

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Tuesday, September 7, 2004 at 4:07 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Sorensen, Members Berglund, Moss, Selzer and Kalapp

Members Absent: Member Nuckolls

Staff Present: Mr. John Zeunik, County Administrator, Mr. Terry Lindberg, Assistant County Administrator, Ms. Lucretia Wherry, Human Resources Assistant and Ms. Jude LaCasse, Assistant to the County Administrator

Department Heads/  
Elected Officials

Present: Ms. Becky McNeil, County Treasurer; Mr. Don Lee, Director, Nursing Home; Ms. Ruth Weber, County Recorder; Mr. Craig Nelson, Director, Information Services; Ms. Jackie Dozier, County Auditor; Mr. Derick Love, Chief Deputy, Sheriff's Department, Ms. Peggy Ann Milton, County Clerk

Others Present: None

Chairman Sorensen called the meeting to order at 4:07 p.m. and noted that one member was absent. Chairman Sorensen welcomed the Committee to the new Government Center.

Chairman Sorensen presented the minutes from the August 3, 2004 Finance Committee Meeting for approval. Hearing no corrections to those minutes, Chairman Sorensen advised that the minutes would stand approved as presented.

Ms. Ruth Weber, County Recorder, addressed the Finance Committee. She asked for permission to reject the bids received for the Storage Area Network device. She reported that it would be possible to get the same results in-house with minimal cost. Ms. Weber thanked Information Services for their assistance with this project.

Motion by Kalapp/Berglund to discard the Bids Received for the Storage Area Network device, as recommended by the Recorder and Information Services.  
Motion carried.

Chairman Sorensen asked the Committee if they had any questions, comments or discussion for Ms. Weber. Chairman Sorensen expressed his appreciation to Ms. Weber and Information Services for finding a way to complete the project in-house.

Chairman Sorensen acknowledged the Recorder's Reconciliation to the General Ledger, July 2004; Reconciliation of State Revenue Stamp Inventory and Receipts to the GL FC, July 2004; and the General Reports 2004 from the Recorders Office. Chairman Sorensen then referred to the Recorder's Office response to the Outside Auditor's Management letter. He asked if anyone had any questions or comments for Ms. Weber regarding her Response Letter. There were none.

Chairman Sorensen thanked Ms. Weber for attending.

Chairman Sorensen recognized Ms. Jackie Dozier, County Auditor, who indicated she had no monthly reports.

Chairman Sorensen referred to the Assessment Status Report and General Report as submitted by Mr. Robert Kahman, Supervisor of Assessments. Chairman Sorensen asked if anyone had any comments, observations or questions on the reports. There were none.

Ms. Peggy Ann Milton, County Clerk, presented a request for approval to change the polling place for Danvers Township from the Danvers Village Council Room to the Danvers Fire Department's meeting room for ADA compatibility.

Motion by Selzer/Moss to approve the recommended change of the polling place for Danvers Township from the Danvers Village Council Room to the Danvers Fire Department's meeting room.  
Motion carried.

Ms. Milton reported that there is an additional request from Dawson Township to change their polling place. This request will be addressed at a stand-up Committee meeting prior to the Board meeting on September 21.

Finance Committee  
September 7, 2004  
Page Three

Ms. Milton noted that she has been having meetings with E-PAY to discuss taking payments in the County Clerk's office for birth, death and marriage records and, potentially, delinquent tax payments. She indicated that she will present a report to the Finance Committee in the next month or two.

Chairman Sorensen asked the Committee if they had any questions, comments or discussion for Ms. Milton. Hearing none, he thanked her for attending.

Chairman Sorensen recognized Ms. Becky McNeil, County Treasurer, and indicated that Ms. McNeil has asked that the monthly financial reports be presented to the Finance Committee at a stand-up Committee meeting prior to the Board meeting.

