nurse Position which has been vacated.
- 5) Fill 1.0 FTE Food Service Attendant Position which has been vacated.

The Nursing Home has filled 6 Certified Nursing Assistant, 1 Food Service Assistant, 4 Domestic Services Assistant, 1 Registered Nurse and 1 Licensed Practical Nurse positions that have been vacated and filled to provide sufficient personnel to meet critical minimum staffing levels required to meet state guidelines. These positions fall under the "critical patient care exemption" section of the hiring freeze guidelines.

Mr. Rankin asked why the Public Health Registered Nurse position is not listed under Critical Hiring. Mr. Wasson responded that it could have been included under either category because it is also exempt as a grant funded position under the hiring freeze procedures.

Motion by Butler/Rankin to Recommend Approval of the  
Critical Personnel Hiring Requests.  
Motion carried.

Mr. Wasson 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. Wasson added that contractors that the County employs are required to pay the prevailing wage as set by the Illinois Department of Labor.

Motion by Rankin/O'Connor to Recommend Approval of an  
Ordinance for Prevailing Rate of Public Works Wages for  
McLean County.  
Motion carried.

Mr. Wasson presented the Fiscal Year 2010 Audit and Comprehensive Annual Financial Report as prepared by McGladrey and Pullen LLP. He introduced Ms. Michelle Anderson, County Auditor, and Ms. Becky McNeil, County Treasurer. Mr. Wasson asked Ms. Anderson to introduce the McGladrey and Pullen team.

Ms. Anderson introduced Ms. Michelle Horaney, Partner, McGladrey and Pullen and Mr. David Farmer, Senior on the job.

Ms. Horaney advised that McGladrey & Pullen audited the financial statements of McLean County for the year ended December 31, 2010 and issued their report dated May 20, 2011.

Mr. Farmer distributed a graphical presentation for review of the 2010 Comprehensive Annual Financial Report (CAFR). Ms. Horaney noted that the first thing on the Agenda is "Auditor Communications," which she will discuss, as well as the December 31, 2010 financial performance, and the Audit letters and compliance report.

Ms. Horaney indicated that the letter covers the auditor's responsibilities under Professional Standards. She explained that this is where McGladrey and Pullen is communicating that they performed the audit in accordance to accounting standards generally accepted in the United States of America; Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the Single Audit Act; and the OMB Circular A-133, OMB's *Compliance Supplement* which is the guidance for the federal awards that McLean County receives throughout the year.

Ms. Horaney indicated that, under "Accounting Practices," the County implemented three new GASB standards, including:

- GASB Statement No. 51, *Accounting and Financial Reporting by Employers for Intangible Assets*. This Statement provides guidance regarding how to identify, account for and report intangible assets. The new standard characterizes an intangible asset as an asset that lacks physical substance, is nonfinancial in nature and has an initial useful life extending beyond a single reporting period. This Statement had no effect on the County's financial statements in the current year.
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement improves how state and local governments report information about derivative instruments in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements. This Statement had no effect on the County's financial statements in the current year.

- GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*. This Statement provides guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. It establishes requirements for recognizing and measuring the effects of the bankruptcy process on assets and liabilities, and for classifying changes in those items and related costs. This Statement had no effect on the County's financial statements in the current year.

Ms. Horaney reminded the Committee that there are estimates in the financial statements, which is expected. She stated that these estimates include the incurred but not reported expenses related to self-insurance claims. At Fiscal year-end they include the County's other post employment benefits as well as the lives of the County's capital assets.

Ms. Horaney advised that there were a couple of audit adjustments during the audit process. Typically, that includes information that comes in late.

Ms. Horaney stated that there were no "disagreements with management." The County's team was ready for the audit, which makes the audit process much more efficient.

Ms. Horaney reported that, based on their audit work, McGladrey and Pullen has issued an unqualified opinion, which is the highest form of opinion that the County can receive. She noted that McLean County has historically received that opinion.

