Agenda
***REVISED 08-02-2012**
Jefferson County
Finance Committee
Jefferson County Courthouse
320 S. Main Street
Room 112
Jefferson, WI 53549

Date: Thursday, August 9, 2012
Time: 8:30 a.m.

Committee members: Braughler, James B.
Hanneman, Jennifer (Secretary)
Jones, Richard C. (Chair)
Mode, Jim (Vice-Chair)
Molinaro, John

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for July 12, 2012
7. Communications
8. *Discussion and possible action on request from MIS Systems staff to attend an out-of-state training seminar
9. Discussion and possible action regarding the CliftonLarsonAllen management letter
10. Discussion and possible action on the purchase of an air conditioner condensing unit compressor for the Human Services Department
11. Discussion and possible action regarding the replacement of an emergency management vehicle.
12. Ehler's estimates of the cost of bonding for a new Highway main facility
13. *Discussion and possible action on a resolution authorizing that an offer be submitted on the purchase of the old Countryside Home property including recommendation on funding the purchase
14. Consideration of recommending confirmation of the Finance Director to the County Board
15. Update on contingency fund balance
16. Discussion regarding the status of development of the 2013 budget
17. Set future meeting schedule, next meeting date, and possible agenda items
18. Payment of invoices
19. Adjourn

Next scheduled meetings:	Wednesday, Sept 12	Budget hearings
	Thursday, Sept 13	Regular meeting
	September 14, 17, 19	Budget hearings

All meetings are scheduled to begin at 8:30 am unless otherwise noted

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

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Jefferson County
Finance Committee Minutes
July 12, 2012

Committee members: Braughler, James B.
Hanneman, Jennifer
Jones, Richard C. (Chair)
Mode, Jim
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.

2. **Roll call (establish a quorum)** – All committee members were present except for James Braughler. Staff in attendance was Gary Petre, Phil Ristow and Tammy Worzalla.

3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting complied with the Open Meeting Law.

4. **Review of the agenda** – No changes.

5. **Citizen Comments** – None.

6. **Approval of Finance Committee minutes for June 14, 2012** – A motion was made by Mode/Hanneman to approve the minutes for June 14, 2012 as drafted. The motion passed 4-0.

7. **Communications** – Gary Petre directed the Finance Committee to the CliftonLarsonAllen management letter suggesting a discussion of this to be added to the August Finance Committee meeting.

8. **Discussion and possible action regarding contingency fund request by the Sheriff Department regarding funding for** – All of the following were explained by Paul Milbrath, Jeff Parker, and Todd Lindert to the Finance Committee.

   a. **Study regarding construction of a new Courthouse security entrance – $8,000 –** Jim Mode would like the study to include energy saving ideas such as light tubes. Gary Petre explained that those ideas are already being looked into. A motion was made by Molinaro/Mode to transfer $8,000 from the contingency fund 9802.599900 to Central Service's Capital Building Outlay 1901.594809 to fund revised plans for the construction of a new Courthouse security entrance. The motion passed 4-0.
   b. **Wages and benefits related to full-time staffing of the current security station-** The additional wages and benefits that were not budgeted for in 2012 for the full-time staffing of the current security station is currently projected at $5,258. John Molinaro would like an opportunity to discuss the fiscal impact of the increased staffing for the courts with the judges. No action was taken at this time.
   c. **Squad video systems** - At the meeting, a quote was received for the remaining video systems which included 4 back-up hard-drives and 2 back-up lapel microphones for a total of $67,810. A motion was made by Mode/Molinaro to use $30,000 of the remaining $80,000 left over in the Sheriff's budget from the parking garage repair from the Capital Improvement Building 2001.594822 and transfer up to $38,000 from the contingency fund 9802.599900 to the Capital Other Equipment 2001.594810.01 for a total of $68,000. The motion passed 4-0.
   d. **Build a new radio communications building in Palmyra, at a cost not-to-exceed $26,208** – A motion was made in combination of d and e.

e. **Build an addition to the current radio communications building in Jefferson, at a cost not-to-exceed $19,400** – A motion was made by Hanneman/Mode to transfer $45,618 of the projected $80,000 unused portion of the parking lot reconstruction project budgeted for in the Sheriff's budget under Capital Improvements Building 2001.594822 to cover the costs for the new radio communications building in Palmyra and an addition to the current radio communications building in Jefferson in the Capital Building 2006.594809. The motion passed 4-0.

9. **Discussion and possible action regarding the utilization of the proceeds from the sale of a truck for the log cabin restoration at Dorothy Carnes Park** – A motion was made by Molinaro/Mode to allow the Parks Department to spend the $5,300 of proceeds received from the sale of a truck to any project that the Parks Committee directs these funds toward. The motion passed 4-0.

10. **Set "final" dental rates for next year's budget** – A motion was made by Molinaro/Jones to approve the final calendar year dental insurance rates for 2013 to be set at a rate approximately 10% lower than the 2012 budgeted amount which is $37.80 for single and $81 for family. The motion passed 4-0.

