



**COUNTY OF DUNN  
MENOMONIE, WISCONSIN  
NOTICE OF PUBLIC MEETING**

In accordance with the provisions of Section 19.84, Wisconsin Statutes, notice is hereby given that a public meeting of the **DUNN COUNTY BOARD OF SUPERVISORS** will be held on **Wednesday, September 18, 2024 at 7:00 p.m.** in **Room 54** of the **Dunn County Government Center**, 3001 US Highway 12 East in Menomonie, Wisconsin. The building entrance for public meetings is on the lower level of the Government Center and will be open 30 minutes ahead of the meeting start time.

A video recording of the meeting will be available for subsequent viewing on the Dunn County YouTube channel at the following link: <https://www.youtube.com/@dunncounty1854>.

Persons wishing to provide public comment may do so at the meeting or may submit written comments by sending an email beforehand to [publiccomment@co.dunn.wi.us](mailto:publiccomment@co.dunn.wi.us)

Items of business to be discussed or acted upon at this meeting are listed below:

**AGENDA - COUNTY BOARD**

1. Call to Order
2. Pledge of Allegiance
3. Call of the roll
4. Approval of the Minutes from July 31, 2024 and August 28, 2024 Meetings
5. Presentations of Petitions, Memorials, and Other Communications: Petition for December 2024 County Board Meeting
6. Public Comment
7. Appointments
8. Report of County Manager
  - A. 2023 Audit Report – KerberRose
  - B. Introduction of Adam Accola – Greater Dunn County Economic Development Director
  - C. Purchase Orders Over \$40,000
  - D. Update on 2025 Budget Development: Kris & Beata
  - E. Identify the County Services Scenario – Andrew Mercil
9. Reports of Departments: District Attorney & Treasurer
10. Consideration of Reports, Resolutions, and Ordinances to the County Board from the Executive Committee:
  - A. 2024 Budget Adjustment – ENS, Sheriff, IT, CJC, DHS
  - B. Resolution Appointing Corporation Counsel
  - C. Ordinance Amending 2.055 (Land Information Counsel) – First Reading
  - D. Resolution to Amend 2025 Capital Improvements Plan for Solar/Geothermal
11. Consideration of Reports, Resolutions and Ordinances coming to the County Board from the Standing Committees:

- A. Planning, Resources & Development: Rezone Friedenfels GA to R1
- 12. Announcements: Next Meeting October 16, 2024
- 13. Adjournment

Kelly McCullough, Chairperson

By: Kristin Korpela  
County Manager

Upon reasonable notice, the County will make efforts to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County Human Resources Manager at 715-232-2429 (Office), 715-232-1324 (FAX) or 715-231-6406 (TDD) or by writing to the Human Resources Manager, Human Resources Department, 3001 US Hwy 12 E, Suite 225, Menomonie, Wisconsin 54751.

**OFFICIAL PROCEEDINGS**  
**Dunn County Board of Supervisors**  
**July 31, 2024 SESSION**

The County Board of Supervisors of Dunn County met in person and via teleconference on Wednesday, July 31, 2024 at 7:00 p.m. The Board was called to order by Chair Kelly McCullough. The Board recited the Pledge of Allegiance to the Flag. The County Clerk called the roll. All supervisors were present in person or virtually.

**APPROVAL OF THE MINUTES**

Supervisor Morehouse moved to approve the minutes of the June 19, 2024 County Board meetings, seconded by Supervisor Stene. Motion carried by a voice vote.

**COMMUNICATIONS**

Retirement of LuAnn Dohm (Information Technology-25 years).

**PUBLIC COMMENT**

Supervisor Quinn moved to suspend the board rules to allow for public comment on the Accessory Dwelling Unit ordinance, second by Supervisor Stene. Motion carried by a voice vote. Members of the public spoke on the Accessory Dwelling Units (ADUs) ordinance, refugee resettlement petition, and election related topics.

**APPOINTMENTS**

**Above Chair Appointments need Board Confirmation**

**Above Chair Appointment are the Chairs**

Supervisor Stene moved to approve the appointments, seconded by Supervisor Calabrese. Motion carried by a voice vote.

**REPORT OF COUNTY MANAGER**

- A. West Central Wisconsin Regional Planning Annual Report
- B. Purchase Orders Over \$40,000. There was 1 for a total of \$45,322.37.
- C. Results of 2025 Budget Consideration Discussions
- D. Elk Creek Solar Update
- E. Where to Find Budget Documents – Beata Haug

**REPORTS OF DEPARTMENTS**

The Environmental Services and Health Departments presented their annual reports. Questions were asked from the floor and responded to by each department head.

**REPORT NO. 36**

Supervisor Morehouse moved to approve report No. 36, 2024 Budget Adjustments, seconded by Supervisor Bauer. Chair McCullough asked if there were any questions. There were none. Motion carried by a roll call vote.

**REPORT NO. 36  
2024 BUDGET ADJUSTMENTS**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Dunn, Wisconsin that, effective with the publication of the notices required by law, the budget of the County of Dunn for the year beginning January 1, 2024 is amended by the following amounts to the line item account numbers shown:

<i>Human Services</i>			<i>Expense</i>	<i>Revenue</i>
<b>Behavioral Health</b>				
3120020010	539075	Misc Donations-Expense	\$50,000	
3120020010	485000	Misc-Donations & Contributions		\$50,000
<b>Birth to Three</b>				
3120070900	534330	Operating Supplies	\$500	
3120070900	437000	Local-Grants		\$500
<b>ADRC</b>				
3120050900	511000	Salaries & Wages	\$521	
3120050900	435000	State Grants G312000042.2324		\$521
3120050900	525025	Respite	\$2,990	
3120050900	435000	State Grants G312000116.2224		\$2,990
<b>Family &amp; Children</b>				
3120030900	526040	Kinship	\$47,250	
3120030900	435000	State Grants G312000011.2424		\$47,250
3120030900	511005	Attendance Hours	\$4,725	
3120030900	435000	State Grants G312000012.2424		\$4,725
3120030900	525025	Respite	\$22,043	
3120030900	435000	State Grants G312000126.2424		\$22,043
3120030900	534330	Operating Supplies	\$5,378	
3120030900	435000	State Grants G312000094.2424		\$5,378
<b><i>Veteran Services Office</i></b>			<b><i>Expense</i></b>	<b><i>Revenue</i></b>
1520010020	539075	Donations-Expense	\$2,850.60	
1520010020	485010	MISC-Donations-Cash		\$2,850.60
1520010900	511000	Salaries & Wages	\$2,750.00	
1520010900	435000	State Grants G152000003.2424		\$2,750.00
<b><i>Health Insurance</i></b>			<b><i>Expense</i></b>	<b><i>Revenue</i></b>
1910010010 – 551090 – Wellness Initiatives			\$1,000	
1910010010				\$1,000



**BE IT FURTHER RESOLVED** that the County Board authorizes the Department of Administration to enter and maintain the information contained herein in a manner based upon generally accepted accounting standards and that, effective with the publication of the proceedings of this meeting, the following changes are hereby adopted.

Dated the 31st day of July 2024, at Menomonie, Wisconsin.

Adopted on: July 31, 2024

OFFERED BY THE EXECUTIVE COMMITTEE:  
Kelly McCullough, Chair

ATTEST:

Andrew Mercil, County Clerk

Approved as to Form and Execution:  
Nicholas P. Lange, Corporation Counsel

**Budget Impact:** Adoption of the Dept of Human Services portion of this resolution increases the 2024 adopted budget by a net amount of \$83,907. Adoption of the Veteran Services portion of this budget adjustment increases the 2024 adopted budget by a net amount of \$5600.60. Adoption of the HR portion of this budget adjustment increases the 2024 adopted budget by a net amount of \$1000. Adoption of this resolution has no impact upon the current year tax levy.

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**Background Information:**

The Executive Committee has considered the justifications for the proposed 2024 budget adjustments and recommends that the Board adopt the adjustments as being in the best interest of the County.

The following information was provided by departments requesting action in support of this resolution.

**Human Services**

The Human Services Department received positive adjustments to grants since the 2024 budget was passed. With these adjustments, Human Services may have more resources available to allocate towards supporting and serving the community.

**Dept of Administration**

Each year, the County plans and hosts an employee appreciation picnic which serves as a social gathering for employees and their family members to come together and celebrate the hard work that is accomplished by the esteemed employees of Dunn County. The 2024 event will be supported by donated funds that were provided by a previous health benefits vendor and exist within the wellness initiatives account. In addition to the existing donated funds, our current Benefits Consultant, The Insurance Center, has agreed to donate \$1,000 towards this event as it in the interest of employee engagement and wellness. This donation is requested to be placed into the employee wellness initiatives fund to allow use in funding the employee picnic event which will take place on August 1, 2024.

**Veteran Services**

The department is requesting a budget adjustment to the 2024 WDVA CVSO Grant from \$11,000 to \$13,750 due to an increase in allowed grant amount that was approved at the state

level after the 2024 adopted budget. The department is requesting a budget adjustment to the 2024 Veterans Relief Fund due to a reimbursement of expenses from donations to the VFW 1039 for the April Veteran Outreach Event. The adjustment from \$20,506 to \$23,356.60 due to a reimbursement of \$2,850.60 for expenses incurred for the Veteran Outreach Event.

### **REPORT & ORDINANCE NO. 35**

Supervisor Quinn moved to approve ordinance No. 35, Chapter 13 of the Dunn County Code of Ordinances to Include Provisions Allowing for the Construction of Accessory Dwelling Units in Certain Zoning Districts, seconded by Supervisor Morehouse. Chair McCullough asked if there were any questions. Questions were asked from the floor and responded to by County Administration. Motion carried by a roll call vote.

### **ORDINANCE NO. 35**

#### **AMENDING CHAPTER 13 OF THE DUNN COUNTY CODE OF ORDINANCES TO INCLUDE PROVISIONS ALLOWING FOR THE CONSTRUCTION OF ACCESSORY DWELLING UNITS IN CERTAIN ZONING DISTRICTS**

The Board of Supervisors of the County of Dunn does hereby ordain as follows:

**Section 1.** The following amendments to the Dunn County Comprehensive Zoning Ordinance, Chapter 13 of the Dunn County Code of Ordinances are hereby adopted:

**Section 13.2.3.02(a) is amended to read as follows:**

- (a) ~~Single family housing~~ Single-family dwelling.

**Section 13.2.3.05 is amended to read as follows:**

**13.2.3.05 Permitted Accessory Structures:** Those structures necessary to house the accessory uses. Permits must be issued for a permitted principal structure (13.2.3.03) before permits will be issued for accessory structures. Accessory structures shall not be designed or used in part or whole for human habitation or any unauthorized accessory use- unless properly permitted.

**Section 13.2.4.02(c) is created to read as follows:**

- (c) Attached Accessory Dwelling Unit pursuant to Section 13.3.17

**Section 13.2.4.04 is amended to read as follows:**

**13.2.4.04 Permitted Accessory Uses:** ~~Those permitted accessory uses found in the Residential (R-1) district~~

- (a) Home occupations and professional offices as per Section 13.3.3  
(b) Private recreational uses including but not limited to swimming, tennis, horticulture and playground activities.  
(c) Bed and breakfast establishments pursuant to Chapter 254.61 Wis. Stats  
(d) Crop farming on un-improved lots.  
(e) Detached Accessory Dwelling Unit pursuant to Section 13.3.17

**Section 13.2.4.05 is amended to read as follows:**

**13.2.4.05 Permitted Accessory Structures:** Those structures necessary to house the accessory uses. Permits must be issued for a permitted principal structure (13.2.4.03) before permits will be issued for accessory structures. Accessory structures shall not be designed or used in part or whole for human habitation or any unauthorized accessory use- unless properly permitted.

**Section 13.2.5.05 is amended to read as follows:**

**13.2.5.05 Permitted Accessory Structures:** Those structures necessary to house the permitted accessory uses. Permits must be issued for a permitted principal structure before permits will be issued for an accessory structure. Accessory structures shall not be designed or used in part or whole for human habitation or any unauthorized accessory use-unless properly permitted.

**13.2.8.02(h) is amended to read as follows:**

(h) ~~Single family housing~~ Single-family dwelling (02/18/2015)

**13.2.8.02(k) is created to read as follows:**

(k) Attached Accessory Dwelling Unit (AADU) pursuant to Section 13.3.17

**13.2.8.04(e) is created to read as follows:**

(e) Detached Accessory Dwelling Unit (ADU) pursuant to Section 13.3.17

**13.2.8.05 is amended to read as follows:**

**13.2.8.05 Permitted Accessory Structures:** Those structures necessary to house the accessory uses. Permits must be issued for a permitted principal structure (13.2.8.03) before permits will be issued for accessory structures. Accessory structures shall not be designed or used in part or whole for human habitation or any unauthorized accessory use unless properly permitted.

**13.3.17 is created to read as follows:**

**13.3.17 Supplementary Use Regulations: Accessory Dwelling Units**

**13.3.17.01 Purpose and Intent.** To allow more efficient use of existing housing stock and infrastructure; providing a broader range of housing opportunities that responds to changing family needs; and offering a means for residents to remain in their homes and neighborhoods and obtain security, services, and companionship.

**13.3.17.02 Applicability.** No more than one ADU is permitted per lot or parcel.

**13.3.17.03 Definitions.** As used in this section, the following terms have the meanings as defined in 13.7.0 and repeated here for reference:

**(a) Accessory Dwelling Unit (ADU):** An additional single-family dwelling unit that is subordinate in size to a single-family dwelling, and located on the same parcel as a single-family dwelling. It provides independent living facilities for one or more

persons. For the purposes of this ordinance, the terms “Accessory Dwelling Unit” or “ADU” encompass all subtypes. The subtypes are as follows:

**1. Attached (AADU):** Physically connected to the principal single-family dwelling, sharing at least one common wall and being structurally interdependent.

**2. Detached (DADU):** A standalone residential unit located on the same parcel or lot but separate from the principal single-family dwelling, serving as an accessory structure to the primary dwelling.

**(b) Addition:** New construction performed on a dwelling which increases the outside dimensions of the dwelling.

**(c) Detached Building:** Any building which is not physically connected to the dwelling.

**(d) Primary Dwelling:** The principal single-family dwelling on a lot or parcel, serving as the primary and dominant residence. The primary dwelling is larger in size compared to any accessory dwelling units (ADUs) on the same lot or parcel. It is the main residential structure where the property owner or primary resident resides.

**(e) Secondary Dwelling:** A residential structure on a property that is subordinate in size to the primary dwelling. A secondary dwelling may include accessory dwelling units (ADUs) or other additional residential structures permitted by local zoning regulations. The secondary dwelling is characterized by its supportive role to the primary dwelling and may house additional occupants while conforming to the zoning standards applicable to such structures.

**13.3.17.04 Permits.** Zoning permits are required for Accessory Dwelling Units subject to the provisions of the Ch. 13 Comprehensive Zoning Ordinance and approval by the Zoning Administrator.

**(a) Approval Process.** No more than one ADU is permitted per lot or parcel, provided the Zoning Administrator first approves the proposed ADU as complying with the standards of Section 13.3.17.

**(b) Application Fees.** Fees required for ADUs shall be equivalent to those required to construct a single-family dwelling unit in the zoning district in which they are located.

**13.3.17.05 Standards.** The following standards must be met in order to establish an accessory dwelling unit:

**(a) Development.** ADUs must adhere to the development standards applicable to principal structures in the respective zoning district. This includes setbacks, setback reduction, lot coverage, and height regulations.

**(b) Construction Timing and Design.** ADUs may be constructed concurrently with, before, or after a principal single-family dwelling. The design and placement of the ADU should not hinder the construction of the primary single-family dwelling in accordance with established regulations.

**(c) Prohibition on Two-Family or Multi-Family Dwellings.** ADUs may not be constructed on the same lot or parcel as a two-family dwelling or multi-family dwelling.

**(d) Square Footage Measurements.** For the purpose of determining the total square footage of the primary and secondary dwelling shall be made along the exterior walls of the structures, encompassing all habitable areas within the exterior perimeter of each dwelling unit, including any attached enclosed spaces such as porches or sunrooms. Measurements shall be taken from the exterior surface of the outermost walls, excluding any projections beyond the exterior wall surface such as eaves or bay windows.

**(e) Size Limitations.** ADUs must be of a size subordinate to the primary single-family dwelling in all cases. In no case shall the ADU be greater than twelve-hundred (1200) square feet.

**(f) Distance Requirement.** The distance between the primary single-family dwelling and the ADU must not exceed 300 linear feet.

**(g) Wastewater Disposal.** Domestic wastewater disposal must comply with sewage system requirements, unless exempted by the State or Dunn County's Sanitation Ordinance. The zoning administrator may require the applicant to demonstrate the adequacy of the system for the proposed structure and anticipated number of bedrooms.

**(h) Lot Area.** For lots with an area less than 1 acre, the applicant may be required to demonstrate to the satisfaction of the Environmental Services Department that the lot has sufficient area for accommodating the proposed ADU while maintaining compliance with setback regulations and facilitating the installation or modification of the entire onsite wastewater treatment system, including provisions for potential replacement. The Environmental Services Department reserves the authority to request a comprehensive report inclusive of soil borings and percolation tests as stipulated by Wisconsin Administrative Code, as part of the application review process.

**(i) Building Code Compliance.** ADUs must comply with all relevant building codes and safety regulations applicable to habitable structures.

**(j) Sale Restrictions.** The separate sale of the ADU shall not occur unless that portion of the subject property is legally subdivided in accordance with Dunn County's Chapter 16 Land Division, Condominium, and Surveying Regulations.

**(k) Deed Restriction.** Prior to zoning permit issuance, the property owner must record a deed restriction that:

1. Prohibits the separate sale of the ADU unless the subject property is legally subdivided according to Dunn County's Chapter 16 Land Division, Condominium, and Surveying Regulations.
2. Prohibits the conversion of the property to a condominium.

**(l) Compatibility With Other Ordinance Sections.** Where identified as a Permitted Principal Use, Accessory Dwelling Units may be constructed on parcels in addition to other Principal Uses and Structures without violating 13.2.2(b).

**13.7.0 (“Definitions”) is amended to include the following terms and their definitions. These will be incorporated into the ordinance consistent with the now-existing alphabetical order:**

**Accessory Dwelling Unit (ADU):** An additional single-family dwelling unit that is subordinate in size to a single-family dwelling, and located on the same parcel as a single-family dwelling. It provides independent living facilities for one or more persons. For the purposes of this ordinance, the terms “Accessory Dwelling Unit” or “ADU” encompass all subtypes. The subtypes are as follows:

- (a) **Attached (AADU):** Physically connected to the principal single-family dwelling, sharing at least one common wall and being structurally interdependent.
- (b) **Detached (DADU):** A standalone residential unit located on the same parcel or lot but separate from the principal single-family dwelling, serving as an accessory structure to the primary dwelling.

**Addition:** New construction performed on a dwelling which increases the outside dimensions of the dwelling.

**Detached Building:** Any building which is not physically connected to the dwelling.

**Primary Dwelling:** The principal single-family dwelling on a lot or parcel, serving as the primary and dominant residence. The primary dwelling is larger in size compared to any accessory dwelling units (ADUs) on the same lot or parcel. It is the main residential structure where the property owner or primary resident resides.

**Secondary Dwelling:** A residential structure on a property that is subordinate in size to the primary dwelling. A secondary dwelling may include accessory dwelling units (ADUs) or other additional residential structures permitted by local zoning regulations. The secondary dwelling is characterized by its supportive role to the primary dwelling and may house additional occupants while conforming to the zoning standards applicable to such structures.

**Section 2.** This Ordinance shall become effective upon adoption and publication as required by law. (This section shall not be codified.)

Dated this 19th day of June 2024, at Menomonie, Wisconsin.

Adopted on: July 31, 2024  
Published on: August 7, 2024

OFFERED BY THE PLANNING RESOURCES  
AND DEVELOPMENT COMMITTEE:  
Tom Quinn, Chair

ATTEST:  
Andrew Mercil, County Clerk  
Approved as to Form and Execution:  
Nicholas P. Lange, Corporation Counsel

COUNTERSIGNED:  
Kelly McCullough, Chair  
Dunn County Board of Supervisors

## **ANNOUNCEMENTS**

Announcements were made from the floor. The Chair declared the meeting adjourned at 9:35p.m.

Respectfully submitted,  
ANDREW MERCIL,  
DUNN COUNTY CLERK

# **OFFICIAL PROCEEDINGS**

**Dunn County Board of Supervisors**

**August 28, 2024 SESSION**

The County Board of Supervisors of Dunn County met in special session in person and on Wednesday, August 28, 2024 at 5:30 p.m. Chair McCullough called the Board to order. The Board recited the Pledge of Allegiance to the Flag. The clerk and called the roll. Supervisors Berndt and Gilbert were excused. All remaining supervisors were present in person.

## **REPORT NO. 37**

County Administration presented the 2025 Proposed County Budget Information. General introductions were done by County Manager Kris Korpela. Chief Financial Officer Beata Haug provided an overview of the budget process. County Clerk Andrew Mercil presented a scenario on identifying County Services. Assistant County Manager Dan Dunbar presented on how property taxes/tax bills work as well as Capital Improvement Projects and Alternative Energies planning. CFO Beata Haug reviewed borrowing strategies. Highway Commissioner Dustin Binder presented on highway funding and planning. Human Resource Director Jena Nutter presented on workforce demographics. The County Manager, County Clerk, Assistant County Manager, HR Director, and CFO lead an exercise looking at options for funding to provide a direction for budget preparation.

## **ANNOUNCEMENTS**

Announcements were made from the floor. Chair McCullough declared the meeting adjourned at 9:15p.m.

