

Members present: John Dietz, Tom Kriegl, Kevin Lins, Bill Wenzel, Kristin White Eagle  
Others present: Kerry Beghin, Amanda Blomberg, Alene Bolin, Liz Geoghegan, Lynn Horkan, Jeff Jelinek, John Miller and  
Chuck Spencer

The meeting was called to order by Dietz at 10:00 AM. Certification of open meeting compliance was given.

**Motion by Lins, second by Kriegl to adopt the agenda. Motion carried. Motion by Lins, second by Wenzel to adopt the minutes of previous meetings on November 5 and 13, 2018. Motion carried.**

Public Comment: None

Communications:

Moody's Annual Comment on Sauk County.

Pre-audit meeting with auditors to address possible areas of concern at commencement of 2018 audit fieldwork.

Blomberg discussed audit and Governmental Accounting Standards Board (GASB) changes. She requested Committee feedback concerning any areas of risk or concern for the focus during the next audit.

Update on possible 2018 budget overrun for Emergency Management Department.

Jelinek reviewed the approximate 2018 budget overrun due to the flood. He noted there will be some reimbursement from Federal Emergency Management Agency (FEMA), but the timing is uncertain.

Discussion of outside agency request process and outside agency requirements for financial reporting.

The Committee discussed the history and process and possible receipt of financial information from agencies. Executive and Legislative Committee (E&L) has requested an outline of process and guidance on information required by agencies for 2019 and/or 2020. Discussed for 2020 budget there be more emphasis on prioritization and alignment with departmental priorities and needs.

Presentation of American Transmission Company (ATC) Environmental Impact Fee payments and year end reports.

Aldo Leopold Foundation and Riverland Conservancy payment request. Year-end reports were presented.

Presentation of County financial reports.

Beghin reviewed financials through October. She noted the possible use of contingency funds for the Emergency Management budget overrun. Sales tax is looking good.

Treasurer's Department Update.

Geoghegan reviewed departmental activities, investment reports and the year-to-date budget report. Kriegl commented on dark store property tax challenges.

**Motion by Wenzel, second by Lins to approve payment of Treasurer's Department invoices in the amount of \$177,886.49.**

**Motion carried.**

Accounting Department Update.

Beghin reviewed departmental activities, financial system migration and year-to-date budget report.

**Motion by Lins, second by Kriegl to approve payment of Accounting Department invoices in the amount of \$56,699.33.**

**Motion carried. Motion by Lins, second by Wenzel to approve County accounts payable invoices in the amount of \$4,416,088.93. Motion carried. Motion by Lins, second by Kriegl to approve Committee vouchers of \$10,885.54. Motion carried.**

Public Comment: None

Next regular meeting Monday, January 14, 2019, 8:00 AM.

**Motion by Lins, second by Kriegl to adjourn the meeting. Motion carried.**

Respectfully submitted,

Kristin White Eagle  
Finance Committee Secretary