

**Moffat County Board of County Commissioners  
221 W Victory Way Suite 130 Craig, CO 81625**

**June 21, 2016**

**In attendance, Chuck Grobe, Chairman; Frank Moe, Vice Chair; John Kinkaid, Board Member; Lila Herod, Moffat County Clerk & Recorder; Neil Folks; Roy Tipton; Jeff Comstock; Ray Beck; Ken Wergin; Patrick Kelly**

**Call to Order  
Pledge/Opening Prayer  
Consent Agenda**

Moe made a motion to approve the consent agenda consisting of:

- a) Approved the minutes from June 14, 2016.
- b) Approved the five county core services contract with Luna Counseling for substance abuse services.
- c) Approved the five county core services contract with Kristen Thayn for mental health services.
- d) Approved the intergovernmental agreement between Moffat County Department of Social Services and Routt County.

Kinkaid seconded the motion. Motion carried 3-0. See attached.

**General Discussion**

General discussion was held among the Board:

- ✓ Moe reported he will be attending the AGNC meeting tomorrow and the BLM will give a presentation on Thursday June 22<sup>nd</sup> in Grand Junction regarding coal leasing.
- ✓ Grobe reported the BLM will also be holding a meeting tomorrow regarding the travel management plans.
- ✓ Grobe announced a young student has organized a special prayer service tonight at the North Yampa Park in support for the suicide crisis.
- ✓ Ray Beck gave an update on several upcoming meetings and community events.
- ✓ Ken Wergin discussed the Whittle the Wood weekend events.
- ✓ Comstock discussed the BLM travel management plan and complimented the BLM for including the County in this process.

Lennie Gillam, Joe Schminkey, and Nolan Sharpe present.

**Department of Social Services- Dollie Rose**

Moe made a motion to approve the minutes from May 17, 2016. Kinkaid seconded the motion. Motion carried 3-0. See attached.

## Department updates:

- ✓ Four certified Foster Homes and three in the certification process.
- ✓ CCI awarded Moffat County Department of Social Services the 2015 CSTAT Distinguished Performance Award.

Moe made a motion to approve the electronic transactions for the month of April 2016 in the amount of \$285,661.74. Kinkaid seconded the motion. Motion carried 3-0. See attached.

Rose reviewed the monthly reports for foster care, application totals, Employment First, County budget report and CSTAT Dashboard. See attached.

Andrea Camp present.

The Department will be making staff changes and some of the staff will be moving to four ten hour shifts. The hours of operation will not change, so the public should see no changes.

#### Office of Development Service- Roy Tipton

Tipton reviewed the bids for a new vehicle for Social Services. Bids were received from:

Johnson Auto Plaza	Chev Suburban	\$43,754.00
John Elway Chevrolet	Chev Suburban	\$59,720.00
Cook Ford	Ford Expedition	\$38,849.00

Kinkaid made a motion to award the bid for a new vehicle for Social Services to Craig Ford in the amount of \$38,849.00. Moe seconded the motion. Motion carried 3-0. See attached.

Tipton requested the bid process be waived to install a new cooling unit at the Dinosaur Welcome Center. Masterworks Mechanical submitted two proposals for the replacement of furnaces and cooling units:

- Unit 1            \$10,550.00
- Unit 2            \$7,995.00
- Total price      \$18,545.00

Gillam reported on the condition of the existing units. One unit is performing, but he recommends replacing both units if it is possible. Tipton indicated there is money in the Grounds and Maintenance capital projects. County policy is for any purchase over \$15,000 to go out to bid.

There was further discussion to only replace the furnace that is not working at this time.

Kinkaid made a motion to waive the bid process and award the bid to Masterworks Mechanical for replacement of one furnace and cooling unit at the Dinosaur Welcome Center for \$10,550.00. Moe seconded the motion. Motion carried 3-0. See attached.

Paul Backes, Sheriff Hume, Michelle Balleck, Tammy Booker and Melody Villard present.

**Finance Department- Mindy Curtis**

Curtis reviewed the June Supplemental Budget. Transfers are being made for retirement benefits from Fringe Benefits to a newly created retirement line item for each department. This will provide better tracking and reporting processes. There is no change to the Contingency Fund.

Line item transfers are also being made to the Sheriff, Pest Management, Youth Services, Other Admin, Capital Projects, MCTA, Jail, Social Services and the Museum. There is no change to the Contingency Fund.

The Contingency Fund account remains at \$200,000.00.  
The Emergency Reserve account remains at \$937,283.00.

Moe made a motion to approve Resolution 2016-63 June 21, 2016 Supplemental Budget. Kinkaid seconded the motion. Motion carried 3-0. See attached.