Respectfully submitted,  
ANDREW MERCIL  
DUNN COUNTY CLERK



**DUNN COUNTY, WISCONSIN**

**Annual Financial Report**

*December 31, 2023*

 KerberRose

[www.kerberrose.com](http://www.kerberrose.com)

# DUNN COUNTY

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December 31, 2023

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## Independent Auditors' Report

To the County Board  
Dunn County  
Menomonie, Wisconsin

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dunn County, Wisconsin and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dunn County, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the County Board  
Dunn County, Wisconsin

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dunn County, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dunn County, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America requires that the schedule of revenues, expenditures, and change in fund balance – budget and actual – general fund, schedule of revenues, expenditures, and change in fund balance – budget and actual –human services fund, schedules of employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System, schedules of employer's proportionate share of the net OPEB liability and employer contributions – other post-employment benefits other than pensions – cost-sharing plan on pages 50 – 55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

To the County Board  
Dunn County, Wisconsin

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dunn County, Wisconsin's basic financial statements. The accompanying combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2024 on our consideration of Dunn County, Wisconsin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Dunn County, Wisconsin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dunn County, Wisconsin's internal control over financial reporting and compliance.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
Oshkosh, Wisconsin  
August 6, 2024

## **BASIC FINANCIAL STATEMENTS**

**DUNN COUNTY, WISCONSIN**

Statement of Net Position  
As of December 31, 2023

	<b>Governmental Activities</b>	<b>Business - Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Pooled Cash and Investments	\$ 23,864,055	\$ 793,465	\$ 24,657,520
Accounts Receivable, Net	3,947,758	2,048,758	5,996,516
Interest Receivable	19,193	-	19,193
Property Taxes Levied for Subsequent Year	20,531,822	4,005,762	24,537,584
Delinquent Property Taxes	598,772	-	598,772
Loans Receivable	700,833	-	700,833
Internal Balances	2,472,198	(2,472,198)	-
Due from Other Governments	3,258,264	487,755	3,746,019
Prepaid Items	-	49,531	49,531
Inventories	7,600	1,947,294	1,954,894
<b>Total Current Assets</b>	<b>55,400,495</b>	<b>6,860,367</b>	<b>62,260,862</b>
<b>Noncurrent Assets</b>			
Restricted Cash and Investments	-	17,657	17,657
Capital Assets - Nondepreciable	4,940,350	418,119	5,358,469
Capital Assets - Depreciable, Net	90,975,819	22,666,998	113,642,817
<b>Total Noncurrent Assets</b>	<b>95,916,169</b>	<b>23,102,774</b>	<b>119,018,943</b>
<b>TOTAL ASSETS</b>	<b>151,316,664</b>	<b>29,963,141</b>	<b>181,279,805</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources Related to Pension	21,243,291	7,603,936	28,847,227
Deferred Outflows of Resources Related to Other Post-Employment Benefits	415,268	247,010	662,278
<b>Total Deferred Outflows of Resources</b>	<b>21,658,559</b>	<b>7,850,946</b>	<b>29,509,505</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts and Claims Payable	2,439,342	709,726	3,149,068
Accrued and Other Current Liabilities	1,257,846	525,042	1,782,888
Accrued Interest Payable	128,344	10,954	139,298
Deposits from Others	81,742	-	81,742
Patient Trust Fund Payable	-	17,657	17,657
Unearned Revenue	3,160,494	400,080	3,560,574
Current Portion of Compensated Absences	1,335,939	371,570	1,707,509
Current Portion of Long-Term Obligations	4,266,500	213,500	4,480,000
<b>Total Current Liabilities</b>	<b>12,670,207</b>	<b>2,248,529</b>	<b>14,918,736</b>
<b>Noncurrent Liabilities</b>			
Noncurrent Portion of Compensated Absences	1,436,837	1,102,694	2,539,531
Net Pension Liability - Wisconsin Retirement System	5,662,250	2,026,776	7,689,026
Noncurrent Portion of Long-Term Obligations	22,518,776	1,729,125	24,247,901
Other Post-Employment Benefits Liability	970,003	576,978	1,546,981
<b>Total NonCurrent Liabilities</b>	<b>30,587,866</b>	<b>5,435,573</b>	<b>36,023,439</b>
<b>TOTAL LIABILITIES</b>	<b>43,258,073</b>	<b>7,684,102</b>	<b>50,942,175</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes Levied for Subsequent Period	20,519,202	4,005,762	24,524,964
Deferred Inflows of Resources Related to Pension	11,859,946	4,245,212	16,105,158
Deferred Inflows of Resources Related to Other Post-Employment Benefits	822,031	488,961	1,310,992
<b>Total Deferred Inflows of Resources</b>	<b>33,201,179</b>	<b>8,739,935</b>	<b>41,941,114</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	69,130,893	21,142,492	90,273,385
Restricted for:			
Pension	3,721,095	1,331,948	5,053,043
Debt Service	583,078	-	583,078
Capital Projects	331,980	-	331,980
Revolving Loan Programs	869,470	-	869,470
Unrestricted (Deficit)	21,879,455	(1,084,390)	20,795,065
<b>TOTAL NET POSITION</b>	<b>\$ 96,515,971</b>	<b>\$ 21,390,050</b>	<b>\$ 117,906,021</b>



**DUNN COUNTY, WISCONSIN**  
Statement of Activities  
For the Year Ended December 31, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General Government	\$ 10,129,188	\$ 1,586,761	\$ 1,205,520	\$ -
Public Safety	10,957,222	520,819	146,385	-
Public Works	4,239,913	-	-	942,239
Health and Human Services	18,200,125	3,738,266	9,965,404	-
Culture and Recreation	1,296,869	-	-	-
Conservation and Development	2,285,632	168,823	655,355	-
Interest and Fiscal Charges	430,690	-	-	-
<b>Total Governmental Activities</b>	<u>47,539,639</u>	<u>6,014,669</u>	<u>11,972,664</u>	<u>942,239</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Health Care Center	16,645,597	14,756,695	434,713	-
Highway Department	11,441,936	5,568,454	3,251,878	-
Transit Commission	643,471	135,256	335,181	-
<b>Total Business-Type Activities</b>	<u>28,731,004</u>	<u>20,460,405</u>	<u>4,021,772</u>	<u>-</u>
<b>TOTAL DUNN COUNTY</b>	<u>\$ 76,270,643</u>	<u>\$ 26,475,074</u>	<u>\$ 15,994,436</u>	<u>\$ 942,239</u>

**GENERAL REVENUES:**

Taxes:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

Other Taxes

State and Federal Aids not Restricted to

Specific Functions

Interest and Investment Earnings

Gain on Asset Sales

Miscellaneous

**Total General Revenues**

**TRANSFERS**

**CHANGE IN NET POSITION**

**NET POSITION - BEGINNING OF YEAR - AS RESTATED**

**NET POSITION - END OF YEAR**

**Net (Expense) Revenue  
and Changes in Net Position**

Governmental Activities	Business-Type Activities	Total
\$ (7,336,907)	\$ -	\$ (7,336,907)
(10,290,018)	-	(10,290,018)
(3,297,674)	-	(3,297,674)
(4,496,455)	-	(4,496,455)
(1,296,869)	-	(1,296,869)
(1,461,454)	-	(1,461,454)
(430,690)	-	(430,690)
<u>(28,610,067)</u>	<u>-</u>	<u>(28,610,067)</u>
-	(1,454,189)	(1,454,189)
-	(2,621,604)	(2,621,604)
-	(173,034)	(173,034)
<u>-</u>	<u>(4,248,827)</u>	<u>(4,248,827)</u>
<u>(28,610,067)</u>	<u>(4,248,827)</u>	<u>(32,858,894)</u>
15,396,853	4,492,221	19,889,074
5,165,476	-	5,165,476
5,575,178	-	5,575,178
2,697,607	-	2,697,607
1,109,603	-	1,109,603
-	859,058	859,058
347,454	10,602	358,056
<u>30,292,171</u>	<u>5,361,881</u>	<u>35,654,052</u>
<u>2,960,930</u>	<u>(2,960,930)</u>	<u>-</u>
4,643,034	(1,847,876)	2,795,158
<u>91,872,937</u>	<u>23,237,926</u>	<u>115,110,863</u>
<u>\$ 96,515,971</u>	<u>\$ 21,390,050</u>	<u>\$ 117,906,021</u>

**DUNN COUNTY, WISCONSIN**

Balance Sheet  
Governmental Funds  
As of December 31, 2023

	<b>General Fund</b>	<b>Human Services Fund</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Pooled Cash and Investments	\$ 15,019,775	\$ -	\$ 711,422	\$ 1,229,192	\$ 16,960,389
Delinquent Property Taxes	624,769	-	-	-	624,769
Accounts Receivable	2,226,992	1,715,897	-	1,349	3,944,238
Property Taxes Levied for Subsequent Year	11,587,251	3,839,761	5,078,813	-	20,505,825
Interest Receivable	19,193	-	-	-	19,193
Loans Receivable	-	-	-	700,833	700,833
Due from Other Funds	4,444,649	-	-	-	4,444,649
Due from Other Governments	1,557,556	1,700,708	-	-	3,258,264
Inventory	7,600	-	-	-	7,600
Advance from Other Funds	2,879,035	-	-	-	2,879,035
<b>TOTAL ASSETS</b>	<b>\$ 38,366,820</b>	<b>\$ 7,256,366</b>	<b>\$ 5,790,235</b>	<b>\$ 1,931,374</b>	<b>\$ 53,344,795</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 384,213	\$ 628,058	\$ -	\$ 70,913	\$ 1,083,184
Accrued and Other Current Liabilities	867,111	371,539	-	-	1,238,650
Due to Other Funds	-	2,417,008	-	59,323	2,476,331
Deposits from Others	81,725	-	-	-	81,725
Unearned Revenues	3,160,494	-	-	-	3,160,494
<b>Total Liabilities</b>	<b>4,493,543</b>	<b>3,416,605</b>	<b>-</b>	<b>130,236</b>	<b>8,040,384</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes Levied for Subsequent Period	11,600,628	3,839,761	5,078,813	-	20,519,202
Unavailable Delinquent Taxes	240,645	-	-	-	240,645
<b>Total Deferred Inflows of Resources</b>	<b>11,841,273</b>	<b>3,839,761</b>	<b>5,078,813</b>	<b>-</b>	<b>20,759,847</b>
<b>FUND BALANCES</b>					
Nonspendable	3,270,759	-	-	-	3,270,759
Restricted	-	-	711,422	1,201,450	1,912,872
Committed	754,959	-	-	659,252	1,414,211
Assigned	1,262,403	-	-	-	1,262,403
Unassigned (Deficit)	16,743,883	-	-	(59,564)	16,684,319
<b>Total Fund Balances</b>	<b>22,032,004</b>	<b>-</b>	<b>711,422</b>	<b>1,801,138</b>	<b>24,544,564</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 38,366,820</b>	<b>\$ 7,256,366</b>	<b>\$ 5,790,235</b>	<b>\$ 1,931,374</b>	<b>\$ 53,344,795</b>

See Accompanying Notes

**DUNN COUNTY, WISCONSIN**  
 Reconciliation of the Balance Sheet  
 Governmental Funds to the Statement of Net Position  
 As of December 31, 2023

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**Total Fund Balances - Governmental Funds** \$ 24,544,564

**Amounts reported for governmental activities in the statement of net position are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position include the following:

Capital Assets, Governmental	\$ 175,257,643	
Accumulated Depreciation, Governmental	<u>(79,341,474)</u>	95,916,169

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds, due to availability

Delinquent Property Taxes Receivable	240,645
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Some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds and Notes Payable	(26,302,720)	
Unamortized Bond Premium	(482,556)	
Compensated Absences	(2,772,777)	
Accrued Interest	<u>(128,344)</u>	(29,686,397)

The County's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements.

Net Pension Liability	(5,662,250)	
Deferred Outflows of Resources Related to Pension	21,243,291	
Deferred Inflows of Resources Related to Pension	<u>(11,859,946)</u>	3,721,095

The County's proportionate share of the Wisconsin Other Post-Employment Benefits is not an available financial resource; therefore, it is not reported in the fund financial statements.

Other Post-Employment Benefits Liability	(970,003)	
Deferred Outflows of Resources Related to Other Post-Employment Benefits	415,268	
Deferred Inflows of Resources Related to Other Post-Employment Benefits	<u>(822,031)</u>	(1,376,766)

Internal service funds are used by management to allocate the costs of various internal activities to all funds and departments of the County. These activities include employee insurance and wellness benefits. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position as follows. The remaining net position of the internal service funds are allocated to business-type activities, due to the highway department's participation in various services allocated to the internal service funds.

3,156,661

**Total Net Position - Governmental Activities** \$ 96,515,971

**DUNN COUNTY, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2023

	<u>General Fund</u>	<u>Human Services Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Taxes	\$ 17,132,270	\$ 3,839,761	\$ 5,165,476	\$ -	\$ 26,137,507
Intergovernmental	7,023,631	8,724,821	-	-	15,748,452
Licenses and Permits	180,581	-	-	-	180,581
Fines and Forfeitures	283,560	-	-	54,565	338,125
Public Charges for Services	1,352,109	3,693,964	-	-	5,046,073
Intergovernmental Charges for Services	313,978	-	-	-	313,978
Miscellaneous	1,309,366	78,392	-	553	1,388,311
<b>Total Revenues</b>	<u>27,595,495</u>	<u>16,336,938</u>	<u>5,165,476</u>	<u>55,118</u>	<u>49,153,027</u>
<b>EXPENDITURES</b>					
Current:					
General Government	8,145,007	-	-	59,564	8,204,571
Public Safety	10,421,469	-	-	-	10,421,469
Public Works	1,517,923	-	-	55	1,517,978
Health and Human Services	2,196,210	15,663,883	-	-	17,860,093
Culture and Recreation	1,296,863	-	-	-	1,296,863
Conservation and Development	2,244,179	-	-	-	2,244,179
Debt Service:					
Principal Retirement	-	-	4,220,500	-	4,220,500
Interest and Fiscal Charges	-	-	594,186	-	594,186
Capital Outlay	67,158	-	-	8,409	75,567
<b>Total Expenditures</b>	<u>25,888,809</u>	<u>15,663,883</u>	<u>4,814,686</u>	<u>68,028</u>	<u>46,435,406</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,706,686</u>	<u>673,055</u>	<u>350,790</u>	<u>(12,910)</u>	<u>2,717,621</u>
<b>OTHER FINANCING SOURCE (USE)</b>					
Transfers In	1,054,103	-	-	-	1,054,103
Transfers Out	-	(673,055)	-	-	(673,055)
<b>Total Other Financing Source (Use)</b>	<u>1,054,103</u>	<u>(673,055)</u>	<u>-</u>	<u>-</u>	<u>381,048</u>
<b>NET CHANGE IN FUND BALANCES</b>	2,760,789	-	350,790	(12,910)	3,098,669
<b>FUND BALANCES - BEGINNING</b>	19,271,215	-	360,632	1,814,048	21,445,895
<b>FUND BALANCES - ENDING</b>	<u>\$ 22,032,004</u>	<u>\$ -</u>	<u>\$ 711,422</u>	<u>\$ 1,801,138</u>	<u>\$ 24,544,564</u>

**DUNN COUNTY, WISCONSIN**  
 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2023

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	\$	3,098,669
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay Reports in Governmental Funds	\$	3,614,518
Depreciation Expense Reported in Governmental Activities		(4,639,207)
Net Book Value of Disposals		<u>(237,126)</u>
Amount by which capital outlays are less than depreciation and disposals in the current period.		(1,261,815)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast such revenues are reported in the statement of activities when earned:		
Interest on Delinquent Taxes		2,575
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of new position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal Repaid		4,220,500
Debt premium, discount and amortization are allocated over the period the debt is outstanding and is reported as amortization revenue/expense in the statement of activities. The activity for the year is as follows:		
Amortization		82,506
Amount related to the pension plan that affect the statement of activities but do not affect the fund financial statements.		(1,403,514)
Amounts related to the other post-employment benefit liability that affect the statement of activities but do not affect the fund financial statements.		(42,679)
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		17,061
Vested employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits was less than the amounts paid or used by employees.		(193,261)
Internal service funds are used by the County to charge the costs of reproduction, motor pool, technology services and the County's insurance to individual funds. The net revenue of the internal service funds and is reported with the governmental activities.		<u>122,992</u>
<b>Change in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>4,643,034</u></b>

**DUNN COUNTY, WISCONSIN**

Statement of Net Position  
Proprietary Funds  
As of December 31, 2023

	Major Funds		Nonmajor Transit Commission	Total Enterprise Funds	Internal Service Funds
	The Neighbors of Dunn County	Highway Department			
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ 22,785	\$ 417,892	\$ 352,788	\$ 793,465	\$ 6,903,666
Accounts Receivable, Net	1,947,804	63,735	37,219	2,048,758	3,520
Property Taxes Levied for Subsequent Year	-	4,005,762	-	4,005,762	-
Due from Other Governments	-	487,755	-	487,755	-
Prepaid Items	49,531	-	-	49,531	-
Inventories	-	1,947,294	-	1,947,294	-
<b>Total Current Assets</b>	<b>2,020,120</b>	<b>6,922,438</b>	<b>390,007</b>	<b>9,332,565</b>	<b>6,907,186</b>
Noncurrent Assets:					
Restricted Cash	17,657	-	-	17,657	-
Land	20,200	397,919	-	418,119	-
Land Improvements	658,998	879,282	54,387	1,592,667	-
Buildings	20,263,818	4,122,047	1,278,047	25,663,912	-
Machinery and Equipment	1,474,522	17,833,423	739,314	20,047,259	-
Accumulated Depreciation	(7,908,683)	(15,921,834)	(806,323)	(24,636,840)	-
<b>Total Noncurrent Assets</b>	<b>14,526,512</b>	<b>7,310,837</b>	<b>1,265,425</b>	<b>23,102,774</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>16,546,632</b>	<b>14,233,275</b>	<b>1,655,432</b>	<b>32,435,339</b>	<b>6,907,186</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources Related to Pension	4,121,133	3,219,930	262,873	7,603,936	-
Deferred Outflows of Resources Related to Other Post-Employment Benefits	139,756	96,248	11,006	247,010	-
<b>Total Deferred Outflows of Resources</b>	<b>4,260,889</b>	<b>3,316,178</b>	<b>273,879</b>	<b>7,850,946</b>	<b>-</b>
<b>CURRENT LIABILITIES</b>					
Accounts and Claims Payable	573,251	127,230	9,245	709,726	1,079,940
Accrued and Other Current Liabilities	288,655	213,266	23,121	525,042	295,430
Accrued Interest Payable	-	10,954	-	10,954	-
Due to Other Funds	-	1,968,318	-	1,968,318	-
Patient Trust Fund Payable	17,657	-	-	17,657	-
Unearned Revenue	90,368	309,712	-	400,080	-
Compensated Absences	174,960	188,801	7,809	371,570	-
Current Portion of Long-Term Obligations	-	213,500	-	213,500	-
<b>Total Current Liabilities</b>	<b>1,144,891</b>	<b>3,031,781</b>	<b>40,175</b>	<b>4,216,847</b>	<b>1,375,370</b>
<b>NONCURRENT LIABILITIES</b>					
Compensated Absences	524,882	566,399	11,413	1,102,694	-
Advances from Other Fund	2,828,235	-	50,800	2,879,035	-
Net Pension Liability - Wisconsin Retirement System	1,098,458	858,251	70,067	2,026,776	-
Other Post-Employment Benefits Liability	326,448	224,821	25,709	576,978	-
Noncurrent Portion of Long-Term Obligations	-	1,729,125	-	1,729,125	-
<b>Total Noncurrent Liabilities</b>	<b>4,778,023</b>	<b>3,378,596</b>	<b>157,989</b>	<b>8,314,608</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>5,922,914</b>	<b>6,410,377</b>	<b>198,164</b>	<b>12,531,455</b>	<b>1,375,370</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Period	-	4,005,762	-	4,005,762	-
Deferred Inflows of Resources Related to Pension	2,300,793	1,797,659	146,760	4,245,212	-
Deferred Inflows of Resources Related to Other Post-Employment Benefits	276,649	190,525	21,787	488,961	-
<b>Total Deferred Inflows of Resources</b>	<b>2,577,442</b>	<b>5,993,946</b>	<b>168,547</b>	<b>8,739,935</b>	<b>-</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	14,508,855	5,368,212	1,265,425	21,142,492	-
Restricted for Pension	721,882	564,020	46,046	1,331,948	-
Unrestricted (Deficits)	(2,923,572)	(787,102)	251,129	(3,459,545)	5,531,816
<b>TOTAL NET POSITION</b>	<b>\$ 12,307,165</b>	<b>\$ 5,145,130</b>	<b>\$ 1,562,600</b>	<b>\$ 19,014,895</b>	<b>\$ 5,531,816</b>

**DUNN COUNTY, WISCONSIN**

Reconciliation of the Net Position of the Enterprise Funds to the Business-Type Activities

As of December 31, 2023

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Total Fund Balances as shown on previous page	\$ 19,014,895
Some amounts reported for business-type activities in the statement of net position are different because certain internal service assets and liabilities are included with business-type activities.	<u>2,375,155</u>
Net Position of Business-Type Activities as Reported on the Statement of Net Position (see page 4)	<u><u>\$ 21,390,050</u></u>



**DUNN COUNTY, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2023

	<u>Major Funds</u>		<u>Nonmajor Transit Commission</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
	<u>The Neighbors of Dunn County</u>	<u>Highway Department</u>			
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 12,561,295	\$ 5,568,454	\$ 135,256	\$ 18,265,005	\$ 8,106,316
Other Operating Revenues	2,195,400	-	-	2,195,400	-
<b>Total Operating Revenues</b>	<u>14,756,695</u>	<u>5,568,454</u>	<u>135,256</u>	<u>20,460,405</u>	<u>8,106,316</u>
<b>OPERATING EXPENSES</b>					
Operation and Maintenance	16,072,004	13,494,383	617,840	30,184,227	695,559
Depreciation	669,807	990,380	104,193	1,764,380	-
Benefit Payments	-	-	-	-	6,724,208
<b>Total Operating Expenses</b>	<u>16,741,811</u>	<u>14,484,763</u>	<u>722,033</u>	<u>31,948,607</u>	<u>7,419,767</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,985,116)</u>	<u>(8,916,309)</u>	<u>(586,777)</u>	<u>(11,488,202)</u>	<u>686,549</u>
<b>NONOPERATING REVENUES (EXPENSE)</b>					
General Property Taxes	-	4,492,221	-	4,492,221	-
Grant Funding and Contributions	12,765	-	-	12,765	-
Intergovernmental Grants	421,948	3,251,878	335,181	4,009,007	-
Rental Income	9,912	-	-	9,912	-
Interest Income	690	-	-	690	132,645
Interest Expense	-	(58,481)	-	(58,481)	-
Gain (Loss) on Sale of Assets	-	859,058	-	859,058	-
<b>Total Nonoperating Revenues (Expense)</b>	<u>445,315</u>	<u>8,544,676</u>	<u>335,181</u>	<u>9,325,172</u>	<u>132,645</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(1,539,801)</u>	<u>(371,633)</u>	<u>(251,596)</u>	<u>(1,911,434)</u>	<u>819,194</u>
<b>TRANSFERS IN</b>	-	-	118,952	118,952	-
<b>TRANSFERS OUT</b>	-	-	-	-	(500,000)
<b>CHANGE IN NET POSITION</b>	<u>(1,539,801)</u>	<u>(371,633)</u>	<u>(132,644)</u>	<u>(2,044,078)</u>	<u>319,194</u>
<b>NET POSITION - BEGINNING - AS RESTATED</b>	<u>13,846,966</u>	<u>5,516,763</u>	<u>1,695,244</u>	<u>21,058,973</u>	<u>5,212,622</u>
<b>NET POSITION - ENDING</b>	<u>\$ 12,307,165</u>	<u>\$ 5,145,130</u>	<u>1,562,600</u>	<u>\$ 19,014,895</u>	<u>\$ 5,531,816</u>

