

"Menominee – Where the best of Michigan begins"

MENOMINEE COUNTY BOARD OF COMMISSIONERS

Menominee County Courthouse
839 10th Avenue
Menominee, Michigan 49858-3000

Brian R. Bousley - County Administrator
Sherry Smith - Administrative Assistant
Telephone: (906) 863-7779 or 863-9648
Fax: (906) 863-8839

MENOMINEE COUNTY FINANCE COMMITTEE

DATE: Thursday ~ May 13, 2010
TIME: 10:00 A.M.
PLACE: Menominee County Courthouse – Jury Room

* A Quorum of the board may be present*

AGENDA

1. Call Meeting to Order
2. Approval of Agenda
3. Approval of Previous Minutes
 - a. January 21, 2010
4. Public Comment *(Statements, not debate; limited to 5 minutes per person on agenda items only)*
5. Business
 - a. Report from Treasurer – Bank Reconciliation to General Ledger
 - b. 2009/2010 Budget review – Through April 2010
 - c. Discussion of 2010/2011 Budget
6. Correspondence
7. Any Other Items Members May Wish to Present
8. Public Comment
9. Adjournment

Gary Eichhorn - Chairperson

Bernie Lang

James Furlong

Garry Anderson

Menominee County Finance Committee
Minutes of Meeting
Jan. 21, 2010

The Finance committee of the Menominee County Board met on Jan. 21, 2010 at 10:00 a.m. in the Jury Room. Present at the meeting were Com. Dick Peterson, Com. Garry Anderson, Brian R. Bousley, Administrator, & Sherry Smith, Admin. Asst.

Also present: Tom Cheski, Com. Lang, Al Thompson, Debra Wormwood, Diane Lesperance, Jodie Barrette, Peggy Schroud, Mike Holmes

Agenda was approved – Anderson/Peterson 2-0

Previous Meeting minutes: Previous minutes from 6/11/2009 and 6/16/2009 were approved – Anderson/Peterson 2-0

Public Comment: None

Business: 2010 Budget Review-1st Quarter: Oct. Nov. & Dec. revenue should be within the 25% range. Administrator Bousley address those accounts with a 10% variance (Rev. under 15% and expenses over 35%). Administrator Bousley states the Revenue side is pretty good at this point. Expenditures, most every department is up in postage. The big things were retirement issues in the administrative department, we'll wait for Jodie.

Diesel fuel was another question. It looks like the budget for diesel fuel, was a budgeted for a lot less than it should have been. This fuel is used for the tractor. Administrator states there is an LP and a diesel fuel account. It looks like we can do a line item transfer from the LP acct. and add it to the diesel acct. Bldg. & Grnds. Equip repair and maintenance...we're at about 74%. Al states the boiler chemicals were all ordered at one time to save on costs. He stated that he changed the way he uses the chemicals. We used to use premix them now I'm going to meter, the pumps are coming out of the tank, so we'll be cutting down on the use of chemicals. You use more when you dilute them. Bousley - The overtime/on call should be coming down some with the new guy coming on board soon. Al stated he thinks we should change the way the "on call" goes. He thinks the park rangers should take care of the Library, Annex and the Parks. The new guy working with me here, we should take care of the Health Dept., Courthouse and Jail. Jodie – how is it addressed in the contract. Al said it would still be "on call". Ms. Wormwood - So you'd have to have two people on call instead of one? The way it is, they'd have to come from North of Stephenson to come down here. Where the new guy lives right here, it'll save money. I'm here every day; the guys from the parks don't know anything about the air conditioning or the heating down here. It would make more sense to have the ones in this locality to do it. Bousley - We can't have two people on call every weekend. We're not budgeted for that. Jodie - "They can't be trained?" Diane - I thought Mike and Jim knew how to run the boilers. Al - it's gonna be a job just training the new guy. There's so much involved with heating and air conditioning. These guys have been here for ten years or more and they still don't know anything. Diane – I thought they were trained on the boilers. Al – No they don't know anything about the boilers, they have nothing to do with the

