

## FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, August 10, 2010

Members present: Steve Bach, Tommy Lee Bychinski, Joan Fordham, Jason Lane, William F. Wenzel

Others present: Kerry Beghin, Amanda Blomberg, Penny Clary, Lynn Horkan, Joel Gaalswyk, Elizabeth Geoghegan, Kim Gochanour, Marty Krueger, Steve Pate, Lee Roundy, Kathy Schauf, and Melissa Walsh

The meeting was called to order by Chairperson Bychinski at 8:30 AM. Certification of open meeting compliance was given. **Motion by Bach to adopt the agenda, second by Fordham. Motion carried. Motion by Lane to adopt the minutes of previous meetings on July 13 and 20, 2010, second by Fordham. Motion carried.**

Public Comment: None

Communications: None

### Presentation of jail state prisoners report.

Fry reviewed the July 2010 DOC Housing by Month report. Hafeman shared inmate count information. Hafeman commented that the State wants to continue to provide numbers at same level if not higher until the end of year prior to the closing of Unit A. Sheriff's Department will meet with State to discuss State needs and develop a plan for Unit A closure.

### Presentation and review of 2009 audited financial statements, management letter, and report on federal and state awards.

Blomberg and Walsh reviewed the 2009 Financial Statements and Report on Internal Control. The County received an unqualified opinion, and fund balances and general fund are very healthy. Blomberg commented that the Workers Compensation internal service fund is meeting its purpose and a reserve has been built up. The Sauk County Housing Authority component unit and county responsibility were discussed. There were no significant financial reporting deficiencies (material weakness). Discussed key internal controls and how the audit encompasses all departments. Discussed new GASB reporting requirements on the horizon.

### Update on financial performance of the Health Care Center (HCC) as of June 30, 2010.

Gochanour reviewed the HCC reports. Clary reviewed the HCC aged receivables. Discussed Medicare A funding issues that are being resolved. Also discussed issues concerning Blue Cross Blue Shield Anthem as payer. Bach commented the Board of Trustees is regularly looking very closely at accounts receivable.

### Presentation of quarterly accounts receivable reports as of June 30, 2010.

Accounts receivable reports were reviewed. Roundy from ADRC explained outstanding accounts receivable balances.

### Consideration of resolution Creating a Land Records Council and Reassigning the Position of County Cartographer/Land Information Officer.

Pate reviewed the updated resolution. **Motion by Bach to approve resolution Creating a Land Records Council and Reassigning the Position of County Cartographer/Land Information Officer, second by Lane. Motion carried.**

### Consideration of resolution Amending the Budget to Accept and Disburse CDBG-EAP Supplemental Award.

Schauf reviewed the CDBG-EAP supplemental award and the funding reallocated for Clark Creek. **Motion by Fordham to approve resolution Amending the Budget to Accept and Disburse CDBG-EAP Supplemental Award, second by Wenzel. Motion carried.**

### Presentation of County financial report.

Beghin reviewed the County financial position. Sales tax still ahead of budget through May sales. Interest collected on delinquent taxes in 2010 has already met budget. Interest on investments is not as strong as budget. These two budget lines should offset each other. Register of Deeds fees and Huber Inmate fees also are not as strong and may not meet budget.

### Treasurer's Department Update

#### Review of Treasurer Department 2011 budget draft.

Geoghegan reviewed 2011 budget draft highlighting major changes as a decrease in interest investment revenue and an increase interest on delinquent tax revenue. Also change mapping position to Treasurer Department and plan for new tax program in fall 2011. **Motion by Wenzel to forward the budget as presented, second by Lane. Motion carried.**

Geoghegan updated the Committee on Treasurer Department activity. Foreclosures and interest on delinquent taxes were discussed. The PMA contract status was reviewed. Geoghegan reviewed the tax delinquency rates to date; amounts are slightly higher as compared to last year. **Motion by Bach to approve payment of Treasurer's Department invoices in the amount of \$4,150.03, second by Wenzel. Motion carried.**

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Accounting Department Update.

Review of Accounting Department 2011 budget draft.

Beghin reviewed 2011 budget draft. Highlights to budget include a \$3,000 increase to audit contract. An audit RFP will go out in the fall. Additional changes include enhancing scanning capacity to increase efficiencies in large departments.

**Motion by Bach to forward the budget as presented, second by Fordham. Motion carried.**

Beghin highlighted Accounting Department recent activity. Single audit is still wrapping up. Currently working heavily on budgets. Discussed the CDBG issues and the loan processes. **Motion by Bach to approve payment of Accounting Department invoices in the amount of \$20,663.44 and County invoices in the amount of \$3,036,081.17, second by Wenzel. Motion carried.**

Next Meeting

The next regular Finance meeting will be Tuesday, September 14, 2010 at 8:30 am.

**Motion by Lane to adjourn the meeting, second by Wenzel. Motion carried.**

Respectfully submitted,

Joan Fordham  
Finance Committee Secretary