**DUNN COUNTY, WISCONSIN**

Reconciliation of the Change in Net Position of the Enterprise Funds to the Business-Type Activities  
For the Year Ended December 31, 2023

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Change in Net Position as shown on previous page	\$ (2,044,078)
Some amounts reported for business-type activities in the statement of activities are difference because the net revenue (expense) of certain internal service funds is reported with business-type activities.	<u>196,202</u>
Change in Net Position of Business-Type Activities as Reported on the Statement of Activities (see pages 5-6)	<u><u>\$ (1,847,876)</u></u>

**DUNN COUNTY, WISCONSIN**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2023

	Major Funds		Nonmajor Transit Commission	Total Enterprise Funds	Internal Service Funds
	The Neighbors of Dunn County	Highway Department			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Receipts from Customers	\$ 14,334,822	\$ 5,278,329	\$ 135,256	\$ 19,748,407	\$ 8,464,087
Payments to Employees	(6,886,280)	(5,267,739)	(416,672)	(12,570,691)	-
Payments to Suppliers	(8,651,326)	(7,894,097)	(211,722)	(16,757,145)	-
Cash Paid for Insurance Claims	-	-	-	-	(6,324,795)
Cash Paid to Third Party Administrator	-	-	-	-	(693,278)
<b>Net Cash Flows From Operating Activities</b>	<u>(1,202,784)</u>	<u>(7,883,507)</u>	<u>(493,138)</u>	<u>(9,579,429)</u>	<u>1,446,014</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Property Taxes	-	4,492,221	-	4,492,221	-
State Transportation Aids	-	3,259,017	581,171	3,840,188	-
Intergovernmental Grants	471,600	-	-	471,600	-
Interfund Advance Received from (Paid to) Other Funds	742,434	424,743	-	1,167,177	-
Transfer from (to) Other Funds	-	-	118,952	118,952	(500,000)
Miscellaneous Revenue	12,765	-	-	12,765	-
<b>Net Cash Flows From Noncapital Financing Activities</b>	<u>1,226,799</u>	<u>8,175,981</u>	<u>700,123</u>	<u>10,102,903</u>	<u>(500,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of Capital Assets	(5,417)	(809,396)	-	(814,813)	-
Cost of Removal on Disposal of Assets	-	-	3,931	3,931	-
Interfund Advance Received from (Paid to) Other Funds	-	-	(25,400)	(25,400)	-
Principal Repaid on Long-Term Debt	-	(279,980)	-	(279,980)	-
Interest Paid on Long-Term Debt	-	(64,187)	-	(64,187)	-
Proceeds Received from Sale of Assets	-	1,278,981	-	1,278,981	-
<b>Net Cash Flows From Capital and Related Financing Activities</b>	<u>(5,417)</u>	<u>125,418</u>	<u>(21,469)</u>	<u>98,532</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received on Investments	690	-	-	690	132,645
Rental Income	9,912	-	-	9,912	-
<b>Net Cash Flows From Investing Activities</b>	<u>10,602</u>	<u>-</u>	<u>-</u>	<u>10,602</u>	<u>132,645</u>
<b>CHANGE IN CASH AND INVESTMENTS</b>	29,200	417,892	185,516	632,608	1,078,659
<b>CASH AND INVESTMENTS - BEGINNING</b>	11,242	-	167,272	178,514	5,825,007
<b>CASH AND INVESTMENTS - ENDING</b>	<u>\$ 40,442</u>	<u>\$ 417,892</u>	<u>\$ 352,788</u>	<u>\$ 811,122</u>	<u>\$ 6,903,666</u>
<b>RECONCILIATION OF CASH ACCOUNTS</b>					
Cash and Investments	\$ 22,785	\$ 417,892	\$ 352,788	\$ 793,465	\$ 6,903,666
Restricted Cash and Investments	17,657	-	-	17,657	-
<b>Total Reconciliation of Cash Accounts</b>	<u>\$ 40,442</u>	<u>\$ 417,892</u>	<u>\$ 352,788</u>	<u>\$ 811,122</u>	<u>\$ 6,903,666</u>

**DUNN COUNTY, WISCONSIN**  
Statement of Cash Flows (Continued)  
Proprietary Funds  
For the Year Ended December 31, 2023

	Enterprise Funds				
	Major Funds		nonmajor Transit Commission	Total Enterprise Funds	Internal Service Funds
	The Neighbors of Dunn County	Highway Department			
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ (1,985,116)	\$ (8,916,309)	\$ (586,777)	\$ (11,488,202)	\$ 686,549
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:					
Depreciation	669,807	990,380	104,193	1,764,380	-
Changes in Assets and Liabilities:					
Customer Accounts Receivable	(421,873)	(40,279)	-	(462,152)	236,259
Prepaid Items	13,720	9,214	2,704	25,638	-
Inventory	-	53,617	-	53,617	-
Unearned Revenue	-	(249,846)	-	(249,846)	-
Net Pension Asset	1,740,223	1,347,632	28,106	3,115,961	-
Net Pension Liability	1,098,458	858,251	70,067	2,026,776	-
Deferred Outflows Related to Pension	(724,164)	(589,310)	(208,009)	(1,521,483)	-
Deferred Outflows Related to OPEB	56,620	(1,377,357)	80,541	(1,240,196)	-
Accounts Payable	(22,729)	(50,826)	(50,025)	(123,580)	398,287
Accrued Liabilities	98,391	10,736	18,584	127,711	124,919
Patient Trust Payable	6,415	-	-	6,415	-
Vested Benefits	110,392	-	-	110,392	-
Compensated Absences	-	52,524	12,947	65,471	-
Net OPEB Liability	(232,263)	(148,535)	23,279	(357,519)	-
Deferred Inflows Related to Pension	(1,799,170)	34,979	(10,152)	(1,774,343)	-
Deferred Inflows Related to OPEB	188,505	131,622	21,404	341,531	-
<b>Net Cash Flows From   Operating Activities</b>	<u>\$ (1,202,784)</u>	<u>\$ (7,883,507)</u>	<u>\$ (493,138)</u>	<u>\$ (9,579,429)</u>	<u>\$ 1,446,014</u>

**DUNN COUNTY, WISCONSIN**

Statement of Net Position

Fiduciary Fund

As of December 31, 2023

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	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and Investments	\$ 4,746,792
<b>LIABILITIES</b>	
Other Liabilities	4,056,660
<b>RESTRICTED NET POSITION</b>	
Clerk of Courts	628,777
Sheriff Fund	39,192
District Attorney Fund	22,163
<b>Total Restricted Net Position</b>	<b>\$ 690,132</b>

See Accompanying Notes

**DUNN COUNTY, WISCONSIN**  
Statement of Changes in Net Position  
Fiduciary Fund  
For the Year Ended December 31, 2023

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Collections from Individuals	\$ 586,226
Property Tax Collections for Other Governments	52,517,500
Licenses and Fees Collected	5,702,610
Total Additions	58,806,336
<b>DEDUCTIONS</b>	
Taxes Remitted to Other Taxing Entities	52,517,500
Distributions to Participants	604,679
Payments to Other Governments	5,979,486
Total Deductions	59,101,665
<b>CHANGE IN NET POSITION</b>	(295,329)
<b>NET POSITION - BEGINNING</b>	985,461
<b>NET POSITION - ENDING</b>	\$ 690,132

See Accompanying Notes

# DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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## Note 1 - Summary of Significant Accounting Policies

### Introduction

This summary of significant accounting policies of Dunn County, Wisconsin (County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of County's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform with accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

### Reporting Entity

Dunn County, Wisconsin ("the County") is a municipal corporation organized and existing under the laws of the state of Wisconsin. An elected board of supervisors governs Dunn County. The financial reporting entity consists of the primary government, which includes (a) all the organizations that make up the County's legal entity, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. All funds, organizations, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of the primary government. These financial statements present Dunn County as the primary government. All significant activities and organizations with which the County exercises oversight responsibility have been considered for inclusion in the basic financial statements. The County is not included in any other governmental entity. The County has not identified any component units that are required to be included in the financial statements.

The Dunn County Housing Authority is a legally separate organization that is considered a discrete component unit. The board of the housing authority is appointed by the County board chairperson. Wisconsin statutes provide for circumstances whereby the County can impose its will on the housing authority and create a potential financial benefit to or burden on the County. The activity of the housing authority is considered insignificant to the County as a whole and therefore has been excluded from these financial statements.

### Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The County does not allocate indirect expenses to functions in the statement of activities.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary fund. Governmental funds include general, special revenue, capital projects and debt service funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and the major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

#### General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Special Revenue Fund – Human Services

This fund accounts for the resources accumulated and payments made for the human services department. The significant revenues for the fund are property taxes and state and federal grants.

#### Debt Service Fund

This fund accounts for the resources accumulated and payments made for long-term debt.

The County reports the following major proprietary funds:

#### The Neighbors of Dunn County

This fund accounts for the operation of a health care center supported by patient charges and property taxes.

#### Highway Department

This fund accounts for the highway department which maintains state, county and local roads and bridges and is financed on a cost reimbursement basis and property taxes.

In addition, the government reports the following fund types:

#### Internal Service Fund

This fund account self-funded health insurance and workers' compensation services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

#### Custodial Funds

The County accounts for assets held for individuals by various departments and funds held for other governmental agencies in a custodial fund.

### Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources) or economic resources (all assets, deferred outflows of resources, liabilities, and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.



## DUNN COUNTY, WISCONSIN

### Notes to Financial Statements

December 31, 2023

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#### **Note 1 - Summary of Significant Accounting Policies (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current calendar year are all considered to be susceptible to accrual and so have been recognized as revenues in the current calendar year. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County's share of property taxes is recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway department and the County roads and bridges special revenue fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, taxes and other items not properly included among program revenues are reported instead as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

##### Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value except for the Wisconsin Local Government Investment Pool which is stated at amortized cost. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

##### Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Restricted cash consists of funds held in a custodial account for The Neighbors residents. Such balances are maintained in separate bank accounts. Restricted cash on December 31, 2023, totaled \$17,657

##### Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent years operations of the County. since the November apportionment is not due from the local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflows of resources at year-end. Property tax payments from the owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2023 for collection in 2024 are \$24,561,316. The County apportionment is for financing 2024 operations and will be transferred in 2024 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

##### Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimizes the use of unobservable inputs.

##### Accounts and Loans Receivable

Accounts and loans receivable in the governmental and proprietary funds are recorded at gross. An allowance for doubtful accounts of \$160,692 is recorded in The Neighbors of Dunn County fund to account for amounts that may not be collected in the future.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

#### Inventories and Prepaid Items

Inventories are stated at the lower of cost, determined on the first-in, first-out (FIFO) method. Prepaid items represent payments made by the County for which benefits extend beyond December 31, 2023.

#### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of 1 year. Infrastructure capital assets have a \$25,000 capitalization threshold. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>
	<u>Years</u>	
<u>Assets</u>		
Land Improvements	12 - 30	20 - 35
Buildings	4 - 50	20 - 35
Machinery and Equipment	4 - 20	8 - 20
Roads	25	N/A
Bridges	50	N/A

#### Subscription-Based Information Technology Agreements

The County adopted GASB Statement No. 96 for the year ended December 31, 2023, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party’s information technology software. This statement requires the County to report a right-to-us subscription asset and corresponding subscription liability for any SBITAs. The County had no material SBITAs that were required to be disclosed.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Leases

The County follows GASB Statement No. 87 which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

#### Compensated Absences

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources. Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023 are determined on the basis of current salary rates.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The governmental activities, business-type activities, and the proprietary funds report their proportionate share of the collective deferred outflows of resources related to pension and OPEB plans.

In addition to liabilities, the statement of net position and/or balance sheet report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenues) until that time. The governmental activities, business-type activities, and the proprietary funds report their proportionate share of the collective deferred inflows of resources related to pension and OPEB plans. Property taxes levied for a subsequent year are deferred and recognized as an inflow of resources in the following year as the amounts become available.

#### Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Other Post-Employment (OPEB)

The fiduciary net position of Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits
- OPEB Expense (Revenue)

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds or member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Fund Equity

##### *Governmental Fund Financial Statements*

Fund balance of governmental funds is reported in various categories based on the nature of any limitation requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Non-spendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

Committed fund balance - Amounts that are constrained for specific purposes by action of the County Board. These constraints can only be removed by the County Board using the same action that was used to create them.

Assigned fund balance - Amounts that are constrained for specific purposes by action of County Management.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 1 - Summary of Significant Accounting Policies (Continued)

#### Fund Equity (Continued)

Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

#### *Government-wide and Proprietary Fund Statements*

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets.

Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from these estimates, and such differences may be material.

### Note 2 - Cash and Investments

The County is required to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three year or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, or the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The Wisconsin Local Government Investment Pool.
- Any security maturing in seven year or less and having the highest or second highest rating category of a nationally recognized rating.
- Securities of an open-end management investment company or investment trust subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 2 - Cash and Investments (Continued)

The carrying amount of the County's cash and investments totaled \$29,421,969 on December 31, 2023 as summarized below:

Deposits with Financial Institutions	\$ 8,196,836
Investments	<u>21,225,133</u>
Total	<u>\$ 29,421,969</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and Investments	\$ 24,657,520
Restricted Cash and Investments	17,657
Fiduciary Fund Statement of Net Position	
Custodial Funds	<u>4,746,792</u>
Total	<u>\$ 29,421,969</u>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

#### *Custodial Credit Risk*

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. All trades of marketable securities are executed by delivery versus payment through an independent third-party custodian and evidenced by safekeeping receipts in Dunn County's name.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per depository institution. Deposits with Financial Institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for all deposit accounts per official custodian per depository institution. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 2 - Cash and Investments (Continued)

As of December 31, 2023, none of the County's deposits with financial institutions were in excess of federal depository insurance limits and uncollateralized.

#### Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2023:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
U.S. Treasury Notes	\$ 4,334,902	\$ -	\$ -
Supra-National Agency Bonds	-	379,484	-
Municipal Bond	-	49,428	-
Federal Agency Bond	-	326,952	-
Corporate Note	-	1,290,924	-
Asset-Backed Securiy	-	69,575	-
<b>Total Investments by Fair Value Level</b>	<b>\$ 4,334,902</b>	<b>\$ 2,116,363</b>	<b>\$ -</b>

#### Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County further reduces credit risk through its investment policy which limits types of investments, prequalifies institutions, and diversifies the investments. Presented below is the actual rating at time of purchase for each investment type.

Investments	Amount	Aaa	Aa2	Aa3	A1	A2	Note Rated
U.S. Treasury Notes	\$ 4,334,902	\$ 4,334,902	\$ -	\$ -	\$ -	\$ -	\$ -
Supra-National Agency Bonds	379,484	379,484	-	-	-	-	-
Municipal Bond	49,428	-	49,428	-	-	-	-
Federal Agency Bond	326,952	326,952	-	-	-	-	-
Corporate Note	1,290,924	-	284,134	97,999	715,098	193,693	-
Asset-Backed Securiy	69,575	-	-	-	-	-	69,575
Wisconsin Local Government Investment Pool	14,773,868	-	-	-	-	-	14,773,868
	<b>\$ 21,225,133</b>	<b>\$ 5,041,338</b>	<b>\$ 333,562</b>	<b>\$ 97,999</b>	<b>\$ 715,098</b>	<b>\$ 193,693</b>	<b>\$ 14,843,443</b>

As of December 31, 2023, the County is not in violation of diversification limits as imposed by its investment policy.



**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 2 - Cash and Investments (Continued)**

*Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investments	Total	Less Than One Year	One to Two Years	Three to Five Years
U.S. Treasury Notes	\$ 4,334,902	\$ 72,785	\$ 1,560,359	\$ 2,701,758
Supra-National Agency Bonds	379,484	379,484	-	-
Municipal Bond	49,428	49,428	-	-
Federal Agency Bond	326,952	-	326,952	-
Corporate Note	1,290,924	391,065	626,232	273,627
Asset-Backed Securiuty	69,575	-	-	69,575
Wisconsin Local Government Investment Pool	14,773,868	14,773,868	-	-
	\$ 21,225,133	\$ 15,666,630	\$ 2,513,543	\$ 3,044,960

*Investment in Wisconsin Local Government Investment Pool*

The County has investments in the Wisconsin local government investment pool of \$14,773,868 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. LGIP is valued and reported at amortized cost. Participants in the LGIP have the right to withdraw their funds in total on one day's notice.

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investents	Fair Value at Year Year
Federal Agency Bond	\$ 326,952

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

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**Note 3 - Delinquent Property Taxes - General Fund**

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government entities therein. Under state statutes, the County annually reimburses the state and local governments for their entities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deed properties.

On December 31, 2023, the County's general fund showed an investment of \$624,769 in delinquent taxes as follows:

Year Acquired	Tax Certificates
Prior to 2018	\$ 25,997
2018	3,246
2019	46,581
2020	88,325
2021	165,220
2022	295,400
	<u>\$ 624,769</u>

**Note 4 – Housing Rehabilitation Loans**

The County has been awarded federal Community Development Block Grant (CDBG) Program funds for the purpose of financing housing rehabilitation loans. Repayments received on the original loans are to be recorded in a separate housing revolving loan fund and are to be used to finance similar loans eligible under the program. At December 31, 2023, the County had 63 loans outstanding totaling \$700,833.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 5 - Interfund Advances, Receivable, Payables, and Transfers**

Interfund advances for the year ended December 31, 2023 were as follows:

<u>Fund Advance To</u>	<u>Fund Advance From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Transit Commission	\$ 50,800	Construction of Transit Facility
General Fund	The Neighbors of Dunn County	2,828,235	To cover operating deficit
		<u>\$ 2,879,035</u>	

No repayment schedule has been established for repayment of the advances.

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2023 are detailed below:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Health and Human Services	\$ 2,417,008	Year End Cash Flow Timing
General Fund	IT Replacement	59,323	Year End Cash Flow Timing
General Fund	Highway Department	1,968,318	Year End Cash Flow Timing
		<u>\$ 4,444,649</u>	

An additional interfund receivable/payable arises on the government-wide statement of net position which was created by the allocation of the internal fund service fund across both the governmental activities and business-type activities. As of December 31, 2023 the balance of the transaction totaled \$196,202.

Interfund transfers for the year ended December 31, 2023 were as follows:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Workers' Compensation	\$ 200,000	Budgeted amounts to cover administrative costs
General Fund	Health Insurance	300,000	Budgeted amounts to cover administrative costs
General Fund	Human Services	554,103	To close the operational deficit/surplus
Transit Commission	Human Services	118,952	For elderly and disabled transportation aid received
		<u>\$ 1,173,055</u>	

An additional transfer arises on the government-wide statement of activities. During the year, the Highway Department Fund transferred infrastructure consisting of roads and bridges to the governmental activities with a net book value of \$3,079,882.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 6 - Capital Assets**

Capital asset activity for the year ended December 31, 2023 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities</b>				
Capital Assets not Being Depreciated				
Land	\$ 3,164,359	\$ 4,400	\$ -	\$ 3,168,759
Construction in Progress	-	1,771,591	-	1,771,591
<b>Total Capital Assets Not Being Depreciated</b>	<u>3,164,359</u>	<u>1,775,991</u>	<u>-</u>	<u>4,940,350</u>
Capital Assets Being Depreciated				
Buildings	33,120,337	58,104	-	33,178,441
Machinery and Equipment	11,748,251	472,132	729,687	11,490,696
Roads	108,967,191	1,308,291	-	110,275,482
Bridges	15,372,674	-	-	15,372,674
<b>Total Capital Assets Being Depreciated</b>	<u>169,208,453</u>	<u>1,838,527</u>	<u>729,687</u>	<u>170,317,293</u>
Less Accumulated Depreciation For				
Buildings and Improvements	(10,962,668)	(1,244,452)	-	(12,207,120)
Machinery and Equipment	(8,070,375)	(726,610)	(492,561)	(8,304,424)
Roads	(48,587,830)	(2,404,200)	-	(50,992,030)
Bridges	(7,573,955)	(263,945)	-	(7,837,900)
<b>Total Accumulated Depreciation</b>	<u>(75,194,828)</u>	<u>(4,639,207)</u>	<u>(492,561)</u>	<u>(79,341,474)</u>
<b>Total Capital Assets Being Depreciated, Net of Depreciation</b>	<u>94,013,625</u>	<u>(2,800,680)</u>	<u>237,126</u>	<u>90,975,819</u>
<b>Governmental Activities Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 97,177,984</u>	<u>\$ (1,024,689)</u>	<u>\$ 237,126</u>	<u>\$ 95,916,169</u>

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 6 - Capital Assets (Continued)**

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Business-Type Activities</b>				
Capital Assets not Being Depreciated				
Land	\$ 418,119	\$ -	\$ -	\$ 418,119
Capital Assets Being Depreciated				
Land improvements	1,886,774	-	294,107	1,592,667
Buildings	25,611,478	52,434	-	25,663,912
Machinery and Equipment	21,027,110	762,379	1,742,230	20,047,259
Subtotal	<u>48,525,362</u>	<u>814,813</u>	<u>2,036,337</u>	<u>47,303,838</u>
Less Accumulated Depreciation For				
Land improvements	(993,444)	(62,516)	(49,018)	(1,006,942)
Buildings	(8,307,529)	(746,171)	-	(9,053,700)
Fixed Equipment	(15,171,574)	(955,693)	(1,551,069)	(14,576,198)
<b>Total Accumulated Depreciation</b>	<u>(24,472,547)</u>	<u>(1,764,380)</u>	<u>(1,600,087)</u>	<u>(24,636,840)</u>
<b>Total Capital Assets Being Depreciated, Net of Depreciation</b>	<u>24,052,815</u>	<u>(949,567)</u>	<u>436,250</u>	<u>22,666,998</u>
<b>The Neighbors Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 24,470,934</u>	<u>\$ (949,567)</u>	<u>\$ 436,250</u>	<u>\$ 23,085,117</u>

Depreciation expense was charged to functions of the County as follows:

Governmental Activities:	
General Government	\$ 1,278,636
Public Safety	274,418
Public Works	2,668,145
Health and Human Services	273,160
Culture and Recreation	144,848
Total Depreciation Expense - Governmental Activities	<u>\$ 4,639,207</u>
Business-Type Activities:	
The Neighbors of Dunn County	\$ 669,807
Highway Department	990,380
Transit Commission	104,193
Total Depreciation Expense - Business-Type Activities	<u>\$ 1,764,380</u>

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 7 - Long-term Obligations**

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2023:

	<u>Beginning Balances</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
General Obligation Debt:					
G.O. Promissory Notes	\$ 12,138,220	\$ -	\$ 2,040,500	\$ 10,097,720	\$ 2,041,500
Bonds	4,485,000	-	875,000	3,610,000	905,000
Refunding Bonds	13,900,000	-	1,305,000	12,595,000	1,320,000
Adjustments For					
Issuance Premium	565,062	-	82,506	482,556	-
Total General Obligation Debt	<u>31,088,282</u>	<u>-</u>	<u>4,303,006</u>	<u>26,785,276</u>	<u>4,266,500</u>
Compensated Absences	2,579,515	396,320	203,058	2,772,777	1,335,939
<b>Total Governmental Activity</b>					
<b>Long-Term Liabilities</b>	<u>\$ 33,667,797</u>	<u>\$ 396,320</u>	<u>\$ -</u>	<u>\$ 29,558,053</u>	<u>\$ 5,602,439</u>
<b>Business-Type Activities</b>					
G.O Promissory Notes	\$ 2,131,780	\$ -	\$ 269,500	\$ 1,862,280	\$ 213,500
Adjustments For					
Issuance Premium	90,825	-	10,480	80,345	-
Total General Obligation Debt	<u>2,222,605</u>	<u>-</u>	<u>279,980</u>	<u>1,942,625</u>	<u>213,500</u>
Compensated Absences	1,298,401	175,863	-	1,474,264	371,570
<b>Total Business-Type Activity</b>					
<b>Long-Term Liabilities</b>	<u>\$ 3,521,006</u>	<u>\$ 175,863</u>	<u>\$ 279,980</u>	<u>\$ 3,416,889</u>	<u>\$ 585,070</u>

Total interest paid during the year on governmental activities and business-type activities long-term debt totaled \$594,186 and \$64,187, respectively.

