

**MACON COUNTY BOARD
FINANCE COMMITTEE MEETING**

**MACON COUNTY OFFICE BUILDING
COUNTY BOARD ROOM #514
121 S. MAIN STREET DECATUR, IL 62523**

September 28, 2020 5:15 P.M.

MEMBERS PRESENT

Debra Kraft
Kevin Greenfield
John Jackson

Via Teleconference:

Laura Zimmerman
Helena Buckner
Jim Gresham

MEMBERS ABSENT

Greg Mattingley

COUNTY PERSONNEL PRESENT

Carol Reed, Auditor's Office
Ed Yoder, Treasurer
Kim Fowler, S of A
Sheriff Brown
Lisa Wallace, Auditor's Office
Rocki Wilkerson, Workforce Investments
Tracy Sumpter, P&Z
Josh Tanner, County Clerk
Sgt Reynolds, Sheriff's Office
Adam Walter, Sheriff's Office
Brandi Binkley, Health Department
Jennifer Gunter, P&Z
Sherry Doty, Circuit Clerk
Jeannie Durham, County Board Office

CALL TO ORDER

The meeting was called to order by Chair Jackson at the Macon County Office Building.

APPROVAL OF THE MINUTES FROM PRIOR MEETING

Ms. Kraft made a motion to approve minutes of the 9/22/2020 Finance Committee Budget hearing #5 meeting, seconded by Chair Jackson, & roll call vote showed the motion carried 6-0.

CLAIMS

Motion to approve the report of the finance claims made by Ms. Kraft, seconded by Chair Jackson, and roll call vote showed the motion carried 6-0.

REPORTS

Audit Sub Committee – *No report*

Auditor –

Auditor's FY21 Budget Proposal

The Auditor & HR budgets, 160 & 161, have been combined.

The HR budget was just part of a salary and few expenses.

One staff in the Auditor's office retired. There are now 3 staff, 1 HR, 1 Chief Deputy and the Auditor in the office for a total of 6. The savings was attained through the 1 retiree's salary.

Overall, combining the two budgets, there are \$347,000 in expenses. Last year's expenses came to \$359,000. This is a 3.2% savings.

Motion made by Ms. Kraft, seconded by Chair Jackson to forward the Auditor budget proposal on to display and roll call vote showed the motion carried 5-1 with Chairman Greenfield voting nay.

General Fund Revenue FY21 Budget Proposal (001-000)

This is where all the general revenues come in which includes taxes & sales tax
There are not too many changes for the year. Revenue is estimated to be down a little bit by about 4.8% total. Some of the expected incomes have been adjusted. The sales tax has come back quite a bit and so, barring any other unforeseen circumstances, it is going to be near where it was. Real estate taxes have been left the same. The levy is maxed out.
State Income tax is a hard one to estimate, so it was left where it was for last year. It seems to have come in a little higher than the estimate.

Several things are up and down. One of those things is the Circuit Clerk fees. Those are estimated to go down by about 28% or \$287,000. The rest of them fall in line with the expectations.

Total Budgeted revenue for the general accounts is \$13,426,000. Last year it was \$14,104,000 which is 4.8% less.

Motion made by Ms. Kraft, seconded by Mr. Greenfield to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

General Fund

This takes care of the County items across the board which includes the reimbursements from other funds for health insurance. It pays out the Health Insurance and includes things like the audit, a network support person for this building, etc. This fund shows a savings of \$165,900. It is down by 69%. Last year, the budgeted amount was \$238,883. This year the proposal is for \$72,983. Part of that is because of changes to health insurance. The spousal surcharge was instituted which is estimated to save us about \$225,000.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Insurance / Self-Insurance Funds FY21 Budget Proposal (funds 11 & 13)