boilers. Peterson, would it make sense when you're training the new fellow coming on board, to have Jim and Mike also. You can train three as easy as one. Bousley – that would alleviate having two people on call. Al – ya but you've got to remember you would be training them in steps. The train system that is scheduled for replacement in the jail, is a tough program to teach. Each section can be set differently. It's a tough system to follow, this is something that takes a few years to learn. Even in a year, I don't know if I can teach them everything. Bousley – how often do you get called in for this? Al – Not that often. The biggest concern is the jail. The new system will be easier to control. Com. Peterson suggests that every employee (bldg. & grnd. And Parks) to be taught how to deal with the new system. Anderson- for the time being, we should probably go with what Al is suggesting. Have the new guy handle the south end (on call). The biggest problem we have right now is that we do not have a monitoring system for the boilers. When we did have one, we knew if the problem was with the boilers, or with something else. Honeywell was our provider and we're still hooked up to their system, it's just not active. Consensus is to have Brian check into costs of monitoring the boilers.

Brian - Jodie, we have a question about retirement. In question, Steve's retirement. We're still paying on that. Jodie - Yes, and we're going to be paying that amount until he retires. When he retires, they will reanalyze that flat rate payment. This applies to Brian Neumeier too. That's going to cost us some serious money, for a while. They both had top notch retirement plans. Bousley – and there's no way out of that? Jodie – No, absolutely not. Anderson – so how long do we pay on this? Jodie – well, you pay what we're paying now until they start drawing on it. I believe Brian can start drawing on his in 2010. Then it will be re-evaluated. Anderson – What if he doesn't retire? Jodie – Then we still pay the flat rate that we do now. Currently we pay a monthly flat rate of \$1456.00 for Steve's retirement and \$2906.00 for Brian's. Bousley – Checking with MERS, the first answer given was, "we can't change it". But the second answer was, "we'll re-evaluate it". Jodie – They can re-evaluate it, but we're still paying the money in, and will be for a long time! That's their retirement. They negotiated for that. You can't take what was agreed upon years ago. Anderson – would it do any good to have Stoker look at this? Peterson agrees, we should have someone check into this. Consensus is to have Stoker take a look. Bousley - For the most part, everyone else seems to be within the 1st Quarter percentages as budgeted.

Any Other items Members may wish to present: Diane Lesperance – DMG study for treasurer's staff, Kim's job description has changed. That would be a personnel issue.

Tax delinquencies...it looks like we're in comparison to where we were at this point last year. We started with about 300, we're down to about 90 now.

Peggy Schroud – Where are we with the Dot.Net upgrade. Smith - We've gotten a quote from UES for the servers but the quote was only enough to "cover" the specifications given by BS&A. We should look at getting a bit more space than just what we need. We want to be sure that we have enough space in the server for GIS if necessary. We don't want to keep putting money into bigger servers. We should get what we need now. I've asked them for a quote on a larger server. Peggy – we had another demonstration of parcel layering with CUPPAD the other day. They have quoted us \$4-\$6 per parcel to map the rest of the county. There are currently 4 units that have mapping (which would be subtracted from the 25,000 total in the county). It will probably be another 16,000 that we'll need to have mapped. They could give us a quote. Problem with CUPPAD, the server has to be set up to match whatever you're going to put into it. In-sequence is an open source. They can take the info. from any data source and put it on the map. The cost for CUPPAD's ArcView to

read anything you've got can cost anywhere from \$4,000-\$15,000. BS&A has told me that their system works with virtually any GIS layers. Once we get the dot.net, they we will have the ability to read layers. We don't know how much the parcel layer from in-sequence unless we provide a sample layer. Lesperance – Wasn't GIS on hold this year because of the budget? We're not saying that we're going to spend this; we're just looking at this. We could possibly apply for a grant through the Hannahville Indian Community to help with costs. We could get the townships in on the costs too. Diane - I've been told that the new building inspector is coming on board with the City of Men. He's worked with this for quite some time maybe he'll have some kind of knowledgeable input. Wormwood – 911 does have a digital map. We do have all info. up to 2001. Maybe that can be used as the base. This company has all the data available from the state of MI. ROD is currently charging a subscription fee for deed info. this company has that capability in the "shopping cart" but it can be incorporated in this In-sequence program. Anderson – the initial setup we could probably enter in without costing us any money. Their program will identify where a parcel is on a map without the lines...but that is what we'll have to pay for. Wormwood – I found out about 2 weeks ago that our Refine-100 which is the brains of our 9-1-1 is obsolete as of this year. They will continue to maintain it until 2013. I just signed up for a grant, but I did see GIS info. within there too.