11. **Treasurer quarterly investment review as per investment policy** – John Jensen addressed the Finance Committee updating them on the County's current investments. No action taken.

12. **Status update on the Finance Director position** – Gary Petre updated the Finance Committee that they are actively looking at an individual for this position. He hopes to bring more information regarding this individual to the August Finance Committee. No action taken.

13. **Update on contingency fund balance** – Tammy Worzalla directed the Finance Committee to the schedule showing the current balance of the general contingency fund balance including the adjustments at today's meeting of $298,334.22; the other contingency fund balance at zero which was transferred to cover the 2% wage adjustment approved by the County Board, and the vested benefits fund balance of $244,001.50.

14. **Discussion regarding the 2013 budget development process** – Gary Petre updated the Finance Committee to the budget process so far and explained that a few of the Departments have already submitted their budgets. All of the department's budgets are due July 20th except for the Sheriff Department and Human Services which will receive one extra week. No action taken.

16. **Set future meeting schedule, next meeting date, and possible agenda items** – The next month's agenda will include a discussion on the CliftonLarsonAllen Management Letter, Ehler's estimates of the cost of bonding, and a consideration of recommending confirmation of the Finance Director to the County Board.

15. **Payment of invoices** - After review of the invoices, a motion was made by Mode/Hanneman to approve the payment of invoices totaling $879,774.74. The invoices for the purchase of gift certificates for Veterans will need to have a receipt attached after they are purchased and the Veterans department will track the recipients of these gift certificates. The motion passed 4-0.

17. **Adjourn** – A motion was made by Mode/Molinaro to adjourn at 10:05 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/tlw

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Jefferson County
Travel Detailed Budget Request
Conferences / Conventions / Seminars
For the Budget Year Ended December 31, 2013

Circle one	In State	Out of State	
Dept / Bus Unit	8502 X		
Event	JD Edwards training		
Location	Denver, CO		
Time frame	October 17th-19th		
Staff attending	Mis Staff		
532325	Registration	0	
532332	Mileage	150	(Including tolls, parking, shuttle van)
532334	Commercial Travel	750	(Airfare, train, bus, etc)
532335	Meals	243	
532336	Lodging	1200	
	Other		(describe)
Total		2,343	

Circle one	In State	Out of State	
Dept / Bus Unit			
Event			
Location			
Time frame			
Staff attending			
			(describe)
		-	

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Sheet1
8/3/2012,11:06 AM

TAMMY W.
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CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board of Supervisors and Management
Jefferson County, Wisconsin
Jefferson, Wisconsin

We have completed our audit of the Jefferson County, Wisconsin (the County) financial statements as of and for the year ended December 31, 2011, and have issued our report dated June 14, 2012. In connection with our audit engagement, we noted the following matters which we would like to bring to your attention.

Controls Over General Disbursements

County policy requires a purchase order for all disbursements over $1,000 that is properly approved. In addition, the policy requires that invoices be reviewed and approved within each department before being submitted for payment. During our testing, we noted instances where this policy was not followed. These review and approval procedures are essential in ensuring the propriety of expenditures as well as compliance with grant requirements and provisions.

We recommend that the County review the current control procedures in place to ensure that the controls be applied consistently.

Segregation of Duties - Treasurer Department

The Treasurer receives the bank statements unopened, performs the bank reconciliations, and has the responsibility for recording all cash receipts. The current policy indicates that the Finance Director is to review the statements; however, we noted that this control was not implemented.

Someone with an appropriate level of knowledge, other than the preparer of the bank reconciliations, should receive and open the bank statements and scan them for unusual items prior to remitting the bank statements to the Treasurer for preparation of the bank reconciliation. Someone with appropriate knowledge that is not involved in the preparation of the bank reconciliations should review the bank reconciliations for reasonableness.

Journal Entries

During our review of journal entries, we noted instances where evidence of review and approval was not available. Additionally, we noted through observation and inquiry, that one individual is allowed to create and enter journal entries, and may also approve the journal entry.

We recommend that someone that has appropriate knowledge, other than the preparer of the journal entry, review and approve all journal entries.

Pit Closure Costs

The County is currently recording certain fee receipts as a liability for future pit closure costs. The correct method of reporting these transactions is to report the fee receipts as revenues. Additionally, the estimated future cost of pit closure should be determined. This cost should then be amortized over the time period until closure on a pro-rata basis.

We recommend that the County obtain an estimate of the future closure costs and record the transactions in accordance with the required accounting treatment.

This communication is intended solely for the information and use of management, members of the County board and finance committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
June 14, 2012

Tammy Worzalla

From: Terry Gard
Sent: Monday, July 16, 2012 2:05 PM
To: Gary Petre; Tammy Worzalla
Cc: Joan Daniel; Kathi Cauley
Subject: RE: Jefferson Co Human Services 071612

Gary, the scope of the work includes new condensing unit, new line-set and new air handler with evaporator coil, including installation.