Self insurance is a sub-set of the insurance fund. All the money it receives comes from the insurance fund, but it is used to pay for things that the County has to self-insure for like workers comp, risk control, etc. The insurance fund is the main fund. It started off with just over \$1 million in the fund balance, but there were a few extra costs that were not being counted on. Last year, the levy was taken down by \$200,000. Ms. Reed said she is proposing it be raised back up. The thing about the insurance fund is that all of the premiums are basically due on December 1st, so the whole pot of money has to be there on December 1st. In order to have that money available, the levy will need to be raised next year. This year will be ok, even if there is a need to borrow from some other funds, but the recommendation is to raise the levy for next year by an amount to make up for this year and last year. Chair Jackson asked what the total

amount would be. Ms. Reed said the levy she is proposing is for \$1.4 million and that is on Fund 11, the insurance fund. Last year, the insurance fund was taken down to \$980,000 which was down by \$200,000. We changed insurance and things were a little bit different, so we just need to be prepared and get a little more money in the fund.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Retirement Fund

This one has a little bit of good news. The IMRF rates for the next calendar year are going down anywhere from 2 ½% to 3%. There will be some savings there. The regular IMRF goes from 10.07% to 9.71% and SLEP rates go from 25.72% to 25.15%. Based on \$24 million worth of payroll, that is going to be a savings for us. After estimating what the costs are going to be, Ms. Reed said she is proposing this levy be lowered by \$500,000.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Social Security Fund 006

This is the employer's portion. That pretty much stays constant at 7.65%. Expenses are consistent throughout the year and are based on payroll. The fund balance is stable where it is, so the tax levy is being left the same and there is enough in the fund balance to carry over if there is an excess

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Funds 016 & 018 – Capital Projects Revolving Fund & Capital Vehicle Lease Fund

Probably 10 years ago, \$100,000 from the Judgment Fund was made available so that people could buy copiers or equipment and not have to pay exorbitant interest rates on payments. This is a way for the County to finance the purchases. There is one lease left and it expires soon. Even though no one will be using it, the budget to spend \$20,000 for new leases will still be there for Capital Projects. In the Capital Vehicles, fund 018, there is \$200,000 available and no one is currently using it. The money is put in there and if it used, fine and if not, that is fine too. Chairman Greenfield asked if the fund is to be added to annually. Ms. Reed said no, the money is put in there and if 5 people want to use \$20,000 for equipment, then that's all that can be helped, but other wise, it is there for that purpose. Whatever is spent out, is paid back by the departments using it.

Motion made by Ms. Kraft, seconded by Mr. Greenfield to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Lease Fund 042

This is one of the bigger funds. We kind of back into what is needed to pay the lease payments with the Public Building Commission knowing what our other income will be and what the lease call for. This year, the lease payment on 12/1 will be \$5,573,000 and we will also have to

pay a portion of the health department lease as well as rent on some space in the basement for parking. We are also paying back 1/3 of the startup costs for the Tyler Technologies thing. There is an amount we know we have to come up with. There is also some rental income we get from Andy Manar, Macon County Mental Health Board starting soon, & CASA. That helps determine what is needed to be paid out. Some IT services have been included which are license fees for the Auditor's software and some license fees for the State's Attorney. Those do not come out of a levy. Those come out of surplus funds that are accumulated. You can only levy as much as you need. The proposal for this year's levy is \$5,794,886.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Judgment Fund – this is an adjustment after it was approved last week when presented by Mr. Baggett with the State's Attorney's budget.

The levy was not changed, but after a little thought, it is felt that it might be a good idea to increase the levy for this by \$100,000. There are some things that have to be paid up front, even though we will probably get reimbursed for, but there is a need to have the money there to cover it first. The only change to this Judgment Budget would be to increase the levy

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Public Defender adjustments to FY21 budget proposal

These are 2 small funds; a new automation account that has not previously been budgeted, but is starting to get to be about \$2,000 a year. It is in it's own separate fund, 068, and is \$2,000 in and \$2,000 out.

The Public Defender also has the Mental Health Court, 001-134, which is fees from Circuit Court Fees and some Mental Health Court fees. It is \$22,000 in and \$22,000 out. The Public Defender uses the money to offset part of the Public Defender's salary.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Adopted and Amended Levies

This is a summary of all the levies that are being proposed.

The Retirement levy is going down by \$500,000

The Insurance levy is going up by \$420,000

The Judgment Levy is going up by \$100,000

Highway had a few that went up

Public Building Lease fund is going down \$178,584

The net change is \$68,922 savings. The taxes will be kept the same with a small decrease.