Public Comment: None

The committee adjourned at 10:55 AM

April 22, 2010

TO: Diane Lesperance

FROM: Kim Kewley

Explanation of Difference in Bank Reconciliations to General Ledger

When I began balancing the bank statements last summer, the general ledger and bank balances did not coincide. This is due to the fact that under previous administration, the bank reconciliations were not being done in a timely manner and when they were completed, they were not being balanced to the general ledger. When the general ledger was moved from our office, there was controversy as to whose responsibility it was to balance the bank accounts to the general ledger. The auditor's have stated that even though the general ledger is in the County Clerk's office, it is our office's responsibility to balance the bank reconciliations to the general ledger and to correct discrepancies.

When I began balancing to the general ledger, I narrowed down the areas where there were inconsistencies and since the beginning of this fiscal year, a difference of \$7,937.17 has remained constant. I talked with the auditors regarding this and was instructed that if the balance remained the same for a few consecutive months, we should seek County Board approval to allow us to correct these accounting errors. Because the bank's actually show us having less money than the general ledger, we will need to expense this difference. Once we receive board approval, I can make the appropriate journal entries to correct these errors and begin with a fresh start. Because, this is now going to be part of my job description, I want to ensure that these errors made by prior employees are corrected so they are not a reflection of my work.

General Fund

	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10
Bank Balance	\$3,594,805.83	\$2,738,019.43	\$2,541,115.25	\$3,018,335.69	\$3,420,676.38	\$6,706,161.72	\$5,110,808.54	\$4,585,764.78	\$4,754,520.75	\$4,928,669.76	\$5,532,200.60	\$5,634,173.75
G/L	\$3,579,073.80	\$2,745,562.65	\$2,550,401.55	\$3,027,622.19	\$3,508,969.31	\$6,859,955.14	\$5,253,877.63	\$4,720,252.37	\$4,877,110.34	\$4,937,955.43	\$5,541,486.27	\$5,647,592.75
Difference	\$15,732.03	(\$7,543.22)	(\$9,286.30)	(\$9,286.30)	(\$9,286.30)	(\$65,992.93)	(\$143,069.09)	(\$134,487.59)	(\$122,589.59)	(\$9,285.67)	(\$9,285.67)	(\$13,419.00)
Diff from Prev Month	\$447.91	(\$23,295.25)	(\$1,723.08)	(\$0.00)	(\$76,406.63)	(\$88,140.49)	\$10,764.33	\$8,581.50	\$11,998.00	\$113,303.92	\$0.00	(\$4,133.33)

Section 125

Bank Balance	\$11,929.71	\$11,934.27	\$12,742.49	\$13,055.24	\$12,505.95	\$13,708.18	\$14,004.72	\$14,388.69	\$10,434.31	\$11,640.97	\$9,083.26	\$9,603.80
G/L	\$16,521.21	\$11,525.77	\$12,333.99	\$12,646.74	\$12,097.45	\$13,299.68	\$13,596.22	\$13,980.19	\$10,025.81	\$11,232.47	\$8,674.76	\$9,195.30
Difference	(\$4,591.50)	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50	\$408.50
Diff from Prev Month	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SNB Lijia Bequest

Bank Balance	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
G/L	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Diff from Prev Month	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Penal Fines

Bank Balance	\$156,881.32	\$157,097.83	\$157,307.65	\$157,524.75	\$157,742.15	\$157,952.83	\$158,170.82	\$158,382.07	\$158,600.65	\$0.00	\$0.00	\$0.00
G/L	\$156,881.32	\$157,097.83	\$157,307.65	\$157,524.75	\$81,335.52	\$13,321.91	\$24,387.40	\$33,160.15	\$45,296.73	\$0.00	\$0.00	\$0.00
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$76,406.63	\$144,630.92	\$133,783.42	\$125,201.92	\$113,303.92	\$0.00	\$0.00	\$0.00
Diff from Prev Month	\$0.00	\$0.00	\$0.00	\$0.00	\$76,406.63	\$68,224.29	(\$10,847.50)	(\$8,581.50)	(\$11,998.00)	(\$113,303.92)	\$0.00	\$0.00

