

County Finance Committee Meeting

Minutes – November 19, 2015

Attendees

The County Finance Committee (the “Committee”) met on Thursday, November 19, 2015 at 5:00 p.m. in Double Tree by Hilton, 350 First Avenue NE, Cedar Rapids Convention Complex, Room 319.

Committee members present were: Jane Heun, Janine Sulzner, Andy Nielsen, Grant Veeder and Russ Hopp. Members absent were: Mark Edelman, Patricia Wright and David Farmer. Also present were: Carrie Johnson, Department of Management (DOM), Julie Jetter and Janice Heikes, Department of Human Services (DHS), Lucas Beenken and Jamie Cashman-Iowa State Association of Counties (ISAC). Regional CEOs included Jill Eaton and Jody Eaton and Clay County Auditor Marjorie Pitts.

Unless otherwise noted, all actions carried unanimously.

Chairperson Sulzner called the meeting to order at 5:00 p.m. Introductions were provided.

Approval of Agenda

Moved by Nielsen, Seconded by Veeder to approve the agenda. Motion carried.

Approval of Minutes

Moved by Nielsen, Seconded by Heun to approve the minutes of the August 28, 2014 County Finance Committee. Motion carried.

Discussion of Uniform Chart of Accounts Changes Due to Mental Health

Committee held discussion of proposed modifications to the Uniform Chart of Accounts for Iowa County Governments (COA). Jetter walked through a handout of proposed changes and a handout of services, described by core, mandated, core plus, other services and administration. DHS and Regional CEOs had worked through changes and these proposed changes were approved by regional CEOs prior to this presentation to the Committee. Effort is made for the Chart of Accounts to reflect core, core plus services and then other services. Emphasis of change is adding clarification, three primary object code changes were proposed. Committee walked through questions submitted by Farmer (not present) prior to the meeting and held discussion, to which CEOs present contributed. Approval of the changes was Moved by Heun, Seconded by Veeder. Motion carried. (Please see attached documents).

Discussion of Mental Health Regional Sample Report

Nielsen shared the sample MHDS regional audit report developed by Auditor of State. There are differences from a typical audit, there is no OPEB (Other Employee Benefits) and no MD&A (Management Discussion and Analysis). The form is available on the AOS web site and CPA firms can review and contact AOS with questions.

Discussion of Revenue Source Codes

Committee discussed a potential review of Uniform Chart of Accounts revenue source codes, highlighting 2xxx and up. The Committee discussed potentially surveying counties of their usage and developing a workgroup to determine viability of codes moving forward.

Other Business

Sulzner thanked the group for their attendance.

Adjournment

Moved by Nielsen, Seconded by Heun, to adjourn at 6:22 p.m. Motion carried.

Janine Sulzner, Chairperson

Carrie Johnson, Secretary