Motion made by Ms. Kraft, seconded by Mr. Greenfield to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Board of Review – No report

Supervisor of Assessments

The 2020 Assessments will be published on October 10. The deadline to file an appeal is November 9. The entire publication will be posted to the website the Friday before. The notices will start going out in the mail October 6.

GIS-

The online maps will be updated and those changes will coincide with the assessment notices. So, any splits, parcels and combinations that the assessment notices reflect, the maps will also reflect as well.

Citizen Remarks – No citizen’s remarks were submitted via email by the deadline for today’s meeting. No citizens were present that wanted to address the committee members.

NEW BUSINESS –

County Clerk

Macon County Board Resolution Approving Increase in Appropriations in the FY2020 County Clerk Elections Budget

Mr. Tanner explained that this regards a budgetary change as a result of receiving a state grant for the election expenses. It is to reflect an increase in revenue and an equal increase in expenses.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

Sheriff –

Macon County Board Resolution Approving ILEAS Donation of Naloxone to the Macon County Sheriff’s Office

Sgt Reynolds explained that the Sheriff’s Office has received a donation from the Illinois Law Enforcement Alarm System of \$8,100 in Naloxone nasal spray which will be used by the First Responders in the event that they encounter people that may have overdosed on Opioid medication.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

Macon County Board Resolution Granting Permission to Dispose of Surplus Equipment

Chief Deputy Walter explained that the Sheriff’s Department has a 2013 Ford Raptor truck that caught fire and burned beyond repair due to an electrical issue on July 3, 2017. The Highway Department employees have removed all salvageable components and are reusing them when the time comes to fix the other Raptors in the department. This resolution is to approve the disposal of the truck which will be taken to Walstons Auto Salvage in Decatur to be scrapped at no cost to Macon County and any minimal proceeds received from the scrap metal will be returned to the County.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Greenfield, and roll call vote showed the motion carried 6-0.

FY21 Sheriff's final Budget presentation

Sheriff Brown explained the corrections that had been made since his previous presentation. Account 061 – the Medical Line went from \$700,000 to \$850,000.

The revenue for the federal detainees went from \$1 million to \$1.1 million. The number of detainees is holding steady at 70.

When all three accounts are combined, the total savings is \$346,524.25

Chair Jackson explained that these clarifications on corrections are being presented on his behalf. Chairman Greenfield asked if the \$1.1 million is a conservative figure. Sheriff Brown confirmed that it is very conservative.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 5-1 with Mr. Gresham voting nay.

Circuit Clerk

Macon County Board Resolution Increasing IT Services Line in the Circuit Clerk E-Citation Fund for Fiscal Year 2020

Ms. Doty explained that when the previous budget was done, that money went to Tyler and the maintenance fee was not budgeted. It is an increase of \$300. She said that it was going to be \$700, but when she got rid of Tyler, it went down to \$300.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

Health Department

Macon County Board Resolution Approving Master Services Agreement for Healthworks Illinois Lead Agency with Meridian Heath Plan of Illinois, Inc. d/b/a YouthCare

Ms. Binkley explained that this is a program they have had for many years. It was funded through DCFS directly to the Health Department. Now, because the state is moving that to a managed care model, they are being asked to sign a contract with YouthCare in order to continue to provide those services. She said they had asked who would provide the services if they did not continue with the program and they had no one. These are children that are in foster care, have recently been placed there, are already at high risk, and will have no one in this capacity if the Health Department does not contract with Youth Care. So, they have decided to do that. They did ask YouthCare for an increase in funding because they have had a higher caseload than the contract said they should have and lower funding. The funding has not been adequate. Now, they will because YouthCare agreed to raise that so that the staff that is needed can be hired.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 6-0.