Ms. Horaney reviewed the graph on the "Revenue for all Governmental Funds." She pointed out that the County had an increase in revenues during the year. The two primary areas were in Property Taxes, which related to the assessed valuation as well as the rate, and the other area was intergovernmental. Ms. Horaney indicated that the County had an increase in some federal grant reimbursements, such as the SHOW BUS Operating Assistance Grant. She added that the County had some consistency with the State revenues coming in. Ms. Horaney noted that it wasn't that the State has completely caught up, but in the prior year, when they got far behind, the County had limits as to what it could report in revenue, so those revenues were out of balance last year. This year, there were 12 solid months of revenue even though the State is still far behind.

Ms. Horaney reviewed the graph "Expenditures by Function for all Governmental Funds." She pointed out that the County held the line on expenditures in 2010, which is indicative of the County managing its budget. Ms. Horaney noted that the County expenditures were lower than in 2009. She also noted that there was a significant increase in capital outlay for planned projects.

Ms. Horaney reviewed the “General Fund Balance, Unreserved, Undesignated (in days)” graph, noting that McLean County increased from 73 days in 2009 to 91 days in 2010. She indicated that it is considered the best practice to have 30 to 90 days in reserve for unexpected delays in revenues so that the County can continue to pay its bills until revenues come in.

Ms. Horaney went over the “McLean County Nursing Home Balance Sheet.” She stated that the Nursing Home is the County’s Enterprise Fund. Ms. Horaney pointed out that there was a decrease in all of the components of the balance sheet including assets, liability and equity. She acknowledged that a lot of that decrease has to do with the amount of funds owed to the Nursing Home from the State of Illinois. Ms. Horaney reported that the County’s revenues and expenditures were down as well. She noted that there is a greater decrease in revenue versus expenditure which resulted in a loss for the Nursing Home at the end of the Fiscal Year 2010.

Ms. Horaney noted that McGladrey & Pullen also provides an audit of the internal control systems within the County and tests them to make sure they are functioning as designed. Ms. Horaney stated that, within that audit, it is possible to receive three difference levels of findings, as follows.

- 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 and correct misstatements 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 would not be 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.
- A *Material Weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.
- A *Significant Deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Ms. Horaney stated that there was one minor finding related to monitoring the Substance Abuse Management Recovery Grant. Through the grant, the County gives money to another entity that serves as the ultimate grantee. It is not material to the grant and it did not result in a qualification of opinion over that program; rather, it was considered immaterial but it was necessary to report it nonetheless.

Ms. Horaney advised that, in terms of a Management Letter, this was a very clean audit. There was only one item in the Management Letter that has been previously reported to the County, which has to do with segregation of duties in the County Clerk's Office. Ms. Horaney noted that any individual in the County Clerk's Office has the ability to void a receipt and there is no reconciliation that is completed of the voided receipts as the same individual collecting the cash has the ability to void receipts. She recognized that with a small staff it is difficult to achieve completely. Ms. Horaney stated that to strengthen controls, we recommend that the ability of individuals allowed to void receipts be limited to those collecting cash or a reconciliation of the receipts be performed daily.

Ms. Horaney thanked the teams who helped work through the audit process as well as the Administrator's Office.

Chairman Owens asked if there were any questions. Hearing none, he called for a motion to accept these reports.

Motion by O'Connor/Wollrab to accept and place on file the Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2010 and the Single Audit Report for the Fiscal year Ended December 31, 2010.  
Motion carried.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Horaney, Ms. Anderson and Ms. McNeil.

Chairman Owens presented the May 31, 2011 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee bills include a Prepaid Total of \$1,133,133.64 and a Fund Total that is the same.

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Motion by Butler/Rankin to recommend approval of the Finance Committee bills as of May 31, 2011 as recommended by the County Auditor.  
Motion carried.

The Nursing Home bills include a Prepaid Total of \$201,444.33 and a Fund Total that is the same.

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Motion by \_\_\_\_\_ to recommend approval of the Nursing Home bills as of May 31, 2011 as recommended by the County Auditor.  
Motion carried.

There being nothing further to come before the Committee at this time, Chairman Owens adjourned the Finance Committee at 5:29 p.m.

Respectfully Submitted,

Judith A. LaCasse  
Recording Secretary

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