

**Lincoln County**  
**Finance and Insurance Committee**  
**Social Services Third Floor Conference Room**  
**Friday October 5, 2007**  
**7:30 a.m.**

**1. Meeting called to order** by Chairman Lee at 7:30 a.m.

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

**Visitors:** Jan Lemmer, Dan Leydet, John Mulder, members of Humane Society, Robert Reichelt, Kevin Kleinschmidt

**2. Minutes of** September 20, 2007 were approved as printed by Motion/Second M/S Lussow/Lee– all voting aye.

**3. Treasurer's Report** – County Treasurer Lemmer presented Investments and Checking Account Activity ending September 30, 2007 along with Year-to-Date Budget Report. There are three CD that are maturing in October, 2- one year and 1- eighteen month, Treasurer plans to reinvest for same time interval – M/S Lussow/Simon to place reports on file – all voting aye.

**4. Resolution 2007-10-49 Cancellation of Illegal Tax Certificates** – M/S Weaver/Lussow to forward to the County Board with recommendation for approval – all voting aye.

**5. Resolution Establishing a Public Depository** – M/S Lussow/Weaver to forward to County Board with recommendation for approval. Delete the word “all” form the action paragraph Now, Therefore be it Resolved. – all voting aye.

**6. Purchase Card** – Finance Director Leydet circulated an updated Draft Purchase Card Policy Dated October 5, 2007. The committee reviewed the policy and by M/S Weaver/Berndt directed Director Leydet to move forward with implementing the policy and contracts with vendor. – all voting aye.

**7. 2008 Budget** – Members of the Humane Society appeared and contested the budget reduction by the County from \$35,000 to \$20,000. The committee reiterated its position that incomplete financial reporting, insurance certificate and annual audit had been received, received late or not at all. The committee recommended staying with \$20,000 County contribution in 2008 budget.

Libraries – Tomahawk and Merrill – The committee previously agreed that the minimum statutory amount be budget in 2008. That would result in a significant reduction for the Tomahawk Library. The committee agreed that the full amount request - \$151,749 Tomahawk, \$378,922 Merrill be budgeted in 2008. Administrative Coordinator Mulder explained that these amounts to do not comply with the existing contract between the County and Libraries. It should be the future goal of the County to bring the Libraries into compliance with the contract.

Court Commissioner – The committee previously agreed that the Court Commissioner budget be cut in half to \$12,250. After discussion the committee agreed staying with the \$12,250 budget in 2008 budget.

**8. County Clerk's Year-to-Date Budget Report** – Report placed on file

**9. Management Letter Comment: Development of Department Financial Systems and Procedures** – Director Leydet reviewed a draft Proposed Finance Department

Organization chart. In keeping with recommendation of the Auditor's Management Letter the committee encouraged continued efforts to centralize Finance functions.

**10. 2006 Single Audit** – The committee received the Federal Awards and State Financial Assistance Report dated December 31, 2006 from Schenck Certified Public Accountants which most significantly deals with Questioned Costs at the Developmental Disabilities Center. The County is aware of the issue and is working with the State to resolve the issue.

**11. September Year-to-Date Budget Report** – Placed on file.

**12. Ordinance 32.5 Proprietary Fund Type Net Assets** – After detailed explanation and discussion M/S Simon Lussow to forward to County Board and recommend approval – all voting aye.

**13. Ordinance 3.26 Capital Expenses** – After detailed explanation and discussion M/S Lee/Lussow refer to Administrative and Legislative Committee for their review – all voting aye.

**14. Budget Modification** – Budget Modification for land Information and Conservation Department re: Wildlife Damage Expenditure/Revenue \$2,725 – M/S Weaver/Berndt to approve – all voting aye.

**15. Finance Director's Report** – **a. Year-to-Date Budget Report** – Place on file **b. Child Support** – Child Support Agency has been returned to Social Services for oversight and will no longer report to Finance Committee. **c. Update Building Project Funding** – Leydet circulated list of expenditures related to Building Project. This will be a monthly report for review by Finance Committee.

**16. Review Correspondence/Communications** – Leydet provided the committee with a copy of the Ehlers Report, news letter.

**17. Review County Voucher Listing** – Listing made available for review.

**18. Set Next Meeting Date** – November 2, 2007 and December 7, 2007 both at 7:30 a.m.

**19. Adjourn** – M/S Lussow/Berndt to adjourn at 10:15 a.m. – all voting aye.

Submitted by,

Robert Weaver  
Secretary