

**SPECIAL FINANCE & INSURANCE COMMITTEE**  
**December 17, 2024**

The special meeting of the Finance & Insurance Committee was called to order by Chair Harley Reabe on Tuesday, December 17, 2024 at 3:00 PM, in the County Board Room and via remote access format at the Government Center, Green Lake, WI. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present:                    Brian Floeter  
                                Don Lenz  
                                Dennis Mulder  
                                Harley Reabe  
                                Charlie Wielgosh

Other County Employees Present: Liz Otto, County Clerk; Ken Stephani, Finance Director; Dave Abendroth, County Board Chair; Jason Jerome, HHS Director; Kayla Yonke, HHS Financial Manager; Jeff Mann, Corporation Counsel; Renee Thiem-Korth, Register of Deeds; Jess McLean, Treasurer; Sheriff Mark Podoll, Chief Deputy Matt Vandekolk

**PUBLIC COMMENT** - none

**DISCUSSION WITH JON TRAUTMAN, CLA**

Jon Trautman, Principal at CLA, reviewed the documentation provided for the completed 2023 audit. Key takeaways included a “clean” Auditor’s Report and a 30% fund balance which exceeds county requirements as set by resolution. Discussion held on the timing of the audit with Trautman pointing to several factors including turnover, new GASB requirements, and additional assistance provided to the county. Trautman assured the committee that the 2024 audit should be done by August of next year provided the Finance Department takes on the additional suggested tasks. The fee structure was also discussed.

**BUDGET ADJUSTMENTS**

- **IT/Fair** - \$843 taken out of contingency to purchase new software  
*Motion/second (Mulder/Lenz)* to approve the budget adjustment as presented. Motion carried with no negative vote.
- **Administrative** - \$250 taken out of Administrator Training budget and transferred to Circuit Court Law Books.  
*Motion/second (Floeter/Mulder)* to approve the budget adjustment as presented noting this is NOT coming out of contingency. Motion carried with no negative vote.
- **Maintenance** – \$5500 taken out of contingency to replace a water heater due to Maintenance exceeding their budget.  
*Motion/second (Lenz/Floeter)* to approve the budget adjustment as presented. Motion carried with no negative vote.

**CLOSED SESSION**

- Move into Closed Session per WI §19.85(1)e - Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a Closed Session.

*Motion/second (Lenz/Wielgosh)* to move into Closed Session at 3:54 PM. Roll call vote – Ayes - 5, Nays - 0, Absent – 0, Abstain - 0. Motion carried.

**RECONVENE INTO OPEN SESSION TO TAKE ACTION, IF APPROPRIATE, ON MATTERS DISCUSSED IN CLOSED SESSION**

*Motion/second (Mulder/Lenz)* to reconvene into Open Session at 4:01 PM. Roll call vote – Ayes - 5, Nays - 0, Absent – 0, Abstain - 0. Motion carried.

***Motion/second (Floeter/Lenz)*** to transfer \$11,236 from contingency to Special Accounting to cover an invoice for contracted services as discussed in Closed Session. Motion carried with no negative vote.

**ADJOURNMENT**

Chair Reabe adjourned the meeting at 4:02 PM.

Submitted by,

*Liz Otto*

Liz Otto  
County Clerk