Government-wide general obligation debt currently outstanding is detailed as follows:

	<u>Dates of Issuance</u>	<u>Final Maturities</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<b>Governmental Activities</b>					
<b>General Obligation Debt</b>					
G.O. Taxable Facility					
Improvement Bonds	08/06/13	10/01/26	2.50-3.80%	\$ 1,365,000	\$ 505,000
G.O. Facility and Management					
System Improvement Bonds	01/16/14	10/01/27	2.00-3.50%	7,150,000	3,105,000
G.O. Promissory Note	06/20/19	04/01/29	2.00-2.50%	8,000,000	4,275,000
Taxable G.O. Health Care Center					
Refunding Bonds	08/13/20	04/01/32	0.95-2.10%	13,900,000	5,025,000
G.O. Promissory Note	08/26/21	10/01/30	0.25-5.00%	6,555,000	12,595,000
G.O. Promissory Note	07/21/22	09/01/31	3.00-4.00%	913,220	797,720
Total Governmental Activities Long-Term Obligations					<u>\$ 26,302,720</u>

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 7 - Long-term Obligations (Continued)

Business-type long-term obligations as of year-end is detailed as follows:

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<b>Business Type Activities</b>					
<b>General Obligation Debt</b>					
G.O. Promissory Note	07/21/22	09/01/31	3.00-4.00%	\$ 2,131,780	<u>\$ 1,862,280</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$28,165,000 on December 31, 2023 are detailed below:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 4,266,500	\$ 525,833	\$ 213,500	\$ 63,980	\$ 4,480,000	\$ 589,813
2025	4,330,000	461,594	210,000	57,575	4,540,000	519,169
2026	4,403,000	382,405	217,000	51,275	4,620,000	433,680
2027	3,321,000	277,354	224,000	43,680	3,545,000	321,034
2028	2,560,500	195,793	234,500	34,720	2,795,000	230,513
2029-2031	7,421,720	291,583	763,280	48,755	8,185,000	340,338
	<u>\$ 26,302,720</u>	<u>\$ 2,134,562</u>	<u>\$ 1,862,280</u>	<u>\$ 299,985</u>	<u>\$ 28,165,000</u>	<u>\$ 2,434,547</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

#### Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2023 was \$226,835,814 as follows:

Equalized valuation of the Village	\$ 5,088,573,800
Statutory limitation percentage	<u>5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	254,428,690
Total outstanding general obligation debt applicable to debt limitation	\$ 28,165,000
Less: Amounts available for financing general obligation debt	
Debt service fund net of accrued interest	<u>572,124</u>
Net outstanding general obligation debt applicable to debt limitation	27,592,876
Legal margin for new debt	<u>\$ 226,835,814</u>

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 8 - Defined Benefit Pension Plan

#### **General Information about the Pension Plan**

**Plan Description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits Provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement.



**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 8 - Defined Benefit Pension Plan (Continued)**

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2013	(9.6)%	9%
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$1,977,412 in contributions from the County.

Contribution rates as of December 31, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%

***Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2023, the County reported an liability of \$7,689,026 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the County's proportion was 0.14513885%, which was a decrease of 0.00019059% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the County recognized pension expense of \$3,916,327.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 8 - Defined Benefit Pension Plan (Continued)**

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual experiences	\$ 12,246,336	\$ 16,088,805
Changes of actuarial assumptions	1,511,980	-
Net differences between projected and actual investment earnings on pension plan investment	13,061,879	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	49,620	16,353
Employer contributions subsequent to the measurement date	1,977,412	-
Total	<u>\$ 28,847,227</u>	<u>\$ 16,105,158</u>

The \$1,977,412 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability in the government-wide financial statements in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

<b>Years Ending December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ 448,959
2025	2,231,151
2026	2,292,339
2027	5,792,208
	<u>\$ 10,764,657</u>

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

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### Note 8 - Defined Benefit Pension Plan (Continued)

**Actuarial Assumptions.** The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

**Long-term Expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 8 - Defined Benefit Pension Plan (Continued)

#### Long-term Expected Return on Plan Assets. (Continued)

##### Asset Allocation Targets and Expected Returns<sup>1</sup> As of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <sup>2</sup>
Global Equities	48%	7.6%	5.0%
Fixed Income	25	5.3	2.7
Inflation Sensitive Assets	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund <sup>3</sup>	115% *	7.4%	4.8%
Variable Fund Asset Class			
U.S. Equities	70%	7.2%	4.6%
International Equities	30	8.1	5.5
Total Variable Fund	100%	7.7%	5.1%

<sup>1</sup>Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

<sup>2</sup>New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

<sup>3</sup>The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

**Single Discount Rate.** A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 8 - Defined Benefit Pension Plan (Continued)

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.** The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	<b>1% Decrease to Discount Rate (5.8%)</b>	<b>Current Discount Rate (6.8%)</b>	<b>1% Increase to Discount Rate (7.8%)</b>
Net Pension Liability (Asset)	<u>\$ 25,519,627</u>	<u>\$ 7,689,026</u>	<u>\$ (4,576,898)</u>

**Pension Plan Fiduciary Net Position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Payables to the Pension Plan.** The County is required to remit the monthly required contribution for both the employee and County portions by the last day of the following month. The amount due to WRS as of December 31, 2023 is \$305,094 for the December payroll.

### Note 9 - Other Post-Employment Benefits Plan

#### **General Information About the Other Post-Employment Benefits Plan**

**Plan Description.** The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

**OPEB Plan Fiduciary Net Position.** ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

**Benefits Provided.** The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

**Contributions.** The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 9 - Other Post-Employment Benefits Plan (Continued)**

Contribution rates as of December 31, 2023 are:

<u>Coverage Type</u>	<u>Employee</u>
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are as listed below:

**Life Insurance  
Member Contribution Rates \*  
For the Year Ended December 31, 2022**

<u>Attained Age</u>	<u>Basic/Supplemental</u>
Under 30	\$ 0.05
30-34	0.06
35-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

*\* Disabled members under age 70 receive a waiver-of-premium benefit.*

During the reporting period, the Plan recognized \$9,865 in contributions from the employer.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs**

At December 31, 2023, the County reported a liability of \$1,546,981 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the County's proportion was 0.43605000%, which was a decrease of 0.03201200% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the County recognized OPEB expense of \$118,039.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 9 - Other Post-Employment Benefits Plan (Continued)**

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experiences	\$ -	\$ 151,397
Changes of actuarial assumptions	555,796	913,142
Net differences between projected and actual investment earnings on OPEB plan investment	29,029	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	67,588	246,453
Employer contributions subsequent to the measurement date	9,865	-
Total	<u>\$ 662,278</u>	<u>\$ 1,310,992</u>

The \$9,865 reported as deferred outflows related to OPEB resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net OPEB liability in the year ending December 31, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ (68,312)
2025	(77,425)
2026	(42,009)
2027	(121,844)
2028	(189,373)
Thereafter	<u>(159,616)</u>
	<u>\$ (658,579)</u>

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 9 - Other Post-Employment Benefits Plan (Continued)

**Actuarial Assumptions.** The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability:	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

**Long-term Expected Return on Plan Assets.** The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

#### State OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2022

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Intermediate Credit	50%	2.45%
U.S. Mortgages	Bloomberg U.S. MBS	50	2.83
Inflation			2.30
Long-Term Expected Rate of Return			4.25



**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)**

**Long-term Expected Return on Plan Assets. (Continued)**

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

**Single Discount Rate.** A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate.** The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.76 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

	<b>1% Decrease to Discount Rate (2.76%)</b>	<b>Current Discount Rate (3.76%)</b>	<b>1% Increase to Discount Rate (4.76%)</b>
Net OPEB liability	<u>\$ 2,109,144</u>	<u>\$ 1,546,980</u>	<u>\$ 1,116,147</u>

**Payables to the OPEB Plan.** The City is required to remit the monthly required contribution for both the employee and City portions by the last day of the following month. There was no amount due for the life insurance plan at December 31, 2023.

**Note 10 - Fund Balance/ Net Position**

In the fund financial statements, the governmental fund balances are classified in the following categories:

**Non-spendable Fund Balances**

Portions of governmental fund balances are not in a spendable form or are required to be maintained intact. Fund balances in non-spendable form consisted of the following:

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

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**Note 10 - Fund Balance/ Net Position (Continued)**

**Nonspendable**

General Fund	
Delinquent Property Taxes	\$ 384,124
Advances to Other Funds	2,879,035
Inventory	7,600
Total Nonspendable Fund Balance	<u>\$ 3,270,759</u>

**Restricted Fund Balances**

Portions of governmental fund balances are restricted for specific purposes. Fund balances in restricted form consisted of the following:

<b>Restricted</b>	
Debt Service Fund	\$ 711,422
Capital Projects Fund	331,980
CDBG Fund	869,470
Total Restricted Fund Balance	<u>\$ 1,912,872</u>

**Committed Fund Balances**

Portions of governmental fund balances have been committed to specific purposes by the County Board. These amounts cannot be used for any other purpose unless the County Board approves the change. At December 31, 2023, committed consisted of the following:

<b>Committed</b>	
General Fund	
IT Replacement	\$ 538,871
Eau Galle Dam	19,135
Land Modernization	78,287
Transit	111,861
Crime Prevention Board	6,805
	<u>754,959</u>
Special Revenue Funds	
Jail Assessment	228,302
Solid Waste	430,950
Total Committed Fund Balance	<u>\$ 1,414,211</u>

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

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**Note 10 - Fund Balance/ Net Position (Continued)**

***Assigned Fund Balances***

Portions of governmental fund balances have been assigned to specific purposes by County management with approval of the County's Administrative Committee. These amounts cannot be used for any other purpose unless the Administrative Committee approves the change.

At December 31, 2023, assigned fund balances consisted of the following:

<b>Assigned</b>	
General Fund	
ERP Project	\$ 250,000
Land Information	1,241
Register of Deeds	5,439
Clerk of Courts	9,445
Administration	45,653
Behavioral Health	4,882
Emergency Communications	480,978
External Organizations	5,540
Environmental Services	109,425
Plant Operations	344,800
Sheriff	5,000
	<hr/>
Total Assigned Fund Balance	<u>\$ 1,262,403</u>

***Unassigned Fund Balances***

Governmental fund unassigned fund balance on December 31, 2023 was:

<b>Unassigned</b>	
General Fund	<u>\$ 16,743,883</u>

***Deficit Fund Balance***

The IT Replacement governmental fund has a deficit fund balance of \$59,564 at December 31, 2023.

## DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2023

### Note 10 - Fund Balance/ Net Position (Continued)

#### Net Position

In the government-wide financial statements, the governmental activities and business-type activities net positions are classified in the following categories:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net Investment in Capital Assets			
Net Capital Assets	\$ 95,916,169	\$ 23,085,117	\$ 119,001,286
Less: Related Long-Term Debt	(26,302,720)	(1,862,280)	(28,165,000)
Less: Issuance Premium	(482,556)	(80,345)	(562,901)
Total Net Investment in Capital Assets	<u>\$ 69,130,893</u>	<u>\$ 21,142,492</u>	<u>\$ 90,273,385</u>
Restricted			
Pension Related Amounts	3,721,095	1,331,948	5,053,043
Debt Service	583,078	-	583,078
Capital Projects	331,980	-	331,980
Revolving Loan Programs	869,470	-	869,470
Total Restricted	<u>5,505,623</u>	<u>1,331,948</u>	<u>6,837,571</u>
Unrestricted (Deficit)	<u>21,879,455</u>	<u>(1,084,390)</u>	<u>20,795,065</u>
Total Government-Wide Activities Net Position	<u>\$ 96,515,971</u>	<u>\$ 21,390,050</u>	<u>\$ 117,906,021</u>

### Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County participates in a public entity risk pool called the Wisconsin County Mutual Insurance Corporation to provide coverage for general liability, automotive liability, and errors and omissions insurance and purchases insurance to provide coverage for losses from torts; thefts of, damage to, or destruction of assets; and health care for its employees. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year. The risks related to workers' compensation and health insurance are accounting for and financed by the County in the worker compensation and health insurance internal service fund.

#### **Self Insurance**

For workers' compensation claimed, the uninsured risk of loss is \$250,000 per incident and \$500,000 in the aggregate for a policy year. The County has purchased coverage from WCMIC for claims in excess of these amounts. Settled claims have not exceeded this coverage in any of the past three years.

For health insurance claims, the uninsured risk of loss is \$7,384,583 in the aggregate for a policy year. The County has purchased commercial coverage for claims in excess of this amount. Settled claims have not exceeded this coverage in any of the past three years.

All funds participate in the risk management program. Amounts payable to the workers' compensation fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. Amounts payable to the health insurance fund are determined by the County's third party administrator.

**DUNN COUNTY, WISCONSIN**

Notes to Financial Statements

December 31, 2023

**Note 11 - Risk Management (Continued)**

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported.

Changes in the claims liabilities for the health insurance fund and workers' compensation fund were as follows:

<b>Health Insurance</b>				
<b>Year</b>	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Liability December 31</b>
2021	\$ 394,409	\$ 6,098,494	\$5,917,120	\$ 575,783
2022	575,783	5,835,574	5,720,215	691,142
2023	691,142	4,412,508	4,023,710	1,079,940

<b>Workers Compensation</b>				
<b>Year</b>	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Liability December 31</b>
2021	\$ 224,229	\$ 454,556	\$ 491,082	\$ 187,703
2022	187,703	175,463	209,872	153,294
2023	153,294	359,423	237,911	274,806

**Note 12 - Contingencies**

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under Uniform Guidance has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

**REQUIRED SUPPLEMENTARY INFORMATION**

**DUNN COUNTY, WISCONSIN**  
Schedule of Revenues, Expenditures and Change in Fund Balance  
Budget and Actual  
General Fund  
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final Amounts</u>		
<b>REVENUES</b>				
Taxes	\$ 16,830,705	\$ 17,865,976	\$ 17,132,270	\$ (733,706)
Intergovernmental	7,063,145	8,355,302	7,023,631	(1,331,671)
Licenses and Permits	150,550	170,579	180,581	10,002
Fines and Forfeitures	238,000	242,000	283,560	41,560
Public Charges for Services	1,825,921	1,564,012	1,352,109	(211,903)
Intergovernmental Charges for Services	1,917,856	2,365,550	313,978	(2,051,572)
Miscellaneous	424,042	1,035,293	1,309,366	274,073
<b>Total Revenues</b>	<u>28,450,219</u>	<u>31,598,712</u>	<u>27,595,495</u>	<u>(4,003,217)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	10,338,438	12,019,609	8,145,007	3,874,602
Public Safety	10,412,091	10,828,115	10,421,469	406,646
Public Works	2,284,413	3,192,693	1,517,923	1,674,770
Health and Human Services	2,721,885	3,153,465	2,196,210	957,255
Culture and Recreation	1,366,331	1,379,441	1,296,863	82,578
Conservation and Development	2,317,262	3,735,677	2,244,179	1,491,498
Capital Outlay	-	-	67,158	(67,158)
<b>Total Expenditures</b>	<u>29,440,420</u>	<u>34,309,000</u>	<u>25,888,809</u>	<u>8,420,191</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(990,201)</u>	<u>(2,710,288)</u>	<u>1,706,686</u>	<u>4,416,974</u>
<b>OTHER FINANCING SOURCE</b>				
Transfers In	-	-	1,054,103	1,054,103
<b>NET CHANGE IN FUND BALANCE</b>	(990,201)	(2,710,288)	2,760,789	5,471,077
<b>FUND BALANCE - BEGINNING</b>	<u>19,271,215</u>	<u>19,271,215</u>	<u>19,271,215</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 18,281,014</u>	<u>\$ 16,560,927</u>	<u>\$ 22,032,004</u>	<u>\$ 5,471,077</u>

**DUNN COUNTY, WISCONSIN**  
Schedule of Revenues, Expenditures and Change in Fund Balance  
Budget and Actual  
Health and Human Services Fund  
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 3,839,761	\$ 3,839,761	\$ 3,839,761	\$ -
Intergovernmental	7,938,027	8,350,816	8,724,821	374,005
Public Charges for Services	3,505,314	3,505,314	3,693,964	188,650
Miscellaneous	255,000	255,000	78,392	(176,608)
<b>Total Revenues</b>	<u>15,538,102</u>	<u>15,950,891</u>	<u>16,336,938</u>	<u>386,047</u>
<b>EXPENDITURES</b>				
Current:				
Health and Human Services	<u>15,538,102</u>	<u>15,950,891</u>	<u>15,663,883</u>	<u>287,008</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>673,055</u>	<u>673,055</u>
<b>OTHER FINANCING USE</b>				
Transfers Out	<u>-</u>	<u>-</u>	<u>(673,055)</u>	<u>(673,055)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**DUNN COUNTY, WISCONSIN**

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)  
Wisconsin Retirement System (WRS)  
Last 10 Fiscal Years\*

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Asset/Liability	County's Proportionate Share of the Net Pension (Asset)/Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Asset/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2022	0.14513885%	\$ 7,689,026	\$ 24,909,163	30.87%	95.72%
12/31/2021	0.14532944%	(11,713,820)	22,662,749	51.69%	106.02%
12/31/2020	0.14970268%	(9,346,146)	22,917,571	40.78%	105.26%
12/31/2019	0.15139546%	(4,881,682)	22,686,309	21.52%	102.96%
12/31/2018	0.15308133%	5,446,154	22,425,438	24.29%	96.45%
12/31/2017	0.15365501%	(4,562,200)	21,490,070	21.23%	102.93%
12/31/2016	0.15184284%	1,251,546	21,305,587	5.87%	99.12%
12/31/2015	0.15133729%	2,459,201	21,336,516	11.53%	98.20%
12/31/2014	0.15155089%	(3,722,504)	19,744,668	18.85%	102.74%

Schedule of Employer Contributions  
Wisconsin Retirement System (WRS)

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2023	\$ 1,977,412	\$ 1,977,412	\$ -	\$ 27,387,109	7.22%
12/31/2022	1,737,336	1,737,336	-	24,909,163	6.97%
12/31/2021	1,635,229	1,635,229	-	22,662,749	7.22%
12/31/2020	1,650,707	1,650,707	-	22,917,571	7.20%
12/31/2019	1,557,367	1,557,367	-	22,686,309	6.86%
12/31/2018	1,629,150	1,629,150	-	22,425,438	7.26%
12/31/2017	1,589,892	1,589,892	-	21,490,070	7.40%
12/31/2016	1,472,744	1,472,744	-	21,305,587	6.91%
12/31/2015	1,498,650	1,498,650	-	21,336,516	7.02%

**DUNN COUNTY, WISCONSIN**

Schedule of Employer's Proportionate Share of the Net OPEB Liability  
Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan  
Last 10 Fiscal Years\*

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net OPEB Asset/Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/2022	0.40605000%	\$ 1,546,981	\$ 22,393,000	6.91%	38.81%
12/31/2021	0.43806200%	2,589,109	19,886,000	13.02%	29.57%
12/31/2020	0.47191200%	2,595,861	21,096,000	12.30%	31.36%
12/31/2019	0.44761300%	1,906,025	20,149,000	9.46%	37.58%
12/31/2018	0.43057900%	1,111,039	18,954,000	5.86%	48.69%
12/31/2017	0.45371400%	1,365,035	19,079,972	7.15%	44.81%

Schedule of Employer Contributions  
Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2023	\$ 9,865	\$ 9,865	\$ -	\$ 24,427,000	0.04%
12/31/2022	8,113	8,113	-	22,393,000	0.04%
12/31/2021	8,664	8,664	-	19,886,000	0.04%
12/31/2020	10,119	10,119	-	21,096,000	0.05%
12/31/2019	8,815	8,815	-	20,149,000	0.04%
12/31/2018	8,318	8,318	-	18,954,000	0.04%
12/31/2017			-	6,259,908	0.00%

**Wisconsin Retirement System**

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes of assumptions.*

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

**Other Post-Employment Benefit Plan - LRLIF**

*Changes of benefit terms.* There were no recent changes in benefit terms.

