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

MINUTES OF TUESDAY, APRIL 4, 2006

Chairman Munaretto called the meeting to order at 8:30a.m. The following Committee Members were present: Marc Munaretto, Chairman; Marie Chmiel; John Hammerand; Don Brewer; and Perry Moy. Ann Gilman arrived at 8:31a.m. Also in attendance: Ralph Sarbaugh, Associate County Administrator-Finance; Peter Austin, County Administrator; Bob Ivetic, Human Resources; Jane Wacker, Mental Health; Pam Palmer, Auditor; interested public; and the press.

Marc Munaretto, Chairman

Don Brewer	Marie Chmiel
Ann Gilman	John Hammerand
Ann Kate	Perry Moy

MINUTES

Mr. Moy made a motion, seconded by Mr. Brewer, to approve the Finance and Audit Committee March 23, 2006 minutes. The minutes were approved as presented with a unanimous voice vote.

PUBLIC PARTICIPATION: None

PRESENTATION: None

Ms. Gilman arrived at 8:31a.m.

NEW BUSINESS

Resolution authorizing additions to the Mental Health Department Roster of one full-time and two part time Family Resource Developer positions and budget line item transfers in the Mental Health Board FY06 budget: Mr. Moy made a motion, seconded by Ms. Chmiel to recommend the County Board approve the above Resolution as presented.

The motion carried with all members present voting aye on a roll call vote (Moy, Chmiel, Gilman, Brewer, Hammerand and Munaretto).

*Resolution authorizing adoption of seasonal Marine Patrol Unit wage schedule:*Mr. Brewer made a motion, seconded by Mr. Moy to recommend the County Board approve the Resolution authorizing adoption of seasonal Marine Patrol Unit wage schedule.

The motion carried with all members present voting aye on a roll call vote (Moy, Chmiel, Gilman, Brewer, Hammerand, Munaretto)

Resolution authorizing adjustments to the 2006 Jail Build-out Project Fund Budget: Mr. Moy made a motion, seconded by Mr. Brewer to recommend the County Board approve the Resolution authorizing adjustments to the 2006 Jail Build-out Project Fund Budget. Mr. Sarbaugh stated that any retainage held by the County on building projects with construction contractors at the end of the fiscal year must be recorded on the County's books as an outstanding liability of the County. Also, any payment received against a year end receivable within sixty days from the close of the fiscal year must be considered income within the closed fiscal year. In March the County Board approved a resolution authorizing an emergency appropriation for the purpose of recording the retainage held by the County at the end of the fiscal year for the uncompleted jail project. The resolution should have also requested that the Jail Build Out Project 2006 budget be reduced by the amount of the increase to the Jail Build Out Project 2005 budget, preventing an overstatement of budget for fiscal year 2006 when the reversal journal entry was posted in December. Due to the above stated omission, the 2006 Jail Build Out Project budget-Capital Construction is now overstated. This resolution brings the accounting system back in line.

The motion carried with all members present voting aye on a roll call vote (Moy, Chmiel, Gilman, Brewer, Hammerand, Munaretto)

EXECUTIVE SESSION: None.

OLD BUSINESS: None

REPORTS TO COMMITTEE: None

ADJOURNMENT

Noting no further business, Mr. Moy made a motion, seconded by Ms. Gilman, to adjourn the meeting at 8:39 a.m. The motion carried with a unanimous voice vote.

* * * * * * * * * * *

RECOMMENDED FOR BOARD ACTION:

Resolution authorizing additions to the Mental Health Department Roster of one full-time and two part-time Family Resource Developer positions and budget line item transfers in the Mental Health board FY 06 budget

Resolution authorizing adoption of seasonal Marine Patrol Unit wage schedule

Resolution authorizing adjustments to the 2006 Jail Build-out Project Fund Budget