From: Gary Petre
Sent: Monday, July 16, 2012 2:03 PM
To: Tammy Worzalla
Cc: Terry Gard; Joan Daniel; Kathi Cauley
Subject: FW: Jefferson Co Human Services 071612

Tammy,
Please put an item on the next Finance Comm. agenda:

Notification by the Human Services Director of a $4,275 unbudgeted emergency purchase of an air conditioner condensing unit compressor.

You can include this email and the attached quote in the Committee packet.

Thanks, Gary.

Gary R. Petre
Jefferson County Administrator
920-674-7101
www.jeffersoncountywi.gov

From: Kathi Cauley
Sent: Monday, July 16, 2012 12:39 PM
To: Gary Petre
Cc: Joan Daniel
Subject: FW: Jefferson Co Human Services 071612

Hi Gary,

We had a condensing unit compressor failure of the Air Conditioning unit at Hillside. These compressors were installed in 1975. There are five of them. The attached bid is to replace one of three on one floor. An additional one is being repaired in house.

We would like to proceed quickly with the repair.

Thank you for your consideration.
Kathi

Kathi Cauley
Director
Jefferson County Human Services
1541 Annex Rd.
Jefferson WI 53549
920-674-8111 direct
920-674-7603 fax

From: Terry Gard
Sent: Monday, July 16, 2012 11:58 AM
To: Joan Daniel; Kathi Cauley
Subject: Jefferson Co Human Services 071612

Joan, here is the quote for the A/C unit at Hillside, I would like to schedule this for Friday this week.

<< File: Jefferson Co Human Services 071612.doc >>

BRIAN L. LAMERS CPA
BIOGRAPHY

Prior to being offered the position of Finance Director for Jefferson County, Wisconsin, Brian L. Lamers worked for Brown County. He was hired as the Business Administrator for the Brown County Highway Department in July 2003. Within 3 years of employment the Highway Commissioner retired and Brian became the Interim Highway Commissioner. In June 2006, following a department reorganization Brian was appointed the Highway Commissioner position and also continued the duties as Business Administrator, which he held until 12/31/11.

In January 2012, Brown County decided to combine the Highway Department and Facility Management Department to become a Public Works Department and hired a Public Works Director. Brian at that time became the Business Manager for the Public Works Department.

Before starting at Brown County, Brian worked for Schenck CPA firm, he worked in the Governmental Division as an Auditor for approximately 5 years. He started as a Staff Accountant and worked his way up to become a Supervisor. Some of the biggest clients Brian audited was County Governments and learned a variety of different department accounting functions.

Brian's first job in the accounting field was with the Outagamie County Nursing Home and worked there for 7 years as an Account Clerk II, performing a variety of accounting duties such as payroll, accounts payable, and assisting in budget and financial reports.

Brian's educational background started while he was working at a factory on an assembly line when he enrolled at the Northeastern Wisconsin Technical College to pursue an Associate Degree in Accounting. Once he obtained that and started at Outagamie County he took night and weekend classes to pursue a Bachelor's Degree in Accounting and continued to obtain a double major in Business Administration through Lakeland College, which he completed in 1996.

After starting at a CPA firm, Brian was required to obtain his CPA license, which he received in 2002 while working at the CPA firm.

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Jefferson County
Contingency Fund
For the Year Ended December 31, 2012

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-12	Tax Levy	400,000.00	324,701.00			
1-Jan-12	In squad video systems	(44,252.00)			Finance Committee, 2/9/12	15-Feb-12
13-Mar-12	Veterans Services			(4,293.50)	Resolution 2011-96	16-Mar-12
13-Mar-12	Created vested benefits			265,000.00	Resolution 2011-97	16-Mar-12
	Courthouse security				Withdrawn 4/12/12	
30-Apr-12	Hazmat operations	(613.78)			Finance Committee, 4/12/12	15-May-12
30-Apr-12	Bike trail survey work	(7,000.00)			Finance Committee, 5/10/12	15-May-12
14-Jun-12	Clerk of Courts retirement			(16,705.00)	Finance Committee, 6/14/12	20-Jun-12
14-Jun-12	Sheriff Annex bldg study	(3,800.00)			Finance Committee 6/14/12	20-Jun-12
31-Jul-12	Security entrance study	(8,000.00)			Finance Committee 7/12/12	30-Jul-12
31-Jul-12	Squad video systems	(38,000.00)			Finance Committee 7/12/12	30-Jul-12
31-Jul-12	Wage Adjustment		(324,701.00)		Resolution 2012-	30-Jul-12
	Total amount available	**298,334.22**	**0.00**	**244,001.50**		
Pending	Air Conditioner Compressor	(4,275.00)				
	Net	294,059.22	0.00	244,001.50		