Curtis presented phase 3 of Better City's economic development strategic plan. This phase is a compilation of final recommendations and action plan.

Kinkaid made a motion to accept phase 3, the final phase of Better City's Economic Development Strategic Plan. Moe seconded the motion.

Moe clarified this action is to accept the plan as presented. It will now be introduced to the public and community organizations. Kinkaid also indicated support of the proposal with emphasis on an action plan.

Motion carried 3-0. See attached.

The plan includes proposed projects and revitalization plans as well as a list of available grants and funding opportunities.

**McMahan & Associates- Paul Backes**

Backes presented the 2015 audit results.

There have been no changes in significant accounting policies or their application during 2015 and there were no noted transactions entered into by the government unit during the year for which there is a lack of authoritative guidance or consensus.

The following misstatements/ journal entries that were detected as a result of the audit were corrected:

- Adjust investments to market value
- Adjust depreciation expense to agree to supporting detail.
- Record non-cash activity related to refunding certificates of participation
- Record activity related to loans received.

**Cash handling policy:**

- Remind Clerk & Recorder Department that it is a key control that all daily cash receipts are reconciled back to their applicable payment method. The Treasurer's deposit should always agree to the cash tendering report.
- Recommendation that the County increase monitoring over compliance with its cash handling policies at cash collection points. Further recommendation that the County consider revising the policy to include additional segregation of duties at cash collection points by requiring separate cash drawers for each employee who collects cash.

**Museum Gift Shop inventory:**

- Recommendation that the Museum use inventory functions of their software to track inventory, at cost, throughout the year. The Department should perform an inventory count annual on or around December 31<sup>st</sup>.

**Road and Bridge payroll:**

- All time must be entered into Y-time in order for an employee to be paid. The Road Department uses Pubworks to track hours associated with a various number of projects and has one employee transfer hours from Pubworks to Y-time for each payroll period. During the audit it was noted an instance in April 2015 where ten hours recorded in Pubworks was not transferred to Y-time. Employees should be responsible for completing their own time sheets in Y-time.

**Review of financial statements:**

- Moffat County assets exceed it liabilities at close of the most recent fiscal year by \$73,940,374 (net). Of this amount, \$17,567,379 (unrestricted net) may be used to meet ongoing obligations.
- Total net position increased by \$2,558,464. The increase is due to conservative spending in multiple funds, with the General Fund generating \$1,165,635 and the Road and Bridge Fund generating \$991,807 in increased net.
- At the close of the fiscal year, combined ending fund balances of \$27,271,481 an increase of \$557,179. Approximately \$21,000,000 of governmental fund balances is availing for spending at government discretion (committed, assigned and unassigned).
- At the end of the current year, the fund balance for the General Fund was \$8,938,659 or 77% of total General Fund expenditures and transfers out.
- A reserve is necessary to start the year and provide consistent level of basic services to residents and visitors year to year. The County is attempting to maintain a reserve in the General Fund of 30% of operations plus and additional emergency reserve of 10% of operations. At December 31, 2015 the County had a General Fund balance of 77% of the

actual expenditures. In 2016 the General Fund balance is projected to decrease by approximately \$1,919,268.

Backes reported the County has healthy fund balances, but it is prudent to maintain these levels because the County relies on it energy companies who pay 59% of our property taxes.

Kinkaid made a motion to accept the 2015 audited financial statements from McMahan and Associates. Moe seconded the motion. Motion carried 3-0. See attached.

**MCTA- Melody Villard**

Further discussion was held regarding the funding request for the OHV marketing proposal with Miller Creative.

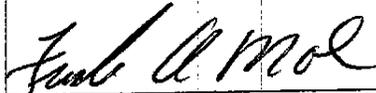
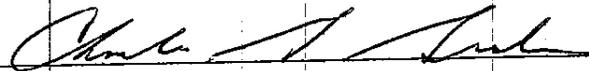
Grobe indicated he met with Mindy Curtis regarding this request and there is \$3,000 available in the budget for this project.

Moe made a motion to approve \$3,000 to MCTA for the OHV marketing project with Miller Creative. Kinkaid seconded the motion. Motion carried 3-0.

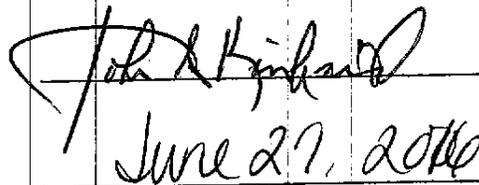
**Meeting Adjourned**

Submitted by: Lila Herod, County Clerk and Recorder

Approved by:



Approved on:



June 27, 2016

Attest by:

