

FINANCE COMMITTEE
August 4, 2011

Call to Order. Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, August 4, 2011, in Conference Room N-1 Rock County Courthouse East.

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

Committee Members Excused: None.

Staff Members Present. Jeff Smith, Finance Director; Craig Knutson, County Administrator; Mickey Crittenden, Information Technology Director; Nick Osborne, Assistant to County Administrator; Vicki Brown, Treasurer; Jodi Millis, Purchasing Manager; Michelle Schultz, Real Property Lister; George Baltes, Internal Auditor; Randy Leyes, Register of Deeds.

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

Approval of Agenda. Mr. Smith said a transfer from Information Technology came in and would be added as item 6.C. Supervisor Diestler moved approval of the agenda with this addition, second by Supervisor Beaver. ADOPTED.

Committee Review and Approval of Per Meeting Allowances. Supervisor Kraft moved approval of per meeting allowances in the amount of \$10,433.51, second by Supervisor Diestler. ADOPTED.

Approval of Minutes – July 21, 2011. Supervisor Podzilni moved to approve the minutes of July 21, 2011 as presented, second by Supervisor Diestler. ADOPTED.

Citizen Participation, Communications, Announcements, Information. Ms. Brown handed out a map of the 64 parcels left. She said they are hoping another four will pay off before the end of the day. Ms. Brown said, at this time, there are 700 parcels from 2008 that are tax delinquent.

Mr. Smith handed out a breakdown of the County Sales Tax Receipts and for July 2011 they amounted to \$799,929.75.

Transfers and Appropriations.

General Services – HCC Maintenance

FROM

<u>Account #</u>	<u>Amount</u>
18-1815-9200-61109	\$10,000
Regular Wages	

TO

<u>Account #</u>	<u>Amount</u>
18-1815-9200-61108	\$10,000
Seasonal Wages	

Human Services

FROM

TO

<u>Account #</u>	<u>Amount</u>	<u>Account #</u>	<u>Amount</u>
36-3664-0000-63400	\$ 8,637	36-3664-0000-67200	\$ 6,294
JDC Operating Supplies		JDC Capital Improvement	
		36-3664-0000-67160	2,343
		JDC Equipment <\$5,000	

Information Technology

FROM

<u>Account #</u>	<u>Amount</u>
00-0000-0001-46205	\$31,885.50
Insurance Proceeds	

TO

<u>Account #</u>	<u>Amount</u>
07-1435-0000-62400	\$31,885.50
Telecom Hardware Maint.	

Supervisor Podzilni moved approval of the above Transfer for the Finance Committee, second by Supervisor Diestler. ADOPTED.

Bills and Encumbrances

IT G/L Upgrade	\$	7,500.00
Finance Director		250.00
Finance Director		7,976.74
Tax Deed Expense		3,529.23
Register of Deeds		408.00
Employee Related		61.35
Orthoimagery		27,134.10
Information Technology		14,515.47
Stray Dogs		70.00

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

Bills Over \$10,000.

Ayres Associates, Inc.	\$	27,134.10
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Supervisor Kraft moved approval of the above Bills Over \$10,000 for the Finance Committee, second by Supervisor Diestler. ADOPTED.

Encumbrances Over \$10,000.

Rock Road Companies, Inc.	\$	169,772.62
Sutterlin Restorations		48,500.00

Supervisor Diestler moved approval of the above Encumbrances Over \$10,000 for the Finance Committee, second by Supervisor Beaver. ADOPTED.

Review and Comments on the 2010 Certified Audit – Baker Tilly Virchow Krause, LLP. Mr. Smith handed out copies of the Baker Tilly Report on Internal Control, Report to the Finance Committee, and Financial Statements.

Mr. Scheidegger, referring to page i., paragraph 3 of the Financial Statements, said, in their opinion, it is a “clean” report.

Mr. Scheidegger directed the Committee to the *Report to the Finance Committee* and explained the reports and their supporting Financial Statement schedules. He 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 has been above the 10% and 17% of the County's undesignated General Fund policy, which is another positive. The General Obligation Debt Outstanding cannot go over 5% of the debt limit and the County is at 3.13%, which is very positive. The analysis of Debt Service – Government Funds should be between 3% and 4% and Rock County is at 2.76%, another positive.

Mr. Scheidegger said, from an audit standpoint, Rock County's financial position is very favorable. From a management standpoint Rock County has some journal entries but not that many and this is good.

Ms. Jansen went over the *Report on Internal Control* and said each item has been addressed. She said the County's list of capital assets includes a significant amount of fully depreciated assets. She said they recommend that the County review the listings and remove all assets that are no longer in service. Mr. Smith said, as stated in the Management's Response, the County is proposing extending the useful lives of some of its assets as the County has been able to maintain and get more life out of the assets.

Mr. Scheidegger said the Single Audit is still in process and the County should have these next week. He said there were a few findings but nothing significant that would render a bad opinion.

Mr. Smith thanked Mr. Scheidegger and Ms. Jansen and mentioned that the report to the Finance Committee is a very helpful reference during the rating calls.

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

Pre-Approved Encumbrance Amendments.

Finance

Cardmember Services	\$	80.00
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General Services

Tri-North Builders	\$	25,618.31
Ikon Office Solutions		14,586.00

Health Services

Reinhart	\$	13,000.00
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Supervisor Podzilni moved approval of the above Pre-Approved Encumbrance Amendments for the Finance Committee, second by Supervisor Kraft. ADOPTED.

Approval of Bills for Other Departments. None.

Review of Resolutions.

Authorizing Purchase of Network Infrastructure Equipment

“NOW, THEREFORE, BE IT RESOLVED, by the Rock County Board of Supervisors duly assembled on this ____ day of _____, 2011 that a Purchase Order for network infrastructure equipment be issued to Core BTS in the amount of \$103,894.00.”

Supervisor Diestler moved resolution and Finance Committee Purchasing Procedural Endorsement of the above resolution, second by Supervisor Podzilni. ADOPTED.

Accepting Books for Babies Grant from Target Stores and Amending the 2011 Rock County Health Department Budget

“NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly assembled on this ____ day of _____, 2011 does hereby authorize the Rock County Health Department to accept the \$2,000 Books for Babies grant from Target Stores, and amend the 2011 Rock County Health Department Budget as follows:

...”

Supervisor Kraft moved Finance Committee Endorsement of the above resolution, second by Supervisor Beaver. ADOPTED.

Accepting Contribution from Wal-Mart Foundation and Amending the 2011 Rock County Health Department Budget

“NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly assembled this ____ day of _____, 2011 does hereby authorize the Rock County Health Department to accept this contribution from the Wal-Mart Foundation in the amount of \$500, and amend the 2011 Rock County Health Department budget as follows:

...”

Supervisor Kraft moved Finance Committee Endorsement of the above resolution, second by Supervisor Podzilni. ADOPTED.

Accepting Anonymous Contribution and Amending the 2011 Rock County Health Department Budget

“NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly assembled on this ____ day of _____, 2011, does hereby authorize the Rock County Health Department to accept this \$1,000 anonymous contribution, and amend the 2011 Rock County Health Department Budget as follows:

...”

Supervisor Kraft moved Finance Committee Endorsement of the above resolution, second by Supervisor Podzilni. ADOPTED.

Purchasing Procedural Endorsement and Contract Award for Plat Books for Register of Deeds/Real Property Lister

Supervisor Diestler moved Finance Committee Endorsement and Contract Award for Plat Books for Register of Deeds/Real Property Lister, second by Supervisor Beaver. ADOPTED.

Adjournment. Supervisor Beaver moved adjournment at 8:34 A.M., second by Supervisor Podzilni. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen
Confidential Administrative Assistant

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.