County Road

Bank Balance	\$1,325,040.49	\$1,482,303.67	\$1,614,290.86	\$1,536,048.83	\$1,265,085.16	\$1,264,469.72	\$1,340,636.81	\$1,483,990.70	\$1,477,787.00	\$1,537,247.72	\$1,487,742.32	\$1,580,950.86
G/L	\$1,325,109.58	\$1,482,372.76	\$1,614,359.95	\$1,536,117.92	\$1,265,085.16	\$1,264,469.72	\$1,340,636.81	\$1,483,990.70	\$1,477,787.00	\$1,537,247.72	\$1,487,742.32	\$1,580,950.86
Difference	(\$69.09)	(\$69.09)	(\$69.09)	(\$69.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Diff from Prev Month	\$150.00	\$0.00	\$0.00	\$0.00	\$69.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DTRF

Bank Balance	\$1,494,155.71	\$996,419.25	\$900,219.35	\$902,083.79	\$906,084.23	\$907,099.38	\$908,972.51	\$911,325.19	\$912,025.77	\$913,240.25	\$916,706.48	\$917,365.98
G/L	\$1,506,783.60	\$996,429.25	\$900,229.35	\$902,093.79	\$906,094.23	\$907,109.38	\$908,982.51	\$911,335.19	\$912,035.77	\$913,250.25	\$916,716.48	\$917,375.98
Difference	(\$12,627.89)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)	(\$10.00)
Diff from Prev Month	\$0.00	\$12,617.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Revenue Sharing

Bank Balance	\$1,487,146.05	\$1,289,308.07	\$1,292,267.23	\$1,132,469.49	\$1,136,708.64	\$1,138,111.90	\$1,141,934.26	\$1,144,108.09	\$1,144,765.37	\$1,146,704.77	\$649,645.18	\$654,391.92
G/L	\$1,493,843.86	\$1,289,308.07	\$1,292,267.23	\$1,132,469.49	\$1,136,708.64	\$1,138,111.90	\$1,141,934.26	\$1,144,108.09	\$1,144,765.37	\$1,146,704.77	\$649,645.18	\$650,258.59
Difference	(\$6,697.81)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Diff from Prev Month	\$0.00	\$6,697.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

BANK

CASH ON HAND	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
IMPREST CASH	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00	\$2,860.00
GL IMPREST CASH	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00	\$2,910.00

TOTAL BANK

TOTAL GL	\$8,075,819.11	\$6,680,942.52	\$6,523,802.83	\$6,765,377.99	\$6,904,662.51	\$10,193,363.73	\$8,680,387.66	\$8,303,819.52	\$8,463,993.85	\$8,543,363.47	\$8,601,237.84	\$8,802,346.31
Difference	\$8,083,123.37	\$6,687,226.33	\$6,531,809.72	\$6,773,384.88	\$6,912,600.31	\$10,201,217.73	\$8,688,324.83	\$8,311,756.69	\$8,471,931.02	\$8,551,300.64	\$8,609,175.01	\$8,810,283.48
Diff from Prev Month	\$7,304.26	\$6,285.81	\$8,006.89	\$7,937.80	\$7,854.00	\$7,937.17	\$7,937.17	\$7,937.17	\$7,937.17	\$7,937.17	\$7,937.17	\$7,937.17

* difference from July to August is corrected \$69.09 in County Road

*Feb. 2010 to March, 2010. Difference of \$4,133.33 from Co-Mingled to Individual funds will be corrected next month.
This is General Fund's interest due from the transfer of Revenue Sharing to General Fund.
MBS will correct on April's bank statement.

