

FINANCE
August 17th, 2022

- Call to order** The Finance Committee meeting was called to order by Chairman Gary Koch at 9:00 a.m. Committee members present were Gerry Krachey, Geri Kozelka, Wayne Jerrett, and Greg Russell. Also present were Tom Cornford, County Board Chairman; Kyle Kozelka, Hwy Commissioner; Melissa Tairi, Treatment Coordinator; Jay Bennett, Johnson Block; and Roberta Fisher, County Clerk.
- Verify posting** The meeting was verified as being properly posted.
- Approval of Minutes** Kozelka moved; Jerrett second to approve the minutes from the August 3rd Finance meeting. The motion carried with no negative votes cast.
- Approval of Bills** Krachey moved; Jerrett second to approve the regular monthly bills for payment. The motion carried with no negative votes cast.
- 2021 Audit Presentation** Jay Bennett, Johnson Block, presented the 2021 Financial Audit Report. Crawford County was issued an “unmodified” audit opinion on the financial statements, which is the highest audit opinion you can get. The Single Audit is still in progress. Following are the highlights of the audit report:
- Total governmental activities assets and deferred outflows of resources increased by \$5.3 million or 7.25%. The largest change was due to WRS pension increase of \$1.5 million and an increase in Cash of \$3.6 million.
 - The County’s total general fund balance at December 31st, 2021 was \$4,028,567.
 - The General Fund’s fund balance increased by \$448,613 and the Human Services’ fund balance increased by \$423,503.
 - Total Governmental fund expenditures increased by \$543,420 or 3.3%
 - Sales Tax Revenue increased \$259,363 or 16.2% for 2021.
 - General Obligation debt limitation was \$70,393,785 and debt subject to that limitation totaled \$3,315,000 leaving the GO Debt capacity at \$67,078,785.

Jay explained to the committee that the audit tracks all state payments made to the county via the Department of Revenue's state payment register. This is a way to confirm that all of the money that is coming in from the state is being deposited into the county revenue accounts.

There have been instances in the past where checks are being issued to the county from the state, but then they are not being deposited in a timely manner. In one instance, the check was lost.

Deanne Lutz, Treasurer, issued a written statement to the Finance Committee to inform that this is still happening currently. There were state payments from February that were not brought over for deposit until late July.

There was a discussion of the Cash Receipts Policy violations. The Finance Committee felt that this issue should be brought to the Personnel Committee for further review.

County Treasurer Report The Clerk distributed updated copies of the County Sales & Use Tax and County Wheel Tax totals.

County Clerk Report The Clerk informed the committee that the WRS rates for 2023 have increased from 6.5% to 6.8% for the county portion. ETF Insurance Board is meeting today to set 2023 Health Insurance premiums.

The Clerk also distributed copies of the General Obligation Debt Service Schedule.

Next Meeting September 21st, 2022, at 9:00 a.m.

Adjournment Russell moved, Jerrett second to adjourn the meeting. The motion carried with no negative votes cast, and the meeting adjourned at 10:00 a.m.

Roberta A. Fisher, County Clerk