

FINANCE COMMITTEE
Minutes – August 1, 2013

Call to Order. Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, August 1, 2013, in Conference Room N-1 Rock County Courthouse East.

Committee Members Present. Supervisors Mawhinney, Kraft, Beaver, Fox and Podzilni.

Committee Members Excused: None.

Staff Members Present. Sherry Oja, Finance Director; Craig Knutson, County Administrator; Randy Terronez and Nick Osborne, Assistants to County Administrator; Vicki Brown, Treasurer; Mickey Crittenden, Information Technology Director; Sue Prostko, Rock Haven Administrator; Michelle Schultz, Real Property Lister.

Others Present: Thomas Scheidegger and Andrea Jansen, Baker Tilly Virchow Krause, LLP.

Approval of Agenda. Ms. Oja requested item 8.B. be deleted, and add item 6.D. Human Services Department Transfer. Supervisor Fox moved approval of the agenda with these changes, second by Supervisor Kraft. ADOPTED.

Committee Review and Approval of Per Meeting Allowances. Supervisor Podzilni moved approval of per meeting allowances in the amount of \$10,809.86, second by Supervisor Beaver. ADOPTED.

Review and Comments on the 2012 Certified Audit – Baker Tilly Virchow Krause, LLP. Ms. Jansen said the audit was conducted over a period of time between May 6 and June 20, 2013. She handed out the Financial Statements, Communications to Those Charged with Governance and Management, and Report to the Finance Committee.

Ms. Jansen went over the *Financial Statements*. She said it is their opinion that 2012 ended in conformity with accounting principles generally accepted in the U.S. The County adopted the provision of GASB 63, *Financial Reporting for Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* effective January 1, 2012. She said these are mostly wording changes.

Ms. Jansen directed the Committee to the *Report to the Finance Committee* and explained the reports and their supporting Financial Statement schedules. She said the County has been trending upward the last couple years in the General Fund balance, has been above the GFOA recommended range each of the past 5 years, and these are positives. The County's working capital and fund balance compared to expenditures for 2012 is above the 10% - 17% range in the County's Fund Balance policy, which is another positive. The analysis of Debt Service – Government Funds should be between 3% and 4% and Rock County is at 2.52%, another positive.

Ms. Jansen said, from an audit standpoint, Rock County's financial position is very favorable.

Ms. Jansen went over the *Communication to Those Charged with Governance and Management*.

Mr. Scheidegger said the Single Audit is on his desk for review and the County should have it next week.

Mr. Scheidegger and Ms. Jansen thanked Ms. Oja, and all the County staff for their cooperation.

Approval of Minutes – July 18, 2013. Supervisor Fox moved approval of the minutes of July 18, 2013 as presented, second by Supervisor Beaver. ADOPTED.

Citizen Participation, Communications and Announcements. Ms. Brown handed around a list of electronic payments her department received the prior day. She said these payments all have to be entered by hand as their current system does not process them. She said their current system also does not show installments and they do not know if someone is short on their payment, thus incurring additional interest if they are. Mr. Crittenden said they are progressing. He said showing the installments is part of the new system, but it does not include the automation for electronic payments.

Ms. Oja handed out the County Sales Tax Receipts report.

Transfers and Appropriations.

Land Conservation

<u>FROM</u>		<u>TO</u>	
<u>Account #</u>	<u>Amount</u>	<u>Account #</u>	<u>Amount</u>
62-6350-0000-62101	\$ 1,300	62-6350-0000-65109	\$ 1,300
Appraisal Fees		Other Insurance	

Public Health

<u>FROM</u>		<u>TO</u>	
<u>Account #</u>	<u>Amount</u>	<u>Account #</u>	<u>Amount</u>
31-3000-0000-62503	\$ 5,000	31-3000-0000-64010	\$ 5,000
Interpreter Fees		Laboratory Supplies	

Rock Haven

<u>FROM</u>		<u>TO</u>	
<u>Account #</u>	<u>Amount</u>	<u>Account #</u>	<u>Amount</u>
32-8000-9300-62163	\$ 5,000	32-8000-9300-63111	\$ 5,000
ES – Laundry Services		ES – Paper Products	

Human Services

<u>FROM</u>		<u>TO</u>	
<u>Account #</u>	<u>Amount</u>	<u>Account #</u>	<u>Amount</u>
36-3646-0000-62119	\$ 2,392	36-3646-0000-67160	\$ 2,392
Other Contracted Services		Equipment under \$5,000	

Supervisor Beaver moved approval of the above Transfers for the Finance Committee, second by Supervisor Podzilni. ADOPTED.

Bills and Encumbrances

Information Technology	\$	24,677.43
County Treasurer		69.88
Register of Deeds		2,947.50
Employee Wellness Activities		965.10

Supervisor Kraft moved approval of the above Bills and Encumbrances for the Finance Committee, second by Supervisor Fox. ADOPTED.

Bills Over \$10,000

Wisconsin Department of Transportation	\$	250,000.00
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Supervisor Beaver moved approval of the above Bills Over \$10,000 for the Finance Committee, second by Supervisor Podzilni. ADOPTED.

Encumbrances Over \$10,000 None.

Pre-Approved Encumbrance Amendments.

General Services

CG Schmidt	\$	43,710.00
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Supervisor Fox moved approval of the above Pre-Approved Encumbrance Amendments, second by Supervisor Kraft. ADOPTED.

Approval of Bills for Other Departments.

County Board Staff

Self Insurance Program	\$	6,812.00
County Administrator		492.66
County Board		755.61
Human Resources		3,327.96

Supervisor Kraft moved approval of the above Bills and Encumbrances for County Board Staff, second by Supervisor Fox. ADOPTED.

Review of Resolution.

Accepting Fetal Infant Mortality Review Team Grant and Amending the 2013 Rock County Health Department Budget

“NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly assembled on this ____ day of _____, 2013 does hereby authorize the Rock County Health Department to accept this Fetal Infant Mortality Review Team Grant in the amount of \$150,000, and amend the 2013 Rock County Health Department Budget as follows:

...”

Supervisor Kraft moved Finance Committee Endorsement of the above resolution contingent on Board of Health approval, second by Supervisor Podzilni. ADOPTED.

Next Finance Committee Meeting – Tax Tour on August 9, 2013 at 6:30 A.M. Ms. Brown said there are 65 properties at this time. Supervisor Podzilni suggested they stop for lunch instead of coming back to the Courthouse to pick up box lunches, the Committee all agreed with this.

Chair Mawhinney said there is need of a meeting prior to County Board on August 8th and suggested 5:45 P.M., all were in agreement to this.

Adjournment. Supervisor Podzilni moved adjournment at 8:36 A.M., second by Supervisor Beaver. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen
Confidential Administrative Assistant

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.