Ms. McNeil presented one item for action. In 1999, the McLean County Board entered into a Service Agreement with Joseph Meyer and Associates to create the Delinquent Real Estate Tax Payment Liquidation Program. The Agreement was entered into in accordance with the specifications of the Property Tax Code. The primary goal of the program is to recover delinquent real estate taxes for the benefit of all tax districts and to return unproductive and abandoned parcels to productive use and back onto the tax rolls. Ms. McNeil submitted a request for approval of a Resolution approving and authorizing the conveyance of Real Estate Parcel 16-14-132-001 currently held by the County's Delinquent Tax Agent. She explained that this parcel was acquired by deed July 16, 2004 as a result of 1991 taxes that were sold at the 2001 annual tax sale. These were taxes that were unpaid for that tax year. The total taxes, interests, fees and accumulated delinquency was \$493.78 through July. Ms. Carol Wissmiller has requested a Deed of Reconveyance as she has an interest in the property. The property is currently being billed in the name of Cooksville Grain Company. Ms. McNeil further explained that the County has acquired the deed and now the responsible party is asking for a reconveyance of that deed and is going to pay \$639.78 in fees and costs to redeem the parcel. The County has accomplished what was set out in the program to get this parcel back onto the tax rolls. Ms. McNeil presented a proposed Resolution to authorize the County Board Chairman to execute the deed of conveyance of the County's interest and the cancellation of the appropriate certificate on the parcel.

Mr. Kalapp asked if the additional \$130.00 was for future transfer cost or fees. Ms. McNeil replied that Joseph Meyer and Associates will receive \$309.38 of the \$639.78 that the County will collect.

Motion by Berglund/Selzer to approve the Resolution approving and authorizing the conveyance of Real Estate Parcel 16-14-132-001 currently held by the County's Delinquent Tax Agent.  
Motion carried.

Mr. Don Lee, Director, Nursing Home reviewed the Nursing Home monthly reports, noting that July was a break-even month with \$91.00 to the positive. He reported that the census for the Nursing Home is holding steady. Mr. Lee anticipates that the report in August should be similar. He noted that \$20,000 was returned to the State of Illinois as a payback on the Intergovernmental Transfer and another transfer will take place next month.

Chairman Sorensen noted that the Nursing Home monthly financial report was not included in the packet. Mr. Lee indicated he will send the report to the Administrator's Office to be included with the stand-up Committee agenda. Mr. Lee reported that he is projecting \$48,800 to the positive for the year. Mr. Lee noted that the Property Committee will be recommending that McLean County Asphalt be awarded the bid to repave the Nursing Home parking lot.

Chairman Sorensen asked if there were any questions for Mr. Lee. Hearing none, he thanked him for attending.

Mr. John Zeunik presented the responses to the Outside Auditor's Management Letter of Advisory Comments, introducing Mr. Derick Love, Chief Deputy, Sheriff's Office and Ms. Jackie Dozier, County Auditor. Mr. Zeunik noted that the response from Ms. Weber, County Recorder, was discussed earlier in the meeting. Mr. Love reported that the Sheriff's Department implemented the procedures as recommended by Clifton Gunderson, namely, a monthly reconciliation of the inmate account by a responsible party who is separate from any inmate cash handling, and a review of the reconciliation by another person.

Chairman Sorensen asked if there were any questions for Mr. Love. Hearing none, he thanked him for attending.

Mr. Zeunik reviewed the Management Letter of Advisory Comments regarding the accounts receivable in the Public Building Commission, as requested by Chairman Sorensen. Mr. Zeunik explained that the Public Building Commission (hereinafter referred to as PBC) has two separate property tax levies that the Board approves annually. One levy is for the debt service on the bonds, which the PBC sold in December 1988 and January 1989 for the additions to the Law and Justice Center. Pursuant to State law, the County is permitted to enter into

an Agreement with the PBC for operation and maintenance of buildings, which the PBC owns, and that is also a separate levy. At the end of Fiscal Years 1991, 1992 and 1993, the Law and Justice Center operation and maintenance expenses exceeded the amount of the levy by approximately \$197,000. When the amount of the operation and maintenance expenses exceeds the tax levy, the tax levy cannot be increased to recover this difference in the current year. That amount has been carried as a Receivable by the County. Legally, the County can recover that money at any time, plus interest if they wish. Mr. Zeunik noted that if the Maintenance Levy for the Law and Justice Center were increased by \$197,000, the PBC would pay that amount. According to the outside auditor, governmental accounting policies dictate that a Receivable should not be kept on the books for that length of time. Mr. Zeunik noted that each year the auditors ask if the Receivable should be written off. Mr. Zeunik indicated that his response to them is that it does not need to be written off as it could be collected at any time, with the only restriction being the Board's budget policy to have the property tax levy as close to last year as possible. He explained that if we are going to hold the tax rate to the same amount as it was last year, it is difficult to add \$197,000 to the levy. Mr. Zeunik said that he has indicated to the outside auditors and to the Finance Committee that the bonds on the Law and Justice Center will be retired in Fiscal Year 2007 and the balance in Fiscal Year 2008. Once this debt is retired, the ability to increase the Tax Levy by the amount of the outstanding Receivable will be possible and done without any affect on the tax rate. He clarified that the outside auditor has an obligation to point this out to the County each year to make sure that the Financial Statements are in compliance with generally accepted governmental accounting practices. Mr. Zeunik reported that the administration feels that this is not a Receivable that should be written off at this time, but should continue to be carried until such time as it complies with the Board's policy and 100% of the Receivable is recovered.

