

Barton County Commission Agenda Meeting Minutes

Recorded audio is available on compact disk upon request to the Barton County Clerk's Office, 1400 Main – Room 202, Great Bend, Kansas 67530.
Phone (620) 793-1835 \ Fax (620) 793-1990 \ Email clerk@bartoncounty.org
Requests to be made pursuant to the Kansas Open Records Act and County Policy. Estimated cost of disk – Five Dollars (\$5.00).

August 31, 2015

The Board of Barton County Commissioners convened this 31st day of August 2015, at the Barton County Courthouse.

Members present:

Kenny Schremmer, Commissioner, 1st District, Chairman
Homer Kruckenberg, Commissioner, 2nd District
Don Davis, Commissioner, 3rd District
Alicia Straub, 4th District
Jennifer Schartz, Commissioner, 5th District (Chairman Pro-Tem)
Donna Zimmerman, County Clerk
Richard Boeckman, County Counselor/Administrator

I. OPENING BUSINESS:

Commissioner Schremmer called the meeting to order at 9:00 A.M.

Commissioner Kruckenberg moved to approve the agenda.
Commissioner Davis seconded the motion.
All voted aye. Motion passed.

Commissioner Davis moved to approve the minutes of the August 24, 2015 Regular Meeting.
Commissioner Straub seconded the motion.
All voted aye. Motion passed.

II. OLD BUSINESS:

There was no old business.

III. NEW BUSINESS:

A. SOLID WASTE: Permit Modification to Expand Permitted Airspace:

-Barton County Sanitary Landfill is seeking Kansas Department of Health and Environment (KDHE) approval for a permit modification to expand permitted airspace to extend the life of the Landfill. KDHE requires local government certification that the permit modification conforms to the approved Solid Waste Management Plan and local zoning requirements. As documentation of conformity to the plan, SCS Aquaterra has provided a construction drawing detailing final elevations for the permit modification.

Phil Hathcock, Landfill Director, estimated this modification will extend the life of the landfill another 30-35 years.

Commissioner Schartz moved to approve the Local Government Certification to be submitted with the permit modification application to KDHE and direct the Commission Chairman to sign documentation as needed.

Commissioner Straub seconded the motion.
All voted aye. Motion passed.

B. JUVENILE SERVICES: 2016 Budget – Carryover Reimbursement / Program Income Funds:

-The Kansas Department of Corrections / Juvenile Services will implement new processes for Fiscal Year 2016. Grantees will be required to budget carryover reimbursement / program income funds. In order to track expenditures made using funds collected in previous years, a budget must be created. The Juvenile Services Department is requesting approval of the 2016 Budget Carryover Reimbursement / Program Income Funds for Juvenile Services as prepared by Director Laurie White.

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Director Laurie White said they were formerly under Juvenile Justice and is now under KDOC. White said they historically used funds for any budget shortages, but it must now be budgeted.

Reconciled local funds as of 07/01/2015 are as follows:

| | |
|------------|-------------|
| JIAS | \$ 4,107.20 |
| JISP | \$ 5,677.79 |
| CCMA | \$ 3,329.57 |
| Prevention | \$ 9,722.66 |
| TOTAL | \$22,837.22 |

Proposed budget is as follows:

| | |
|--|-------------|
| Prevention Coordinator Salary/Benefits | \$15,891.61 |
| Drug testing supplies/services | \$ 5,945.61 |
| Cognitive Skills | \$ 1,000.00 |
| TOTAL | \$22,837.22 |

Commissioner Straub moved to approve the 2016 Budget – Carryover Reimbursement / Program Income Funds for Juvenile Services as presented by Director Laurie White and direct Ms. White to submit the budget to the Kansas Department of Corrections.

Commissioner Davis seconded the motion.

All voted aye. Motion passed.

C. CENTRAL KANSAS COMMUNITY CORRECTIONS: Fiscal Year 2016 Carry-over Reimbursement Plan Budget:

-The Kansas Department of Corrections (KDOC) requires a budget submission of local program funding allocated by Community Corrections agencies from program fees and reimbursements. These budgets require the review and approval of the Barton County Commissioners, as the Administrative County for the District to which the plan pertains.

Amy Boxberger, CKCC Director, said in fiscal year 2015, the agency collected \$27,637.72 and had a positive balance from the previous cash balance of \$93,249.16. Less the carry-over expenditures of \$19,528.38, the fiscal year 2016 carry-over reimbursement budget is \$101,358.50. The budget provides the plan to utilize the agency's offender reimbursements to fund all travel/training expenses, equipment/supplies, drug testing services, vouchers for behavior health services as well as surveillance positions.