Macon County Board Resolution Approving Macon County Board Resolution Approving Acceptance of Donations of Goods and Materials and the Free Distribution of the Same by the Health Department

Ms. Binkley explained that this is a resolution where they are trying to do everything as close to best practice as possible. They spoke with Mr. Baggett about donations earlier in the year and he did say it is best to have a resolution so that the items can be accepted and then be handed back out. They are first assessed for safety, but these are going to be things like diapers or equipment throughout the various divisions within the Health Department.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Health Fund Budget for Local CURE Program

Ms. Binkley explained that this is funding local Health Departments an allotment fee where they are able to request reimbursement for up to over \$251,000 for expenses outside of things they already have budgeted for.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Health Fund Budget for COVID-19 Crisis Grant

Ms. Binkley explained that this funding they found out they were going to get early in the year in order to support the efforts in the COVID-19 response. The funds can be used for things like surveillance, epidemiology, lab capacity, infection control, mitigation, overtime to individuals, communications and preparedness and response to activities all associated with COVID-19.

Ms. Kraft made a motion to forward to the full board with recommendation for approval, seconded by Mr. Jackson, and roll call vote showed the motion carried 6-0.

FY21 County Board / P&Z budget presentation

Chairman Greenfield explained that expenses had been decreased by almost \$15,000 and decreased revenue by \$1,200 for a savings of \$13,800 which was a 4% cut.

There are raises included for the Executive Secretary, Planner of P&Z and her assistant based on the \$700 raises awarded to union employees. Mr. Greenfield said he would leave it up to the committee to decide if they would like to leave it in or take it out. There is still a savings of 4% or about \$15,000.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 6-0.

Treasurer-

Macon County Board Resolution to Execute Deeds to Convey Property in which Taxes were Delinquent

Mr. Greenfield made a motion to forward to the full board consent calendar with recommendation for approval, seconded by Ms. Kraft and roll call vote showed the motion carried 6-0.

Treasurer's FY21 Final Budget Presentation

Mr. Yoder referred to the budget (without the rejected \$40,000 administrative position)
On the Treasurer side – 040 – all the names of the staff are now correct.
Telephone expense was increased by \$400 over last year.
Legal Advertising has been taken out and is being transferred to Automation
Postage is being increased by \$500 Printing is being increased by \$500
This budget has a 3.17% decrease compared to last year.

Ms. Kraft asked how many total employees he has in his office. Mr. Yoder said 5 counting him. That is 4 full time employees.

In the Automation side,
Legal advertising, the \$4,000 was put in. Postage is at \$8,260 where there was none last year
IT services has been increased by \$450
That totals \$12,685 leaving a deficit compared to last year in Automation.

Mr. Gresham asked for clarification about the budget he had previously presented with a \$40,000 Administrative Support position in it. Mr. Yoder said he does not have that in this budget.

Motion made by Mr. Greenfield, seconded by Ms. Kraft to forward the budget proposal on to display and roll call vote showed the motion carried 5-1 with Mr. Jackson voting nay.

Final Preparations to put FY21 budget on display

Motion made by Mr. Greenfield, seconded by Ms. Kraft to put all of the FY21 budgets as approved on full display and roll call vote showed the motion carried 6-0.

Treasurer's discussion on the action plan response to the MCK report findings

Mr. Yoder said that the members have his written response and did not know what they wanted him to discuss.

Ms. Kraft said it was very, very thorough. Chair Jackson asked who wrote it and if it was funded by the taxpayers. Mr. Yoder thanked Ms. Kraft and said that he is the author and writer. Chair Jackson asked how many people Mr. Yoder had said in the presentation that he needs. He pointed out that Mr. Yoder had findings in his response for x amount of people at every item number and asked again how many additional people were needed. Mr. Yoder said his recommendation was for a part time accountant and possibly an internal accountant and, at least during the busy tax season / collection period for about 4 to 5 months, but other than that since he is now at full staff . . . The second installment was just like it was pre-COVID. Things came in normal. People were coming in and the office was able to function normal. Ms. Kraft said that the folks in District 5 all said it was just great. They had no complaints. Chairman Greenfield asked if the money is still not getting put in the bank in the 2 days. Mr. Yoder said,

yes, the money is getting in on time. He said that even during the first days of the second installment, on September 1st, they were able to do it then too. They are caught up as much as they can be. Mr. Greenfield asked, if they were able to do it then, why was it taking 60 days sometimes during the first installment. Mr. Yoder explained that in the ten years since he has been Treasurer, that has never happened. It never has happened, but the office was closed down from March 20 through June. People did not come in. They were confused. They didn't really know if the office was open. Mr. Yoder said he could not explain it. It was a very unusual situation. One employee took a buy out. When you are one staff short, with everything going on in a public office between phone calls, you can't possibly get everything humanly done within two days, but everything did get picked up and caught up by the second installment when everything was out to the taxing bodies and there were no phone calls, complaints, nothing after that first installment. Everyone seems to be happy. He said he's getting it out and he can't say much more than that.

