

STATE AID ACCOUNTING TASK FORCE
MINUTES
April 27, 2011
9:00 –12:30
Cragun's

Present: D1 - Mark Linne, Carlton
D2 - Jenny Kelley, Red Lake
D3 - Dave Enblom, Cass County Engineer; Nila Ellis, Wright; Lori Becker,
Todd
D4 - Deidre Hubbard, Grant; Kim Kildal, Becker
DM – Francis Kerber, Carver
D7- Cindy Wenkel, Nicollet
D8 - Bette Schweer, Yellow Medicine; Robin Sterzinger, Lincoln
SAF - Joan peters; Mike Kilanowski; Cindy Degener

Guest: D6-Gail Schmit, Wabasha
SAF – Candy Harding

Absent: D1 - Ann Zellner, Cook
D2 - Barb O'Hara, Kittson
DM – Gary Bruggenthies, Scott
D6 - Sheila Kirkwood, Goodhue; Paula Herring, Olmsted
D7 – Dawn Timmer, Jackson
Tom Karlson, State Auditor's Office

- 1) Thank you's
- 2) Words of wisdom from Dave Enblom, Cass County Engineer
- 3) Accomplishments for 2010
 - a. Updated to DCP Guidelines to be consistent with DCP Checklist
 - b. Expanded our FEMA Disaster Guidelines to include all disasters and added spreadsheet examples for tracking costs.
 - c. Updates to Accounting Manual
 - i. Reviewed BB section
 - ii. Added examples for Equipment Rental Rates
 - iii. Updated Fixed Asset List
 - iv. GASB 54
 - v. Updated Annual Summary of Highway Information form
 - d. Updates to Accountants Reference Guide
 - i. Prevailing Wages & Labor Compliance
 - e. Update to Engineers Primer
 - i. Justification for Highway Account at Highway Building

- f. Reviewed Chapters
 - i. Chapter 8 – Advance encumbrances
 - ii. Chapter 12 – Infrastructure/Capitalization
 - iii. Chapter 13 – Inventory Management
 - iv. Chapter 14 – Maintenance costing
 - v. Chapter 15 – Construction Costing
 - vi. Chapter 17 – Year End Adjustments
 - g. New SAAS Advance Report
- 4) Fixed Assets
- a. Additions & deletions

ACTION

Decided this needed review by the engineer, along with the accountant. Will send the list to each Task Force member. Each TF member will create a new list from the accountants in their district. List should come from each counties annual report and discussion with their county engineers.

- b. Rental Rates

ACTION

Will add the example to the web in the “Reference” area as a separate worksheet. Will put a reference to the worksheet in the Engineers Primer, the Accountants Guide and Accounting Manual.

- 5) Review Project Check List
- a. Addition to Accountants Reference Guide

ACTION

Add a statement with the purpose of the document. Include discussion at the onset of the project so all activities are identified and tracked. This document can be modified for each project and maintained in the project file to add efficiency.

Once completed, add the worksheet to the “Worksheet” area of the web. Reference it in the Engineers Primer and Accounts Guide.

- 6) Reasons to have Highway Accountant at Hwy Bldg.
- a. Addition to Engineers Primer

ACTION

Reviewed and approved for addition to Engineers Primer.

- 7) Review Chapters in Accounting manual
 - a. Fund Balance – GASB 54

ACTION

Further discussion is necessary with Tom Karlson to properly define the account description.

- 8) Annual Summary of Highway Information

ACTION

Reviewed and approved.

- 9) One Office-R&B System

ACTION

Discussion on R&B system advantages and deficiencies.

- 10) Base Fuel Index

ACTION

This is an isolated issue with Mahnomon County and required no action by the ATF.

- 11) Records Retention – Revisit

- a. Review On-line Municipalities Retention Schedule

ACTION

Reviewed the Retention Schedule for Minnesota Cities and decided this would be a good starting point for the counties. The retention schedule is the responsibility of the AMC, so this should be something the county engineers bring to AMC's attention if they decide it is a priority. Maybe a task force could be developed to work on this issue.

- 12) Round Robin

- a. Next Meeting – July 21st