Commissioner Schartz asked if there was any flexibility in the line item budget. Boxberger said, yes, she is authorized to move up to \$5,000 without further approval.

Commissioner Davis moved to approve the Fiscal Year 2016 Carryover Reimbursement Budget in the amount of \$101,358.50 and authorize the Chair to Sign Grant Forms as Needed.

Commissioner Schartz seconded the motion.

All voted aye. Motion passed.

D. 2014 AUDIT REPORT:

-Amber Littler of Adams, Brown, Beran and Ball will present the 2014 Audit Report to the Commission. The report will cover the financial condition of Barton County from January 1, 2014, through December 31, 2014.

Amber Littler, Adams, Brown, Beran & Ball, thanked the Commissioners for the opportunity to do the audit and also thanked the department heads and employees for their cooperation. Littler said Barton County is very conservative and is fiscally sound with no debt. Page 10 of the audit report addresses two statute violations: tax distributions not being made timely by the County Treasurer and the District Court had

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Secured cash at year end. Page 19 showed there were no budget violations for 2014. There was a significant deficiency on the single audit noted with the Road & Bridge Department on page 64. Road & Bridge used state rates as opposed to the federal equipment rates resulting in potential unreimbursed costs.

Littler said she presented Richard Boeckman a \$12,000+ change order for additional services rendered, additional time they had to wait for the tax roll to be reconciled and for the County Treasurer's disbursement process.

Littler then presented the Management Letter and noted there were two Material Weaknesses, both involving the Treasurer's Office. The first Material Weakness was cited for the 2013 tax roll reconciliation not being performed timely. Littler said the tax roll wasn't completed until the week of August 14th and recommended a monthly process be implemented. Littler said the second Material Weakness involved deposits not being made in a timely manner and noted an \$803,000 check was deposited nearly a month late, causing a distribution to be made without certain payments and requiring a second distribution be made. Littler then noted a Significant Deficiency was cited for the processing of adjusting entries. Littler said they need the County to create a journal entry report, which then needs to be printed, reviewed and approved. Littler said the County Clerk had taken over a lot of responsibilities that were never designated to her elected office and noted Zimmerman had gone above and beyond on a daily basis to bail out the weaknesses that exist in the Treasurer's Office.

Commissioner Kruckenberg noted the Treasurer's absence and asked the Sheriff to get Kevin Wondra. Richard Boeckman called Wondra, who then came down to the meeting.

Littler explained they would like a county wide systematic process where journal entries are created, reviewed, approved and signed off by the appropriate persons. Littler noted, with the current weaknesses in the Treasurer's Office, this was not possible and said the County Clerk has now created a journal voucher authorization form.

Donna Zimmerman, Barton County Clerk, said Barton County creates a number of accounting entries on a daily basis. In 2014, there were 466 pages of transfers. The issue is adjusting entries were included with other operational transfers and not printed on a separate report. Zimmerman said their office historically processed adjusting entries by creating journal entries until the transition to the new accounting system. During training, the vendor suggested they create transfers instead of journal entries simply because it was easier. Zimmerman noted it was a suggestion made to many of the other counties the vendor provided accounting systems to. The new accounting system automatically creates off-setting entries when creating journal vouchers. Zimmerman said that alone was the only basis for the change and stressed there was no failure to perform duties and proper entries were created. Zimmerman also noted that as of August 18th, the date she became aware of the significant deficiency citing, their office immediately discontinued the practice of adjusting entry transfers and will only create journal vouchers.

Littler responded saying due to the weaknesses in the Treasurer's Office, they could not back down on the comment and issued it as a Significant Deficiency. Littler then presented Governance Letter prior year comments that again appear in this audit and then continued with current year comments.

The first current year comment proposed the Health Department create an accounts receivable write-off procedure. The second comment suggests CIC to be authorized prior to making updates. The next recommendation involves W-2's vs. 1099's and suggests there be a process where individuals are not issued both. Littler said Fire Department employees are generally the cause. They recommend CIC's inventory module be used rather than the AS400 inventory program. Juvenile Services should remit deposits to the Treasurer at least weekly. Littler noted the last four comments regard the Treasurer's fee: AAE's (Added Taxes, Abatements and Escape Taxes) must be processed in a timely manner.

