

**Lincoln County**  
**Finance & Insurance Committee**  
**Service Center Room 107**  
**Friday January 7, 2010**  
**7:30 a.m.**

1. **Meeting called to order at 7:30 a.m.** by Chairman Lee  
**Members Present** – Lee, Berndt, Simon, & Giese  
**Visitors-** Dan Leydet, Randy Scholz, Bob Reichelt, & Sheila Pudelko
2. **Minutes of December 3, 2010** were approved as printed by Motion/Second (M/S) Simon/Berndt – all voting aye.
3. **Treasurer’s Report** – Written report provided in information packet and additional report handed to Committee. Committee discussed report format and requested comparative column and segregated bank account balance information to be included. M/S by Simon and Giese to place reports on file – all voting aye.
4. **Resolution 2011-01-11 Cancellation of County Checks-** Leydet explained this allows Treasurer to clean up outstanding checks. M/S Giese/Berndt to forward resolution to County Board – all voting aye.
5. **Resolution 2011-01-10 Ordering County Clerk to Take Tax Deeds of 2007 Tax – 2008 Sale Properties** - Discussion concerning properties to be taken and new information concerning one property prompted the Committee to delay this resolution until a further review of the properties can be made.
6. **County Clerk Year-to-Date Budget Report** – Pudelko discussed plan to carryover \$950 in travel training into 2011. No other concerns discussed. Placed on file.
7. **Approving Authorized check signers-Procedure B-1(XII)** – Leydet presented Procedure B-1(XII) authorizing the Deputy County Clerk and Deputy County Treasurer to be signers on County Accounts upon the authorization on their supervisor, untimely death, or incapacitation of their supervisor. M/S Simon/Berndt to approve procedure B-1(XII). All voting aye.
8. **Resolution 2011-01-12 Designation of Public Depositories** – Leydet presented the annual resolution that designates the public depositories and lists the bank and investment accounts that the County currently holds. M/S Berndt/Simon to forward resolution to County Board. All voting aye.
9. **December 2010 Year-to-Date Budget report** – Leydet presented the December expenditure report to the Committee. He reported that many expenditures and revenues will still be reported in 2010 and the Committee will be updated monthly. Report is placed on file.
10. **Building Project Update** – Leydet reported that the building project is about \$183,000 under budget, but some more change orders are being considered by the Building Committee. Report placed on file.
11. **North Central Health Care Budget to Actual Report** – Report was not available at this time.

- 12. Proposed 2012 Budget Timeline** – Leydet presented a proposed budget timeline for the 2012 budget process. The timeline includes having the County Board set the 2012 budget target at the January County Board meeting. The 2012 preliminary budget will be reviewed by the County Board in May and August. The 2012 final budget will be reviewed in October with the Board voting on the final budget in November. M/S Simon/Giese to present the 2012 budget timeline to the County Board and request the County Board to set the 2012 budget target in January.
- 13. Implementing GASB 54** – Leydet presented a comparative fund balance classification showing how the new classifications will look. Discussion followed. Committee instructed Leydet to prepare appropriate Ordinances for the next Committee meeting.
- 14. Lincoln County Proprietary Expectations** – Leydet led a discussion on what if any expectations the County will want to place on proprietary endeavors in the future. Discussion followed. Item was asked to be placed on next agenda for further discussion.
- 15. Court Collection Position Report** – Report presented to the Committee showed a total of \$457,170 was collected by the court collection position in 2010. Report was placed on file.
- 16. Director's Report - A. Year-to-Date Budget Report** - Report reviewed, no significant issues reported – placed on file.
- 17. Review Correspondence/Communication** – Letter from the Department of Children and Families was received which closed the 2009 audit with no findings or questioned costs – placed on file.
- 18. Review County Voucher Listing** – Listing made available
- 19. Set Next Meeting Date** – Next regular meetings February 4, 2011 and March 4, 2011 both at 7:30 a.m.
- 20. Adjourn** – M/S Giese/Berndt to adjourn at 9:10 a.m. – all voting aye.

Minutes prepared by,

Dan Leydet  
Lincoln County  
Finance Director