Ms. Berglund asked if this would be something that would be included in future reports by the auditors to which we will give them the same response. Mr. Zeunik replied that, while Clifton Gunderson remains the outside auditor, they will probably continue to put it in their report

Mr. Kalapp asked what the term of the Levy increase would be on Fund 0162 to make up the \$197,000 and how long would it need to be in place. Mr. Zeunik replied that the Levy would be in place indefinitely. As long as the PBC owns the Law and Justice Center, the County has the ability to levy for the operation and maintenance expense of that building. He further explained that the County is required to levy approximately \$2,115,000 to meet the debt service payment on

the outstanding bonds at the Law and Justice Center. The last payment is in 2008. When those bonds have been paid off, there is basically \$2.1 million in the aggregate levy which will not appear the following year, so \$197,000 could be added to the operation and maintenance levy and still be below the amount of the prior year's levy and not have an impact in terms of raising the tax rate.

Mr. Zeunik noted that when this money is paid back to the County, it will go back into the General Fund to offset the expenses incurred by Facilities Management in those three fiscal years.

Ms. Jackie Dozier, County Auditor, expanded on her response to the Outside Auditor's Management Letter regarding New World Systems, the County's third-party financial software program. Ms. Dozier indicated that she has been working since last year to get the Financials to come out correctly and, at this time, only one of the reports is correct. Ms. Dozier referred to the sample financial reports included in the packet as examples of some of the problems she has encountered with the program. Ms. Dozier indicated that New World is working on the problems. Ms. Dozier reported that she and her chief deputy will focus the next three weeks on getting these problems solved and/or submitted to New World. She mentioned that Mr. Craig Nelson, Information Services, said that maintenance payments could be withheld from New World until they take care of the problems. Ms. Dozier said there is a new CPA at New World who seems knowledgeable and should be able to help. Mr. Selzer and other members of the Committee expressed their frustration with companies that do not fulfill their responsibilities to produce a working program after it has been purchased. Mr. Zeunik gave a brief description of the company and its responsibility to its clients to have the New World software be in compliance with GASB 34.

Chairman Sorensen told Ms. Dozier that the Committee would like an update on the situation at the October meeting. Further, he asked if there were actions that could be taken by the McLean County Board to help strengthen its position with New World Systems.

Motion by Selzer/Kalapp to recommend that the Responses to the Outside Auditor's Management Letter of Advisory Comments be received and placed on file.

Motion carried.

Chairman Sorensen asked Mr. Zeunik to update the Committee on the 2005 budget process. Mr. Zeunik reported that the Recommended Budget would be presented to the County Board at the September 21<sup>st</sup> meeting. He referred to three major points. Mr. Zeunik reported that the County is not seeing any significant growth in the three major state reimbursable revenue lines, namely sales tax, state income tax and personal property replacement tax. Sales tax revenue is on-budget for Fiscal year 2004. It is anticipated that the County will receive less than what it received the previous year. There is no significant growth in sales tax nor is there a recovery in terms of seeing sales tax revenue grow by 4%-6% which was, at one time, realistic. In terms of State Income tax, the numbers being presented are on budget, but there is no growth in income tax. Mr. Zeunik commented that the anticipated 1,200 jobs lost at Mitsubishi in October is not good news for McLean County, both in terms of the sales tax dollars spent by the employees who live and work in McLean County and the employees who live outside of the County but commute to and from the plant. The loss of jobs is not good news for the State of Illinois in terms of the total payroll and the total income taxes being paid. Local governments receive 1/10<sup>th</sup> of the total State Income tax, which is paid into the Local Government Income Tax Distributive Fund and then allocated back to local governments in Illinois on a per capita basis. For McLean County, the 2000 census is the basis for distribution and the population in unincorporated McLean County in 2000 was just slightly over 20,000. The 2004 Personal Property Replacement Tax budget is showing a significantly higher return than was budgeted, but that is attributable to two amnesty periods that the State granted in December 2003 and January 2004, which allows delinquent tax payers to pay without penalty. The State, rather than keep 100% of the money, decided to share it, based on the formula for distributing the Personal Property Replacement Tax. These are the three large revenue items in the County's General Fund and there is very little increase in those line items.

Mr. Zeunik stated that the second major impact on the Fiscal Year 2005 budget, which crosses all funds that levy a property tax, is Senate Bill 2112 which the Governor has signed into law. This Bill increased the Homestead exemption from \$3,500 to \$5,000; increased the Senior Citizen exemption from \$2,000 to \$3,000 and increased the Home Improvement exemption in terms of the amount that one can invest in home improvements and receive a tax break over a three-year period. In McLean County, looking at the 2003 tax bills due and payable this year, the projected reduction in value is about \$64,000,000, which means the County's ability to grow the levy in the General Fund, the Highway Fund, the Health Fund, and T.B. Care has been cut in half. In the General Fund, for example, before Senate Bill 2112 and with the statutory maximum rate of 25 cents per hundred dollars of assessed value, new property tax revenue received

in 2005 would be almost \$311,000. After Senate Bill 2112, that amount is cut in half. The same calculations can be applied to the Health Department. Mr. Zeunik explained that this will have some impact in terms of those property tax funds that are at the statutory maximum rate. Those that are not at the statutory maximum rate can increase their levy to try to make up for the lost amount due to the loss in value, but as the levy goes up, the tax rate goes up and as the value that the levy is extended against shrinks, the rate also goes up. For the County, it means that in funds such as the County General Fund, where property tax historically has been the single largest source of revenue, it is now possible to grow that amount by significantly less than before. Mr. Zeunik stated that 2005 continues to be an extremely difficult year for County Government in terms of trying to bring the budget into balance. Had not Senate Bill 2112 been enacted, the County would be closer to finishing the budget. Mr. Zeunik announced that he and Mr. Terry Lindberg, Assistant County Administrator, have begun a second series of meetings with department heads and elected officials. In preliminary meetings and in negotiations, over one million dollars has been cut from the budget. He indicated a second round of cuts in the General Fund is being made in the amount of \$450,000. Even with those cuts, the County will be a quarter of a million dollars short of where it needs to be to balance the General Fund. Mr. Zeunik further explained that one of the biggest impacts on the budget is reimbursement of salaries and he asked Mr. Lindberg to discuss the issue. Chairman Sorensen asked for clarification of the cuts. Mr. Zeunik replied that the \$1,400,000 in cuts were developed in cooperating with the department heads. Mr. Lindberg noted that these cuts did not include the new position requests which were not even considered.

Mr. Kalapp asked what census year will be used as the base for the next change in the State Income tax computation. Mr. Zeunik replied that it is evaluated every ten years.

Mr. Selzer asked about projected revenues for College Hills Mall. Mr. Zeunik replied that there is a 2 ½% anticipated growth in sales tax over the current year. The County sales tax is one cent in the unincorporated areas and one quarter of one cent in all of the incorporated cities, towns and villages. Mr. Lindberg mentioned that the County's biggest single tax generator for sales tax was from Farm & Fleet, which was incorporated into the City of Bloomington.

Mr. Lindberg reported that many years ago the State committed to take-over the court system and all its associated costs. The State was to pay a fixed amount per month for certain probation officers' salaries. Over the years, that increased to \$1,000 per month. A new law was enacted a few years ago wherein the State was to pay 100% of the salary costs for all probation officers beginning with