*Changes of assumptions.* In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

**DUNN COUNTY**  
Notes to Required Supplementary Information  
December 31, 2023

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**Budgetary Process**

The County follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

- During November, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund and certain special revenue funds. Budget is defined as the originally approved budget plus or minus approved amendments. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- During the year, formal budgetary integration is employed as a management control device for the general fund and certain special revenue funds.
- Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the County. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.

**Excess of Actual Expenditures Over Budget**

The following fund had an excess of actual expenditures over budget for the year ended December 31, 2023:

<u>General Fund</u>	<u>Excess Expenditures</u>
Capital Outlay	\$ 67,158

**SUPPLEMENTARY INFORMATION**

**DUNN COUNTY, WISCONSIN**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
As of December 31, 2023

	<u>Capital Projects</u>	<u>Jail Assessment</u>	<u>Solid Waste</u>	<u>CDBG</u>	<u>IT Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>						
Cash and Investments	\$ 332,518	\$ 228,302	\$ 499,735	\$ 168,637	\$ -	\$ 1,229,192
Receivables:						
Accounts Receivable	-	-	1,349	-	-	1,349
Loans Receivable	-	-	-	700,833	-	700,833
<b>TOTAL ASSETS</b>	<u>\$ 332,518</u>	<u>\$ 228,302</u>	<u>\$ 501,084</u>	<u>\$ 869,470</u>	<u>\$ -</u>	<u>\$ 1,931,374</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 538	\$ -	\$ 70,134	\$ -	\$ 241	\$ 70,913
Due to Other Funds	-	-	-	-	59,323	59,323
<b>Total Liabilities</b>	<u>538</u>	<u>-</u>	<u>70,134</u>	<u>-</u>	<u>59,564</u>	<u>130,236</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	331,980	-	-	869,470	-	1,201,450
Committed	-	228,302	430,950	-	-	659,252
Unassigned (Deficit)	-	-	-	-	(59,564)	(59,564)
<b>Total Fund Balances (Deficit)</b>	<u>331,980</u>	<u>228,302</u>	<u>430,950</u>	<u>869,470</u>	<u>(59,564)</u>	<u>1,801,138</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 332,518</u>	<u>\$ 228,302</u>	<u>\$ 501,084</u>	<u>\$ 869,470</u>	<u>\$ -</u>	<u>\$ 1,931,374</u>

**DUNN COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2023

	Capital Projects	Jail Assessment	Solid Waste	CDBG	IT Replacement	Total Nonmajor Governmental Funds
<b>REVENUES</b>						
Fines and Forfeits	\$ -	\$ 54,565	\$ -	\$ -	\$ -	\$ 54,565
Miscellaneous	-	-	553	-	-	553
<b>Total Revenues</b>	<u>-</u>	<u>54,565</u>	<u>553</u>	<u>-</u>	<u>-</u>	<u>55,118</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	59,564	59,564
Public Works	-	-	55	-	-	55
Capital Outlay	8,409	-	-	-	-	8,409
<b>Total Expenditures</b>	<u>8,409</u>	<u>-</u>	<u>55</u>	<u>-</u>	<u>59,564</u>	<u>68,028</u>
<b>NET CHANGE IN FUND BALANCES</b>	(8,409)	54,565	498	-	(59,564)	(12,910)
<b>FUND BALANCES - BEGINNING</b>	<u>340,389</u>	<u>173,737</u>	<u>430,452</u>	<u>869,470</u>	<u>-</u>	<u>1,814,048</u>
<b>FUND BALANCES (DEFICIT) - ENDING</b>	<u>\$ 331,980</u>	<u>\$ 228,302</u>	<u>\$ 430,950</u>	<u>\$ 869,470</u>	<u>\$ (59,564)</u>	<u>\$ 1,801,138</u>

**DUNN COUNTY, WISCONSIN**  
Combining Statement of Net Position  
Internal Service Funds  
As of December 31, 2023

	<u>Workers'</u> <u>Compensation</u>	<u>Health</u> <u>Insurance</u>	<u>Total Internal</u> <u>Service</u> <u>Funds</u>
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 2,295,748	\$ 4,607,918	\$ 6,903,666
Accounts Receivable	-	3,520	3,520
<b>TOTAL ASSETS</b>	<u>2,295,748</u>	<u>4,611,438</u>	<u>6,907,186</u>
<b>CURRENT LIABILITIES</b>			
Accounts and Claims Payable	-	1,079,940	1,079,940
Accrued and Other Current Liabilities	274,806	20,624	295,430
<b>TOTAL LIABILITIES</b>	<u>274,806</u>	<u>1,100,564</u>	<u>1,375,370</u>
<b>NET POSITION</b>			
Unrestricted	<u>\$ 2,020,942</u>	<u>\$ 3,510,874</u>	<u>\$ 5,531,816</u>



**DUNN COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Position  
Internal Service Funds  
For the Year Ended December 31, 2023

	<u>Workers'</u> <u>Compensation</u>	<u>Health</u> <u>Insurance</u>	<u>Total Internal</u> <u>Service</u> <u>Funds</u>
<b>OPERATING REVENUES</b>			
Charges to County Departments	\$ 559,176	\$ 7,547,140	\$ 8,106,316
<b>OPERATING EXPENSES</b>			
Administration	2,281	693,278	695,559
Benefit Payments	403,565	6,320,643	6,724,208
<b>Total Operating Expenses</b>	<u>405,846</u>	<u>7,013,921</u>	<u>7,419,767</u>
<b>OPERATING INCOME</b>	<u>153,330</u>	<u>533,219</u>	<u>686,549</u>
<b>NONOPERATING REVENUES</b>			
Investment Earnings	<u>132,645</u>	<u>-</u>	<u>132,645</u>
<b>INCOME BEFORE TRANSFERS</b>	285,975	533,219	819,194
<b>TRANSFERS OUT</b>	<u>(200,000)</u>	<u>(300,000)</u>	<u>(500,000)</u>
<b>CHANGE IN NET POSITION</b>	85,975	233,219	319,194
<b>NET POSITION - BEGINNING</b>	<u>1,934,967</u>	<u>3,277,655</u>	<u>5,212,622</u>
<b>NET POSITION - ENDING</b>	<u>\$ 2,020,942</u>	<u>\$ 3,510,874</u>	<u>\$ 5,531,816</u>

**DUNN COUNTY, WISCONSIN**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2023

	<b>Workers' Compensation</b>	<b>Health Insurance</b>	<b>Total Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from County Departments	\$ 680,688	\$ 7,783,399	\$ 8,464,087
Cash Paid for Insurance Claims	(405,846)	(5,918,949)	(6,324,795)
Cash Paid to Third Party Administrator	-	(693,278)	(693,278)
<b>Net Cash Flows From Operating Activities</b>	<u>274,842</u>	<u>1,171,172</u>	<u>1,446,014</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfer to Other Funds	(200,000)	(300,000)	(500,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment Income	132,645	-	132,645
<b>CHANGE IN CASH AND INVESTMENTS</b>	207,487	871,172	1,078,659
<b>CASH AND INVESTMENTS - BEGINNING</b>	<u>2,088,261</u>	<u>3,736,746</u>	<u>5,825,007</u>
<b>CASH AND INVESTMENTS - ENDING</b>	<u>\$ 2,295,748</u>	<u>\$ 4,607,918</u>	<u>\$ 6,903,666</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM</b>			
Operating Income	\$ 153,330	\$ 533,219	\$ 686,549
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Changes in Assets and Liabilities:			
Customer Accounts Receivable	-	236,259	236,259
Accounts and Claims Payable	-	398,287	398,287
Accrued and Other Current Liabilities	121,512	3,407	124,919
<b>Net Cash Flows From Operating Activities</b>	<u>\$ 274,842</u>	<u>\$ 1,171,172</u>	<u>\$ 1,446,014</u>

**DUNN COUNTY, WISCONSIN**  
Combining Statement of Net Position  
Custodial Funds  
As of December 31, 2023

	<u>Tax Collections Fund</u>	<u>Treasurer Fund</u>	<u>Clerk of Courts Fund</u>	<u>Sheriff Fund</u>	<u>District Attorney Fund</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>						
Cash and Investments	\$ 3,491,829	\$ 564,831	\$ 628,777	\$ 39,192	\$ 22,163	\$ 4,746,792
<b>LIABILITIES</b>						
Due to Other Governments	3,491,829	564,831	-	-	-	4,056,660
<b>RESTRICTED NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 628,777</u>	<u>\$ 39,192</u>	<u>\$ 22,163</u>	<u>\$ 690,132</u>

**DUNN COUNTY, WISCONSIN**  
Combining Statement of Changes in Net Position  
Custodial Funds  
For the Year Ended December 31, 2023

	<b>Tax Collections Fund</b>	<b>Treasurer Fund</b>	<b>Clerk of Courts Fund</b>	<b>Sheriff Fund</b>	<b>District Attorney Fund</b>	<b>Total Custodial Funds</b>
<b>ADDITIONS</b>						
Collections from Individuals	\$ -	\$ -	\$ -	\$ 573,237	\$ 12,989	\$ 586,226
Property Tax Collections for Other Governments	52,517,500	-	-	-	-	52,517,500
Licenses and Fees Collected	-	351,979	5,350,631	-	-	5,702,610
Total Additions	<u>52,517,500</u>	<u>351,979</u>	<u>5,350,631</u>	<u>573,237</u>	<u>12,989</u>	<u>58,806,336</u>
<b>DEDUCTIONS</b>						
Taxes Remitted to Other Taxing Entities	52,517,500	-	-	-	-	52,517,500
Distributions to Participants	-	-	-	591,690	12,989	604,679
Payments to Other Governments	-	351,979	5,627,507	-	-	5,979,486
Total Deductions	<u>52,517,500</u>	<u>351,979</u>	<u>5,627,507</u>	<u>591,690</u>	<u>12,989</u>	<u>59,101,665</u>
<b>CHANGE IN NET POSITION</b>	-	-	(276,876)	(18,453)	-	(295,329)
<b>NET POSITION - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>905,653</u>	<u>57,645</u>	<u>22,163</u>	<u>985,461</u>
<b>NET POSITION - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 628,777</u>	<u>\$ 39,192</u>	<u>\$ 22,163</u>	<u>\$ 690,132</u>

## **ADDITIONAL REPORT**

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the County Board  
Dunn County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin, (the "County") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 6, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001, 2023-002, 2023-003, 2023-004 and 2023-005 that we consider to be material weaknesses.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the County Board  
Dunn County, Wisconsin

## **Dunn County, Wisconsin's Responses to Findings**

*Government Auditing Standards* requires that auditors to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying *schedule of findings and responses* and *corrective action plan*. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
Oshkosh, Wisconsin  
August 6, 2024

**DUNN COUNTY**  
Schedule of Findings and Responses  
December 31, 2023

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**2023-001**

**Material Account Adjustments**

**Condition:** Throughout the course of performing the audit, certain adjustments were identified and proposed. Management has approved and posted these material adjustments to present fair and accurate financial statements.

**Criteria:** Management is responsible for maintaining internal controls and maintaining its accounting records in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

**Cause:** Internal controls did not detect certain adjustments necessary to properly record year-end balances.

**Effect:** The initial trial balances were misstated.

**Recommendation:** We recommend that management take steps to ensure that all year-end adjustments are identified and posted for financial reporting purposes.

**Management's Response:** The County is aware of the reasons for the material account adjustments and has continued to take action to implement procedures for the preparation of year-end adjustments.

**Responsible Official:** Beata Haug, PhD – CFO

**Anticipated Completion Date:** The County intends to work towards resolving this finding for the following year.



**DUNN COUNTY**  
Schedule of Findings and Responses (Continued)  
December 31, 2023

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**2023-002                      Financial Reporting**

**Condition:**                      During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.

**Criteria:**                        Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

**Cause:**                         Management does not have the required experience and expertise to prepare financial statements. Therefore, management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource cost.

**Effect:**                         Although the auditors are assisting with the preparation of the financial statements and related footnotes, management of the County thoroughly reviews them and accepts responsibility for their completeness and accuracy.

**Recommendation:**        We recommend that management continues to make this decision on a cost/benefit basis.

**Management's Response:**    The County will continue to contract with an outside audit firm to complete the statements and related notes to comply with GAAP. Management does review and approve the financial statements and management accepts responsibility for the financial statements.

**Responsible Official:**        Beata Haug, PhD – CFO

**Anticipated Completion Date:**    This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

**DUNN COUNTY**  
Schedule of Findings and Responses (Continued)  
December 31, 2023

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**2023-003**

**Schedules of Expenditures of Federal and State Awards**

**Condition:** The Uniform Guidance and the *State Single Audit Guidelines* require the County to prepare appropriate financial statements, including the schedules of expenditures of federal and state awards. While the current staff of the County maintain records supporting amounts reported in the schedules of federal and state awards, the County contracts with KerberRose SC to compile the data from these records and assist in the preparation of the single audit report for the County.

**Criteria:** Having staff with expertise in federal and state financial reporting prepare the County's single audit reports is an internal control intended to prevent, detect and correct a potential misstatement in the schedules of expenditures of federal and state awards, or accompanying notes to the schedule.

**Cause:** The additional costs associated with hiring staff sufficiently experienced to prepare the County's single audit report, including the additional training time, outweigh the derived benefits.

**Effect:** Although the auditors are assisting with the preparation of the schedules of federal and state awards, management of the County thoroughly reviews the schedules and accepts responsibility for the schedules' completeness and accuracy.

**Recommendation:** We recommend management and the County Board continue to monitor the transactions and the financial records of the County, including those related to federal and state awards. We also recommend continuing to review the schedules of federal and state awards upon their preparation.

**Management's Response:** The County is aware of the requirements and will attempt to compile the information necessary in the future.

**Responsible Official:** Beata Haug, PhD – CFO

**Anticipated Completion Date:** This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

**DUNN COUNTY**  
Schedule of Findings and Responses (Continued)  
December 31, 2023

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**2023-004                      Lack of Segregation of Duties**

**Condition:**                      During our audit, we noted that many of the accounting functions are performed by a few individuals, which include overseeing and reconciling most accounts at the County. These same individuals have the ability to record journal entries and reconcile accounts.

**Criteria:**                        The County Board and management are responsible for establishing and maintaining internal controls over financial reporting to prevent misstatements in their financial reporting.

**Cause:**                         Limited staff with knowledge of the general ledger and accounting functions.

**Effect:**                         Because of the lack of segregation of duties, unauthorized transactions or misstatements as a result of errors could occur.

**Recommendation:**        We recommend that management continues to make this decision on a cost/benefit basis, however rolls and responsibilities should be reviewed to properly delegate work to segregate duties with the finance department.

**Management's Response:**    The County is aware of the lack of segregation of duties caused by the limited number of staff with a higher understanding of the general ledger and operations of the County and will review the organizational chart and procedures to properly segregate duties.

**Responsible Official:**                      Beata Haug, PhD – CFO

**Anticipated Completion Date:**        This finding may not completely resolve itself in one year given time constraints.

**DUNN COUNTY**  
Schedule of Findings and Responses (Continued)  
December 31, 2023

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**2023-005                      Internal Controls Over Cash**

**Condition:**                      During our audit, we noted that many of the bank statements and related reconciliations are handled through a decentralized process and are not reviewed by the Finance Department.

**Criteria:**                        The implementation of effective internal control activities include timely completion and review of reconciliations of the County's cash. This allows the County personnel to detect possible misstatements in the County's general ledger or bank accounts in a timely manner.

**Cause:**                            The County does not have a strong control environment that emphasizes control activities to ensure its assets are not misappropriated.

**Effect:**                          The County could have its assets misappropriated or fraud to be perpetuated without effective preventive and detective controls.

**Recommendation:**        We recommend that the County understand and implement a strong internal control environment that begins with the County Board and management. This will allow focus on control activities which will protect the County's assets.

**Management's Response:**    The County will review its internal control structure and implement improvements to focus on protecting the County's assets.

**Responsible Official:**                      Beata Haug, PhD – CFO

**Anticipated Completion Date:**    The County will remedy this in the subsequent fiscal year.

**DUNN COUNTY**  
Schedule of Prior Audit Findings  
December 31, 2023

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**Financial Statement Findings**

**2022-001 – Material Audit Adjustments** – See corrective action plan finding 2023-01.

**2022-002 – Financial Reporting** – See corrective action plan finding 2023-02.

**2022-003 – Schedule of Expenditures of Federal and State Awards** – See corrective action plan finding 2023-03.

**2022-004 – Lack of Segregation of Duties** – See corrective action plan finding 2023-04.

**2022-005 – Internal Controls Over Cash** – See corrective action plan finding 2023-05.



**Corrective Action Plan**

**2023-001 – Material Adjustments** – The County is aware there were material adjustments and intends to gain additional understanding and training to reduce the material adjustments.

**Responsible Official** – Beata Hauge, PhD – CFO

**Anticipated Completion Date** – The County intends to reduce the material adjustments within the next year.

**2023-002 – Financial Reporting** – The County is aware that its staff does not have a process to prepare financial statements and related notes in accordance with GAAP. The County will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the financial statements and related notes. Management does review the financial statements and compares to the County’s financial records for completeness and accuracy and accepts responsibility for those financial statements.

**Responsible Official** – Beata Hauge, PhD – CFO

**Anticipated Completion Date** – This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

**2023-003 – Preparation of Schedule of Federal and State Awards** – The County will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the schedules of expenditures of federal and state awards while reviewing for completeness and accuracy.

**Responsible Official** – Beata Hauge, PhD – CFO

**Anticipated Completion Date** – This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

**2023-004 – Lack of Segregation of Duties** – The County is aware of the lack of segregation of duties caused by the limited number of staff with a higher understanding of the general ledger and operations of the County and will review the organizational chart and procedures to properly segregate duties.

**Responsible Official** – Beata Hauge, PhD – CFO

**Anticipated Completion Date** – This finding will not completely resolve itself given time constraints in the current year, however the County will work to make improvements.

**2023-005 – Internal Controls Over Cash** – The County will review its internal control structure and implement improvements to focus on protecting the County’s assets.

**Responsible Official** – Beata Hauge, PhD – CFO

**Anticipated Completion Date** – The County will remedy this in the subsequent fiscal year.



To the County Board  
Dunn County  
Menominee, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Dunn County, Wisconsin (County) as of and for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State Single Audit Guidelines*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to the audit.

**Our Responsibility Under Auditing Standards Generally Accepted in the United States of America, and Governmental Auditing Standards, Uniform Guidance, and the State Single Audit Guidelines**

As stated in our engagement letter dated January 24, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System, schedules of employer's proportionate share of net OPEB liability and employer contributions - other post-employment benefits other than pension – cost-sharing plan, schedules of revenues, expenditures and changes in fund balance - budget and actual - general fund and human services fund, as indicated in the financial statement's table of contents, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures did not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining financial statements of the nonmajor governmental funds, combining statements of the internal service funds and combining statements of the custodial funds, as indicated in the financial statement's table of contents, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information was fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Audit Scope, Significant Risks and Other**

Our audit included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures.

Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Any internal control related matters that are required to be communicated under professional standards are included later in this letter.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Dunn County are described in Note 1 to the financial statements. As noted in Note 1, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 96 – Subscription Based IT Agreements as of and for the year ended December 31, 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

Management's estimate of the useful lives of the capital assets is based on the County's capitalization policy. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows/inflows is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net pension liability and related deferred outflows/inflows in determining that they are reasonable in relation to the financial statements as a whole.

Managements estimate of the other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the fair value of investments is based on ending market values as of December 31, 2023 as reported by the investment managers. We evaluated the key factors and assumptions used to develop the investment valuation estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued compensated absences liability is based upon the number of vested employee hours available and is calculated based on the current wage rates. We evaluated the key factors and assumptions used to calculate the liability in determining that it is reasonable in relation to the financial statements taken as a whole.



Management's estimate of the incurred but not reported health insurance claims is based on a professional estimate. We evaluated the key factors and assumptions used to develop the incurred but not reported health insurance claims liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of deposits and the related risks with them in Note 2 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risks associated with the County's cash.

The disclosure of net pension liability and net OPEB liability and related deferred outflows/inflows and the related risk associated with it in Note 8 and 9 to the financial statements. The footnotes were prepared based on the requirements of the Governmental Accounting Standards Board and are intended to inform readers as to the risk associated with the County's pension and OPEB plans.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. We proposed adjustments to the County's general ledger, which were material to the financial statements taken as a whole. These misstatements were detected as a result of audit procedures and were corrected by management. A listing of these adjustments is attached.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter, dated August 6, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Dunn County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Dunn County as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Dunn County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We consider the following deficiencies in internal control to be material weaknesses:

Material Account Adjustments - During the audit, we identified and proposed adjustments (which were approved and posted by management) that were material either individually or in the aggregate, to the County's financial statements. We recommend that management take steps to ensure all year-end adjustments are identified and posted for financial reporting purposes.

Preparation of Schedule of Federal and State Awards – Included in a separate report are schedules related to federal and state awards. We have also assisted in drafting these schedules as part of our services related to preparation of the single audit report in accordance with the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State Single Audit Guidelines*.

Financial Reporting - Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements, in conformity with U.S. Generally Accepted Accounting Principles (GAAP). During the audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP. Management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use out accounting expertise rather than incurring this internal resource cost. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control. The County has assigned an individual with the knowledge and skills to review the financial statements which included comparing the audited financial statements to the internally generated financial reports. After this process is complete, the County approves and accepts responsibility for the audited financial statements.

Lack of Segregation of Duties - The County has a limited number of people who are responsible for and perform substantially all of the bookkeeping and accounting functions. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions. The County has some review controls in place to create checks and balances, which serves as good mitigating controls, however it does not separate all accounting functions. In order to provide for an adequate segregation of duties, additional personnel may have to be involved in the performance of the accounting and bookkeeping functions. We recognize that this may not be practical based on the size of the County and limited resources. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely on its knowledge of the County's operations in order to safeguard assets.

