

**MINUTES**  
**LANCASTER COUNTY CORRECTIONAL FACILITY JOINT PUBLIC AGENCY (JPA)**  
**COUNTY-CITY BUILDING, ROOM 112**  
**555 SOUTH 10<sup>TH</sup> STREET**  
**TUESDAY, MARCH 27, 2012**  
**9:00 A.M.**

Present: Deb Schorr, Chair; Eugene Carroll, Vice Chair; Larry Hudkins; and Chris Beutler

Others Present: Dennis Meyer, County Budget & Fiscal Officer; Mike Thurber, Corrections Director; Trish Owen, Deputy Chief of Staff, Mayor's Office; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Ann Taylor, County Clerk's Office

The Chair called the meeting to order at 9:18 a.m.

The location announcement of the Nebraska Open Meetings Act was given.

**AGENDA ITEM**

**1 APPROVAL OF MINUTES OF FEBRUARY 28, 2012 MEETING**

**MOTION:** Carroll moved and Beutler seconded approval of the minutes of the February 28, 2012 meeting. Beutler, Carroll and Schorr voted aye. Hudkins was absent from voting. Motion carried 3-0.

**2 APPROVAL OF CLAIMS PROCESSED THROUGH MARCH 20, 2012**

Dennis Meyer, County Budget and Fiscal Officer, gave an overview of claims totaling \$1,050,975.27 from Wells Fargo for bank fees and Sampson Construction Company, the Construction Manager at-risk. He said The Clark Enersen Partners, architect for the project, also submitted a claim but it was not received in time to schedule it for action this month.

Mike Thurber, Corrections Director, said Sampson Construction has indicated that the new Lancaster County Adult Detention Facility (LCADF) is at 89% of completion. He said the completion date has been revised from the original date of February, 2012 established by Sampson Construction. Thurber said the architects are also working beyond their anticipated completion date, adding he does not anticipate they will receive any additional compensation.

**MOTION:** Carroll moved and Beutler seconded approval of the claims. Carroll, Beutler and Schorr voted aye. Hudkins was absent from voting. Motion carried 3-0.

### **3 DISCUSSION OF AUDIT RECOMMENDATIONS**

Meyer noted the audit report for the fiscal year ending June 30, 2011 was presented at the January 31<sup>st</sup> meeting. The auditors (Bland and Associates) indicated it was an unqualified opinion but made several recommendations. He said the JPA has already addressed one recommendation by establishing a fund balance policy to comply with GASB (Governmental Accounting Standards Board) Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. The other recommendations relate to the booking of accruals (receivables and payables). Meyer said the auditors would like to see some of the transactions entered on a monthly basis. They are currently entered on an annual basis. Meyer said there are usually three to four transactions a month so he felt doing it on an annual basis was sufficient. The auditors would also like to see all the journal entries made in the financial system. The journal entries are currently made on an Excel spreadsheet. He said he would need additional funding to comply with the recommendations.

Hudkins arrived at the meeting at 9:25 a.m.

Meyer stressed that the financials are complete and accurate and the information is available in his office.

Schorr asked how things will change with the JPA once the facility is completed. Meyer explained the JPA will still have to approve debt service payments and adopt the budget but may be able to move from monthly to quarterly or semi-annual meetings.

In response to a question from Beutler, Meyer said he does not know whether the GASB considers costs when it makes changes to the standards. Beutler felt matters were being taken outside the purview of the elected officials and handed to a board that is determined by its industry.

### **4 PUBLIC COMMENT**

There was no public comment.

### **5 SETTING OF NEXT MEETING**

The next meeting was scheduled for 9:00 a.m. on Tuesday, April 24, 2012.

**6 ADJOURNMENT**

**MOTION:** Carroll moved and Hudkins seconded to adjourn the meeting at 9:32 a.m. Hudkins, Carroll, Beutler and Schorr voted aye. Motion carried 4-0.

*Dan Nolte*

Dan Nolte  
Lancaster County Clerk

