

**Jasper County Board of Commissioners Work Session Meeting Minutes  
May 3, 2010  
9:00am**

**Commissioners present: Chairman Charles Hill, Vice-Chairman Carl Pennamon  
Commissioner Alan Cox, Commissioner Mary Patrick  
Commissioner Jack Bernard**

**Staff present: County Manager Dennis Recker, County Attorney James Alexander  
Betty Moon**

**Minutes prepared by: Betty Moon**

**Chairman Hill calls the meeting to order.**

**Approval of Agenda:**

Motion by Commissioner Bernard to approve the agenda. Seconded by Commissioner Pennamon. Passed Unanimously.

**Mark Hardison presents 2009 Budget Amendments-Resolution-**Mark Hardison has presented a letter to the board-Budgetary Control-Expenditures Exceeding the Appropriations as of December 31, 2009. Having identified the General Fund Departments where expenditure have exceeded the appropriations in the amount of \$742,853. The county has encountered these budget overages as result of a number of factors (1)-Major error have occurred in the budget over the last few years. (2) Inaccurate financial data maintained by the county during the year. (3) Inaccurate allocations of interdepartmental charges for liability insurance, workers compensation and medical insurance. In 2009 the interdepartmental charges were also not timely provided to the individual departments. (4) Overspending by departments. (5) Other overspending where the BOC paid for services that were not included in the original or amended budgets. (6) Other typical situations could be unexpected expenditures occurred for goods and services required.

In addition the budgets of the Law Library, Victims Assistance and Senior Center also had expenditures that exceeded appropriations. Also in 2008, there was a similar noncompliance finding for Jasper County (Page 87 of the audit) Budgetary Control Expenditures Exceeding Appropriations. If the county elects not to make a final budget amendment, the General Fund departments and the Special Revenue individual funds that had expenditure exceeding appropriation will be reported in the annual audit report as a compliance finding. If this finding is issued, the county will be required to prepare a Corrective Action Plan to the State Department of Audits and DCA. Mr. Hardison recommends that the County make the final budgetary amendments.

Attachment A shows Transfer to Capital Projects of \$400,000. Since this did not occur, the \$742,853 minus the \$400,000 makes the Budget Amendments \$342,853. Mr. Hardison stated Development Authority has not selected an auditor, therefore we have no audit as yet for them, and Jasper County Water/Sewer Authority has just started their audit and these audits are to necessary finish the county's audit. Mr. Hardison stated all components have to have audits to the county in a timely manner.

Mr. Hardison encouraged the board to consider a fiscal year. It would mean starting in 2011, you would have to have a 6 months budget and then a 12 month budget to get started.

Commissioner Pennamon stated do we need to sign a contract with the entities for them to get their audits in on time or do we hold their checks. County Attorney states that Mr. Recker notify them from now if their audits are not in on time, their checks will be held, April 1<sup>st</sup> be the deadline. But if the county goes to fiscal year that date would change.

**2010 Budget Appropriations-Resolution-**


County Manager Dennis Recker stated by State law the budget has to be adopted by resolution or ordinance. When the budget was adopted in March 2010 there is no record other than a motion and second. This is just a ratification using the official resolution format to adopt the 2010 budget.

**Board Appointment Policy-Resolution-**

County Manager Dennis Recker stated this policy is for review and change if needed. Commissioner Cox stated Item # 3 the words encourage to attend, you might as well forget it. The wording should be shall attend. Commissioner Patrick said all appointments should be at the night session so people can attend. Discussion. County Manager Dennis Recker stated we could change that to "shall unless otherwise approved by the commission". The board agreed. Also discussion of appointing from each district.

Motion by Commissioner Bernard to adjourn. Seconded by Commissioner Pennamon. Passed Unanimously.

  
Charles Hill, Chairman

  
Dennis Recker, County Manager