

**PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
REGULAR MEETING, JULY 30, 2010**

THE BOARD OF COUNTY COMMISSIONERS OF CUSTER COUNTY MET IN REGULAR SESSION IN THE COMMISSIONER'S BOARDROOM.

Commissioner Lynn Attebery called the meeting to order at 9:00 AM and the Pledge of Allegiance was recited.

Roll Call was taken:

Lynn Attebery	Chairman	Present
Jim Austin	Vice-Chairman	Present
Carole Custer	Commissioner	Present
Kris Lang	Deputy Clerk to the Board	Present

Also present was Allen Butler, Town of Silver Cliff Mayor and Nora Drenner, reporter for the Wet Mountain Tribune.

AGENDA:

- Call meeting to order
- Pledge of allegiance
- Roll Call
- Amend Agenda
- Approval of minutes July 21, 2010
- Audience introduction
- Old Business:
 - Review vouchers and sign checks
 - Sam DeNardo, representing Garren, Ross & DeNardo Inc. Audit review

MOTION by Commissioner Attebery, seconded by Commissioner Austin:
To approve the minutes from July 21, 2010. The motion carried unanimously.

County payroll and accounts payable were approved from the following funds:

County General	\$190,149.58
Road and Bridge	\$167,328.03
Emergency Services	\$ 8,739.72
Human Services	\$ 27,337.25
Capital Improvement	\$ 2,925.26
Airport Fund	\$ 11,096.65
Tourism Fund	\$ 10,225.66
Self Insurance	\$ 3,114.00
TOTAL	\$420,916.15

Commissioner Attebery gave a report on the July 22, 2010 meeting he attended regarding the role and responsibility of the appointed Colorado State University (CSU) Extension Agent for Custer County. He reported those in attendance supported the placement of an Extension Agent in Custer County. It was agreed that the individual would provide assistance to Huerfano County and Las Animas County on request. Commissioner Attebery stated that having the Extension Agent cross county lines was not a new concept and had been practiced in the past.

Sam DeNardo of Garren, Ross & DeNardo, Inc. Certified Public Accountants presented the BOCC with a draft of the 2009 audit report for Custer County. He reviewed and outlined the forty-five page document with the Board. Mr. DeNardo remarked that the final audit report for 2009 would be completed within 10 days.

The BOCC recessed at 10:55 AM.

The BOCC reconvened at 11:05 AM

Mr. DeNardo presented the annual audit management letter for the BOCC signatures. He reviewed the observations listed in the management letter. He outlined the following:

1. The Silver West Airport fund requires more consistent recordings and needs to provide additional documentation for the 2009 audit report.
2. The funds received and spent under grants will require detailed and accurate recording. He reported that in 2009 approximately \$3500 of TANF expenditures still required supporting documentation and that the county could be penalized for those expenditures.
3. The county departments operating with a small income account (i.e.: Assessor, Extension, etc) should document each income transaction individually throughout the audit year.
4. Observations from 2009 and previous years:
 - a. The postings to the general ledger require accurate recording. The input into the Public Welfare Fund system requires accurate recording.
 - b. The recordings for travel and reimbursement expenditures should be more uniform within the various county departments.
 - c. The individual county department expenditures should be posted to the correct category even if it puts a line item over the budgeted figure. From an auditors perspective; it is the department's over-all bottom line that needs to balance with the budgeted amount.
5. The employees of the county will have the appropriate state and federal taxes withheld from their pay vouchers. The county will continue to provide a Form 1099 for contract services.
6. The Silver West Airport has a separate and individual county fund and that procedure should remain in effect.
7. A suggestion that the county departments use a uniform record keeping procedure to calculate employee accrued and not compensated paid leave time.

The Board thanked Mr. DeNardo and Garren, Ross & DeNardo, Inc. for all their work and support. The BOCC agreed to sign the annual management letter for 2009 as presented by Mr. DeNardo. Mr. DeNardo presented the BOCC with a service agreement between Garren, Ross & DeNardo, Inc. and Custer County for the years ending December 31, 2008, 2009, 2010, 2011 and 2012 for the Boards approval and signature. The Board agreed to sign the letter following review of the correspondence by the County Attorney.

Commissioner Attebery reported that the most recent discussion with Sangre De Cristo Electric Association indicated that the turn around time for obtaining power at the county landfill facility would be approximately a year following approval of the project.

Commissioner Custer stated given this new and updated information the county should continue negotiations with Solar Solutions Limited to provide an alternative power source at the landfill that could eventually tie into the grid.

Commissioner Austin stated that a generator for alternate power would be required to run the Cardboard baler in the interim.

MOTION by Commissioner Custer, seconded by Commissioner Austin:

To adjourn the meeting. The motion carried unanimously.

The meeting was adjourned at 11:35 AM.

Debbie Livengood, Clerk and Recorder
Attest

Lynn Attebery
Chairman