Menominee County
All funds cash - lead sheet
3/31/2010

Fund	Cash on Hand	004	001	003, 007, 008	
		Imprest Cash	Co-Mingled Cash	Individual Funds CD's/Investments	
101 General Fund		\$2,350.00	\$2,376,166.10		
155 Library Bequest			\$46.97	\$2,000.00	
201 County Roads		\$150.00		\$1,580,950.86	
202 Construction Zone			\$635.50		
205 Road Patrol			\$372,192.14		
208 County Parks		\$300.00	\$24,135.92		
215 Friend of Court			\$16,397.34		
216 Twin County Airport			(\$6,102.78)		
220 Park Improvement			\$95,019.53		
243 Remonumentation			(\$30,138.88)		
249 Building Department			(\$34,676.31)		
256 Register of Deeds Automation			\$18,379.56		
264 Local Corrections Officer Training			\$21,262.56		
265 Drug Law Enforcement Forfeiture			\$5,560.44		
266 911 Program			(\$124,607.82)		
269 Law Library			\$3,029.62		
271 County Library		\$60.00	\$63,853.44		
272 CDBG/Wells Fargo			\$5,522.30		
274 CDBG Grant			(\$10,454.57)		
277 Local Emergency Planning Commission			\$1,310.30		
280 Canteen Fund			\$47,395.41		
281 Donations, K-9			\$14,053.20		
282 PA302 Justice Training			\$2,246.21		
284 Revenue Sharing			\$58,813.91	\$650,258.59	
285 Delta-Menominee Senior Citizens			\$115,766.35		
292 Child Care			(\$15,095.67)		
294 Veteran's Trust			(\$270.12)		
296 State-Special Child Care		\$50.00	(\$3,172.92)		
516 DTRF Depository			\$1,790,328.62	\$917,375.98	
517 PA 123 Foreclosure			\$346,386.38		
701 Trust & Agency			\$380,728.08		
702 County Section 125 Plan				\$9,195.30	
704 Payroll Trust			\$26,907.73		
721 Library Penal Fines			\$85,974.21		
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Total Cash in funds per G/L		\$2,910.00	\$5,647,592.75	\$3,159,780.73	\$8,810,283.48
Total Cash from Bank Reconciliations	\$1,000.00	\$2,860.00	\$5,634,173.75	\$3,164,312.56	\$8,802,346.31
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Differences - G/L over or (short)	(\$1,000.00)	\$50.00	\$13,419.00	(\$4,531.83)	\$7,937.17

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Menominee County
All funds cash - lead sheet
3/31/2010

Fund	Cash on Hand	004	001	003, 007, 008	
		Imprest Cash	Co-Mingled Cash	Individual Funds CD's/Investments	
101 General Fund		\$2,350.00	\$2,376,166.10		
155 Library Bequest			\$46.97	\$2,000.00	
201 County Roads		\$150.00		\$1,580,950.86	
202 Construction Zone			\$635.50		
205 Road Patrol			\$372,192.14		
208 County Parks		\$300.00	\$24,135.92		
215 Friend of Court			\$16,397.34		
216 Twin County Airport			(\$6,102.78)		
220 Park Improvement			\$95,019.53		
243 Remonumentation			(\$30,138.88)		
249 Building Department			(\$34,676.31)		
256 Register of Deeds Automation			\$18,379.56		
264 Local Corrections Officer Training			\$21,262.56		
265 Drug Law Enforcement Forfeiture			\$5,560.44		
266 911 Program			(\$124,607.82)		
269 Law Library			\$3,029.62		
271 County Library		\$60.00	\$63,853.44		
272 CDBG/Wells Fargo			\$5,522.30		
274 CDBG Grant			(\$10,454.57)		
277 Local Emergency Planning Commission			\$1,310.30		
280 Canteen Fund			\$47,395.41		
281 Donations, K-9			\$14,053.20		
282 PA302 Justice Training			\$2,246.21		
284 Revenue Sharing			\$58,813.91	\$650,258.59	
285 Delta-Menominee Senior Citizens			\$115,766.35		
292 Child Care			(\$15,095.67)		
294 Veteran's Trust			(\$270.12)		
296 State-Special Child Care		\$50.00	(\$3,172.92)		
516 DTRF Depository			\$1,790,328.62	\$917,375.98	
517 PA 123 Foreclosure			\$346,386.38		
701 Trust & Agency			\$380,728.08		
702 County Section 125 Plan				\$9,195.30	
704 Payroll Trust			\$26,907.73		
721 Library Penal Fines			\$85,974.21		
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Total Cash in funds per G/L		\$2,910.00	\$5,647,592.75	\$3,159,780.73	\$8,810,283.48
Total Cash from Bank Reconciliations	\$1,000.00	\$2,860.00	\$5,634,173.75	\$3,164,312.56	\$8,802,346.31
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Differences - G/L over or (short)	(\$1,000.00)	\$50.00	\$13,419.00	(\$4,531.83)	\$7,937.17

*Difference of \$4,133.33 from Co-Mingled to Individual funds will be corrected next month. This is General Fund's interest due from the transfer of Revenue Sharing to General Fund. MBS will correct on April's bank statement.