

February 10, 2003

The regularly scheduled meeting of the Cleveland County Budget Board was called to order this 10th day of February, 2003, in the conference room of the County Office Building by Chairman Leroy Krohmer. Roll was called by Dorinda Harvey, County Clerk/Secretary and those present were:

Leroy Krohmer, Chairman
Dorinda Harvey, Secretary
Bill Graves, Member
Rhonda Hall, Member
George Skinner, Member

Vice-Chairman Denise Heavner and Member F. DeWayne Beggs were absent. Member Sandra DeSelms was absent at roll call.

Others present were: Steve Tinsley, Lori Bordo, Anthony Stafford, Donna Roberts, Vickie Wilson, Paula Roberts, David Williams, Pam Strawn, and Tammy Howard.

After the reading of the minutes of the regular meeting of January 27, 2003, and there being no additions or corrections, Rhonda Hall moved that the minutes be approved. George Skinner seconded the motion.

The vote was: Leroy Krohmer, yes; Dorinda Harvey, yes; Bill Graves, yes; Rhonda Hall, yes; George Skinner, yes.

Motion carried.

Bill Graves moved, seconded by Rhonda Hall, to approve the following Transfers of Appropriation:

- a. From Juvenile Travel, SQ1C, \$1,000.00 and Juvenile Maintenance & Operation SQ2, \$3,000.00, to Juvenile Capital Outlay, SQ3.
- b. From County Clerk Part Time, F1B, \$44,544.25, to County Clerk, Maintenance & Operation, F2A.
- c. From General Maintenance & Operation, R2, \$13,532.00, to Sheriff's Board of Prisoners, B2B.
- d. From Election Board Personal Services Full Time, SL1A, \$9,000.00, to Election Board Personal Services Part Time, SL1B, \$5,000.00, and Election Board Travel, SL1C, \$4,000.00.
- e. From Sheriff's Revolving Fund Maintenance & Operation, CFBRE2, \$10,000.00, to Sheriff's Revolving Fund Personal Services, CFBRE1A.

The vote was: Leroy Krohmer, yes; Dorinda Harvey, yes; Bill Graves, yes; Rhonda Hall, yes; George Skinner, yes.

Motion carried.

(Member Sandra DeSelms entered the meeting at this time.)

Chairman Krohmer called for presentation by Steve Tinsley with the State Auditors Office on GASB 34, new accounting procedure.

Steve Tinsley addressed the Board stating that GASB 34 was a very complicated document and a very controversial document. Mr. Tinsley stated that there has been a mountain of books trying to explain GASB 34. For Governments in Oklahoma there are no general requirements to implement GASB 34 except for the Budget Board Law. Mr. Tinsley stated that this was very time consuming and a lot of cost is also involved. Mr. Tinsley presented a power point program explaining GASB 34 and stated that Cleveland County would fall in the effective date of fiscal year 2003. The auditors are not required to audit GASB 34 they just have to look to see if any big points that may have been overlooked. Mr. Tinsley stated that there would have to be two sets of books, Government Wide Statements and Fund Statements. The two big issues are Capital Assets and Infrastructure Assets. The information for these is not readily available and Mr. Tinsley explained each. He stated that even the experts are having trouble with this.

The Auditor's Office is trying to change the statute to give the budget board counties the option to implement by taking the word "shall" out and inserting the word "may", but if the statute does not change Cleveland County has to be ready for this as of the end of June, 2003, and time is already short for Cleveland County.

Vickie Wilson, Cleveland County's Budget Maker, stated that if the County does not have this in place there will be an adverse opinion on the financial statement and Mr. Tinsley agreed. Mrs. Wilson stated that the county does not want an adverse opinion on the financial statement.

Mr. Tinsley stated the auditor's office is suggesting that for counties that don't implement the auditor is going to a special purpose report format. Whether the county does GASB 34 or not the auditor's can no longer take responsibility or do things without management understanding. There are new independent laws that say your auditor's can no longer come in and do anything that would be akin to making a management decision or implementing a policy so it is being made real strict and difficult for governmental auditors to provide a great deal of assistance in preparing the financial package and this becomes effective in 03.

More discussion took place on GASB 34.

It was decided that the Budget Board needed to have Vickie Wilson at our next meeting so this can get started.

There being no further business to come before the Board, George Skinner moved that the meeting be adjourned. Dorinda Harvey seconded the motion.

The vote was: Leroy Krohmer, yes; Dorinda Harvey, yes; Sandra DeSelms, yes; Bill Graves, yes; Rhonda Hall, yes, George Skinner, yes.

Motion carried.