



**FINANCE COMMITTEE**  
**Minutes – August 16, 2018**

**Call to Order.** Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, August 16, 2018, in Conference Room N-1, Courthouse East.

**Committee Members Present.** Supervisors Mawhinney, Beaver, Podzilni and Yeomans.

**Committee Members Excused:** Supervisor Fox.

**Staff Members Present.** Sherry Oja, Finance Director; Josh Smith, County Administrator; Randy Terronez and Nick Osborne, Assistants to the County Administrator; Lisa Tollefson, County Clerk; Michelle Roettger, County Treasurer; Stephanie Kleinheinz, Deputy County Treasurer; Brent Sutherland, Facilities Management Director; Dave Froeber, Facilities Superintendent, Rock Haven.

**Others Present:** Heather Acker and Andrea Jansen, Baker Tilly Virchow Krause, LLP.

**Approval of Agenda.** Ms. Oja said a transfer was handed out for Land Information. Supervisor Yeomans moved approval of the agenda as presented, second by Supervisor Beaver. ADOPTED.

**Citizen Participation, Communications and Announcements.** None.

**Review and Comments on the 2017 Certified Audit – Baker Tilly Virchow Krause, LLP.** Ms. Oja handed out the Financial Statements, Communications to Those Charged with Governance and Management, and Report to the Finance Committee.

Ms. Jansen said theirs is an unmodified opinion, which is at the highest assurance level they can provide.

Ms. Jansen and Ms. Acker went over the *Report to the Finance Committee* and explained the reports and their supporting Financial Statement schedules. Ms. Jansen said this is the first year without Developmental Disabilities Board. Ms. Jansen and Ms. Acker said the County continues to be in a healthy position, that the County is stable and in good shape, there are no concerns in the debt service funds, the analysis of the General Fund Balance Trends is very stable and healthy, the comparison of funds is more in line now with the policy changes made last year, the percentage of debt limit is under 10% which is very healthy, and Rock County has had a very healthy year overall.

Ms. Jansen and Ms. Acker went over the *Communication to Those Charged with Governance and Management*. Ms. Jansen said there are a number of areas in the Information Technology department, but with the upcoming IT Department audit these should hopefully be addressed. There are also some controls for bank wire transfers and outstanding checks in the Treasurer's office needing to be strengthened/addressed. Bank reconciliations for the Sheriff's office and Rock Haven need to have policies updated and maybe help from the Finance office.

Ms. Jansen said they are also recommending Rock Haven perform a lookback analysis of outstanding patient billings on a regular basis throughout the year. The highway general ledger and accounts receivable reconciliations and year-end entries need to be done on a more-timely basis.

Ms. Jansen said vendor fraud is a unique threat to governments due to the transparent nature of operations and suggested putting safety and control measures in place to help protect the County.

Ms. Jansen and Ms. Acker thanked the Committee and staff and said the County is in a healthy, stable position and the trending has been good.

**Approval of Minutes – August 2, 2018, August 6, 2018 and Joint with County Board Staff Committee from July 23, 2018.** Supervisor Podzilni moved approval of the minutes of July 23, 2018, August 2, 2018 and August 6, 2018 as presented, second by Supervisor Yeomans. ADOPTED.

**Transfers and Appropriations.**

**Land Information Office**

| <b><u>FROM</u></b>      |                      | <b><u>TO</u></b>        |                      |
|-------------------------|----------------------|-------------------------|----------------------|
| <b><u>Account #</u></b> | <b><u>Amount</u></b> | <b><u>Account #</u></b> | <b><u>Amount</u></b> |
| 10-1726-2017-62119      | \$22,755             | 10-1726-2017-67161      | \$22,755             |
| Other Contracted Svc    |                      | Cap Assets \$5,000/More |                      |
| 10-1726-2018-62119      | 5,745                | 10-1726-2018-67161      | 5,745                |
| Other Contracted Svc    |                      | Cap Assets \$5,000/More |                      |

Supervisor Yeomans moved approval of the above Transfers for Land Information contingent on Planning and Development Committee approval, second by Supervisor Beaver. ADOPTED.

**Review of Payments.** The Committee accepted the reports.

**Review of Payments over \$10,000.** The Committee accepted the report.

**Resolutions and Committee Approvals.**

**Acceptance of Wisconsin Department of Natural Resources County Fish and Game Project Grant Funds and Amending Parks Budget**

**“NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled this \_\_\_\_ day of \_\_\_\_\_ 2018 does hereby approve the acceptance of these funds.

**BE IT FURTHER RESOLVED** that the Parks Manager be hereby authorized and directed to sign the grant agreements and that these documents be submitted to the Wisconsin Department of Natural Resources.

**BE IT FURTHER RESOLVED** that the Parks Manager be authorized to file all necessary documents for administration and reimbursement of this program.

**BE IT FURTHER RESOLVED** that the Department of Public Works Parks Division 2018 Budget be amended as follows:

...”

Supervisor Podzilni moved approval of the above resolution, second by Supervisor Beaver. ADOPTED.

**Updates.**

**Review and Possible Action on Request to Donate Proceeds from Recycling of old AC Units** Mr. Froeber said for the County to reclaim these units it would cost the County about \$2,500 and the company will pay the County to take them. He requested the funds go to the activities account for the Rock Haven residents

Supervisor Yeomans moved approval of the request to sell the AC units and the funds go for the Rock Haven residents activities, second by Supervisor Podzilni. ADOPTED.

**Discussion and Possible Action on Opening Bid Prices of the Foreclosed Tax Lien Properties and Auction** The Committee went over the list and discussed a number of properties and felt meetings with both the City of Beloit and City of Janesville are needed to discuss the consequences of the County taking some of these properties. Also discussed the need to clean up some of the split properties before they go to auction.

Supervisor Yeomans moved holding properties #9-#13 from foreclosure until there can be a meeting with the City of Janesville, second by Supervisor Podzilni. ADOPTED.

Supervisor Yeomans moved to hold property #18 from foreclosure until there can be a meeting with City of Beloit, second by Supervisor Beaver. ADOPTED.

Supervisor Podzilni moved to set the prices on the properties, other than the ones they put on hold, as listed on the sheet handed out (attached), second by Supervisor Yeomans. ADOPTED.

Supervisor Yeomans asked about the fees being charged and asked if they need to be changed. Ms. Roettger said they may be set by State Statute and she would look into it.

**Adjournment.** Supervisor Podzilni moved adjournment at 8:58 A.M., second by Supervisor Beaver. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen  
Confidential Administrative Assistant

**NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.**

| Page # | Address  | Price        |
|--------|--|--------------|
| 1      | 405 S MAIN ST  | \$15,000.00  |
| 2      | 412 CHERRY ST  | \$20,000.00  |
| 3      | 822 ROCKPORT RD                                      | \$ 250.00    |
| 4      | 313 LINN ST  | \$ 2,500.00  |
| 5      | 615 W VAN BUREN ST                                   | \$ 2,500.00  |
| 6      | 121 N WASHINGTON ST                                  | \$ 500.00    |
| 7      | 1709 HAMILTON AVE                                    | \$ 20,000.00 |
| 8      | 806 N OSBORNE AVE                                    | \$ 25,000.00 |
| 9-13   | 3340 MINERAL POINT AVE (RICK SUBDIVISION 23 PARCELS) | No price set |
| 14     | NEAR 206 EDWARDS ST (Garage in Footville)            | \$ 2,500.00  |
| 15     | 1909 S OSBORNE AVE                                   | \$ 500.00    |
| 16     | 3726 MAYNARD DR                                      | \$ 500.00    |
| 17     | 4009 S AFTON RD                                      | \$ 1,000.00  |
| 18     | 2102 CHRISTILLA DR                                   | No price set |
| 19     | 1411 BITTEL ST                                       | \$ 1,000.00  |
| 20     | 1527 CLEVELAND ST                                    | \$ 9,000.00  |
| 21     | 1268 MADISON RD                                      | \$ 1,000.00  |
| 22     | 921 TOWNLINE AVE                                     | *Paid Off*   |
| 23     | 911 TOWNLINE AVE                                     | *Paid Off*   |
| 24     | 1113 HACKETT ST                                      | \$ 4,500.00  |
| 25     | 1009 LIBERTY AVE                                     | \$ 5,000.00  |
| 26     | 1048 OAK ST  | \$ 500.00    |
| 27     | 1212 VINE ST   | \$ 3,000.00  |
| 28     | 828 OAK ST   | \$ 15,000.00 |
| 29     | 617 MERRILL ST                                       | \$ 100.00    |
| 30     | 927 8 <sup>TH</sup> ST                               | *Paid Off*   |
| 31     | 927 10 <sup>TH</sup> ST                              | \$ 7,500.00  |
| 32     | 908 PORTLAND AVE *Lot only*                          | \$ 100.00    |
| 33     | 826 ST LAWRENCE AVE                                  | \$ 7,500.00  |
| 34     | 927 BROOKS ST  | \$ 2,500.00  |
| 35     | 402 BLUFF ST   | \$ 100.00    |
| 36     | 802 E GRAND AVE                                      | \$ 500.00    |
| 37     | 1342 ATHLETIC AVE                                    | \$ 2,500.00  |
| 38     | 712 WISCONSIN AVE                                    | \$ 10,000.00 |
| 39     | 1018 PRAIRIE AVE                                     | \$ 1,500.00  |
| 40     | 1115 DEWEY AVE                                       | \$ 1,500.00  |
| 41     | 1987 MILWAUKEE RD \$1000 for both + 2 fees           | \$ 500.00    |
| 42     | 1973 MILWAUKEE RD \$1000 for both + fees             | \$ 500.00    |
| 43     | 1412 HULL AVE  | \$ 1,000.00  |
| 44     | 1023 HARVEY ST                                       | \$ 500.00    |
| 45     | 1010 COPELAND AVE                                    | \$ 2,000.00  |
| 46     | 1014 WASHBURN ST                                     | \$ 2,000.00  |
| 47     | 1541 PORTER AVE                                      | \$ 1,500.00  |
| 48     | 1406 PRAIRIE AVE                                     | \$ 1,500.00  |
| 49     | 1716 LOMBARD AVE                                     | \$ 2,000.00  |
| 50     | 1659 SHERMAN   | \$ 2,000.00  |
| 51     | 1543 FARWELL ST                                      | \$ 2,000.00  |

|         |  |                   |
|---------|--|-------------------|
| 52      | 1734 FAYETTE AVE   | \$ 2,000.00       |
| 53      | 1729 PORTER AVE  | \$ 2,500.00       |
| 54      | 2036 NELSON AVE  | \$ 500.00         |
| 55 & 56 | 1964 MOUND AVE & Lot next to it (sold together + 2 fees)                       | \$ 500.00         |
| 57      | 2134 SHEAR CT  | \$ 1,000.00       |
| 58      | NEAR 432 COMMUNITY DR *Lot*  | \$ 100.00         |
| 59      | 831 W BAXTERWOOD LN  | \$ 100.00         |
| 60      | 710 CEDAR ST   | \$ 50.00          |
| 61      | 1133 CHERRY ST   | \$ 50.00          |
| 62      | 1024 PUTNAM AVE  | \$ 15,000.00      |
| 63      | 1116 OAKLAND AVE   | \$ 5,000.00       |
| 64      | 1206 MATHESON ST   | \$ 25,000.00      |
| 65      | 1616 MEADOWLARK DR   | <b>*Paid Off*</b> |
| 66      | 3733 LUCEY ST  | \$ 60,000.00      |
| 67      | 14 LORD ST   | \$ 2,000.00       |
| 68      | 423 NEWVILLE ST  | \$ 2,000.00       |
| 69      | 20 EDWARD AVE  | \$ 45,000.00      |
| 70      | 1406 E KOSHKONONG DR   | \$ 1,000.00       |
| 71      | 8203 COUNTY HIGHWAY N  | \$ 5,000.00       |
| 72-74   | 5360 S CARVERS ROCK RD * for all 3 parcels + 3 fees*                           | \$ 2,500.00       |
| 75      | JOHNSON AVE (Condo's in Clinton) *No price Village of Clinton is going to buy* |                   |
| 76      | 316 MILLS ST   | \$ 1,000.00       |