Mr. Greenfield asked about page 5 of the response where he says he did not get a copy of the audit until July 23rd. Mr. Yoder confirmed saying that in the middle of June he had gotten a copy of the Treasurer part from the Auditor. Mr. Greenfield commented that he's not sure why that July 23rd date would stick out in his mind and he'd remember getting the audit that day. Mr. Yoder said the auditor had made notes in a file for him. Mr. Greenfield asked Ms. Reed if she could explain why Mr. Yoder would not have gotten the audit until July 23rd. Ms. Reed explained that the audit is usually done within 6 months which would be May 31st. This year, it was a little later, so it was the end of June before the audit was complete. Then by the time all the management letters and things squared around, she said she didn't know exactly why. She asked Mr. Yoder if he was referring to the management comments / suggestions for improvements. Mr. Yoder confirmed. Ms. Reed said those are usually the last thing we get on an audit. Normally, it would probably be out by June, but this year it was a little later due to COVID, so it was July.

Mr. Gresham asked if the adjustments that needed to be made from the audit aren't relayed to the office holder at the time of the audit as opposed to the final audit that the county receives. Chair Jackson said he would assume Mr. Gresham is under the assumption that the auditors are in his office and yes, they would relay those issues to him. Mr. Gresham said he thought that was how audits work. Mr. Jackson said that would be correct if Mr. Yoder was in the office. Mr. Gresham said he would think the auditors would relay to the relevant party at the time of the audit. Mr. Jackson asked Mr. Yoder if, at the time the auditors were in his office, they didn't tell him anything. Mr. Yoder said he talked to the auditors when they asked him questions, but most of the comments were directed toward the staff and he was not privy to those comments. Ms. Reed explained that usually the suggestions for improvement come at the end of the audit after they've had time to put everything together and come up with their comments. They usually discuss them with her and the audit sub-committee, but they are not usually sent out until the audit is complete. Mr. Gresham said that is interesting because he has had audits done from the same company and things were usually brought up prior to the final report, but if that's how they are, then there's not a problem. Ms. Reed said usually things are discussed, but until it is seen in writing and a hard copy is in hand, no action is taken on most of them.

Chair Jackson said that there is one good point in the response where Mr. Yoder notes that a professional accountant that could do the Auditor's job and in your office on a part time basis. He asked how that would work. Mr. Yoder explained that they could help do reconciliations, any type of tax payments take in because there are several reconciliations in the Auditor's office. There is daily which is the payments; there is weekly which is online; there are the banks where people make payments at the bank. He explained that when people make a payment at the bank, they are under the impression that their taxes are paid. It takes a week for most banks to bring their receipts over to the office. Then they are scanned and that is when it gets posted. There is a time delay there on on-time payments. There was a month of reconciliation. The Auditor did not touch on the Treasurer side. The Deputy Treasurer has 55 accounts that she reconciles every month. This audit focused on the Collector side. The Treasurer Offices will get everything reconciled before they get the yearly, annual PTAX-255 and the final distribution. So, it just takes an inordinant amount of time to go through those ledgers on a monthly basis because there are so many transactions that are conducted during tax collections. That is where an auditor could be working in a separate area where they are not distracted by the public, phone calls or other distractions. That would be very beneficial.

Ms. Kraft asked if Mr. Yoder was recommending someone to assist just the Deputy Treasurer. Mr. Yoder said no, the Chief Deputy. Ms. Kraft said that she thought that at least one permanent, part time person is needed to help from May through October. Mr. Yoder agreed. Ms. Kraft said she thinks there is a need there because the two areas that are lacking were the Deputy Treasurer and the Supervisor of Collections. Those two folks obviously, apparently need help. Mr. Yoder agreed that they do. If you look at the job descriptions, there are a lot of things that goes on with each of those staff members.

