

**Lincoln County
Finance & Insurance Committee
Health and Human Services Building
Third Floor Conference Room
Friday January 4, 2008
7:30 a.m.**

Members Present: Robert Lee, Gene Simon, Robert Lussow, Robert Weaver, Richard Berndt

Visitors: Dan Leydet, John Mulder, Jan Lemmer, Bob Kunkel, Judge Hartley, Dave Reiff

- 1. Meeting called to order** by Chairman Lee at 7:30 a.m.
- 2. Approval of Minutes** – Motion/Second (M/S) Lussow/Berndt to approve as printed minutes of Friday December 7, 2007 and Tuesday December 18, 2007 – all voting aye.
- 3. Treasurer’s Report** – County Treasurer Lemmer presented Investments and Checking Account Report ending December 31, 2007 also Munis year-to-date report for Treasurer’s Office. M/S Lussow/Lee to place reports on file – all voting aye.
- 4. Family Court Commissioner Budget** – Judge Hartley and Commissioner Reiff explained the duties and needs of the Family Court Commissioner Office (FCO) and presented comparable funding for surrounding counties. Chairman Lee reported that the Judicial/EMS Committee recommended for a second time that the FCO be funded at the existing level. Administrator Mulder again raised the issue of existing contract and questioned how Commissioner Reiff accounts for time spent. The committee discussed the issue at length followed by M/S Lussow/Berndt that the committee agrees to extending the existing contract for 60 days and requests that Administrative Coordinator Mulder renegotiate the contract and bring a draft to Finance Committee – all voting aye.
- 5. Revolving Loan-Fund Review Committee Authority** – Director Leydet explained a staff recommended procedure that proposes to bring approval of RLF Loans thru a regular standing committee, Finance Committee as it moves for final approval at the County Board. M/S Lee/Lussow to request that Director Leydet discuss the issue with Jack Sroka Economic Development Director and approve the procedure of bringing RLF Loan resolution thru the Finance Committee. All voting aye.
- 6. County Clerk’s Temporary Employee** – County Clerk Kunkel explained that the Deputy Clerk will be off for 12 weeks on family medical leave. M/S Simon/Lussow - to approve a temporary employee until Deputy Clerk returns to work or for 10 weeks which ever is shorter at and hourly rate up to \$20/hour – all voting aye.
- 7. County Clerk’s Year-to-date Budget Report** – No discussion – Report place on file.
- 8. Building Project Purchase Order and Year-to-Date Expenditure Update** – Service Center Purchase Orders summary report provided to the committee. Director Leydet reported that the building project is on schedule and within budget. M/S Lussow/Simon to place report on file – all voting aye.
- 9. November Year-to-Date Budget Report** – Budget/Actual through 11-30-07 was provided to the committee. Director Leydet commented on the report, no significant issues.

10. 2006 Audit Finding Response From the State of Wisconsin and Lincoln County Response – Letter from Department of Health and Family Services dated December 13, 2007 regarding Developmental Disabilities Center in Lincoln County’s 2006 audit report which identified \$870,764 in overreported costs for the programs from the Developmental Disabilities Center and potential disallowance, absence additional information, the entire amount is due to the Department within 60 days that the final amount is confirmed specifically, March 31, 2008. The Department is willing to discuss alternative repayment schedules. The second consideration is the need for correcting the problems that led to this finding. Director Leydet additionally made the Finance Committee aware that the Developmental Disabilities Program has committed to providing services that funding has been disallowed for and will result in budget short fall at the Developmental Disabilities program of \$300,000 to \$350,000 annually. The County is preparing a draft letter to the State and the Finance Committee agreed only to discuss and negotiate the County Concerns with the State. This issue will have a significant financial and program impact on the Developmental Disabilities programs. The Committee received a letter from Schenck SC Dated December 20, 2007 regarding details of the cost reporting issue which clarified the audit finding and reiterated that in Schenck’s audit finding the disallowance was reported to be \$501,124.

11. 2007 Preliminary Audit Field Work Update – Director Leydet report that the County Auditor Schenck SC is beginning work on the 2007 Audit. Supervisor Weaver requested that the Auditor review the Depreciation and Depletion schedules at the Lincoln County Landfill.

12. Director’s Report A. Year-to-Date Budget Report – Committee received Finance Department Year-to-Date report, no other issues reported.

13. Review Correspondence/Communication – none

14. Review County Voucher Listing – Listing made available for committee review.

15. Set Next meeting Date – February 8, 2008 and March 7, 2008 at 7:30 a.m.

16. Adjourn – M/S Lussow/Lee to adjourn at 9:00 a.m. – all voting aye.

Submitted by,

Robert Weaver
Secretary