1985. Mr. Lindberg indicated that the State has never paid 100% of the reimbursement for added probation officers, and the \$1,000 a month figure has been significantly diluted as salaries have increased. The State Fiscal Year 2005 budget that was passed includes a line for reimbursement of probation officers, but it is unknown what share will be given to the County. However, it is known that the Administrative Office of Illinois Courts did not raise their appropriation request after the litigation regarding back pay for judges was settled in favor of requiring that back payment. That amount needs to come out of AOIC and since they did not raise their appropriation request, they are going to take it out of their base budget. Mr. Lindberg noted that AOIC asked in May for a report from every county on any balances they might have available in their Probation Fee Funds. The balance as of last year in the McLean County Probation Fee Fund is \$300,000. There are similar sized counties that have over a million dollars in their Fund Balance. Mr. Lindberg anticipates AOIC will consider this information when they determine the reimbursement rate. Mr. Lindberg reported that the County's Fiscal Year 2005 budget is looking at a minimum of a 10% reduction off what is actually received in State Fiscal Year 2004, which means the County will be about \$440,000 short of what the County expected to receive and what it will receive. Further, for Calendar 2005 it is anticipated the County will be \$691,000 short. He noted that it was known that the County would not receive 100% reimbursement for the following reasons: a) part of the officers are only paid at the \$1,000 per month figure b) there are several positions that are non-reimbursable and c) they have been reducing the County annually for the last several years in terms of what they are paying for the positions the State is supposed to be reimbursing at 100%. This means that in 2004, on a gross basis, the County expects to get a little over 56% of the total reimbursable salary cost paid back to the County and in 2005 that drops to 46-47%. Mr. Lindberg indicated there are approximately 40 probation officers and 23 juvenile detention officers that are reimbursable positions. It is anticipated information regarding the reimbursable figures will be available later this month. Mr. Lindberg pointed out that since this is a State responsibility and they have deemed it not important enough to fully fund, then it is a place the County should have some cost reductions. He noted that if the County loses one adult probation officer position, it means adding to the case load of the remaining probation officers by 30 cases each, which is significant.

Mr. Kalapp asked what the average case load is for probation officers versus juvenile probation officers. Mr. Lindberg replied that the juvenile officers are basically correctional officers at the Juvenile Detention Facility and do not have a case load such as the probation officers. He indicated that the Juvenile Detention Facility receives state reimbursement of approximately 74-75% for every position except one secretarial position. Mr. Lindberg referred to a

situation wherein the DCFS funded \$45,000 for a special attorney position to be located in the Child Advocacy Center. The balance of the salary was picked up by the Child Protection Network. The State has agreed to another \$45,000 for next year. However, as salaries have increased, the difference becomes greater. Mr. Lindberg noted that neither the State nor the Child Protection Network can increase their contributions. There was discussion among the Committee members regarding grant-funded positions. The Committee felt that if a position is not 100% grant-funded, there should be no position. Mr. Lindberg remarked that it is a difficult choice to make.

Mr. Zeunik presented an overview, indicating that it is a very difficult year and a second round of budget meetings are being held to try to bring the budget into balance. One of the topics being discussed and considered for the General Fund is a way to create a "softer landing." The County is looking for options to avoid having to lay anyone off, such as an early retirement incentive program. If someone opted for early retirement, that position could be filled with someone at a lesser salary or, perhaps, not filled at all. An early retirement or other initiatives would need to be offered county-wide, which would mean that a number of the top employees in several County departments could take advantage of the retirement program and potentially leave a big hole in important areas. Mr. Zeunik indicated that an incentive plan would be the same as was offered in 1998 wherein IMRF will allow an employee, who reaches the age of 50 and has 20 years of service, to buy an additional five years of service and retire.

The Committee discussed the following ideas/possibilities:

- Have assistant administrators who administer several departments and eliminate department heads
- Flexible work scheduling; 4-day work weeks; reduced FTE's
- Pooled clerical services for judges
- Raise the maximum statutory tax rate by referendum
- Senior citizen volunteers
- Part-time job share
- Freeze on salaries (Mr. Zeunik noted that in 2005 there will be a 2% across the board increase; merit is 1 ½% increase, for a total of 3 ½%.)
- Freeze on overtime (Mr. Lindberg stated that after 40 hours employees are paid time and a half or compensatory time at the same rate)
- Use Area Vocational Center students

Mr. Kalapp asked what fund the County has for litigation exposure. Mr. Zeunik referred to the Tort Judgment Fund 135, which includes Risk Management and the expenses of the Civil Assistant State's Attorneys.

Mr. Kalapp asked where it is determined how much money goes into the different funds and asked if it can be decreased. Mr. Lindberg replied that in some funds you do not want to take any money out as they are not funded by Property Tax Revenue but by user fee revenues. He further indicated that, from a budgetary standpoint, the County must maximize what can be gained from these funds to pay for the General Government and to offset the need to go to the taxpayers. Mr. Kalapp asked if the money saved in the Recorder Document Storage Fund could be reallocated into the General Fund. Mr. Lindberg replied that it could not be reallocated in terms of the income side; the statutory fees charged need to continue going into that fund, but there are ways to get more out. Mr. Zeunik explained that positions can be paid for out of that fund. Also, the Circuit Clerk's Office's Court Automation Fund can be used to offset the expenses associated with the manpower in Information Services that supports and maintains the software in the Circuit Clerk's Office and the Circuit Court, and that fund can be used to replace computer equipment and other hardware in those offices. Mr. Zeunik indicated that In 2005, elected office holders who have funds such as this, whose funds generate a sufficient amount of fee income and have built up sizable balances over the year, are being asked to take more responsibility for those funds covering more expenses in the offices.

Mr. Lindberg offered an example of what will be proposed as part of the 2005 budget. He reported that a GIS specialist was hired with an IDOT grant and the position was placed in the Highway Department. Those grant funds will run out early in 2005 and the position will need to be moved from the Highway Department to the Information Services Department so that it can be shared by a lot of the general government functions. The County will pay for that position out of the residue of the IDOT grant plus a portion of the GIS fee money that is received through the Recorder's Office. The General Fund will not be responsible for the position. When the IDOT grant is totally used up, the position will be paid 100% out of the GIS Revenue that comes through the Recorder's Office. Mr. Selzer expressed concern that when that position was approved, the Committee was told there would be no need for Sidwell Maps, but they are still being purchased. Mr. Zeunik replied that when the position is moved from the Highway Department and into General Government, the elimination of the Sidwell Maps will eventually be accomplished.

Mr. Zeunik advised the Committee that, in 2003, Clifton Gunderson completed their sixth year as the County's outside auditor. The practice of McLean County has been to prepare a request for proposal and invite all auditing firms in the community to bid on that service, including Clifton Gunderson if they so wish. Generally, the contract for outside auditing services is a three-year engagement with an opportunity to renew for an additional three years provided the firm has

done a satisfactory job, but after six years it goes out for proposal. There were meetings with the County Auditor and County Treasurer last week to discuss this and decide if there were any reasons not to go out to bid. Both offices felt it was a good idea to put a request for proposal out and encourage Clifton Gunderson to bid. Once the bids are received, they will be brought to the Finance Committee along with an analysis and matrix comparing the bids and recommendation for consideration for the 2004, 2005 and 2006 audit engagement.

Mr. Kalapp referred back to the \$7,100 overtime budget for the Clerk's Office and asked Mr. Zeunik if it was for 2004 or projected for 2005. Mr. Zeunik replied that it was the adopted budget figure for 2004. Mr. Kalapp asked if the amount for overtime could be cut back. Mr. Zeunik replied that the overtime varies from department to department and one of the options they are looking at with each department is their past history of overtime. Department heads and elected officials are being asked to review the overtime expenses and try to reduce expenses. Mr. Zeunik noted that he is also looking at the possibility of reducing occasional seasonal employee expenses.

Mr. Kalapp referred to a policy approved at the last meeting regarding the FLSA and asked if all department heads had signed off on that policy. Mr. Zeunik replied that FLSA is a Federal law and supersedes the internal control provisions of a County elected official. If a County elected official chooses not to comply with FLSA, the U.S. Department of Labor could come in and do an audit and could fine the County as the employer for non-compliance and order back pay. All County offices and departments have been advised about FLSA and the State's Attorneys office has talked to everyone about the law. Under the Fair Labor Standard's Act, local governments have two options; one is to pay overtime at time and a half for hours worked over 40 hours for non-exempt positions or to provide compensatory time at the same rate. There is no requirement under FLSA to pay exempt positions for hours worked beyond 40. There is also no law prohibiting an employer from choosing to pay exempt employees for hours worked past 40. Mr. Kalapp asked what fund a fine or back pay order would be paid from. Mr. Zeunik replied that it would depend on negotiations with the U.S. Department of Labor as to how fines or penalties would be applied.

Chairman Sorensen presented the August 31, 2004 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee Fund total is \$757,336.91. In the Nursing Home funds, the total amount is \$354,896.74.

Finance Committee  
September 7, 2004  
Page Thirteen

Motion by Moss/Berglund to recommend approval of the August 31, 2004 Finance Committee bills as presented to the Committee by the County Auditor.  
Motion carried

Finance Committee  
September 7, 2004  
Page Fourteen

Chairman Sorensen announced that the Finance Committee will have a stand up meeting prior to the Board meeting on Tuesday, September 21st to review the monthly Financial Reports from the Treasurer's Office and the request to move the Dawson Township polling place.

The meeting was adjourned at 6:02 p.m.

Respectfully Submitted,

Judith A. LaCasse  
Recording Secretary

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