Ms. Kraft said the insufficient funds still bother her, but she sees where there is a plan to help remedy that issue.

Chairman Greenfield referred to #5 on page 7 and the recommendation that the audit should be done in February or March and asked how he proposed that be done. Mr. Yoder explained that the audit comes in, usually in April every year. They are looking at the County's fiscal year. The tax year goes from January 1 through December 31. When they come in April, he said he wonders why they can't follow the tax year just for the Treasurer's office. Mr. Greenfield said he thinks it is mandated by law to have it done at the time that it is done. Mr. Yoder said that as far as the tax year is concerned, the audit is actually covering two different property tax years for the Treasurer's Office. It is going to show what it shows. Ms. Reed said the audit covers through November 30th. It covers the whole collection cycle from whenever the tax bills go out in April or May through November when most everything has been collected. It does cover the County's fiscal year which should include the full year of collections and payments. We would have the audit on the County's fiscal year, probably no matter what. Mr. Yoder said he only had suggestions.

Chair Jackson asked Mr. Yoder to share some of his stories about how he plans to make the office more efficient. He asked about the Fike and Fike and Mr. Yoder said "he" feels confident he is going to be able to get that fixed where it will be an automation process, but the way the system is set up it is just on fees. He is going to have that fixed where we can enter in

refunds and then we can generate refund checks automatically just like we do distribution checks. As far as refund checks, as we come across it, we take care of it. We don't wait 12 months to do it. There were some checks mentioned that have been sent to the State. Those are individual checks where the people cannot be contacted or found. We try to contact them and then eventually, after 12 months, they get sent to the State Treasurer's office as unclaimed funds. On insufficient funds checks, when the bank gives them to us, we act on them. That ought to make it more efficient. Mr. Yoder said he is in contact with Fike & Fike on a lot of different issues and they keep tweaking the software package.

Ms. Kraft asked for an explanation of the GovTec. Mr. Yoder said that is online that the public can use. It is very efficient. It is a nation wide service, not unique to Macon County or Illinois. Mr. Yoder said he had gotten involved with them through the Treasurer's Association. It has to work with Fike & Fike and there is not a problem with that. There is no cost to the taxpayer or the county for it.

Chair Jackson said that since Mr. Yoder had done such a good job of writing the response up, he would like to see a project charter depicting what the action steps to be taken are based on the report and then share it with the committee as the efficiencies opportunities and things like that-the actual steps you are going to take based on your findings. Mr. Yoder agreed.

Mr. Gresham commented that the report is extensive and Mr. Yoder made a major issue of the COVID affect on the efficiency of the initial distribution. He said that is valid and he accepts that, but he went into it knowing he was one person short and when he got that person in, the second distribution went very well. The point is if that went well and everything in the prior years went well, there should be no need for additional people in the office. The other point is that reconciliation programs are readily available and Mr. Gresham said he is surprised he does not have one in QuickBooks. They make reconciliation very easy. You look at what you sent our, what deposits are made and then the deposits / checks that have not cleared. It is pretty easy to reconcile, so it is hard to understand the need for anybody else to do a reconciliation. It is not that hard. Chair Jackson agreed, if the systems are communicating with each other correctly. Mr. Yoder said that is correct. When the reconciliations on the ledger at the bank make a cut off, they make a cut off and the ledger is a moving number. Mr. Gresham explained that when you do a reconciliation, you have everything you've posted to the account and you have what the bank has posted to the account and whatever the difference is, that is how you reconcile to a balance. Everyone agreed that that is correct.

Chair Jackson asked Mr. Yoder to bring back to the committee what the plan to implement some efficiencies is. Mr. Yoder agreed.

COMMENTS: None_

CLOSED SESSION None needed

NEXT MEETING - November 2, 2020

ADJOURNMENT

Motion to adjourn made by Ms. Kraft, seconded by Mr. Jackson, and Chair Jackson adjourned the meeting at 6:20 p.m.

Minutes submitted by Jeannie Durham, County Board Office