Internal Controls Over Cash – During our audit, we observed that cash reconciliations were not completed timely. We feel this represents a significant risk that the County's assets could be misappropriated, or fraudulent activity could be perpetuated. A sound control environment begins with the tone at the top set by the County Board and management. In addition, we suggest the County implement control activities that will result in timely and accurate cash reconciliations.

### **Other Matters**

In addition, we felt that the other matter described in the following paragraph was important to the operation of the County. These matters may involve internal controls, general operations, recommendations for the adoption of policies and other such items that we feel will enhance Dunn County.

### **Current Year Observations**

#### **Credit Card Transactions**

During our review of credit card transactions, we noted several missing receipts. Credit card transactions create an additional risk to the County, as the transaction for the good or service happens outside of the normal disbursement cycle. By having a policy that requires original documentation for every purchase, it allows the County to verify that every transaction is for the intended purpose.

### **Closing**

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We thank you for allowing us to be of service to Dunn County. We received complete cooperation and appreciated your consideration of our comments and your implementation of suggestions.

This information is intended solely for the use by the County Board, management, and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
Oshkosh, Wisconsin  
August 6, 2024

**Dunn County**

Year End: December 31, 2023

**Ajusting Journal Entries**

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Debit	Credit
AJE01	12/31/2023	A/R-WRS Pension Asset (GASB 68)-Full Accrual	6100-6100-138910 TRANSIT		-28,106.00
AJE01	12/31/2023	A/R-WRS Pension Asset Deferred Outflow - Full Accr	6100-6100-138920 TRANSIT	208,009.00	
AJE01	12/31/2023	WRS Pension Liability	6100-6100-281010 TRANSIT		-70,067.00
AJE01	12/31/2023	WRSPensionLiabilityRelated Deferred Infi-Full Accr	6100-6100-281015 TRANSIT		-80,541.00
AJE01	12/31/2023	A/R-WRS Pension Asset (GASB 68)-Full Accrual	6200-4110-138910 EASTMED		-646,374.00
AJE01	12/31/2023	A/R-WRS Pension Asset Deferred Outflow - Full Accr	6200-4110-138920 EASTMED	469,253.00	
AJE01	12/31/2023	WRS Pension Liability	6200-4110-281010 EASTMED		-366,153.00
AJE01	12/31/2023	WRSPensionLiabilityRelated Deferred Infi-Full Accr	6200-4110-281015 EASTMED	465,686.00	
AJE01	12/31/2023	A/R-WRS Pension Asset (GASB 68)-Full Accrual	6200-4120-138910 CENTRALMED		-702,217.00
AJE01	12/31/2023	A/R-WRS Pension Asset Deferred Outflow - Full Accr	6200-4120-138920 CENTRALMED	40,400.00	
AJE01	12/31/2023	WRS Pension Liability	6200-4120-281010 CENTRALMED		-366,152.00
AJE01	12/31/2023	WRSPensionLiabilityRelated Deferred Infi-Full Accr	6200-4120-281015 CENTRALMED	867,799.00	
AJE01	12/31/2023	A/R-WRS Pension Asset (GASB 68)-Full Accrual	6200-4130-138910 WESTMED		-519,003.00
AJE01	12/31/2023	A/R-WRS Pension Asset Deferred Outflow - Full Accr	6200-4130-138920 WESTMED	341,882.00	
AJE01	12/31/2023	WRS Pension Liability	6200-4130-281010 WESTMED		-366,153.00
AJE01	12/31/2023	WRSPensionLiabilityRelated Deferred Infi-Full Accr	6200-4130-281015 WESTMED	465,686.00	
AJE01	12/31/2023	A/R-WRS Pension Asset (GASB 68)-Full Accrual	7100-5110-138910 HIGHWAY		-1,347,632.00
AJE01	12/31/2023	A/R-WRS Pension Asset Deferred Outflow - Full Accr	7100-5110-138920 HIGHWAY	589,310.00	
AJE01	12/31/2023	WRS Pension Liability	7100-5110-281010 HIGHWAY		-858,251.00
AJE01	12/31/2023	WRSPensionLiabilityRelated Deferred Infi-Full Accr	7100-5110-281015 HIGHWAY	1,377,357.00	
AJE01	12/31/2023	WRS Pension Expenses	6200-4130010010-WRS WESTMED	77,588.00	
AJE01	12/31/2023	GASB 45	6200-4110010010-54200 EASTMED	77,588.00	
AJE01	12/31/2023	GASB 45	6200-4120010010-54200 CENTRALMED	160,170.00	
AJE01	12/31/2023	Retirement Expense	6100-6100010010-513030 TRANSIT		-29,295.00
AJE01	12/31/2023	Retirement Expense	7100-5110010010-513030 HIGHWAY	239,216.00	
		To record WRS pension activity for the year			
AJE02	12/31/2023	Payable-Accrued Sick Leave	6200-4110-217200 EASTMED	55,597.00	
AJE02	12/31/2023	Payable-Unused Vacation Credits	6200-4110-218100 EASTMED	26,903.00	
AJE02	12/31/2023	Payable-Accrued Sick Leave	6200-4120-217200 CENTRALMED		-144,777.00
AJE02	12/31/2023	Payable-Unused Vacation Credits	6200-4120-218100 CENTRALMED		-67,727.00
AJE02	12/31/2023	Payable-Accrued Sick Leave	6200-4130-217200 WESTMED	11,503.00	
AJE02	12/31/2023	Payable-Unused Vacation Credits	6200-4130-218100 WESTMED	8,110.00	
AJE02	12/31/2023	Vacation	6200-4110010021-511035 EASTMED		-11,188.00
AJE02	12/31/2023	Sick Leave	6200-4110010021-511040 EASTMED		-25,179.00
AJE02	12/31/2023	Vacation	6200-4110010022-511035 EASTMED		-2,648.00
AJE02	12/31/2023	Sick Leave	6200-4110010022-511040 EASTMED		-3,335.00
AJE02	12/31/2023	Vacation	6200-4110010023-511035 EASTMED		-11,432.00
AJE02	12/31/2023	Sick Leave	6200-4110010023-511040 EASTMED		-26,027.00
AJE02	12/31/2023	Vacation	6200-4110010100-511035 EASTMED		-1,635.00
AJE02	12/31/2023	Sick Leave	6200-4110010100-511040 EASTMED		-1,056.00
AJE02	12/31/2023	Vacation	6200-4120010010-511035 CENTRALMED	8,373.00	
AJE02	12/31/2023	Sick Leave	6200-4120010010-511040 CENTRALMED	27,497.00	
AJE02	12/31/2023	Vacation	6200-4120010021-511035 CENTRALMED	2,684.00	
AJE02	12/31/2023	Sick Leave	6200-4120010021-511040 CENTRALMED	2,382.00	
AJE02	12/31/2023	Vacation	6200-4120010023-511035 CENTRALMED	9,603.00	
AJE02	12/31/2023	Vacation	6200-4120010023-511035 CENTRALMED	14,431.00	
AJE02	12/31/2023	Sick Leave	6200-4120010023-511040 CENTRALMED	21,397.00	
AJE02	12/31/2023	Sick Leave	6200-4120010023-511040 CENTRALMED	31,616.00	
AJE02	12/31/2023	Vacation	6200-4120010090-511035 CENTRALMED	5,899.00	
AJE02	12/31/2023	Sick Leave	6200-4120010090-511040 CENTRALMED	15,689.00	
AJE02	12/31/2023	Vacation	6200-4120010100-511035 CENTRALMED	1,971.00	
AJE02	12/31/2023	Sick Leave	6200-4120010100-511040 CENTRALMED	5,013.00	
AJE02	12/31/2023	Vacation	6200-4120010110-511035 CENTRALMED	19,344.00	
AJE02	12/31/2023	Sick Leave	6200-4120010110-511040 CENTRALMED	37,759.00	
AJE02	12/31/2023	Vacation	6200-4120010120-511035 CENTRALMED	2,797.00	
AJE02	12/31/2023	Sick Leave	6200-4120010120-511040 CENTRALMED	1,419.00	
AJE02	12/31/2023	Vacation	6200-4120010130-511035 CENTRALMED	2,625.00	

AJE02	12/31/2023	Sick Leave	6200-4120010130-511040 CENTRALMED	2,005.00	
AJE02	12/31/2023	Vacation	6200-4130010021-511035 WESTMED		-1,039.00
AJE02	12/31/2023	Sick Leave	6200-4130010021-511040 WESTMED		-1,287.00
AJE02	12/31/2023	Sick Leave	6200-4130010022-511040 WESTMED		-101.00
AJE02	12/31/2023	Vacation	6200-4130010023-511035 WESTMED		-254.00
AJE02	12/31/2023	Vacation	6200-4130010023-511035 WESTMED		-3,735.00
AJE02	12/31/2023	Sick Leave	6200-4130010023-511040 WESTMED		-5,592.00
AJE02	12/31/2023	Vacation	6200-4130010090-511035 WESTMED		-1,751.00
AJE02	12/31/2023	NDCW-Social Services-Sick Leave	6200-4130010090-511040 WESTMED		-1,390.00
AJE02	12/31/2023	Vacation	6200-4130010100-511035 WESTMED		-1,331.00
AJE02	12/31/2023	Sick Leave	6200-4130010100-511040 WESTMED		-3,133.00

To adjust accrued vacation and sick leave for NDC

AJE03	12/31/2023	LRLIF Deferred Outflow - Full Accrual	6200-4110-138940 EASTMED	2,661.00	
AJE03	12/31/2023	LRLIF Liability - Full Accrual	6200-4110-281020 EASTMED	27,923.00	
AJE03	12/31/2023	LRLIF Deferred Inflow - Full Accrual	6200-4110-281025 EASTMED		-92,013.00
AJE03	12/31/2023	LRLIF Deferred Outflow - Full Accrual	6200-4120-138940 CENTRALMED		-61,942.00
AJE03	12/31/2023	LRLIF Liability - Full Accrual	6200-4120-281020 CENTRALMED	176,417.00	
AJE03	12/31/2023	LRLIF Deferred Inflow - Full Accrual	6200-4120-281025 CENTRALMED		-4,479.00
AJE03	12/31/2023	LRLIF Deferred Outflow - Full Accrual	6200-4130-138940 WESTMED	2,661.00	
AJE03	12/31/2023	LRLIF Liability - Full Accrual	6200-4130-281020 WESTMED	27,923.00	
AJE03	12/31/2023	LRLIF Deferred Inflow - Full Accrual	6200-4130-281025 WESTMED		-92,013.00
AJE03	12/31/2023	LRLIF Expense	6200-4110010010-542001 EASTMED	61,429.00	
AJE03	12/31/2023	LRLIF Expense	6200-4120010010-542001 CENTRALMED		-109,996.00
AJE03	12/31/2023	LRLIF Expense	6200-4130010010-542001 WESTMED	61,429.00	

To record LRLIF OPEB activity

AJE04	12/31/2023	Accum: Transportation - Full Accrual	6200-4110-181419 EASTMED		-507.00
AJE04	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	6200-4110-342101 EASTMED	507.00	
AJE04	12/31/2023	Accum: Transportation - Full Accrual	6200-4120-181419 CENTRALMED		-1,349.00
AJE04	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	6200-4120-342101 CENTRALMED	1,349.00	

To adjust A/D to actual

AJE05	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	6200-4110-342101 EASTMED		-10,881.00
AJE05	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	6200-4120-342101 CENTRALMED		-10,881.00
AJE05	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	6200-4130-342101 WESTMED		-10,881.00
AJE05	12/31/2023	Miscellaneous General Expense	6200-4110010020-534335 EASTMED	10,881.00	
AJE05	12/31/2023	Miscellaneous General Expense	6200-4120010100-534335 CENTRALMED	10,881.00	
AJE05	12/31/2023	Miscellaneous General Expense	6200-4130010010-534335 WESTMED	10,881.00	

To adjust fund balance to actual

AJE06	12/31/2023	PAYROLL-HSA PLAN PREM PR	1000-215850 GENERAL	1,522.00	
AJE06	12/31/2023	PAYROLL-COBRA HEALTH INSU	1000-215875 GENERAL		-849.00
AJE06	12/31/2023	PAYROLL WORK COMP PREMIUM	1000-215880 GENERAL	1,902.00	
AJE06	12/31/2023	BLDG IMPROVEMENTS	7100-181310 HIGHWAY	46,973.00	
AJE06	12/31/2023	ACCUM: BLDG IMPROVEMENTS	7100-181319 HIGHWAY		-27,413.00
AJE06	12/31/2023	Accrued Interest	7100-213000 HIGHWAY		-16,660.00
AJE06	12/31/2023	Notes Payable	7100-252100 HIGHWAY		-2,131,780.00
AJE06	12/31/2023	Premium on Debt	7100-252650 HIGHWAY		-96,065.00
AJE06	12/31/2023	Premium on Debt	7100-252650 HIGHWAY	5,240.00	
AJE06	12/31/2023	LGIP-General	1000-1110-110400 GENERAL	1,262,788.00	
AJE06	12/31/2023	LGIP - ARPA	1000-1110-110415 GENERAL		-499.00
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		-125,078.00
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		-3,765,977.00
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		-1,155,020.00
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		
AJE06	12/31/2023	Cash Control	1000-1110-118000 GENERAL		-218,233.00
AJE06	12/31/2023	A/R-Current Property Taxes	1000-1110-121000 GENERAL	1,714,920.00	

AJE06	12/31/2023	A/R-Receivables For Goods & Services	1000-1110-131000 GENERAL		-334,919.00
AJE06	12/31/2023	A/R-Unbilled-Year-End Receivables	1000-1110-136100 GENERAL	2,334.00	
AJE06	12/31/2023	A/R-Due From State Of Wisconsin (Recon)	1000-1110-142000 GENERAL	125,078.00	
AJE06	12/31/2023	A/R-Due From State Of Wisconsin (Recon)	1000-1110-142000 GENERAL		-462,797.00
AJE06	12/31/2023	Inventory-Capital Assets Held for Resale	1000-1110-161300 GENERAL	14.00	
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	1000-1110-200100 GENERAL		-36,063.00
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	1000-1110-200100 GENERAL		-163,596.00
AJE06	12/31/2023	A/P-Vouchers (Recon)	1000-1110-211000 GENERAL	75,425.00	
AJE06	12/31/2023	A/P-Payroll Vendors (Recon)	1000-1110-211030 GENERAL	1,373.00	
AJE06	12/31/2023	A/P-Vouchers-Other	1000-1110-211900 GENERAL		-885,833.00
AJE06	12/31/2023	A/P-Vouchers-Other	1000-1110-211900 GENERAL		-177,126.00
AJE06	12/31/2023	Payroll-Federal-ER Soc Sec	1000-1110-215110 GENERAL		-106.00
AJE06	12/31/2023	Payroll-Federal-Withholding	1000-1110-215120 GENERAL		-147.00
AJE06	12/31/2023	Payroll-Federal-ER Medicare	1000-1110-215140 GENERAL		-25.00
AJE06	12/31/2023	Payroll-Federal-EE Soc Sec	1000-1110-215600 GENERAL		-106.00
AJE06	12/31/2023	Payroll-State-Withholding	1000-1110-215605 GENERAL		-69.00
AJE06	12/31/2023	Payroll-Federal-EE Medicare	1000-1110-215615 GENERAL		-25.00
AJE06	12/31/2023	Payroll-Deferred Compensation	1000-1110-215680 GENERAL		-125.00
AJE06	12/31/2023	Payroll-Pers Wireless Use	1000-1110-215740 GENERAL	20.00	
AJE06	12/31/2023	Payroll-Dentacare Prem Pretax EE	1000-1110-215835 GENERAL		-51.00
AJE06	12/31/2023	Payroll-Dentacare Prem ER	1000-1110-215855 GENERAL		-25.00
AJE06	12/31/2023	Payroll-HSA Plan Prem ER	1000-1110-215870 GENERAL	15,291.00	
AJE06	12/31/2023	Payroll-Life Ins (Add'L) Pre-Tax	1000-1110-215895 GENERAL		-27.00
AJE06	12/31/2023	Payroll-Dep Life EE Pre-Tax	1000-1110-215900 GENERAL		-19.00
AJE06	12/31/2023	Payroll-Vol Accident Ins EE	1000-1110-215910 GENERAL		-8.00
AJE06	12/31/2023	Payroll-Vol Accident Ins ER	1000-1110-215915 GENERAL	7.00	
AJE06	12/31/2023	Payroll-Basic Life ER	1000-1110-215925 GENERAL		-83.00
AJE06	12/31/2023	Payable-Accrued Vacation	1000-1110-217100 GENERAL	42,616.00	
AJE06	12/31/2023	Payable-Accrued Sick Leave	1000-1110-217200 GENERAL	105,043.00	
AJE06	12/31/2023	Deferred Tax Roll Revenue	1000-1110-261100 GENERAL		-1,714,920.00
AJE06	12/31/2023	Net Assets: LT Compensated Absences	1000-1110-320070 GENERAL		-77,205.00
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	3,582,162.00	
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL		-27,612.00
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	1,155,020.00	
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	55,948.00	
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL		-12,752.00
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	1,364,574.00	
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	12,752.00	
AJE06	12/31/2023	Retained Earnings	1000-1110-330000 GENERAL	117,380.00	
AJE06	12/31/2023	M1 - Mod Accrual Assets	1000-1110-331100 GENERAL		-566,338.00
AJE06	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	1000-1110-342101 GENERAL		-78,814.00
AJE06	12/31/2023	A/R-Delinquent (Prior To Tax Sale) Postponed Real	1000-1150-123000 GENERAL		-170,458.00
AJE06	12/31/2023	A/R-Other Receivables (Recon)	1000-1240-138000 GENERAL		-997.00
AJE06	12/31/2023	Cash Control	1000-5101-118000 GENERAL	1,641,157.00	
AJE06	12/31/2023	Retained Earnings	1000-5101-330000 GENERAL		-1,641,157.00
AJE06	12/31/2023	Cash Control	2100-3110-118000 HS		-98,256.00
AJE06	12/31/2023	Cash Control	2100-3120-118000 HS		
AJE06	12/31/2023	Cash Control	2100-3120-118000 HS		
AJE06	12/31/2023	A/R-Receivables For Goods & Services	2100-3120-131000 HS		-218,839.00
AJE06	12/31/2023	A/P-Vouchers-Other	2100-3120-211900 HS	168,014.00	
AJE06	12/31/2023	Retained Earnings	2100-3120-330000 HS	149,081.00	
AJE06	12/31/2023	Cash Control	2200-2110-118000 SW		-239,543.00
AJE06	12/31/2023	Cash Control	2200-2110-118000 SW	311,062.00	
AJE06	12/31/2023	A/R-Receivables For Goods & Services	2200-2110-131000 SW		-191,115.00
AJE06	12/31/2023	A/R-Unbilled-Year-End Receivables	2200-2110-136100 SW	254,683.00	
AJE06	12/31/2023	A/R-Other Receivables (Recon)	2200-2110-138000 SW		-25,140.00
AJE06	12/31/2023	A/R-Due From U.S. Government	2200-2110-141100 SW		-55,506.00
AJE06	12/31/2023	A/R-Due From Cities, Villages & Towns (Recon)	2200-2110-144000 SW		-6,267.00
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	2200-2110-200100 SW	41,940.00	
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	2200-2110-200100 SW		-41,883.00
AJE06	12/31/2023	A/P-Vouchers (Recon)	2200-2110-211000 SW		-72,491.00
AJE06	12/31/2023	Net Assets: LT Compensated Absences	2200-2110-320070 SW	4,528.00	
AJE06	12/31/2023	Retained Earnings	2200-2110-330000 SW		-360,207.00
AJE06	12/31/2023	Retained Earnings	2200-2110-330000 SW	208,125.00	
AJE06	12/31/2023	M1 - Mod Accrual Assets	2200-2110-331100 SW	93,000.00	
AJE06	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	2200-2110-342101 SW	78,814.00	
AJE06	12/31/2023	Cash Control	2400-1110-118000 LM		

