

**Study Sessions Minutes**  
**February 20, 2003**  
**1:30 p.m.**  
with Judy Pless

Present were Commissioners Max Golladay, Perry Huston, Bruce Coe, and Budget & Finance Manager Judy Pless. All attending was Paul Bennett, Director of Public Works.

**Financial Reports:** Judy presented to the Board the sales tax report ending January 31, 2003, showing \$109,115.27 collected. The year-end totals for the two law and justice sales taxes as of December 31, 2002 are still incomplete, waiting to finish year-end transactions.

The preliminary expenditure and revenue budget reports were presented as of December 31, 2002. Judy informed the board that the revenue accruals still need to be posted so a year-end balance was unavailable.

The Board received a print out of the cash balances of the general fund by month from 1997 through January 2003. This report shows the net cash balance for each month showing the months where the expenditures exceeded the revenues.

**Cost Allocation Plan:** Judy sent an email to the Board and the non-general fund departments regarding the charge of 12.25% for Central Services Simplified Indirect Cash Allocation Plan on February 19, 2003. Judy had billed the departments based on January salaries and each department was questioning the charge. The board made the decision that yes each non-general fund was to be billed 12.25% of salaries for central services. The Board of County Commissioners adopted the Central Services Simplified Indirect Cost Allocation Plan on December 18<sup>th</sup>, 2001.

**New Fund:** Judy will be preparing a resolution for the board to approve to set up a new fund "County Facilities/Jail Expansion".

**Capital Improvement Fund:** Perry requested the balance of the Capital Improvement fund; as of January 31, 2003 the cash balance was \$728,140.40.

**Fair Property Payoff:** Judy informed the board that we were going to get the payoff on the Fair property since we sold the 815 East 5<sup>th</sup> property.

Meeting adjourned 3:00 p.m.

Submitted by

*Judy Pless*

Minutes distributed to: Paul Bennett, William Holmes, Nancy Goodloe, Todd Davis, Greg Zempel, Patti Johnson, Shelley Spencer, and Kathy Jurgens.

**APPROVED**  
3-4-03