



Sawyer County Wisconsin



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Finance 01/13/2014

DRAFT - minutes of the meeting of the Finance Committee

Sawyer County Board of Supervisors

January 13, 2014; 10:00 a.m.; Assembly Room; Sawyer County Courthouse

members present: Warren Johnson (Chair), Kathy McCoy, Dale Schleeter, Bruce Paulsen

also present: County Board Chair Hal Helwig, Accounting Manager Melissa Roach, County Treasurer Dianne Ince, County Clerk Kris Mayberry

Motion by Paulsen, 2nd by McCoy, to approve the meeting agenda. Motion carried.

Motion by McCoy, 2nd by Schleeter, to approve the December 16, 2013 meeting minutes. Motion carried.

The Committee discussed with Sheriff Mark Kelsey and Chief Deputy Sheriff Brigette Kornbroke that funds need to be moved from the 2013 Sheriff's Department budget to the 2014 Sheriff's Department budget to pay for the purchase of a new prisoner transport van. The total needed for the purchase is \$19,770.50. There is \$18,203.68 remaining in the vehicle purchase line of the 2013 Sheriff's Department budget. Accounting Manager Melissa Roach indicated that it appears that there will be sufficient funds in other lines of the 2013 Sheriff's Department budget to move into the 2014 Sheriff's Department budget to pay the balance needed for the purchase of the van. The Public Safety Committee recommends transferring the \$18,203.68 plus the \$1,566.82 balance needed for the purchase of the van from the 2013 Sheriff's Department budget to the 2014 Sheriff's Department budget. Motion by Paulsen, 2nd by Schleeter, to recommend County Board approval of the Public Safety Committee recommendation. Motion carried.

The Committee discussed with Namekagon Transit Manager Karen Melasecca the information and computations concerning the settlement of financial matters for the separation of the accounting for the Namekagon Transit from the Sawyer County Health and Human Services Department. Ms. Melasecca had reported to the Committee at their December meeting that she had met with Mike Hager, of Certified Public Accountants Anderson, Hager & Moe, to review the settlement. Motion by McCoy, 2nd by Johnson, to table discussion of the settlement to allow for Mr. Hager, Ms. Melasecca, and Bruce Paulsen to further review the information and computations. Motion carried.

The Committee discussed cash advances made by the County for the expenses of Namekagon Transit and reviewed a draft letter of understanding drafted by Sawyer County Corporation Counsel Thomas J. Duffy (dated December 19, 2013). The Committee revised the letter of understanding to reflect what the County Board approved at their meeting held December 19, 2013 to read as follows:

LETTER OF UNDERSTANDING

The Sawyer County Board of Supervisors, hereinafter referred to as County, is providing this Letter of Understanding to Sawyer County/LCO Transit, hereinafter referred to as Transit, to outline County's agreement to assist Transit in receiving its annual grant. County asserts that it will do the following:

- 1. County's matched portion of the government operating grants will be paid to Transit at the beginning of each calendar year.*
- 2. County will advance operating funds not to exceed the lesser of outstanding operating grant receivables from the federal and state government or \$500,000, to allow Transit to operate until it receives its government operating grant proceeds.*
- 3. Upon receipt of the government operating grant proceeds, Transit agrees to first use said funds to reduce the amount the County has advanced as set forth in paragraph 2 above.*
- 4. County reserves the right to change or modify this Letter of Understanding at any time.*

The Committee reviewed a proposed letter of engagement (dated January 3, 2014) prepared by Certified Public Accountant Michael J. Hager on behalf of Anderson, Hager & Moe for the audit of the 2013 financial records of Sawyer County and other accounting services. Motion by Paulsen, 2nd by McCoy, to recommend County Board approval of the letter of engagement. Motion carried.

Accounting Manager Melissa Roach reviewed recent changes to the County's procedures for employee reimbursement for meal expenses when traveling outside of the County and noted that Carlson Dettmann has been retained to develop County employee policies which would address employee reimbursement for meal expenses.

Accounting Manager Melissa Roach presented a summary of expenditures from the Contingency Fund Account of the 2013 Sawyer County Budget. Ms. Roach indicated that the expenditure of an additional \$166.81 from the Contingency Fund Account of the 2013 Sawyer County Budget is necessary as the balance needed for the purchase of desktop scanning equipment for department accounting. Ms. Roach also indicated that expenditures from the Contingency Fund Account of the 2013 Sawyer County Budget for travel expenses for a New World Systems software convention were \$52.33 less than approved at the December County Board meeting. Motion by Paulsen, 2nd by McCoy, to recommend County Board approval for the expenditure of an additional \$166.81 from the Contingency Fund Account of the 2013 Sawyer County Budget as the balance needed for the purchase of desktop scanning equipment for department accounting. Motion carried.

The Committee discussed that they may need a special meeting to review the latest draft of a financial procedures policy for the County.

The Committee discussed recent changes in procedures for department purchase of office supplies.

The Committee reviewed County Treasurer Dianne Ince's request to fill a vacant Deputy County Treasurer position. The position is vacant due to the transfer of Lavonne Nedlose into the Land Records Department. Motion by Paulsen, 2nd by Schleeter, to recommend Personnel and Administrative Committee and County Board approval to fill the Deputy County Treasurer position. Motion carried.

The Committee reviewed County Treasurer Dianne Ince's recommendation to establish a new checking account with Wells Fargo Bank as required to establish the County's purchase card from Wells Fargo approved at the December 19, 2013 County Board meeting. The authorized signatories for the account would be the County Board Chair, the County Clerk, and the County Treasurer. Motion by Paulsen, 2nd by Schleeter, to recommend County Board approval of the checking account. Motion carried.

County Treasurer Dianne Ince presented a County financial report through December of 2013 and the Wisconsin Department of Revenue monthly report on county sales and use tax distribution to Sawyer County which included the following information:

- distributed to Sawyer County in December of 2013 - \$95,647.22
- distributed to Sawyer County in 2013 through December - \$1,474,321.00
- distributed to Sawyer County through same month in 2012 - \$1,454,661.84
- 2013 Sawyer County Budget sales and use tax revenue forecast - \$1,400,000

The Committee reviewed a report of 2013 expenses and revenues through December of 2013.

The Committee reviewed the monthly department expense vouchers. Motion by Johnson, 2nd by Paulsen, to approve the vouchers for payment, including the voucher from Northwest Regional Planning Commission for the Household Hazardous Waste Program. Motion carried.

Motion by Paulsen, 2nd by McCoy, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry