

**KEWAUNEE COUNTY
FINANCE & PUBLIC PROPERTY COMMITTEE - MEETING MINUTES**

Date: August 20, 2019 Time: 5:00 PM
Administration Center – Conference Room

Call to order: The meeting was called to order at 5:00 PM by Chairman Haske

Roll call: Members present: Virginia Haske, Lee Luft, Tom Romdenne, Daniel Olson, John Mastalir.
Others present: Scott Feldt, Paul Kunesh, Amber Drewieski, Haley Lepak, Robert Weidner, Gary Paape.

Approve the agenda: Motion by Luft, second by Olson to adopt the agenda. Motion carried.

Approve minutes: Motion by Luft, second by Romdenne to approve the 08/09/19 Finance Committee minutes. Motion carried.

Public Comment: None

Approval of Storm Water Detention Pond License Agreement: D&S Machine in Luxemburg requested the County allow them to use the storm water retention pond at the Fairground for their facility adjacent to Fairgrounds. A study was completed and confirmed the existing pond has the capacity to accommodate D&S. Motion by Luft, second by Romdenne to approve the Storm Water Retention Pond License Agreement as presented. Motion carried.

Presentation by CLA (formerly Schenck) of 2018 Audit report: Clifton Larson Allen (CLA), the County's external auditors, reviewed the County audit reports for the year ended 12/31/2018. The County again received a clean opinion. This year the county wide statements include an asset representing the County's portion of the Wisconsin Retirement System. A new liability is included in the County Wide statements for Other Post-Employment Benefits (OPEB) as a result of a new reporting requirement.

Two prior year findings along with a corrective action plan were presented. CLA prepares the County's Report of Federal & State Awards and therefore must disclose as a finding. The recent Uniform Grant Guidance requires specific written policy & procedures for all Federal grants and the County is progressing on the updating and completion of those documents.

The Management Communications report includes summarized fund information. The General Fund had a good year but the fund balance decreased due to the transfer to the solid waste fund. The Highway Roads & Bridges Fund continues to have a very healthy fund balance. The Human Services negative fund balance grew to \$1,308,854 at the end of 2018. Health & Dental Internal Service Funds each had good year. The Solid Waste Fund ended with a fund balance of \$100,000 after completion of operations, landfill closing, the transfer from the General Fund. The Report on internal control found no deficiencies.

Next finance committee meeting: September 9th, 8:00AM, September 17th 4:30PM

Such other matters as authorized by law:

Adjournment: Motion by Romdenne, second by Olson to adjourn the meeting. Motion carried. Meeting adjourned at 5:44 PM.

Submitted by: 
Paul Kunesh, Recording Secretary