AJE06	12/31/2023	Cash Control	3100-9100-118000 DEBT		-96,065.00
AJE06	12/31/2023	Retained Earnings	3100-9100-330000 DEBT	96,065.00	
AJE06	12/31/2023	Cash Control	4000-1110-118000 CPF	3,734,834.00	
AJE06	12/31/2023	Cash Control	4000-1110-118000 CPF		
AJE06	12/31/2023	Cash Control	4000-1110-118000 CPF		
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	4000-1110-200100 CPF		-17,631.00
AJE06	12/31/2023	Retained Earnings	4000-1110-330000 CPF		-3,067,271.00
AJE06	12/31/2023	M1 - Mod Accrual Asssets	4000-1110-331100 CPF		-649,932.00
AJE06	12/31/2023	Cash Control	6100-6100-118000 TRANSIT		-29,495.00
AJE06	12/31/2023	A/R-Unbilled-Year-End Receivables	6100-6100-136100 TRANSIT		-160,525.00
AJE06	12/31/2023	Vehicles & Equipment - Full Accrual	6100-6100-181400 TRANSIT		-511,239.00
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	6100-6100-200100 TRANSIT		-28,304.00
AJE06	12/31/2023	A/P-Vouchers-Other	6100-6100-211900 TRANSIT	29,411.00	
AJE06	12/31/2023	Payroll-HSA Plan Prem ER	6100-6100-215870 TRANSIT	429.00	
AJE06	12/31/2023	Retained Earnings	6100-6100-330000 TRANSIT	185,015.00	
AJE06	12/31/2023	Retained Earnings	6100-6100-330000 TRANSIT	3,469.00	
AJE06	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	96,065.00	
AJE06	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	2,178,540.00	
AJE06	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY		-2,867,064.00
AJE06	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY		-23,076.00
AJE06	12/31/2023	A/R-Unbilled Receivables	7100-5110-136000 HIGHWAY		-958,320.00
AJE06	12/31/2023	A/R-Unbilled-Year-End Receivables	7100-5110-136100 HIGHWAY		-517,758.00
AJE06	12/31/2023	A/R-Unbilled-Year-End Receivables	7100-5110-136100 HIGHWAY	646,714.00	
AJE06	12/31/2023	A/R-Other Receivables (Recon)	7100-5110-138000 HIGHWAY	1,500.00	
AJE06	12/31/2023	A/R-Due From State Of Wisconsin	7100-5110-142900 HIGHWAY	219,339.00	
AJE06	12/31/2023	Inventory-Consumable Materials & Supplies	7100-5110-161100 HIGHWAY		-317,221.00
AJE06	12/31/2023	Land Improvements-Full Accrual	7100-5110-181210 HIGHWAY	294,107.00	
AJE06	12/31/2023	Land Improvements-Full Accrual	7100-5110-181210 HIGHWAY	9,152.00	
AJE06	12/31/2023	Accum: Land Improvements - Full Accrual	7100-5110-181219 HIGHWAY		-32,992.00
AJE06	12/31/2023	Accum: Land Improvements - Full Accrual	7100-5110-181219 HIGHWAY		-16,093.00
AJE06	12/31/2023	Building - Full Accrual	7100-5110-181300 HIGHWAY	700,930.00	
AJE06	12/31/2023	Accum: Building - Full Accrual	7100-5110-181309 HIGHWAY		-8,271.00
AJE06	12/31/2023	Accum: Building - Full Accrual	7100-5110-181309 HIGHWAY		-66,021.00
AJE06	12/31/2023	Vehicles & Equipment - Full Accrual	7100-5110-181400 HIGHWAY	4,479,284.00	
AJE06	12/31/2023	Accum: Vehicles - Full Accrual	7100-5110-181409 HIGHWAY		-1,339,466.00
AJE06	12/31/2023	Machinery & Equipment - Full Accrual	7100-5110-181500 HIGHWAY		-2,799,008.00
AJE06	12/31/2023	Machinery & Equipment - Full Accrual	7100-5110-181500 HIGHWAY		-1,313,913.00
AJE06	12/31/2023	Accum: Machinery & Equipment - Full Accrual	7100-5110-181509 HIGHWAY	2,429,194.00	
AJE06	12/31/2023	Accum: Machinery & Equipment - Full Accrual	7100-5110-181509 HIGHWAY		-1,289,351.00
AJE06	12/31/2023	Right-Of-Way - Full Accrual	7100-5110-181820 HIGHWAY		-179,681.00
AJE06	12/31/2023	Right-Of-Way - Full Accrual	7100-5110-181820 HIGHWAY		-18,097.00
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	7100-5110-200100 HIGHWAY	174,396.00	
AJE06	12/31/2023	Goods Received-Invoice Received Clearing	7100-5110-200100 HIGHWAY	62,547.00	
AJE06	12/31/2023	A/P-Vouchers-Other	7100-5110-211900 HIGHWAY	1,278.00	
AJE06	12/31/2023	LRIF Liability - Full Accrual	7100-5110-281020 HIGHWAY		-140,904.00
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	2,131,780.00	
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	11,420.00	
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY		-1,697,052.00
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	254,674.00	
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	92,267.00	
AJE06	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	1,992,393.00	
AJE06	12/31/2023	Cash Control	8110-1910-118000 HI		
AJE06	12/31/2023	Cash Control	8110-1910-118000 HI		
AJE06	12/31/2023	Retained Earnings	8200-1150-330000 TREAS		

To adjust equity to actual

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AJE07	12/31/2023	A/R-Loan Receivable	9005-9200-172010 CDBG		-1,300.00
AJE07	12/31/2023	OTHER-LOAN PAYMENTS	9005-9200010010-490005 CDBG	38,739.00	
AJE07	12/31/2023	ECONOMIC DEVELOPMENT	9005-9200010010-521225 CDBG		-815.00
AJE07	12/31/2023	CONTRACTUAL/CONSULTING SE	9005-9200010010-529005 CDBG		-36,624.00

To adjust CDBG laon to actual

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AJE08	12/31/2023	Cash Control	1000-1110-118000 GENERAL	25,400.00	
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AJE08	12/31/2023	Advance To Enterprise Fund	1000-1110-171600 GENERAL	-25,400.00
AJE08	12/31/2023	Cash Control	6100-6100-118000 TRANSIT	-25,400.00
AJE08	12/31/2023	Advance From-General Fund	6100-6100-271000 TRANSIT	25,400.00
To record transit advance payment to general payment				
AJE09	12/31/2023	Agency Contracts-Salaries	2100-3120050900-527045 HS	-118,952.00
AJE09	12/31/2023	Transfer to Other Funds	2100-3120050900-594600 HS	118,952.00
To balance interfund transactions				
AJE10	12/31/2023	Accrued Interest	7100-213000 HIGHWAY	5,706.00
AJE10	12/31/2023	Notes Payable	7100-252100 HIGHWAY	269,500.00
AJE10	12/31/2023	Premium on Debt	7100-252650 HIGHWAY	10,480.00
AJE10	12/31/2023	Cash Control	3100-9100-118000 DEBT	269,500.00
AJE10	12/31/2023	Cash Control	3100-9100-118000 DEBT	74,667.00
AJE10	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	-269,500.00
AJE10	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	-74,667.00
AJE10	12/31/2023	Interest Expense	3100-9100010010-559010 DEBT	-74,667.00
AJE10	12/31/2023	Principal Payments	3100-9100010010-559015 DEBT	-269,500.00
AJE10	12/31/2023	Interest Expense	7100-5110010010-582900 HIGHWAY	-5,706.00
AJE10	12/31/2023	Interest Expense	7100-5110010010-582900 HIGHWAY	-10,480.00
AJE10	12/31/2023	Interest Expense	7100-5110010010-582900 HIGHWAY	74,667.00
To adjust debt at year end for portion related to highway				
AJE11	12/31/2023	A/R-Receivables For Goods & Services	1000-1110-131000 GENERAL	393,777.00
AJE11	12/31/2023	Taxes-Sales & Use	1000-1110050020-412100 GENERAL	-393,777.00
To record sale taxes				
AJE12	12/31/2023	Cash Control	1000-1110-118000 GENERAL	-1,883,819.00
AJE12	12/31/2023	Deferred Revenues	1000-1110-260000 GENERAL	1,883,819.00
AJE12	12/31/2023	Deferred Revenues	1000-1110-260000 GENERAL	942,239.00
AJE12	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	1,883,819.00
AJE12	12/31/2023	Federal Grants	1000-1110010010-432000 GENERAL	-942,239.00
AJE12	12/31/2023	FEDERAL-GRANTS	7100-5110010010-432000 HIGHWAY	-1,883,819.00
To recognize ARPA at year end				
AJE14	12/31/2023	Prepays	1000-5101-162000 GENERAL	-1,925.00
AJE14	12/31/2023	Maintenance Contracts	1000-5101010040-521075 GENERAL	1,925.00
To reverse PY prepaid				
AJE15	12/31/2023	LRLIF Deferred Outflow - Full Accrual	6100-6100-138940 TRANSIT	10,152.00
AJE15	12/31/2023	LRLIF Liability - Full Accrual	6100-6100-281020 TRANSIT	-23,279.00
AJE15	12/31/2023	LRLIF Deferred Inflow - Full Accrual	6100-6100-281025 TRANSIT	-21,404.00
AJE15	12/31/2023	LRLIF Deferred Outflow - Full Accrual	7100-5110-138940 HIGHWAY	-34,979.00
AJE15	12/31/2023	LRLIF Liability - Full Accrual	7100-5110-281020 HIGHWAY	148,535.00
AJE15	12/31/2023	LRLIF Deferred Inflow - Full Accrual	7100-5110-281025 HIGHWAY	-131,622.00
AJE15	12/31/2023	Retirement Expense	6100-6100010010-513030 TRANSIT	34,531.00
AJE15	12/31/2023	Highway Administration - Employee Benefits	7100-5110010010-513060 HIGHWAY	18,066.00
To record LRLIF OPEB activity				
AJE16	12/31/2023	Retained Earnings	1000-1160-330000 GENERAL	370.00
AJE16	12/31/2023	Heat & Lights	1000-5102010170-522010 GENERAL	-370.00
To adjust fund balance to actual				



AJE17	12/31/2023	A/R-Unbilled Receivables	7100-5110-136000 HIGHWAY	249,846.00	
AJE17	12/31/2023	Highway Administration - Employee Benefits	7100-5110010010-513060 HIGHWAY		-249,846.00
		To adjust highway fringe benefits			
AJE18	12/31/2023	A/R-Due From State Of Wisconsin	7100-5110-142900 HIGHWAY		-591,193.00
AJE18	12/31/2023	Retained Earnings	7100-5110-330000 HIGHWAY	591,193.00	
		To record PPA for highway AR			
AJE19	12/31/2023	Prepays	6100-6100-162000 TRANSIT		-2,704.00
AJE19	12/31/2023	Prepays	7100-5110-162000 HIGHWAY		-9,214.00
AJE19	12/31/2023	MAINTENANCE CONTRACTS	6100-6100010010-521075 TRANSIT	2,704.00	
AJE19	12/31/2023	Maintenance Contracts	7100-5110010010-521075 HIGHWAY	9,214.00	
		To adjust for old prepaids			
AJE20	12/31/2023	A/P-Vouchers-Other	8110-1910-211900 HI		-405,717.00
AJE20	12/31/2023	A/P-Vouchers-Other	8120-1920-211900 WC		-121,512.00
AJE20	12/31/2023	Claims Med/Rx	8110-1910010010-551060 HI	405,717.00	
AJE20	12/31/2023	Misc-Insurance-Workers Compensation Premiums	8120-1920010010-484070 WC	121,512.00	
		To bring self-insurance liability to actual			
AJE21	12/31/2023	Inventory-Consumable Materials & Supplies	7100-5110-161100 HIGHWAY		-111,347.00
AJE21	12/31/2023	Highway Road Materials	7100-5110030010-537005 HIGHWAY	111,347.00	
		To adjust inventory to actual			
AJE22	12/31/2023	DUE TO-GENERAL FUND	2100-251000 HS		-556,967.00
AJE22	12/31/2023	Cash Control	1000-1110-118000 GENERAL		-2,864.00
AJE22	12/31/2023	Due From-Enterprise Fund	1000-1110-156000 GENERAL	556,967.00	
AJE22	12/31/2023	Cash Control	2100-3110-118000 HS	2,864.00	
AJE22	12/31/2023	Dept. of Admin. Capital Expenditures - Transfer Fr	1000-1110990010-492100 GENERAL		-554,103.00
AJE22	12/31/2023	Transfer to Other Funds	2100-3120050900-594600 HS	554,103.00	
		To record transfer and due to/from for human services to bring fund balance down to zero			
AJE23	12/31/2023	Cash Control	7100-5110-118000 HIGHWAY	409,838.00	
AJE23	12/31/2023	A/R-Unbilled-Year-End Receivables	7100-5110-136100 HIGHWAY		-409,838.00
		To reclassify Highway quarterly transportation aid from accounts receivable to cash; received 10/23			
AJE24	12/31/2023	Payable-Accrued Vacation	6100-6100-217100 TRANSIT		-6,314.00
AJE24	12/31/2023	Payable-Accrued Sick Leave	6100-6100-217200 TRANSIT		-6,633.00
AJE24	12/31/2023	Payable-Accrued Vacation	7100-5110-217100 HIGHWAY		-32,798.00
AJE24	12/31/2023	Payable-Accrued Sick Leave	7100-5110-217200 HIGHWAY		-19,726.00
AJE24	12/31/2023	Vacation	6100-6100010010-511035 TRANSIT	6,314.00	
AJE24	12/31/2023	Sick Leave	6100-6100010010-511040 TRANSIT	6,633.00	
AJE24	12/31/2023	VACATION	7100-5101010080-511035 HIGHWAY	32,798.00	
AJE24	12/31/2023	SICK LEAVE	7100-5101010080-511040 HIGHWAY	19,726.00	
		To adjust business type comp abs			
AJE25	12/31/2023	Payroll-HSA Plan Prem ER	2100-3120-215870 HS		-38,209.00
AJE25	12/31/2023	Payroll-COBRA Health Insurance Premiums	2100-3120-215875 HS		-10,269.00
AJE25	12/31/2023	Payroll-HSA Plan Prem ER	7100-5110-215870 HIGHWAY		-45,070.00

AJE25	12/31/2023	Payroll-COBRA Health Insurance Premiums	7100-5110-215875 HIGHWAY	-2,547.00
AJE25	12/31/2023	PEHP Expense	2100-3120010020-513080 HS	48,478.00
AJE25	12/31/2023	PEHP Expense	7100-5110010010-513080 HIGHWAY	47,617.00

To clear out old HSA balances

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AJE26	12/31/2023	Cash Control	6100-6100-118000 TRANSIT	36,075.00
AJE26	12/31/2023	A/R-Unbilled-Year-End Receivables	6100-6100-136100 TRANSIT	-36,075.00

To reclassify Transit aid from  
accounts receivable to cash; received 9/23

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AJE27	12/31/2023	Building - Full Accrual	7100-5110-181300 HIGHWAY	8,593.00
AJE27	12/31/2023	Vehicles & Equipment - Full Accrual	7100-5110-181400 HIGHWAY	61,052.00
AJE27	12/31/2023	Vehicles & Equipment - Full Accrual	7100-5110-181400 HIGHWAY	48,504.00
AJE27	12/31/2023	ASSET-BUILDING	7100-5110990010-581300 HIGHWAY	-7,613.00
AJE27	12/31/2023	Asset-Machinery & Equipment	7100-5110990010-581500 HIGHWAY	-61,052.00
AJE27	12/31/2023	Asset-Machinery & Equipment	7100-5110990010-581500 HIGHWAY	-48,504.00

To adjust business-type asset  
additions to actual

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AJE28	12/31/2023	Asset Under Construction - Direct Post	6100-6100-180000 TRANSIT	
AJE28	12/31/2023	Vehicles & Equipment - Full Accrual	6100-6100-181400 TRANSIT	-272,616.00
AJE28	12/31/2023	Accum: Vehicles - Full Accrual	6100-6100-181409 TRANSIT	268,686.00
AJE28	12/31/2023	Accum: Machinery & Equipment - Full Accrual	6100-6100-181509 TRANSIT	-25,561.00
AJE28	12/31/2023	Land Improvements-Full Accrual	7100-5110-181210 HIGHWAY	-294,107.00
AJE28	12/31/2023	Accum: Land Improvements - Full Accrual	7100-5110-181219 HIGHWAY	49,018.00
AJE28	12/31/2023	GASB: Land Improvements-Full Accrual	6100-6100990010-554219 TRANSIT	25,561.00
AJE28	12/31/2023	GASB: Vehicles & Equipment-Full Accrual	6100-6100990010-554409 TRANSIT	3,930.00
AJE28	12/31/2023	GASB: Land Improvements-Full Accrual	7100-5110990010-554219 HIGHWAY	245,089.00

To adjust business-type asset  
disposals to actual

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AJE29	12/31/2023	Accum: Machinery & Equipment - Full Accrual	6100-6100-181509 TRANSIT	-28,181.00
AJE29	12/31/2023	Accum: Land Improvements - Full Accrual	7100-5110-181219 HIGHWAY	-4,557.00
AJE29	12/31/2023	Accum: Building - Full Accrual	7100-5110-181309 HIGHWAY	-70,644.00
AJE29	12/31/2023	Accum: Machinery & Equipment - Full Accrual	7100-5110-181509 HIGHWAY	-34,782.00
AJE29	12/31/2023	Accum: Machinery & Equipment - Full Accrual	7100-5110-181509 HIGHWAY	-18,016.00
AJE29	12/31/2023	CONTRACTUAL/CONSULTING SE	6100-6100010010-529005 TRANSIT	32,110.00
AJE29	12/31/2023	GASB: Machinery & Equipment - Full Accrual	6100-6100990010-554509 TRANSIT	28,181.00
AJE29	12/31/2023	GASB: Machinery & Equipment - Full Accrual	6100-6100990010-554509 TRANSIT	-32,110.00
AJE29	12/31/2023	GASB: Land Improvements-Full Accrual	7100-5110990010-554219 HIGHWAY	4,577.00
AJE29	12/31/2023	GASB: Building - Full Accrual	7100-5110990010-554309 HIGHWAY	70,644.00
AJE29	12/31/2023	GASB: Machinery & Equipment - Full Accrual	7100-5110990010-554509 HIGHWAY	34,782.00
AJE29	12/31/2023	GASB: Machinery & Equipment - Full Accrual	7100-5110990010-554509 HIGHWAY	18,016.00

To adjust business-type asset  
depreciation to actual

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AJE30	12/31/2023	Unreserved Bal: Designated for Continuing-Stat.	1000-1110-342101 GENERAL	-3,469.00
AJE30	12/31/2023	Misc-Insurance-Property Rev.	1000-1110020010-484010 GENERAL	3,469.00

To adjust general fund equity to  
audit

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**Purchases Over \$40,000**

<b>Department</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Comment</b>
Environmental Services	Dunn County Snowmobile Assn.	2023-2024 Snowmobile Trail Aids	45,389.80	2023-2024 Snowmobile Trail maintenance (Grant Funded Trails).
Information Technology	Five Star Telecom Inc	Security System	870,305.20	Purchase of the county-wide security system per the passed resolution to amend the CIP plan for 2023 and 2024 ARPA-funded Projects with the unspent ARPA funds.
Information Technology	CDW, LLC	Microsoft Enterprise Agreement	186,108.11	Annual payment (i.e., Microsoft licenses including Windows, Microsoft Office, Email, etc.)
Sheriff	Sleepy Hollow Chrysler Dodge Jeep	Transport Van	42,388.50	Originally budgeted in 2025 CIP. Budget adjustment to purchase in 2024 to meet the ARPA funds commitment requirements.

**COUNTY OF DUNN, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_  
2024 BUDGET ADJUSTMENTS**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Dunn, Wisconsin that, effective with the publication of the notices required by law, the budget of the County of Dunn for the year beginning January 1, 2024 is amended by the following amounts to the line item account numbers shown:

<u><b>Environmental Services Department</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
<b>Miscellaneous Donations – Small Communities-Big Challenges Award</b>		
2100010020 – 534330 – Operating supplies	\$35,000	
2100010020 – 485040 – Misc-Donations		\$35,000

<u><b>Sheriff's Office</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
Sheriff CAPEX 2025		
1270990010– 581400 – Asset-Vehicles & Equipment	\$310,000	
1270990010 – 435000 – ARPA Funding		\$310,000

<u><b>Network Core Replacement</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
1110060900 – 521075            Core Network Upgrade	\$350,000	
1110060900 – 432000 G111000011.2124		\$350,000

<u><b>CJC Council - Grants</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
1110030900 – 435000 State Revenue – New Grant		\$103,654
1110030900 – 533125 Travel Conferences & Seminars	\$994.00	
1130030900 – 534330 Operating Supplies	\$102,660	

<u><b>Human Services</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
<b>ADRC</b>		
3120050020                    539075 Donations-Expense	\$250	
3120050020                    485000 Misc Donations & Con		\$250
3120050900                    534335 Misc General Expense	\$1,164	
3120050900                    435000 State Grants G312000036.2424		\$1,164
3120050900                    511005 Attendance Hours	\$24,137	
3120050900                    515005 Federal-ER Social Security	\$1,751	
3120050900                    515010 Federal-ER Medicare	\$410	
3120050900                    513030 Retirement Expense	\$1,949	
3120050900                    435000 State Grants G312000131.2424		\$28,247

**BE IT FURTHER RESOLVED** that the County Board authorizes the Department of Administration to enter and maintain the information contained herein in a manner based upon generally accepted accounting standards and that, effective with the publication of the proceedings of this meeting, the following changes are hereby adopted.

Dated the 18th day of September 2024, at Menomonie, Wisconsin.

Adopted on:

OFFERED BY THE EXECUTIVE  
COMMITTEE:

ATTEST:

\_\_\_\_\_  
Kelly McCullough, Chair

\_\_\_\_\_  
Andrew Mercil, County Clerk

Approved as to Form and Execution:

\_\_\_\_\_  
Nicholas P. Lange, Corporation Counsel

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**Budget Impact:** Adoption of Environmental Services portion of this resolution increases the 2024 adopted budget by a net amount of \$35,000. Adoption of this resolution will have no impact on the current year tax levy. Adoption of the Sheriff's Dept portion of this resolution has no impact on the current year tax levy but does increase the 2024 budget by \$310,000. Adoption of the IT and CJC portion of this resolution increases the 2024 adopted budget by a net amount of \$350,000 for IT and \$103,654 for CJC. Adoption of DHS portion of this resolution increases the 2024 adopted budget by a net amount of \$29,661. Adoption of this resolution has no impact upon the current year tax levy

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**Background Information:**

**ENS**

The Environment Services Department, Land and Water Conservation Division (LWCD), have received additional funds from the Environmental Protection Agency's Small Communities – Big Challenges competition. The Land and Water Conservation Division (LWCD) collaborated with the Public Health Department (PH) to submit an entry into the competition. That entry was based on the private well monitoring program the LWCD and PH conducted in 2023 and 2024. The LWCD received the award in the amount of \$35,000 and will continue the private well monitoring program into the future.

**Sheriff's Office:**

The Sheriff's Office 2025 budget included ARPA funds dedicated to the purchase of four new squads and a transport van. The price per squad is \$65,000 including build costs. The price for a Transport Van is \$50,000. Two 2024 Ford Utility Interceptor Squads were available for immediate purchase at the same price as prior purchases and plan on completing the purchase of

the two additional squads by the end of 2024. A Transport van replacement has been located for purchase also. The Sheriff's Office request that the CIP funds approved for expenditure in 2025 be spent in 2024 for these purchases.

### **IT**

The County IT department plans to replace the core network infrastructure in 2024 rather than 2025. Installed in 2017, the current infrastructure is approaching the end of its recommended 5 to 7 year hardware lifecycle. Replacement was planned and approved for 2025. With the requirement for ARPA funds to be committed in 2024 a purchase order was to be submitted in 2024 with delivery in 2025. The IT department in consultation with the supplier has determined it would work best to purchase and receive the equipment in 2024.

### **CJC**

Is requesting the recognition of additional funds from the State of Wisconsin Department of Health Services (DHS) for Non-Narcotic, Non-Addictive Injectable (NNAI) Medication-Assisted Treatment (MAT) Service within the Jail Setting grant of \$103,654 awarded to Dunn County Criminal Justice Collaborating Council (DCCJCC). Funds will be used for staff training and operating supplies for the Jail MAT Program.