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Littler said when they did their field work in May, there were 436 pending AAE's dating back to December of 2014. They recommend the Treasurer create the ability for taxpayers to look up their paid/unpaid taxes on the County website which would allow staff to be more efficient. Monthly bank reconciliations are now being performed, however the County Treasurer needs to review and sign off. Littler said the County Treasurer also needs to continue developing internal controls for processing receipts at year end, but noted there was remarkable improvement from the previous year.

Commissioner Schartz asked if there are consequences for not meeting the recommendations given this is the third year ABB&B has made some of these recommendations. Littler said if it becomes severe enough, federal grant funding could be pulled and noted the Family Crisis Center issue is an example.

Kevin Wondra, County Treasurer, said he intends to get these issues resolved and noted he is working with CIC to get tax payment information accessible on the website. Wondra said receipting all payments by December 31st has only been required the last 2-3 years. Littler said payments posted by year-end has always been a requirement and stressed its general accounting practice.

Commissioner Davis moved to accept the 2014 Audit Report as submitted by Adams, Brown, Beran and Ball.

Commissioner Kruckenberg seconded the motion.

All voted aye. Motion passed.

E. COUNTY ENGINEER: Bridge Repair Bids:

-The County Engineer accepted bids to replace the steel girders and deck of Off-System Bridge #300 until August 12, 2015. Bids were received from King Construction and L and M Contractors, Inc. L and M Contractors, Inc. provided the low bid of \$76,800.00. Bridge #300 is located 1.8 miles east and 11.9 miles north of Claflin. As a part of the \$10.6 million Kansas Local Bridge Improvement Program, this is one of 77 projects selected. It is noted that the project cost will be reimbursed at a rate of 90 percent State and 10 percent local, up to the maximum amount of \$120,000.

Richard Boeckman, County Counselor/Administrator, said this is a reimbursing grant with 90% paid by the State and 10% paid locally. Clark Rusco, County Engineer, recommended accepting the bid from L & M Contractors.

| | L & M Contractors | King Construction Company |
|----------------------|-------------------|---------------------------|
| | \$76,800.00 | \$97,050.00 |
| Estimated Start Date | 10/19/2015 | 11/16/2015 |
| Est. Completion Date | 11/20/2015 | 12/18/2015 |

Commissioner Straub moved to accept the L & M Contractors bid of \$76,800.00 to repair the Off-System Bridge #300 and funds for the said project were encumbered on December 29, 2014 and direct the Commission Chair to sign the "Notice of Award" to be sent to L and M Contractors, Inc. and execute the contract documents upon receipt of appropriate bonds and certificates of insurance.

Commissioner Kruckenberg seconded the motion.

All voted aye. Motion passed.

F. COUNTY SERVICES: Informational Update:

-Mr. Boeckman will provide the informational report of work completed during the last period. The report, which will be made available to the media, will serve as a public reminder of the services provided by the County on a regular basis.

Information Only. No Action Required.

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- Comm Kruckenberg: Asked for an update on recent sign vandalism. Sheriff Bellendir said it is very difficult to track down vandals because so much time has usually passed between the act and the discovery.
- Dale Phillips: Provided an update on road sealing projects. 52 semi loads of asphalt were put on county roads. Only had 2 or 3 breakdowns this year.
- Comm Kruckenberg: Asked about the sand dredge moving to the MacArthur pit. Phillips said there are water right issues at the MacArthur pit. Planning to move the dredge to the Ellinwood pit.
- Comm Schartz: Asked how long it takes to get water rights. Richard Boeckman said it could take a year and noted it is very difficult to get water permits.
- Comm Davis: Asked if we have water rights elsewhere in the County. Phillips said we can transfer water rights, but it takes time. If our water rights are transferred from Ellinwood to the MacArthur pit, we cannot use those water rights in Ellinwood.

IV. ENDING BUSINESS:

1. Announcements
2. Appointments

V. OTHER BUSINESS:

There was no other business.

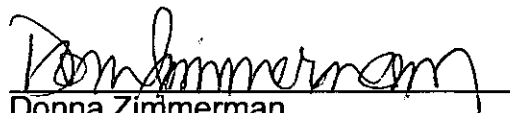
VI. ADJOURN:


Commissioner Kruckenberg made a motion to adjourn at 10:05 A.M.

Commissioner Straub seconded the motion.

All voted aye. Motion passed.

ATTEST:


Donna Zimmerman
Barton County Clerk


Kenny Schremmer, Chairman