

Logan County Commissioners Work Session

July 7, 2020

Present: Joe McBride, Byron Pelton, Jane Bauder, Alan Samber, Valerie Richards, Rhonda Chrisp, Jerry Casebolt, Jeff Rice, Gary Shino, Todd Settler, Debbie Unrein, Scott Szabo, Karah Karg and Jennifer Crow.

Chairman McBride called the meeting to order at 9:02 a.m.

APPROVAL OF MINUTES FROM PREVIOUS SESSION – Commissioner Bauder moved to approve the minutes of June 30, 2020 as written. Commissioner Pelton seconded and the motion carried.

REVISIONS TO WORK SESSION AGENDA – There were no revisions.

HUMAN SERVICES SCHEDULE OF BILLS – Valerie Richards met with the Board to review the Logan County Department of Human Services schedule of bills dated July 7, 2020. The Board approved all bills as presented.

REVIEW LOGAN COUNTY SCHEDULE OF BILLS – Rhonda Chrisp met with the Board to review the Logan County schedule of bills dated July 7, 2020. The Board approved all bills as presented. Rhonda Chrisp mentioned a mix up with KCI invoicing, the bill will be processed next week.

2020 CENSUS – There were no updates other than to send in your Census form if you have not done so.

IGA CITY OF STERLING EMPLOYEES LCSSC MEMBERSHIPS/LOGAN COUNTY EMPLOYEES REC. CENTER MEMBERSHIPS - Alan Samber reported that City Manager Don Saling will take the County's suggested changes to City Council.

TURQUETTE SEVERED MINERALS – LETTER FROM PATTY BARTLETT – Alan Samber has not had an opportunity to look at this.

2019 AUDIT REVIEW SCOTT SZABO, LAUER SZABO AND ASSOCIATES – Scott Szabo of Lauer Szabo and Associates met with the Board to Review the 2019 Logan County Audit conducted by the firm. Mr. Szabo noted the summary put together by Logan County Staff on pages four through eleven are a good summary of the actual body of the audit which contains good information for the Board to review. The last page of the audit is a summary of federal audit work. Reviews are mandated if a county has over \$750,000 in federal expenditures. There weren't any compliance issues noted. Mr. Szabo explained that TANF funds are a bigger program and a riskier program which the auditors focus on every 2-3 years. He also noted that the Logan County Department of Human Services staff does a wonderful job with TANF funding accounting.

Mr. Szabo then reviewed the summary of cash and investments he had prepared from the audit. The third column compares changes and trends with previous years. For example, the Capital Expenditures Fund Balance was down due to a lowered mill levy in 2019.

Focusing on the top three funds, General Fund, Road and Bridge Fund, and the Department of Human Services Fund, Mr. Szabo noted cash balances and fund balances for each fund showed an increase. Overall total cash went from \$18 million to \$20.4 million.

There were no funds or balances that have the auditors concerned and everything is trending in the right direction.

Fund balances reserve funds which is the fund balance for the year divided by total expenditures for the year. The General Fund showed an 8 month reserve, Road and Bridge Fund showed a 9½ month reserve and Human Services Fund has just under a 4 month reserve. Trends are going in the right direction with those funds. Conservation Trust Fund shows a 386 month reserve as it did not have a lot of spending in 2019.

The chart for Exhibit 2 shows General Fund balance in 2014 of \$5.6 million up to \$7.2 million in 2019 1.6 increase over five years. Road and Bridge Fund Balance was up from \$2.9 million to \$4.6 million over five years. Human Services Fund balance \$1.38 million up to \$1.4 million over five years.

Overall the audit went well. Debbie Unrein and her staff, the Treasurer's Office and Sheriff's Office, and all departments contacted worked well with the auditors. The Board accepted the audit and approved it being filed with the state.

REVIEW BUSINESS MEETING AGENDA – The Board reviewed the Business Meeting Agenda for July 7, 2020.

There being no further business to come before the Board, the meeting adjourned at 9:15 a.m.