Specifically, these additional funds will be used to purchase medications to administer to eligible inmates as a component of their MAT prior to and post-release from jail. Grant funding will be used to cover operating supplies. The CJC Division is working closely with the Sheriff's Office on this project with oversight from the DCCJCC. Project funding is from July 1, 2024, through June 30, 2025.

### **Human Services**

The Human Services Department received adjusted grant balances since the 2024 budget was passed. With these adjustments, Human Services may have more resources available to allocate towards supporting and serving the community. Human Services is also hosting Elephant in the Room: Understanding Palliative Care & Hospice, an education event that donations will be made to cover the hosting of the event.

DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_

**Appointing James McMenemy as Corporation Counsel**

**NOW, THEREFORE, BE IT RESOLVED** by the Dunn County Board of Supervisors that effective September 23, 2024, James McMenemy is appointed as Corporation Counsel designee, with appointment to the Corporation Counsel position to be effective upon the retirement of Corporation Counsel, Nicholas P. Lange, on or about January 10, 2025. In the interim period, James McMenemy shall be employed by Dunn County as a regular, full-time employee in the Corporation Counsel Office.

**BE IT FURTHER RESOLVED** that the Department of Administration is authorized to take any and all actions necessary for the implementation of this resolution.

Offered this 18th day of September 2024, at Menomonie, Wisconsin.

Adopted on: \_\_\_\_\_

OFFERED BY THE EXECUTIVE COMMITTEE:

ATTEST:

\_\_\_\_\_  
Kelly McCullough, Chair

Approved as to Form and Execution:

\_\_\_\_\_  
Andrew Mercil, County Clerk

\_\_\_\_\_  
Nicholas P. Lange, Corporation Counsel

**Budget Impact:** No budget impact.

**Background Information:** Current Corporation Counsel Nicholas Lange has submitted his intent to retire in January 2025. The Executive Committee solicited and interviewed candidates to fill the position with an objective of recommending a candidate to the County Board for appointment pursuant to §59.42 Wisconsin Statutes. The Executive Committee is recommending that James McMenemy be appointed as Corporation Counsel effective 9/23/24. There is a current Assistant Corporation Counsel vacancy and having Mr. McMenemy begin in September will allow for coverage of some of the duties of the vacancy as well as an overlap for orientation and transfer of leadership between Mr. Lange and Mr. McMenemy.

DUNN COUNTY, WISCONSIN  
ORDINANCE NO. \_\_\_\_\_

**Amending Section 2.055(d) of the Code of Ordinances**

The Board of Supervisors of the County of Dunn does hereby ordain as follows:

**Section 1.** Section 2.055(d) of the Code of Ordinances is amended as follows:

**(d) Land Information Council.**

The Council shall have the powers and duties described in Wis. Stat. § 59.72(3m)(b). The Council shall consist of the Executive Committee of the Board of Supervisors and the Register of Deeds, the Treasurer, the County Chief Land Information Officer of Dunn County, a Dunn County Realtor to be appointed by the Dunn County Board of Supervisors, the County Surveyor, the ~~Dunn~~ County Director of Emergency Communication, ~~the Dunn County Land Assessment Coordinator~~ Real Property Lister, and a Dunn County Realtor to be appointed by the Dunn County Board of Supervisors. The Realtor member of the Council shall be appointed to serve for a two-year term, without limitation in successive terms, commencing on the date of appointment.

**Section 2.** This Ordinance shall become effective upon adoption and publication as required by law. (This section shall not be codified.)

Offered this 18<sup>th</sup> day of September 2024,

Enacted on: \_\_\_\_\_

OFFERED BY THE EXECUTIVE COMMITTEE:

Published on: \_\_\_\_\_  
ATTEST: \_\_\_\_\_

\_\_\_\_\_  
Kelly McCullough, Chair

\_\_\_\_\_  
Andrew Mercil, County Clerk

COUNTERSIGNED:

Approved as to Form and Execution:

\_\_\_\_\_  
Kelly McCullough, Chair  
Dunn County Board of Supervisors

\_\_\_\_\_  
Nicholas P. Lange, Corporation Counsel

**Background Information**

The amendments to Section 2.055(d) are being proposed to reflect the historical composition and needs of the Land Information Council. When the Land Information Office and Council were first established in Dunn County, the Chief Information Officer was also the designated Land Information Officer, and only the title of Land Assessment Coordinator existed as a job classification. Since then, the job classification of Land Information Officer was established as a separate position, for the purposes of coordinating land information modernization efforts in Dunn County and leading the land information office. Additionally, the title of Land Assessment Coordinator was replaced with Real Property Lister to align with State statute. Lastly, a term is



being proposed for the Dunn County Realtor member position to provide a regular opportunity for Dunn County Realtors to participate in the council.

**DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_**

**Adopting a FY 2025- 2029 Capital Improvements Plan**

**NOW, THEREFORE, BE IT RESOLVED** that the Dunn County Board of Supervisors hereby amends the attached FY 2025 – 2029 Capital Improvements Plan & Funding adding a geothermal system for the Judicial Center and solar energy system for the main Campus. Decreasing the expense for Judicial Carpet and corresponding ARPA funding utilizing the funding as follows:

**Funding Sources**

*Energy Debt	\$11,000,000
Debt Service Fund	\$360,632
ARPA	\$660,000
Fund Balance	\$181,138
Hwy Equip Replace Fund	\$1,500,000
Fees	\$75,000
<b>Total</b>	<b>\$13,776,770</b>

1. Unspent Debt Service Fund \$360,632 (2022 Audit) & ARPA \$660,000
2. US Department of Treasury: ARPA funds must be committed by 12/31/2024 and cash spent by 12/31/2026.
3. Energy Debt is new Debt that will be taken out in coordination with a performance based contract.

Offered this 18th day of August 2024, at Menomonie, Wisconsin.

Adopted on: \_\_\_\_\_

OFFERED BY THE EXECUTIVE  
COMMITTEE:

ATTEST:

\_\_\_\_\_  
Kelly McCullough, Chair

\_\_\_\_\_  
Andrew Mercil, County Clerk

Approved as to Form and Execution:

\_\_\_\_\_  
Nicholas P. Lange, Corporation Counsel

**Budget Impact**

Approval of this resolution will have no impact on the adopted 2024 budget. The capital projects planned for 2025 and approved for 2025 and associated funding sources will be incorporated into the FY 2025 budget. The addition of Energy Debt and the Solar and Geothermal projects will be funded by the energy saving they provide over a 20 year lifecycle.

**Background Information**

**Capital Improvement Plan**

In March 2020, the Dunn County Board of Supervisors approved a policy of adopting a rolling five-year Capital Improvement Program (CIP), to be reviewed, evaluated, prioritized, and updated on an annual basis in conjunction with the operating budget cycle. The CIP includes a schedule of capital improvement projects, including the estimated total cost and potential funding sources for each project.

Capital projects typically involve construction, improvement, or repair of buildings and equipment, and purchase of large assets, but can include non-recurring projects that enhance the services available to the community and/or improve service delivery. Capital projects do not include regular operational costs or salaries.

Projects within the CIP are subject to change or removal as priorities and need change and project dynamics, such as cost, availability, and available technologies change.

### **Review and Planning Process**

The CIP Review and Planning Process begins with a request to county departments for modifications, updates, additions, or deletions from the previous CIP in advance of the budget process. Department heads are responsible for identifying and submitting capital projects for consideration for inclusion in the CIP. Each project must identify funding source(s) available for the project. The Finance Division works with departments during the submission process to assist with planning and confirm the accuracy of costing and prioritization of projects.

The Finance Division incorporates the identified capital projects into an annual five-year capital improvement plan, which is then presented and discussed by the County Board of Supervisors at a workshop meeting held each year in March or April. The County Board of Supervisors reviews and prioritizes projects and funding sources and gives direction to the Finance Division for the preparation of a five-year CIP plan to be subsequently submitted to the County Board for final approval. The County Board of Supervisors adopts the five-year capital improvement plan each year by resolution.

### **Amendment**

Growing concerns for the existing Heating, Ventilation Air Conditioning system in the Judicial center led to studies of the efficiency of the system and options to fund and replace the system. The studies recommended the implementation of a new Geothermal system for the Judicial Center and solar panels for the main campus. The addition of these new systems will provide energy savings equal to or better than the annual debt service payment. Additional credits from energy programs will be in excess of 3 million dollars. This solution will replace the existing HVAC system, result in no additional tax burden on residents, and provide future savings.

**ADOPTED FY 2025 CAPITAL IMPROVEMENT PROJECTS**

<b>Department / Division</b>	<b>Year</b>	<b>Capital Project / Purchase</b>	<b>Initial Proposed Projects Cost</b>	<b>Adopted Funding Source</b>	<b>Revised Adopted Project Cost</b>
Land & Water Conservation	2025	Fleet Vehicle Purchase (3xLease Buyout) REMOVED	25,000	Unfunded	-
Emergency Management/Communication	2025	911 Phone System Upgrade REMOVED	80,000	Unfunded	-
	2025	Mobile Command Center REMOVED	400,000	Unfunded	-
Sheriff	2025	Expand/ Replace Sheriff's Office Storage Building REMOVED	300,000	Unfunded	-
	2025	Interview Room Recording Hardware & Software REMOVED	40,000	Unfunded	-
	2025	Transport Van	50,000	ARPA	50,000
	2025	Squad Truck (4) & Builds	260,000	ARPA	260,000
Facilities and Parks	2025	Demolition of old Boiler Room and Stack	25,000	Debt Service Fund	25,000
	2025	Judicial Center Geothermal & Solar	-	Long-Term Debt	11,000,000
	2025	Caddie Woodlawn House Roof	30,000	Debt Service Fund	30,000
	2025	Government Center Lower Level Parking Lot Replacement	125,000	Debt Service Fund	125,000
	2025	Judicial Center Carpet/Flooring	100,000	Debt Service Fund	51,770
	2025	John Deere 1575 mowers (x3)	90,000	Debt Service Fund	90,000
Highway	2025	Highway Equipment (see Appendix I)	1,500,000	HWY Equip Repl Fund	1,500,000
	2025	Replace Fuel Tanks at Rock Falls & Colfax Shops REMOVED	120,000	Unfunded	-
Information Technology	2025	Core Network Switches	350,000	ARPA	350,000
	2025	Telephone system	220,000	Fund Balance	181,138
				Debt Service Fund	38,862
Neighbor's of Dunn County	2025	Base Trim - 3 Houses per year	30,000	Fees	30,000
	2025	New Sign	20,000	Fees	20,000
	2025	Water to Water/Boilers (1 per year)	25,000	Fees	25,000
<b>Total</b>			<b>3,790,000</b>		<b>13,776,770</b>

US Dept of Treasury: APRA funds must be committed by 2024 and cash spent by 2025.

<b>Total CIP for 2024</b>	<b>13,776,770</b>
Fund Balance	181,138
Long-Term Debt	11,000,000
Debt Service Fund	360,632
ARPA	660,000
Fees	75,000
HWY Equip Repl Fund	1,500,000
<b>Total</b>	<b>13,776,770</b>

**REPORT AND ORDINANCE – FRIEDENFELS REZONE PETITION  
DUNN COUNTY, WISCONSIN  
REPORT NO. \_\_\_\_\_**

The Planning, Resource and Development Committee respectfully submits the following report on a request received by the Planning and Land Use Control Office from property owners John and Joan Friedenfels to rezone the following described property in the Town of Dunn from General Agriculture (GA) to Residential 1 (R1).

Lot 1 of Certified Survey Map No. 4059, recorded in Volume 19, Page 169 as Document No. 599657, located in the Southeast Quarter of the Southeast Quarter of Section 27, T.27N., R.13W., Town of Dunn, Dunn County, Wisconsin.

**FINDINGS OF FACT AND RECOMMENDATION**

A Class II notice was published in the Dunn County News on July 24 and July 31, 2024, establishing a public hearing on August 7, 2024. Based on the evidence received in the public hearing and the testimony from the petitioner, and in consideration of the factors set forth in Section 13.2.6.07 of the Dunn County Comprehensive Zoning Ordinance the committee concluded to recommend to the County Board of Supervisors said request for amendment be approved, for the following reasons: (1) The proposal fits the neighborhood’s development pattern; (2) The proposal is not detrimental to wetlands, floodplain, or the County’s Farmland Preservation Plan; and (3) The rezoning and proposed use is consistent with Dunn County’s Comprehensive Plan.

The area of the parcel is approximately 2.41 acres.

Dated this 18th day of September 2024, at Menomonie, Wisconsin.

**ORDINANCE NO. \_\_\_\_\_**

**AMENDING THE COMPREHENSIVE ZONING ORDINANCE,  
TOWN OF MENOMONIE**

The Dunn County Board of Supervisors does hereby ordain as follows:

The Comprehensive Zoning Ordinance for the County of Dunn, Wisconsin is hereby amended by rezoning the above-described property:

**FROM  
GENERAL AGRICULTURE (GA)  
to  
RESIDENTIAL 1 (R1)**

The official zoning map of the Town of Dunn on file in the Environmental Services Department shall be amended in accordance with this ordinance.

This ordinance shall be effective upon passage and publication as provided in Section 59.14 of the Wisconsin Statutes. This ordinance shall not be codified.

Offered this 18th day of September 2024, at Menomonie, Wisconsin.

Adopted on: \_\_\_\_\_

Published on: \_\_\_\_\_

OFFERED BY THE PLANNING, RE-  
SOURCES AND DEVELOPMENT COM-  
MITTEE:

ATTEST:

\_\_\_\_\_

\_\_\_\_\_  
Andrew Mercil, County Clerk

Approved as to Form and Execution:

\_\_\_\_\_

\_\_\_\_\_  
Nicholas Lange, Corporation Counsel

\_\_\_\_\_  
\_\_\_\_\_  
Thomas Quinn, Chair

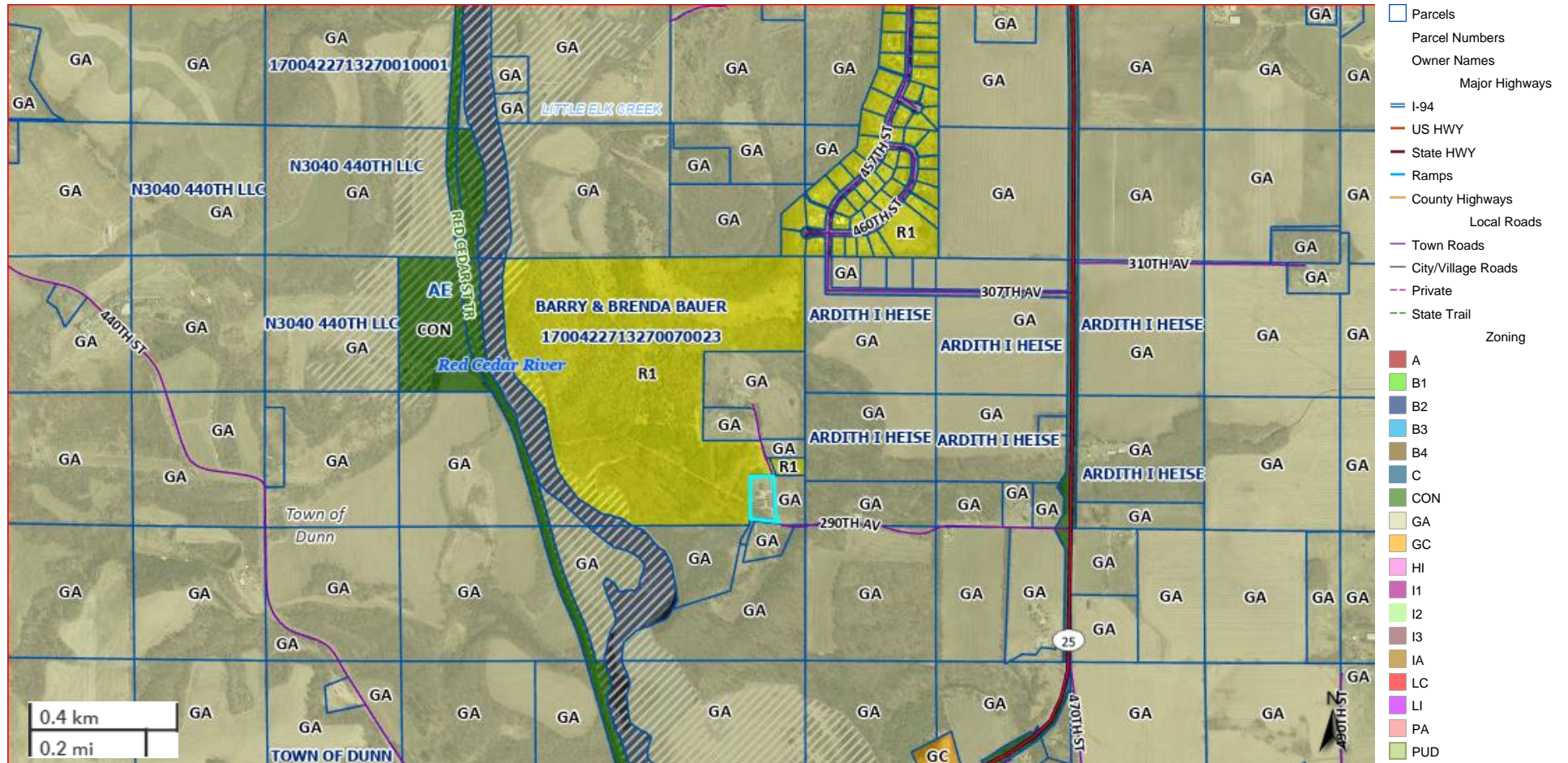
COUNTERSIGNED:

\_\_\_\_\_  
Kelly McCullough, Chair  
Dunn County Board of Supervisors

# Friedenfels RZN 24-004

## Zoning Map

Created by: A. Wodarczyk



This map shows the approximate relative location of property boundaries but was not prepared by a professional land surveyor. This map is provided for informational purposes only and may not be sufficient or appropriate for legal, engineering, or surveying purposes. This map is not guaranteed to be accurate, correct, current, or complete and conclusions drawn are the responsibility of the user.

Date created: 7/31/2024

Last Data Uploaded: 7/31/2024 3:37:10 AM

Developed by

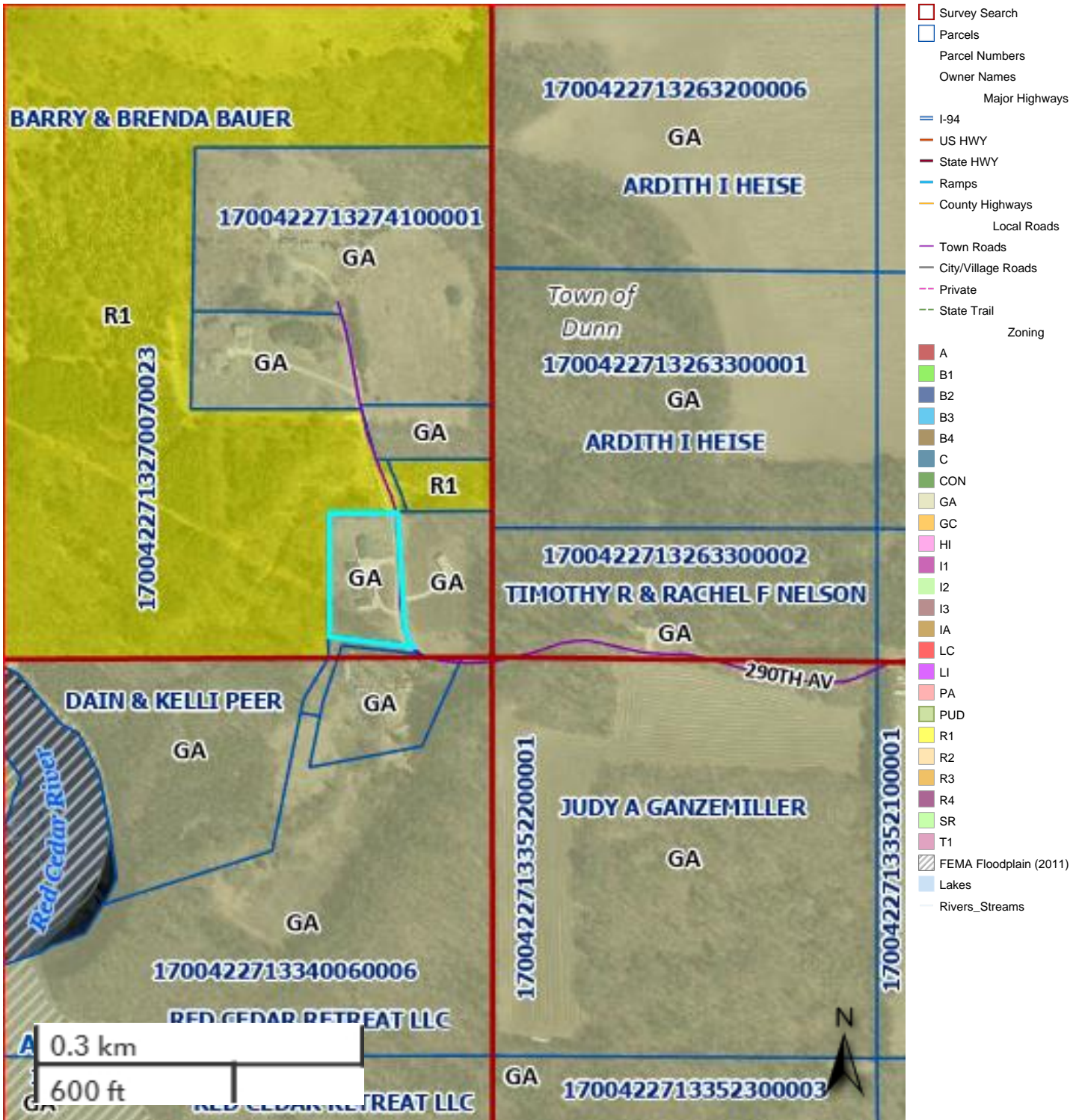




# Friedenfels RZN 24-004

## Zoning Map 2

Created by: A. Wodarczyk



This map shows the approximate relative location of property boundaries but was not prepared by a professional land surveyor. This map is provided for informational purposes only and may not be sufficient or appropriate for legal, engineering, or surveying purposes. This map is not guaranteed to be accurate, correct, current, or complete and conclusions drawn are the responsibility of the user.

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